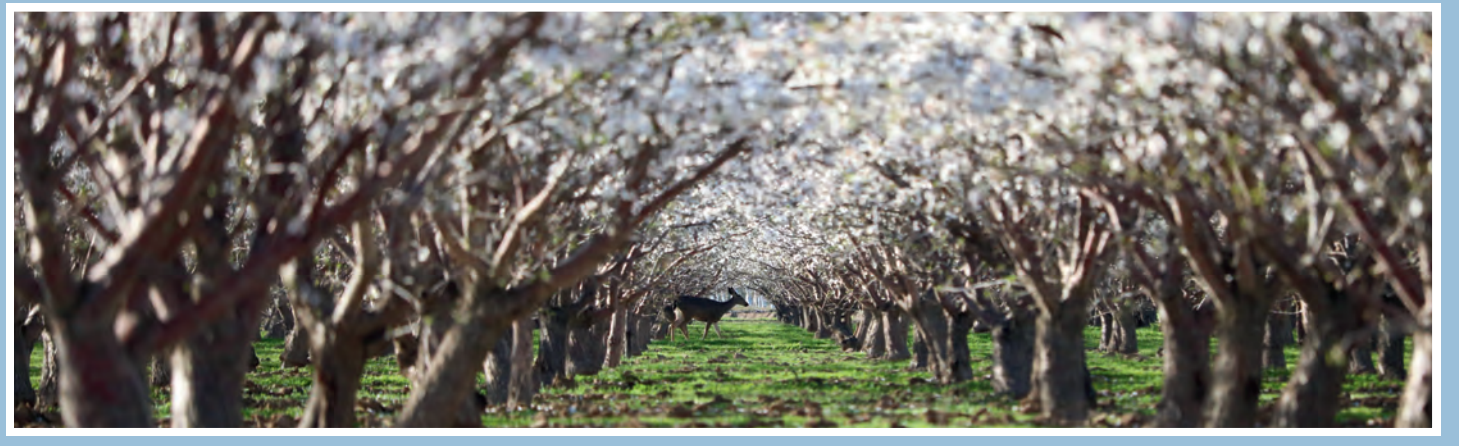






FISCAL YEAR 2025-26

RECOMMENDED BUDGET

SUTTER COUNTY

Sutter County Electorate

Board of Supervisors



Jeff Boone
District 1



Dan Flores
District 2



Mike Ziegenmeyer
District 3



Karm Bains
District 4



Jeff Stephens
District 5

Elected Officials

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

Fiscal

County Administrator

- Agricultural Commissioner
- Child Support Services
- Development Services
- Farm Advisor
- General Services
- Health & Human Services
- Human Resources
- Library
- Museum
- Public Defender
- Veterans Services

Fiscal

County Counsel

California Superior Court Judges

Probation

SUTTER COUNTY

www.suttercounty.org

Updated June 2025

County Officers

Board of Supervisors

Supervisor, District 1	Jeff Boone
Supervisor, District 2	Dan Flores
Supervisor, District 3	Mike Ziegenmeyer
Supervisor, District 4	Karm Bains
Supervisor, District 5	Jeff Stephens

Elected Officials

Assessor	Kathy Scriven
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 – Area Director	Preet Ahluwalia
General Services Director	Ken Sra
Health & Human Services Director	Sarah Eberhardt-Rios
Human Resources Director	Veronica Baumgardner
Library Services Director	Alya Elkins
Museum Director/Curator	Molly Bloom
Public Defender	Michael Sullinger
Veterans' Service Officer	Joel Ceja

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Budget Message

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 10, 2025**

To: **Honorable Chair & Members of the Board of Supervisors**

From: **Steven M. Smith, County Administrator**

Subject: **Recommended FY 2025-26 Budget**

On behalf of the County leadership team, I am submitting a balanced Countywide Recommended Budget for Fiscal Year (FY) 2025-26. This document includes estimated revenues/sources of funds and recommended appropriations for both the Operating Budget and Capital Improvement Program (CIP) Budget.

The FY 2025-26 Sutter County Recommended Budget focuses on the myriad services that Sutter County delivers, most of which are provided across all areas of the County. Balancing the General Fund budget continues to be challenging with escalating costs that outpace revenue growth. The County simply cannot sustain the level of services that the community demands within the resources we have available. We continue to ask departments to submit budgets with little or no growth in County General Fund contribution. The physical constraints of the County hinder its ability to attract and develop new commercial industry and housing and the ability to increase revenues. To match costs to available resources, County departments continue to limit expenditures, hold positions vacant for extended periods, and defer capital asset purchases and building maintenance projects. These savings have been achieved in both FY 2023-24 and FY 2024-25, providing funding to support some ongoing operations, but mostly allowing the County to stabilize its financial condition and, most importantly, live within its means. The Board of Supervisors fully embraces the concept that we don't spend money we don't have.

The state continues to be an unreliable partner in finalizing a budget before the start of the new fiscal year, reminding us of prior years when state budgets were not adopted until September or even October. State budgets are now 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.

For decades, the federal government has been a reliable partner in providing funding for a host of programs that benefit local individuals, families, farms, and other businesses.

Commerce in Sutter County relies heavily on significant federal funding, some of which may be in jeopardy. Reductions in federal funds that support medical insurance, food assistance, rent subsidies, communicable disease control and prevention, children's health, behavioral health services and many other programs are on the horizon or are already here. Any significant cuts to these programs will impact local businesses, who rely on the income that stays in our community.

Sutter County has a longstanding policy to not backfill the loss of funding in state and federal programs. If we continue forward as though we believe funding is going to be in place as of July 1 and then funding is cut at either the state and/or federal level, we will have a financial hole that will be difficult to close. The County cannot be expected to simply "eat" the cost by subsidizing with General Fund dollars; we simply do not have the means. We have considered potential cuts but cannot accurately predict precisely what will happen at the state and federal level. Thus, the Recommended Budget represents what we know now about state and federal funding. As we learn more, we will return to the Board with adjustments, when necessary, to re-align expenditures with available revenues.

In issuing budget instructions for FY 2025-26, the County Administrator's Office directed departments to submit budgets with virtually no increase in cost. This instruction is not unique to FY 2025-26; it has been in place for years. Most departments strive to meet this by incrementally reducing filled positions and, by extension, reducing services. As a recently retired department head put it, "it's death by a thousand 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 nearly 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. The County now faces 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. 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 remains unsustainable. It's important for the community to grasp the enormity of this problem and for the County to propose a permanent solution. In 2022, the County proposed a 1% sales tax measure, which would have solved CSA-F's funding problem. However, this measure was not passed by the voters.

The FY 2025-26 Recommended Budget includes $518.3 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 2025-26 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 2025-26. 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 May 27, 2025, 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 Budget Stabilization Reserve, as well as pay down long-term liabilities such as pension liability and other post-employment benefit (OPEB) liability. For FY 2025-26, the General Reserve and Budget Stabilization Reserve are fully funded to the level recommended by the Government Finance Officers Association (GFOA) and incorporated into the Budget and Financial Management policy. Combined, reserves total over $12.5 million, an increase of $11.4 million since FY 2019-20, providing a hedge against unforeseen negative economic conditions and ensuring sufficient General Fund cash flow throughout the year.

The FY 2025-26 Recommended Budget reinstates 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 that were cut from the Recommended Budget for FY 2024-25. Last year's reduction was necessary to avoid further decreases in services but was inconsistent with the County's policy. Using excess funds available with the closure of FY 2023-24 books, the $1.1 million payment was appropriated in May 2025 in time to be paid during FY 2024-25.

Finally, the Recommended Budget includes $1.08 million in the Appropriation for Contingency. This is a $260,903 (-20.6%) decrease from the FY 2024-25 Recommended Budget. 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. With fully funded reserves, the County does not have to be as reliant on a contingency appropriation. The level proposed in the Recommended Budget is consistent with use in prior years.

Commitment to Transparency

The Recommended Budget is published in early June ahead of a June 10, 2025 presentation by the County Administrative Office staff to introduce the budget. The Board will be asked to tentatively approve the Recommended Budget on June 24, 2025. In conformance with Government Code Section 29064, 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. Public Budget Hearings are scheduled for August 19, 2025. 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 2024-25, will occur in September 2025, 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 2025-26 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 Tuesday, April 29, 2025, 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 cost center 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.

Through the processes adopted by the Board, the public has multiple opportunities to provide input into the County's spending plan for the year. The Budget Study Session is held in the evening, Recommended Budget presentation is held during a regular Board of Supervisors meeting on a Tuesday afternoon, and Budget Hearings occur at a special morning meeting on a Tuesday morning.

FY 2025-26 Recommended Budget

The Recommended FY 2025-26 Budget represents a spending plan that has been aligned with available resources. The County is an organization committed to living within its means and it shows in the Board's ongoing prudent fiscal management. In development of the FY 2024-25 Recommended Budget, significant cuts were made in FY 2023-24, which has led to savings in the current fiscal year. Department Heads were very conservative in their requested budgets, with only a modest amount of reductions necessary to align proposed uses with available resources for FY 2025-26. General Fund revenue assumed to carry forward from FY 2024-25 is $4,920,375, which is $988,038 higher than what was projected in the FY 2024-25 Recommended. The difference in carryover fund balance is due mainly to increased revenues and stable operating costs. 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. Many buildings and equipment items are in need of repair or replacement without sufficient revenues available without reducing services. The CAO's Office once again 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 2024-25 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 maintains 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. 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 2025-26 Recommended Budget to avoid reliance on reserves. Further, much remains unknown about federal and state funding cuts. These two sources represent 65% of the County's operating revenues. Given the Board's policy to not backfill losses of state and federal funds with local, discretionary dollars, the budget may need significant revision to reduce appropriations once the final state and federal budgets are adopted. I remain confident that the County team can continue 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 2025-26 appropriations for all funds are recommended at $518,260,304, which includes $515,058,377 in appropriations and $3,201,927 in increases in committed fund balance. Overall, the year over year change from the FY 2024-25 Adopted Budget is an increase in appropriations of $36,914,712 (7.7%). The majority of the increase is related to an increase in appropriations in the Behavioral Health Fund caused by the implementation of California Department of Healthcare Services Behavioral Health Payment Reform, where the County has to send funds through the state to the federal government before receiving those funds back along with the federal match. Sending the funds to the state requires an appropriation, increasing the overall appropriations significantly. The following table illustrates the allocation among the funds, including the largest operating departments:

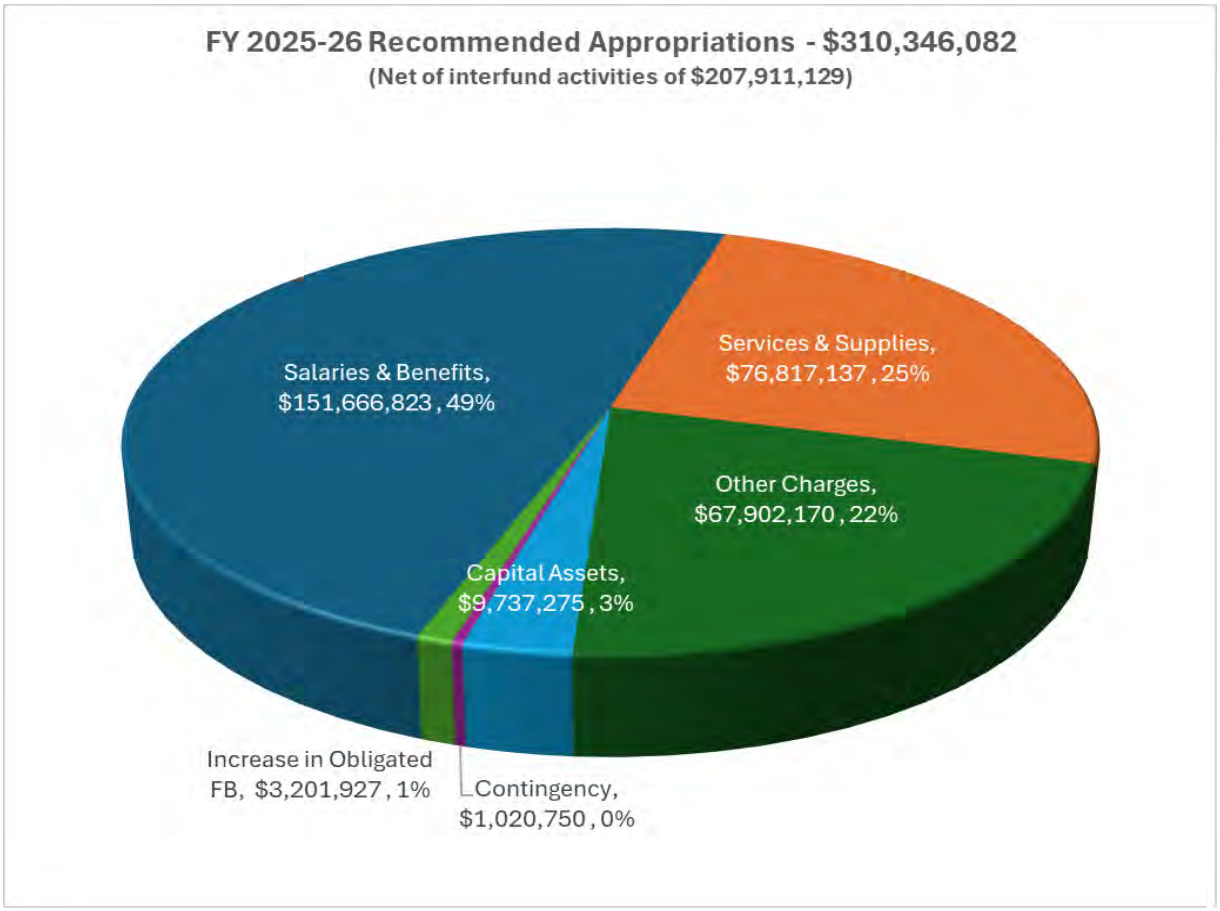
No.	Fund	Adopted FY 2024-25	Recommended FY 2025-26	Change	
				Dollars	Percent
1.	Welfare/Social Services	$88,397,134	$92,084,100	$3,686,966	4.2%
2.	General	$75,128,526	$80,854,687	$5,726,161	7.6%
3.	Behavioral Health	$44,113,999	$70,350,258	$26,236,259	59.5%
4.	Public Safety	$48,975,734	$50,392,792	$1,417,058	2.9%
5.	Health Services	$30,855,573	$27,393,489	<$3,462,084>	-11.2%
6.	Road	$15,475,751	$18,988,343	$3,512,592	22.7%
7.	Mental Health Services Act	$19,295,412	$16,542,966	<$2,752,446>	-14.2%
8.	Trial Court	$13,898,438	$13,818,195	<$80,243>	-0.6%
9.	Information Technology ISF	$5,887,389	$5,493,904	<$393,485>	-6.7%
10.	Capital Projects	$2,483,328	$3,249,079	$765,751	30.8%
11.	Fleet Management ISF	$1,226,503	$1,349,209	$122,706	10.0%
12.	Other Funds	$135,607,805	$137,743,282	$2,135,477	1.6%
	TOTAL	$481,345,592	$518,260,304	$36,914,712	7.7%

An increase in appropriations in the General Fund of $5.7 million (7.6%) is largely related to the reinstatement of the $1.1 million payment into the County's pension prefunding account that was eliminated in FY 2024-25 to balance the budget, as well as increases to the County share of cost for the Public Safety Fund (+$2.9 million) and the Health Fund (+$1.7 million), and a $359,000 increase in the Planning and Building cost center related

to increasing development activities anticipated in the budget year. The increases are offset by a number of County departments, which are explained later in this report and in the respective departments' budget narratives. The largest fund continues to be the Welfare/Social Services fund at $92.1 million in appropriations. This fund is primarily financed with state and federal revenues, and the General Fund cost is limited to a maintenance-of-effort of $433,225, which is $1,225 higher than the FY 2024-25 Adopted Budget. The Public Safety fund appropriations increase of $1,417,058 (2.9%) is related to escalating costs for providing core safety services such as Sheriff, District Attorney, Fire Administration, and Office of Emergency Services. The increase is relatively modest compared to prior years, and appropriations have been aligned with historical spending patterns. The Behavioral Health fund appropriations increased by $26.2 million (59.5%) related to the Intergovernmental Transfer as a result of a payment reform mechanism at the state. The Mental Health Services Act (MHSA) Budget is decreased by $2.75 million (-14.2%) reflecting the volatility of MHSA revenues and a redirection of dollars that would have come to the County now being managed by the state under Proposition 1, the *Behavioral Health Services Act* passed by the voters in November 2024. There is no General Fund cost in the Behavioral Health/MHSA budgets, and services are provided to both Sutter and Yuba Counties. The decrease of $3.5 million (-11.2%) in appropriations in the Health Services fund is related to decreases in federal funding, as well as a decrease in Homeless Services. There is also a reduction in appropriations in the Jail Medical Budget within the Health fund of approximately $1.5 million, related to one-year funding for Medi-Cal expansion to the jail population, which was one-time in nature and not available in the budget year.

Appropriations in the Road fund increased by $3.5 million, reflecting the level of projects expected in the budget year, as well as construction of a new corporation yard for Road operations and equipment. Appropriations in the Capital Projects fund are increased by $765,751 (30.8%), reflecting additional projects that will occur in FY 2025-26. 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 $518,260,304, an increase of $36.9 million from the FY 2024-25 Adopted Budget, the largest portion of which is the $26.2 million increase in the Behavioral Health budget explained previously. However, this amount includes all revenue transfers between funds, interfund charges, and Internal Service Fund charges totaling approximately $207.9 million, which must be recognized as expenditures but do not represent additional cost. When those are removed, the net appropriations are $310,346,082, an increase of $9,846,613 (3.2%) over the FY 2024-25 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.



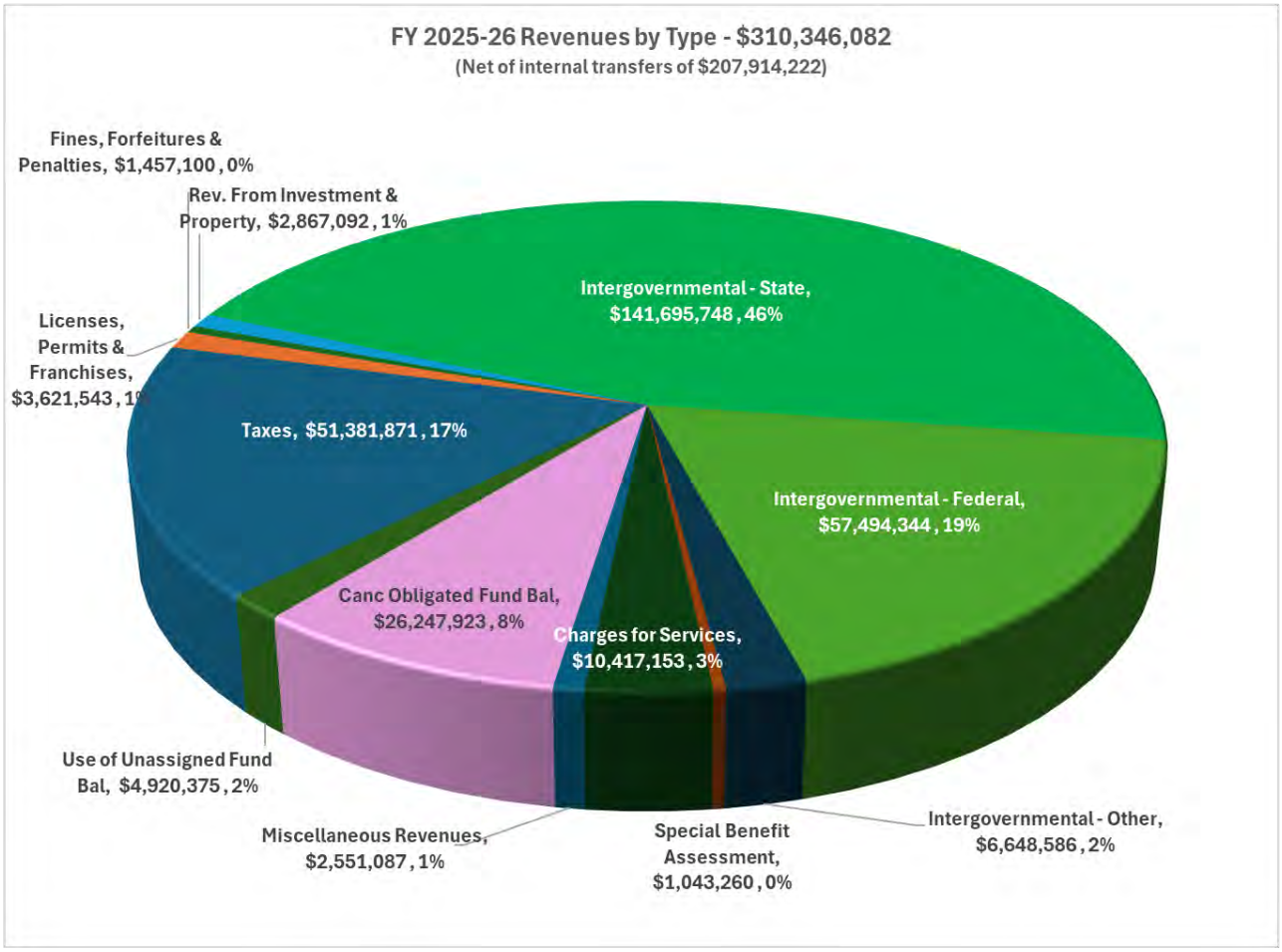
Salaries and Benefits appropriations include the cost of regular and extra help wages, overtime, and special pay, payroll taxes, health insurance and the County's contribution to employee's health savings accounts (for high deductible plan enrollees), pension cost, unemployment cost, and worker's compensation. 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 other interfund activities, totaling nearly $208 million are not displayed on this chart as the appropriations represent the transfer of revenue between departments and programs without any added

cost to the County. 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 $518,260,304, which is made up of $487,092,006 in revenues and $26,247,923 in cancellation of obligated fund balance in the General Fund and Special Revenue Funds, as well as $4,920,375 of assumed General Fund unassigned fund balance carried forward as savings from FY 2024-25.

Revenues must be recognized in each cost center, 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 $310,346,082. The chart below shows the sources of revenue in proportion to the total. Federal and state revenues account for 65% of total revenues, while Taxes account for 17%, Charges for Services account for 3%. Miscellaneous Revenue, Intergovernmental Revenues generated locally, Fines, Forfeitures and Penalties, and Licenses, Permits and Fees combined account for about 4% of revenues, and Interest revenue for 1%. Use of Unassigned and Obligated Fund Balance accounts for the remaining 10% of funding available to support recommended appropriations.


FY 2025-26 Revenues by Type - $310,346,082
(Net of internal transfers of $207,914,222)
Fines, Forfeitures & Penalties, $1,457,100, 0%
Rev. From Investment & Property, $2,867,092, 1%
Intergovernmental - State, $141,695,748, 46%
Licenses, Permits & Franchises, $3,621,543, 1%
Taxes, $51,381,871, 17%
Intergovernmental - Federal, $57,494,344, 19%
Canc Obligated Fund Bal, $26,247,923, 8%
Charges for Services, $10,417,153, 3%
Use of Unassigned Fund Bal, $4,920,375, 2%
Miscellaneous Revenues, $2,551,087, 1%
Special Benefit Assessment, $1,043,260, 0%
Intergovernmental - Other, $6,648,586, 2%

Budget Overview – General Fund Budget

Appropriations

General Fund appropriations are recommended at $80,854,687, an increase of $5,726,161 (7.6%) from the FY 2024-25 Adopted Budget. Salaries & Benefits total $26.8 million, an increase of $244,044 (0.8%), reflective of holding positions vacant across General Fund departments to reduce costs across all General Fund departments. This planned vacancy factor totals nearly half a million dollars in savings and represents reduced availability of services.

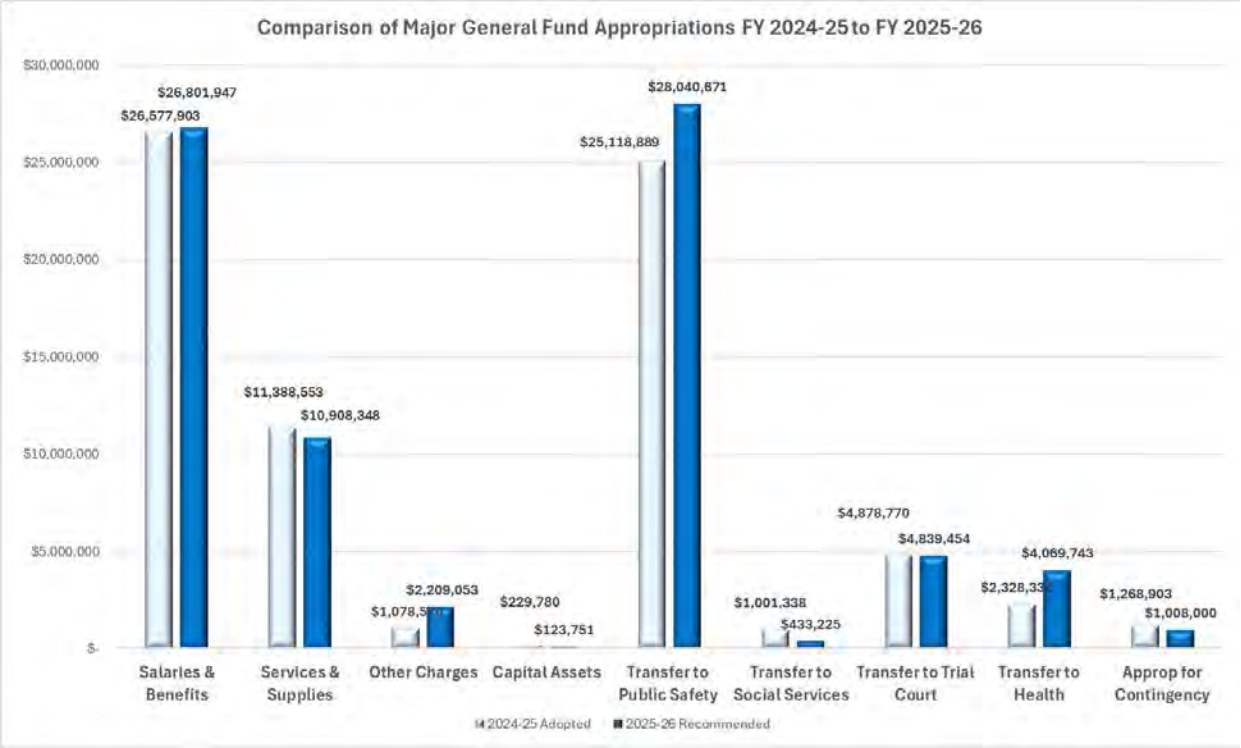
Services and Supplies cost is reduced by $480,205 (-4.2%) reflective of slightly lower operating costs across most departments. The Other Charges category is increased by $1.1 million, reflecting the restoration of the payment to the County's pension prefunding account with Public Agency Retirement Services. Capital Assets funded by the General Fund are reduced by $106,029 (-46.1%) as the repairs to the Clerk-Recorder-Elections office has been eliminated until an updated project cost can be estimated.

General Fund appropriations include transfers to four operating special revenue funds, the largest of which is the Public Safety Fund. The transfer to the Public Safety Fund increased by $2,921,782 (11.6%), reflective of higher salaries and benefits and other operating costs in that fund and including the elimination of federal American Rescue Plan Act (ARPA) funds that ended on December 31, 2024. Cost Centers in the Public Safety Funds include all Sheriff operating budgets, Jail and Juvenile Hall operations, District Attorney/Victim Services, Fire Administration and the Office of Emergency Services. The transfer to the Trial Court fund is decreased by $39,316 (-0.80%) due to slightly higher court fine revenues and stable operating cost in the Probation and Public Defender departments.

The General Fund transfer to Social Services is reduced by $568,113 which reflects the elimination of pass-through funding for 1991 Realignment that now goes directly to the operating fund. The CalWORKs maintenance of effort (MOE) level increased from $432,000 to $433,225 (0.28%). This maintenance of effort is the only General Fund requirement for all of the Social Services programs including child welfare services, adult protective services, In-Home Supportive Services local share of cost, Foster Care and Adoptions Assistance payments, CalFresh benefits, Medi-Cal, CalWORKs. The transfer to the Health fund increased by $1,741,407 (74.8%) due to a change in the General Fund allocation methodology. Cost to the General Fund include the statutory MOE $674,240 to receive Health Realignment funding of nearly $6 million, the County Medical Services Program participation fee of $188,781, the net cost of the Homeless Services of $1.1 million and a share of cost for Jail Medical Services.

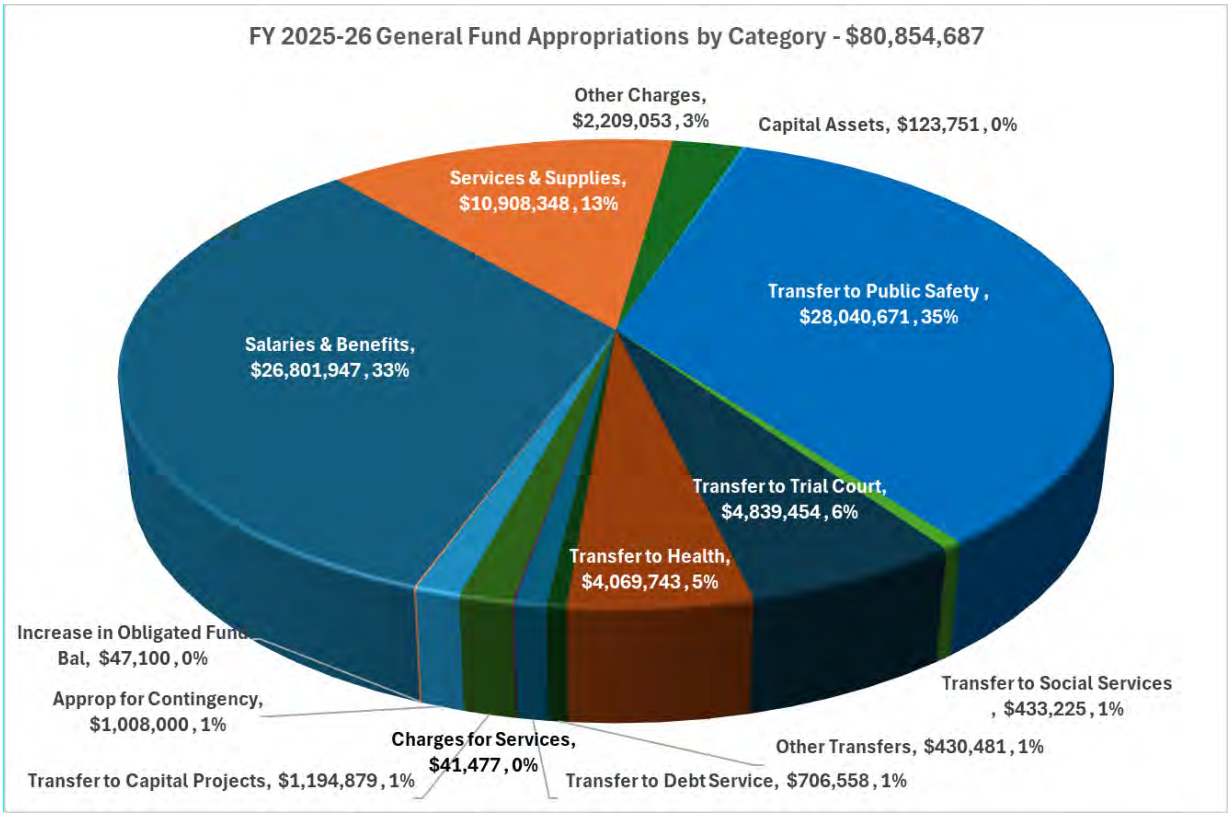
The transfer to the Capital Projects fund is $1,194,879 and includes the following projects:

- $348,879 Workday ERP second phase budget software implementation
- $200,000 Workday ERP implementation of PRISM software for data analytics
- $200,000 Replacement of the generator at the Emergency Operations Center
- $446,000 Access Control Panel replacement project

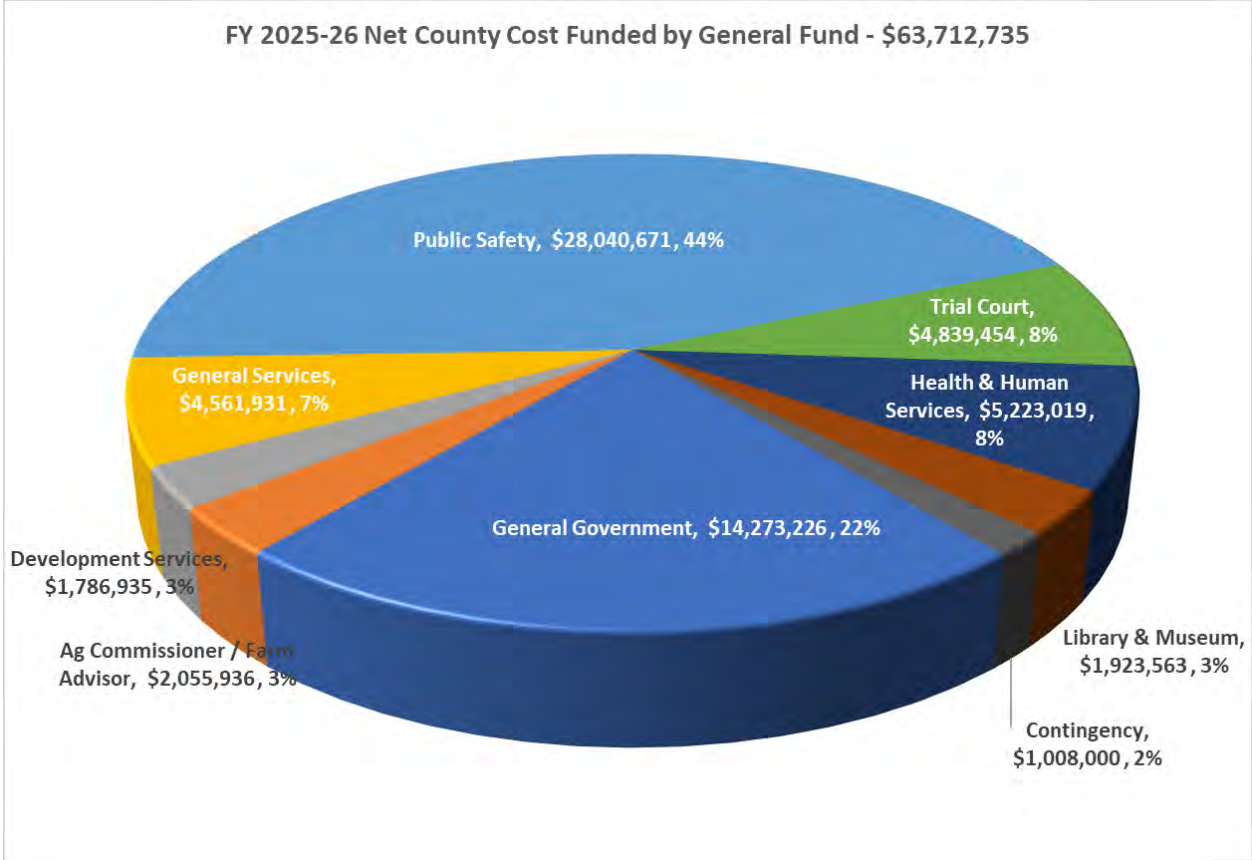


Capital Assets is recommended at $123,751, a decrease of $106,029 (-46.1%) from the FY 2024-25 Adopted Budget. Assets include a trailer for Grounds Maintenance equipment, purchase of two office cubicles for the Bi-County Farm Advisor, Museum security system upgrade, and Clerk-Recorder software implementation. Capital Assets are recommended as follows:

- $13,900 Building Maintenance equipment trailer
- $ 5,500 Bi-County Farm Advisor office cubicles
- $10,000 Museum security upgrades
- $94,351 Clerk-Recorder Tyler Software implementation



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 (CC1209) narrative starting on page C-21. The net General Fund cost of all programs funded by the General Fund is $63,712,735, an increase of approximately $5.3 million (9.1%) from FY 2024-25 and reflective of slightly higher General Fund revenues, use of committed fund balance, and available unassigned fund balance. 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.



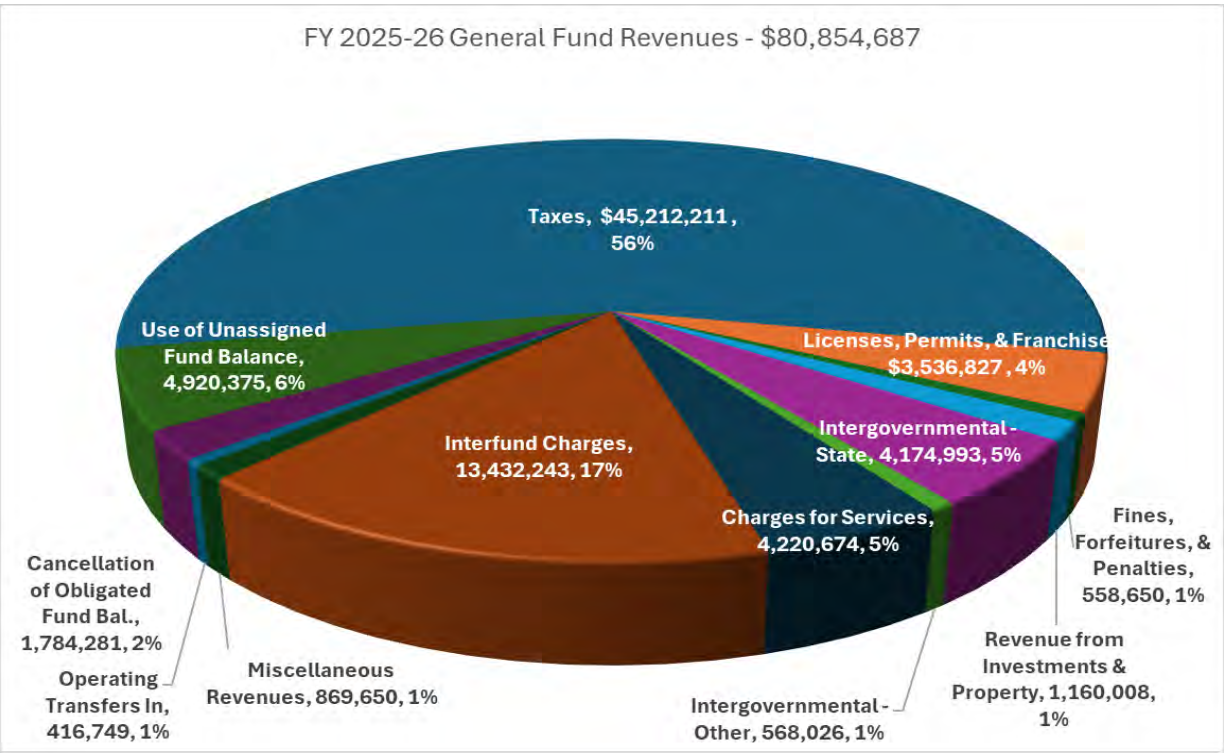
As a policy document, the General Fund budget shows areas where the County places emphasis. For example, the chart above shows the largest share of funding at $28 million (44%) goes directly to Public Safety programs, including the Sheriff, the Jail, Juvenile Hall, and the District Attorney, as well as Emergency Management and Fire Administration, while another $4.9 million (8%) 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 $14.3 million (22%), 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 costs 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 $4.6 million (7%) 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 $5.2 million (8%) funds the cost of Public Health communicable and chronic

disease prevention and control and jail medical services, the Maintenance of Effort for Social Services ($433,225), Homeless Services, Public Guardian, Veterans Services, and General Relief. Funding for the Sutter County Library and Sutter County Museum of $1.9 million (3%) invests in services to promote education and enrich the community. Funds appropriated for the Agricultural Commissioner and the Farm Advisor of $2.1 million (3%) ensure that services are available to support our local agriculture economy. Finally, an Appropriation for Contingency of $1,008,000 (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 $80,854,687, including $65,145,732 in General Revenues and $15,708,955 in General Fund department-specific revenues. Revenue to support General Fund obligations comes from a mixture of Taxes (56%), Charges for Services and Operating Transfers, including internal cost plan (overhead) charges calculated in compliance with federal regulations (23%), Intergovernmental Revenue from state and local sources (6%), Licenses, Permits and Fees (4%), and use of fund balance, both unassigned and committed (8%). Revenue from Investments and Property, which includes interest revenue and rental income from use of County-owned space (1%), while Miscellaneous Revenue and Fines, Forfeitures and Penalties and Operating Transfers make up the remainder (2%). The following chart shows the revenue sources in proportion to the total revenues received.



Countywide Staffing

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

No.	Department/Office	Adjusted FY 2024-25	Recommended FY 2025-26	Change
1.	Health and Human Services	593.00	599.00	6.00
2.	Sheriff	156.00	157.00	1.00
3.	Development Services	67.00	67.00	0.00
4.	General Services	56.00	56.00	0.00
5.	Probation	52.00	52.00	0.00
6.	County Administrator's Office	35.50	35.50	0.00
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	15.90	15.90	0.00
12.	Library	13.55	13.55	0.00
13.	Human Resources	11.20	10.20	(1.00)
14.	Treasurer-Tax Collector	9.00	9.00	0.00
15.	County Counsel	8.80	8.80	0.00
16.	Board of Supervisors	6.00	6.00	0.00
17.	Child Support	4.00	3.00	(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	1,119.50	1,124.50	5.00

The overall number of County Full Time Equivalent (FTE) positions is proposed to increase by 5.00 FTE from 1,119.50 to 1,124.50. New positions are funded by state and federal grants.

All increases, decreases and transfers are as follows:

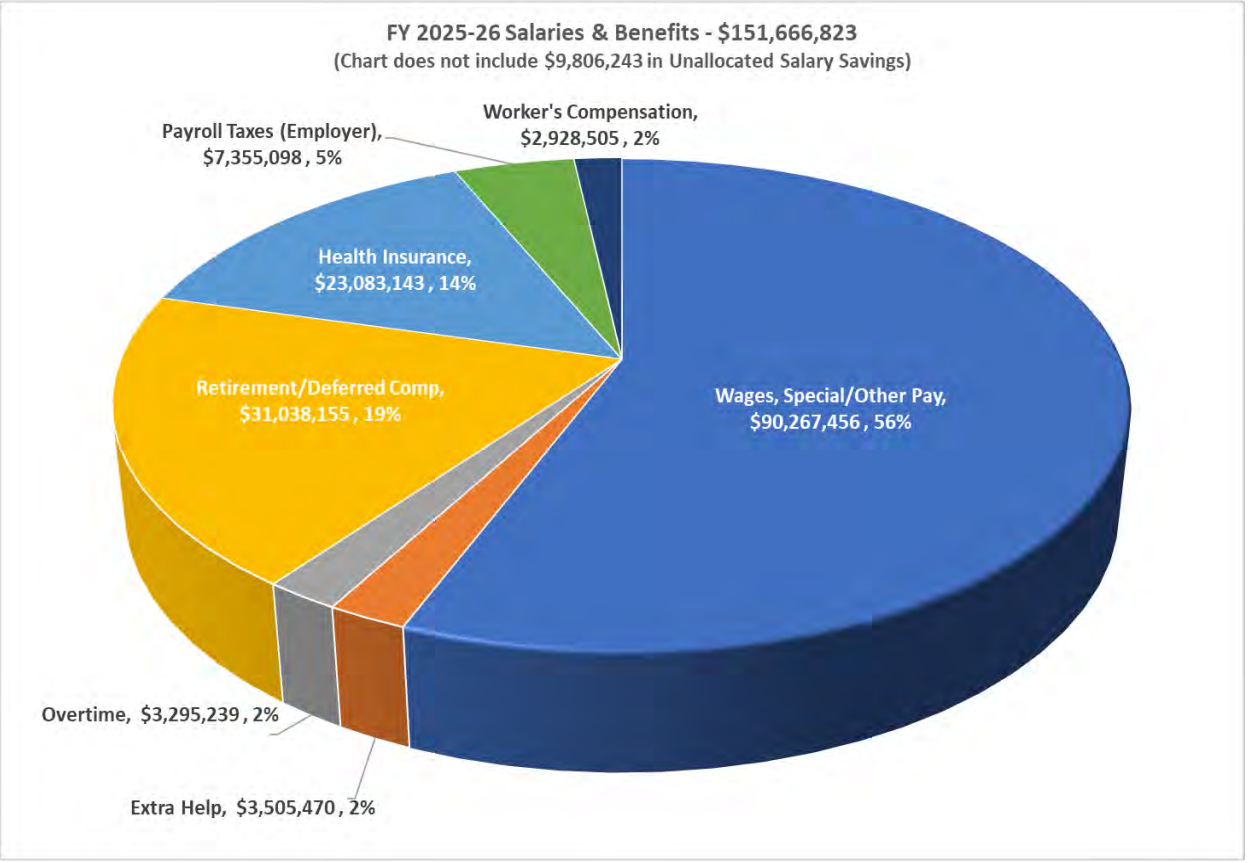
- Addition of 1.00 FTE Accountant I/II to Development Services Administration (CC2721)
- Transfer of 1.00 FTE Development Services Technician I/II from Planning & Building (CC2724) to Environmental Health (CC2725)
- Elimination of 1.00 FTE Office Assistant II from Environmental Health (CC2725)
- Elimination of 1.00 FTE Office Assistant II from Animal Control (CC2726)
- Addition of 1.00 FTE Account Clerk III to General Services Administration (CC1205)
- Elimination of 1.00 FTE Building Services Worker from Building Maintenance (CC1700)
- Addition of 1.00 FTE Staff Services Manager to Health & Human Services Administration (CC4120)
- Addition of 1.00 FTE Accountant II to Behavioral Health (CC4102)
- Elimination of 1.00 FTE Accounting Technician I from Behavioral Health (CC4102)
- Addition of 1.00 FTE Intervention Counselor II to Behavioral Health (CC4102)
- Transfer of .50 FTE Intervention Counselor from Mental Health Services Act (CC4104) to Behavioral Health (CC4102)
- Transfer of .50 FTE Resource Specialist from Mental Health Services Act (CC4104) to Behavioral Health (CC4102)
- Transfer of .20 FTE Program Manager-Clinical Services from Mental Health Services Act (CC4104) to Behavioral Health (CC4102)
- Transfer .25 FTE Prevention Services Coordinator from Behavioral Health (CC4102) to Homeless Services (CC4121)
- Transfer .12 FTE Program Manager-Community Services from Behavioral Health (CC4102) to Homeless Services (CC4121)
- Transfer of 1.00 FTE Prevention Services Coordinator from Mental Health Services Act (CC4104) to Jail Medical Services (CC4134)
- Transfer of .25 FTE Prevention Services Coordinator from Mental Health Services Act (CC4104) to Homeless Services (CC4121)
- Transfer of .13 FTE Program Manager-Community Services from Mental Health Services Act (CC4104) to Homeless Services (CC4121)
- Addition of 1.00 FTE Health Program Specialist I/II to Public Health (CC4103)

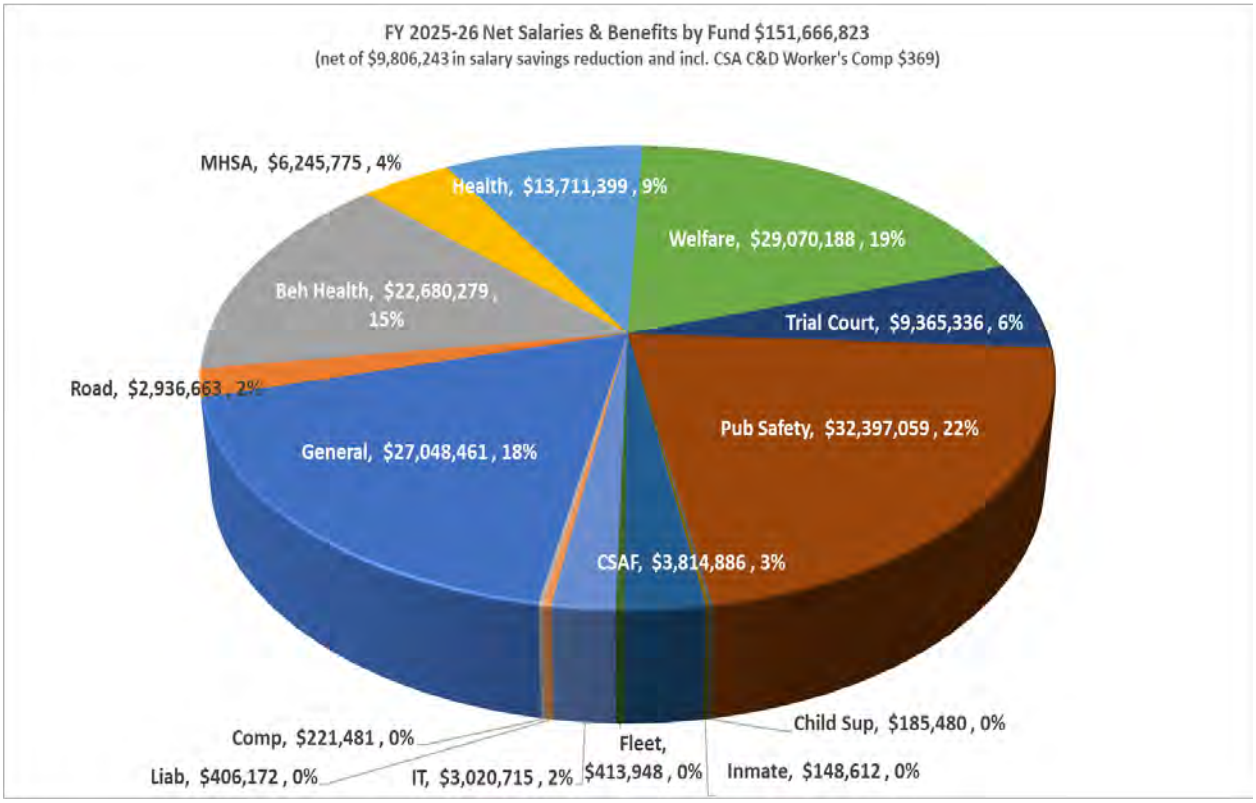
- Elimination of 1.00 FTE Medical Clerk II from Public Health (CC4103)
- Transfer of .50 FTE Staff Nurse from Public Health (CC4103) to Jail Medical Services (CC4134)
- Transfer of .25 FTE Health Program Specialist II from Welfare Administration (CC5101) to Homeless Services (CC4121)
- Addition of 1.00 FTE HHS Deputy Branch Director to Welfare Administration (CC5101)
- Addition of 1.00 FTE Public Assistance Specialist I/II to Welfare Administration (CC5101)
- Addition of 1.00 FTE Social Worker Supervisor II - Children Services to Welfare Administration (CC5101)
- Addition of 2.00 FTE Staff Analyst to Welfare Administration (CC5101)
- Elimination of 1.00 FTE Supervising Staff Services Analyst from Welfare Administration (CC5101)
- Addition of 1.00 FTE Deputy Public Guardian-Conservator to Public Guardian (2709)
- Elimination of 1.00 FTE Deputy Guardian-Conservator-Limited Term to Public Guardian (2709)
- Elimination of 1.00 FTE Child Support Specialist from Child Support Services (0-112)
- Transfer of 0.48 FTE Administrative Services Officer from Victim Services (CC2127) to District Attorney (CC2125)
- Elimination of 1.00 FTE Deputy District Attorney I/II/III from District Attorney (CC2125)
- Addition of 1.00 FTE Senior Criminal Investigator-Limited Term to District Attorney (CC2125)
- Elimination of 1.00 FTE Office Assistant III/Legal Secretary I from Victim Services (CC2127)
- Addition of 1.00 FTE Office Assistant III/Legal Secretary III to Victim Services (CC2127)
- Elimination of 1.00 FTE Victim Advocate I from Victim Services (CC2127)
- Addition of 1.00 FTE Victim Advocate I/Senior to Victim Services (CC2127)
- Addition of 1.00 FTE Accountant I/II to Sheriff-Coroner (CC2201)

The cost of personnel is spread among numerous departments within many of the County's funds. Total personnel cost is recommended at $151,666,823, a decrease

$884,780 (-0.6%) over the FY 2024-25 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. Sutter County continues to lag behind the market in salaries, and the County is currently in negotiations with several of its bargaining units. No increase in wages beyond what has already been negotiated is included in the FY 2025-26 Recommended Budget. Once negotiations are settled with the various units, departments are likely to have to absorb the increased cost within their respective budgets.

The following graphs show the individual costs by type of expense and the distribution of payroll costs across all funds.




FY 2025-26 Net Salaries & Benefits by Fund $151,666,823
(net of $9,806,243 in salary savings reduction and incl. CSA C&D Worker's Comp $369)
MHSA, $6,245,775 , 4%
Health, $13,711,399 , 9%
Welfare, $29,070,188 , 19%
Beh Health, $22,680,279 , 15%
Trial Court, $9,365,336 , 6%
Road, $2,936,663 , 2%
Pub Safety, $32,397,059 , 22%
General, $27,048,461 , 18%
CSAF, $3,814,886 , 3%
Child Sup, $185,480 , 0%
Comp, $221,481 , 0%
Fleet, $413,948 , 0%
Liab, $406,172 , 0%
IT, $3,020,715 , 2%
Inmate, $148,612 , 0%

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 4.45% per year over the past eight years, although growth of 2.66% is expected for FY 2025-26. Growth in operating costs within the County, including salaries and benefits, is outpacing the revenues, so service levels are eroded as the affordability tightens. 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 4.2% per year but is expected to increase by only 2.0% in FY 2025-26 due to a softening economy.

At the same time, the cost to remain competitive in the job market is growing and Sutter County continues to lose 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. The upcoming federal FY 2025-26 budget discussions indicate that there will be substantial cuts to programs, many of which benefit the residents of Sutter County. For example, cuts to Medicaid and the Supplemental Nutrition Assistance Program (SNAP), known as Medi-Cal and CalFresh respectively in California, are targeted for reductions at the federal level. These cuts will not only affect services provided by Sutter County, but could also directly impact local grocery stores, landlords, medical providers, and other businesses that contribute to our local economy.

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 now costs the General Fund over $1 million per year. A scale back may result in reemergence of homeless camps along county roads, outside businesses, and in wildland areas and impact city services as well. The Sutter County Museum will continue to 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 remain closed 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 challenges coming and has prepared to the extent possible. Through careful strategic financial planning and disciplined spending of one-time funds, the County has increased its General Fund reserves from $1.1 million in FY 2020-21 to $12.5 million in FY 2024-25, which meets the Government Finance Officers Association for the minimum reserve level for the General Fund of 60 days' working capital (16.67%). The County has also 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.

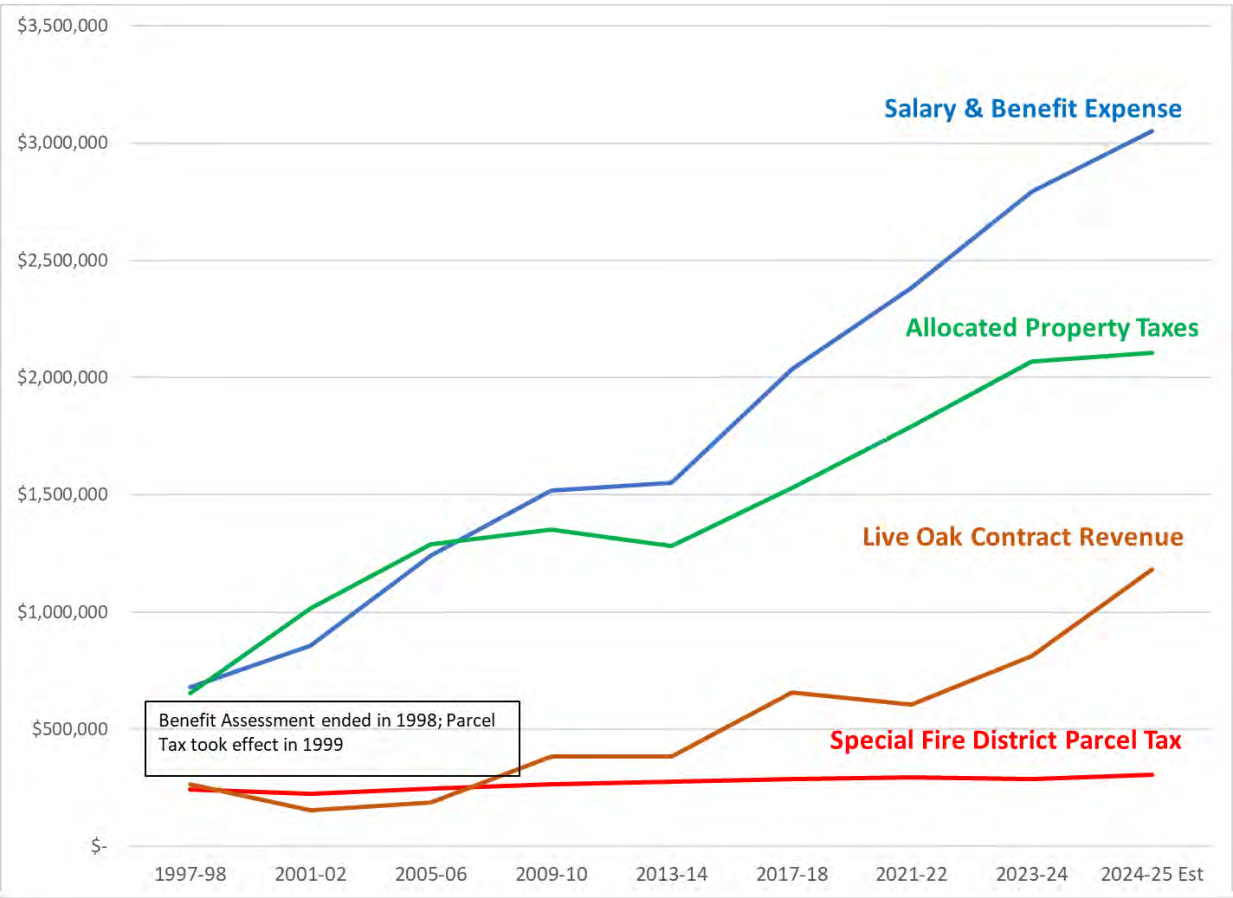
For FY 2025-26, the CAO's office asked departments to turn in budgets with a Net County Cost that was equal to or below the FY 2024-25 Adopted Budget level. This was an incredibly difficult task, as most departments remain at low staffing levels and have little ability to manage increasing personnel 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 County has paid over $4.6 million in one-time, discretionary funds to support CSA-F service levels. In FY 2024-25, $1.7 million in COVID-related funds was shifted to CSA-F. However, COVID funds expired on December 31, 2024, so no further funds are available. The CSA has also relied on federal Staffing for Adequate Fire and Emergency Response (SAFER) grants funds to support ongoing operations. However,

CSA-F has been passed over in the last two rounds of SAFER funding, and future funding is unlikely under the current federal administration. Thus, outside funding to support the current level of service is unlikely. Under existing California law regarding County Service Areas, the Board may not simply give funds to CSA-F to subsidize the existing level of services. The only option is to loan funds that must be repaid in the same fiscal year. The Board has the ability to extend the terms of any loan to a CSA for up to three years, but there is no provision to simply forgive the loan without being able to demonstrate significant financial hardship to the people in the CSA. Further, in its fiduciary role, the Board must apply the prudent investor standard as stated in California Government Code (§27000.3). In other words, the Board cannot lend money to an entity that it believes has no ability to repay. In its establishing resolution for the consolidation of the CSAs that became CSA-F, the LAFCO board clearly stated that services in the CSA would be "restricted only by the service area's ability to finance such services." The General Fund was never intended to be the backstop to sustain services that could not be directly provided by CSA-F. To use general revenue sources to backfill the shortfall in CSA-F would mean reducing services across all areas of the County and not just within the boundaries of CSA-F.

Absent sufficient, dedicated funding, CSA-F would have had to reduce costs by July 1, 2025. The Board has not ignored the dire financial situation but has been unable to come up with a sustainable funding source that meets the legal restrictions placed on CSAs by the legislature. In 2022, the Board of Supervisors placed Measure A on the ballot 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.

Impact of Cuts at the Federal Level

As stated earlier, Sutter County Government and the entire local economy are highly dependent on federal funding. The new administration has been focused on making cuts across programs at the federal level and the local impacts are largely unknown. As of this writing, the House of Representatives has narrowly passed the President's proposed spending plan, which includes cuts to Medicaid. Among the potential cuts are reductions in the Supplemental Assistance Nutrition Program (SNAP), which is known as CalFresh in California. This program provides direct assistance to lower income, often families, to purchase foods. Eligibility is determined by County staff locally in accordance with federal and state regulations. The proposed changes could reduce funding for eligibility determination and would reduce food assistance to families. This would have a direct impact on local grocery stores that rely on food assistance programs.

Perhaps a more alarming proposal would reduce the federal financial participation in Medi-Cal. In 2020 when the Affordable Care Act was enacted, benefits were expanded to include childless adults. Federal funding was initially set at 100% of the cost and then reduced to 90% of the expansion population with the state paying the remaining 10%. This virtually eliminated the County's indigent health care responsibility under Welfare

and Institutions Code 17000. Funding for indigent care had been included in 1991 Realignment, and a percentage of Sutter County funding was automatically diverted to the County Medical Services Program (CMSP). Established in the 1980s CMSP is a collective of small counties who contributed to a pool to meet the indigent care mandate. Through 1991 Health and Welfare Realignment, funds were deducted from participating counties' health realignment funds. CMSP met counties' statutory obligation to pay for indigent care. As a part of the 2011 Health and Welfare realignment mechanism, the state swept the funds away from counties and directly into providing CalWORKs benefits. The counties received zero benefit from the expansion of Medi-Cal but retained the statutory obligation for medically indigent services. If the roll-back of federal funding for the expansion occurs, it is unlikely that the state will return the diverted realignment funds to counties. Since the statutory obligation remains, counties could be responsible for medically indigent adults with no funding stream to support that cost.

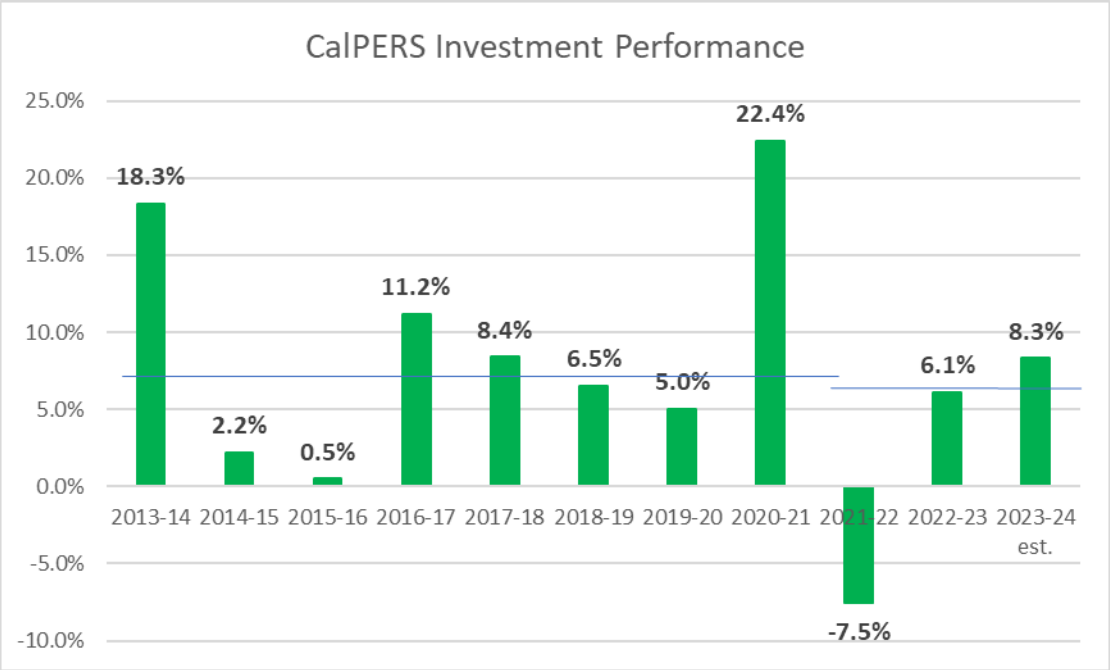
While the extent of which other cuts are occurring at the federal level is unknown, cuts to federal health and welfare programs as well as entitlement programs are likely and will have a direct impact on local retailers, landlords, farmers, and other businesses crucial to the local economy.

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 10.4%. For Safety members, the employer's normal cost rate is 18.36%. 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 $12,693,848. For Safety members, the County's cost is $4,987,815, for a total of $17,681,663 for FY 2025-26. 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. Under Board of Supervisors direction, the County is scheduled to prepay the lump sum UAL payment in July, which will save the County approximately $572,000.

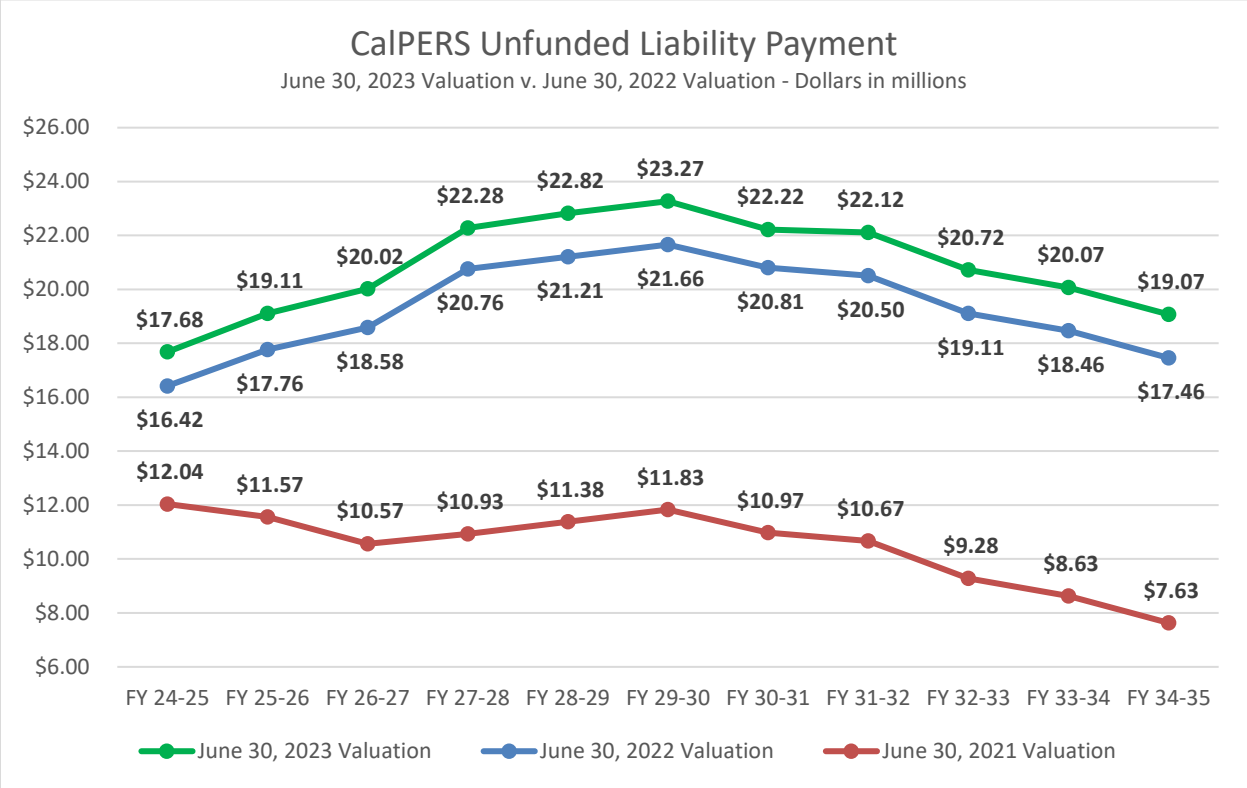
In FY 2020-21, CalPERS experienced extraordinary investment gains of 21.3%, more than 14% above the discount rate (assumed rate of return). This had two significant impacts on the County's pensions. First, the investment return triggered an automatic reduction in the discount rate from 7.0% to 6.8%. 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 a 7.5% loss, which rises to 14.3% when coupled with the discount rate of 6.8%. This reduced the County's funded ratio from 80.7% in 2021 to 70.4% in 2022. As of the 2023 valuation, the County's funded ratio remains virtually the same at

70.5% with a balance of $214 million. For FY 2023-24, CalPERS experienced a gain of 8.3%, which is higher than the discount rate by 1.5 percent. As a result the County's funded ratio should be higher when the new 2024 valuation is released later this summer. In the current year the markets have been quite volatile and investment performance year to date is down, although not as precipitously as shortly after tariffs were imposed by the United States. The markets will have to post a gain greater than the discount rate (6.8%) for the fiscal year by June 30 to avoid higher UAL costs in FY 2027-28. The final investment return for FY 2024-25 will not be known until after June 30, 2025, and the impact will not be known until the 2025 valuation is completed, sometime in late summer of 2026. The chart below shows the historical investment returns compared to the discount rate from FY 2013-14 through the estimated return for FY 2023-24:



The horizontal lines represent the discount rate: 7% from FY 2013-14 to FY 2020-21 and 6.8% from FY 2021-22 to present.

The chart below shows the anticipated CalPERS UAL payments over the budget year and the 10-year period following, based on the 2021, 2022, and 2023 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 2023 valuation is expected to be $11.44 million higher than what was forecasted in the 2021 valuation. Thus, the 2023 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. The payment was restored at the May 13, 2025 Board of Supervisors meeting. As of April 30, 2025, the pension prefunding account had a balance of $9.13 million. This balance reflects losses that occurred during the first part of calendar year 2025 due largely to new tariff's imposed by the federal government. The market has corrected somewhat, and the County can expect some measure of gain as of May 31, 2025, as well as the $1 million increase from the FY 2024-25 contribution. 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 15 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.

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, 2024, the County's unfunded OPEB liability was $11.9 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 2024-25. The balance in the OPEB account as of April 30, 2025, is $570,304. Similar to the pension prefunding contribution of $100,000 was eliminated from the FY

2024-25 Recommended Budget but was restored as of May 13, 2025. This payment will also be paid prior to June 30, 2025.

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 $1 million per year from the FY 2022-23 high of $12.3 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 submitted reasonable budgets for FY 2025-26 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 continuing 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 25 years ago. In negotiating the 2000 agreement the County never anticipated that the Sheriff would continue to provide these services for a quarter of a century. Revenues provided through the tax sharing agreement do not fully support the cost. For FY 2024-25, the City of Yuba City provided $503,108 in sales tax revenue per the agreement, which is $72,617 lower than FY 2023-24. However, the cost of providing services is estimated at over $1.8 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 continues to be open to renegotiation of this portion of the 2000 tax share agreement, provided that new revenues are available to the City to support the cost.

Labor Market Concerns

In FY 2021-22 and 2024-25, 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 2024-25 and $2.1 million in FY 2025-26 to sustain services. 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, and to widen the number of people who are conserved locally for behavioral health issues without adequate additional resources are examples of state intervention in local government operation without local government consultation or consent. With a FY 2025-26 state budget deficit that the Legislative Analyst estimates at close to $12 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 work on the 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 2025-26. 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. In FY 2025-26, County staff will prepare new cost estimates to upgrade the existing building and compare those with the costs of moving to another location.

The Board of Supervisors made the decision more than a year ago to sell a number of surplus 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 and is often used by local nonprofit organizations for business purposes. 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. Since FY 2020-21, the County has spent more than $6.3 million to address the needs of homeless individuals. For FY 2025-26, the total cost is budgeted at just over $5 million with $1.1 million of that cost coming from the General Fund. 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, in FY 2023-24, provided $30,000 to the RCD for a consultant to seek out grants for this project. Finally, the U.S. Supreme Court decision “City of Grants Pass v. Johnson" could provide more legal remedies allowing local governments to enforce “no camping” ordinances on local streets and roadways, open spaces, and outside businesses.

Failing Services Districts

Two south county services districts, Waterworks District 1 (Robbins) and Rio Ramaza Services District both have failing wastewater systems. For years, the cost of maintaining the systems has exceeded fee revenue collected from service users. Both are nearing the end of the financial resources to support ongoing services. For Rio Ramaza, the Recommended Budget includes $100,000 in General Fund dollars to be used specifically toward legal and other costs to dissolve the district, which now only contains 9 connections. This would leave homeowners without wastewater service, so a solution must be found using septic systems or other means. For the community of Robbins, septic systems are not a viable solution due to water table issues. On behalf of this special district, the County has applied for Federal USDA funding to rebuild the wastewater system. It remains to be seen whether the district will be successful in obtaining a grant. If a grant is not awarded, the County will need to propose an alternative that may include fee increases.

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. The Lakeside developers have nearly completed the wastewater infrastructure for the first phase of the development and the County hopes to be able to issue building permits in FY 2025-26.

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.

The County currently contracts with an economic development firm to provide oversight of Sutter Pointe-related economic development tasks including outreach to developers and brokers, permitting oversight, infrastructure assessment and stakeholder meetings. Goals for this contract include attracting commercial and industrial development to Sutter Pointe to provide jobs to the community and increase property and sales tax revenue to the County.

Summary

The Recommended FY 2025-26 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 Jamme Yang, and Extra Help Assistant County Administrator Leanne Link and Information Technology staff who have been extremely helpful in providing technical support. Auditor-Controller Nathan Black, Assessor Kathy Scriven and their staffs 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, as well as 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

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About Sutter County

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.

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 22 inches of rainfall each year. While temperatures sometimes exceed 100 degrees and infrequently fall below freezing, the average high temperature in July is 97 degrees and the average low temperature in January is 39 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 100,257, as of January 1, 2025 . Just over 70%, or 70,453, live in the City of Yuba City. Another 9,658 (or +9%) 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 2023 farm production was $777,820 million (an increase of 35.7% from 2022), with rice, tomatoes, peaches, dried plums (prunes), walnuts, 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 $19.4 million in FY 2024-25. Sutter County had approximately 395 natural gas wells in FY 2024-25, with less than 8% of them active. There haven't been any new wells added in the past six 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 2025 estimated employment by Industry breakdown for the Yuba City MSA according to the California Employment Development Department.

Total All Employment	55,400
Government (incl. Education)	15,000
Trade, Transportation & Utilities	10,500
Private Education and Health Services	10,400
Retail Trade	6,000
Leisure and Hospitality	5,200
Professional and Business Services	3,600
Farming	3,200
Mining, Logging & Construction	2,600
Manufacturing	2,400
Finance, Insurance and Real Estate	1,200
Information	200

The Yuba City MSA's single largest civilian employer is Adventist-Health Rideout, with more than 2,100 employees and over 300 physicians. The largest category of employment is government (15,000), which includes 1,600 federal employees, 1,200 state employees, 7,800 employees in education, and 4,400 local government employees working in counties, cities, special districts and tribes.







SECTION A

AGRICULTURE, CULTURAL & EDUCATIONAL

Agricultural Commissioner (CC2601) *Lisa Herbert, Ag Commissioner*

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Agricultural Commissioner** Cost Center: **CC2601**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	2,472,943	2,073,433	2,581,941	2,763,167	7.02%
Services and Supplies	345,176	211,269	398,850	425,503	6.68%
Other Charges	18,844	17,964	36,103	11,068	-69.34%
Capital Assets - Expenditures	41,476	8,846	0	0	0.00%
Intrafund Transfers	175,842	0	180,492	185,945	3.02%
Transfers Out (Nonreciprocal)	17,933	733	36,272	35,813	-1.27%
Total Expenditures	3,072,215	2,312,245	3,233,658	3,421,496	5.81%
Revenues					
Fines, Forfeitures, and Penalties	21,100	32,975	19,669	25,500	29.65%
Intergovernmental Revenues	1,337,777	1,456,425	1,213,530	1,322,280	8.96%
Charges for Services	369,192	262,477	319,670	270,020	-15.53%
Miscellaneous Revenues	45	0	500	250	-50.00%
Sale of Capital Assets	0	0	1,000	250	-75.00%
Budgetary - Revenue	0	0	0	0	0.00%
Total Revenues	1,728,114	1,751,877	1,554,369	1,618,300	4.11%
Unreimbursed Costs	1,344,101	560,367	1,679,289	1,803,196	7.38%
Allocated Positions	19.00	0.00	19.00	19.00	0.00%

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

Mission / Program Discussion

The County Agricultural Commissioner, as defined by California Food and Agricultural Code sections 2001 and 2002, is responsible for the local administration of federal, state and county laws, rules and regulations that protect the public's health, safety and welfare, the environment, agriculture, and the consumer. The Agricultural Commissioner's mission is to serve the public's interest by ensuring equity in the marketplace, promoting and protecting agriculture, assuring environmental quality, and protecting the health, safety and welfare of California's citizens.

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 75 countries. The Agricultural Commissioner is also the County Sealer of Weights and Measures.

More information about the department programs and services can be found here: Sutter County Agricultural Department.

Agricultural Commissioner (CC2601) *Lisa Herbert, Ag Commissioner*

Goals

To protect the environment as well as the health, safety, and welfare of California's citizens, in FY 2025-26 the department will continue the goals met in FY 2024-25:

- 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 32 Pesticide Episode Illnesses, 68 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 23 continuing education classes for 463 license holders, 343 growers, 533 general public and 251 of other types.)
- Continue the successful pesticide container recycling program with funding from the Feather River Air Quality mini grant (Continuous goal was met. Hosted 10 events and recycled over 87,758 pounds of used triple rinsed pesticide containers)
- Sustain the maintenance of effort (MOE) per Food and Agricultural Code §224 to receive unclaimed gas tax subvention. Unclaimed gas tax historically accounts for 40-50% of the department's total revenue (Continuous goal was met for the FY 2023-24 Annual Financial Report; full funding was approved)
- Inspect and seal 1,606 registered weighing and measuring devices (less submeters) to ensure equity in the marketplace for consumers and businesses in Sutter County (Continuous goal. 98% of all devices were inspected and sealed in CY2024)
- 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)
- Take appropriate administrative actions of Weights & Measures laws and regulations to maintain compliance (Continuous goal is on track in FY 2024-25. Issued 142 Notice of Violations and 0 Notice of Proposed Actions)
- Improve consumer protection by implementing a more robust price verification and test purchase program (This goal was delayed in FY 2024-25 due to staffing shortages)
- Implement CalTrap mobile Pest Detection insect trapping record system (Continuous goal)

Major Budget Changes

Salaries & Benefits

- $89,524 Increase in Salaries and related Benefits due to filling Secretary position left vacant in FY 2024-25
- $98,966 Increase in Salaries and related Benefits due to filling Agricultural & Standards Biologist I position left vacant in FY 2024-25

Agricultural Commissioner (CC2601) *Lisa Herbert, Ag Commissioner*

Recommended Budget

Total appropriations are recommended at $3,421,496, an increase of $187,838 (5.81%) compared to the FY 2024-25 Adopted Budget. The General Fund provides 52.7% of the financing for this cost center. Net County Cost is increased by $123,907 (7.38%) compared to FY 2024-25 Adopted Budget.

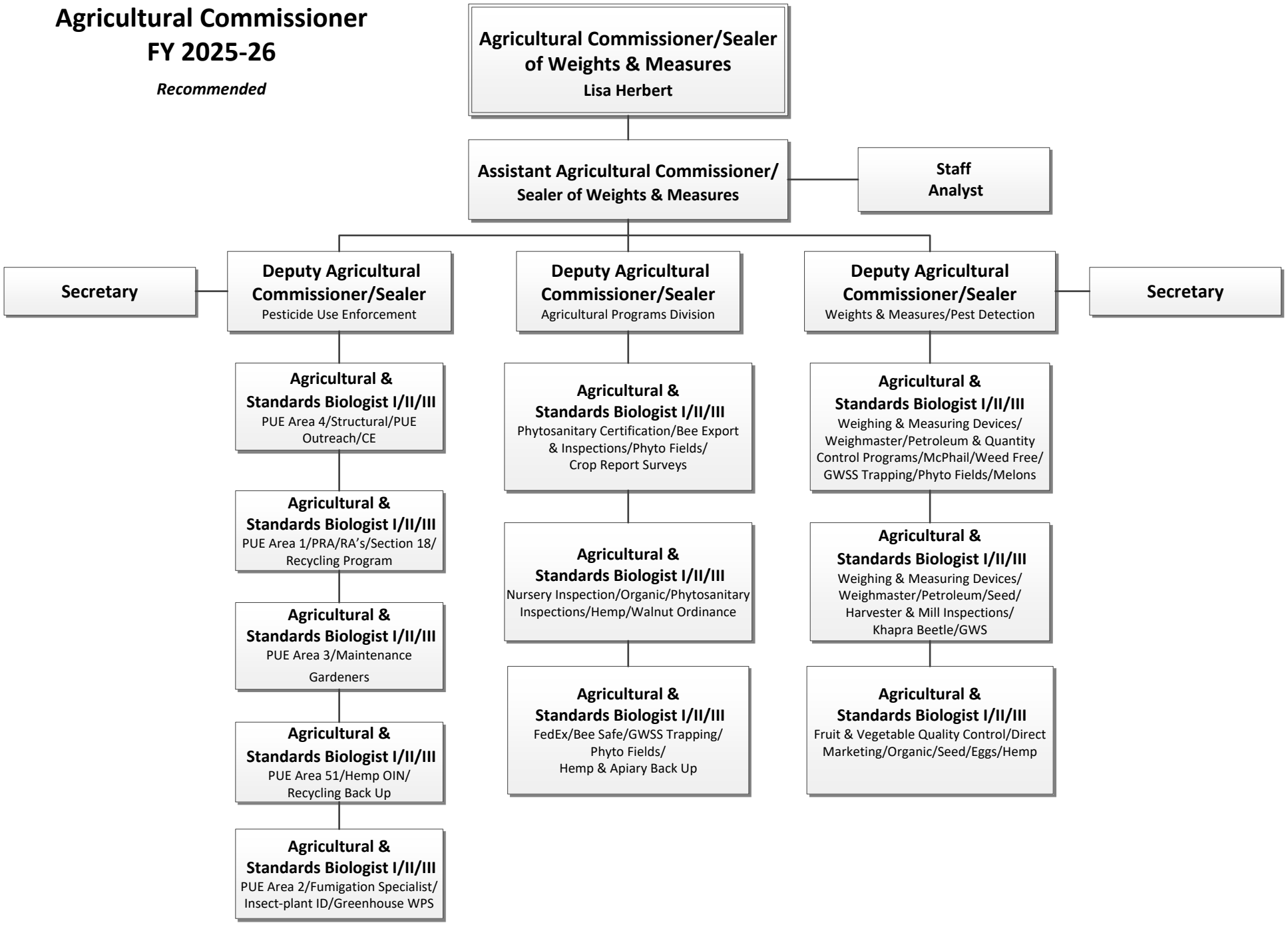
Use of Fund Balance

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

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Agricultural Commissioner
FY 2025-26

Recommended



Wt. Truck Replacement/Maintenance (CC0290)

Executive Summary

Fund: **FD1013 - SR Other Special Districts**

Cost Center Name: **Agriculture Weight Truck** Cost Center: **CC0290**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	12,704	9,296	27,930	13,784	-50.65%
Other Charges	101	0	0	0	0.00%
Budgetary - Expenditure	0	0	8,412	8,000	-4.90%
Total Expenditures	12,805	9,296	36,342	21,784	-40.06%
Revenues					
Revenue from Investment and Property	2,920	0	412	0	-100.00%
Charges for Services	12,225	17,964	17,964	10,893	-39.36%
Miscellaneous Revenues	12,225	17,966	17,966	10,891	-39.38%
Total Revenues	27,370	35,930	36,342	21,784	-40.06%
Unreimbursed Costs	-14,565	-26,634	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SA-05 of the Schedules Section.

Mission / Program Discussion

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

The 1989 Joint Powers Agreement between the counties of Nevada, Yuba, and Sutter 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. Contribution percentages for each county are established as follows: Sutter County – 50%, Yuba County – 30%, and Nevada County – 20%. These percentages are applied to all contributions made. In December 2016, the JPA was amended and restated 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.

Agricultural Commissioner — *Lisa Herbert, Ag Commissioner*
Wt. Truck Replacement/Maintenance (CC0290)

Goals

In FY 2025-26 the department will continue to administer the following:

- The Joint Power Agreement equitably between Yuba and Nevada Counties (Continuous goal)
- The Weight Truck Admin Committee Policy consistently and according to best practices (Continuous goal)

Major Budget Changes

There are no major budget changes for FY 2025-26.

Recommended Budget

Appropriations are recommended at $21,784. This cost center does not receive any funding directly from the General Fund; however, $10,893 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 (CC2601). 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 2025-26 are recommended at:

	Replacement	Maintenance	Insurance	Fleet Admin	Total
Sutter County	4,000	1,406	5,113	374	10,893
Yuba County	2,400	841	3,068	224	6,533
Nevada County	1,600	563	2,045	150	4,358
Total	8,000	2,810	10,226	748	21,784

The remaining fund balances will be determined after actual maintenance and capital asset costs are paid; however, they are estimated to total approximately $92,885 as of July 1, 2025. Amounts will be based on final, actual expenditures and may change slightly during year-end closing.

Bi-County Farm Advisor (CC6301) *Preet Ahluwalia, Area Director*

Executive Summary					
Fund:	**FD0001 - General Fund Administration**				
Cost Center Name:	**Bi County Farm Advisor**			Cost Center:	**CC6301**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	267,073	241,683	293,335	286,283	-2.40%
Services and Supplies	74,562	40,642	77,907	78,112	0.26%
Other Charges	50	0	0	0	0.00%
Capital Assets - Expenditures	28,561	0	0	5,500	0.00%
Intrafund Transfers	7,769	0	31,512	37,667	19.53%
Transfers Out (Nonreciprocal)	8,556	562	9,441	9,567	1.33%
Total Expenditures	386,571	282,887	412,195	417,129	1.20%
Revenues					
Intergovernmental Revenues	139,834	60,128	164,389	164,389	0.00%
Miscellaneous Revenues	23	0	0	0	0.00%
Sale of Capital Assets	972	5,304	0	0	0.00%
Total Revenues	140,829	65,432	164,389	164,389	0.00%
Unreimbursed Costs	245,742	217,455	247,806	252,740	1.99%
Allocated Positions	2.00	0.00	2.00	2.00	0.00%

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 through a long-standing partnership between the Counties of Sutter and Yuba and the University of California Cooperative Extension (UCCE), established in 1918. The Farm Advisor's mission is to deliver research-based educational programs to residents of both counties, focusing on 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 cost center.

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.

Major Budget Changes

Capital Assets

- $5,500 Increase due to the replacement of two cubicles that are in disrepair

Accomplishments & Goals

The Bi-County Farm Advisor Department's goals for FY 2025-26 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 $417,129 an increase of $4,934 (1.20%) from the FY 2024-2025 Adopted Budget. The General Fund provides 60.6% of the financing for this cost center at $252,740, which is an increase of $4,934 (1.99%) compared to FY 2024-25 Adopted Budget.

The following Capital Asset-Equipment are recommended to be approved as of July 1, 2025:

- $5,500 Purchase of two cubicles

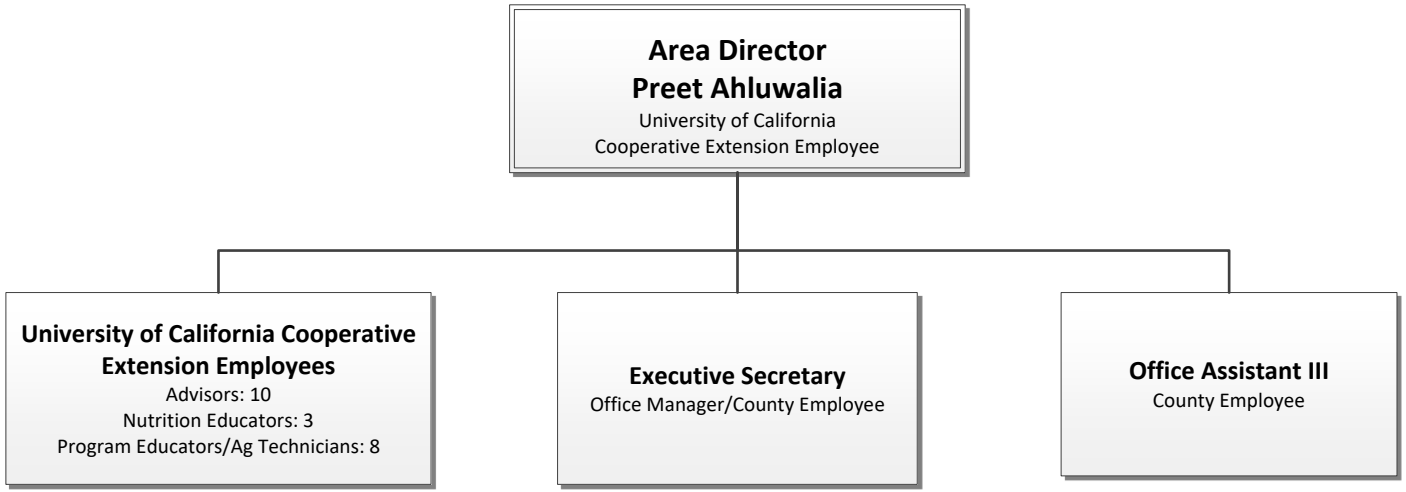
Use of Fund Balance

This cost center 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 2025-26

Recommended



Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **County Library** Cost Center: **CC6201**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	1,365,513	1,151,445	1,569,606	1,417,532	-9.69%
Services and Supplies	608,399	280,924	457,878	493,997	7.89%
Other Charges	4,797	0	0	0	0.00%
Capital Assets - Expenditures	16,033	0	0	0	0.00%
Transfers Out (Nonreciprocal)	85,836	818	96,532	99,107	2.67%
Total Expenditures	2,080,578	1,433,186	2,124,016	2,010,636	-5.34%
Revenues					
Intergovernmental Revenues	574,928	365,575	496,617	366,470	-26.21%
Charges for Services	19,550	16,193	17,000	20,000	17.65%
Miscellaneous Revenues	33,459	74,776	35,324	37,500	6.16%
Total Revenues	627,936	456,544	548,941	423,970	-22.77%
Unreimbursed Costs	1,452,642	976,643	1,575,075	1,586,666	0.74%
Allocated Positions	13.55	0.00	13.55	13.55	0.00%

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

Mission / Program Discussion

Sutter County Library empowers individuals and enriches the community by providing diverse resources, educational opportunities, and engaging programs. It inspires lifelong learning, fosters creativity, and connects people of all ages through a welcoming environment that embraces change and celebrates growth. Through its dedicated services and active community partnerships, the library strives to create a space where everyone can learn, grow, and thrive. The Library currently has 38,183 library card holders, and the Libraries (Yuba City, Sutter, and Live Oak) had over 103,899 visitors in 2024.

Library staff are passionate about creating spaces for lifelong learning and the impressive list of programs offered continue to equip users with knowledge and skills to build a better community. Some of these initiatives include hosting Local Author Nights, monthly cooking demonstrations with CalFresh and the Blue Zones Project, weekly skill share sessions, book clubs, story times, Play & Stay activities, homework help tutoring, and Friends of the Library author talks—all of which reflect Sutter County Library's strong commitment to supporting the community.

The Live Oak Branch has seen an increase in program participation and enthusiastic community support. Recent enhancements include a quiet study booth and a new color printer/copier to better serve the community's needs. Additionally, the library has partnered with the Sutter County

Children and Families Commission to offer Mindful Youth Adventures - a program where children engage with professional staff to learn through thoughtful activities.

Sutter County Library's Adult Literacy Services program continues to thrive, providing basic English skills education to adults for over 28 years. It achieved record student enrollments in FY 2024-25 and anticipates even greater enrollment in the upcoming year.

Goals/Accomplishments

Despite budget reductions in FY 2024-25 that resulted in the closure of the Yuba City Main Library on Mondays, public demand for library services and programs remains strong. The reduction in service hours has not diminished community interest or engagement—new library card registrations have increased, and program attendance has remained steady.

The library has consistently demonstrated its ability to secure competitive grant funding to enhance its programs and services. In addition, support from the Friends of Sutter County Library and individual donors has further enriched the library's offerings. These alternative funding sources reflect the library's proactive and resourceful approach to meeting community needs. Compared to many county-funded libraries across California that rely more heavily on general fund allocations, Sutter County Library's success in leveraging external funds highlights its commitment to innovation, fiscal stewardship, and community-centered service delivery.

Looking ahead to FY 2025-26, the Sutter County Library will focus on the following strategic priorities:

- **Establishment of a Dedicated Law Library:** In partnership with the Sutter County Law Library Board, the Library plans to open a designated Law Library within the Yuba City branch. This initiative will expand access to legal resources and foster civic literacy among residents.
- **Interdepartmental Collaboration for Financial Sustainability:** Library leadership will work with other County departments to identify opportunities for long-term funding stability, reduce operational costs—particularly in energy use—and expand community engagement efforts to strengthen support for library services across both urban and rural areas.
- **Enhancement of Outdoor Public Spaces:** The Library will pursue the development of outdoor areas on library property to create more inviting and functional spaces for recreation, study, and community programming. Planned improvements include open-air seating, landscaping, and designated areas for outdoor events.
- **Leadership Transition Planning:** With the retirement of the Director of Library Services in May 2025, the Library will implement a comprehensive transition plan to support staff, ensure continuity of operations, and preserve institutional knowledge during the leadership change.

These initiatives reaffirm the Library's role as a vital resource, learning hub, and gathering place for the residents of Sutter County. The recommended budget supports this continued investment in service, innovation, and community connection.

Major Budget Changes

Salaries and Benefits

- ($152,074) Decrease in Salaries and related Benefits due to the net cost of the retirement of the Director of Library Services, defunding of one full-time Library Assistant I/II position, and defunding of one .5 FTE Development Officer position

Services and Supplies

- $36,119 Increase in Utilities due to rising PG&E costs

Revenues

- ($130,147) Decrease in revenue from State Lunch at the Library, Zip Books, and LSTA Grants

Recommended Budget

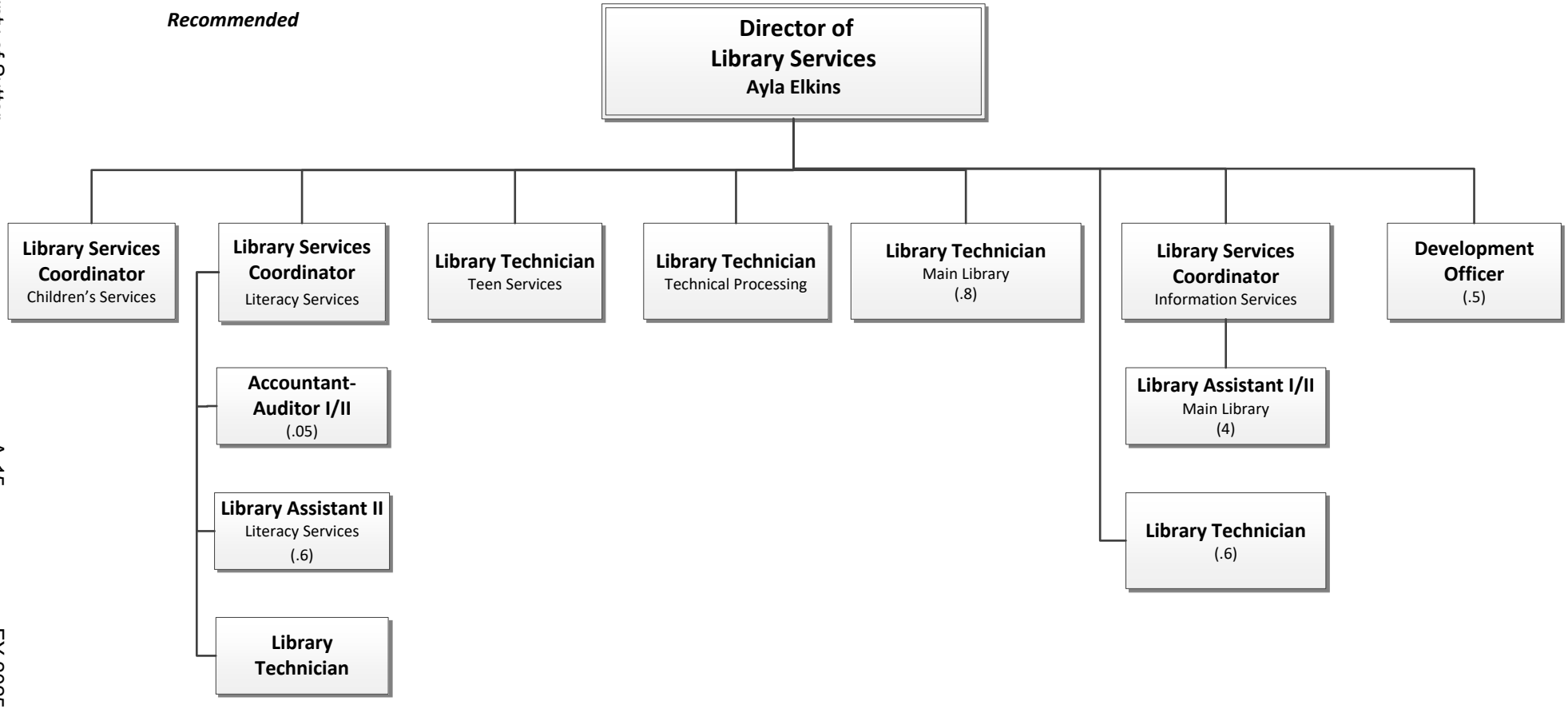
Total appropriations are recommended at $2,010,636, a decrease of $113,380 (-5.34%) from the FY 2024-25 Adopted Budget. Net County Cost is $1,586,666 an increase of $11,591 (0.74%) from the FY 2024-25 Adopted Budget. The General Fund provides 79% of the financing of this cost center. The Yuba City Main Library will remain closed on Mondays to help minimize Net County Costs while continuing to provide excellent service to the community.

Use of Fund Balance

This cost center is within the General Fund. The budget does not include the use of any specific fund balance in FY 2025-26.

Library Services
FY 2025-26

Recommended



Sutter County Museum (CC7201) *Molly Bloom, Director*

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Museum** Cost Center: **CC7201**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	286,048	202,782	269,516	300,081	11.34%
Services and Supplies	138,912	247,650	265,123	86,333	-67.44%
Other Charges	441	25	0	750	0.00%
Capital Assets - Expenditures	0	0	0	10,000	0.00%
Transfers Out (Nonreciprocal)	38,346	78	38,408	39,886	3.85%
Total Expenditures	463,747	450,535	573,047	437,050	-23.73%
Revenues					
Intergovernmental Revenues	36,566	129,464	267,365	100,153	-62.54%
Miscellaneous Revenues	18,916	7,599	2,500	0	-100.00%
Transfers In (Nonreciprocal)	0	27,000	0	0	0.00%
Total Revenues	55,482	164,063	269,865	100,153	-62.89%
Unreimbursed Costs	408,265	286,472	303,182	336,897	11.12%
Allocated Positions	2.55	0.00	2.55	2.55	0.00%

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

Mission / Program Discussion

The Sutter County Museum shares the stories of the Yuba-Sutter region to strengthen community connections, celebrate cultural heritage, and foster a deeper understanding of the past to inform the future. Since opening in 1975 through private donations, the Museum has preserved and interpreted local history through exhibits, educational programs, and a collection of nearly 29,000 artifacts and photographs. In 2025, the Museum is celebrating its 50th anniversary of service to the community.

The Museum is supported by the County's General Fund, with additional contributions from the Sutter County Museum Association, a nonprofit partner. Operations are led by a small staff and a dedicated team of volunteers—48 individuals contributed over 3,300 hours in 2024.

Staff responsibilities include curating exhibits, delivering public programs, managing artifact care, supporting research, coordinating volunteers, and overseeing use of Ettl Hall. In FY 2024–25, staffing reductions impacted service levels, limiting open hours and public access to research and archival support. For FY 2025–26, the Assistant Curator position will be restored to maintain core operations, while the Development Officer position remains frozen—limiting the Museum's ability to pursue external funding.

Sutter County Museum (CC7201) *Molly Bloom, Director*

This year's budget includes final grant funds from the California Museum Grant Program ($383,183 total), which will support new educational programming aligned with recently completed exhibit upgrades.
For more information, please visit the Museum website: https://www.suttercountymuseum.org.

Achievements for FY 2024-25

- Completed major exhibit projects, adding permanent exhibits on Black History of Yuba-Sutter thanks to a grant from California Humanities and new, upgraded exhibits on the Nisenan, the Gold Rush & Westward Expansion, and Yuba-Sutter Floods & Fire, thanks to a California Museum Grant Program grant
- Coordinated, presented, and hosted over 100 free public programs, group visits, and field trips for the community
- Upgraded the Museum's collections management software to modernize and increase accessibility
- Began developing three new targeted school tours that will meet state educational standards for elementary grades

Goals for FY 2025-26

- Complete the deliverables for the California Museum Grant Program project by developing traveling artifact trunks for schools with objects and lesson plans
- Increase the number of school field trips held at the Museum
- Create a web portal for a searchable, online collections database for increased accessibility of photo resources
- Begin installing a Native Plant Garden in collaboration with local tribal partners
- Continue to seek funding opportunities that will help accomplish Museum goals and offset the County General Fund

Major Budget Changes

Salaries & Benefits

- $24,068 Net increase in Permanent Salaries due to re-funding one full-time Assistant Curator position and freezing an 0.5 FTE Development Officer position

Services & Supplies

- ($15,000) Decrease in Professional/Specialized Services from one-time expenses related to grant-funded projects in FY 2024-25
- ($158,400) Decrease in Special Departmental Expense Services from one-time expenses related to grant-funded projects in FY 2024-25

Capital Assets

- $10,000 Increase to upgrade the Museum's security system to prevent vandalism and theft

Revenues

- ($167,212) Decrease in Intergovernmental Revenues from the California Museum Grant program grant for reimbursements for one-time expenses related to grant-funded projects in FY 2024-25

Recommended Budget

Recommended appropriations are $437,050, which is a decrease of $135,997 (-23.7%) from the FY 2024-25 Adopted Budget. The General Fund provides 77.1% of the financing for this budget, and Net County Cost is $336,897, which is an increase of $33,715 (11.1%) from the FY 2024-25 Adopted Budget. The Museum Association provides substantial funding for exhibits and other Museum-related costs that are not included in the appropriations.

The following Capital Assets are recommended to be effective July 1, 2025:

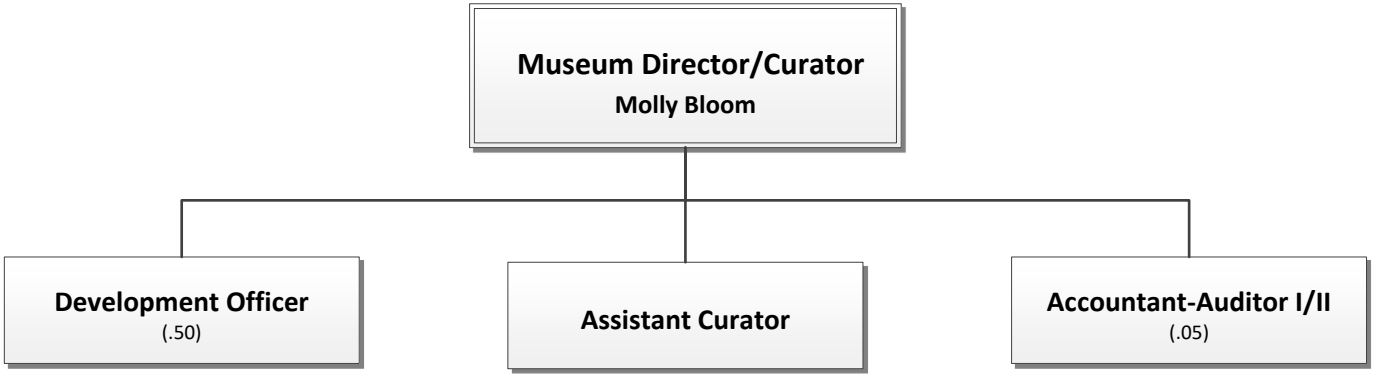
- $10,000 Increase to upgrade the Museum's security system to prevent vandalism and theft

Use of Fund Balance

This cost center is within the General Fund and does not include the use of any specific fund balance in FY 2025-26.

Sutter County Museum
FY 2025-26

Recommended



Sutter County Museum
Ettl Hall (CC7204)

Molly Bloom, Director

Executive Summary					
Fund:	**FD0001 - General Fund Administration**				
Cost Center Name:	**Ettl Hall (Museum Meeting Room)**			Cost Center:	**CC7204**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	17,069	13,586	19,276	24,260	25.86%
Other Charges	0	0	9,400	0	-100.00%
Intrafund Transfers	46,728	0	18,650	24,784	32.89%
Total Expenditures	63,798	13,586	47,326	49,044	3.63%
Revenues					
Revenue from Investment and Property	25,726	24,620	26,650	28,000	5.07%
Charges for Services	4,060	5,760	5,500	7,000	27.27%
Total Revenues	29,786	30,380	32,150	35,000	8.86%
Unreimbursed Costs	34,012	-16,794	15,176	14,044	-7.46%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Mission / Program Discussion

Ettl Hall is adjacent to the Sutter County Museum. This cost center reflects the expenses of operating and maintaining the building and related rental revenue.

The Hall was constructed using public and donated funds. Sutter County applied State Park grant funds to construct a meeting and event hall, and Dorothy Ettl, a Meridian native and a longtime volunteer with the Sutter County Museum, made a generous donation to the Museum Association in her will to help provide a space for Museum activities and community events. The County uses Ettl Hall for trainings and meetings.

Ettl Hall is operated by the County as a service to the community. All County and Bi-County Agencies and Departments are not charged rent or reservation fees for use of the facility. At other times, the Hall and the adjacent rose garden are available to the community for rent on a first-come, first-served basis. The rental fees collected are used to help offset the costs of operations and maintenance. Over the past year, the cost of utilities has increased significantly, increasing the cost of maintaining the facility. The County General Fund covers expenses in excess of rental fees. The Board of Supervisors sets the rates to be charged for rental of the facility.

Achievements for FY 2024-25

In FY 2024-25, Ettl Hall accomplished several milestones of service and operation:

- Staff facilitated rentals for over 70 members of the public and County and Bi-County Departments for dates in FY 2024-25
- Ettl Hall was reserved for approximately 150 days or 41% of the FY 2024-25 calendar
- Additional resources for Ettl Hall renters were translated into Spanish for improved services to the community
- Ettl Hall is projected to earn approximately $31,700 in revenue, a 6.4% increase from FY 2023-24

Goals for FY 2025-26

- Explore methods to increase Ettl Hall revenue due to the rising costs of maintaining the building with the goal of revenues supporting an operation/maintenance fund for Ettl Hall and the Museum

Major Budget Changes

There are no major budget changes for FY 2025-26.

Recommended Budget

Recommended appropriations total $49,044, which is an increase of $1,718 (3.6%) over the FY 2024-25 Adopted Budget. The General Fund provides 28.6% of the financing for this cost center, and the Net County Cost for this budget is $14,044, a decrease of $1,132 (-7.4%) compared to the FY 2024-25 Adopted Budget.

Use of Fund Balance

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

Veterans' Service Officer (CC5601) *Joel Ceja, Veterans' Service Officer*

Executive Summary					
Fund:	**FD0001 - General Fund Administration**				
Cost Center Name:	**Veterans Service Officer**				Cost Center: **CC5601**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	148,471	139,901	230,493	230,493	0.00%
Total Expenditures	148,471	139,901	230,493	230,493	0.00%
Unreimbursed Costs	148,471	139,901	230,493	230,493	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SA-14 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, 2 FTE Senior Eligibility Technicians, and 1.5 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 cost center.

The office performs such tasks as:

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

- Consulting with the Public Guardian, Health, Social Services and other County agencies to ensure that veterans are aware of other assistance available to them
- Providing information about 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 based on 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 2025-26.

Recommended Budget

Total appropriations are recommended at $230,493, which is the same as the FY 2023-24 and FY 2024-25 Adopted Budgets. 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 cost center 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 cost center is within the General Fund and does not include the use of any specific fund balance.

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SECTION B

DEVELOPMENT SERVICES

Development Services Department
Administration (CC2721)

Neal Hay, Director

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Development Services Administration** Cost Center: **CC2721**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	1,382,654	956,067	1,390,818	1,535,882	10.43%
Services and Supplies	154,112	59,614	145,555	208,796	43.45%
Other Charges	4,137	0	0	75	0.00%
Intrafund Transfers	-577,671	0	-871,613	-983,385	12.82%
Transfers Out (Nonreciprocal)	6,965	33	23,436	19,338	-17.49%
Total Expenditures	970,197	1,015,713	688,196	780,706	13.44%
Revenues					
Licenses, Permits, and Franchises	09	0	0	0	0.00%
Intergovernmental Revenues	45,088	0	52,818	54,294	2.79%
Charges for Services	386,793	15	464,107	593,763	27.94%
Miscellaneous Revenues	602	0	0	0	0.00%
Total Revenues	432,493	15	516,925	648,057	25.37%
Unreimbursed Costs	537,704	1,015,698	171,271	132,649	-22.55%
Allocated Positions	16.00	0.00	9.00	10.00	11.11%

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 2025–26, the Department will continue to allocate support staff positions directly to the divisions responsible for public counter and primary customer service functions. This approach ensures that staff rates and the corresponding Department fees more accurately reflect the true cost of delivering services to the community.

Development Services Department
Administration (CC2721)

Neal Hay, Director

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 necessary consultants, extra help staff and the developers to assemble the necessary project documents that will lead to the issuance of residential building permits in the development
    - Review and approve the various construction documents for the utility infrastructure for the development and coordinate the consultant onsite inspectors to assurance compliance with the documents
    - Continue monthly participation with the Natomas Basin Conservation and Vision Plan
    - Issue building permits for the first residential units
- Maintain a case closure rate of 60% for new Code Enforcement cases, since achieved above 80% closure rate in FY2024-25

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
- Seek grant funding to assist with the cost of failed culvert replacements
- Propose efficiencies for Waterworks District 1 (Robbins Water) and the Rio Ramaza District to improve operational costs

Major Budget Changes

Salaries & Benefits

- $145,064 Increase due to funding the Assistant Director – Development Services position for FY25-26; and adding an additional Accountant I/II position to assist with Sutter Pointe tracking and fiscal duties

Services and Supplies

- $34,861 Increase in Services and Supplies attributed to ISF Information Technology Services used
- $4,838 Increase in Services and Supplies attributed to ISF Worker's Comp premium
- $2,620 Increase in Services and Supplies attributed to IT Direct Charges
- $20,000 Increase in Services and Supplies attributed to Professional/Specialized Services for new furniture and possible office layout for additional positions being filled (Assistant Director, new Accountant I/II)
- $922 Increase in Services and Supplies attributed to various other line items increasing or decreasing by various small amounts

Intrafund Transfers

- ($99,804) Increase in Administrative Services revenues (shown as a negative expenditure) due to estimated cost based on additional positions being filled (Assistant Director, new Accountant I/II)

Charges for Services

- $109,840 Increase in Intrafund Development Services Administrative charges to other funds – Road

Recommended Budget

Total appropriations are recommended at $780,706, an increase of $92,510 (13.4%) from the FY 2024-25 Adopted Budget. The General Fund provides 17% of the financing for this cost center and Net County Cost is decreased by $38,622 (22.6%) compared to the FY 2024-25 Adopted Budget.

The following position changes are recommended to be effective July 1, 2025:

- Addition of 1.0 FTE Accountant I/II

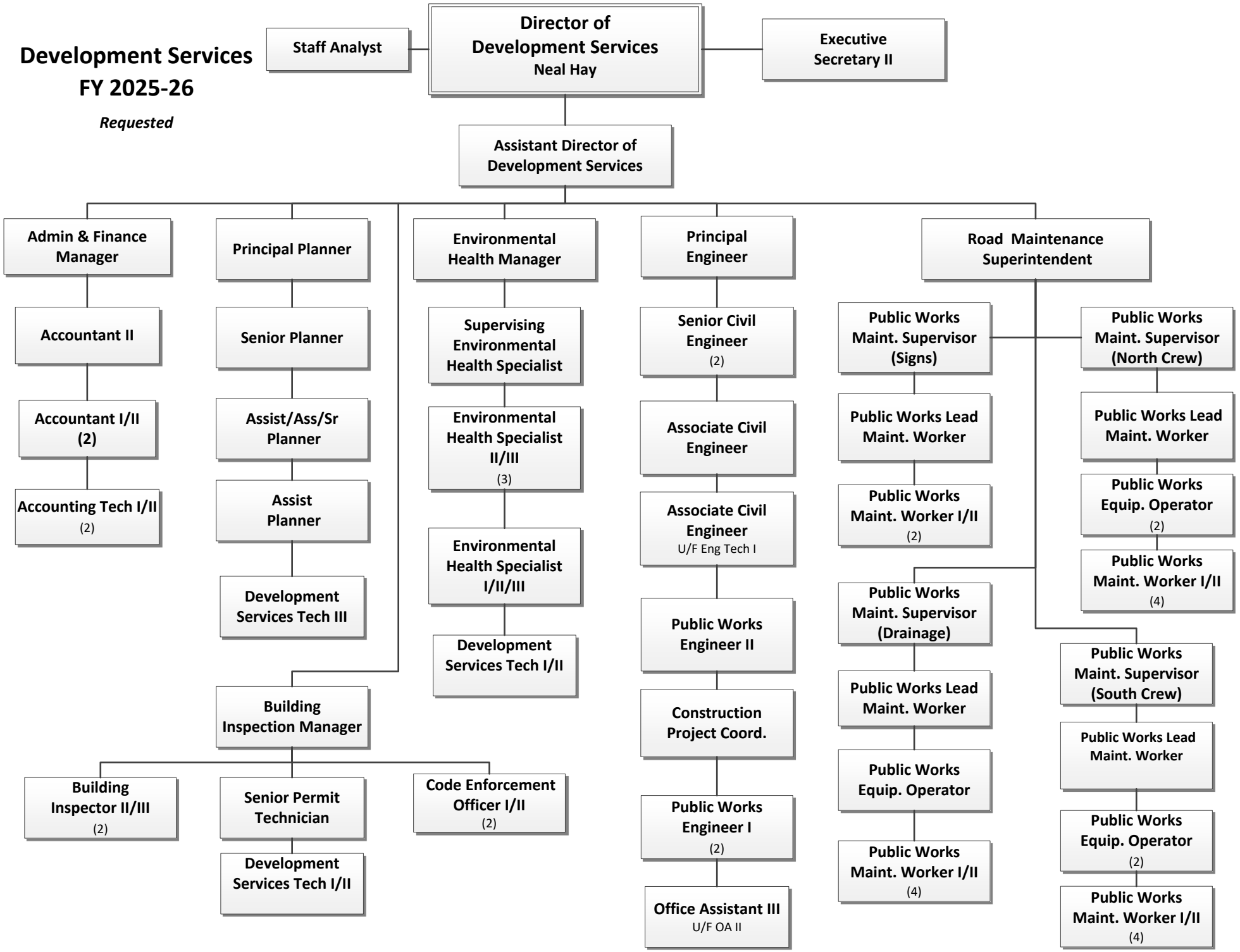
Use of Fund Balance

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

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Development Services
FY 2025-26

Requested



Executive Summary

Fund: **FD0016 - Capital Projects**
Cost Center Name: **Plant Acquisition** Cost Center: **CC1800**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	155,131	0	0	0	0.00%
Other Charges	2,962	0	0	0	0.00%
Capital Assets - Expenditures	433,609	102,378	218,274	646,000	195.96%
Transfers Out (Nonreciprocal)	481,419	0	0	0	0.00%
Budgetary - Expenditure	0	0	22,500	0	-100.00%
Total Expenditures	1,073,121	102,378	240,774	646,000	168.30%
Revenues					
Revenue from Investment and Property	86,003	0	22,500	0	-100.00%
Transfers In (Nonreciprocal)	198,139	0	218,274	646,000	195.96%
Total Revenues	284,142	0	240,774	646,000	168.30%
Unreimbursed Costs	788,979	102,378	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Mission / Program Discussion

This cost center, 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 cost center. If a project is foreseen to cross multiple fiscal years, it is budgeted in a separate project-specific cost center 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 2025-26 Recommended Budget.

Projects that were completed in FY 2024-25 or are on hold are as follows:

- C221800002 Bathroom Remodel at Sheriff Training Center – On Hold
- PJ-100504 Door access project – Continuing

Major Changes

Capital Assets

- $227,726 Increase for the ongoing Countywide Access Control Replacement project, a necessary security upgrade for access to county facilities to replace current systems that are at end of life
- $200,000 Increase to replace the 20-year-old generator at the Emergency Operations Center

Revenues

- $427,726 Increase in Operating Transfers In to offset project costs

Recommended Budget

Total appropriations are recommended at $646,000, an increase of $405,226 (168.3%) over the FY2024-25 Adopted Budget.

The following Capital Assets are recommended to be approved July 1, 2025:

- $446,000 for a Countywide Access Control Replacement project PJ-100504
- $200,000 for EOC Generator replacement (PJ-1000XXX pending Board approval)

Use of Fund Balance

This cost center is within the Capital Projects Fund. This recommended budget uses $646,000 transferred in from the General Fund (FD0001) Committed for Future Capital Projects. As of July 1, 2024, the balance in the General Fund Reserve for Committed-Capital Project (SA34019) is $3,693,441. On May 13, 2025, the Board approved a year-end adjustment in the amount of $1,522,225. On July 1, 2025, the General Fund Committed for future Capital Projects fund balance will be $4,997,392.

Executive Summary

Fund: **FD0005 - County Airport**
Cost Center Name: **County Airport** Cost Center: **CC3200**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	5,715	2,072	10,111	8,001	-20.87%
Other Charges	20,130	0	32,610	10,058	-69.16%
Budgetary - Expenditure	0	0	9,593	32,385	237.59%
Total Expenditures	25,845	2,072	52,314	50,444	-3.57%
Revenues					
Taxes	15,271	0	20,000	18,000	-10.00%
Revenue from Investment and Property	24,053	4,050	22,314	22,444	0.58%
Intergovernmental Revenues	10,000	10,000	10,000	10,000	0.00%
Total Revenues	49,324	14,050	52,314	50,444	-3.57%
Unreimbursed Costs	-23,479	-11,979	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SB-5 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 establishing hangar rental and parking fees, billing and collection of hangar 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, and allocates 20 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

- ($22,552) Decrease in Other Charges due to lower Contribution to agencies (SBRAA) decreasing per the new Agreement and no budgeting of Administration charges from Development Services Administration

Recommended Budget

Total appropriations are recommended at $50,444, a decrease of $1,870 (3.6%) from the FY 2024-25 Adopted Budget. This cost center 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 $79,185, as of July 1, 2024. It is estimated the Committed Fund Balance will equal $109,267 on July 1, 2025.

The FY 2025-26 Recommended Budget includes an increase in Obligated Fund Balance in the amount of $32,385, which would bring the ending fund balance on June 30, 2026 to $141,652.

Development Services Department
Engineering Services (CC1920)

Neal Hay, Director

Executive Summary					
Fund:	**FD0001 - General Fund Administration**				
Cost Center Name:	**Engineering Services**				Cost Center: **CC1920**
	2023-24 Actuals	**2024-25 Actuals YTD**	**2024-25 Adopted Budget**	**2025-26 CAO Recommended Budget**	**% Change**
Expenditures					
Salaries and Employee Benefits	1,191,752	1,250,627	1,765,247	1,690,236	-4.25%
Services and Supplies	441,408	567,187	254,914	355,205	39.34%
Other Charges	5,207	0	0	50	0.00%
Intrafund Transfers	49,299	0	-8,008	-2,878	-64.06%
Transfers Out (Nonreciprocal)	11,106	188	18,083	21,740	20.22%
Total Expenditures	1,698,773	1,818,002	2,030,236	2,064,353	1.68%
Revenues					
Licenses, Permits, and Franchises	4,170	4,170	4,170	4,170	0.00%
Intergovernmental Revenues	176,245	0	455,548	260,052	-42.91%
Charges for Services	844,658	160,975	1,392,010	1,594,471	14.54%
Miscellaneous Revenues	0	110	0	0	0.00%
Total Revenues	1,025,073	165,255	1,851,728	1,858,693	0.38%
Unreimbursed Costs	673,701	1,652,747	178,508	205,660	15.21%
Allocated Positions	7.00	0.00	10.00	10.00	0.00%

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 cost center is reimbursed by other departmental cost center 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

- ($75,011) Decrease in overall salaries and benefits due to underfilling an Associate Civil Engineer position with an Engineering Technician I position in FY 24-25

Services & Supplies

- $20,627 Increase in IT Direct charges
- ($131,080) Decrease to anticipated Professional/Specialized Services associated with Sutter Pointe projects, which will be reimbursed by developers
- $53,490 Increase in ISF Information Technology Services used
- $6,174 Increase overall due to various small increases and decreases in the other Service and Supplies line items

Revenues

- ($195,496) Decrease in Intergovernmental Revenues due to less anticipated project work in Special Districts
- 354,174 Increase 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 $2,064,353, an increase of $34,117 (1.7%) from the FY 2024-25 Adopted Budget. The General Fund provides 10.0% of the financing for this budget and Net County Cost is increased by $27,152 (15.2%) compared to the FY 2024-25 Adopted Budget.

Use of Fund Balance

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

Development Services Department
Environmental Health (CC2725)

Neal Hay, Director

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Environmental Health** Cost Center: **CC2725**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	890,807	745,754	979,885	959,273	-2.10%
Services and Supplies	56,479	22,947	70,194	82,258	17.19%
Other Charges	2,044	0	0	0	0.00%
Intrafund Transfers	-145,937	0	-151,162	-25,156	-83.36%
Transfers Out (Nonreciprocal)	4,948	279	10,624	10,891	2.51%
Total Expenditures	808,341	768,980	909,541	1,027,266	12.94%
Revenues					
Licenses, Permits, and Franchises	454,690	507,362	381,368	507,250	33.01%
Fines, Forfeitures, and Penalties	0	21	0	0	0.00%
Charges for Services	348,759	46,185	528,173	520,016	-1.54%
Miscellaneous Revenues	5,194	0	0	0	0.00%
Sale of Capital Assets	0	10,445	0	0	0.00%
Total Revenues	808,643	564,013	909,541	1,027,266	12.94%
Unreimbursed Costs	-302	204,967	0	0	0.00%
Allocated Positions	6.00	0.00	7.00	7.00	0.00%

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 tasks 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) cost center (CC2727).

Major Budget Changes

Intrafund Transfers:

- $77,347 Increase in Intrafund -Salaries and Benefits/staff time
- ($38,594) Decrease in Intrafund – Services and Supplies for Admin staff charges (shown as a negative expenditure)

Revenues:

- $125,882 Overall increase to anticipated permit revenues

Recommended Budget

Total appropriations are recommended at $1,027,266, an increase of $117,725 (12.9%) from the FY 2024-25 Adopted Budget. There is no Net County Cost associated with this cost center. 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 $486,516, a decrease of $1,657 (0.3%) compared to the FY 2024-25 Adopted Budget.

The following position change is recommended to be effective July 1, 2025:

- Transfer of 1.0 FTE Development Services Technician I/II position from Development Services Building (CC2724-0331) to Environmental Health (CC2725-0001)
- Deletion of 1.0 FTE Office Assistant II position from Environmental Health (CC2725-0001)

Use of Fund Balance

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

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	Certified Unified Program Agency - CUPA			Cost Center:	CC2727
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	27,118	28,287	32,607	112,293	244.38%
Intrafund Transfers	356,602	0	338,747	300,549	-11.28%
Total Expenditures	383,720	28,287	371,354	412,842	11.17%
Revenues					
Licenses, Permits, and Franchises	3,153	427	0	0	0.00%
Intergovernmental Revenues	60,000	60,000	60,000	60,000	0.00%
Charges for Services	320,567	288,055	311,354	352,842	13.33%
Total Revenues	383,720	348,482	371,354	412,842	11.17%
Unreimbursed Costs	00	-320,194	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SB-12 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

Services and Supplies

- ($25,305) Decrease to IT Direct Charges due to current permit system end of life, offset with increase to Professional/Specialized Services for a new permit system platform
- $105,160 Increase to Professional/Specialized Services for new permit system platform

Intrafund Transfers

- ($38,668) Decrease to Intrafund – Services and Supplies for Environmental Health staff time charges to the Hazardous Materials Program

Charges for services

- $41,000 Increase to anticipated Hazardous materials permit fees

Recommended Budget

Total appropriations are recommended at $412,842, an increase of $41,488 (11.2%) from the FY 2024-25 Adopted Budget. There is no Net County Cost associated with this cost center 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 cost center (CC2725).

Use of Fund Balance

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

Executive Summary

Fund: **FD0301 - County Service Area G YC**

Cost Center Name: **County Service Area G - Yuba City** Cost Center: **CC0301**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	991,163	612,620	980,490	1,082,403	10.39%
Other Charges	1,762	0	3,686	3,597	-2.41%
Total Expenditures	992,925	612,620	984,176	1,086,000	10.35%
Revenues					
Taxes	984,577	630,128	975,186	1,074,000	10.13%
Revenue from Investment and Property	5,452	0	990	4,000	304.04%
Intergovernmental Revenues	7,911	3,679	8,000	8,000	0.00%
Total Revenues	997,941	633,808	984,176	1,086,000	10.35%
Unreimbursed Costs	-5,016	-21,187	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SB-14 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 cost center 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

- $101,913 Increase due to higher anticipated pass-through to Yuba City

Taxes

- $98,814 Increase due to higher anticipated property tax revenues

Recommended Budget

Total appropriations are recommended at $1,086,000, an increase of $101,824 (10.3%) from the FY 2024-25 Adopted Budget. There is no Net County Cost in this cost center. 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, 2025.

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Planning & Building** Cost Center: **CC2724**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	1,310,500	1,200,457	1,592,919	1,605,907	0.82%
Services and Supplies	369,911	284,313	572,614	866,974	51.41%
Other Charges	40,567	29,379	42,000	30,000	-28.57%
Capital Assets - Expenditures	67,939	0	0	0	0.00%
Intrafund Transfers	728,473	0	428,919	490,868	14.44%
Transfers Out (Nonreciprocal)	9,152	467	17,353	19,407	11.84%
Total Expenditures	2,526,542	1,514,616	2,653,805	3,013,156	13.54%
Revenues					
Licenses, Permits, and Franchises	910,730	735,711	924,470	978,407	5.83%
Intergovernmental Revenues	25,952	0	0	39,291	0.00%
Charges for Services	398,326	243,565	506,000	693,016	36.96%
Sale of Capital Assets	0	5,187	0	0	0.00%
Total Revenues	1,335,008	984,463	1,430,470	1,710,714	19.59%
Unreimbursed Costs	1,191,534	530,153	1,223,335	1,302,442	6.47%
Allocated Positions	9.00	0.00	13.00	12.00	-7.69%

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

Mission / Program Discussion

This consolidated cost center includes 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.

At the end of FY2024-25, the department experienced staff turnover in key positions, such as Principal Planner and Development Services Technicians, which affected application processing and the Lakeside project. The department is continually evaluating its organizational chart and staffing levels in consideration of the services it must provide and the fees for those services.

Major Budget Changes

Services & Supplies

- $263,000 Increase in Professional/Specialized Services resulting from an increase in anticipated consultant work in FY 2025-26 associated with Sutter Pointe consultants and Sutter pointe Plan checks
- $31,333 Increase in ISF Information Technology services used costs

Intrafund Transfers

- ($81,391) Decrease in Cost Plan charges

Revenues

- $39,291 Increase in Special District revenue associated with work on special district rate studies
- $53,937 Increase in anticipated permit fees, due to expected Sutter Pointe construction
- $119,566 Increase in anticipated reimbursable Planning staff time spent on Sutter Pointe
- $78,000 Increase in Other Services associated with Sutter Pointe contract reimbursement
- $35,040 Increase in Charges for Services associated with Sutter Pointe fire inspections

Recommended Budget

Total appropriations are recommended at $3,013,156, an increase of $359,351 (13.5%) from the FY 2024-25 Adopted Budget. The General Fund provides 43.2% of the financing for this cost center and Net County Cost is increased by $79,107 (6.5%) compared to the FY 2024-25 Adopted Budget.

The following position changes are recommended to be effective July 1, 2025:

- Transfer of 1.0 FTE Development Services Technician I/II position from Development Services Building (CC2724-0331) to Development Services Environmental Health (CC2725-0001)

Use of Fund Balance

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

Executive Summary

Fund: **FD0003 - Road Fund Administration**

Cost Center Name: **Road** Cost Center: **CC3100**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	2,548,241	1,892,415	3,075,805	2,918,403	-5.12%
Services and Supplies	4,071,382	5,863,119	7,539,915	10,441,173	38.48%
Other Charges	1,045,139	50	1,675,051	1,744,147	4.13%
Capital Assets - Expenditures	1,259,344	1,014,253	3,132,673	3,835,020	22.42%
Intrafund Transfers	0	0	0	0	0.00%
Transfers Out (Nonreciprocal)	25,355	90	52,307	49,600	-5.18%
Budgetary - Expenditure	0	0	0	0	0.00%
Total Expenditures	8,949,461	8,769,929	15,475,751	18,988,343	22.70%
Revenues					
Taxes	2,741,907	1,027,573	1,723,190	1,651,826	-4.14%
Licenses, Permits, and Franchises	46,549	50,874	41,567	50,000	20.29%
Revenue from Investment and Property	515,111	23	140,400	300,000	113.68%
Intergovernmental Revenues	9,468,600	7,047,230	10,101,604	12,371,559	22.47%
Charges for Services	119,920	18,478	3,500	0	-100.00%
Miscellaneous Revenues	78,338	63,789	2,100	1,050	-50.00%
Sale of Capital Assets	66,759	7,133	0	0	0.00%
Budgetary - Revenue	0	0	3,463,390	4,613,908	33.22%
Total Revenues	13,037,184	8,215,099	15,475,751	18,988,343	22.70%
Unreimbursed Costs	-4,087,723	554,830	0	0	0.00%
Allocated Positions	29.00	0.00	28.00	28.00	0.00%

Budget detail can be found on page SB-19 of the Schedules Section.

Mission / Program Discussion

The Road Fund cost center, 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 (federal-aid bridges); 132 bridges with span less than 20 feet; approximately 900 other road crossings of drainage and irrigation pipes; and associated appurtenances such as striping delineation and signage.

A Road Commissioner is designated by the Board of Supervisors at its discretion, and 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

- ($157,402) Decrease due to due to un-funding the Road Superintendent position for 6 months of FY 25-26

Services & Supplies

- $2,501,485 Increase in Professional/Specialized Services for work associated with various bridge projects and SB1 projects

Capital Assets

- $800,000 Appropriation for Trowbridge Rd Yard Rehabilitation project – ongoing PJ-100030
- $175,000 Purchase of Capital Assets–Equipment, 275XE Track Loader
- $8,200 Purchase of Capital Assets–Equipment, BKTSSLIGSK Work tools
- $8,008 Purchase of Capital Assets-Equipment, Broom SSL
- $17,000 Purchase of Capital Assets -Equipment, PLANER 39
- $24,000 Purchase of Capital Assets-Equipment, Road Sign Applicator Table

- $242,000 Purchase of Capital Assets-Vehicle, Kenworth T380 w/12' Dump body
- $718,000 Purchase of Capital Assets-Vehicle, Kenworth T880 w/combo jet vactor
- $48,000 Purchase of Capital Assets-Vehicle, Midsize SUV 4x4
- $98,190 Appropriations for Capital Assets-Infrastructure – Sanders Bridge project – ongoing PJ_100031
- $1,696,622 Appropriations for Capital Assets-Infrastructure – Mark Hopkins Culvert project – ongoing PJ-100032

Revenues

- ($262,314) Decrease in anticipated Transportation Tax Revenue
- $154,975 Increase in anticipated HUTA SB1 RMRA
- $1,888,066 Increase in anticipated Fed Bridge Replacement program
- $146,189 Increase in anticipated Fed Other Aid

Recommended Budget

There is no Net County Cost associated with this cost center.

Recommended appropriations are $18,988,343, an increase of $3,512,592 (22.7%) from the FY 2024-25 Adopted Budget.

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 $962,726 for FY 2025-26.

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 Capital Assets are recommended to be effective July 1, 2025:

- $800,000 Capital Assets – Structure and Improvements, Trowbridge Road Yard Rehabilitation project
- $175,000 Capital Assets–Equipment, Caterpillar Model 275XE Track Loader attachment
- $8,200 Capital Assets–Equipment, Caterpillar Model BKTSSLIGSK Work Tools attachment

- $8,008 Capital Assets-Equipment, Caterpillar Broom SSL Work Tools attachment
- $17,000 Capital Assets-Equipment, Caterpillar Model PLANER 39 Work Tools attachment
- $24,000 Capital Assets -Equipment, Road Sign Applicator Table
- $242,000 Capital Assets-Vehicle, Kenworth T380 Cab/Chassis w/12' Dump body
- $718,000 Capital Assets-Vehicle, Kenworth T880 Cab/Chasses w/combo jet vactor
- $48,000 Capital Assets-Vehicle, Midsize SUV 4x4
- $98,190 Capital Assets-Infrastructure, Sanders Bridge project
- $1,696,622 Capital Assets-Infrastructure, Mark Hopkins project

Use of Fund Balance

The Road Fund contains the following Restricted Fund Balance accounts in the respective amounts as of July 1, 2024:

- Restricted – 5th Street Bridge Maintenance: $141,081
- Restricted – FEMA/OES: $70,000
- Restricted Fund Balance 31170 General Road: $5,695,407
- Restricted Fund Balance SB1 RMRA: $7,659,254

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, 2025, are:

- Restricted Fund Balance General Road: $4,007,634
- Restricted Fund Balance SB1 RMRA: $6,554,178

The FY 2025-26 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 $3,486,021), (Program 44-Road Engineer decrease $3,696), (Program 45-Capital Improvement decrease $348,160), for a total projected decrease to the General Road Fund restricted balance of $3,837,877, which would leave an estimated balance in General Road on June 30, 2026 of $169,757. Program 46-SB1 RMRA has a projected decrease of $776,028, which would leave an estimated balance in SB1 RMRA on June 30, 2026, of $5,778,150.

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

Executive Summary

Fund: **FD0001 - General Fund Administration**
Cost Center Name: **Transportation Development** Cost Center: **CC3300**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	192,815	155,027	250,000	275,000	10.00%
Total Expenditures	192,815	155,027	250,000	275,000	10.00%
Revenues					
Taxes	192,815	142,134	250,000	275,000	10.00%
Total Revenues	192,815	142,134	250,000	275,000	10.00%
Unreimbursed Costs	0	12,893	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Purpose / Program Description

This cost center 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

Other Charges

- $25,000 Increase in Other Charges – Contribution to other Agencies (YSTA)

Revenues

- $25,000 Increase in revenues due to anticipated transportation tax to be received

Recommended Budget

Total appropriations are recommended at $275,000, an increase of $25,000 (10.0%) to the FY 2024-25 Adopted Budget. There is no Net County Cost associated with this cost center.

Use of Fund Balance

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

Executive Summary					
Fund:	**FD1013 - SR Other Special Districts**				
Cost Center Name:	**County Consolidated Street Light District**			Cost Center:	**CC0340**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	42,433	32,485	41,591	43,687	5.04%
Other Charges	2,470	0	2,905	5,251	80.76%
Budgetary - Expenditure	0	0	74,204	87,362	17.73%
Total Expenditures	44,904	32,485	118,700	136,300	14.83%
Revenues					
Taxes	92,179	57,561	81,900	95,500	16.61%
Revenue from Investment and Property	82,430	0	36,000	40,000	11.11%
Intergovernmental Revenues	729	347	800	800	0.00%
Total Revenues	175,338	57,908	118,700	136,300	14.83%
Unreimbursed Costs	-130,435	-25,422	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SB-25 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 cost center 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

- $13,600 Increase in estimated revenue from taxes

Recommended Budget

Total appropriations are recommended at $136,300, an increase of $17,600 (14.8%) from the FY 2024-25 Adopted Budget. There is no Net County Cost associated with this cost center. 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 $1,869,889 as of July 1, 2024. It is estimated the Restricted Fund Balance will equal $1,942,119 on July 1, 2025.

The FY 2025-26 Recommended Budget includes an increase to Fund Balance in the amount of $87,362.

Executive Summary

Fund: **FD1013 - SR Other Special Districts**

Cost Center Name: **Urban Area Resident Street Lighting** Cost Center: **CC3000**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	15,497	13,531	17,202	16,701	-2.91%
Other Charges	6,235	0	3,776	3,522	-6.73%
Budgetary - Expenditure	0	0	3,422	0	-100.00%
Total Expenditures	21,732	13,531	24,400	20,223	-17.12%
Revenues					
Revenue from Investment and Property	17,008	0	7,200	8,000	11.11%
Special Benefit Assessments	289	130	17,200	8,000	-53.49%
Budgetary - Revenue	0	0	0	4,223	0.00%
Total Revenues	17,297	130	24,400	20,223	-17.12%
Unreimbursed Costs	4,436	13,401	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SB-26 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 cost center.

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).

Major Budget Changes

There are no major budget changes in FY 2025-26.

Recommended Budget

Total appropriations are recommended at $20,223, a decrease of $4,177 (-17.1%) from the FY 2024-25 Adopted Budget. There is no Net County Cost associated with this cost center.

Use of Fund Balance

The Urban Area Residential Street Lighting District fund contains a Restricted Fund Balance in the amount of $345,149 as of July 1, 2024. It is estimated the Restricted Fund Balance will be $342,238 on July 1, 2025.

The FY 2025-26 Recommended Budget includes a cancellation of Obligated Fund Balance in the amount of $4,223.

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Water Resources** Cost Center: **CC1922**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	109,548	108,561	1,591,276	1,812,201	13.88%
Other Charges	186	0	0	0	0.00%
Intrafund Transfers	258,007	0	333,522	370,291	11.02%
Transfers Out (Nonreciprocal)	4,240	0	4,034	4,221	4.64%
Total Expenditures	371,981	108,561	1,928,832	2,186,713	13.37%
Revenues					
Licenses, Permits, and Franchises	3,475	2,085	3,475	3,475	0.00%
Intergovernmental Revenues	283,621	0	1,543,581	1,814,254	17.54%
Charges for Services	203,066	145,349	212,326	250,800	18.12%
Sale of Capital Assets	13,195	0	0	0	0.00%
Total Revenues	503,357	147,434	1,759,382	2,068,529	17.57%
Unreimbursed Costs	-131,376	-38,873	169,450	118,184	-30.25%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SB-27 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 was submitted by GSWC to the California Department of Water Resources and has

been 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

- $219,923 Increase to Professional/Specialized Services related to the Sustainable Groundwater Management Act (SGMA) consultant work

Intrafund Transfers

- $36,769 Increase due to increased Engineering charges to Water Resources

Revenues

- $270,673 Increase in State grant revenues
- $38,474 Increase in anticipated transfer from Sutter County Water Agency

Recommended Budget

Total appropriations are recommended at $2,186,713, an increase of $257,881 (13.4%) from the FY 2024-25 Adopted Budget. The General Fund provides 5.4% of the financing for this cost center, and Net County Cost is $118,184, which is a decrease of $51,266 (-30.2%) from the FY 2024-25 Adopted Budget due to additional anticipated grant revenue.

Use of Fund Balance

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

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Flood Control** Cost Center: **CC1923**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	24,000	22,000	28,000	28,000	0.00%
Total Expenditures	24,000	22,000	28,000	28,000	0.00%
Unreimbursed Costs	24,000	22,000	28,000	28,000	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Purpose / Program Discussion

The primary function of this cost center is to support flood control efforts within Sutter County. The majority of expenditures in this cost center 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 cost center 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 cost center 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.

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 cost center 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 2025-26.

Recommended Budget

Total appropriations are recommended at $28,000, and there is no change compared to the FY 2024-25 Adopted Budget. The General Fund provides 100% of the financing for this cost center.

Use of Fund Balance

The General Fund contains a Fund Balance 34000 Committed For Flood Control. The balance of this account was $1,388,000 as of July 1, 2024. The Recommended Budget for FY 2025-26 does not include any change to this Committed Fund Balance, and it is estimated that the fund balance will remain the same.

Executive Summary

Fund: **FD1012 - SR Water Agencies Group**
Cost Center Name: **Sutter County Water Agency** Cost Center: **CC0320**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	163	4,307	228	20,018	8,679.82%
Other Charges	195,654	142,110	206,326	244,800	18.65%
Budgetary - Expenditure	0	0	0	4,627	0.00%
Total Expenditures	195,817	146,417	206,554	269,445	30.45%
Revenues					
Taxes	227,832	147,118	200,100	243,000	21.44%
Revenue from Investment and Property	10,670	0	4,500	5,000	11.11%
Intergovernmental Revenues	1,777	865	1,726	1,800	4.29%
Budgetary - Revenue	0	0	228	19,645	8,516.23%
Total Revenues	240,279	147,983	206,554	269,445	30.45%
Unreimbursed Costs	-44,461	-1,566	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SB-30 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 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) cost center. The equipment costs for the engineering staff performing water resources management and floodplain management tasks are funded within the Water Resources cost center (Interfund Water Agencies account) and charged to this cost center through the Interfund Water Resources account.

Major Budget Changes

Other Charges

- $19,645 Increase in Professional/Specialized Program Admin charges for Planning staff time

- $38,474 Increase in IF Water Resources charges

Revenue

- $35,000 Increase in projected Property Taxes

Recommended Budget

Total appropriations are recommended at $269,445, an increase of $62,891 (30.4%) from the FY 2024-25 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 cost center.

Use of Fund Balance

The Sutter County Water Agency fund contains a Restricted Fund Balance in the amount of $265,811 as of July 1, 2024. It is estimated that the Restricted Fund Balance will equal $354,629 on July 1, 2025.

The FY 2025-26 Recommended Budget includes an increase in Obligated Fund Balance of $4,627.

Executive Summary

Fund: **FD1013 - SR Other Special Districts**

Cost Center Name: **Live Oak Canal Operations and Maintenance** Cost Center: **CC0321**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	33,186	16,994	180,587	160,700	-11.01%
Other Charges	73,646	308	610	610	0.00%
Capital Assets - Expenditures	0	0	3,815	4,491	17.72%
Total Expenditures	106,831	17,302	185,012	165,801	-10.38%
Revenues					
Revenue from Investment and Property	14,967	0	6,300	9,000	42.86%
Special Benefit Assessments	126,367	83,303	128,600	137,700	7.08%
Charges for Services	0	2,713	0	0	0.00%
Transfers In (Nonreciprocal)	15,237	0	10,654	4,491	-57.85%
Budgetary - Revenue	0	0	39,458	14,610	-62.97%
Total Revenues	156,571	86,015	185,012	165,801	-10.38%
Unreimbursed Costs	-49,740	-68,713	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SB-32 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 (CC1922) cost center 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 (CC3100) and Engineering Services (CC1920) cost centers. Personnel, supplies, and equipment costs for the operation and maintenance tasks are funded within the Road Fund cost center (CC3100) and charged to this cost

center 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.

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

- ($19,887) Decrease in Professional Services due to less anticipated consultant work

Recommended Budget

Total appropriations are recommended at $165,801, which is a decrease of $19,211 (-10.4%) from the FY 2024-25 Adopted Budget. There is no Net County Cost in this cost center. All funding is provided through tax assessments.

The following Capital Asset is recommended to be effective July 1, 2025:

- $4,491 for 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 $364,436 as of July 1, 2024. It is estimated the Restricted Fund Balance will be $331,903 July 1, 2025.

The FY 2025-26 Recommended Budget includes a Cancellation of Fund Balance of $14,610.

Executive Summary

Fund: **FD1013 - SR Other Special Districts**
Cost Center Name: **Rio Ramaza Community Service District** Cost Center: **CC0395**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	46,456	35,867	31,680	119,001	275.63%
Other Charges	920	0	547	322	-41.13%
Total Expenditures	47,376	35,867	32,227	119,323	270.26%
Revenues					
Taxes	2,924	3,354	3,210	3,210	0.00%
Fines, Forfeitures, and Penalties	1,718	02	0	0	0.00%
Revenue from Investment and Property	3,080	0	1,080	283	-73.80%
Intergovernmental Revenues	27	13	0	50	0.00%
Charges for Services	5,228	3,175	5,280	5,280	0.00%
Transfers In (Nonreciprocal)	0	0	0	100,000	0.00%
Budgetary - Revenue	0	0	22,657	10,500	-53.66%
Total Revenues	12,977	6,543	32,227	119,323	270.26%
Unreimbursed Costs	34,399	29,324	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Purpose / Program Discussion

The Rio Ramaza Wastewater Fund (RRWF) provides wastewater service to the community of Rio Ramaza. This cost center 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. County staff provided required services until the end of FY 2018-19, when the Development Services Department contracted for services. The cost center is administered by the Development Services Department.

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 (CSD) was dissolved by resolution of the Local Agency Formation Commission (LAFCO) 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.

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 minimal balance from the proceeds of the dissolved CSD that is reduced every year to operate the system. The department is researching alternatives for the final eight connections to make the property owners self-sufficient and to dissolve the wastewater 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.

The FY 2025-26 Recommended Budget includes a contribution from the General Fund of $100,000 for professional services to explore steps necessary to abandon the existing costly wastewater treatment system while providing a substitute system for homeowners. This will move the district toward the dissolution that was started with the LAFCO resolution in 1972. The transfer of funds comes from committed fund balance in the General Fund set aside for flood projects. It is expected that this transfer will be one-time in nature and not imply an ongoing county general fund subsidy of the wastewater system. Professional services will include the cost of outside legal counsel to determine next steps toward abandoning the wastewater system and converting services to landowners.

Major Budget Changes

Appropriations

- $90,931 Increase in Professional and Specialized Services related to the transfer of funds from the General Fund (Committed Flood Project) to begin process to convert CSD wastewater services to individual systems

Revenues

- $100,000 Increase to Operating Transfer in – General Fund offset costs associated with dissolution of wastewater services
- ($12,157) Decrease in Cancellation of Obligated Fund balance due to diminishing available fund balance in this fund

Recommended Budget

Total appropriations are recommended at $119,323, an increase of $87,096 (270.3%) from the FY 2024-25 Adopted Budget due to services necessary to begin dissolution of district services.

Use of Fund Balance

The Rio Ramaza Wastewater Fund contains a Restricted Fund Balance in the amount of $21,788 as of July 1, 2024. It is estimated the Restricted Fund Balance will equal $11,287 on July 1, 2025.

The FY 2025-26 Recommended Budget includes a Cancellation of Fund Balance in the amount of $10,500. This will leave $787 dollars in fund balance, which is not enough to sustain this CSD beyond June 30, 2026.







SECTION C

General Government

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Assessor** Cost Center: **CC1203**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	1,985,276	1,620,108	2,049,132	2,063,926	0.72%
Services and Supplies	352,905	144,257	574,489	552,444	-3.84%
Other Charges	78,027	50	0	50	0.00%
Transfers Out (Nonreciprocal)	2,938	642	20,397	18,816	-7.75%
Total Expenditures	2,419,146	1,765,057	2,644,018	2,635,236	-0.33%
Revenues					
Charges for Services	31,422	28,766	17,000	17,000	0.00%
Miscellaneous Revenues	6,951	7,976	5,500	5,500	0.00%
Total Revenues	38,373	36,742	22,500	22,500	0.00%
Unreimbursed Costs	2,380,773	1,728,315	2,621,518	2,612,736	-0.33%
Allocated Positions	17.50	0.00	17.50	17.50	0.00%

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

Mission / Program Discussion

The mission of the Sutter County Assessor's Office is to accurately and equitably produce the annual property tax assessment roll for all county taxpayers. The department is committed to delivering courteous and professional public service while assisting the community in navigating the complexities of the property tax assessment process. Staff uphold the values of integrity, teamwork, and respect—both within the office and in collaboration with other County departments and the public.

Property tax values, established by the Assessor and guided by the State Board of Equalization (BOE), form the foundation for funding County services, cities, the State of California, schools, and local benefit districts. In addition to valuing property, the Assessor's Office supports the public and other agencies by providing property-related information, assisting with ownership research, responding to inquiries, addressing assessment concerns, and maintaining access to assessor maps and data.

The California housing market continues to face headwinds due to elevated mortgage rates, resulting in slower home sales. Data from January 2025 reflects a decline in sales activity as buyer demand has softened, even as listings increase. Despite these challenges, property values in Sutter County remain generally stable.

In response to these market conditions, the Assessor's Office is conducting a comprehensive review of property values throughout the county to ensure assessments remain accurate and fair. In accordance with Section 51 of the Revenue and Taxation Code (commonly known as "Prop 8"), the department continues its annual review of all properties under Prop 8 status. Although the

number of Prop 8 properties has decreased in recent years, public concern about market trends has led to an increase in review requests, despite the absence of broad declines in property values.

Proposition 19 has introduced additional responsibilities for the department, particularly in tracking, evaluating, and processing Base Year Value Transfer Claims. The office also manages an increasing volume of inquiries and requests from other counties related to Base Year Value transfers for former Sutter County residents.

Ongoing development, particularly in the Sutter Pointe subdivision, is expected to significantly impact property assessments and departmental workload. The creation of approximately 3,500 new parcels is anticipated to result in a substantial increase in new construction activity, property transfers, valuations, exemptions, and public inquiries. Increased coordination with developers and builders has already been observed, emphasizing the need for enhanced staffing. To manage these growing responsibilities effectively, the department plans to hire an additional Real Property Appraiser and fill a currently vacant part-time Clerical position.

As of the January 1st lien date, the real estate market remains stable despite slowing activity. Continued development in areas such as Sutter Pointe is expected to contribute new assessed value. Property values for single-family homes, commercial, and industrial properties have largely remained consistent. Given the stable market conditions and the 2% Annual Consumer Price Index (CPI) adjustment, the Assessor's Office projects a positive tax roll for FY 2025–26.

Accomplishments & Goals

FY 2024-25 Accomplishments

- Certified a timely 2024 Roll to the Auditor-Controller
- Continued to rewrite Office Policies and Procedures to reflect new processes that coincide with the new Property Tax System
- Continued to cross-train staff in our 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 3 new staff: an Assistant Assessor, Auditor-Appraiser, and Assessment Technician I due to the retirement of seasoned staff members

FY 2025-26 Goals

- Provide the certified roll to the Auditor's Office by June 30, 2026
- Continue to rewrite policies and procedures for the new property tax system
- Develop and implement systems that enhance the accuracy of property assessments, reducing errors and discrepancies
- Promote available exemptions and tax relief programs to ensure that eligible property owners take full advantage of these benefits

Major Budget Changes

Salaries & Benefits

- ($81,989) Increase in Salary Savings to reflect the department's efforts to manage efficiencies gained through the new property tax system and the ongoing vacancy of the Chief Appraiser position, which will remain unfilled until a suitable candidate is identified

Recommended Budget

Total appropriations are recommended at $2,635,236, a decrease of $8,782 (-0.33%) over the FY 2024-25 Adopted Budget. The General Fund provides 99.1% of the financing for this cost center. Net County Cost is decreased by $8,782 (-0.33%) compared to the FY 2024-25 Adopted Budget.

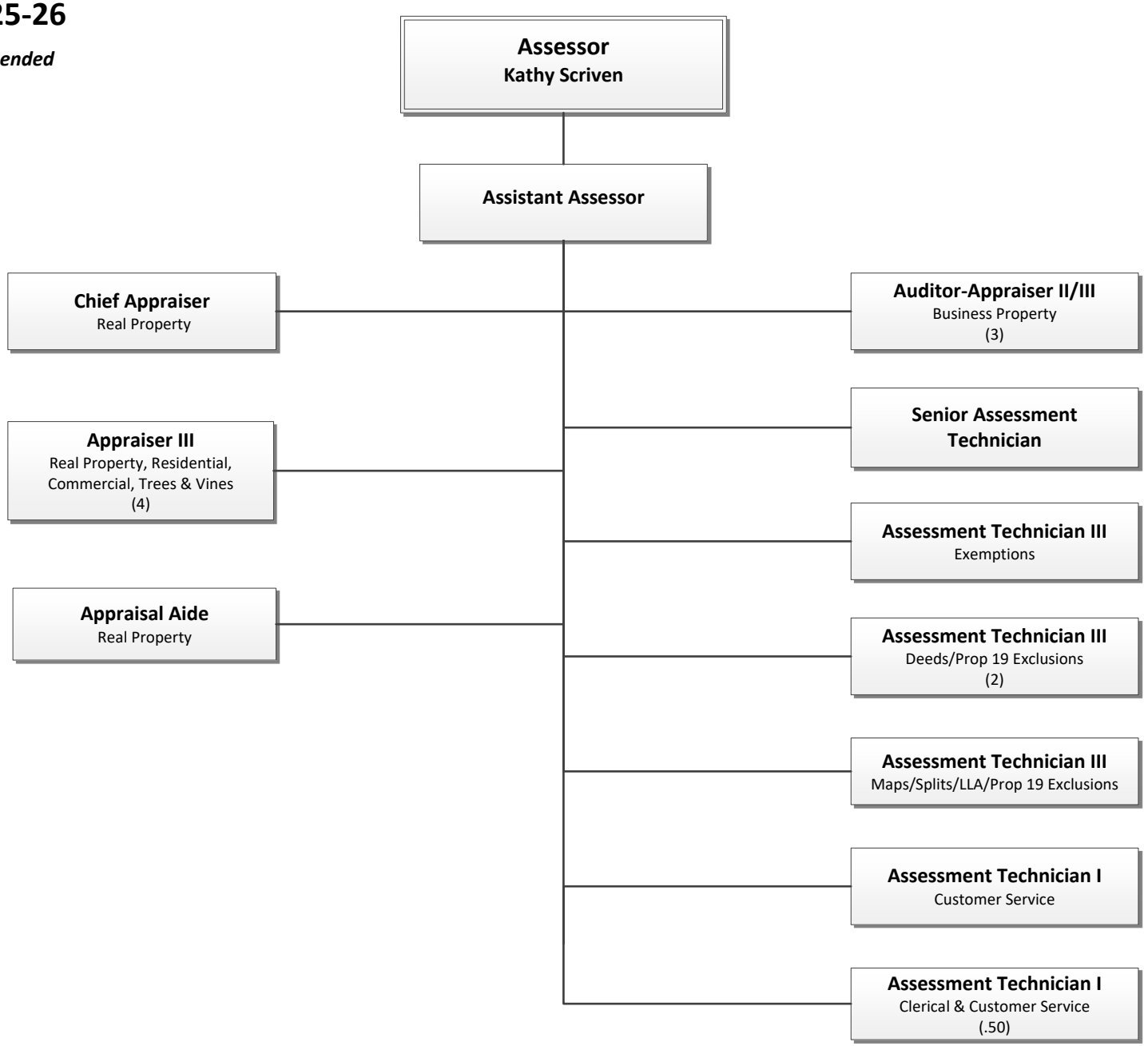
Use of Fund Balance

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

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Assessor
FY 2025-26

Recommended



Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Auditor - Controller - ACO** Cost Center: **CC1201**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	1,489,697	1,273,925	1,634,304	2,049,351	25.40%
Services and Supplies	229,632	89,208	506,798	285,173	-43.73%
Other Charges	28,484	0	0	0	0.00%
Transfers Out (Nonreciprocal)	14,527	501	28,783	28,460	-1.12%
Total Expenditures	1,762,340	1,363,634	2,169,885	2,362,984	8.90%
Revenues					
Intergovernmental Revenues	2,004	0	0	0	0.00%
Charges for Services	69,869	27,426	67,500	159,500	136.30%
Miscellaneous Revenues	9,435	7,447	47,469	8,000	-83.15%
Total Revenues	81,308	34,873	114,969	167,500	45.69%
Unreimbursed Costs	1,681,032	1,328,761	2,054,916	2,195,484	6.84%
Allocated Positions	13.90	0.00	13.90	15.90	14.39%

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

Mission / Program Discussion

The mission of the Auditor-Controller's Office is to provide excellent fiscal and management services to and on behalf of the people of Sutter County and county government (constituents, Board of Supervisors, county departments, and other local governmental entities), as authorized by the laws of the State of California and ordinances of the County of Sutter.

The responsibility of the Auditor-Controller, an elected official, is specifically defined under Government Code Sections 26880 - 26886 and 26900 - 26922. Government Code Section 26881 mandates that "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

Auditor-Controller (CC1201) *Nathan M. Black, CPA, Auditor-Controller*

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

- **Accounts Payable** - Audit and process all expenditure requests submitted by County departments and special districts for compliance with Board policy and Auditor-Controller accounting policies
- **Cost Plan** - Prepare the County's annual Cost Plan in compliance with 2 CFR Part 200 "Cost Principles for State and Local Governments," allowing the county to recover overhead charges from state and federal programs
- **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. GC §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, performs audits for the County and Special Districts in compliance with all applicable federal, state, and county rules, regulations and ordinances

Accomplishments & Goals

FY 2024-25 Accomplishments

- Led efforts to implement the Workday financial and payroll systems, providing support to ensure a successful go-live
- Continued to improve the County's capital asset policy and procedure documentation to clarify accounting treatment for capital assets developed in FY 2018-19, most recently for required lease accounting
- Continued Purchase Card (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
- Provided ongoing training for financial personnel in other departments to enhance accounting skills and ensure consistent processes across the County, including mid-year reviews and year-end meetings with department heads
- Streamlined the journal entry process and other processes through digitization and automation
- Updated internal procedures for P-card verifications, customer accounts, accounts payable, payroll, and property tax administration

FY 2025-26 Goals

- Continue to facilitate Workday ERP financial user training for employees and special districts
- Continue to evaluate ways to increase efficiency with invoice processing by consolidating business processes and approvals while maintaining integrity of procedures and data
- Continue to implement changes to Workday payroll system to align with negotiated labor agreements and personnel laws
- Streamline accounting processes for compensated absences in accordance with GASB 101
- Continue to hold annual meetings with service departments to enhance Cost Plan knowledge and update procedures for developing rates and allocations, improving efficiency and reducing workload

- Continue to improve and create desk procedures for each area of the office to for cross training
- Continue improving and learning new automated business processes utilizing Workday ERP system
- Update cash handling and procedures manual
- Continue updating the policy and procedures to accommodate changes of utilizing new Workday ERP system

Major Budget Changes

Salaries & Benefits

- $95,046 Increase due to addition of (1) FTE Accounting Technician - Payroll paid for by Health and Human Services
- $200,000 Reduced assumption for Unallocated Salary Savings (shown as a negative expenditure) from FY 2024-25 to more closely align with projected savings from attrition

Service and Supplies

- ($275,886) Decrease in ISF IT Services charges as provided by the IT Department
- $35,000 Increase in Professional/Specialized Service for interim support in accounts payable

Charges for Services

- $110,000 Increase in Interfund Revenue for Services Provided to offset the cost of the new position

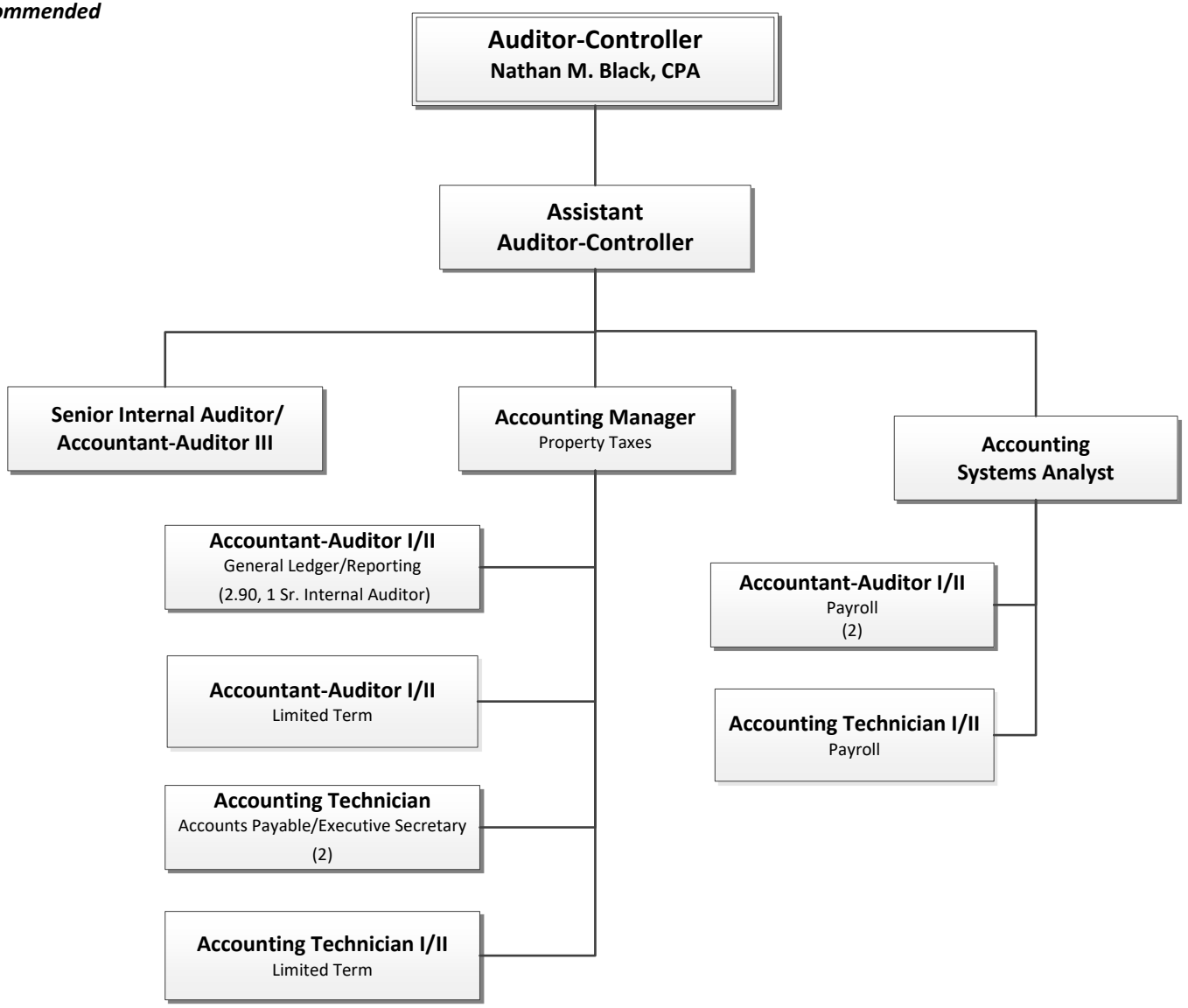
Recommended Budget

Total appropriations are recommended at $2,362,984, an increase of $193,099 (9.0%) over the FY 2024-25 Adopted Budget. The primary increase is due to an added position in payroll and the reduction in assumed salary savings. Net County Cost is $2,195,484, an increase of $140,568 (6.8%) over the FY 2024-25 Adopted Budget. The General Fund provides 92.9% of the financing for this cost center. 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 revenue that is budgeted within the General Revenues cost center (CC1209).

Use of Fund Balance

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

Auditor-Controller
FY 2025-26
Recommended



Board of Supervisors (CC1101)

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Board Of Supervisors** Cost Center: **CC1101**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	361,062	295,610	373,581	470,393	25.91%
Services and Supplies	217,368	114,019	235,996	271,554	15.07%
Other Charges	2,044	0	0	0	0.00%
Transfers Out (Nonreciprocal)	10,278	209	15,743	15,581	-1.03%
Total Expenditures	590,752	409,838	625,320	757,528	21.14%
Unreimbursed Costs	590,752	409,838	625,320	757,528	21.14%
Allocated Positions	6.10	0.00	6.00	6.00	0.00%

Budget detail can be found on page SC-7 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 remains 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.

Goals & Accomplishments

From July 1, 2024, through June 30, 2025, Supervisors will have acted on more than 500 agenda items. Among the many actions taken, below are a few highlights:

- Welcomed two new Supervisors (District 1 and District 5) to the Board in January 2025; Supervisors Boone and Stephens completed the New Supervisors Institute through the California State Association of Counties (CSAC)

- Actively participated in the CSAC Annual Meeting, CSAC Legislative Conference, Rural Counties Representatives of California (RCRC) annual meeting, and Sacramento Region Cap to Cap to advocate for Sutter County priorities at the state and federal level

- Approved the FY 2024-25 Annual Road Work Plan for $13.1 million in road improvements during the fiscal year

- Appointed three new department heads: Assessor, Director of Library Services and Human Resources Director

- Scheduled the "Public Business from the Floor" speech contest for local high school students, encouraging youth to participate in their local government

- After careful consideration and respect for local sentiment, sent a letter of opposition to the federal Bureau of Geographic Names asking that the name of the Sutter Buttes not be changed

- Adopted a resolution authorizing a Revenue Sharing Agreement with the City of Yuba City for potential revenue from a November 2024 sales tax measure; while the measure was unsuccessful, this agreement demonstrates ongoing cooperation between the City and County to serve all residents of Sutter County

- Distributed the last $3 million of the federal American Rescue Plan Act (ARPA) funds to benefit County Service Area – F and Public Safety operations

- Entered into an agreement with Pioneer Community Energy to implement Community Choice Aggregation in the unincorporated areas of Sutter County, allowing customers choice between electricity providers and cost savings

- Approved an updated Budget and Fiscal Management policy to reflect a higher reserve level consistent with national standards and continued to maintain prudent fiscal practices to ensure that, despite significant revenue challenges and looming financial crises outside of local control, the County can maintain critical services that residents need most

- With respect to local farmers and affected communities, adopted an ordinance allowing industrial hemp cultivation, including measures to maintain safety and quality of life for residents and businesses in proximity of cultivated parcels

Board of Supervisors (CC1101)

Major Budget Changes

Salaries & Benefits

- $96,812 Increase in salaries and related benefits to fund the vacant Board Aide position to provide additional support to the Board of Supervisors with constituent contact and follow up, tracking legislation of importance to Sutter County, and providing support for community events in which the Board participates

Service & Supplies

- $35,558 Increase in utility costs for the Hall of Records and higher Transportation and Travel for Supervisors to attend meetings and conferences to advocate on behalf of the needs of Sutter County

Recommended Budget

Total appropriations in this budget are recommended at $757,528, an increase of $132,208 (21.1%) from the FY 2024-25 Adopted Budget. The General Fund provides 100% of the funding for this cost center.

Use of Fund Balance

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

Executive Summary

Fund: **FD0001 - General Fund Administration**
Cost Center Name: **County Administrator - CAO** Cost Center: **CC1102**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	1,627,095	1,158,515	1,642,064	1,742,273	6.10%
Services and Supplies	115,705	55,905	317,071	229,927	-27.48%
Other Charges	2,693	0	0	25	0.00%
Transfers Out (Nonreciprocal)	8,589	163	16,594	16,035	-3.37%
Budgetary - Expenditure	0	0	0	42,100	0.00%
Total Expenditures	1,754,082	1,214,583	1,975,729	2,030,360	2.77%
Revenues					
Licenses, Permits, and Franchises	0	175	0	0	0.00%
Intergovernmental Revenues	149,651	100,349	100,000	100,000	0.00%
Budgetary - Revenue	0	0	395,900	253,921	-35.86%
Total Revenues	149,651	100,524	495,900	353,921	-28.63%
Unreimbursed Costs	1,604,431	1,114,059	1,479,829	1,676,439	13.29%
Allocated Positions	8.40	0.00	8.50	8.50	0.00%

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

Mission / Program Discussion

The County Administrative Officer (CAO), appointed by the Board of Supervisors, is responsible for managing the County's day-to-day operations and providing staff support to the Board. The CAO offers leadership and strategic guidance to implement Board policies, evaluates key issues, and makes recommendations on the administration and operations of County departments and programs. The CAO's Office also coordinates and oversees the County budget, ensuring effective use of financial and human resources. Within the CAO's Office, the Public Information Officer handles public communications, media relations, and provides specialized support during emergency events across all departments.

Accomplishments & Goals

FY 2024-25 Accomplishments:

- Successfully led the Phase One implementation of Sherpa Government Solutions, a cloud-based budgeting platform tailored for public sector organizations, featuring capital programming, forecasting, and budget execution capabilities—replacing the unsupported legacy system, OneSolution.

- Increased both the General Reserve and Budget Reserve by $2,352,057, bringing the balance

in each to $6,261,963. Combined, these reserves now total over $12.5 million, representing approximately 16.67% of General Fund appropriations. This meets the reserve level recommended by the Government Finance Officers Association (GFOA) for the General Fund.

- Established a committed fund balance of $2,000,000 to provide the County with the flexibility to extend the payroll processing timeline. This change would shift the pay date from approximately 5 days to 12 days after the end of the pay period, allowing for more accurate processing of the County's complex payroll. If the funds are not needed for this purpose, the Board may re-appropriate them for other uses in the future.

- 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.

- Completed an Impact Assessment Study and advanced an ordinance for adoption by the Board, authorizing implementation of a Community Choice Aggregation (CCA) program in Sutter County pursuant to Public Utilities Code Section 366.2. Additionally, facilitated the adoption of a resolution requesting membership in Pioneer Community Energy, providing residents and businesses with an alternative choice of electricity providers and the potential for reduced utility costs.

- Closed out ARPA funding by December 31, 2024, per Federal guidelines.

- Created an economic development website focused on marketing the community to both internal and external clients.

- Worked with Assemblyman James Gallagher to author Assembly Bill 975: Lake and streambed alteration agreements: exemptions: culverts and bridges to address the pressing and growing need in Sutter County for timely repair and reinforcement of small bridges, culverts, and related drainage infrastructure, particularly those that serve as critical emergency egress routes.

Goals for FY 2025-26:

- Complete sale of surplus properties, creating opportunity to update current properties and consolidate County programs.

- Update Board of Supervisors goals, priorities and strategic planning for FY 2025-26 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.

- 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.

Major Budget Changes

Salaries & Benefits

- $145,546 Increase in salary and benefits related to filling the Public Information Officer position

Services & Supplies

- ($25,658) Decrease in IT Direct Charges
- $32,388 Increase in Professional/Specialized Services
- ($29,729) Decrease in Internal Service Fund – IT Services Used
- ($55,000) Decrease in Special Departmental Expense Services

Changes in Reserves

- $42,100 Increase in Obligated Fund Balance for Incompetent to Stand Trial program-difference between projected appropriations and $100k grant
- ($141,979) Decrease in Cancellation of General Fund Committed Transient Occupancy Tax for Economic Development Program

Recommended Budget

Recommended appropriations are $2,030,360, an increase of $54,631 (2.8%) from the FY 2024-25 Adopted Budget. 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 cost center (CC1209). Net County Cost in this cost center increased by $196,610 (13.3%) from the FY 2024-25 Adopted Budget.

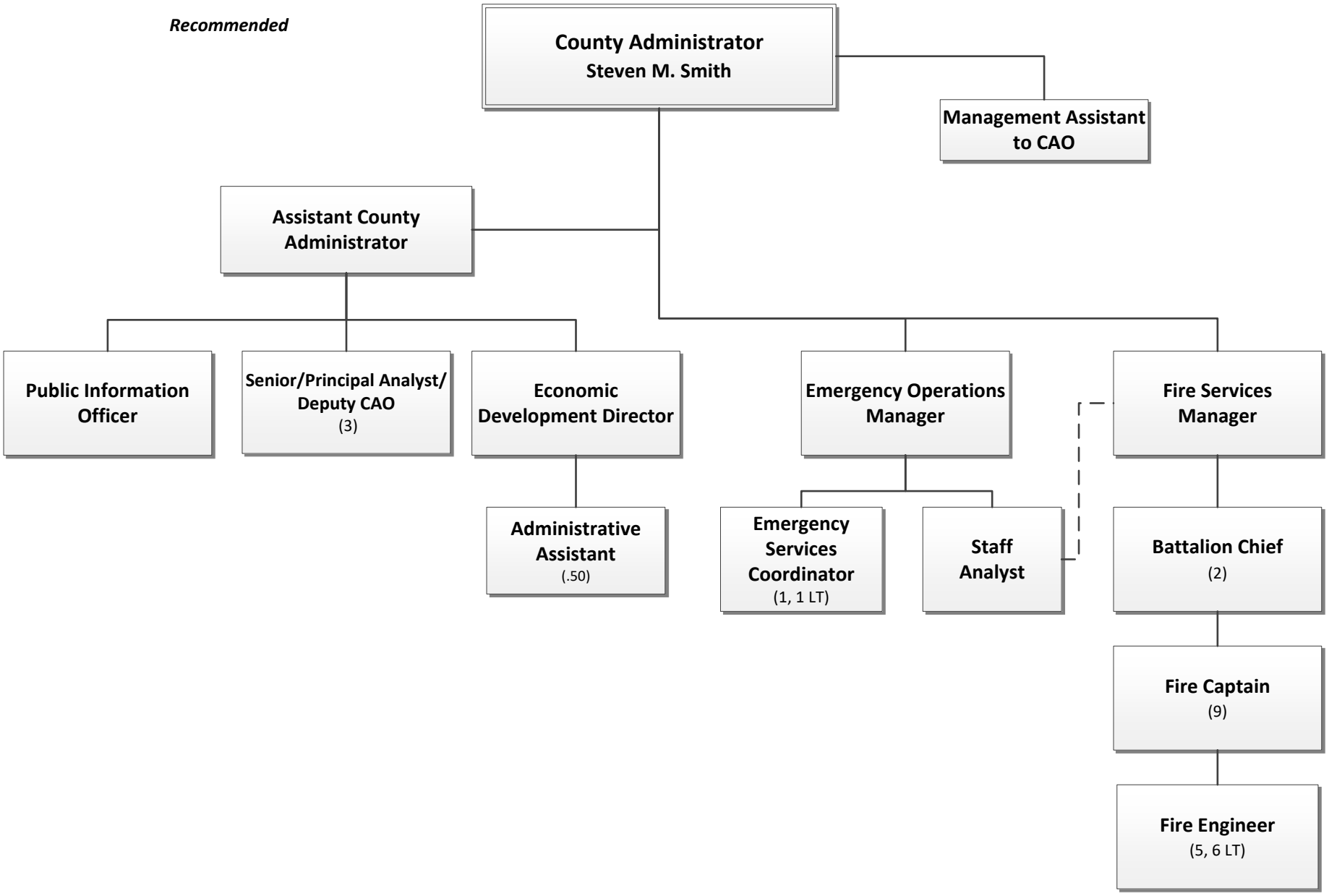
Use of Fund Balance

- This cost center is within the General Fund. The budget uses General Fund Committed Transient Occupancy Tax fund balance for the Economic Development Program.

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County Administrative Office
FY 2025-26

Recommended



County Administrative Office
Non-Departmental Expenses (CC1103)

Steven M. Smith, County Administrator

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Non-Departmental Expenses** Cost Center: **CC1103**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	549,002	264,499	547,147	501,163	-8.40%
Other Charges	124,847	107,626	134,000	1,224,000	813.43%
Capital Assets - Expenditures	0	0	0	0	0.00%
Intrafund Transfers	-5,000	0	-5,000	-5,000	0.00%
Transfers Out (Nonreciprocal)	14,215	0	80,972	14,672	-81.88%
Budgetary - Expenditure	0	0	5,000	5,000	0.00%
Total Expenditures	683,064	372,125	762,119	1,739,835	128.29%
Revenues					
Charges for Services	42,742	0	48,299	47,599	-1.45%
Total Revenues	42,742	0	48,299	47,599	-1.45%
Unreimbursed Costs	640,322	372,125	713,820	1,692,236	137.07%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Purpose / Program Discussion

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

This cost center 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 $30,500 to the Area 4 Agency on Aging. 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). Investment in PARS as a pension and Other Post-Employment Benefits (OPEB) prefunding trust is enabled by Government Code 53216.1.

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

Services & Supplies

- ($45,984) Decrease in Legislative Advocacy and Professional & Specialized Services

Other Charges

- $1,100,000 Increase in Contributions to Pension and OPEB prefunding accounts with PARS

Other Financing Uses

- ($80,972) Decrease in Operating Transfer Out for Debt Services

Recommended Budget

Total appropriations are recommended at $1,739,835, an increase of $977,716 (128.3%) from the FY 2024-25 Adopted Budget. The General Fund provides 97.3% of the financing for this cost center. Where appropriate, costs are allocated to County programs through the County's Annual Cost Plan.

The Professional and Special Legislative Services is recommended at $135,000, 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 $175,000 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 $30,500 and the $52,000 annual contribution to the Yuba-Sutter Economic Development Corporation.

The market value of the assets in the County's Pension account on April 30, 2025 was $9,704,357.43. Due to high market volatility, the current year investment return is 8.94% 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 7.0% is also exceeding County's expectations for investment performance, which, if continued, would accelerate the retirement of unfunded pension liability sooner than 2040. 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, 2025 is $570,304.40 with a year-to-date investment return of 6.94%. 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.

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **General Revenues** Cost Center: **CC1209**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	761,484	0	0	0	0.00%
Intrafund Transfers	-843,885	0	-255,348	-336,837	31.91%
Transfers Out (Nonreciprocal)	10,408,456	0	526,581	1,769,834	236.10%
Budgetary - Expenditure	0	0	0	0	0.00%
Total Expenditures	**10,326,055**	**0**	**271,233**	**1,432,997**	**428.33%**
Revenues					
Taxes	42,030,079	34,050,578	41,049,505	44,937,211	9.47%
Licenses, Permits, and Franchises	2,267,120	1,979,687	2,200,000	2,000,000	-9.09%
Fines, Forfeitures, and Penalties	275,768	173,323	504,000	517,400	2.66%
Revenue from Investment and Property	2,256,659	6,240	314,240	756,240	140.66%
Intergovernmental Revenues	276,614	216,131	275,000	306,336	11.39%
Special Benefit Assessments	625,020	654,145	615,000	625,000	1.63%
Charges for Services	6,492,923	151,715	7,638,078	8,752,810	14.59%
Miscellaneous Revenues	1,015,469	822,273	800,000	800,000	0.00%
Transfers In (Nonreciprocal)	625,193	0	0	0	0.00%
Budgetary - Revenue	0	0	5,289,948	6,450,735	21.94%
Total Revenues	**55,864,845**	**38,054,092**	**58,685,771**	**65,145,732**	**11.01%**
Unreimbursed Costs	**-45,538,790**	**-38,054,092**	**-58,414,538**	**-63,712,735**	**9.07%**
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Purpose / Program Description

The General Revenues cost center accounts for the non-department-specific revenues of the County's General Fund. This cost center is prepared by the County Administrator's Office.

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 cost centers. 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 cost centers within the General Fund, Health Fund, Trial Courts Fund, and Public Safety Fund.

Major Budget Changes

Intrafund Transfers

- ($81,489) Increase in Intrafund Overhead charges (shown as a negative expenditure) due to changes in the County's Annual Cost Plan

Operating Transfer Out

- $95,000 Transfer to Workday ERP (CC1820) for 500 hours of AVAAP support
- $235,481 Transfer to Dental Dividend to Employee Wellness (FD4595) to offset costs
- $100,000 Transfer to Rio Ramaza Wastewater (CC0395) for outside legal counsel to determine next steps toward abandoning the wastewater system and converting services to landowners
- $144,474 Transfer to SBITA96 (CC1215) for Sherpa Subscription Services
- $548,879 Transfer to Workday ERP (CC1820) for Year 2 Sherpa Budget implementation and PRISM software implementation
- $646,000 Transfer to Plant Acquisition (CC1800) for County-wide Access Control Project and for Emergency Operations Center replacement generator

Revenues

- $2,636,838 Increase in overall Property Tax revenues
- $1,208,625 Increase in Property Tax in Lieu of Vehicle License Fees
- $42,243 Increase in Sales Tax per estimates from HdL Sales Tax Consultants
- $1,074,732 Increase in Overhead Cost Plan reimbursement revenue from non-General Fund departments and agencies
- $38,000 Net increase in Direct Assessment Fees and Supplemental Roll Administration Cost
- ($200,000) Decrease in Licenses, Permits and Franchise Fees revenue
- $442,000 Increase in Interest Revenue
- ($62,732) Decrease in use of committed fund balance for Capital Projects
- $235,481 Increase in use of committed fund balance for Dental Dividend
- $988,038 Increase 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 $58,694,997, which is an increase of $5,299,174 (11.0%) compared to the FY 2024-25 Adopted Budget. Appropriations in this budget, which are a combination of operating transfers out and a negative appropriation for cost plan revenue total $1,432,997, a $1,161,764 increase (428.3%) from the FY 2024-25 Adopted Budget. Net General Fund available for appropriation is $63,712,735, an increase of $5,298,197 (9.1%). This increase is largely related to an increase in tax revenue and in overhead cost reimbursement.

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.

A large part of general revenues is derived from the County's annual Cost Recovery Plan, allowed under federal regulations (*2 CFR Part 200, Cost Principles for State and Local Governments*). Through this mechanism, the County recovers approximately $8.5 million in overhead charges for administrative, investment, financial transaction, accounting, and other overhead costs from programs, including those funded by state and federal sources. It is important to note that the County is unable to collect more than $386,000 in overhead charges to special districts and schools for Auditor-Controller and Treasurer-Tax Collector costs related to accounting and banking functions. Under California Government Code section 26265, the County is required to provide financial accounting services to special districts, including school districts, free of charge. If new or additional services are requested by these entities, the district can request to enter into an agreement to charge a fee for extraordinary financial or accounting services (not the routine services the County provides).

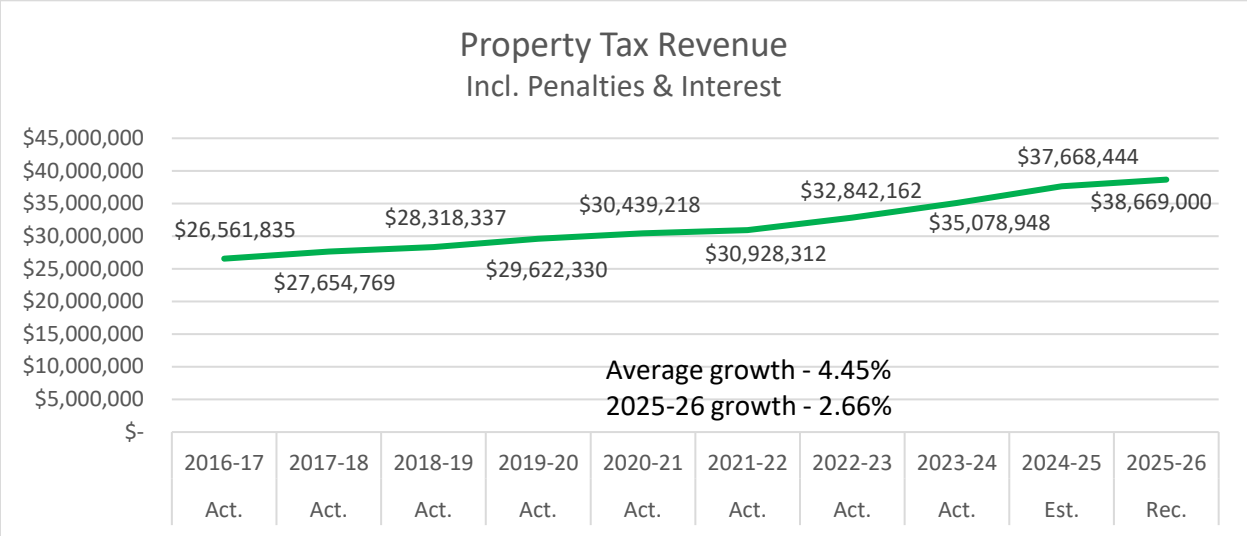
Overall, ongoing revenues are stable, but growth is relatively slow.

Property Taxes

For FY 2025-26, 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 $38.7 million, an increase of 2.66% from projected FY 2024-25 revenue and by $3,615,403 (10.3%) from the FY 2024-25 Adopted Budget.

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 $450,000 in the budget year, a decrease of $12,000 (-2.7%) from the FY 2024-25 Adopted Budget.

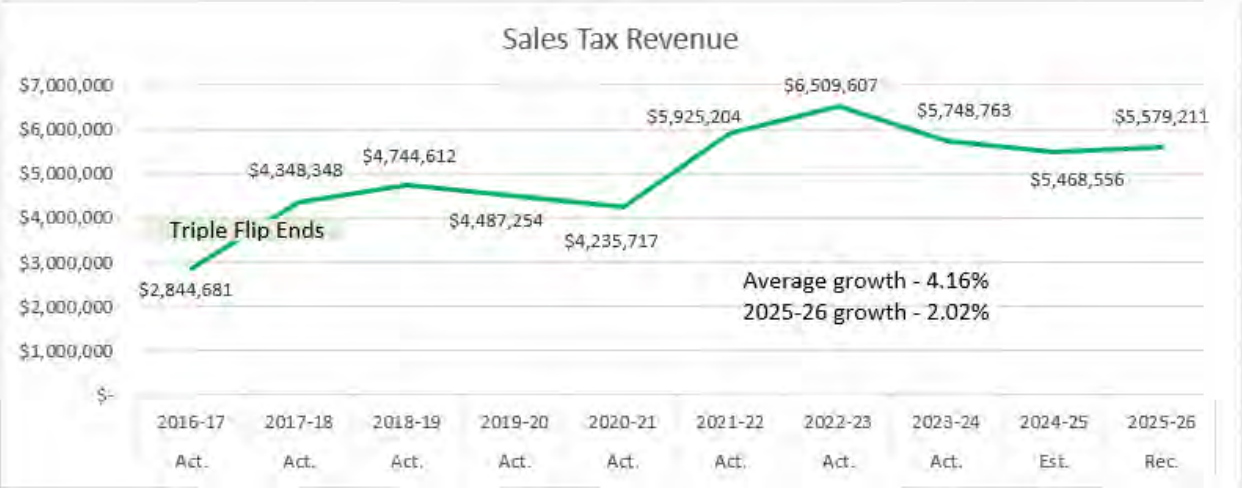


Sales and Use Tax

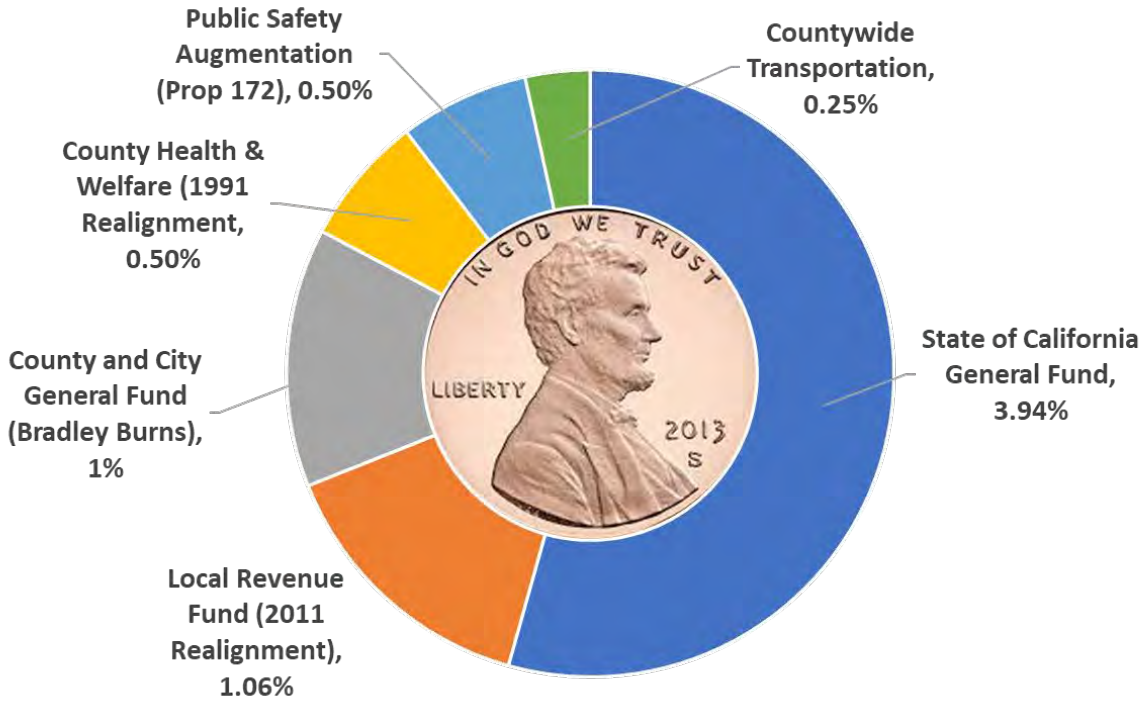
A second change in 2004, commonly referred to as the "Triple Flip," allowed the state to divert one quarter of the 1% Bradley-Burns sales tax paid to counties and cities, replacing it with property taxes that would have gone to K-12 schools and community colleges. The schools and colleges were held harmless, 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 2024-25 and FY 2025-26, 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. 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. Sales tax revenues are projected to increase by $110,655 (2%) from FY 2024-25 to FY 2025-26. Sales tax receipts continue to be lower than FY 2021-22 when pandemic-related online sales increases drove a year-over year increase of $1.69 million (39.89%).



For every dollar spent, just over 7 cents ($0.0725) is collected as sales tax. To put it in perspective, 1% of a dollar equals one penny. Sales taxes are distributed as follows: $0.0394 cents goes to the State of California General Fund, $0.01 cent goes to Sutter County General Fund for discretionary spending at the direction of the Board of Supervisors, the remaining $0.0231 is restricted by law for specific purposes.



Other Discretionary Revenues

The County receives a share of Court fines and penalties. Total Fines and Penalties revenue for FY 2025-26 is projected at $67,400, a slight increase from the FY 2024-25 Adopted Budget, but reflective of actual revenues received.

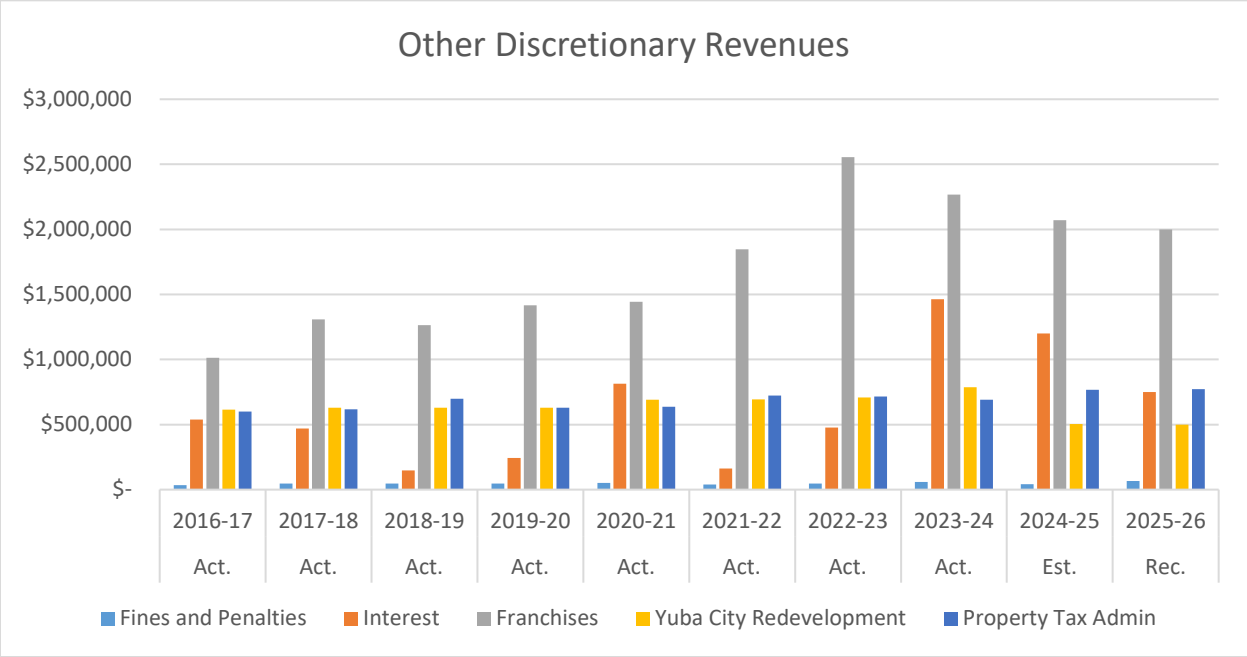
Interest revenue has increased over the past year. Interest revenue is projected at $750,000 for FY 2025-26, an increase of $442,000 over the FY 2024-25 Adopted budget, indicative of higher interest rates as well as the County's stronger cash position due to increases in reserves over the past several years. The interest projection is reduced slightly by a change in methodology that nets interest revenues by Treasury Fees, formerly an expenditure.

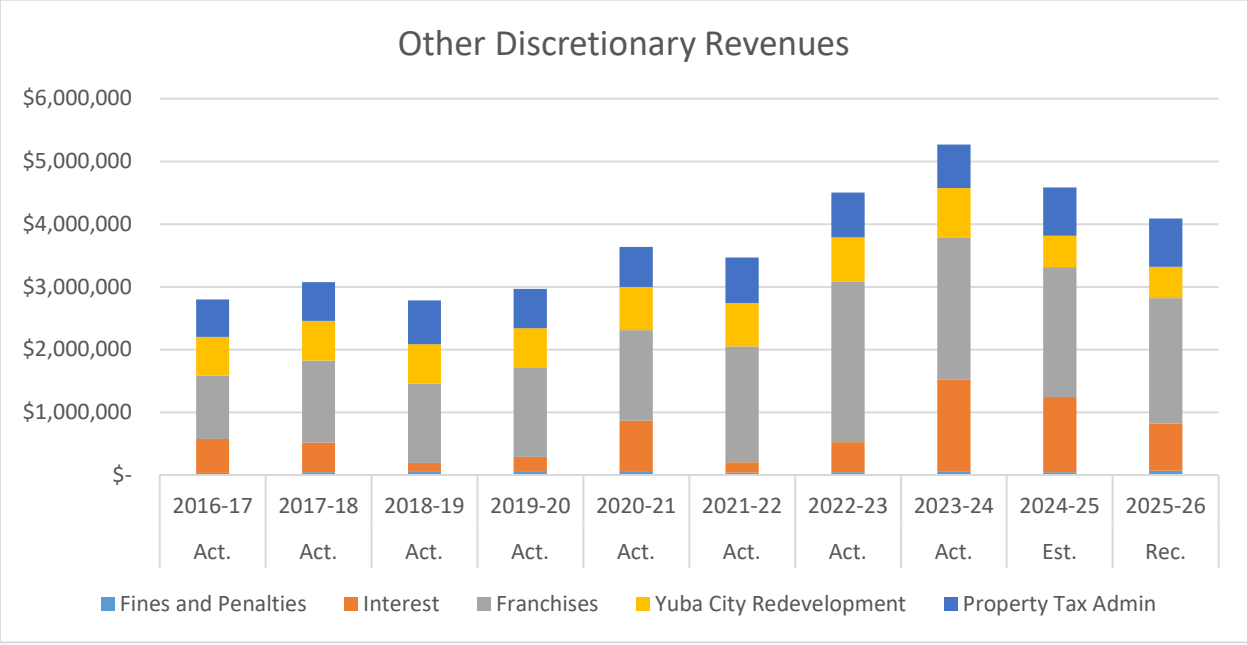
The County receives Franchise Fee revenue from four sources: PG&E, Recology Yuba-Sutter, AT&T, and Comcast, with the majority of the fee revenue coming from PG&E. Because the PG&E franchise fee is tied to electric and gas use, this revenue source fluctuates from year to year. Total franchise fee revenue is budgeted at $2 million, a $200,000 decrease from the FY 2024-25 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 2025-26 by $365,000. For FY 2025-26, the County expects to receive $500,000 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 $575,000 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 million in additional discretionary revenue to the County in FY 2025-26, a slight decrease from FY 2024-25 Adopted Budget. Charts below show the changes in the individual revenue sources as well as the combined effect since FY 2016-17.





Appropriations in this cost center include Transfers-Out for the General Fund share of several projects in FY 2025-26.

- $95,000 Transfer out to Workday ERP (CC1820) for 500 hours of support services from AVAAP, a business optimization and management consultant firm that specializes in Workday

- $348,879 Transfer out to Workday ERP (CC1820) for the second phase of budget software implementation with Euna Solutions (Sherpa)
- $200,000 Transfer out to Workday ERP (CC1820) for the implementation with PRISM software for data analytics
- $235,481 Transfer out to Employee Wellness (CC4595) from unallocated employee dental dividends
- $100,000 Transfer out to Rio Ramaza Wastewater (CC0395) to offset costs associated with dissolution of wastewater services
- $200,000 Transfer out to Capital Improvement Projects (CC1800) to replace the 20-year-old generator at the Emergency Operations Center
- $446,000 Transfer out to Capital Improvement Projects (CC1800) for a Countywide Access Control Replacement project PJ-100504

Currently, the General Reserve and the Budget Stabilization Reserve are, respectively, to be funded at their policy level of 8.4% of net General Fund appropriations (net of increases in reserves and the Appropriation for Contingency).

Use of Fund Balance

The estimated available Unassigned Fund Balance for the budget year is $4,920,375, which is an increase of nearly $1 million from the FY 2024-25 projected ending Unassigned Fund Balance. This represents carry-forward monies generated from ongoing County operations in FY 2024-25, which is used to fund ongoing County expenditures in FY 2025-26. The carry-over fund balance is generated by savings in the current year. For FY 2024-25, this savings was greater than in previous years due to difficulty in recruitment and retention.

The FY 2025-26 budget includes cancellation of $1,194,879 in Committed fund balance for Capital Projects (CC0001 SA34000) for the following projects:

- $348,879 Transfer out to Workday ERP (CC1820) for the second phase of budget software implementation with Euna Solutions (Sherpa)
- $200,000 Transfer out to Workday ERP (CC1820) for the implementation with PRISM software for data analytics
- $200,000 Transfer out to Capital Improvement Projects (CC1800) to replace the 20-year-old generator at the Emergency Operations Center
- $446,000 Transfer out to Capital Improvement Projects (CC1800) for a Countywide Access Control Replacement project PJ-100504

The FY 2025-26 budget includes cancellation of $235,481 in Committed fund balance for Dental Dividend Program (CC0001 SA34000) to offset costs of the Employee Wellness program.

The FY 2025-26 budget includes cancellation of $100,000 in Committed fund balance for Flood Control Projects (CC0001 SA34000) to assess the dissolution of wastewater services.

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.

County Administrative Office
Contingency (CC9900)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	**FD0001 - General Fund Administration**				
Cost Center Name:	**Contingency**				Cost Center: **CC9900**
	2023-24 Actuals	**2024-25 Actuals YTD**	**2024-25 Adopted Budget**	**2025-26 CAO Recommended Budget**	**% Change**
Expenditures					
Budgetary - Expenditure	0	0	1,268,903	1,008,000	-20.56%
Total Expenditures	**0**	**0**	**1,268,903**	**1,008,000**	**-20.56%**
Unreimbursed Costs	**0**	**0**	**1,268,903**	**1,008,000**	**-20.56%**
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-17 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, mid-year employee salary and benefits adjustments, and unanticipated needs that may occur.

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. For FY 2024-25, the remainder of the Contingency is anticipated to be spent. If the unanticipated costs do not materialize, the remainder of the Contingency will fall to the General Fund when the FY 2024-25 books are closed.

Recommended Budget

The Recommended Appropriation is $1,008,000 which represents approximately 1% of recommended total General Fund appropriations (excluding the Contingency). This is a decrease of $260,903 (-20.6%) from the FY 2024-25 Adopted Budget. The appropriation is consistent with Administrative Policy #504 – *Budget and Financial Management*, last updated by the Board of Supervisors on May 27, 2025. In FY 2024-25, the Board of Supervisors authorized use of $4,704,114 in Unassigned Fund Balance in the General Fund to fund the General Reserve and the Budget Stabilization Reserve to the level recommended by the Government Finance Officers Association (GFOA). Since the reserves are funded at a sufficient level, the Contingency can be reduced allowing more General Fund available for program needs.

Use of Fund Balance

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

Executive Summary

Fund: **FD0015 - Public Safety**
Cost Center Name: **Emergency Services** Cost Center: **CC2401**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	459,520	613,352	622,706	622,314	-0.06%
Services and Supplies	354,335	143,879	268,502	1,030,929	283.96%
Other Charges	42,300	0	130,379	179,556	37.72%
Capital Assets - Expenditures	268,065	0	0	0	0.00%
Intrafund Transfers	-5,775	0	5,500	-7,000	-227.27%
Transfers Out (Nonreciprocal)	12,253	188	28,983	19,474	-32.81%
Total Expenditures	1,130,699	757,419	1,056,070	1,845,273	74.73%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	465,605	629,765	580,775	1,183,571	103.79%
Charges for Services	56,445	0	72,000	98,000	36.11%
Miscellaneous Revenues	4,458	0	4,000	5,200	30.00%
Transfers In (Nonreciprocal)	15,198	0	0	0	0.00%
Total Revenues	541,705	629,765	656,775	1,286,771	95.92%
Unreimbursed Costs	588,994	127,654	399,295	558,502	39.87%
Allocated Positions	4.00	0.00	4.00	4.00	0.00%

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

Mission / Program Discussion

The Office of Emergency Management (OEM) leads Sutter County's comprehensive emergency management program, addressing all hazards through proactive planning, coordination, and response efforts. OEM works to identify potential threats, develop and implement response plans, conducting training and exercises, enhance emergency communications, and oversee the County's Emergency Operations Center (EOC). Additionally, OEM administers critical grant programs such as the Emergency Management Performance grants (EMPG) and Homeland Security Grants (HSGP), to support preparedness initiatives. By fostering partnerships with local, regional, state, and federal agencies, as well as non-governmental organizations and the community, OEM ensures a unified and effective approach to emergency management.

Goals / Accomplishments

In the upcoming fiscal year, OEM will expand its focus beyond traditional emergency management functions to address emerging challenges and long-term resilience planning. Key priorities include:

1. Enhancing Local Hazard Mitigation Planning – Initiate the five-year renewal cycle for the Local Hazard Mitigation Plan (LHMP), securing federal funding to reduce disaster risks and ensure Sutter County remains eligible for mitigation grants.
2. Strengthening Wildfire Mitigation and Pre-Fire Planning – Advance community-driven wildfire preparedness initiatives, including continued support for the Fire Safe Council, expansion of defensible space programs, and multi-agency collaboration on pre-fire attack planning.
3. Developing a Comprehensive Drought Resilience Strategy – Support countywide drought planning efforts, aligning with state and regional water conservation strategies to mitigate the impacts of prolonged drought conditions.
4. Improving Emergency Communications and Public Engagement – Expand public education campaigns and enhance alert and warning capabilities to ensure timely and accessible emergency information for all community members.
5. Optimizing Disaster Response and Recovery Coordination – Strengthen interagency collaboration, resource management, and operational readiness through enhanced training, exercises, and the adoption of innovative emergency response tools.
6. Securing Sustainable Funding for Emergency Management Initiatives – Proactively pursue federal and state funding opportunities to support emergency preparedness, mitigation, and recovery efforts, ensuring long-term resilience for the county.
7. Advancing Volunteer and Community-Based Programs – Expand partnerships and engagement with volunteer organizations and local stakeholders to build a culture of preparedness and self-sufficiency.

By broadening its strategic priorities, OEM will ensure a more proactive and adaptive approach to emergency management, addressing both immediate and long-term community resilience needs.

FY 2024-25 Accomplishments:

In the previous fiscal year (FY 2024-25), OEM achieved several significant accomplishments:

1. **Strengthened Wildfire Mitigation and Community Resilience** – Led the development of the Sutter County Fire Safe Council, bringing together key stakeholders to establish leadership, set priorities, and launch a public-facing website to enhance community access to fire safety resources.
2. **Expanded Community Preparedness and Engagement** – Reached over 60,000 residents through targeted public education initiatives, including a Preparedness Fair and new outreach programs like the ‘Go-Bag Party’ and the distribution of a county-specific “Personal Emergency Plan” guide.
3. **Advanced Hazard Mitigation and Pre-Fire Planning** – Secured a Hazard Mitigation Grant and initiated the five-year renewal planning cycle for the Local Hazard Mitigation Plan, ensuring continued eligibility for federal funding and a proactive approach to disaster risk reduction. Facilitated interagency collaboration to improve wildfire response strategies, including pre-fire attack planning, site visits to high-risk areas, and coordination on fuel reduction efforts to enhance public safety.

4. **Secured Funding for Disaster Preparedness Initiatives** – Identified and pursued grant opportunities to support mitigation efforts, emergency planning, and resource acquisition, ensuring sustained investment in community resilience.

Through these accomplishments and future priorities, OEM remains committed to protecting lives, property, and critical infrastructure while fostering a culture of preparedness and resilience in Sutter County.

Major Budget Changes

Services and Supplies

- $696,350 Increase in professional/specialized services covered by grant funding
- ($41,595) Decrease in Communications Equipment
- $83,907 Increase in special department expense-supplies covered by grant funding
- $81,026 Increase in ISF charges to the department

Revenues

- ($30,000) Decrease to the Department of Water Resources (DWR) Drought Resiliency Grant
- $370,407 Increase due to remaining DWR Round 3 funding and addition funding through Amendment 4
- $399,450 Increase due to the Local Hazard Mitigation (LHMP) grant
- $35,000 Increase due to the Hazardous Materials Emergency Preparedness

Recommended Budget

Recommended appropriations are $1,845,273, which is an increase of $789,203 (74.7%) from the FY 2024-25 Adopted Budget. The General Fund provides $558,502 (30.3%) of the financing for this cost center, which is an increase of $159,207 (39.9%) compared to the FY 2024-25 Adopted Budget.

Use of Fund Balance

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

Executive Summary

Fund: **FD0015 - Public Safety**
Cost Center Name: **Fire Services Administration** Cost Center: **CC2402**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	348,272	382,061	300,950	429,857	42.83%
Services and Supplies	57,373	26,813	61,873	64,630	4.46%
Other Charges	5,821	0	22,868	42,570	86.16%
Intrafund Transfers	5,800	0	3,500	7,000	100.00%
Transfers Out (Nonreciprocal)	1,063	188	2,019	2,015	-0.20%
Total Expenditures	418,329	409,062	391,210	546,072	39.59%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	2,728	0	10,000	0	-100.00%
Charges for Services	8,797	0	10,000	0	-100.00%
Miscellaneous Revenues	1,273	11,381	1,000	0	-100.00%
Total Revenues	12,798	11,381	21,000	0	-100.00%
Unreimbursed Costs	405,531	397,682	370,210	546,072	47.50%
Allocated Positions	1.00	0.00	1.00	1.00	0.00%

Budget detail can be found on page SC-22 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 cost center. 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 (CC0309): 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 (CC0311): This Service Area consists of the Pleasant Grove Volunteer Fire Department operating out of two fire stations.

CSA-F (CC0305): 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

- $128,907 Increase in Salaries and Benefits due to adding a Consultant Specialist along with the Interim Fire Chief

Services and Supplies

- $2,500 Increase in Fuel & Oil
- $18,025 Increase in total Internal Service Fund Charges

Revenues

- ($10,000) Decrease in Mutual Assistance
- ($1,000) Decrease in Contribution from Non-Government Agency

Recommended Budget

Appropriations are recommended at $546,072, which is an increase of $154,862 (39.6%) from the FY 2024-25 Adopted Budget. The General Fund provides 100% of the financing for this cost center, which is an increase of $175,862 (47.5%) over the FY 2024-25 Adopted Budget.

Use of Fund Balance

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

Executive Summary

Fund: **FD0305 - County Service Area F**

Cost Center Name: **County Service Area F - Live Oak-Sutter** Cost Center: **CC0305**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	2,795,464	2,515,958	3,769,366	3,289,863	-12.72%
Services and Supplies	1,075,102	1,041,086	1,407,858	1,334,779	-5.19%
Other Charges	127,966	1,293	145,250	200,549	38.07%
Capital Assets - Expenditures	28,133	0	0	0	0.00%
Transfers Out (Nonreciprocal)	46,656	280	52,679	52,916	0.45%
Budgetary - Expenditure	0	0	0	0	0.00%
Total Expenditures	4,073,321	3,558,618	5,375,153	4,878,107	-9.25%
Revenues					
Taxes	2,340,785	1,487,632	2,200,800	2,375,541	7.94%
Fines, Forfeitures, and Penalties	0	0	5,000	0	-100.00%
Revenue from Investment and Property	44,742	0	1,000	15,000	1,400.00%
Intergovernmental Revenues	1,060,384	1,001,185	912,000	966,000	5.92%
Charges for Services	70,119	20,250	151,735	232,878	53.48%
Miscellaneous Revenues	10,343	10,151	5,000	693,756	13,775.12%
Sale of Capital Assets	50,000	4,911	0	0	0.00%
Transfers In (Nonreciprocal)	576,863	884,350	2,099,618	0	-100.00%
Budgetary - Revenue	0	0	0	594,932	0.00%
Total Revenues	4,153,235	3,408,479	5,375,153	4,878,107	-9.25%
Unreimbursed Costs	-79,913	150,139	0	0	0.00%
Allocated Positions	22.00	0.00	22.00	22.00	0.00%

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

Mission / Program Discussion

Consistent with the mission and values of Sutter County Fire Services, County Service Area F (CSA-F) is a full-service fire department responsible for emergency medical services, 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 cost center operates three fire stations and has an equipment inventory of twelve engines, including five structural firefighting engines (Type I), two wild-land engines (Type III), three water-tenders, and two grass fire units. Active personnel include two career Battalion Chiefs, nine career Fire Captains, three career Fire Engineers and six Limited Term Fire Engineers, and twenty 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-hydrated areas within five miles of a fire station (one of only three fire departments in the State of California with this rating for non-hydrated 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 five years, the Board of Supervisors has used 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. 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 previous Fire Chief had also applied for a three-year SAFER grant to be awarded in 2024 but was not awarded the grant. The current interim Fire Chief and Consultant Fire Chief will apply for the 2025 SAFER Grant. If successful, those funds will likely not be awarded until the end of 2025 or early 2026. Unfortunately, all FEMA grants are on hold due to DOGE (Department of Government Efficiency) that are auditing all Federal agencies including FEMA. Without SAFER grant funding, the ongoing revenue falls far short of supporting the existing service levels.

Even with SAFER grant funding, it is critical to emphasize that CSA-F continues to lack sufficient, sustainable financial resources to meet its staffing, equipment, training, and facility needs for the foreseeable future. A viable, long-term funding solution beyond reliance on the County General Fund must be identified without delay. CSA-F was never intended to be a financial obligation of the County General Fund. In fact, state law imposes restrictions on transferring General Fund dollars to special districts, whether independent or dependent. While the Board of Supervisors has previously allocated millions in one-time support to stabilize CSA-F, rising operational costs now demand that the district achieve financial independence—either by generating adequate recurring revenue or by adjusting service levels to match available funding.

Accomplishments / Goals

During the 2024 calendar year, the Department responded to 1,537 calls out of the Live Oak Station, 694 calls out of the Oswald Tudor Station, and 639 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 2024 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.

Continuing Goals for FY 2025-26:

- 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

- ($479,503) Decrease in Salaries and Benefits due to one unfunded Battalion Chief position and decreases in projected overtime and pension costs

Services & Supplies

- ($75,607) Decrease in Insurance charges for Liability Premium and Property offset by increase in Worker's Compensation
- $2,192 Increase in overall vehicle-related Interna Service Fund charges

Other Charges

- $26,000 Increase in Interfund charges for administrative support
- $29,399 Increase for Overhead Cost Plan Charges

Revenue

- $174,741 Increase in projected property tax revenue
- $130,000 Increase in the contracted amount from City of Live Oak
- $79,143 Increase in Interfund Admin-Misc Dept from East Nicolaus and Pleasant Grove
- $693,756 Increase in developer contribution for firefighter salaries
- ($2,099,618) Decrease in federal American Rescue Plan Act funding

Recommended Budget

Appropriations are recommended at $4,878,107, which is a decrease of $497,046 (-9.25%) from the FY 2024-25 Adopted Budget. Major funding is provided through property taxes, special taxes, City of Live Oak contract revenues, and interest earnings. This cost center 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.

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 apply for the 2025 FEMA SAFER grant for assistance with staffing, as well as expand on its cost recovery program. Additionally, the fire department needs to solve the long-term funding shortfall by supporting a special fire tax that includes annual adjustments/inflators. These measures if successful should solve the ongoing annual budget deficiencies in CSA-F.

Use of Fund Balance

The CSA-F fund contains Restricted Fund Balance estimated at $944,835 as of June 30, 2025. The FY 2025-26 Recommended Budget includes use of $594,932 necessary to continue operations. This will leave an estimated $349,903 remaining as of June 30, 2026.

Executive Summary

Fund: **FD0309 - County Service Area C-E Nicolaus**
Cost Center Name: **County Service Area C - East Nicolaus** Cost Center: **CC0309**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	127,828	116,243	191,327	253,395	32.44%
Other Charges	27,100	50	74,469	127,875	71.72%
Capital Assets - Expenditures	138,438	34,200	39,345	0	-100.00%
Transfers Out (Nonreciprocal)	639	0	0	0	0.00%
Budgetary - Expenditure	0	0	0	0	0.00%
Total Expenditures	294,005	150,492	305,141	381,270	24.95%
Revenues					
Taxes	301,023	189,749	267,842	300,716	12.27%
Revenue from Investment and Property	64,186	0	13,600	20,000	47.06%
Intergovernmental Revenues	2,410	1,160	10,300	7,278	-29.34%
Miscellaneous Revenues	0	51	0	0	0.00%
Budgetary - Revenue	0	0	13,399	53,276	297.61%
Total Revenues	367,619	190,961	305,141	381,270	24.95%
Unreimbursed Costs	-73,614	-40,468	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Mission / Program Discussion

The East Nicolaus Volunteer Fire Department (CSA-C) is responsible for fire suppression, emergency medical services, 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 321 calls for service in 2024. The East Nicolaus Volunteer Fire Department has automatic and mutual aid agreements with neighboring fire agencies.

Major Budget Changes

Services and Supplies

- $9,750 Increase in Clothing/Personal
- $4,350 Increase in Outside Refurbish Repair
- $10,000 Increase in Maintenance and Repair
- $6,000 Increase in Maintenance Structures
- $20,400 Increase in Communication Equipment

Other Charges

- $43,090 Increase in Interfund Expenditures for Services Used

Capital Assets

- ($39,345) Decrease in Capital Asset - Equipment

Revenues

- $32,874 Increase in Property Tax
- $39,877 Increase in Cancellation of Obligated Fund Balance

Recommended Budget

Recommended appropriations are $381,270, which is an increase of $76,129 (24.9%) from the FY 2024-25 Adopted Budget. There is no General Fund impact in this cost center. All funding is provided through property taxes and interest.

Use of Fund Balance

The CSA-C fund contained a Restricted Fund Balance in the amount of $1,184,962 as of July 1, 2024. The FY 2025-26 Recommended Budget includes use of $53,276 in restricted fund balance.

Executive Summary

Fund: **FD0311 - County Service Area D-Pleasant Grove**

Cost Center Name: **County Service Area D - Pleasant Grove** Cost Center: **CC0311**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	140,290	165,784	207,068	271,019	30.88%
Other Charges	67,208	33,025	120,133	158,716	32.12%
Capital Assets - Expenditures	138,438	39,884	46,445	0	-100.00%
Transfers Out (Nonreciprocal)	593	0	0	0	0.00%
Budgetary - Expenditure	0	0	0	0	0.00%
Total Expenditures	346,529	238,693	373,646	429,735	15.01%
Revenues					
Taxes	369,789	282,776	319,536	369,896	15.76%
Revenue from Investment and Property	70,438	0	12,400	20,000	61.29%
Intergovernmental Revenues	2,963	8,006	10,801	10,790	-0.10%
Sale of Capital Assets	0	10,920	0	0	0.00%
Budgetary - Revenue	0	0	30,909	29,049	-6.02%
Total Revenues	443,190	301,702	373,646	429,735	15.01%
Unreimbursed Costs	-96,661	-63,009	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Mission / Program Discussion

The Pleasant Grove Volunteer Fire Department (CSA-D) is responsible for fire suppression, emergency medical services, 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 Extra Help 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 408 calls for service in 2024. The Pleasant Grove Volunteer Fire Department has automatic and mutual aid agreements with neighboring fire agencies.

Major Budget Changes

Services and Supplies

- $9,750 Increase in Clothing and Personal
- $10,000 Increase in Maintenance and Equipment
- $20,400 Increase in Communication Equipment
- $10,000 Increase in Fuel & Oil

Other Charges

- $36,053 Increase in Interfund Expenditures for Services Used

Capital Assets

- ($46,445) Decrease in Capital Asset - Equipment

Revenues

- $50,360 Increase in projected Property Taxes
- ($1,860) Decrease in Cancellation of Obligated Fund Balance

Recommended Budget

Recommended appropriations are $429,735, which is an increase of $56,089 (15.0%) from the FY 2024-25 Adopted Budget. There is no General Fund impact from this cost center. All funding is provided through property taxes and interest.

Use of Fund Balance

The CSA-D fund contains a Restricted Fund Balance in the amount of $1,311,005 as of July 1, 2025. The FY 2025-26 Recommended Budget includes use of $29,049 in Restricted Fund Balance.

County Administrative Office
Capital Projects Fund (FD0016)

Steven M. Smith,
County Administrator

****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 2025-26 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 cost center (CC1800). Projects estimated to cross multiple fiscal years and/or with multiple funding sources are budgeted in the Capital Projects Fund within its own cost center.

General maintenance projects that are budgeted less than $150,000, are included in the Building Maintenance cost center (CC1700).

The following projects will be on hold in FY 2025-26:

- **District Attorney Office Relocation Project (CC1809)** – 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 (CC1814)** – **On Hold**
  More Capital Improvement as needed.

- **Behavioral Health Parking Lot – (CC1819)** – On Hold
  Due to Behavioral Health funding constraints, this Project is on hold.

Major Budget Changes & Program Discussions

Jail Expansion Project (CC1807)

This project, overseen by the Development Services Department, represents the cost center established for the Main Jail Expansion Project. The major construction effort, which spanned several years, was completed in FY 2019-20 at a total cost of $19,094,774. Project funding included $9,253,950 in State contributions, $3,850,212 from County development impact fees, and $5,932,773 from the County's General Fund, bringing total funding to $19,523,985. Of this amount, $487,050 was retained by the State and is expected to be returned to the County General Fund.

Since FY 2022-23, the Development Services Department has been working with the State to process the $487,050 refund held in retention. The refund was not received during FY 2022-23. However, on May 10, 2024, the State Public Works Board approved the final revised project costs, enabling the County to submit an invoice for the refund. The County subsequently received the

funds in October 2024. Development Services will present a budget adjustment to the Board of Supervisors to transfer the refund, along with any remaining project fund balance, back to the General Fund for future capital projects.

Tri-County Regional Juvenile Rehabilitation Facility Project (CC1808)

Construction of the Tri-County Juvenile Rehabilitation Facility began in February 2021, led by Yuba County on behalf of the Tri-County Juvenile Rehabilitation Facilities partnership, which also includes Sutter and Colusa Counties. The project was funded through allocations from both Round 1 and Round 2 of Senate Bill 81 (SB 81). Located at 938 14th Street in Marysville, the facility features program spaces, medical and therapy rooms, day rooms, administrative offices, a medical office, a lobby, laundry facilities, and recreation yards. Throughout development, various design and construction modifications were implemented to enhance functionality and efficiency. Final occupancy was granted by the State Fire Marshal on October 12, 2023, allowing staff to begin operations. The facility reached full occupancy by the end of FY 2023–24. Yuba County filed the Notice of Completion on November 14, 2024. A final audit is scheduled for May 7, 2025. The project will not be officially closed with the State until the audit is completed. Similarly, for FY 2024-25, there are no appropriations being proposed for FY 2025-26.

Workday Enterprise Resource Planning Software Implementation Project (CC1820)

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, for the implementation 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. Workday 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, procurement and various other functionalities.

The total appropriations for the project in FY 2025-26 are $643,879 which includes:

- $95,000 for 500 hours of support services from AVAAP, a business optimization and management consultant firm that specializes in Workday
- $348,879 for the second phase of budget software implementation with Euna Solutions (Sherpa)
- $200,000 for the implementation with PRISM software for data analytics

The funding source is from the General Fund Committed Fund Balance for Future Capital Projects.

Social Services Facility Improvement Project (CC1821)

This cost center is established to account for multiple facility improvement projects among the Health Services Department’s Social Services Branches. Social Services provides the funding for these projects. There is no impact to the General Fund. Total appropriations in FY 2025-26 are recommended at $1,774,200 for the following projects:

- $1,280,421 for Children's Welfare Services relocation project to 463 2nd Street. This project is expected to take multiple phases to be completed.
- $493,779 for Employment & Eligibility building maintenance projects at 190 Garden Highway:
  - $116,814 Carpet & Flooring in public and non-public areas
  - $ 99,015 Paint in public and non-public areas
  - $ 37,128 Wall & flooring remediation
  - $ 25,000 Re-wiring for phone/data and electrical
  - $215,822 Rebudget from FY 2024-25 to replace and add 32 cubicles in bullpen

County Jail Facility Improvement Project(s) (CC1822)

This cost center was established to track facility improvement projects within the County Jail. For FY 2025-26, total appropriations are recommended at $185,000 for the installation and retrofit of grill gates in existing Main Jail cells. The gates will be upgraded using solid and perforated laminated poly materials to reduce ligature risks. Funding for this project is provided by the Community Corrections Partnership Fund (CC0241).

The continuation of the Sheriff Data Center (Project C231800009) initially was funded under Plant Acquisition (CC1800) for FY 2022-23. As this project spans multiple years, $480,000 was transferred to the Committed Fund Balance (SA34019) in County Jail Facility Improvement Project (CC1822) to support its extension.

Based on the Grand Jury's recommendation to replace the Jail HVAC system, the project is estimated to cost approximately $12.5 million for both the Medium and Main Jail facilities. Development Services and General Services are actively seeking cost estimates and exploring potential state funding opportunities to help offset these expenses.

Use of Fund Balances

These budgets include the following cancellation of fund balances:

- Workday ERP (CC1820): General Fund-Committed for Capital Projects $643,879
- County Jail Facilities (CC1822): Community Corrections Partnership (CC0241) $185,000

County Administrative Office
Capital Projects Fund (FD0016)

Steven M. Smith,
County Administrator

Executive Summary

Fund: **FD0016 - Capital Projects**

Cost Center Name: **Workday Enterprise Resource Planning - Workday E** Cost Center: **CC1820**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	0	0	0	0	0.00%
Services and Supplies	1,352,226	314,042	69,542	95,000	36.61%
Other Charges	0	0	39,112	0	-100.00%
Capital Assets - Expenditures	10,875,137	109,803	200,000	548,879	174.44%
Total Expenditures	12,227,362	423,845	308,654	643,879	108.61%
Revenues					
Revenue from Investment and Property	-16,654	0	0	0	0.00%
Miscellaneous Revenues	0	160,556	0	0	0.00%
Long-Term Debt Proceeds	9,089,958	0	0	0	0.00%
Transfers In (Nonreciprocal)	542,142	0	260,000	643,879	147.65%
Budgetary - Revenue	0	0	48,654	0	-100.00%
Total Revenues	9,615,445	160,556	308,654	643,879	108.61%
Unreimbursed Costs	2,611,917	263,289	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

County Administrative Office
Capital Projects Fund (FD0016)

Steven M. Smith,
County Administrator

Executive Summary

Fund: **FD0016 - Capital Projects**

Cost Center Name: **Social Services Facility Imprv** Cost Center: **CC1821**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	3,206	1,473	126,600	153,121	20.95%
Capital Assets - Expenditures	0	631	1,152,300	1,621,079	40.68%
Transfers Out (Nonreciprocal)	0	0	0	0	0.00%
Total Expenditures	3,206	2,104	1,278,900	1,774,200	38.73%
Revenues					
Transfers In (Nonreciprocal)	0	0	1,278,900	1,774,200	38.73%
Budgetary - Revenue	0	0	0	0	0.00%
Total Revenues	0	0	1,278,900	1,774,200	38.73%
Unreimbursed Costs	3,206	2,104	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

County Administrative Office
Capital Projects Fund (FD0016)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	**FD0016 - Capital Projects**				
Cost Center Name:	**County Jail Facilitiy Improvem**			Cost Center:	**CC1822**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Capital Assets - Expenditures	251,722	0	655,000	185,000	-71.76%
Total Expenditures	**251,722**	**0**	**655,000**	**185,000**	**-71.76%**
Revenues					
Revenue from Investment and Property	-11,527	0	0	0	0.00%
Transfers In (Nonreciprocal)	731,722	0	655,000	185,000	-71.76%
Total Revenues	**720,195**	**0**	**655,000**	**185,000**	**-71.76%**
Unreimbursed Costs	**-468,473**	**0**	**0**	**0**	**0.00%**
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Executive Summary

Fund: **FD0020 - Debt Service**
Cost Center Name: **Kyocera Debt Service** Cost Center: **CC1210**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	77,757	72,341	80,520	80,400	-0.15%
Capital Assets - Expenditures	7,737	0	0	0	0.00%
Total Expenditures	85,494	72,341	80,520	80,400	-0.15%
Revenues					
Revenue from Investment and Property	-189	0	0	0	0.00%
Intergovernmental Revenues	1,009	336	1,009	0	-100.00%
Long-Term Debt Proceeds	7,737	0	0	0	0.00%
Transfers In (Nonreciprocal)	76,748	25,275	79,511	80,400	1.12%
Total Revenues	85,305	25,611	80,520	80,400	-0.15%
Unreimbursed Costs	189	46,730	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Purpose / Program Discussion

This cost center 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. Departments may request replacement copiers as needed. These individual contracts are included in the overall total, with costs billed directly to the requesting departments.

Major Budget Changes

There are no major budget changes in FY 2025-26.

Recommended Budget

Total appropriations for FY 2025-26 are recommended at $80,400, which includes $76,413 principal payment and $3,987 interest payment per lease contracts. This is a decrease of $120 (0.02%) from the FY 2024-25 Adopted Budget. There is no Net County Cost in this budget.

Use of Fund Balance

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

Executive Summary

Fund: **FD0020 - Debt Service**
Cost Center Name: **Chevron Debt Service** Cost Center: **CC1211**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	873,281	830,363	830,396	869,211	4.67%
Total Expenditures	873,281	830,363	830,396	869,211	4.67%
Revenues					
Revenue from Investment and Property	6,902	0	0	0	0.00%
Transfers In (Nonreciprocal)	873,194	0	830,396	869,211	4.67%
Total Revenues	880,096	0	830,396	869,211	4.67%
Unreimbursed Costs	-6,815	830,363	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Purpose / Program Discussion

This cost center 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, this cost center within Debt Services Fund was established to make the lease payment based on the lease payment schedule. Charges are allocated to benefited departments via Operating Transfer accounts.

Major Budget Changes

There are no major budget changes in FY 2025-26.

Recommended Budget

Total FY 2025-26 Recommended appropriations are $869,211, which includes $744,497 principal payment and $124,714 interest payment per the lease payment schedule. This is an increase of $38,815 (4.7%) from the FY 2024-25 Adopted Budget. There is no Net County Cost in this budget.

Use of Fund Balance

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

Executive Summary

Fund: **FD0020 - Debt Service**
Cost Center Name: **Comcast Debt Service** Cost Center: **CC1212**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	77,988	71,489	77,988	77,988	0.00%
Budgetary - Expenditure	0	0	24	34	41.67%
Total Expenditures	77,988	71,489	78,012	78,022	0.01%
Revenues					
Revenue from Investment and Property	-158	0	0	0	0.00%
Intergovernmental Revenues	138	0	0	93	0.00%
Transfers In (Nonreciprocal)	77,850	0	78,012	77,929	-0.11%
Total Revenues	77,830	0	78,012	78,022	0.01%
Unreimbursed Costs	158	71,489	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Purpose / Program Discussion

This cost center 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.

Recommended Budget

Total FY 2025-26 Recommended appropriations are $78,022, which is the lease payment to Comcast including $65,887 in principal, $12,101 in interest, and $34 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 cost center is within the Debt Services Fund. The budget does not include the use of any specific fund balance.

Executive Summary

Fund: **FD0020 - Debt Service**

Cost Center Name: **Gray Ave Building Debt Service** Cost Center: **CC1213**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	6,030,249	0	0	0	0.00%
Total Expenditures	6,030,249	0	0	0	0.00%
Revenues					
Transfers In (Nonreciprocal)	6,030,249	0	0	0	0.00%
Total Revenues	6,030,249	0	0	0	0.00%
Unreimbursed Costs	0	0	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Purpose / Program Discussion

This cost center 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. In FY 2023-24, 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 three month-to-month rental agreements in place (with a 180-day notice requirement). Combined, the three rental agreements bring in approximately $292,478 in revenue, which supports the ongoing maintenance costs of $179,025. The revenue and appropriations related to the entire complex are included in the Commercial Leases cost center (CC1703).

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.

Recommended Budget

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

Use of Fund Balance

This cost center is within the Debt Services Fund and uses no fund balance.

Executive Summary					
Fund: **FD0020 - Debt Service**					
Cost Center Name: **SBITA Debt Service**				Cost Center: **CC1215**	
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	0	1,104,864	1,160,438	1,172,995	1.08%
Total Expenditures	0	1,104,864	1,160,438	1,172,995	1.08%
Revenues					
Transfers In (Nonreciprocal)	0	0	1,160,438	1,172,995	1.08%
Total Revenues	0	0	1,160,438	1,172,995	1.08%
Unreimbursed Costs	0	1,104,864	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Purpose / Program Discussion

This cost center, prepared by the County Administrator's Office and managed by the County Auditor-Controller's office, captures all capitalized Subscription-Based Information Technology Arrangements (SBITA) costs and allocates them 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 and expensed within individual cost centers.

Recommended Budget

Total FY 2025-26 Recommended appropriations are $1,172,995, which includes $1,027,166 principal and $145,829 interest payments per the lease payment schedule. This is an increase of $12,557 (1.1%) from the FY 2024-25 Adopted Budget. There is no Net County Cost in this budget.

Use of Fund Balance

This cost center is within the Debt Services Fund and uses no fund balance. The budget does not include the use of any specific fund balance.

Executive Summary

Fund: **FD1005 - SR Public Health**

Cost Center Name: **American Recovery Plan Act - ARPA** Cost Center: **CC0269**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	5,412	0	0	0	0.00%
Transfers Out (Nonreciprocal)	554,365	2,204,535	3,419,803	0	-100.00%
Total Expenditures	559,777	2,204,535	3,419,803	0	-100.00%
Revenues					
Revenue from Investment and Property	188,935	0	48,000	0	-100.00%
Intergovernmental Revenues	554,365	2,204,535	3,057,435	0	-100.00%
Budgetary - Revenue	0	0	314,368	0	-100.00%
Total Revenues	743,300	2,204,535	3,419,803	0	-100.00%
Unreimbursed Costs	-183,522	0	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-45 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, have been fully spent by December 31, 2024.

Funding was 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

Since funds were fully expended by December 31, 2024, there are no appropriations for FY 2025-26.

Use of Fund Balance

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

Executive Summary

Fund: **FD0014 - Trial Court**
Cost Center Name: **Trial Court - General** Cost Center: **CC2110**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	251	0	0	0	0.00%
Other Charges	-935	0	0	0	0.00%
Total Expenditures	-684	0	0	0	0.00%
Revenues					
Revenue from Investment and Property	17,710	0	0	0	0.00%
Transfers In (Nonreciprocal)	3,706,738	3,252,512	4,878,770	4,839,454	-0.81%
Total Revenues	3,724,447	3,252,512	4,878,770	4,839,454	-0.81%
Unreimbursed Costs	-3,725,131	-3,252,512	-4,878,770	-4,839,454	-0.81%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-46 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

- ($39,317) Decrease in Operating Transfer in from General Fund contribution

Recommended Budget

Revenue recommended from the General Fund contribution to the Trial Court Fund (FD0014) is $4,839,454, which is a decrease of $39,317 (-0.81%) from the FY 2024-25 Adopted Budget. The decrease is related to a $126,135 increase in Court Fines (CC2109) consistent with FY 2023-24 actual receipts and current year revenue. The revenue increase is offset by increases in operating costs in the Probation Department (CC2304) and an increase in the net cost of the Consolidated Courts cost center (CC2112) related to higher contract attorney fees and a projected decrease in Court Reimbursement revenue.

Use of Fund Balance

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

Executive Summary					
Fund:	**FD0001 - General Fund Administration**				
Cost Center Name:	**Trial Court - County Share**			Cost Center:	**CC2114**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Transfers Out (Nonreciprocal)	3,793,939	3,252,512	4,878,770	4,839,454	-0.81%
Total Expenditures	3,793,939	3,252,512	4,878,770	4,839,454	-0.81%
Unreimbursed Costs	3,793,939	3,252,512	4,878,770	4,839,454	-0.81%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-47 of the Schedules Section.

Purpose

This cost center, 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 (CC2110) 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 (FD0014) is $4,839,455, which is decrease of $39,317 (-0.81%) from the FY 2024-25 Adopted Budget and equals the revenue that is required to meet the Net County Costs of all the cost centers within the Trial Court Fund (FD0014): Sheriff's Court Bailiffs (CC2103), Public Defender (CC2106), Trial Court Funding (CC2109), Superior Court (CC2112) and Probation (CC2304). The decrease is related to a $126,135 increase in Court Fines (CC2109) consistent with FY 2023-24 actual receipts and current year revenue. The revenue increase is offset by increases in operating costs in the Probation Department (CC2304) and an increase in the net cost of the Consolidated Courts cost center (CC2112) related to higher contract attorney fees and a projected decrease in Court Reimbursement revenue.

Use of Fund Balance

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

Executive Summary

Fund: **FD0015 - Public Safety**
Cost Center Name: **Public Safety - General** Cost Center: **CC2210**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	17	0	0	0	0.00%
Other Charges	656	0	0	0	0.00%
Transfers Out (Nonreciprocal)	0	0	480,000	0	-100.00%
Total Expenditures	673	0	480,000	0	-100.00%
Revenues					
Revenue from Investment and Property	63,991	0	0	0	0.00%
Transfers In (Nonreciprocal)	34,324,070	24,627,721	37,905,766	39,303,553	3.69%
Total Revenues	34,388,061	24,627,721	37,905,766	39,303,553	3.69%
Unreimbursed Costs	-34,387,387	-24,627,721	-37,425,766	-39,303,553	5.02%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-48 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 cost center 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. The Proposition 172 half-cent sales tax Public Safety Augmentation Fund and the General Fund contribution are budgeted in the Public Safety - County Share (CC2215) cost center.

Major Budget Changes

Revenues

- $3,101,119 Increase in Operating Transfers in from the General Fund
- ($383,147) Decrease in Operating Transfers in from the Proposition 172 half-cent sales tax Public Safety Augmentation Fund (CC0282)

Recommended Budget

The Revenue for this budget is recommended at $39,303,553, which is an increase of $1,877,787 (5.0%) from the FY 2024-25 Adopted Budget. The total amount recommended from each funding source is as follows:

- Proposition 172 Public Safety Augmentation Fund is recommended at $11,262,882
- General Fund transfer is recommended at $28,040,671

Use of Fund Balance

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

Executive Summary					
Fund:	**FD0001 - General Fund Administration**				
Cost Center Name:	**Public Safety - County Share**			Cost Center:	**CC2215**
	2023-24 Actuals	**2024-25 Actuals YTD**	**2024-25 Adopted Budget**	**2025-26 CAO Recommended Budget**	**% Change**
Expenditures					
Transfers Out (Nonreciprocal)	23,078,501	15,986,368	25,118,889	28,040,671	11.63%
Total Expenditures	23,078,501	15,986,368	25,118,889	28,040,671	11.63%
Unreimbursed Costs	23,078,501	15,986,368	25,118,889	28,040,671	11.63%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-49 of the Schedules Section.

Purpose

This cost center, which is prepared by the County Administrator's Office, reflects the General Fund cost of the Public Safety Fund. The amount appropriated in this cost center appears as revenue in the Public Safety – General (CC2210) cost center, which is located in the Public Safety Fund (FD0015).

Major Budget Changes

Other Charges

- $2,921,782 Increase in Operating Transfers Out from the General Fund

Program Discussion / Recommended Budget

Recommended appropriations are $28,040,671, which is an increase of $2,921,782 (11.6%) from the FY 2024-25 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. The increase is largely due to increased costs in the operating departments (District Attorney, Sheriff, Fire Administration, and Office of Emergency Services) as well as the elimination of federal American Rescue Plan Act (ARPA) funds that were exhausted on December 31, 2024.

Use of Fund Balance

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

Executive Summary

Fund: **FD0012 - Health**
Cost Center Name: **Healthcare - General** Cost Center: **CC4110**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	2,110	0	0	0	0.00%
Total Expenditures	2,110	0	0	0	0.00%
Revenues					
Revenue from Investment and Property	180,082	0	0	0	0.00%
Transfers In (Nonreciprocal)	6,882,825	6,169,294	8,393,712	9,869,743	17.58%
Total Revenues	7,062,907	6,169,294	8,393,712	9,869,743	17.58%
Unreimbursed Costs	-7,060,797	-6,169,294	-8,393,712	-9,869,743	17.58%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-50 of the Schedules Section.

Purpose / Program Discussion

The Health Care - General cost center 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 (FD0247) 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 cost center throughout the coming fiscal year.

Vehicle License Fee for Health Realignment revenues are recommended at $5,340,000. This cost center is prepared by the County Administrator's Office.

Major Budget Changes

Revenues

- $1,741,407 Increase in Operating Transfer-In from General Fund
- ($265,376) Decrease in Cancellation of Obligated Fund Balance from Health Realignment Special Revenue Fund (FD0247)

Recommended Budget

This revenue-only budget reflects anticipated funding of $9,869,743, which supports appropriations throughout the Health Fund (FD0012).

The County General Fund's contribution to the Health Fund is recommended at $4,069,743, an increase of $1,741,407 (74.8%) compared to the FY 2024-25 Adopted Budget. This contribution includes $674,240 to satisfy the County's AB8 required match per Welfare and Institutions Code Section 17608.10 (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 $5,800,000, which is a decrease of $265,376 over the FY 2024-25 Adopted Budget.

Use of Fund Balance

This cost center is within the Health Fund and does not include the use of any specific fund balance.

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Health - County Share** Cost Center: **CC4112**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Transfers Out (Nonreciprocal)	1,264,649	1,552,224	2,328,336	4,069,743	74.79%
Total Expenditures	1,264,649	1,552,224	2,328,336	4,069,743	74.79%
Revenues					
Intergovernmental Revenues	0	0	0	0	0.00%
Total Revenues	0	0	0	0	0.00%
Unreimbursed Costs	1,264,649	1,552,224	2,328,336	4,069,743	74.79%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-51 of the Schedules Section.

Purpose / Program Discussion

The Health Fund – County Share cost center includes the County's share of the cost of the cost centers and programs of the Health Services Fund (FD0012). This cost center 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 (FD0247) to the Health Fund (FD0012).

This cost center is prepared by the County Administrator's Office.

Major Budget Changes

Other Finance Uses

- $1,741,407 Increase in Operating Transfer Out due to increase of Net County Cost contribution

Recommended Budget

Total appropriation of the County General Fund's contribution to the Health Fund is recommended at $4,069,743, an increase of $1,741,407 (74.8%) from the FY 2024-25 Adopted Budget.

The County General Fund's contribution to the Health Fund includes $674,240 to satisfy the County's AB8 required match per Welfare and Institutions Code Section 17608.10 (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 cost center is within the General Fund and does not include the use of any specific fund balance.

Executive Summary

Fund: **FD0013 - Welfare/Social Services**
Cost Center Name: **Welfare and Social Services - General** Cost Center: **CC5110**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	0	0	0	0	0.00%
Other Charges	-1,988	0	0	0	0.00%
Total Expenditures	-1,988	0	0	0	0.00%
Revenues					
Revenue from Investment and Property	-158,483	0	0	0	0.00%
Transfers In (Nonreciprocal)	6,187,214	288,408	8,975,768	10,181,561	13.43%
Total Revenues	6,028,732	288,408	8,975,768	10,181,561	13.43%
Unreimbursed Costs	-6,030,720	-288,408	-8,975,768	-10,181,561	13.43%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-52 of the Schedules Section.

Program Discussion

The Welfare and Social Services General cost center is a revenue-only cost center used to balance the Welfare and Social Services Fund (FD0013) to the total cost of all cost centers within that fund. This cost center contains revenue from the Social Services Realignment 1991 Revenue Fund (CC0248), Social Services Realignment 2011 Revenue Fund (CC0245) and a General Fund contribution. The latter constitutes the County's maintenance of effort level for CalWORKs programs of $433,225. Welfare and Social Services net county costs, shown as a corresponding appropriation in the Welfare - County Share (CC5113) cost center. The revenue included in this cost center equals the sum of the unreimbursed costs of all the other cost centers in the Welfare and Social Services Fund.

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

Major Budget Changes

Revenues

- $1,205,793 Increase in Operating Transfer In due to decrease of revenue transferred from Realignment Revenue Fund

Recommended Budget

The anticipated revenue is $10,181,561 an increase of $1,205,793 (13.4%) from the FY 2024-25 Adopted Budget. The increase is related to funds anticipated to be transferred from the Social Services Realignment Revenue Fund during FY 2024-25 plus $1,225 in additional General Fund contribution to reflect the current CalWORKs maintenance of effort.

The Social Services Realignment amounts are calculated 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 cost center is within the Welfare and Social Services Fund.

Executive Summary

Fund: **FD0001 - General Fund Administration**
Cost Center Name: **Welfare - County Share** Cost Center: **CC5113**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Transfers Out (Nonreciprocal)	1,002,563	581,037	1,001,338	433,225	-56.74%
Total Expenditures	1,002,563	581,037	1,001,338	433,225	-56.74%
Revenues					
Intergovernmental Revenues	569,338	564,199	569,338	0	-100.00%
Total Revenues	569,338	564,199	569,338	0	-100.00%
Unreimbursed Costs	433,225	16,838	432,000	433,225	0.28%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-53 of the Schedules Section.

Mission / Program Discussion

The Welfare/Social Services Fund – County Share cost center includes the County's share of the cost for programs included in the Welfare/Social Services Fund (FD0013). The amount appropriated in this cost center is shown as revenue in the Welfare/Social Services–General cost center (CC5110). This budget is prepared by the County Administrator's Office.

Recommended Budget

Recommended appropriations are $433,225, which is a decrease of $569,338 (-56.7%) due to the removal of Vehicle License Fee Realignment for Social Services, which is now transferred directly from the Social Services Local Revenue Fund to CC5110 for use on Social Service programs. The Net County Cost of $433,225 in this cost center represents the County share, or Maintenance of Effort (MOE), required for the CalWORKs in the Welfare/Social Services Fund. The increase in the MOE for FY 2025-26 is $1,225.

Use of Fund Balance

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

Executive Summary

Fund: **FD0001 - General Fund Administration**
Cost Center Name: **Clerk Of The Board** Cost Center: **CC1105**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	260,490	243,323	297,599	312,084	4.87%
Services and Supplies	43,281	39,801	56,993	107,942	89.40%
Other Charges	681	0	0	0	0.00%
Transfers Out (Nonreciprocal)	1,679	93	3,648	3,508	-3.84%
Total Expenditures	306,131	283,218	358,240	423,534	18.23%
Revenues					
Fines, Forfeitures, and Penalties	1,000	852	750	750	0.00%
Charges for Services	0	0	50	50	0.00%
Total Revenues	1,000	852	800	800	0.00%
Unreimbursed Costs	305,131	282,366	357,440	422,734	18.27%
Allocated Positions	2.12	0.00	2.12	2.13	0.24%

Budget detail can be found on page SC-54 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 to the Board for more than 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 serves as Filing Officer for Statements of Economic Interest (Form 700).

The Clerk of the Board's budget includes funding for 1.00 Assistant Clerk of the Board, 1.00 Deputy Board Clerk, a .05 portion of the Accountant and a 0.13 portion of the County Clerk-Recorder's time for oversight of the office.

Major Budget Changes

Salaries & Benefits

- $14,485 Increase primarily due to a reclassification study

Services & Supplies

- $50,949 Increase primarily due to the need to purchase a new agenda management system to replace the discontinued IQM2 system

Accomplishments

In calendar year 2024, Clerk of the Board's staff:

- Supported more than 40 regular and special meetings of the Board of Supervisors and more than 45 Standing Committee meetings of the Board
- Added CEQA filings to the Sutter County website - increasing online resources for citizens, thereby providing transparency and access to documents
- Created more than 90 Certificates of Recognition and Proclamations for organizations and community members
- 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 archival goals

Goals

Using best practices to preserve all documents both in original format as well as digital, and therefore the history of county government; increasing online resources for citizens, thereby providing transparency and access to documents the public may need to make informed decisions and promote civic engagement; and providing support to the Board of Supervisors. The department will 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

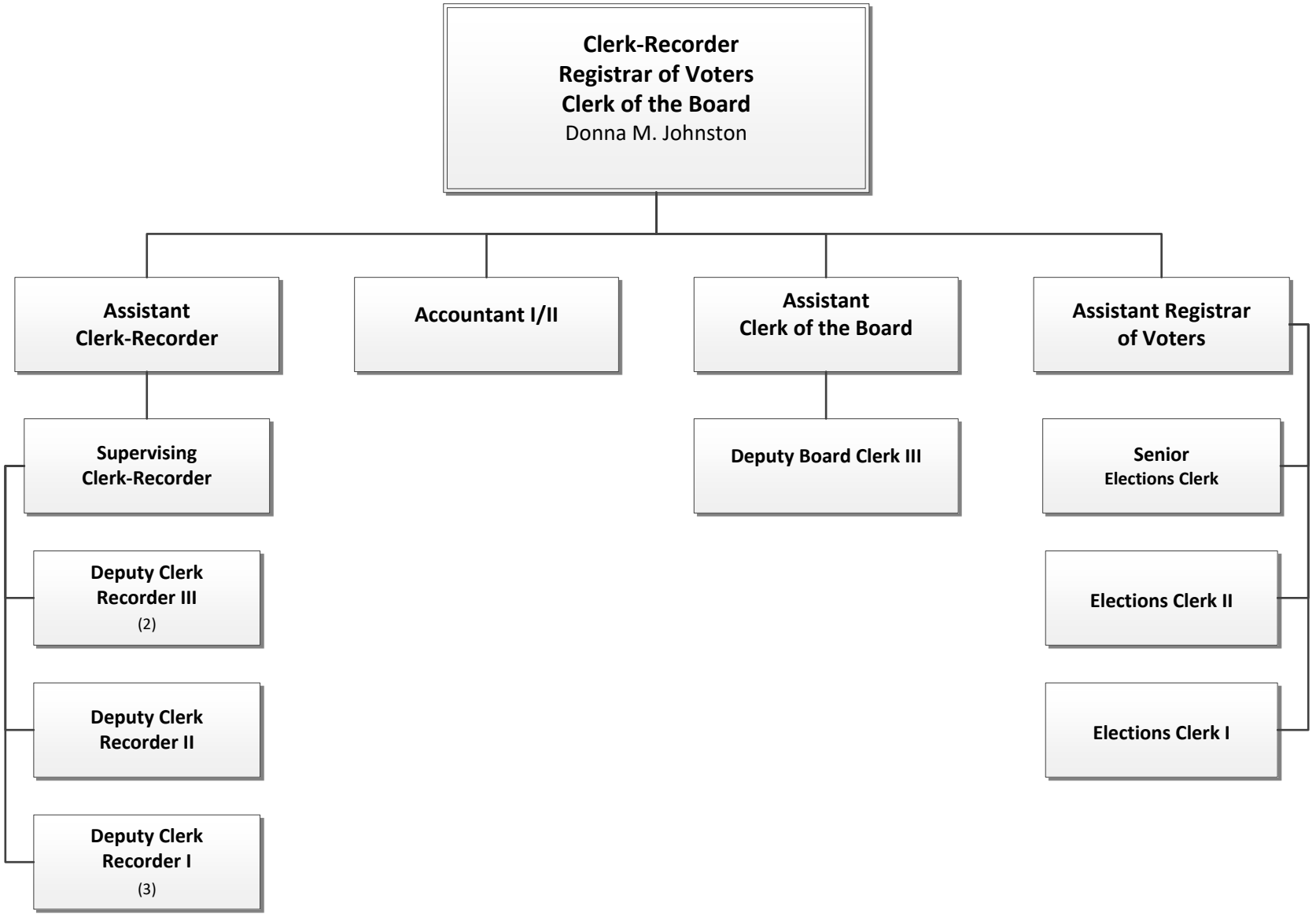
Total appropriations are recommended at $423,534, an increase of $65,294 (18.2%) over the FY 2024-25 Adopted Budget. The General Fund provides 99.8% of the financing for this cost center and Net County Cost is increased by $65,294 (18.3%) compared to the FY 2024-25 Adopted Budget.

Use of Fund Balance

This cost center 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 2025-26

Recommended



Executive Summary

Fund: **FD0001 - General Fund Administration**
Cost Center Name: **Elections** Cost Center: **CC1502**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	527,185	513,676	714,210	642,869	-9.99%
Services and Supplies	583,079	386,243	713,674	717,100	0.48%
Other Charges	4,917	50	20,000	0	-100.00%
Intrafund Transfers	31,726	0	0	0	0.00%
Transfers Out (Nonreciprocal)	13,808	376	20,866	21,486	2.97%
Total Expenditures	1,160,715	900,345	1,468,750	1,381,455	-5.94%
Revenues					
Revenue from Investment and Property	02	0	0	0	0.00%
Intergovernmental Revenues	60,519	28,703	105,500	105,500	0.00%
Charges for Services	97,593	42,740	141,500	161,500	14.13%
Miscellaneous Revenues	2,729	2,797	3,500	3,500	0.00%
Budgetary - Revenue	0	0	100,000	0	-100.00%
Total Revenues	160,842	74,240	350,500	270,500	-22.82%
Unreimbursed Costs	999,873	826,105	1,118,250	1,110,955	-0.65%
Allocated Positions	4.85	0.00	4.85	4.85	0.00%

Budget detail can be found on page SC-56 of the Schedules Section.

Mission / Program Discussion

This cost center 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 cost center 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 June 2026 Primary Election. The appropriations reflecting the additional costs are included in the Recommended Budget.

Major Budget Changes

Salaries & Benefits

- ($71,341) Decrease in salary and benefits

Revenue

- ($80,000) Decrease due to not using restricted funds

Accomplishments & Goals

FY 2024-25 Accomplishments

- Successfully conducted the November 2024 Presidential General Election

FY 2025-26 Goals

- Successfully conducting the June 2026 Primary Election
- Increasing voter registration, online services, and mandated voter services

Recommended Budget

Total appropriations are recommended at $1,381,455, a decrease of $87,295 (-5.9%) from the FY 2024-25 Adopted Budget. The General Fund provides 80.4% of the financing for this budget. Net County Cost decreased by $7,295 (-0.65%) compared to the FY 2024-25 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 cost center is within the General Fund. The budget does not include use of any specific fund balance.

Executive Summary

Fund: **FD0001 - General Fund Administration**
Cost Center Name: **Recorder** Cost Center: **CC2706**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	456,612	356,721	483,984	528,771	9.25%
Services and Supplies	146,578	85,442	462,159	208,554	-54.87%
Other Charges	2,100	25	0	0	0.00%
Capital Assets - Expenditures	7,714	0	183,629	48,200	-73.75%
Transfers Out (Nonreciprocal)	12,044	239	18,817	18,795	-0.12%
Total Expenditures	625,048	442,426	1,148,589	804,320	-29.97%
Revenues					
Charges for Services	305,638	284,712	384,200	423,000	10.10%
Miscellaneous Revenues	0	200	0	0	0.00%
Sale of Capital Assets	04	0	0	0	0.00%
Transfers In (Nonreciprocal)	260,939	0	748,459	355,712	-52.47%
Total Revenues	566,581	284,912	1,132,659	778,712	-31.25%
Unreimbursed Costs	58,468	157,514	15,930	25,608	60.75%
Allocated Positions	4.98	0.00	4.98	4.98	-0.10%

Budget detail can be found on page SC-59 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 cost center 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 (CC0237) – converting document storage system to micrographics
- Clerk/Recorder Upgrade Fund (CC0232) – support, maintenance, and improvement of the County's recorded document system
- Vital Statistics Fund (CC0288) – funds modernization of vital records operations
- Social Security Truncation Fund (CC0280) – no longer collects revenue as of April 1, 2022
- E-Recording (CC0230) – funds infrastructure for electronic recording of documents
- SB2 Affordable Housing and Jobs Act (CC0138) – transfers to state for housing projects

- Restricted Covenant Modification Fund (CC0263) – 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 2024-25.

Major Budget Changes

Salaries & Benefits

- $44,787 Increase due to annual step and negotiated salary and benefit increases

Services & Supplies

- ($253,605) Decrease primarily due to the postponement of the Clerk-Recorder building updates, resulting from current limitations in temporary relocation facilities and available labor resources

Capital Assets

- ($135,429) Decrease primarily due to the postponement of the Clerk-Recorder building floor leveling resulting from current limitations in temporary relocation facilities and available labor resources

Other Financing Sources

- $8,500 Operating Transfer In from E-Recording Fund (CC0230)
- $10,600 Operating Transfer In from Micrographic Fund (CC0237)
- $172,412 Operating Transfer In from Upgrade Fund (CC0232)
- $100,000 Operating Transfer In from SB2 B&J Fund (CC0138)
- $16,000 Operating Transfer In from Vital Statistic Fund (CC0288)
- $48,200 Operating Transfer In from RCM Fund (CC0263)

Goals

- Continue the increased acceptance of electronic vital records
- Remodel existing location or relocate

Recommended Budget

Total appropriations are recommended at $804,320, a decrease of $344,269 (29.9%) from the FY 2024-25 Adopted Budget. The General Fund provides 0.03% of the financing for this budget to cover the mandated no-fee recordings on behalf of other governmental agencies and County departments. Net County Cost increased by $9,678 (60.7%) compared to the FY 2024-25 Adopted Budget.

The following Capital Asset-Software is recommended to be approved as of July 1, 2025:

- $48,200 Tyler software implementation

Use of Fund Balance

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

Executive Summary

Fund: **FD0001 - General Fund Administration**
Cost Center Name: **County Clerk** Cost Center: **CC2710**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	311,747	268,983	382,101	417,894	9.37%
Services and Supplies	45,821	41,543	331,273	78,342	-76.35%
Other Charges	1,677	0	0	0	0.00%
Capital Assets - Expenditures	6,311	0	46,151	46,151	0.00%
Transfers Out (Nonreciprocal)	4,178	195	6,476	6,275	-3.10%
Total Expenditures	369,734	310,721	766,001	548,662	-28.37%
Revenues					
Licenses, Permits, and Franchises	14,800	13,365	25,000	28,000	12.00%
Charges for Services	237,119	249,001	334,000	348,000	4.19%
Total Revenues	251,919	262,366	359,000	376,000	4.74%
Unreimbursed Costs	117,815	48,355	407,001	172,662	-57.58%
Allocated Positions	4.05	0.00	4.05	4.05	0.00%

Budget detail can be found on page SC-62 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 cost center funds the County Clerk operations. The operational costs split between Clerk and Recorder are 45% Clerk & 55% Recorder, the same ratio as FY 2024-25.

Major Budget Changes

Salaries & Benefits

- $35,793 Increase due to annual step and negotiated salary and benefit increases

Services & Supplies

- ($252,931) Decrease primarily due to the postponement of the Clerk-Recorder building updates, resulting from current limitations in temporary relocation facilities and available labor resources

Charges for Services

- $14,000 Increase due to higher demand for services

Goals

- Expand online services for customers
- Remodel existing location or relocate

Recommended Budget

Total appropriations are recommended at $548,662 a decrease of $217,339 (-28.3%) from the FY 2024-25 Adopted Budget. The General Fund provides 31.4% of the financing for this budget and Net County Cost is decreased by $234,339 (-57.5%) compared to the FY 2024-25 Adopted Budget.

The following Capital Asset-Software is recommended to be approved as of July 1, 2025:

- $46,151 Tyler software implementation

Use of Fund Balance

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

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Domestic Violence Centers** Cost Center: **CC2711**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	4,285	0	25,000	15,525	-37.90%
Total Expenditures	4,285	0	25,000	15,525	-37.90%
Revenues					
Licenses, Permits, and Franchises	4,726	0	25,000	15,525	-37.90%
Total Revenues	4,726	0	25,000	15,525	-37.90%
Unreimbursed Costs	-441	0	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-65 of the Schedules Section.

Purpose / Program Discussion

The Domestic Violence cost center 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 has been a decline in the number of marriage licenses issued. Accordingly, expenditures and revenues for FY 2025–26 have been adjusted downward to reflect this trend.

Recommended Budget

Total appropriations are recommended at $15,525, a decrease of $9,475 (-37.9%) from the FY 2024-25 Adopted Budget. The General Fund does not provide any financing for this cost center.

Use of Fund Balance

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

Executive Summary					
Fund:	**FD0001 - General Fund Administration**				
Cost Center Name:	**County Counsel**				Cost Center: **CC1301**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	964,444	830,566	1,146,004	1,044,419	-8.86%
Services and Supplies	191,264	108,523	217,635	249,361	14.58%
Other Charges	2,775	25	0	0	0.00%
Transfers Out (Nonreciprocal)	9,417	501	15,518	15,441	-0.50%
Total Expenditures	1,167,900	939,615	1,379,157	1,309,221	-5.07%
Revenues					
Charges for Services	188,172	25,393	185,949	187,387	0.77%
Total Revenues	188,172	25,393	185,949	187,387	0.77%
Unreimbursed Costs	979,728	914,221	1,193,208	1,121,834	-5.98%
Allocated Positions	5.70	0.00	5.70	5.70	0.00%

Budget detail can be found on page SC-66 of the Schedules Section.

Mission / Program Discussion

The Office of County Counsel provides responsive, high-quality, and cost-effective legal services to the County of Sutter, its Treasury, and the Board of Supervisors. By upholding the highest standards of ethics, integrity, and professionalism, the office safeguards the County from risk and loss while supporting its public service goals and maintaining public trust.

County Counsel's duties include, but are not limited to, the following:

- Legal advice to County leadership, departments, committees, and the Grand Jury
- Legal support for major County projects, such as the Sutter Pointe Development
- Representation in legal matters involving land use, environmental law, taxes, and other complex issues
- Court representation in conservatorships and mental health proceedings
- Legal support for child welfare cases in juvenile court
- Guidance on employee matters, including disciplinary actions and labor issues
- Drafting and reviewing County contracts, ordinances, and resolutions
- Oversight of legal risk, claims, and collaboration with Risk Management to reduce liability
- Coordination of Public Records Act responses to ensure transparency and timely access
- Management of outside legal counsel when specialized expertise is needed
- In-house Notary Public services for County departments

By upholding the highest standards of ethics and professionalism, County Counsel is committed to serving the public and supporting the effective, lawful operation of County government.

Goals in FY 2025-26

- 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
- Continuous professional development of staff attorneys allowing for cross-training and increased specialized legal knowledge resulting in empowerment, increased value to the County, and building of institutional knowledge.

Major Budget Changes

Salaries and Benefits

- ($101,585) Decrease due to voluntary freezing of Deputy County Counsel I-V flex position

Services and Supplies

- $31,726 Increase in services and supplies will be mitigated by Health and Human Services revenue offsets. General fund impact is only $11,726. Small increase in services and supplies needed to ensure capacity to maintain highest standard of legal service to County despite reduced staff.

Recommended Budget

Total appropriations are recommended at $1,309,221 a decrease of $69,936 (5.07%) from the FY 2024-25 Adopted Budget. Net County Cost is $1,121,834, a decrease of $71,374 (-5.98%) from the FY 2024-25 Adopted Budget. The General Fund provides 85.69% of the financing for this cost center.

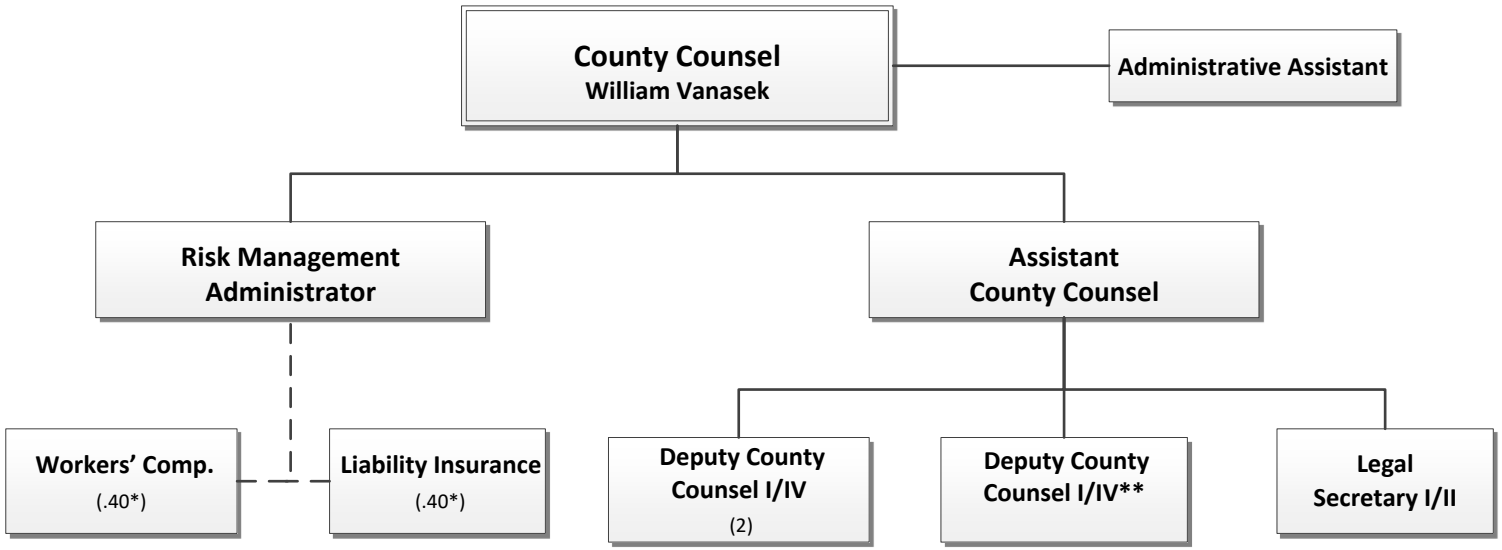
Use of Fund Balance

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

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County Counsel
FY 2025-26

Recommended



Notes:

*60% of each of these positions allocated to the Human Resources Department.

**Funded by HHS – Children Welfare Services Program

Executive Summary

Fund: **FD4590 - Liability Insurance ISF**
Cost Center Name: **Liability Insurance ISF** Cost Center: **CC4590**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	313,723	279,852	350,286	406,172	15.95%
Services and Supplies	3,517,025	4,307,903	4,755,698	3,970,800	-16.50%
Other Charges	13,364	0	14,752	35,546	140.96%
Transfers Out (Nonreciprocal)	0	0	1,221	0	-100.00%
Budgetary - Expenditure	0	0	119,037	0	-100.00%
Total Expenditures	3,844,112	4,587,755	5,240,994	4,412,518	-15.81%
Revenues					
Revenue from Investment and Property	43,485	0	16,636	20,624	23.97%
Charges for Services	3,644,892	1,289,168	5,154,358	4,321,894	-16.15%
Miscellaneous Revenues	70,000	70,000	70,000	70,000	0.00%
Total Revenues	3,758,377	1,359,168	5,240,994	4,412,518	-15.81%
Unreimbursed Costs	85,735	3,228,588	0	0	0.00%
Allocated Positions	2.00	0.00	2.00	2.00	0.00%

Budget detail can be found on page SC-68 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 this cost center are insurance premiums and salaries & benefits. 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. 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. 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.

Since 2015, the County of Sutter self-insures for Liability Insurance through Trindel Insurance Fund. Excess insurance policies are 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. This helps the county to mitigate uncontrollable economic factors.

Accomplishments FY 2024-25

In FY 2024-25, Risk Management accomplished the following:
1. Passed the annual audit by Trindel Insurance Fund and received the subsidy; and
2. Created a Workplace Violence Prevention Plan in compliance with SB-553.

Goals in FY 2025-26

In FY 2025-26, Risk Management will focus on the following:
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.

Major Budget Changes

Salaries & Benefits

- $55,886 Net increase due to changes in allocated staff salaries/benefits

Services & Supplies

- ($784,898) Decrease in Liability, Malpractice and Property/General Insurance Premiums

Fund Balance Reserves

- ($119,037) Decrease in reserves available to cover the negative Net Assets from additional claims (Increase in Reserves minus Cancellation of Fund Balance)

Revenues

- ($828,476) Decrease in the amount recovered from departments for Liability, Malpractice and Property/General Insurance resulting from the decrease in Premiums

Recommended Budget

Total appropriations are recommended at $4,412,518, a decrease of $828,476 (-15.8%) compared to FY 2024-25 Adopted Budget. The Liability Insurance cost center operates as an Internal Services Fund and balances revenues to expenses within the fund over time.

Charges for Services are recommended at $4,321,894, which is a decrease of $832,464 (-16.15%) for the Liability, Malpractice and Property/General Insurance ISF premiums charged to County

Departments as compared to FY 2024-25 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, as of June 20, 2024 the Net Assets for this fund are valued at $109,268.52. In FY2024-25 it is estimated the Net Assets balance will be increased by $118,393 to bring the adjusted Net Assets to a total of $227,662 as of June 30, 2025.

Executive Summary

Fund: **FD4591 - Workers' Comp Insurance ISF**
Cost Center Name: **Workers Comp Insurance ISF** Cost Center: **CC4591**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	157,447	148,578	313,209	221,481	-29.29%
Services and Supplies	2,517,147	2,770,623	2,757,937	2,710,920	-1.70%
Other Charges	15,541	0	-1,140	13,713	-1,302.89%
Transfers Out (Nonreciprocal)	325	93	1,364	656	-51.91%
Total Expenditures	2,690,460	2,919,294	3,071,370	2,946,770	-4.06%
Revenues					
Revenue from Investment and Property	18,003	0	0	18,265	0.00%
Charges for Services	2,536,053	765,010	3,060,038	2,928,505	-4.30%
Budgetary - Revenue	0	0	11,332	0	-100.00%
Total Revenues	2,554,056	765,010	3,071,370	2,946,770	-4.06%
Unreimbursed Costs	136,403	2,154,284	0	0	0.00%
Allocated Positions	1.10	0.00	1.10	1.10	0.00%

Budget detail can be found on page SC-70 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 cost center 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 cost center are workers' compensation insurance premiums and salaries & benefits. 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.

The County self-insures, through Trindel Insurance Fund, for losses up to $300,000 for Workers' Compensation. In FY 2023-24, Trindel increased the workers' compensation pool from $1 million to $2 million. 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.

Accomplishments in FY 2024-25

Risk Management made improvements to improve employee safety and reduce risks, including:
- Doubling the County's insurance pooling layer from $1 million to $2 million to enhance financial protection.
- Updating the list of approved workers' compensation clinics and streamlining related County processes.

Goals in FY 2025-26

In FY 2025-26, Risk Management will focus on the following:
- Update the County's Injury and Illness Prevention Program (IIPP) to meet Cal/OSHA guidelines
- Increase participation in the Wellness Program

Major Budget Changes

Salary & Benefits

- ($91,728) Net decrease due to changes in allocated staff salaries/benefits

Services & Supplies

- ($47,017) Decrease in Worker's Compensation Insurance Premiums

Charges for Services

- ($131,533) Decrease in revenue from Worker's Compensation charges to County departments

Recommended Budget

Total appropriations are recommended at $2,946,770, a decrease of $124,600 (-4.06%) compared to FY 2024-25 Adopted Budget. The Workers' Compensation cost center operates as an Internal Service Fund and balances revenues and expenses within the fund over time. 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 Worker's Compensation Insurance per Trindel's updated Statement of Net Position, as of June 30, 2024 the Net Assets for this fund are valued at $4,870,477. In FY 2024-25 it is estimated the Net Assets balance will be increased by $358,497 to bring the adjusted Net Assets to a total of $5,228,975 as of June 30, 2025.

Executive Summary					
Fund:	**FD0001 - General Fund Administration**				
Cost Center Name:	**Human Resources - HR**			Cost Center:	**CC1401**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	1,366,694	1,013,721	1,480,444	1,366,894	-7.67%
Services and Supplies	194,496	80,356	302,484	194,606	-35.66%
Other Charges	2,562	100	50	50	0.00%
Transfers Out (Nonreciprocal)	6,526	372	17,176	16,527	-3.78%
Total Expenditures	1,570,278	1,094,548	1,800,154	1,578,077	-12.34%
Revenues					
Charges for Services	140,788	5,194	249,860	197,070	-21.13%
Miscellaneous Revenues	51	115	0	0	0.00%
Transfers In (Nonreciprocal)	130,751	0	0	0	0.00%
Total Revenues	271,590	5,309	249,860	197,070	-21.13%
Unreimbursed Costs	1,298,688	1,089,240	1,550,294	1,381,007	-10.92%
Allocated Positions	10.20	0.00	10.20	10.20	0.00%

Budget detail can be found on page SC-72 of the Schedules Section.

Purpose / Program Discussion

The Human Resources (HR) 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, administer personnel rules & regulations, workplace investigations, safety and worker's compensation, and labor relations and negotiations.

Costs related to Employee Wellness Services administered by Human Resources are contained in the Wellness ISF budget.

Accomplishments & Goals

FY 2024-25 Accomplishments

- Completed meet and confer with Deputy Sheriffs Association and Peace Officers Association
- Reviewed and updated class specs and minimum qualification language to be in compliance with State and Federal Regulations
- Scanned all employee hard copy personnel files to be paperless in conjunction with Workday system

- Developed quarterly trainings for Managers/Supervisors to enhance their skills and knowledge surrounding HR functions as these relate to their jobs
- Successfully implemented Talent, a new performance appraisal process to provide employees with timely and meaningful evaluations electronically within Workday. Provided training to all employee
- Developed "Day in the Life" videos for a number of positions in the County. These videos showcased not only county staff and their typical day at work but what the jobs functions are and how it relates to the community and clients they serve

FY 2025-26 Goals

- Complete meet and confer with Sutter County Employees Association (General, Supervisory and Professional Units), Sutter County Probation Officers Association, and Sutter County Professional Firefighters Association
- Continue to go "paperless" and enhance application of Workday functionality for HR processes. Some examples include employee ability to update HSA contribution, and yearly deferral of vacation/comp time
- Review and update both the Personnel Rules and Regulations and Rules Governing Employee Compensation, Benefits, and Working Conditions to ensure that there are no duplicate or conflicting language and make sure all areas are in line with State and Federal Regulations
- Create a new digital Employee Handbook
- Conduct regular exit interviews with staff and analyze the data to improve retention

Major Budget Changes

Salaries & Benefits

- ($113,500) Decrease due to staff retirements, resulting in lower salary and benefit costs for new staff members

Services & Supplies

- (126,628) Decrease in Information Technology expenses

Revenues

- ($25,940) Decrease in HR Analyst charges to Health and Human Services Department due to HR staff changes

- ($22,350) Decrease in revenue from Wellness fund due to HR staff changes

Recommended Budget

Total appropriations are recommended at $1,578,077 a decrease of $222,077 (-12.3%) over the FY 2024-25 Adopted Budget. The General Fund provides 87.5% of the financing for this cost center at $1,381,007, which is a decrease of $169,287 (-10.92%) compared to FY 2024-25 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 cost center (1209).

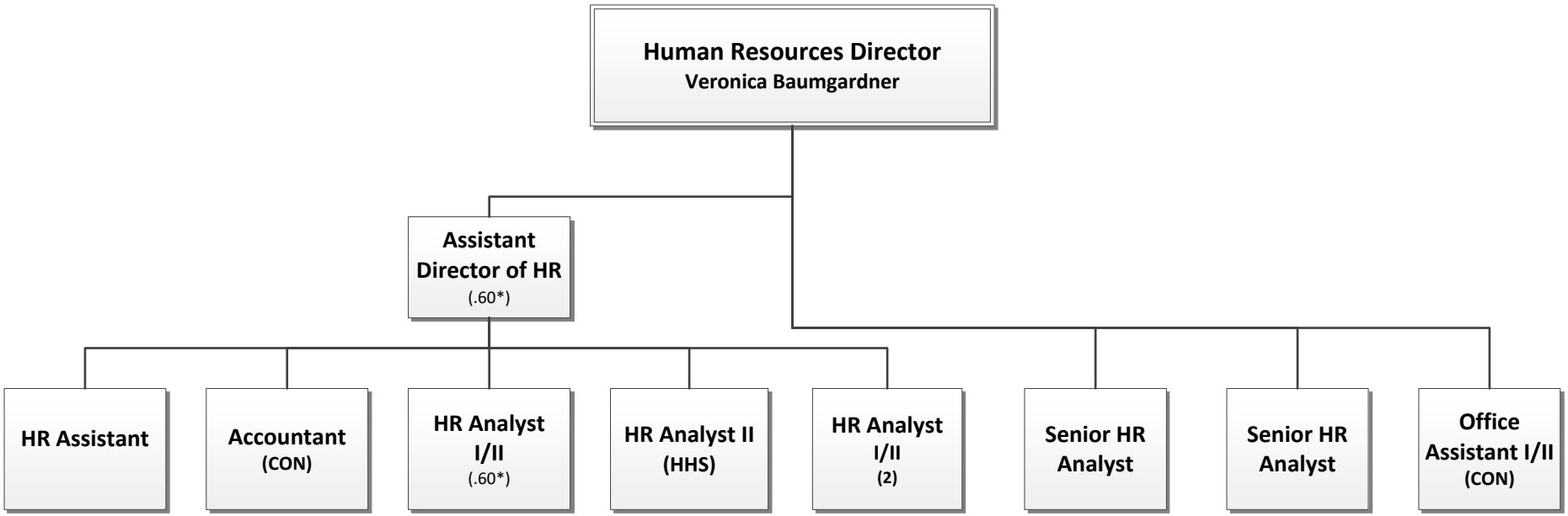
Use of Fund Balance

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

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Human Resources
FY 2025-26

Recommended



Notes:

*40% of each of these positions allocated to Risk Management in County Counsels Office.

Executive Summary					
Fund:	**FD0001 - General Fund Administration**				
Cost Center Name:	**Animal Control**				Cost Center: **CC2726**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	84,618	47,416	89,446	0	-100.00%
Services and Supplies	3,972	439	4,214	0	-100.00%
Other Charges	327,988	346,534	385,477	412,460	7.00%
Intrafund Transfers	-1,184	0	3,998	0	-100.00%
Transfers Out (Nonreciprocal)	0	0	610	0	-100.00%
Total Expenditures	415,394	394,389	483,745	412,460	-14.74%
Revenues					
Revenue from Investment and Property	2,239	612	0	0	0.00%
Intergovernmental Revenues	105,440	43,467	93,918	0	-100.00%
Charges for Services	97	06	0	0	0.00%
Total Revenues	107,776	44,085	93,918	0	-100.00%
Unreimbursed Costs	307,618	350,304	389,827	412,460	5.81%
Allocated Positions	1.00	0.00	1.00	0.00	-100.00%

Budget detail can be found on page SC-75 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 is responsible for enforcing local, state, and federal laws and regulations pertaining to animals and their care for all member jurisdictions. Providing for the health and welfare of animals (as well as the welfare of people in contact with animals) is accomplished by administering a mandated rabies control program, impounding stray or vicious/potentially dangerous animals, monitoring a quarantined animal program and responding to complaints of cruelty, neglect, and the inhumane treatment of animals.

In November 2011, Sutter County and the cities of Live Oak and Yuba City entered into a Joint Powers Agreement (JPA) to form the Sutter Animal Services Authority (SASA) with Sutter County designated as the lead agency for operations and Yuba City designated as the lead agency to construct a new facility. The agreement specified that, at the completion of construction, the County's historical management of Animal Services operations would transfer to Yuba City.

The City of Yuba City assumed lead agency responsibility in July 2013. The new facility was completed in August 2013, and the Recommended Budget reflects the County's proportionate

share of the SASA operating budget, along with residual County costs such as payroll/human resources services, not shared by the other jurisdictions.

By agreement, the three jurisdictions represented by the SASA Board will budget the responsibility of operational expenses for FY 2025-26 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. SASA shelter and field services were staffed with a combination of Yuba City employees and Sutter County employees, pursuant to the Employee Services Agreement. There is no longer any allocated position in this cost center, as the last County employee recently retired.

Major Budget Changes

Salaries & Benefits

- ($89,446) Decrease in salaries and benefits due to retirement of the final County employee; all staffing is provided by the City of Yuba City

Revenues

- ($93,918) Decrease in Intergovernmental Revenues from Yuba City due to removing their contribution to the salaries and benefits of the retired employee

Recommended Budget

Total appropriations are recommended at $412,460, a decrease of $71,285 (-14.74%) over the FY 2024-25 Adopted Budget. The General Fund provides 100% of the financing for this cost center, and Net County Cost increased $22,633 compared to the FY2024-25 Adopted Budget.

This budget consists of Contribution to Other Agencies in the amount of $412,460 that reflects Sutter County's 22% share of the SASA operating budget.

Use of Fund Balance

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

Executive Summary					
Fund:	**FD4595 - Employee Wellness Services**				
Cost Center Name:	**Employee Wellness Services**				Cost Center: **CC4595**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	16,923	03	0	0	0.00%
Services and Supplies	292,967	186,537	451,200	428,850	-4.95%
Other Charges	11,249	0	55,711	84,191	51.12%
Transfers Out (Nonreciprocal)	130,751	0	0	0	0.00%
Total Expenditures	451,890	186,540	506,911	513,041	1.21%
Revenues					
Revenue from Investment and Property	24,368	0	13,800	13,800	0.00%
Charges for Services	469,460	-320	0	0	0.00%
Miscellaneous Revenues	130,751	3,020	0	0	0.00%
Transfers In (Nonreciprocal)	0	0	0	235,481	0.00%
Budgetary - Revenue	0	0	493,111	263,760	-46.51%
Total Revenues	624,579	2,700	506,911	513,041	1.21%
Unreimbursed Costs	-172,689	183,839	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-77 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 costs for operation of this budget are allocated to the departments' operating budgets of the County.

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.

The goals of the program are to:

- 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

This budget has traditionally been funded through a flat-rate "Wellness" contribution collected via payroll. Under the funding model approved by the Board of Supervisors in March 2022, departments contribute $20 per pay period for each regular and benefits-eligible extra help employee. However, due to countywide budget constraints, departmental contributions to this cost center were suspended for FY 2024–25. Despite this pause in funding, the cost center had sufficient surplus to fully support all activities and program expenses associated with the BeWell Sutter County initiative and other County-provided wellness benefits.

Major Budget Changes

Services and Supplies

- (22,350) Decrease in ISF charges due to dedicating less staff hours

Transfers In (Revenue)

- $235,481 Increase due to one-time transfer-in from unallocated employee dental dividends

Recommended Budget

Appropriations are recommended at $513,041 an increase of $6,130 (1.21%) from the FY 2024-2025 Adopted Budget. This cost center 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 cost center.

Treasurer – Tax Collector
Tax Collector (CC1202)

Nicholas Valencia,
Treasurer-Tax Collector

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Treasurer - Tax Collector - TTC** Cost Center: **CC1202**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	835,274	970,388	1,203,618	1,212,746	0.76%
Services and Supplies	226,686	231,038	536,626	543,509	1.28%
Other Charges	66,341	0	0	0	0.00%
Capital Assets - Expenditures	6,068	0	0	0	0.00%
Transfers Out (Nonreciprocal)	11,938	376	22,927	22,823	-0.45%
Total Expenditures	**1,146,306**	**1,201,803**	**1,763,171**	**1,779,078**	**0.90%**
Revenues					
Fines, Forfeitures, and Penalties	20,666	12,114	17,000	15,000	-11.76%
Charges for Services	622,922	16,790	585,015	636,060	8.73%
Miscellaneous Revenues	6,435	3,965	4,184	5,200	24.28%
Transfers In (Nonreciprocal)	0	0	60,000	60,000	0.00%
Total Revenues	**650,023**	**32,869**	**666,199**	**716,260**	**7.51%**
Unreimbursed Costs	**496,283**	**1,168,933**	**1,096,972**	**1,062,818**	**-3.11%**
Allocated Positions	7.12	0.00	9.00	9.00	0.00%

Budget detail can be found on page SC-79 of the Schedules Section.

Mission / Program Discussion

The Treasurer-Tax Collector's Office provides essential banking and tax collection services to all County departments, school districts, and special districts within Sutter County. The Office is responsible for managing banking and treasury operations, processing property tax payments, and collecting delinquent debts. The Treasurer also serves as the ex officio Treasurer for various agencies and districts not governed by the Board of Supervisors. In this capacity, the Treasurer is responsible for the management, safeguarding, and investment of the Pooled Treasury, which includes funds from the County, school districts, and most special districts throughout Sutter County.

Beginning FY 2024-25, the Office of Revenue Collection CC1204 was combined with CC1202. All appropriations and positions were eliminated in CC1204 and reflected in CC1202.

Goals

- Continue to provide training and development for strong leadership in the department
- Continue coordinating and increasing the credit card/online payment services to county departments

- Continue to increase Electronic Fund Transfer/Automatic Clearing House services to county departments

Major Budget Changes

Services & Supplies

- $60,000 Increase in Professional/Specialized Services. The department did not purchase a new system for Victim restitution collections in FY 2024-25 as the county is still exploring options to transfer this function to an external agency, in which case this cost would not be incurred. Aumentum training hours are included in this increase for property tax services

- ($60,366) Decrease in Internal Service Fund Information Technology Services Used

Revenues

- 50,000 Increase in Treasury Fees due to increased bank charges. A Sweep account was added to the Treasurer's portfolio. The county will accrue additional interest to offset the cost

Recommended Budget

Total appropriations are recommended at $1,779,078, an increase of $15,907 (0.9%) from the FY 2024-25 Adopted Budget. The General Fund provides 59.7% of financing for this cost center at $1,062,818, which is a decrease of $34,154 (-3.1%) from the FY 2024-25 Adopted Budget.

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 cost center (CC1209).

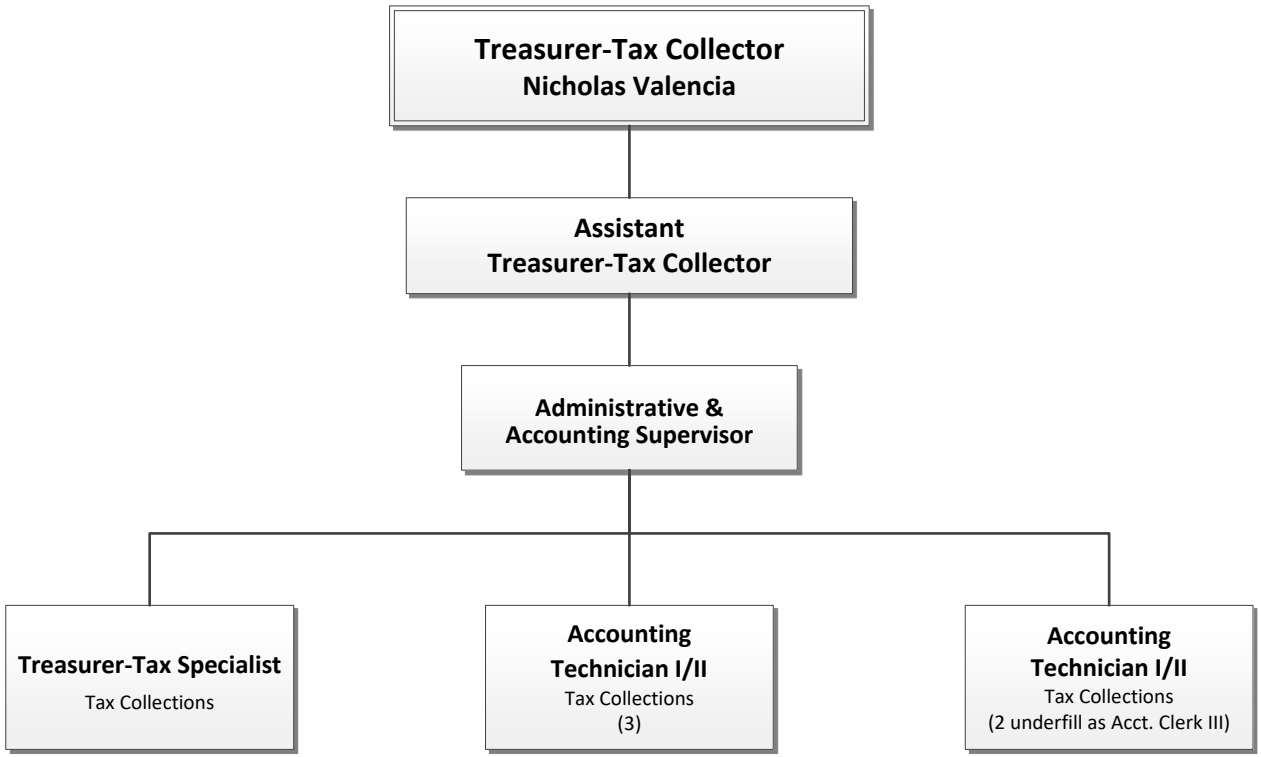
Use of Fund Balance

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

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Treasurer/Tax Collector
FY 2025-26

Recommended



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SECTION D

General Services

General Services Department
General Services Admin (CC1205)

Ken Sra, Director

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **General Services Department** Cost Center: **CC1205**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	1,057,574	926,030	1,309,248	1,248,629	-4.63%
Services and Supplies	112,560	52,688	145,986	139,292	-4.59%
Other Charges	2,409	0	0	0	0.00%
Intrafund Transfers	-309,117	0	-377,867	-401,154	6.16%
Transfers Out (Nonreciprocal)	8,003	440	15,997	15,318	-4.24%
Total Expenditures	871,429	979,158	1,093,364	1,002,085	-8.35%
Revenues					
Revenue from Investment and Property	10,738	13,049	6,000	6,900	15.00%
Intergovernmental Revenues	3,244	0	0	0	0.00%
Charges for Services	522,534	0	643,139	712,598	10.80%
Miscellaneous Revenues	4,399	185	0	50	0.00%
Total Revenues	540,915	13,234	649,139	719,548	10.85%
Unreimbursed Costs	330,513	965,924	444,225	282,537	-36.40%
Allocated Positions	8.00	0.00	8.00	9.00	12.50%

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, County-wide 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 2024-25 Accomplishments
- Updated Purchasing Ordinance
- Provided daily support and guidance to departments after the implementation of Workday
- Participated in the Procure to Pay process to streamline Workday procurement and supplier invoice processes
- Provided information and assistance in the Encumbrance roll forward process
- South Sutter Baseball and Softball 20-year lease renewal

FY 2025-26 Goals
- Continue to update procedures for all positions
- Attain and maintain full staffing level
- Implement new Veteran's Hall reservation system
- Implement new Boat Launch pass system

Major Budget Changes

Salaries & Benefits
- ($60,299) Net decrease primarily due to a reduction in insurance and retirement costs

Intrafund Transfers
- ($23,287) Net decrease in ISF IT Services Provided

Revenues
- $69,459 Increase in in Intra/Interfund Administration charges

Recommended Budget

Recommended appropriations are $1,002,085, a decrease of $91,279 (8.35%) from the FY 2024-25 Adopted Budget. The General Fund provides $282,537, or 28.2%, of the financing for this cost center with a decrease in Net County Cost of $161,688, or -36.4%, compared to the FY 2024-25 Adopted Budget.

The following position changes are recommended to be effective July 1, 2025:

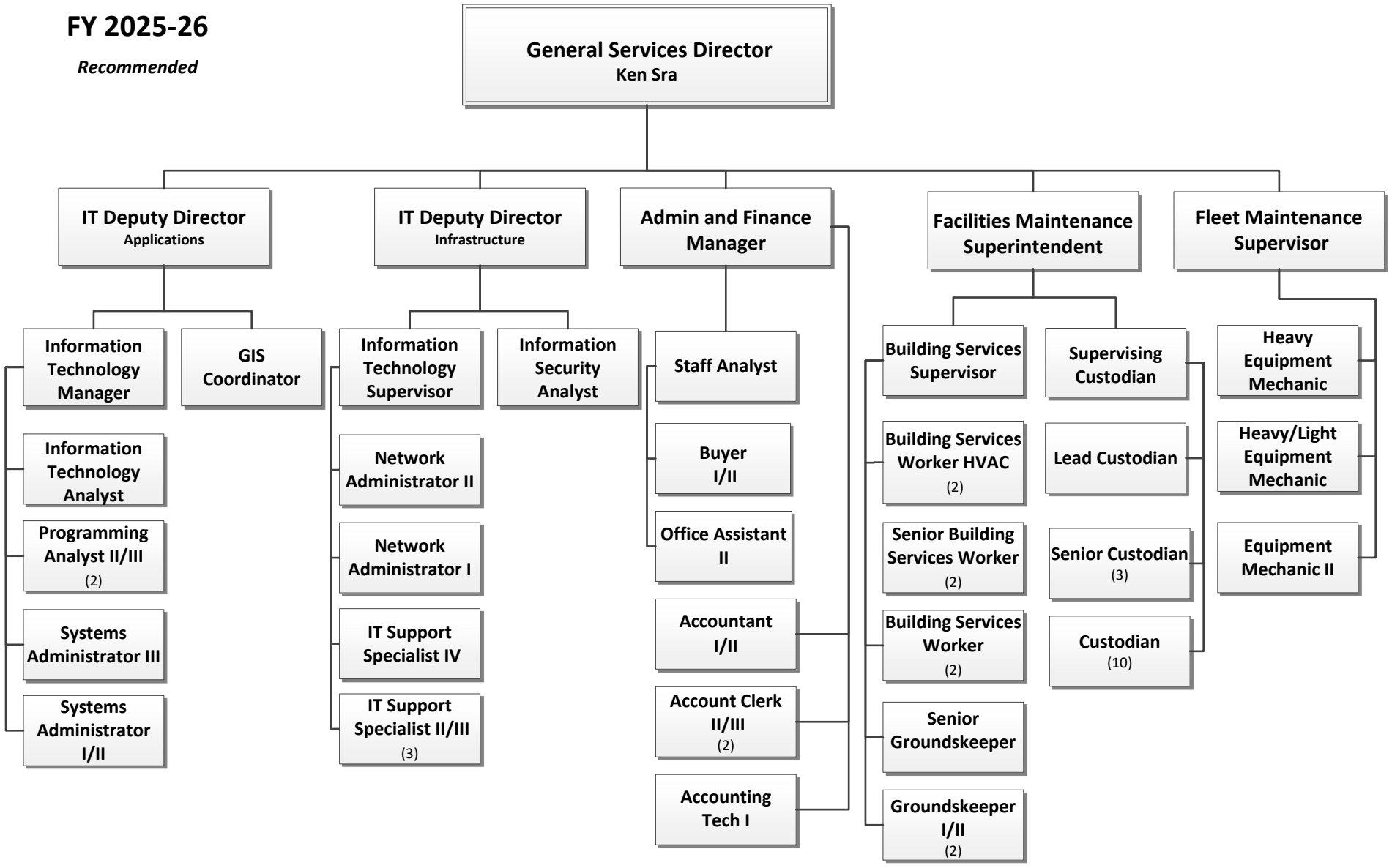
- Addition of 1.0 FTE Account Clerk III-offset by the reduction of 1.0 FTE Building Services Worker position in Building Maintenance (CC1700)

Use of Fund Balance

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

General Services
FY 2025-26

Recommended



Executive Summary					
Fund:	**FD0001 - General Fund Administration**				
Cost Center Name:	**Parks and Recreation**				Cost Center: **CC7101**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	0	106	0	0	0.00%
Services and Supplies	70,001	45,008	124,301	97,406	-21.64%
Other Charges	20,728	0	0	0	0.00%
Intrafund Transfers	145,994	0	123,593	132,734	7.40%
Total Expenditures	236,723	45,114	247,894	230,140	-7.16%
Revenues					
Fines, Forfeitures, and Penalties	17	142	0	0	0.00%
Revenue from Investment and Property	9,568	4,862	25,000	21,300	-14.80%
Total Revenues	9,585	5,004	25,000	21,300	-14.80%
Unreimbursed Costs	227,137	40,110	222,894	208,840	-6.31%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SD-4 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 cost center 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

- ($26,895) Decrease due to reduction in liability insurance premium

Recommended Budget

Recommended appropriations are $230,140, which is a decrease of $17,754 (-7.2%) from the FY 2024-25 Adopted Budget. The General Fund provides $208,840, or 90.7%, of the financing for this cost center with a decrease in Net County Cost of $14,054, or -6.3%, compared to the FY 2024-25 Adopted Budget.

Use of Fund Balance

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

General Services Department
Building Maintenance (CC1700)

Ken Sra, Director

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Building Maintenance** Cost Center: **CC1700**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	2,146,576	1,760,719	2,648,561	2,478,681	-6.41%
Services and Supplies	1,491,893	841,776	1,913,035	1,664,458	-12.99%
Other Charges	8,225	234	0	0	0.00%
Capital Assets - Expenditures	176,186	0	0	13,900	0.00%
Intrafund Transfers	-27,815	0	52,003	75,107	44.43%
Transfers Out (Nonreciprocal)	24,859	0	50,496	48,453	-4.05%
Total Expenditures	3,819,923	2,602,729	4,664,095	4,280,599	-8.22%
Revenues					
Revenue from Investment and Property	11,220	9,925	11,220	7,770	-30.75%
Intergovernmental Revenues	2,739	0	0	0	0.00%
Charges for Services	642,778	0	960,723	667,147	-30.56%
Miscellaneous Revenues	13,832	10,768	9,400	9,400	0.00%
Sale of Capital Assets	0	14,712	0	0	0.00%
Total Revenues	670,569	35,405	981,343	684,317	-30.27%
Unreimbursed Costs	3,149,354	2,567,324	3,682,752	3,596,282	-2.35%
Allocated Positions	27.00	0.00	27.00	26.00	-3.70%

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

Mission / Program Discussion

The purpose of the Building Maintenance cost center 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 2024-25 Accomplishments

- Achieved sustainable staffing levels
- County Datacenter electrical upgrade
- County Jail upgrades (showers, floors, locks, ligature points)
- Sheriff's Office upgrades (evidence, flooring, bathrooms)
- Countywide Access Control upgrades (Sheriff, 463 2nd St, Civic Center Offices)
- Social Services/Admin Flooring upgrade
- Ettl Hall Security Fencing

FY 2025-26 Goals

- Countywide Access Control upgrades
- Sheriff Datacenter retrofit design
- Social Services Alarm system upgrade
- Behavioral Health Remodel (flooring, paint, exit doors)

Major Budget Changes

Salaries & Benefits

- ($169,880) Net decrease due to deletion of 1.0 FTE Building Services Worker position and cost center-wide reduction in insurance and retirement costs

Services & Supplies

- ($209,744) Net decrease due to fewer Facilities Projects offset by increase in Maintenance Structure & Improvements

Capital Assets

- $13,900 Increase for a heavy duty cargo trailer for hauling grounds equipment

Revenue

- ($293,576) Decrease in charges for services due to fewer Facilities Projects

Recommended Budget

Total appropriations are recommended at $ 4,280,599, which is a decrease of $383,496, (-8.22%) over the FY 2024-25 Adopted Budget. The General Fund provides $3,596,282, (84.0%) of the financing for this cost center with a decrease in Net County Cost of $86,470, (-2.35%) over the FY 2024-25 Adopted Budget. A portion of the costs for this cost center are recovered through the annual Cost Plan.

The following position changes are recommended to be effective July 1, 2025:

- Deletion of 1.0 FTE Building Services Worker position - offset by the addition of 1.0 FTE Account Clerk III position in General Services Admin (CC1205)

The following capital equipment purchase is recommended to be effective July 1, 2025:

- $13,900 Increase for a heavy duty cargo trailer for hauling grounds equipment

Use of Fund Balance

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

Scheduled Projects

Funding Source	Project	Department - Address	New Maintenance Projects - Description	Estimate
CC4102-CC4104	1	Behavioral Health - 1965 Live Oak Blvd	Remediation	$51,000.00
CC4102-CC4104	2	Behavioral Health - 1965 Live Oak Blvd	Flooring	$25,000.00
CC4102-CC4104	3	Behavioral Health - 1965 Live Oak Blvd	Exit Door Replacement (Qty. 3)	$30,000.00
CC4102-CC4104	4	Behavioral Health - 1965 Live Oak Blvd	Painting	$87,582.00
CC4103	5	Public Health - 1445 Vets Mem Cir	Breakroom Flooring	$5,000.00
CC4103	6	Public Health - 1445 Vets Mem Cir	Cabinet/Shelving Laminate Resurfacing	$25,000.00
CC2125	7	District Attorney	Relocation	$99,356.00
CC2301	8	Sheriff - 1077 Civic Center Boulevard	Jail Control Room Furniture	$20,000.00
CC2201	9	Sheriff - 44 2nd Street	Firing Range Lead Maintenance	$35,000.00

General Services Department
Commercial Leases (CC1703)

Ken Sra, Director

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Commercial Leases** Cost Center: **CC1703**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	192,801	100,770	172,610	163,650	-5.19%
Intrafund Transfers	21,773	0	25,000	15,375	-38.50%
Total Expenditures	214,574	100,770	197,610	179,025	-9.40%
Revenues					
Revenue from Investment and Property	271,382	221,747	280,563	292,478	4.25%
Miscellaneous Revenues	92,099	0	0	0	0.00%
Total Revenues	363,481	221,747	280,563	292,478	4.25%
Unreimbursed Costs	-148,906	-120,977	-82,953	-113,453	36.77%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Program Discussion

This cost center 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 cost center as well as maintenance and security costs. The debt was fully paid in FY 2023-24. The County's operating costs are 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. The property is currently on the market for sale.

Major Budget Changes

Revenue

- $11,915 Increase in annual rent and CAM per lease agreement with Gray Avenue tenants

Recommended Budget

Recommended appropriations are $179,025, a decrease of $18,585 (-9.4%) from the FY 2024-25 Adopted Budget. This is made up of $163,650 in services and supplies cost for maintenance and upkeep, including security patrol and pest control services. Interfund transfers, totaling $15,375, accounts for the General Services Department's time to manage the property. Property rent is expected to increase by $11,915 (4.2%) in FY 2025-26, offsetting the operating costs. This cost center is expected to generate revenue in excess of costs of $113,453, a 36.8% increase from the FY 2024-25 Adopted Budget.

Use of Fund Balance

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

Executive Summary

Fund: **FD0006 - Fish And Game Propagation**
Cost Center Name: **Fish & Game Propagation** Cost Center: **CC2703**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	2,439	2,869	14,279	18,306	28.20%
Other Charges	141	0	0	0	0.00%
Total Expenditures	2,580	2,869	14,279	18,306	28.20%
Revenues					
Fines, Forfeitures, and Penalties	7,062	3,306	3,842	4,500	17.13%
Revenue from Investment and Property	4,700	0	847	1,425	68.24%
Budgetary - Revenue	0	0	9,590	12,381	29.10%
Total Revenues	11,761	3,306	14,279	18,306	28.20%
Unreimbursed Costs	-9,182	-437	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Mission / Program Discussion

Fish & Game Propagation cost center supports the Fish and Game Commission, which develops and administers programs benefitting fish and wildlife educational and conservation 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 2025-26.

Recommended Budget

Total appropriations are recommended at $18,306, an increase of $4,027 (28.2%) from the FY 2024-25 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. The Fish and Game Propagation cost center 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 $108,928 as of July 1, 2024. It is estimated the Restricted Fund Balance will equal $99,338 as of July 1, 2025. The FY 2025-26 Recommended Budget includes a cancellation of Obligated Fund Balance in the amount of $12,381.

Executive Summary

Fund: **FD4580 - Fleet Management ISF**

Cost Center Name: **Fleet Management ISF** Cost Center: **CC4580**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	388,036	341,525	451,834	395,021	-12.57%
Services and Supplies	674,694	527,613	469,949	473,695	0.80%
Other Charges	211,749	6,529	276,189	346,936	25.62%
Capital Assets - Expenditures	0	0	0	132,600	0.00%
Transfers Out (Nonreciprocal)	955	211	948	957	0.95%
Budgetary - Expenditure	0	0	27,583	0	-100.00%
Total Expenditures	1,275,434	875,878	1,226,503	1,349,209	10.00%
Revenues					
Revenue from Investment and Property	4,097	0	850	1,000	17.65%
Charges for Services	1,370,790	3,152	1,225,653	1,223,367	-0.19%
Miscellaneous Revenues	642	2,316	0	0	0.00%
Sale of Capital Assets	0	203	0	0	0.00%
Budgetary - Revenue	0	0	0	124,842	0.00%
Total Revenues	1,375,529	5,670	1,226,503	1,349,209	10.00%
Unreimbursed Costs	-100,095	870,207	0	0	0.00%
Allocated Positions	4.00	0.00	4.00	4.00	0.00%

Budget detail can be found on page SD-12 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 cost center 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 oversees adherence to government mandates such as State unleaded and diesel smog inspections, California Highway Patrol Biennial Terminal Inspections (BIT), California Air Resource Board (CARB) on-road and off-road regulations, Heavy-Duty Vehicle Idling Emission Reduction Program, Periodic Smoke Inspection Program (PSIP) for heavy-duty diesel vehicles, 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 2024-25 Accomplishments
- As of April 1, 2025, put 15 vehicles and 4 pieces of equipment into service
- Auctioned 26 surplus vehicles and 2 pieces of equipment

FY 2025-26 Goals
- Monitor evolving CARB and Clean Truck requirements and for compliance

Major Budget Changes

Salaries & Benefits
- ($56,813) Net decrease due primarily to decrease in PERS Contribution Rate & employee selected insurance plans

Other Charges
- $25,274 Increase in Interfund Administration charges due to more time allocated to Fleet Management ISF as a result of the updated procedure for entering time in Workday

Capital Assets
- $132,600 Increase to replace Fleet's vehicle that was totaled in an accident & a service vehicle used on road calls to provide minor services to other County vehicles

Revenues
- ($37,301) Decrease in Fleet Vehicle Maintenance charges to the departments

Recommended Budget

Recommended appropriations are $1,349,209, an increase of $122,706 (10.0%) from the FY 2024-25 Adopted Budget. The Fleet Management cost center 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 $100,750 as of July 1, 2024. It is estimated the Net Assets balance will be increased by $131,878 to bring Net Assets to a total of $232,628 as of July 1, 2025.

General Services Department
Information Technology ISF (CC8145)

Ken Sra, Director

Executive Summary

Fund: **FD4581 - Information Technology ISF**

Cost Center Name: **Information Technology Internal Services Fund - ISF** Cost Center: **CC8145**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	2,785,576	2,265,753	3,137,452	2,984,089	-4.89%
Services and Supplies	628,679	449,651	994,609	1,058,056	6.38%
Other Charges	1,077,357	10,589	1,321,250	1,141,277	-13.62%
Capital Assets - Expenditures	0	197,422	300,000	40,836	-86.39%
Intrafund Transfers	00	0	01	0	-100.00%
Transfers Out (Nonreciprocal)	844	281	844	844	0.00%
Budgetary - Expenditure	0	0	133,233	268,802	101.75%
Total Expenditures	4,492,456	2,923,696	5,887,389	5,493,904	-6.68%
Revenues					
Revenue from Investment and Property	88,329	0	7,321	6,553	-10.49%
Intergovernmental Revenues	21,200	0	46,639	46,168	-1.01%
Charges for Services	4,466,368	0	5,113,429	4,851,558	-5.12%
Miscellaneous Revenues	28,115	0	0	0	0.00%
Transfers In (Nonreciprocal)	1,419	0	0	0	0.00%
Budgetary - Revenue	0	0	720,000	589,625	-18.11%
Total Revenues	4,605,430	0	5,887,389	5,493,904	-6.68%
Unreimbursed Costs	-112,975	2,923,696	0	0	0.00%
Allocated Positions	17.00	0.00	17.00	17.00	0.00%

Budget detail can be found on page SD-16 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 2024-25 Accomplishments

- Rural Broadband Program Grant - Phase 3 Complete
- County Datacenter HVAC and UPS Replacement
- Enhanced Cloud-Based Disaster Recovery Solution
- FirstNet Public Safety Network Implementation
- Countywide Access Control upgrades (Sheriff, 463 2nd St, Civic Center Offices)
- Sherpa Budget System Project & Implementation

FY 2025-26 Goals

- Microsoft Enterprise Agreement Renewal
- Countywide Access Control upgrades
- Sheriff Datacenter retrofit design
- Consolidated Public Safety System evaluation
- Environmental Health System migration

Major Budget Changes

Salaries & Benefits

- ($153,362) Decrease due to prior year retirement cash out and reduction in PERS contribution rate

Services & Supplies

- $63,447 Increase in Liability and Property Insurance costs

Other Charges

- ($146,182) Decrease in Interfund Cost Plan charges as provided by the annual Cost Plan
- ($76,921) Decrease in SBITA Amortization Expense due to the several subscriptions reaching the end of their term

Capital Assets

- ($259,164) Decrease in the amount of Capital Asset request for FY 2025-26

Revenues

- ($261,871) Decrease 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

- ($320,824) Net decrease for Cancellation of Obligated Fund Balance primarily due to SBITA Amortization- Expenses and purchase of Capital Assets

Recommended Budget

Recommended appropriations are $5,439,904, a decrease of $393,485 (-6.7%) from the FY 2024-25 Adopted Budget. The IT cost center 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 effective July 1, 2025:

- $40,836 Request for 10G switch replacement

Use of Fund Balance

The Information Technology ISF contains an adjusted Net Assets balance of $1,189,735 as of July 1, 2024. It is estimated the adjusted Net Assets balance will be decreased by $140,362 to bring adjusted Net Assets to a total of $1,049,373 as of July 1, 2025.

General Services Department
Ken Sra, Director
Veterans' Memorial Community Building (CC7203)

Executive Summary					
Fund:	**FD0001 - General Fund Administration**				
Cost Center Name:	**Veterans Memorial Community Building**			Cost Center:	**CC7203**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	35,144	24,192	54,321	52,256	-3.80%
Other Charges	0	50	0	0	0.00%
Intrafund Transfers	88,395	0	132,562	121,090	-8.65%
Transfers Out (Nonreciprocal)	35,357	0	33,625	35,195	4.67%
Total Expenditures	158,896	24,242	220,508	208,541	-5.43%
Revenues					
Revenue from Investment and Property	21,325	40,030	75,400	47,320	-37.24%
Total Revenues	21,325	40,030	75,400	47,320	-37.24%
Unreimbursed Costs	137,572	-15,788	145,108	161,221	11.10%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SD-19 of the Schedules Section.

Mission / Program Discussion

The Veterans' Memorial Community Building is operated by the County and managed by the General Services Department 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 cost center 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.

Major Budget Changes

Services & Supplies

- $10,000 Increase to establish budget for unexpected repairs
- ($10,000) Decrease in Utilities due to revised estimate based on actual usage

Intrafund Transfers

- ($11,472) Decrease in Intrafund Administration Services due to revised estimate based on actual usage

Revenue

- ($28,080) Decrease in Maintenance Fees due to revised estimate based on actual usage

Recommended Budget

Total appropriations are recommended at $208,541, a decrease of $11,967 (-5.4%) from the FY 2024-25 Adopted Budget. The General Fund provides $161,221 (77.3%) of the financing for this cost center with an increase in Net County Cost of $16,113 (11.1%) compared to the FY 2024-25 Adopted Budget.

Use of Fund Balance

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









SECTION E

HEALTH & HUMAN SERVICES

Health and Human Services Administration (CC4120)

Sarah Eberhardt-Rios, Director

Executive Summary

Fund: **FD0012 - Health**

Cost Center Name: **Human Services Administration** Cost Center: **CC4120**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	3,187,051	2,893,648	3,718,483	4,021,671	8.15%
Services and Supplies	247,027	138,615	470,688	449,877	-4.42%
Other Charges	379,766	29,253	320,390	521,594	62.80%
Intrafund Transfers	-324,646	0	-374,690	-510,118	36.14%
Transfers Out (Nonreciprocal)	3,004	0	22,505	19,128	-15.01%
Total Expenditures	3,492,201	3,061,516	4,157,376	4,502,152	8.29%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	729,320	0	822,162	1,020,398	24.11%
Charges for Services	2,649,269	50	3,335,214	3,481,754	4.39%
Miscellaneous Revenues	0	45	0	0	0.00%
Budgetary - Revenue	0	0	0	0	0.00%
Total Revenues	3,378,589	95	4,157,376	4,502,152	8.29%
Unreimbursed Costs	113,613	3,061,421	0	0	0.00%
Allocated Positions	19.00	0.00	21.00	24.00	14.29%

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

Mission Statement/ Program Description

The Sutter County Health and Human Services Department promotes health, safety, economic stability, and quality of life for the community.

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 cost center. Continual changes at the State and Federal level will likely require ongoing adjustments in the Department's operations.

Accomplishments & Goals

Major Accomplishments / Initiatives:

- Completed and released HHS Strategic Plan
- Increased fiscal education and trainings offered to HHS staff at multiple levels to include an emphasis on strengthening technical accounting skills
- Heavily participated in workday enterprise resource system testing and implementation 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
- Hosted and participated in several Board of Supervisor connected town halls, increased HHS's presence on social media and hosted several community education sessions related to vaping/tobacco cessation, behavioral health, Alzheimer's disease and diabetes management

Three-Year Department-Wide Goals and Objectives (2022 through 2025):

- 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

- $169,347 Increase due to the addition of 2.0 FTE during FY 2024-25 for the Children's and Families Commission (CFC), 1.0 FTE Health Program Specialist and 1.0 FTE Office Assistant II funded by additional CFC grants

- $133,841 Addition of 1.0 FTE Staff Services Manager position primarily focused on HHS-wide contracts management, auditing and contract performance reviews, program evaluation and outcomes reporting, supervision of staff analysts, to include clerical and secretarial support throughout the HHS structure, tracking of HHS public phone numbers, test calls, customer service performance and improvements

Services and Supplies

- ($33,111) Decrease due to rent for HHS Admin facility being appropriated in Other Charges (Lease – Structure and Improvement) instead of Services and Supplies

Other Charges

- $92,030 Increase in Interfund OH Cost Plan allocation based on County Cost Plan
- $84,060 Increase in Interfund Other Department for the expense transfer to the Auditor-Controller's Office for the addition of an HHS dedicated Account Technician I/II added in FY 2024-25
- $33,111 Increase due to rent for HHS Admin facility being appropriated in Other Charges (Lease – Structure and Improvement) instead of Services and Supplies

Intrafund Transfer

- ($135,428) Decrease in Intrafund Admin Services transfer-in from County Health

Revenues

- $332,476 Increase in Charges for Services revenue from other HHS cost centers/programs due to program growth, increased overheard/ISF charges, and staffing of fiscal and contracts management positions

Recommended Budget

Total appropriations are recommended at $4,502,152, an increase of $344,776 (8.29%) from the FY 2024-25 Adopted Budget. This cost center allocates all its expenses to other HHS cost centers/programs and agencies that are under its support and administration. There is no Net County Cost in this cost center.

The following positions are recommended as of July 1, 2025:

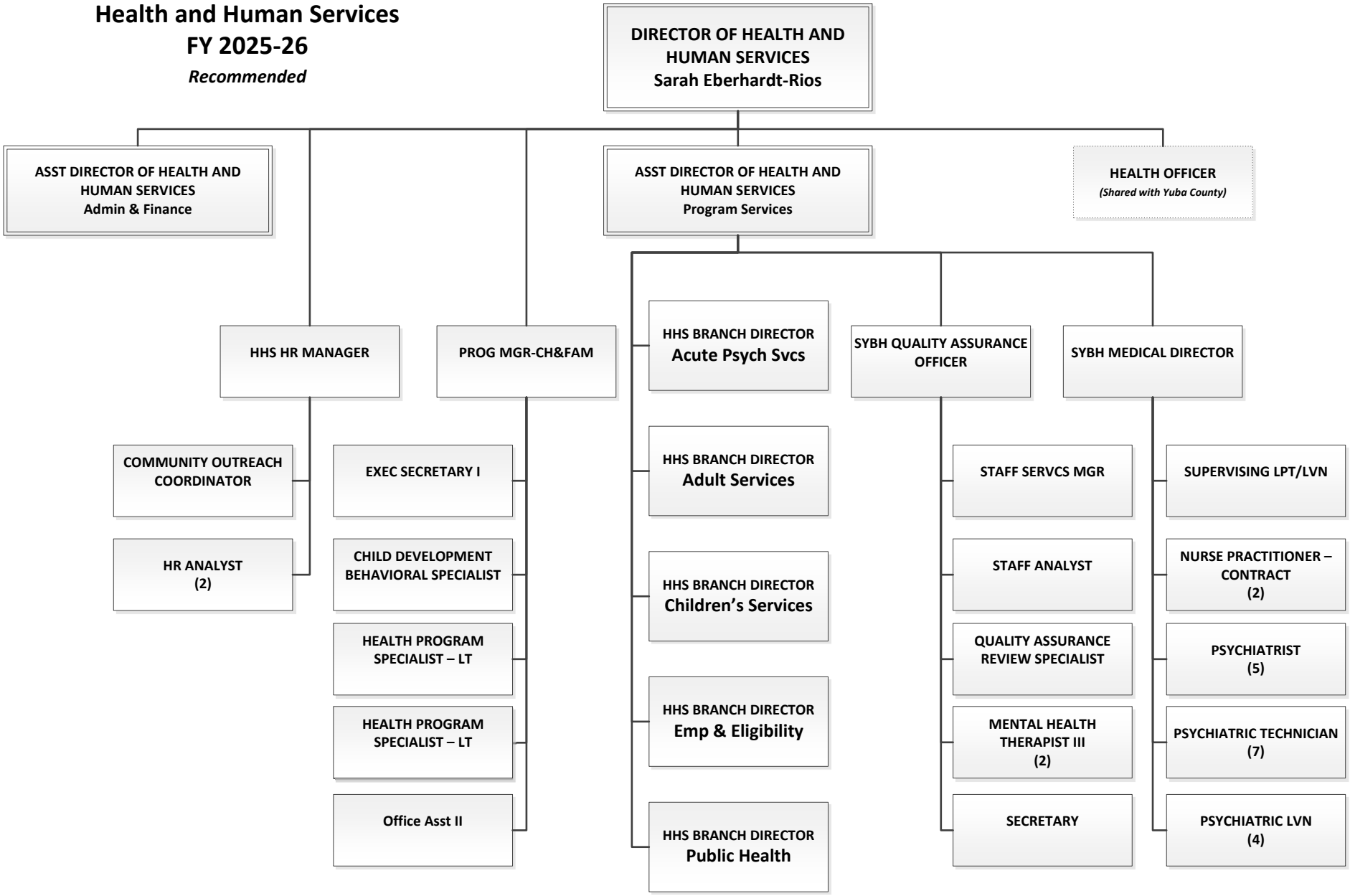
- Addition of 1.0 FTE Staff Services Manager position

Use of Fund Balance

This cost center is within the Health Fund. The budget does not include the use of any specific fund balance.

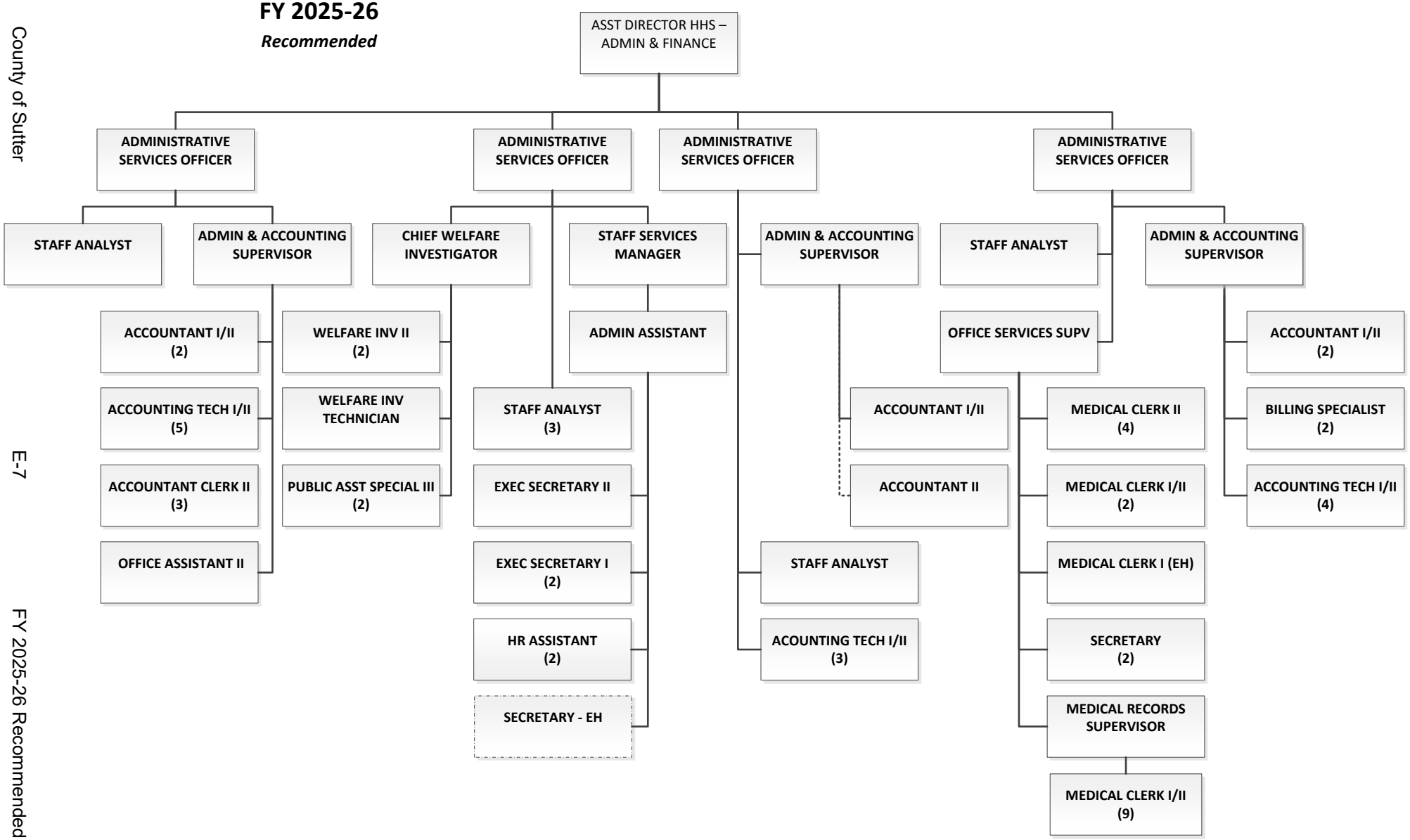
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Health and Human Services
FY 2025-26
Recommended



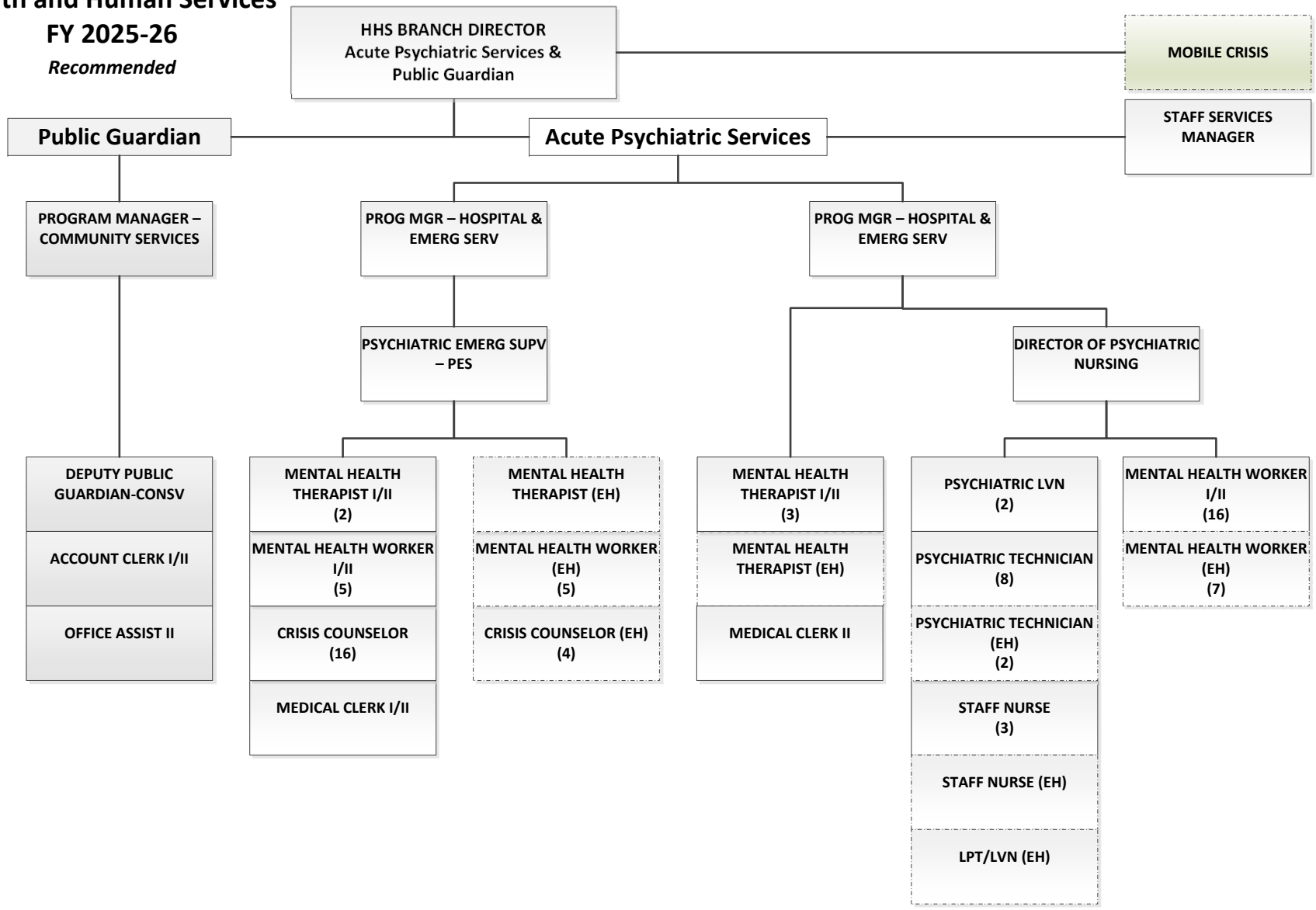
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Health and Human Services
FY 2025-26
Recommended



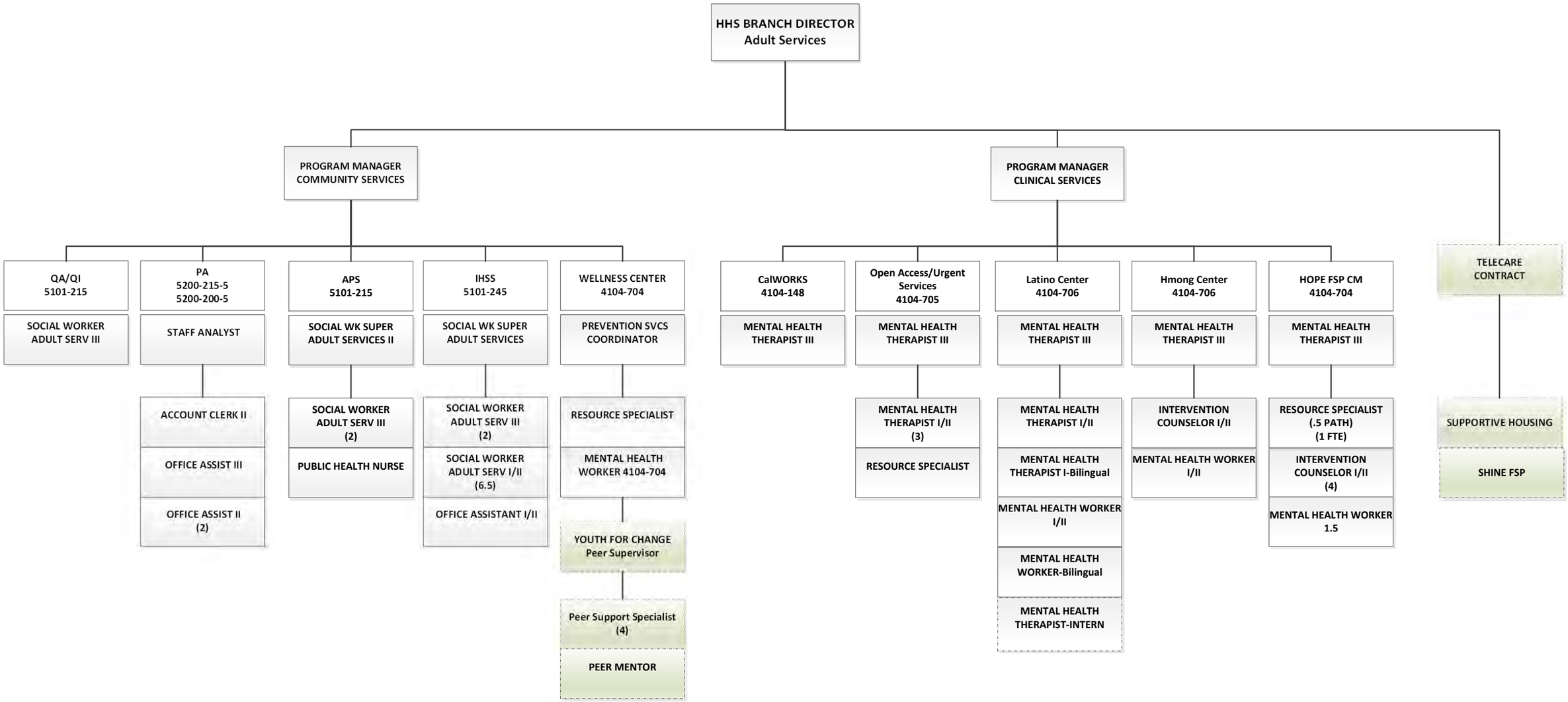
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Health and Human Services
FY 2025-26
Recommended



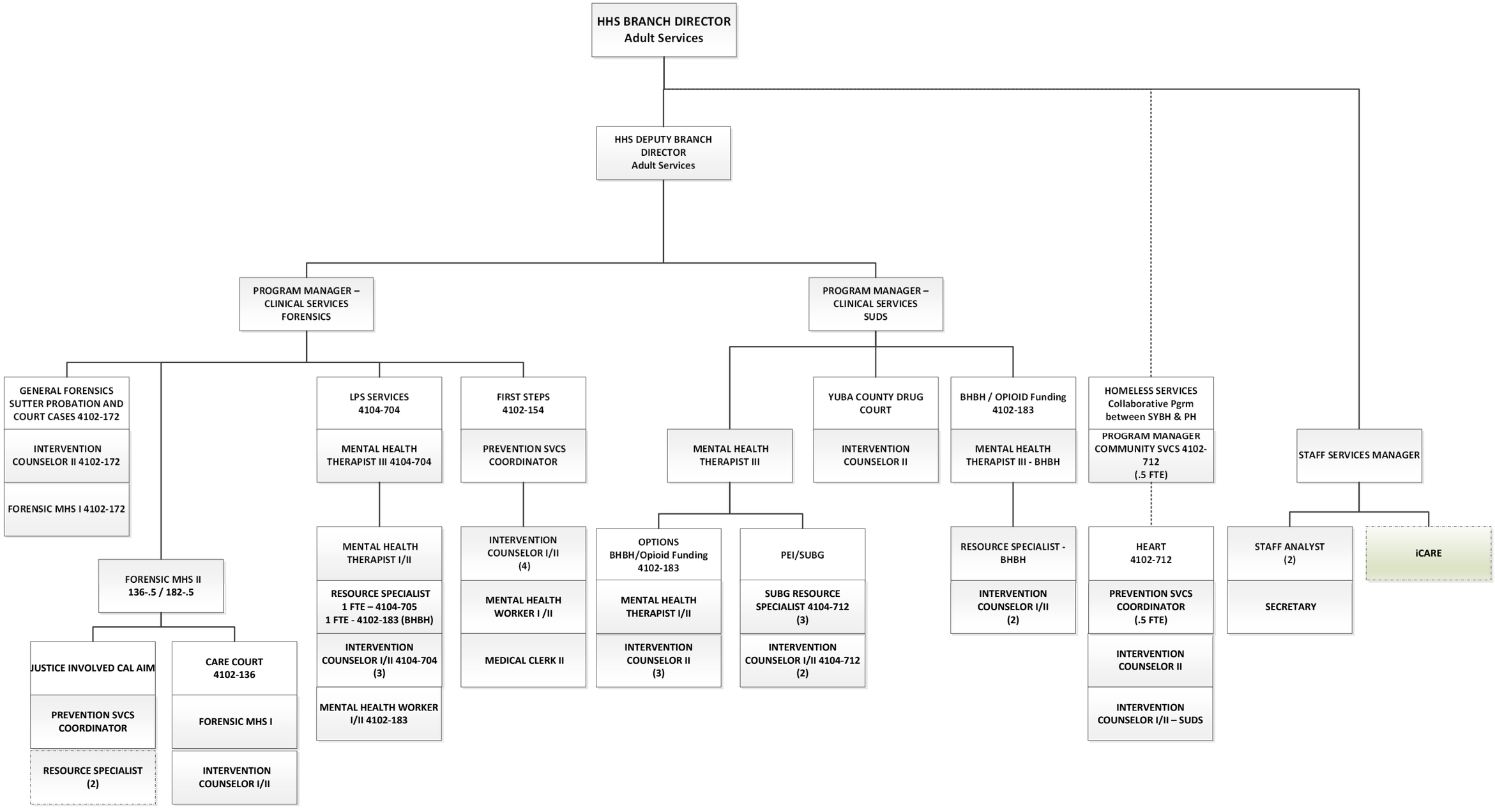
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Health and Human Services
FY 2025-26
Recommended



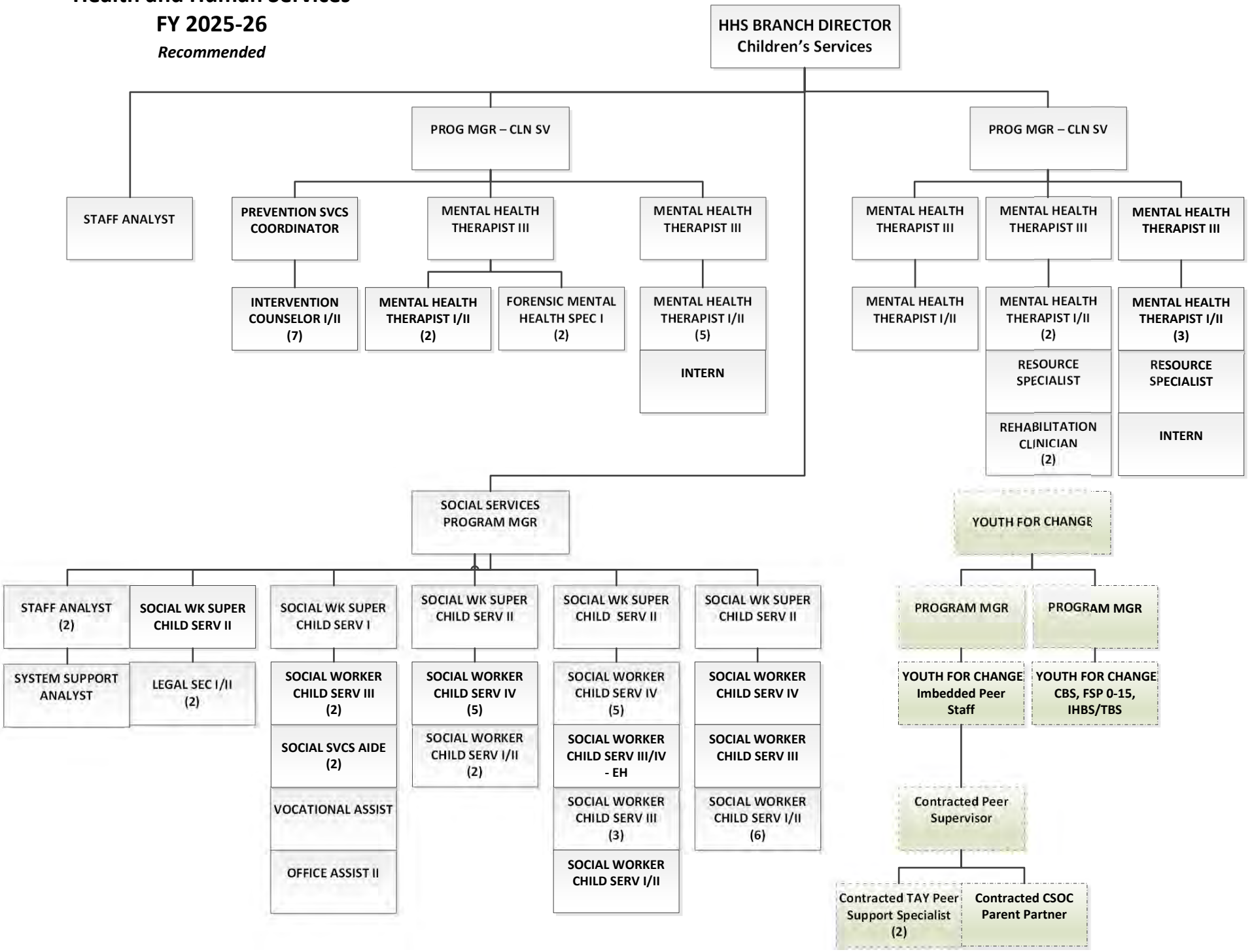
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Health and Human Services
FY 2025-26
Recommended



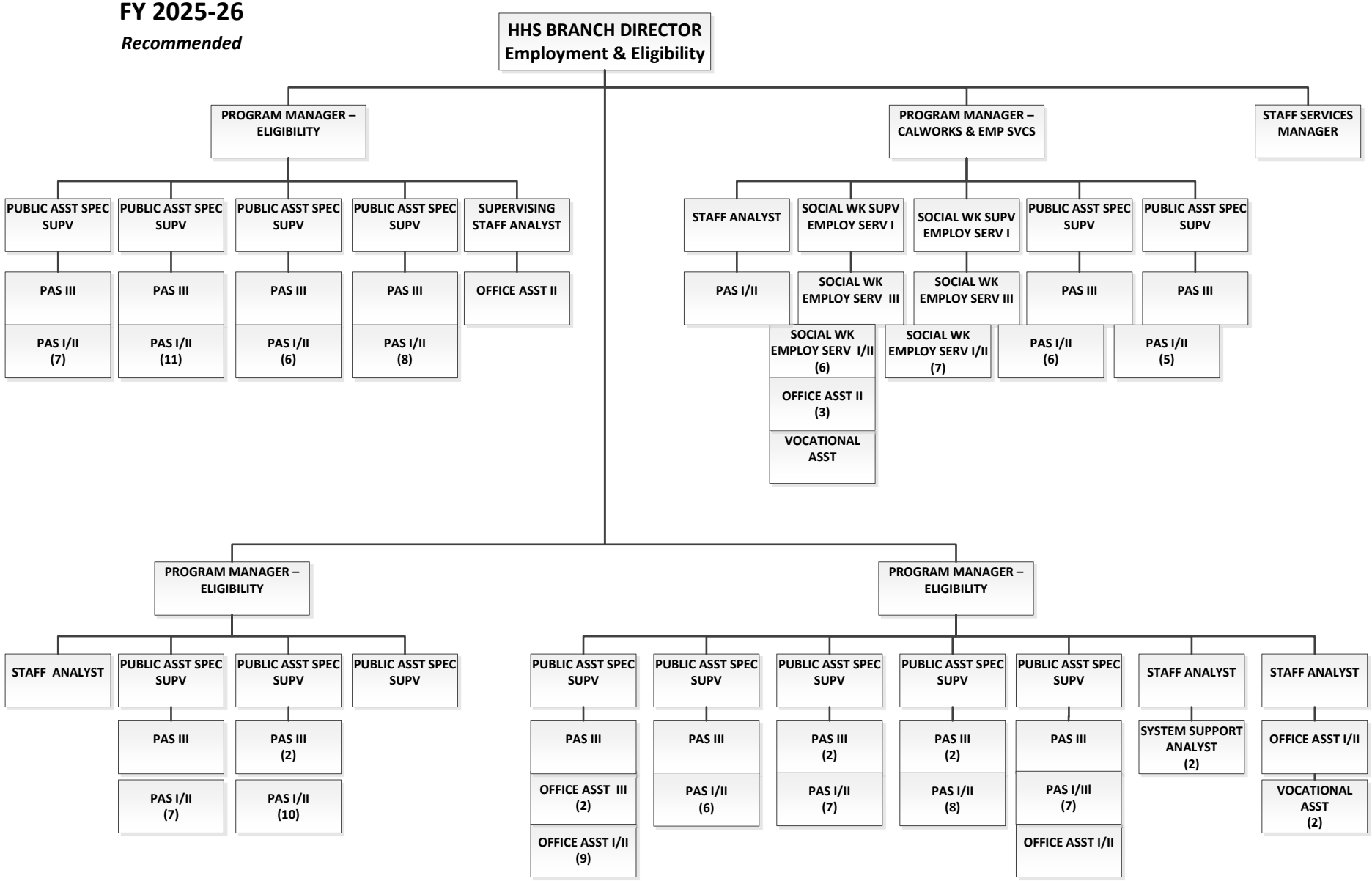
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Health and Human Services
FY 2025-26
Recommended



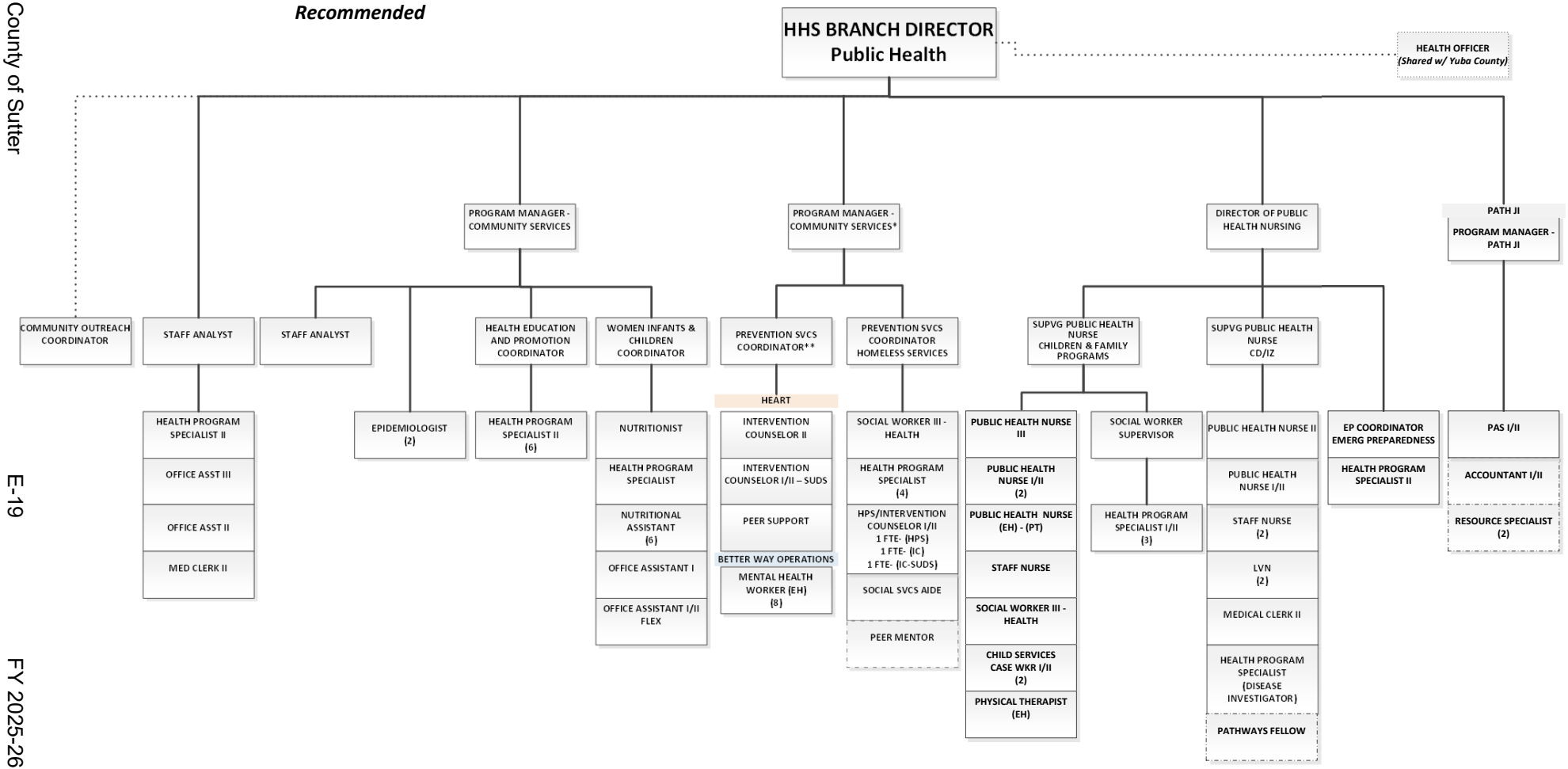
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Health and Human Services
FY 2025-26
Recommended



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Health and Human Services
FY 2025-26
Recommended



Executive Summary

Fund: **FD0007 - Bi County Behavioral Health**
Cost Center Name: **Behavioral Health** Cost Center: **CC4102**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	19,738,787	17,010,276	23,119,395	22,290,755	-3.58%
Services and Supplies	8,572,142	9,672,253	11,924,985	19,088,245	60.07%
Other Charges	10,357,108	9,283,669	8,561,161	7,614,040	-11.06%
Capital Assets - Expenditures	32,732	80,001	100,420	26,700	-73.41%
Transfers Out (Nonreciprocal)	1,345,573	69,438	408,038	412,787	1.16%
Total Expenditures	40,046,342	36,115,636	44,113,999	49,432,527	12.06%
Revenues					
Fines, Forfeitures, and Penalties	50	0	0	0	0.00%
Revenue from Investment and Property	285,618	46	28,000	0	-100.00%
Intergovernmental Revenues	14,580,533	5,578,004	18,540,506	7,030,321	-62.08%
Charges for Services	4,879,854	235,052	1,198,600	730,995	-39.01%
Miscellaneous Revenues	266,614	6,860,353	156,720	110,000	-29.81%
Sale of Capital Assets	0	3,731	0	0	0.00%
Transfers In (Nonreciprocal)	18,268,808	6,851,852	22,248,678	39,886,406	79.28%
Budgetary - Revenue	0	0	1,941,495	1,674,805	-13.74%
Total Revenues	38,281,476	19,529,038	44,113,999	49,432,527	12.06%
Unreimbursed Costs	1,764,866	16,586,598	0	0	0.00%
Allocated Positions	166.47	0.00	173.97	177.80	2.20%

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

Mission / Program Description

Sutter-Yuba Behavioral Health (SYBH), established through a 1969 Joint Powers Agreement between Sutter and Yuba Counties, provides specialty mental health and substance use disorder services to eligible Sutter and Yuba County Medi-Cal beneficiaries. This includes the provision of crisis services for all Sutter and Yuba County residents regardless of payer status and providing a comprehensive system of care for the seriously mentally ill, to the extent resources are available.

Behavioral Health also funds substance use activities, consisting of prevention and treatment for Sutter and Yuba County residents. Examples of substance use treatment includes Outpatient Drug-Free programs and Intensive Outpatient Treatment programs (IOT), including a perinatal IOT program for women and children (First Steps).

Accomplishments & Goals

FY 2024-2025 Accomplishments

- Provided high quality behavioral health services to 4,957 community members (2,657 Sutter County and 2,300 Yuba County) in FY 2023-24
- Implemented and launched a 24/7 mobile crisis response program and secured a new provider to the area, Psych Crisis, through the RFP process
- Implemented the Community Assistance, Recovery, and Empowerment (CARE) Act with partners from both counties, including the Public Defender, District Attorney, County Counsel, and Courts
- Continued ongoing implementation of billing processes in alignment with DHCS's July 2023 Payment Reform
- Ensured that Transitional Age Youth (TAY) and Adult Services Peer Staff were certified and able to provide billable peer services as of July 1, 2025
- In conjunction with the Sheriff and Probation Departments in both Sutter and Yuba Counties, prepared for the California Advancing and Innovating Medi-Cal Justice Involved Initiative (CalAIM-JI), which allows for the billing of medical services prior to inmate release potentially saving thousands of dollars in jail medical costs in both counties
- Secured Children and Youth Behavioral Health Initiative (CYBHI) round 2 funding and made arrangements for 10 Youth and Family clinicians to be trained in the evidence-based model of Trauma-Focused Cognitive Behavioral Therapy (TF-CBT)

FY 2025-26 Goals

- Successfully fill a seat on the Behavioral Health Advisory Board (BHAB) with a transition-age youth member
- Prepare for expected increases in Lanterman-Petris-Short Act (LPS) conservatorships as a result of SB43, which expands the definition of grave disability
- Implement revised structure and implement training of the LPS Full-Service Partnership (FSP), Hope FSP, and the contracted SHINE FSP programs to enhance service quality and align them with upcoming Behavioral Health Services Act (BHSA) billing requirements from DHCS
- Implement a Medi-Cal billing dashboard to track and enhance data-driven decision making to maximize Medi-Cal reimbursement under the Behavioral Health payment reform model

Major Budget Changes

Salaries & Benefits

- ($828,640) Decrease in staffing costs due to increased salary saving factor as a result of historical vacancies and freezing approximately 13 vacant positions for one year as a budget strategy to observe how payment reform reflects revenues for one entire year

Services & Supplies

- ($999,310) Decrease in software license and maintenance costs is due to Workday implementation and the change of expense categories to professional specialized services

- $7,731,206 Increase in professional specialized services due to a new contract with Psych Crisis, increased number of LPS Conservatees and costs, and the implementation of Workday
- $254,549 Increase of education and training due to leadership teams attending CSAC trainings, NACO leadership trainings, and various conferences related to program and state updates
- $176,815 Increase in Special Department Expense-Services, Utilities, Transportation and Travel expenses

Other Charges

- $830,723 Increase in Support and Care of Persons due to the implementation of Workday new expense codes which have been created in Professional Specialized Services
- ($3,041,840) Decrease in Contribution to Other Agencies due to the implementation of Workday and new expense codes being created in Professional/Specialized Services
- $985,354 Increase in Interfund Expenditures for Professional Specialized Services due to the implementation of Workday, which includes Health and Human Services Administration allocation, Conservator services for Yuba County, audit expenses, and the overhead cost plan
- $327,120 Increase in State Offset to Managed Care revenues due to higher Fee-for-Service (FFS) inpatient care costs and an increase in State Hospital expenditures

Revenues

- ($1,471,013) Decrease in state Miscellaneous Revenues due to the completion of several grants in FY 2024-25, including BHCIP, CCMU, and CYBHI
- ($9,975,191) Decrease in Federal Miscellaneous Revenues due to the implementation of payment reform and how Medi-Cal revenue is received and recognized
- ($467,605) Decrease in Charges for Services due to inpatient and outpatient revenue and position reductions
- $17,637,728 Increase in Operating Transfer In due to the implementation of payment reform and how Medi-Cal revenue is received and recognized and the increased use of multiple special revenue funds

Other Financing Sources

- ($266,690) Decrease in Cancellation of Fund Balance

Recommended Budget

Total appropriations are recommended at $49,432,527, an increase of $5,318,528 (12.1%) compared to the FY 2024-25 Adopted Budget. 1991 realignment and 2011 realignment funds approximately $17,976,190 (36.4%) of total funding, while Medi-Cal revenue contributes $18,361,981 (37.1%), supporting essential behavioral health services. Behavioral Health is supported by a variety of grants and funding sources, contributing a total of $9,919,551 (20.1%) of the overall budget. An additional $1,500,000 (3%) is provided through a proposed Social Services Realignment Transfer. The remaining $1,674,805 (3.4%) represents the total budgeted

use of fund balance for FY 2025–26.

It is important to note that the Behavioral Health Fund is not supported by the County General Fund in either Sutter or Yuba Counties.

The following Capital Assets are recommended to be effective July 1, 2025:

- $20,000 increase for Capital Assets – Structure and Improvement to create office space for new programs including Care Court and Behavioral Health Bridge Housing employees
- $6,700 increase for Capital Assets – Equipment for Wi-Fi to be installed at 545 Garden Hwy Suite A Holly Oak Center for First Steps

The following position changes are recommended to be effective July 1, 2025:

- Addition of 1.0 FTE Accountant II
- Deletion of 1.0 FTE Accounting Technician I
- Addition of 1.0 FTE Intervention Counselor II
- Addition of 0.50 FTE Intervention Counselor transferred from Mental Health Services (CC4104)
- Addition of 0.50 FTE Resource Specialist transferred from Mental Health Services (CC4104)
- Addition of 0.20 FTE Program Manager-Clinical Services transferred from Mental Health Services (CC4104)
- Deletion of 0.25 FTE Prevention Services transferred to Homeless Services (CC4121)
- Deletion of 0.12 FTE Program Manager Community Services transferred to Homeless Services (CC4121)

Use of Fund Balance

The Behavioral Health Fund includes an estimated Restricted Fund Balance in the amount of $4,574,560 as of July 1, 2024. It is estimated that this balance will be $6,669,929 as of July 1, 2025. This projected balance represents a restricted fund reserve of 13.5% of Sutter Yuba Behavioral Health recommended FY 2025-26 operating expenses. A decrease of $1,674,805 in the restricted fund balance is recommended for FY 2025-26.

Funding for this cost center includes a proposed transfer of $1,500,000 from Sutter County Social Services realignment to Sutter-Yuba Behavioral Health. As Behavioral Health service costs to both counties continue to rise, staff is actively collaborating with Yuba County to ensure equitable funding and service distribution.

Executive Summary

Fund: **FD0008 - Mental Health Services Act**
Cost Center Name: **Mental Health Services Act - MHSA** Cost Center: **CC4104**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	5,647,415	5,115,757	7,172,680	6,225,181	-13.21%
Services and Supplies	7,105,070	4,979,120	8,696,321	7,071,240	-18.69%
Other Charges	6,947,373	188,144	2,963,760	2,843,901	-4.04%
Capital Assets - Expenditures	151,589	36,342	395,700	367,500	-7.13%
Transfers Out (Nonreciprocal)	3,191	28,064	66,951	35,144	-47.51%
Total Expenditures	19,854,639	10,347,427	19,295,412	16,542,966	-14.26%
Revenues					
Revenue from Investment and Property	432,980	0	90,000	0	-100.00%
Intergovernmental Revenues	18,028,919	16,382,173	15,761,406	13,306,222	-15.58%
Charges for Services	106,920	3,204	127,385	73,500	-42.30%
Miscellaneous Revenues	11,833	6,359	0	0	0.00%
Long-Term Debt Proceeds	99,026	0	0	0	0.00%
Transfers In (Nonreciprocal)	1,432,332	0	8,550	2,555,750	29,791.81%
Budgetary - Revenue	0	0	3,308,071	607,494	-81.64%
Total Revenues	20,112,011	16,391,736	19,295,412	16,542,966	-14.26%
Unreimbursed Costs	-257,372	-6,044,309	0	00	0.00%
Allocated Positions	60.78	0.00	60.78	56.45	-7.12%

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

Program Description

The Mental Health Services Act (MHSA), also known as Proposition 63, was passed by voters in November 2004, and updated and renamed to Behavioral Health Services Act (BHSA) by Proposition 1 approved by voters in March of 2024. Since Sutter County operates a bi-county behavioral health system, funds for Sutter and Yuba Counties are allocated to SYBH.

Prior to Proposition 1 being passed, MHSA had five components:

- Community Services and Support
- Prevention & Early Intervention
- Innovation
- Capital Facilities and Technological Needs
- Workforce Education and Training

Beginning in FY 2022-23 Behavioral Health services were accounted for in two separate cost centers with traditional mental health services in CC4102 and MHSA specific services in the MHSA CC4104. In FY 2018-19, both funding streams (Realignment & MHSA) were combined

into the Behavioral Health (CC4102). The bifurcation of these two cost centers allows for operational efficiencies and mitigates the potential for comingling of restricted funds.

Proposition 1 will make substantial changes to the funding streams from MHSA, redirecting funding to new populations, redefining funding categories, and including treatment for individuals with standalone substance use disorders (SUDs). This initiative, promoted by the governor and state legislators, diverts significant funds from local uses to the state and to housing. County allocations (90% of total BHSA funds) are required to be spent in the following priorities:

- 30% for Housing Interventions
- 35% for Full-Service Partnership (FSP) programs
- 35% for Behavioral Health Services and Supports

This change will result in reduced BHSA revenues, and as a result, local services, in current and future years. In anticipation of these funding decreases, SYBH began making reductions to program and contracts that were known to be at risk in FY 2024-25. This will continue in FY 2025-26 in preparation of full implementation of the BHSA budget in FY 2026-27.

Accomplishments and Goals

FY 2024-25 Accomplishments

- Provided high quality mental health services to 4,957 community members (2,657 Sutter County and 2,300 Yuba County) in FY 2023-24
- Developed a bi-county school suicide postvention workgroup in collaboration with Sutter County Superintendent of Schools and Yuba County Office of Education
- Hosted second annual Bridging Hope, SYBH's suicide awareness and prevention walk with 300+ registered participants and 62 high school volunteers
- Completed implementation of Adult Services branch Full-Service Partnership (FSP) redesign
- The FSP programs joined the Third Sector County Collaborative in order to increase the quality of their services and ensure that they will align with new BHSA requirements
- The iCARE evaluation was in process this year with final report expected by the end of FY 2024-25. This will include a newly developed evidenced-based consumer satisfaction tool
- Continued ongoing implementation of billing processes in alignment with DHCS's July 2023 payment reform
- 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

FY 2025-26 Goals

- Develop a new three-year plan which reflects BHSA required changes. Identify and implement new BHSA outcome data and other data requirements.
- Implement a Medi-Cal billing dashboard to allow for ongoing tracking and data driven decision making to maximize Medi-Cal reimbursement under the Behavioral Health payment reform model
- Implement training recommendations from Third Sector to ensure that FSP programs are providing services in line with BHSA requirements

- Ensure that all peer partners are certified and increase billing for Wellness Center and Youth FSP services which use peer partners as part of the service delivery system

Major Budget Changes

Salaries & Benefits

- (947,499) Decrease in staffing costs due to increased salary savings factor as a result of historical vacancies and the freezing of approximately 8 positions for one full year as a budget strategy while the impacts of Proposition 1 (BHSA) implementation are assessed

Services and Supplies

- ($350,396) Decrease in Software License and Maintenance costs due to Workday implementation and the change of expense categories to Professional/Specialized Services
- ($250,500) Decrease in Building Maintenance and Improvement costs due to the completion of Psychiatric Health Facility (PHF) improvements in FY 2024-25
- ($615,841) Decrease in Professional/Specialized services due to the cancellation or budget reduction of multiple contracted services in preparation for the implementation of BHSA
- ($395,503) Decrease in Special Department Expenses due to the cancellation of multiple contracts including CalMHSA Mini grants, Sutter County Museum exhibit completion and other associated programs

Other Charges

- ($119,859) Decrease in Interfund Transfer of Behavioral Health Admin costs to MHSA programs

Revenues

- ($90,000) Decrease in Investment Earnings due to uncertainty of revenue
- ($88,434) Decrease in State – Health Programs-Aid for Mental Health based on BHSA projections on state tax collections
- ($2,328,750) Decrease in Federal Misc. Revenue due to the implementation of payment reform and how Medi-Cal revenue is received and recognized as a transfer in
- ($103,885) Decrease in Charges for Services due to inpatient and outpatient revenue and position reductions
- $2,547,200 Increase in Operating Transfer in due to the implementation of payment reform and how Medi-Cal revenue is received and recognized

Other Financing Sources

- ($2,700,577) Decrease in Cancellation of Obligated Fund Balance

Recommended Budget

Total appropriations are recommended at $16,542,966, a decrease of $2,752,446 (-14.3%) compared to the FY 2024-25 Adopted Budget. MHSA funds account for approximately $13,306,222 (80.4%) of total funding, while Medi-Cal revenue contributes $2,555,750 (15.5%), supporting essential mental health services. The remaining $680,994 (4.1%) of revenue comes from various funding sources, including insurance and medical fee payments, rollover Evidence-Based Practice and Community-Defined Evidence Practice (EDP-CDEP) grant funds.

It is important to note that the Mental Health Services Act Fund is not supported by the County General Fund in either Sutter or Yuba Counties.

The following Capital Assets are recommended to be effective July 1, 2025:

- $354,000 to reallocate renovation and enhancement of county occupied building to improve the overall experience for both clients and employees. This renovation includes remediation, fresh paint, new flooring, IT connections, and furniture to create a functional and modern office space at 807/809 Plumas St.

- $13,500 to create office space for new programs including Care Court and Behavioral Health Bridge Housing Employees at 1965 Live Oak Blvd.

The following positions changes are recommended to be effective July 1, 2025:

- Deletion of 1.00 FTE Prevention Services Coordinator transferred to Jail Medical (CC4134)
- Deletion of 0.50 FTE Intervention Counselor transferred to Behavioral Health (CC4102)
- Deletion of 0.50 FTE Resource Specialist transferred to Behavioral Health (CC4102)
- Deletion of 0.25 FTE Prevention Services transferred to Homeless Services (CC4121)
- Deletion of 0.20 FTE Program Manager Clinical Services transferred to Behavioral Health (CC4102)
- Deletion of 0.13 FTE Program Manager Community Services transferred to Homeless Services (CC4121)

Use of Fund Balance

The Mental Health Services Act Fund includes an estimated Restricted Fund Balance in the amount of $7,068,252 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. It is estimated that this balance will be $7,472,231 as of July 1, 2025. A decrease of $607,494 in the restricted fund balance is recommended for FY 2025-26.

Executive Summary

Fund: **FD0007 - Bi County Behavioral Health**

Cost Center Name: **Drug Medi-Cal (DMC) IGT** Cost Center: **CC4122**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Transfers Out (Nonreciprocal)	0	0	0	921,150	0.00%
Budgetary - Expenditure	0	0	0	0	0.00%
Total Expenditures	0	0	0	921,150	0.00%
Revenues					
Intergovernmental Revenues	0	1,102,604	0	921,150	0.00%
Total Revenues	0	1,102,604	0	921,150	0.00%
Unreimbursed Costs	0	-1,102,604	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Purpose / Program Description

Through the California Advancing and Innovating Medi-Cal (CalAIM) Act, the state of California fundamentally changed the way County Behavioral Health services are financed. To receive Federal Financial Participation (FFP) funding under the payment reform process, counties must transfer local funds Behavioral Health Realignment and Mental Health Services Act (MHSA) to the California Department of Healthcare Services (DHCS) sufficient to cover the County Share of all approved service payments concurrent to when those service claims are approved by DHCS and the federal Centers for Medicare and Medicaid Services (CMS). This is referred to as Intergovernmental Transfer (IGT). Once DHCS reconciles claims, SYBH is reimbursed for both the local funds and the State and Federal matching funds.

Recommended Budget

Total appropriations are recommended at $921,150. There is no comparison from the prior year due to this being the first year that this cost center is being established.

Use of Fund Balance

This cost center is within the Behavioral Health Fund. The fund balance consists of patient care revenue that will be used to support the operating costs of Behavioral Health (CC4102).

Executive Summary					
Fund:	**FD0007 - Bi County Behavioral Health**				
Cost Center Name:	**Specialty Mental Health Services (SMHS) IGT**			Cost Center:	**CC4123**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	0	1,218	0	0	0.00%
Transfers Out (Nonreciprocal)	0	0	0	19,996,581	0.00%
Total Expenditures	0	1,218	0	19,996,581	0.00%
Revenues					
Intergovernmental Revenues	0	6,857,254	0	19,996,581	0.00%
Total Revenues	0	6,857,254	0	19,996,581	0.00%
Unreimbursed Costs	0	-6,856,036	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Purpose / Program Description

Through the California Advancing and Innovating Medi-Cal (CalAIM) Act, the state of California fundamentally changed the way County Behavioral Health services are financed. To receive Federal Financial Participation (FFP) funding under the payment reform process, counties must transfer local funds Behavioral Health Realignment and Mental Health Services Act (MHSA) to the California Department of Healthcare Services (DHCS) sufficient to cover the County Share of all approved service payments concurrent to when those service claims are approved by DHCS and the federal Centers for Medicare and Medicaid Services (CMS). This is referred to as Intergovernmental Transfer (IGT). Once DHCS reconciles claims, SYBH is reimbursed for both the local funds and the State and Federal matching funds.

Recommended Budget

Total appropriations are recommended at $19,996,581. There is no comparison from the prior year due to this being the first year that this cost center is being established.

Use of Fund Balance

This cost center is within the Behavioral Health Fund. The fund balance consists of patient care revenue that will be used to support the operating costs of Behavioral Health (CC4102) and Mental Health Services Act (CC4104).

Executive Summary

Fund: **FD0012 - Health**
Cost Center Name: **County Health** Cost Center: **CC4103**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	6,361,661	5,665,972	8,046,979	7,069,462	-12.15%
Services and Supplies	1,829,901	901,441	2,564,210	2,155,001	-15.96%
Other Charges	515,547	50	494,812	759,349	53.46%
Capital Assets - Expenditures	37,412	51,138	71,000	0	-100.00%
Intrafund Transfers	324,646	0	374,690	510,118	36.14%
Transfers Out (Nonreciprocal)	247,499	1,775	171,133	172,167	0.60%
Total Expenditures	9,316,666	6,620,376	11,722,824	10,666,097	-9.01%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	6,605,681	3,629,113	8,484,628	5,660,298	-33.29%
Charges for Services	94,754	43,309	120,545	119,545	-0.83%
Miscellaneous Revenues	1,613	860	0	0	0.00%
Sale of Capital Assets	648	0	0	0	0.00%
Transfers In (Nonreciprocal)	329,293	0	490,139	675,573	37.83%
Total Revenues	7,031,989	3,673,283	9,095,312	6,455,416	-29.02%
Unreimbursed Costs	2,284,677	2,947,093	2,627,512	4,210,681	60.25%
Allocated Positions	62.10	0.00	62.40	59.90	-4.01%

Budget detail can be found on page SE-17 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

- Continue to 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 2024-25 Accomplishments

- Immunizations: 1,554 vaccine doses administered to 816 individuals
- Communicable Disease staff investigated 4,294 communicable disease cases, with 795 cases requiring case management
- Women, Infants, and Children (WIC) program served 5,149 persons, with an average of 3,426 persons served each month, representing 98% of the WIC caseload
- Health Education and Promotion programs provided direct education, outreach and services to 17,376 community members
- Public Health staff provided on-going home visiting services to 52 families

FY 2025-26 Goals

- Ensure alignment with Public Health Foundational Capabilities to achieve Pathways Recognition by the Public Health Accreditation Board, including the standardization of program data collection and the development of public health program metrics
- 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
- Continue to explore additional revenue options for Public Health activities, including CalAIM Enhanced Care Management and Community Services, expanded claiming under County-Based Medi-Cal administrative Activities (CMAA) Program and continuing to seek out grant funding to support Public Health activities and programs

Major Changes

Salaries & Benefits

- $115,701 Increase due to addition of 1.0 FTE Health Program Specialist I/II flex position

- ($83,568) Decrease due to deletion of 1.0 FTE Medical Clerk II position
- ($87,292) Transfer out of 0.5 FTE Staff Nurse position to Jail Medical Services (CC4134)
- ($922,358) Decrease in overall salaries and benefits due to a decrease in grant funds available to support salaries and benefits, as well as, anticipated salary savings from vacant unfilled positions

Services & Supplies

- ($745,324) Decrease in various Services and Supplies appropriations because of decreased funding available due to grants ending or depleting
- $224,229 Increase in Internal Service Fund (ISF) for Services and Supplies
- $29,157 Increase in General Supplies, Transportation and Travel due to grant funding
- $12,000 Increase in Utilities due to rate increase
- $18,100 Increase in Memberships for grant funded memberships
- $33,843 Increase in Software License and Maintenance due to increased Relias licenses and Workday support
- $11,974 Increase in Maintenance and Repairs Equipment primarily due to Med9 Equipment maintenance for emergency response

Other Charges

- $264,537 Increase in Cost Plan charges as provided by the annual Cost Plan, as well as increases in various ISF charges for county services

Capital Assets

- ($71,000) Decrease in Capital Assets due to fewer capitalizable projects/assets requested

Intrafund Transfers

- $135,428 Increase in Intrafund Administration Services for HHS Administration

Revenues

- ($223,625) Decrease in revenue from Workforce Development grant ending
- ($275,536) Decrease in revenue from CYSHCN Cal-InSPIRE grant ending
- ($600,000) Decrease in revenue from Healthy Brain Initiative (HBI) grant ending
- ($135,027) Decrease in revenue from WFD Disease Intervention Specialist grant ending
- ($20,000) Decrease in revenue from ELC Enhancing grant ending
- ($1,056,017) Decrease in revenue from ELC Expansion grant ending
- ($878,000) Decrease in revenue from Immunization Rounds 2-4 grants ending
- ($75,095) Decrease in revenue from CERI Health Equity grant ending
- $181,344 Increase in Women, Infant, Children (WIC) funding due to new contract increase
- $219,858 Increase in HCPCFC grant funding for new admin allocation

- $195,434 Increase primarily due to a transfer in of CMAA/TCM (SRF 0-211) revenue to offset Public Health expenditures

Recommended Budget

Total appropriations are recommended at $10,666,097, a decrease of $1,056,727 (-9.0%) from the FY 2024-25 Adopted Budget. The decrease in appropriations is due to less grant funding available. The General Fund (including 1991 Health Realignment) provides $4,069,743 approximately 38.2% of the funding for the Public Health cost center, which is an increase of $1,741,407 (74.8%) compared to the FY 2024-25 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 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 cost center (CC4110) and the Health-County Share cost center (CC4112). The balance of cost for the Health cost center is covered by 1991 Health Realignment revenue and grant funds.

The following position changes are recommended to be effective July 1, 2025:

- Addition of 1.0 FTE Health Program Specialist I/II Flex position
- Deletion of 1.0 FTE Medical Clerk II position
- Transfer out 0.5 FTE Staff Nurse position to Jail Medical Services (CC4134)

Use of Fund Balance

This cost center is within the Health Fund. This budget does not include the use of any specific fund balance.

Executive Summary

Fund: **FD0012 - Health**
Cost Center Name: **Jail Medical Services** Cost Center: **CC4134**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	215,455	607,065	1,088,023	1,088,393	0.03%
Services and Supplies	3,821,684	3,592,744	5,977,485	5,127,494	-14.22%
Other Charges	6,528	6,494	25,000	36,641	46.56%
Capital Assets - Expenditures	0	0	500,000	0	-100.00%
Transfers Out (Nonreciprocal)	108,046	0	1,875	4,962	164.64%
Total Expenditures	4,151,712	4,206,303	7,592,383	6,257,490	-17.58%
Revenues					
Fines, Forfeitures, and Penalties	891	93	2,000	2,000	0.00%
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	21,000	0	20,512	0	-100.00%
Transfers In (Nonreciprocal)	774,497	216,158	3,958,251	2,404,895	-39.24%
Total Revenues	796,387	216,251	3,980,763	2,406,895	-39.54%
Unreimbursed Costs	3,355,325	3,990,052	3,611,620	3,850,595	6.62%
Allocated Positions	3.00	0.00	5.00	6.50	30.00%

Budget detail can be found on page SE-22 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, AB 109, and the passage of Proposition 36 in November of 2024, all 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) Justice-Involved Round 2 funding in the amount of $566,110 and PATH Justice-Involved 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 2025-26 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 & Benefits

- $252,025 Increase due to the transfer of 1.0 FTE Prevention Services Coordinator from Mental Health (CC4104) and 0.5 FTE Staff Nurse from Public Health (CC4103)
- ($252,395) Decrease in Extra Hire, Special Pay, and Other Pay due to positions being transferred and no longer direct charging, as well as limited funding available

Services and Supplies

- ($849,991) Decrease primarily within Professional/Specialized Services for PATH related/funded contracts/services as funding is anticipated to be spent over multiple years, and the appropriations are no longer needed at one time

Other Charges

- $11,641 Increase primarily due to Overhead Cost Plan charges added

Capital Assets

- ($500,000) Decrease in Capital Assets appropriations due to Medi-Cal Records/Billing Software that will no longer be purchased, but rather contracted for with PATH Round 3 funding

Revenues

- ($1,573,868) Decrease in Revenues is primarily due to Providing Access and Transforming Health Supports (PATH) Grant Round 2 and 3 funding being utilized over multiple years and not transferred at once

Recommended Budget

Total appropriations are recommended at $6,257,490, a decrease of $1,334,893 (-17.6%) from the FY 2024-25 Adopted Budget. Decreases are due to approximately $1.3 million in appropriations no longer needed due to PATH Justice-involved Round 2 and 3 grants funding expected to be spent over multiple years and not at once. The Net County Cost increased by $238,975 (6.6%) compared to the FY 2024-25 Adopted Budget.

The following positions are recommended as of July 1, 2025:

- Transfer in of 1.0 FTE Prevention Services Coordinator position from Mental Health (CC4104)
- Transfer in of 0.5 FTE Staff Nurse position from Public Health (CC4103)

Use of Fund Balance

This cost center is within the Health Fund. The budget is using a cancellation of fund balance transferred in from Special Revenue Fund Public Health (FD1005) cost centers Senate Bill 910 Medi-Cal (CC0211) in the amount of $108,000 and Jail Medical Path (CC0235) in the amount of $888,707.

Executive Summary

Fund: **FD0012 - Health**
Cost Center Name: **Non-County Providers** Cost Center: **CC4201**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	30,349	25,940	30,400	30,400	0.00%
Other Charges	355,437	65,098	727,734	724,501	-0.44%
Total Expenditures	385,786	91,038	758,134	754,901	-0.43%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Miscellaneous Revenues	3,940	3,940	4,000	4,000	0.00%
Transfers In (Nonreciprocal)	77,608	0	77,608	77,608	0.00%
Total Revenues	81,548	3,940	81,608	81,608	0.00%
Unreimbursed Costs	304,238	87,098	676,526	673,293	-0.48%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Purpose / Program Description

Public Health Branch administers this cost center, 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 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 2023-24, actual expenses decreased by $188,781 due to a waiver of the CMSP Participation Fee. This fee will be waived in FY 2024-25, but 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 cost center. Therefore, this cost center includes an amount to be transferred to the Environmental Health (CC2725) cost center, a division of the Development Services Department.

Major Budget Changes

Other Charges

- ($3,233) Decrease in IF Environmental Health as the budgeted transfer is projected to be less in FY 2025-26, based on the decrease in actuals in recent years

Recommended Budget

Total appropriations are recommended at $754,901, a decrease of $3,233 (-0.43%) compared to the FY 2024-25 Adopted Budget. Net County Cost is decreased by $3,233 (-0.48%) compared to the FY 2024-25 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 (CC0252), in the amount of $77,608. This budget continues to reflect the CMSP Participation Fee of $188,781, asset by statute, for the County to participate in the CMSP.

Use of Fund Balance

This cost center is within the Health Fund. The budget does not include the use of any specific fund balance.

Executive Summary

Fund: **FD0012 - Health**
Cost Center Name: **California Children Services** Cost Center: **CC4301**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	0	39	0	0	0.00%
Other Charges	22,782	43,441	200,000	175,000	-12.50%
Total Expenditures	22,782	43,480	200,000	175,000	-12.50%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	1,151	5,957	0	0	0.00%
Transfers In (Nonreciprocal)	141,150	0	141,150	141,150	0.00%
Total Revenues	142,301	5,957	141,150	141,150	0.00%
Unreimbursed Costs	-119,519	37,523	58,850	33,850	-42.48%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SE-26 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, Sutter County professional medical staff, and Medi-Cal Managed Care Plans work in partnership to manage the caseload of children enrolled in this program.

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 financial participation in the program, which is further de-stabilizing the program. Overall, the

CCS program managed an average caseload of 810 clients per month in FY 2024-25, with an average of 60 children in the Medical Therapy program per month.

Senate Bill 586 authorized DHCS to establish the Whole Child Model (WCM) program in designated counties to incorporate California Children's Services (CCS) program covered services for Medi-Cal eligible CCS children and youth into a Medi-Cal managed care plan (MCP) contract. Effective January 1, 2025, Assembly Bill 118 authorized DHCS to expand the WCM program for Medi-Cal eligible CCS children and youth enrolled in a MCP in 12 additional counties, including Sutter County.

Major Budget Changes

Other Charges

- ($25,000) Decrease in Other Charges as the CCS program payments to DHCS have decreased in recent years

Recommended Budget

Total appropriations are recommended at $175,000, a decrease of $25,000 (-12.5%) from the FY 2024-25 Adopted Budget. The Net County Cost of $33,850, also decreased by $25,000 (-42.48%) from FY 2024-25 Adopted Budget. For several years, a $141,150 transfer from Welfare and Social Services 1991 Realignment (CC0248) has helped offset costs, reducing the General Fund impact to 19% of this cost center. Welfare and Social Services 1991 Realignment is discussed in greater detail in the budget narrative for that fund (FD1014).

At this time, the State has not determined the amount of its contribution to the Sutter County CCS Program for FY 2025-26. 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 services, 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 cost center is within the Health Fund. The budget does not include the use of any specific fund balance.

Executive Summary

Fund: **FD0012 - Health**
Cost Center Name: **Homeless Services** Cost Center: **CC4121**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	1,114,415	1,153,760	1,882,845	1,456,234	-22.66%
Services and Supplies	651,115	575,366	2,702,875	1,981,901	-26.67%
Other Charges	264,193	137,316	1,790,459	1,576,073	-11.97%
Capital Assets - Expenditures	32,460	0	40,000	10,000	-75.00%
Transfers Out (Nonreciprocal)	463	70	8,677	13,641	57.21%
Total Expenditures	2,062,647	1,866,512	6,424,856	5,037,849	-21.59%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	586,557	-115,964	1,480,204	332,245	-77.55%
Transfers In (Nonreciprocal)	247,075	0	3,525,448	3,604,280	2.24%
Total Revenues	833,632	-115,964	5,005,652	3,936,525	-21.36%
Unreimbursed Costs	1,229,015	1,982,476	1,419,204	1,101,324	-22.40%
Allocated Positions	9.85	0.00	10.10	11.10	9.90%

Budget detail can be found on page SE-27 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. Multiple grants fund the increasingly complex Homeless operation, and each grant has unique spending and reporting requirements. A Homeless Funding Sources Special Revenue Fund (CC0260) 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 to support participants in securing permanent sustainable housing.

- 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 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 2024-25 grants that have been awarded or are in the application process include:

- 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 $404,739 was awarded to Sutter County to support Homeless Services expenditures.

- Homeless Housing and Prevention (HHAP) Grant Round 5. HHAP Round 5 funding was applied for in a joint application with the Sutter Yuba Homeless Consortium (SYHC). The SYHC is the lead agency, and $576,000 is anticipated to be awarded to Sutter County to support Homeless Services 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 is 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 2024-25 grants that may be used for homeless services includes $20,000 for Community Services Block Grant (CSBG) Cares from the Sutter County Community Action Agency (SCCAA), and $302,245 (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.

- City of Yuba City Permanent Local Housing Allocation (PLHA) funding award of $135,000 to support the operations of the Better Way Shelter.

FY 2024-25 Accomplishments

- Better Way emergency shelter served 89 individuals and permanently housed 37 of those individuals
- Health and Human Services staff provided case management services to 25 individuals housed at Harmony Village; a Project Homekey funded permanent supportive housing community

FY 2025-26 Goals

- Continue to seek additional federal, state and local funding to support Homeless activities, including Better Way Emergency Shelter operations
- 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

- $191,218 Increase due to the transfer in of net 1.0 FTE of various positions listed in the recommendation
- ($617,829) Decrease due to decreased grant allocations available to support salaries and benefits for specific grant activities

Services and Supplies

- ($720,974) Decrease in various Services and Supplies categories due to a reduction in available grant funds, such as CCE funds (Professional Services) and CMSP LICN grant (Better Way Shelter)

Other Charges

- ($214,386) Decrease in Other Charges primarily due to decreased appropriations for HHAP funded Support and Care of Persons, as these funds have been appropriated under Services and Supplies to support the Better Way Shelter operations

Capital Assets

- ($30,000) Decrease in Capital Assets primarily due to appropriations no longer needed for projects completed in FY 2024-25

Revenues

- ($1,069,127) Decrease in revenue due to a reduction in available grant funds (CMSP LICN and CCE Preservation), most Homeless Services funds are received in Homeless Services (FD0260) and transferred to the Homeless Services operating budget (CC4121) to cover actual costs incurred

Recommended Budget

Total appropriations are recommended at $5,037,849, a decrease of $1,387,007 (-21.6%) from the FY 2024-25 Adopted Budget based on the reduction of planned one-time expenses due to the reduction of grant funding. Net County Cost decreased by $317,880 (-22.4%) compared to the FY 2024-25 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 Asset are recommended as of July 1, 2025:

- $10,000 new Better Way Shade Structure funded by CMSP LICN Grant

The following positions are recommended as of July 1, 2025:

- 0.25 FTE Health Program Specialist II position transferred from Welfare Administration (CC5101)
- 0.25 FTE Prevention Services Coordinator position transferred from Mental Health Services Act (CC4104)
- 0.25 FTE Prevention Services Coordinator position transferred from Behavioral Health (CC4102)
- 0.13 FTE Program Manager-Community Services position transferred from Mental Health Services Act (CC4104)
- 0.12 FTE Program Manager-Community Services position transferred from Behavioral Health (CC4102)

Use of Fund Balance

This cost center is within the Health Fund. The budget does not include the use of any specific fund balance within the Health Fund.

Executive Summary

Fund: **FD0013 - Welfare/Social Services**

Cost Center Name: **Social Services Administration** Cost Center: **CC5101**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	22,973,152	20,124,843	27,124,052	28,882,209	6.48%
Services and Supplies	3,842,417	3,019,282	6,984,145	7,538,830	7.94%
Other Charges	6,802,494	2,092,903	11,039,133	10,498,080	-4.90%
Capital Assets - Expenditures	197,735	171,947	1,277,302	947,635	-25.81%
Transfers Out (Nonreciprocal)	100,134	4,266	3,118,789	3,595,926	15.30%
Total Expenditures	33,915,931	25,413,242	49,543,421	51,462,680	3.87%
Revenues					
Revenue from Investment and Property	101,293	0	0	0	0.00%
Intergovernmental Revenues	26,986,624	0	37,304,415	38,316,002	2.71%
Miscellaneous Revenues	55,330	0	0	0	0.00%
Long-Term Debt Proceeds	86,011	0	0	0	0.00%
Sale of Capital Assets	9,515	6,097	0	0	0.00%
Transfers In (Nonreciprocal)	3,910,618	121,009	6,219,760	6,826,303	9.75%
Budgetary - Revenue	0	0	0	0	0.00%
Total Revenues	31,149,391	127,106	43,524,175	45,142,305	3.72%
Unreimbursed Costs	2,766,540	25,286,136	6,019,246	6,320,375	5.00%
Allocated Positions	249.50	0.00	251.50	258.25	2.68%

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

Mission / Program Description

The Welfare and Social Services cost center 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 (CWS), Adult Services, and other related activities as mandated by Federal and State law.

This cost center 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 2024-25 Accomplishments

Children's Branch

- Progress has been made 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 promote teamwork via a county owned building. Architectural plans have been drafted along with preliminary steps (moving stored files out of this building) to allow for construction to commence
- Obtained and expended ER enhancement funding to eligible staff which supported in retaining qualified and professional staff including master's level Social Worker IV employees. Vacancy rate has dropped to 12.5% from 17%
- Integrated more "upstream" approaches to increase the level of stability for children/youth at risk of foster care placement. These approaches include the implementation of Differential Response services to deliver preventative support to Sutter County families, without involving Child Welfare Services to include Wraparound Services

Adult Branch

- Provided timely response to an average of 67 Adult Protective Services referrals monthly with an ongoing caseload average of 156 open cases monthly
- Successfully processed 849 IHSS applications
- Successfully recruited and hired 4 vacant Social Worker I/II
- Started the conversion of IHSS from paper files to electronic documentation
- Reorganized APS and IHSS into separate units. Hired 1 FTE Social Worker Supervisor II, 2 FTE Social Worker III's, and 1 FTE Public Health Nurse II for the APS team in order to respond to increased complexity and volume of cases.
- Have engaged a consultant to develop and provide training modules for IHSS Social Workers

Employment and Eligibility (E&E)

- In FY 2024-25, the E&E Services Branch conducted three same day hiring events that led to the recruitment of 33 Program Assistance Specialists (PAS)
- The E&E Services Branch Customer Service Center reduced the “average time to answer” all calls to approximately 14 minutes
- Implementation of the CalWORKs Outcomes and Accountability Review (Cal-OAR) Performance Standards and completion of the CalWORKs County Self-Assessment (Cal-CSA) and CalWORKs System Improvement Plan (Cal-SIP)
- Achieved CalFresh application disposition rate of above 90% for 3-day Expedite CalFresh applications and 30-day processing timeframes

FY 2025-26 Goals

Children's Branch

- Continue to actively work to relocate CWS to one location
- Continue to recruit and retain qualified master's level Social Worker IV employees to reduce vacancy rate
- Update Child Welfare Services 5-year Cal-CSA and Cal-SIP to ensure that service delivery is targeted and efficient
- Continue to explore potential electronic filing services that will be compatible with the implementation of the CARES replacement of CWS/CMS
- Further explore available tools/services to use in family finding efforts that support safety, permanency and wellbeing for dependent youth

Adult Branch

- Enhance the APS Multi-Disciplinary Team (SCAAT) and develop MOUs with partner agencies to increase attendance and accountability for APS clients
- Implement process to address the Quality Improvement Action Plan implemented by CDSS
- Continue to maximize federal reimbursement through appropriate and consistent time study activities in both IHSS and APS

Employment and Eligibility

- Attract and retain new PAS staff to reduce the high number of PAS position vacancies
- Maintain a CalFRESH application disposition rate of above 90% for 3-day Expedite CalFresh applications and 30-day processing timeframes
- Maintain a Customer Service Center Service Level of Agreement (SLA) of answering all calls within 15 minutes
- Implement CalWORKs 2.0 Evidence Based Practices to increase client engagement and participation and improved outcomes for WTW program goals

Major Budget Changes

Salaries & Benefits

- $2,084,219 Increase due to negotiated salaries and related taxes and change in historical salary savings adjustment
- ($636,551) Decrease in retirement cost due to a reduction in CalPERS rates
- ($222,261) Decrease in total group insurance, HSA contributions and Deferred Comp costs
- $128,586 Net Increase due to addition of 2.0 FTE Staff Analyst and deletion of 1.0 FTE Supervising Staff Services Analyst (E&E) positions
- $89,524 Increase due to addition of 1.0 FTE Public Assistance Specialist I/II position
- $141,066 Increase due to addition of 1.0 FTE Social Worker Supervisor II (Children's) position

- $132,131 Increase due to addition of 1.0 FTE Health & Human Services Deputy Branch Director (Adults) position
- ($25,260) Decrease due to transfer out of .25 FTE Health Program Specialist to Homeless Services (CC4121)

Services & Supplies

- $139,768 Increase in software license & maintenance due to Children's & Adult's and E&E new software license and renewal of current license
- ($363,612) Decrease in computer hardware primarily due to Children's & Adult's and E&E computer hardware purchased done prior year
- $102,672 Increase in office expenses due to increase Children's, Adults and E&E in office expenses. Increase in CalSAWS postage and toners for E&E
- $246,860 Increase in Professional/Specialized Services primarily due to an increase in facilities security services, CWS contracted services and trauma training for staff and community
- $134,495 Increase in Special Departmental Expense – Ancillary due to projected increase in CalWORKs cases with ancillary needs
- $123,975 Increased in Utilities for Children's, Adult's and E&E locations

Other Charges

- ($616,679) Decrease in Support & Care of Persons primarily due to the close out of housing programs
- ($314,232) Decrease in Interfund Maintenance & Improvement due transferring 190 Garden Hwy facility project cost to the Social Service Facilities Improvement (CC1821)
- $438,003 Increase in Housing Support Program costs based on funding

Capital Assets

- ($329,667) Update to phone system at 190 Garden Hwy Office completed in FY 2024-25 and transferred the replacement of 32 cubicles for 190 Garden Hwy Office to Capital Projects Fund for Social Services Facilities Improvement (CC1821)

Other Financing Uses

- $479,221 Increase in Transfer out to the Capital Projects Fund for Social Services Facilities Improvement (CC1821) for the 190 Garden Hwy building maintenance projects

Revenues

- $1,374,017 Increase in State Welfare Administrative Reimbursement primarily for Medical Administration, IHSS Administration, CalFresh Administration, Child Care and Family First Prevention Services (FFPS)
- ($259,926) Decrease in State- Miscellaneous Revenue: Specify primarily due to the remaining allocation of Bringing Families Home program ending December 2025
- ($112,358) Decrease in Federal-Public Assistance Admin funding based on budget requirements

- $570,674 Increase in in Operating Transfer-In related based on budget requirements

Recommended Budget

Recommended appropriations are $51,462,680, an increase of $1,919,259 (3.9%) from the FY 2024-25 Adopted Budget. The Welfare and Social Services fund has a Net County Cost of $433,225 to meet the County's Maintenance of Effort (MOE) for receipt of CalWORKs and related Realignment funding. Similar in FY 2024-25, included in this recommendation is a $1,500,000 proposed transfer from Social Services Realignment to Sutter-Yuba Behavioral Health is discussed in further detail in the Behavioral Health narrative (CC4102).

The following Capital Assets are recommended to be approved effective July 1, 2025:

- $36,000 rebudget for the purchase of one Mid-Size Sedan to replace an older vehicle for Children's Services that was budgeted in FY 2024-25
- $63,600 rebudget for purchase of one Minivan that was budgeted in FY 2023-24
- $144,000 rebudget for purchase of four Mid-Size Sedans that were budgeted in FY 2023-24
- $52,200 purchase of a Mid-Size SUV for the Adults Division
- $40,409 rebudget for the purchase of 10 Cubicles for 539 Garden Hwy Office that were budgeted in FY 2024-25
- $27,526 to install Alarm System at Holly Oak Offices
- $249,000 rebudget for the purchase of an Electronic Filing System for Adults Division that was budgeted in FY 2024-25
- $334,900 rebudget for the purchase of an Electronic Filing System for Children's Division that was budgeted in FY 2024-25

The following position changes are recommended to be effective July 1, 2025:

- Addition of 1.0 FTE Health & Human Services Deputy Branch Director for Adults Division
- Addition of 1.0 FTE Public Assistance Specialist (I/II) for the E&E Services Division
- Addition of 1.0 FTE Social Worker Supervisor II for the Children's Division
- Addition of 2.0 FTE Staff Analyst for the E&E Services Division
- Deletion of 1.0 FTE Supervising Staff Services Analyst for the E&E Services Division
- Remove 0.25 FTE Health Program Specialist transferred to Homeless Services (CC4121)

Use of Fund Balance

This cost center is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

Executive Summary

Fund: **FD0001 - General Fund Administration**

Cost Center Name: **Public Guardian & Conservator** Cost Center: **CC2709**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	521,872	481,036	680,340	664,656	-2.31%
Services and Supplies	78,622	70,209	98,632	117,937	19.57%
Other Charges	11,194	0	23,893	29,984	25.49%
Capital Assets - Expenditures	90,000	0	0	0	0.00%
Transfers Out (Nonreciprocal)	657	0	4,174	4,462	6.90%
Total Expenditures	702,345	551,245	807,039	817,039	1.24%
Revenues					
Charges for Services	396,335	211,620	455,268	465,268	2.20%
Total Revenues	396,335	211,620	455,268	465,268	2.20%
Unreimbursed Costs	306,010	339,625	351,771	351,771	0.00%
Allocated Positions	4.00	0.00	5.00	5.00	0.00%

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

Mission / Program Description

The Public Guardian serves as the legally appointed conservator for persons whom the Superior Court has determined to be incapable of managing their personal care or finances, or who are vulnerable to undue influence or fraud. These individuals may suffer from severe mental illness, dementia or are simply older, frail and vulnerable adults.

The conservator's primary responsibility is to ensure that each conservatees has the best possible living arrangement that maximizes their independence while aligning with their abilities and available resources. The conservator oversees and coordinates all necessary personal, financial, and medical care to maintain a safe, comfortable, and supportive living environment for the conservatees.

The number of conservatees cases has steadily increased from 88 (44 Probate, 44 LPS) in July 2022 to 108 conservatees (54 Probate and 54 LPS cases) by February 2025.

The rising number of probate cases is driven by the county's aging population, which grew from 12.7% to 16.8% between 2010 and 2023 and is projected to increase by 47% between 2022 and 2050. Additionally, upcoming regulatory changes related to Lanterman-Petris-Short (LPS) conservatees—including CARE Court, the Incompetent to Stand Trial (IST) cap, misdemeanor IST diversion, and SB 43, which expands LPS conservatorship eligibility—will significantly increase demand on the Public Guardian’s office and LPS caseloads.

Accomplishments and Goals

FY 24-25 Accomplishments

- Streamlined processes and protocols in collaboration with county counsel, community resources, and HHS branches to comply with new legislation and ensure consistent quality of care for those conserved
- Instituted workgroups and multi-disciplinary team meetings with HHS leadership, the Adult Outpatient/Forensic team, Acute Psychiatric Services, agency Psychiatrists, and CalAIM and Wellpath representatives to enhance client care
- Established an MOU between the Public Guardian and Sutter-Yuba Behavioral Health to increase collaborative team processes involving key leadership

FY 25-26 Goals

- Refine processes in collaboration with county counsel, community stakeholders, and HHS branches to improve efficiency and comply with new legislation
- Recruit and hire a Deputy Public Guardian to address increased referrals, investigations, administrative tasks and conservatees volume due to new legislation and aging population
- Organize the Public Guardian's caseload by petitioning the court to transfer assets of deceased individuals to families or settle estates with the Public Administrator
- Recommend and implement revisions to the structure, function and oversight of the Public Guardian's office

Recommended Budget

Total appropriations are recommended at $817,039 reflecting a $10,000 increase (1.24%) from the FY 2024-25 Adopted Budget. The General Fund provides 43% of the financing for this cost center, maintaining the same contribution percentage as in the previous fiscal year.

The following position changes are recommended to be effective July 1, 2025:

- Delete 1.00 FTE Deputy Public Guardian-Limited Term position and add 1.00 FTE Deputy Public Guardian position, resulting in no change to the FTE count in this cost center

Use of Fund Balance

This cost center is within the General Fund and does not include any reserves or designations.

Executive Summary

Fund: **FD0013 - Welfare/Social Services**

Cost Center Name: **In-Home Supportive Services - IHSS** Cost Center: **CC5201**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	0	0	0	0	0.00%
Other Charges	3,083,641	2,631,119	3,382,983	3,526,882	4.25%
Total Expenditures	3,083,641	2,631,119	3,382,983	3,526,882	4.25%
Revenues					
Revenue from Investment and Property	23,252	0	0	0	0.00%
Transfers In (Nonreciprocal)	3,083,641	0	3,382,983	3,526,882	4.25%
Total Revenues	3,106,893	0	3,382,983	3,526,882	4.25%
Unreimbursed Costs	-23,252	2,631,119	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SE-38 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 2024-25 Accomplishments

- Reorganized APS and IHSS into separate units. Hired a Social Worker Supervisor II, 2FTE Social Worker III's, and a Public Health Nurse II for the APS team to respond to increased complexity and volume of cases

- Contracted with NorthStar to implement electronic IHSS system that interfaces with CDSS CMIPS II data base system to improve services to IHSS recipients and decrease Social Worker paperwork
- Increased the number of Registry providers 24% over FY 2024-25 to meet the need of increased IHSS cases and recipient needs
- Implemented Quarterly Department meetings to include IHSS Social Workers, APS Social Worker and Public Authority staff to improve services and coordination of cases

FY 2025-26 Goals

- Enhance the APS Multi-Disciplinary Team (SCAAT) and develop MOUs with partner agencies to increase attendance and accountability for APS clients
- Implement process to address the Quality Improvement Action Plan implemented by CDSS
- Continue to maximize federal reimbursement through appropriate and consistent time study activities in both IHSS and APS

Major Budget Changes

Other Charges

- $ 126,294 Increase in IHSS-County Share aligns to the current caseload and cost

Revenues

- $143,899 Increase in 1991 Realignment Revenue Transfer-In based on budget requirements

Recommended Budget

Total appropriations are recommended at $3,526,882, an increase of $143,899 (4.25%) from the FY 2024-25 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 cost center. The County's share of cost is met with Welfare and Social Services 1991 Realignment (CC0248). Welfare and Social Services 1991 Realignment is discussed in greater detail in the budget narrative for that fund (FD1014).

Use of Fund Balance

This cost center is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

Executive Summary					
Fund:	**FD0013 - Welfare/Social Services**				
Cost Center Name:	**Temporary Assistance for Needy Families - TANF Fa**			Cost Center:	**CC5204**
	2023-24 Actuals	**2024-25 Actuals YTD**	**2024-25 Adopted Budget**	**2025-26 CAO Recommended Budget**	**% Change**
Expenditures					
Other Charges	16,159,762	28,008	19,361,134	20,328,081	4.99%
Total Expenditures	16,159,762	28,008	19,361,134	20,328,081	4.99%
Revenues					
Revenue from Investment and Property	50,663	0	0	0	0.00%
Intergovernmental Revenues	7,855,982	20,143	10,222,270	7,200,688	-29.56%
Transfers In (Nonreciprocal)	8,047,247	1,103,906	8,652,968	12,619,190	45.84%
Total Revenues	15,953,891	1,124,049	18,875,238	19,819,878	5.00%
Unreimbursed Costs	205,871	-1,096,041	485,896	508,203	4.59%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SE-39 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 cost center is primarily financed with Federal and State funding.

Major Budget Changes

Other Charges

- $966,947 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

- ($3,021,582) Decrease in Federal/State TANF related to federal projected caseload and costs
- $3,966,222 Increase in Operating Transfers-In based on budget requirements

Recommended Budget

Total appropriations are recommended at $20,328,081 an increase of $966,947 (4.9%) compared to the FY 2024-25 Adopted Budget due to anticipated caseload cost and growth increase. There is no Net County Cost in this cost center. The County's share of cost is met with Welfare and Social Services 1991 Realignment funds (FD0248).

The State's share of TANF costs, which is realized as revenue by the County, flows through the 2011 Realignment (FD1010). The 2011 Realignment Fund is discussed in greater detail in its own budget narrative.

Use of Fund Balance

This cost center is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

Executive Summary					
Fund:	FD0013 - Welfare/Social Services				
Cost Center Name:	Foster Care				Cost Center: CC5206
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	4,900,703	4,080,052	5,670,422	5,936,929	4.70%
Total Expenditures	4,900,703	4,080,052	5,670,422	5,936,929	4.70%
Revenues					
Revenue from Investment and Property	119,201	0	0	0	0.00%
Intergovernmental Revenues	757,176	663	1,799,308	1,813,503	0.79%
Transfers In (Nonreciprocal)	1,708,952	0	2,727,244	2,163,537	-20.67%
Total Revenues	2,585,329	663	4,526,552	3,977,040	-12.14%
Unreimbursed Costs	2,315,374	4,079,389	1,143,870	1,959,889	71.34%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Purpose / Program Description

The Foster Care cost center 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

- $266,507 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

- ($549,511) Decrease in Federal/State TANF Foster Care related to projected caseload and costs

Recommended Budget

Total appropriations are recommended at $5,936,929, an increase of $266,507 (4.70%) compared to the FY 2024-25 Adopted Budget. The increase is primarily related to projected caseload changes. There

is no Net County Cost in this cost center. The County's share of cost for FY 2025-26 is met with Welfare and Social Services 2011 Realignment funds (FD0245).

The State's share of Foster Care costs, which is realized as revenue by the County, flows from the 2011 Realignment (FD1010) through the Social Services Realignment Fund 2011 (FD0245) as opposed to being directly received by the Division through the Welfare and Social Services Fund as had occurred in the past. The 2011 Realignment Fund is discussed in greater detail in its own budget narrative.

Use of Fund Balance

This cost center is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

Executive Summary					
Fund:	**FD0013 - Welfare/Social Services**				
Cost Center Name:	**Refugee Cash Assistance**			Cost Center:	**CC5207**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	142,632	0	696,766	600,000	-13.89%
Total Expenditures	142,632	0	696,766	600,000	-13.89%
Revenues					
Revenue from Investment and Property	1,182	0	0	0	0.00%
Intergovernmental Revenues	153,668	0	696,766	600,000	-13.89%
Total Revenues	154,850	0	696,766	600,000	-13.89%
Unreimbursed Costs	-12,218	0	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SE-41 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

Other Charges

- ($96,766) Decrease in Support and Care of Persons due to reduction in refugee entry

Revenues

- ($96,766) Decrease in Federal funds due to decrease in projected caseload and cost

Recommended Budget

Total appropriations are recommended at $600,000, a decrease of $96,766 (-13.9%) from the FY 2024-25 Adopted Budget due to projected caseload decrease. This cost center is 100% federally funded. There is no Net County Cost in this cost center.

Use of Fund Balance

This cost center is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

Executive Summary					
Fund:	**FD0013 - Welfare/Social Services**				
Cost Center Name:	**Aid For Adoption**			Cost Center:	**CC5209**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	8,071,243	2,649,880	9,742,408	10,229,528	5.00%
Total Expenditures	8,071,243	2,649,880	9,742,408	10,229,528	5.00%
Revenues					
Revenue from Investment and Property	21,625	0	0	0	0.00%
Intergovernmental Revenues	4,451,938	0	4,435,391	4,657,160	5.00%
Transfers In (Nonreciprocal)	3,724,313	0	3,980,261	4,179,274	5.00%
Total Revenues	8,197,876	0	8,415,652	8,836,434	5.00%
Unreimbursed Costs	-126,633	2,649,880	1,326,756	1,393,094	5.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SE-42 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

- $487,120 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

- $221,769 Increase in Federal funds due to increase in projected caseload and cost

- $199,013 Increase in 2011 Realignment Revenue Transfer-In based on budget requirements

Recommended Budget

Total appropriations are recommended at $10,229,528 an increase of $487,120 (5.0%) compared to the FY 2024-25 Adopted Budget. There is no Net County Cost in this cost center. The County's share of cost for FY 2024-25 is met with Welfare and Social Services 2011 Realignment funds (FD0245).

The State's share of Adoption costs, realized as revenue by the County, flows from the 2011 Realignment (FD1010) through the Social Services Realignment 2011 (FD0245). The 2011 Realignment and the Social Services Realignment 2011 Funds are discussed in greater detail in the budget narratives for those funds.

Use of Fund Balance

This cost center is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

Executive Summary					
Fund:	**FD0001 - General Fund Administration**				
Cost Center Name:	**General Relief - General**				Cost Center: **CC5302**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	66,640	30,332	118,824	118,824	0.00%
Other Charges	10,292	0	21,000	21,000	0.00%
Total Expenditures	76,932	30,332	139,824	139,824	0.00%
Revenues					
Charges for Services	801	6,463	1,000	1,000	0.00%
Transfers In (Nonreciprocal)	1,336	0	1,037	1,037	0.00%
Total Revenues	2,137	6,463	2,037	2,037	0.00%
Unreimbursed Costs	74,795	23,868	137,787	137,787	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SE-43 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 Section 17000 requiring that each county shall relieve and support 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.

Recommended Budget

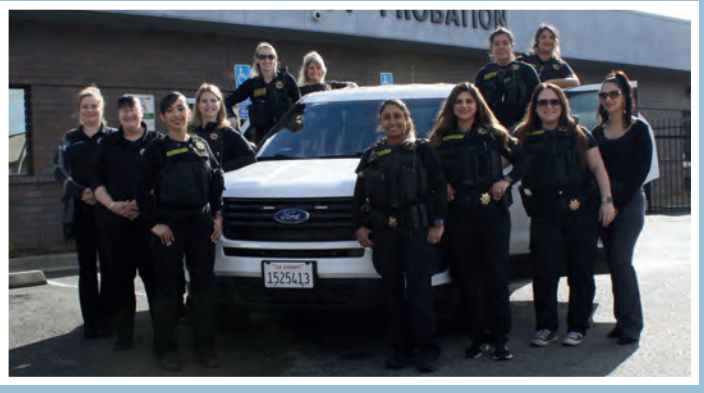
Total appropriations are recommended at $139,824, unchanged from the FY 2024-25 Adopted Budget. The General Fund continues to provide the majority of the funding, contributing $137,787 (98.5%), consistent with the prior year.

Use of Fund Balance

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









SECTION F

LAW & JUSTICE

Child Support Services (CC0112)

Natalie Dillon, Regional Director

Executive Summary					
Fund:	**FD0112 - Child Supp Serv Reimbursement/Adjustme**				
Cost Center Name:	**Child Support Services**			Cost Center:	**CC0112**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	430,809	302,654	459,675	174,716	-61.99%
Services and Supplies	50,959	14,956	62,459	21,293	-65.91%
Other Charges	40,039	50	-50,107	-48,377	-3.45%
Transfers Out (Nonreciprocal)	0	0	3,787	2,854	-24.64%
Budgetary - Expenditure	0	0	0	0	0.00%
Total Expenditures	521,807	317,659	475,814	150,486	-68.37%
Revenues					
Revenue from Investment and Property	54,963	0	700	500	-28.57%
Intergovernmental Revenues	0	0	471,327	149,986	-68.18%
Budgetary - Revenue	0	0	3,787	0	-100.00%
Total Revenues	54,963	0	475,814	150,486	-68.37%
Unreimbursed Costs	466,844	317,659	0	0	0.00%
Allocated Positions	5.00	0.00	4.00	3.00	-25.00%

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

Mission / Program Discussion

Three county child support agencies merged into one regional agency on January 2, 2021. 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 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 9,200 local families and collects and distributes approximately $21 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

As mentioned last year, 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 2023-24 RCSA achieved a 38.9% stipulation rate, this is 16% higher than the statewide average. Additionally, for Federal FY 2023-24 the agency collected 67.2% of current support, ranking 15 out of 47 local child support agencies statewide.

All California local child support agencies were mandated to close Child Support foster care cases as a result of AB1686 that amended Family Code Section 17552. While compliance with this mandate resulted in over 500 case closures for the RCSA, the goal was to assist families by removing Child Support as a potential barrier to family reunification.

In May of 2024 California Child Support began passing through child support payments on formerly assisted arrears balances to persons receiving support rather than recouping them as done previously. Through February of 2025 the RCSA has passed through $781,054 in collections to families that were previously being recouped.

Goals

- Ongoing focus on increasing the child support caseload
- Continued focus on parentage in anticipation of California 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

Through December 2025, remaining employees of Sutter County continue to have the option to become County of Yolo employees, retire or resign, as a result salaries and benefits for those remaining employees have only been budgeted for half the year in the Sutter County budget. The RCSA is budgeting Sutter County and Yolo County independently.

Major Budget Changes

Salaries & Benefits

- ($284,959) Decrease related to the elimination of one (1.0 FTE) Child Support Spec II and remaining 3.0 FTE positions only being budgeted through 12-31-2025

Services and Supplies

- ($41,166) Decrease in Worker's Compensation and Liability Insurance Allocations ending 12-31-2025

Revenues

- ($325,328) Decrease in Federal/State CSS revenue related to Child Support Regionalization managed out of lead, County of Yolo

Recommended Budget

Appropriations are recommended at $150,486, a decrease of $325,328 (-68.4%) compared to the FY 2024-25 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.

The following position change is recommended to be effective July 1, 2025:

- Elimination of 1.0 FTE Child Support Specialist II position

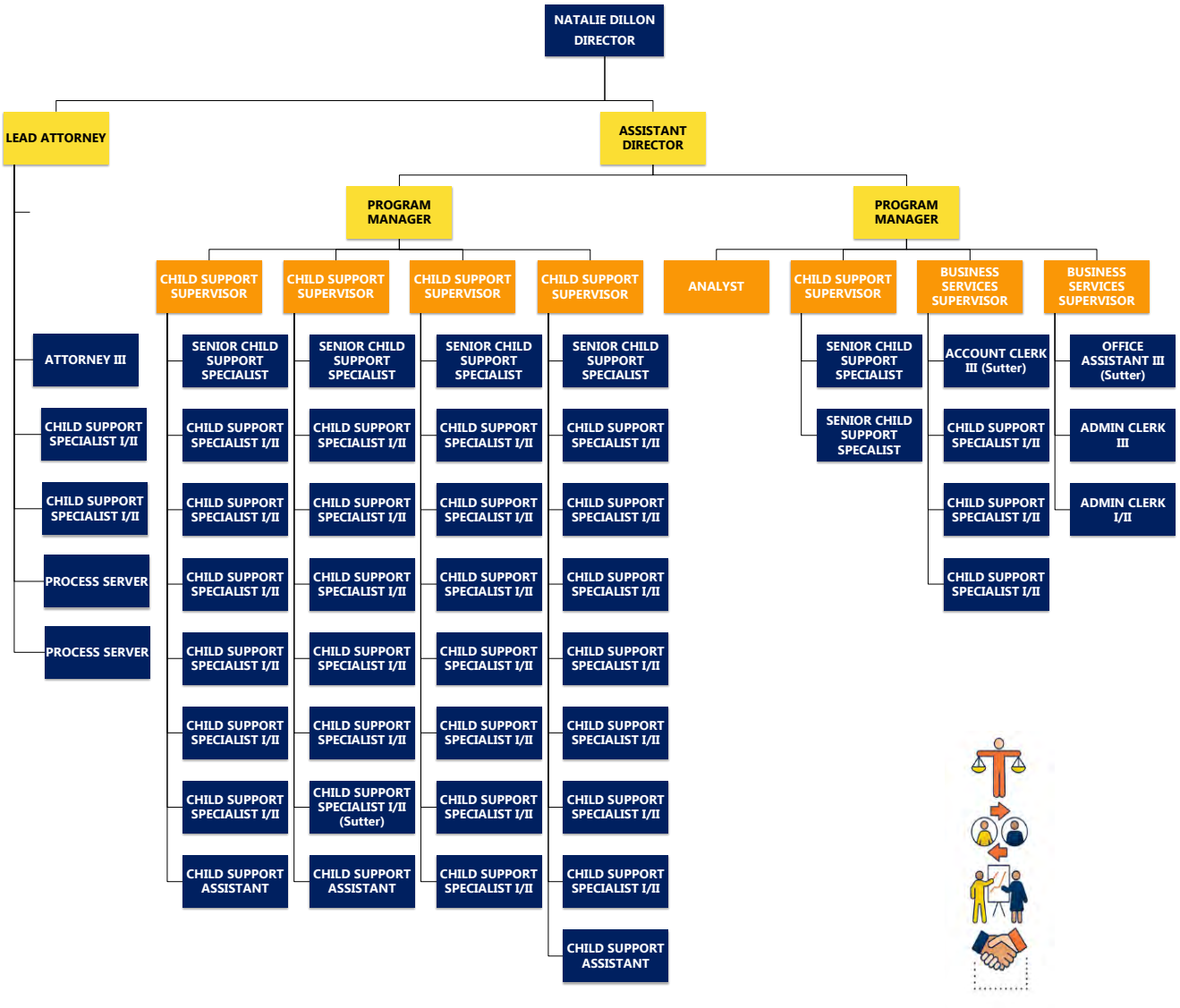
The following position changes are recommended to be effective January 1, 2026:

- Remaining 3.0 FTE positions, which are budgeted in Sutter County through 12-31-2025, will be transferred to the County of Yolo, as a result of Child Support Regionalization

Use of Fund Balance

As of July 1, 2024, the Child Support Services Fund 0112 Restricted Fund Balance is $470,275.81. It is anticipated the restricted fund balance on July 1, 2025 will be $118,218; therefore, the FY 2025-26 Recommended Budget does not include use of the Restricted Fund Balance.

Colusa · Sutter · Yolo
Regional Child Support Agency



Organizational Chart, March 2025

Executive Summary					
Fund: **FD0015 - Public Safety**					
Cost Center Name: **District Attorney - DA**				Cost Center: **CC2125**	
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	3,497,862	2,973,216	4,077,441	4,392,687	7.73%
Services and Supplies	751,033	371,455	1,022,245	769,682	-24.71%
Other Charges	27,754	6,871	115,736	115,816	0.07%
Capital Assets - Expenditures	0	37,087	42,000	22,800	-45.71%
Intrafund Transfers	250	275	0	0	0.00%
Transfers Out (Nonreciprocal)	5,793	1,476	29,469	26,815	-9.01%
Total Expenditures	4,282,692	3,390,380	5,286,891	5,327,800	0.77%
Revenues					
Fines, Forfeitures, and Penalties	2,514	2,198	0	0	0.00%
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	16,101	252	18,200	238,874	1,212.49%
Charges for Services	10,809	0	8,000	8,728	9.10%
Miscellaneous Revenues	905	1,240	0	0	0.00%
Transfers In (Nonreciprocal)	355,450	115,542	774,532	398,845	-48.51%
Total Revenues	385,779	119,232	800,732	646,447	-19.27%
Unreimbursed Costs	3,896,912	3,271,149	4,486,159	4,681,353	4.35%
Allocated Positions	24.00	0.00	23.52	24.00	2.04%

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 over 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 continues to face 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. Numerous unfunded mandates from the state further strain clerical staff and prosecutors, as well as the budget. 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 2025-26 Goals

The Sutter County District Attorney's Office will continue to collaborate with justice partners in establishing appropriate treatment options as required under Prop 36. With the addition of a dedicated DUI prosecutor, the office aims to streamline and continue to strengthen 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 2024-25 Accomplishments

In FY 2024-25, the Sutter County District Attorney's Office successfully applied for a grant from the Office of Traffic Safety to fund a dedicated DUI prosecutor. We successfully hired an experienced prosecutor for this important position who will focus not only on prosecution, but on education and prevention, and will work closely with our local law enforcement agencies. Vertical prosecution continues, and prosecutors and investigators hone their training and experience in their

assigned areas. Additionally, District Attorney Investigators continue to obtain certifications across various skill and practice domains.

Major Budget Changes

Salaries & Benefits

- $203,007 Increase related to the salary and benefits for the addition of (1.0 FTE) Limited Term Senior Criminal Investigator position
- ($148,852) Decrease related to the salary and benefits for the elimination of (1.0 FTE) Deputy District Attorney flex I-III position
- $78,472 Increase related to annual step increases, negotiated salaries, and benefits increases

Services and Supplies

- ($111,049) Decrease in Internal Service Fund Liability Insurance Premium

Other Charges

- $99,356 Increase in Interfund Maintenance & Improvement for the District Attorney's Office improvement/relocation funded by Committed Fund Balance in the Capital Projects Fund (FD0016)

Capital Asset - Equipment

- $22,800 Increase related to the purchase of three encrypted radios for the criminal investigations unit offset by the District Attorney Supplemental Law Enforcement fund (CC2120)

Transfers In (Nonreciprocal) Revenue

- ($298,777) Decrease in Operating Transfer in from District Attorney Asset Forfeiture Trust revenue that offset software license and maintenance, computer hardware, memberships, office expenses, subscriptions, and professional/specialized expenses in FY 2025-26

Intergovernmental Revenues

- $220,674 Increase related to revenue received from OTS-Alcohol/Drug Impaired Driver Vertical Prosecution Program grant to offset (1.0 FTE) Deputy District Attorney IV salary and benefits

Recommended Budget

Appropriations are recommended at $5,327,800 which is an increase of $40,909 (0.77%) from the FY 2024-25 Adopted Budget. The General Fund provides 87.9% of the financing for this cost center at $4,681,353, which is an increase of $195,194 (4.35%) compared to the FY 2024-25 Adopted Budget.

The following position changes are recommended to be effective July 1, 2025:

- Deletion of 1.00 FTE Deputy District Attorney I/II/III Flex Position
- Addition of 1.00 FTE Senior Criminal Investigator – Limited Term Position
- Transfer of .48 FTE Administrative Services Officer position from Victim Services (CC2127) to total 1.00 FTE for District Attorney (CC2125)

The following Capital Asset-Equipment is recommended to be approved as of July 1, 2025:

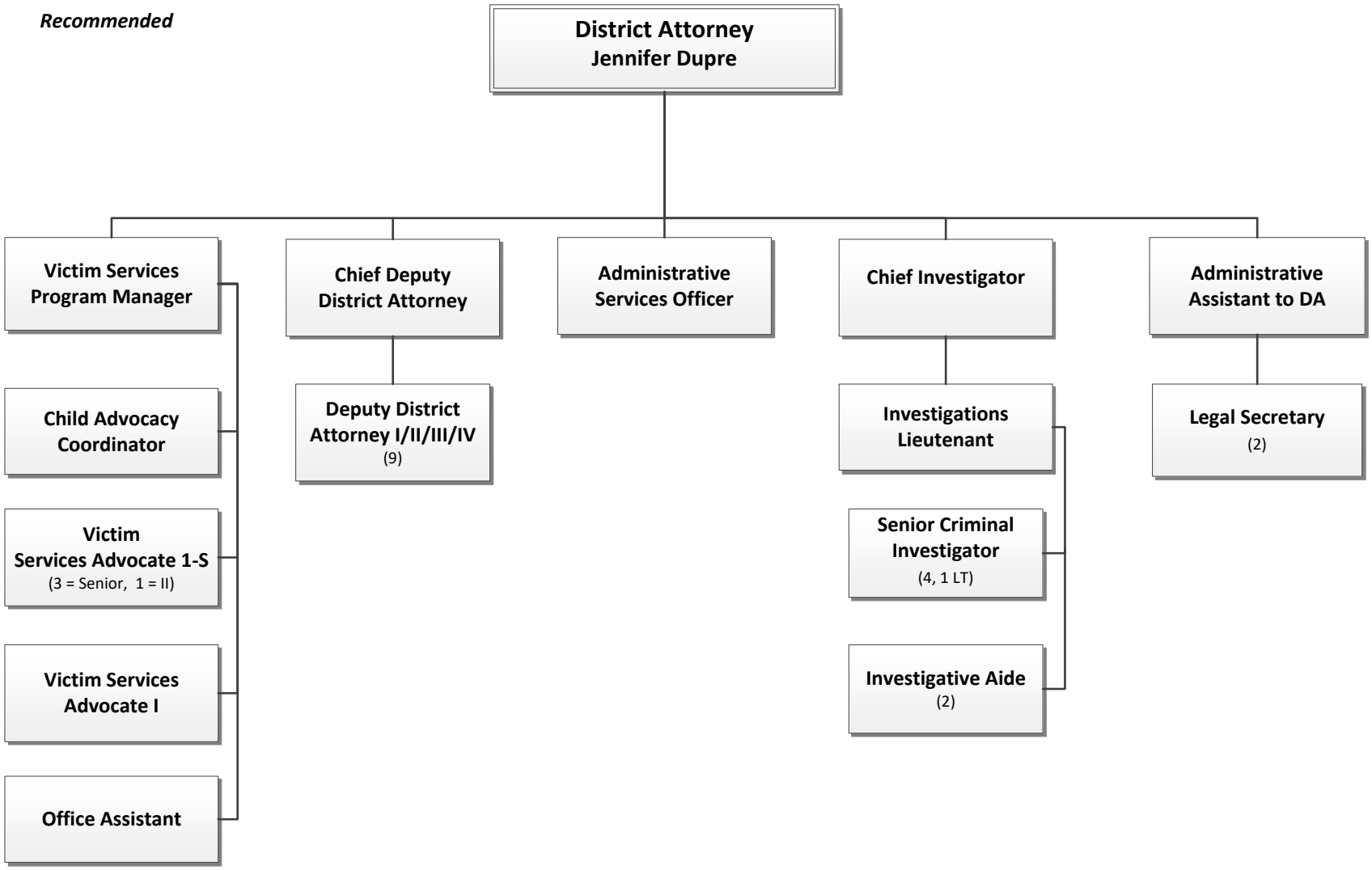
- $22,800 purchase of seven Investigator Encrypted Radios with COPS Funds (CC0155)

Use of Fund Balance

This cost center is within the Public Safety Fund and does not include the use of any specific fund balance.

District Attorney
FY 2025-2026

Recommended



Executive Summary

Fund: **FD0015 - Public Safety**
Cost Center Name: **Victim Services** Cost Center: **CC2127**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	745,041	771,231	1,019,279	930,311	-8.73%
Services and Supplies	84,410	68,240	132,437	95,041	-28.24%
Other Charges	6,173	0	9,000	9,000	0.00%
Capital Assets - Expenditures	0	0	0	24,484	0.00%
Intrafund Transfers	0	50	0	0	0.00%
Transfers Out (Nonreciprocal)	1,727	376	10,276	10,277	0.01%
Total Expenditures	837,350	839,898	1,170,992	1,069,113	-8.70%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	689,163	437,842	975,082	846,635	-13.17%
Charges for Services	3,546	0	9,000	9,000	0.00%
Miscellaneous Revenues	6,672	0	0	0	0.00%
Transfers In (Nonreciprocal)	91,676	36,221	115,622	142,190	22.98%
Total Revenues	791,056	474,063	1,099,704	997,825	-9.26%
Unreimbursed Costs	46,294	365,836	71,288	71,288	0.00%
Allocated Positions	8.00	0.00	8.48	8.00	-5.66%

Budget detail can be found on page SF-7 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 Victims' Bill of Rights, commonly referred to as Marsy's Law. This amendment grants all crime victims constitutionally protected rights, as well as statutory rights to justice and due process.

The Victim Services program receives 79.5% of its funding from State and Federal grants, which are administered and distributed through the California Office of Emergency Services (CalOES). These CalOES grants require a 9.5% local match, which is provided through the County General Fund to maintain eligibility for continued funding. For FY 2025-26, a match waiver totaling $57,096 will apply to all current grants. The remaining 11% of program funding comes from AB109 realignment funds.

In the last year, Victim Services has aided over 2,300 new 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.

Victim Services staff actively participate in county-wide multidisciplinary teams, including 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. Due to budget constraints and the frozen Victim Advocate position, the "on call" Victim Advocate Program has been suspended.

Goals / Accomplishments

In FY 2024-25, the objective was 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.

In FY 2025-26, the objective is to stabilize the program by continuing to train newer staff, namely the Program Manager, the Child Advocacy Coordinator, and the most recently hired Victim Advocate. In addition, with an advocate position frozen, we will continue to make the necessary changes to services to efficiently manage the workload with the 20% reduction in advocate staff.

Major Budget Changes

Salaries & Benefits

- ($86,446) Decrease related to 1.0 FTE frozen Victim Advocate 1-Senior flex position
- $28,411 Increase related to Extra Help position offset by Innovative Response to Marginalized Victims (KI) Grant revenue

Services & Supplies

- ($12,000) Decrease in Maintenance Structure/Improvement due to the absence of budgeted projects for renovations at the Child Advocacy Center

Capital Asset - Equipment

- $24,484 Increase for the purchase of Child Advocacy Center camera, microphone, and software system offset by the District Attorney's Supplemental Law Enforcement fund (CC2120)

Revenues

- ($158,554) Decrease in Federal/State Victim Services Program revenue related to CalOES' statewide termination of the Victim Services (XC) grant which ended for Sutter County on December 31, 2024

Transfers In (Nonreciprocal) Revenue

- $24,484 Increase in Transfer In (Nonreciprocal) from TC/PS for the purchase of camera, microphone, and software system for child sexual and physical abuse forensic examinations, offset by the District Attorney's Supplemental Law Enforcement fund (CC2120)

Recommended Budget

Appropriations are recommended at $1,069113 which is a decrease of $101,879 (-8.7%) from the FY 2024-25 Adopted Budget. The General Fund provides 69.9% of the financing for this cost center at $71,288, which is the same amount as the FY 2024-25 Adopted Budget.

The following position changes are recommended to be effective July 1, 2025:

- Change 1.00 FTE Victim Advocate I position to Victim Advocate Flex I-Senior position
- Change 1.00 FTE Office Assistant III/Legal Secretary I position to Office Assistant III/Legal Secretary III position
- Transfer of .48 FTE Administrative Services Officer position to District Attorney (CC2125)

The following Capital Asset-Equipment are recommended to be approved as of July 1, 2025:

- $24,484 purchase of Child Advocacy Center camera, microphone, and software system offset by the District Attorney's Supplemental Law Enforcement fund (CC2120)

Use of Fund Balance

This cost center is within the Public Safety Fund and does not include the use of any specific fund balance.

Grand Jury (CC2104)

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	Grand Jury			Cost Center:	CC2104
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	38,120	10,363	40,091	40,918	2.06%
Transfers Out (Nonreciprocal)	56	03	55	267	385.45%
Total Expenditures	38,176	10,366	40,146	41,185	2.59%
Unreimbursed Costs	38,176	10,366	40,146	41,185	2.59%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Mission / Program Discussion

The Grand Jury is impaneled annually and serves three primary functions: to evaluate criminal charges and decide whether to issue indictments; to assess allegations of misconduct by public officials and determine whether to file formal accusations seeking their removal from office; and to serve as a public watchdog by investigating and reporting on the operations of local government.

The Grand Jury acts as an ombudsperson for the citizens of the County, receiving and investigating complaints regarding the actions and performance of public officials. Comprising 19 members, who are appointed by the Superior Court, members of the Grand Jury typically serve for one year. Some jurors may serve a second term to maintain continuity between juries. This continuity is further supported by documents collected and stored in the Grand Jury library. The Superior Court provides administrative support to the Grand Jury, and its members are sworn to secrecy, with most of the jury's proceedings conducted in closed session. All testimony and deliberations remain confidential. Funds appropriated for the Grand Jury are used for office supplies, clerical support, training for jurors, travel expenses, and other costs related to the jury's operations.

Major Budget Changes

There are no major budget changes for FY 2025-26.

Recommended Budget

Recommended appropriations are $41,185, an increase of $1,039 (2.59%) compared to FY 2024-25 Adopted Budget. The budget is consistent with prior years' actual expenditures. The General Fund provides 100% of the financing for this cost center.

Grand Jury (CC2104)

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

Probation Department
Probation (CC2304)

Nicole Ritner, Chief Probation Officer

Executive Summary

Fund: **FD0014 - Trial Court**

Cost Center Name: **Probation** Cost Center: **CC2304**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	6,618,596	5,301,762	7,376,558	7,133,920	-3.29%
Services and Supplies	921,701	564,016	1,318,507	1,331,843	1.01%
Other Charges	206,852	179,183	286,959	304,208	6.01%
Capital Assets - Expenditures	38,896	14,929	45,000	145,000	222.22%
Transfers Out (Nonreciprocal)	371,366	1,514	121,188	119,159	-1.67%
Total Expenditures	8,157,412	6,061,404	9,148,212	9,034,130	-1.25%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	115,619	68,639	126,407	123,935	-1.96%
Charges for Services	470,869	182,870	514,586	382,235	-25.72%
Miscellaneous Revenues	280,423	182,442	180,000	180,000	0.00%
Transfers In (Nonreciprocal)	4,080,854	1,368,308	4,714,092	4,693,738	-0.43%
Total Revenues	4,947,765	1,802,259	5,535,085	5,379,908	-2.80%
Unreimbursed Costs	3,209,647	4,259,144	3,613,127	3,654,222	1.14%
Allocated Positions	52.00	0.00	52.00	52.00	0.00%

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

Mission / Program Discussion

The Probation Department serves as an arm 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 public safety services. In October 2011, the Department assumed responsibility for Post Release Community Supervision (PRCS) and other non-serious, non-violent adult cases that were previously supervised and housed with the State. The Probation Department also began supervision of Mandatory Supervision (split sentence) offenders in May 2012 and began 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

The ultimate goal of both Juvenile and Adult Probation is to promote public safety by providing accountability and services to offenders using evidence-based supervision. The primary focus of the juvenile unit continues to be to reduce the number of offenders who enter the juvenile justice system or to minimize their time within the system using proven intervention and prevention practices at the earliest possible age. The primary focus of Adult probation is successful transition and rehabilitation in

the community. The assessment of offender needs is completed on an individual basis with targeted treatment and intervention services offered with the intent of reducing recidivism, thereby making the community safer, preventing further victimization, and emphasizing self-sufficiency.

2024 Adult Unit Accomplishments: The Adult Unit performed 1,754 Criminal Court investigations, supervised a monthly average of 638 mostly felony offenders (not including those with active warrants) with a monthly average of 35 of those offenders under Mandatory Supervision. The Adult Unit also supervised a monthly average of 70 PRCS cases.

2024 Juvenile Unit Accomplishments: The Juvenile Unit provided intake services for 182 minors referred for new law violations and violations of probation and supervised a monthly average of 34 minors.

Major Budget Changes

Salaries & Benefits

- ($242,638) Overall decrease mainly due to the reduction in County Contribution Retirement

Capital Assets

- $100,000 Increase due to the recommended purchase of 2 encrypted handheld radios and 2 vehicles

Charges for Services

- ($132,351) Decrease due to Sutter County Superintendent of Schools not renewing an agreement for a School Resource Officer (SRO) at Feather River Academy as well as lower salary and benefit costs for the SRO's at Yuba City Unified schools

Recommended Budget

Appropriations are recommended at $9,034,130, a decrease of $114,082 (-1.2%) compared to the FY 2024-25 Adopted Budget. This is a net decrease that accounts for a partial decrease in special revenue funds and a larger increase in General Fund contributions due to filling a previously vacant position. The General Fund provides 40.4% of the financing for this cost center at $3,654,222, which is an increase of $41,095 (1.1%) compared to the FY 2024-25 Adopted Budget.

Historically, over the past six years, Probation has had minimal additional impact on the General Fund.

The following Capital Asset-Vehicles are recommended to be approved as of July 1, 2025:

- Ford Ranger with a build out of $70,000 funded with Public Safety Realignment Fund (CC0241)

- Chevy Trax with a total build out of $50,000 funded with Public Safety Realignment Fund (CC0241)

The following Capital Asset-Equipment are recommended to be approved as of July 1, 2025:

- $25,000 for the purchase of 2 encrypted handheld radios funded with Community Corrections Partnership Planning Fund (CC0240) and Public Safety Realignment Fund (CC0241)

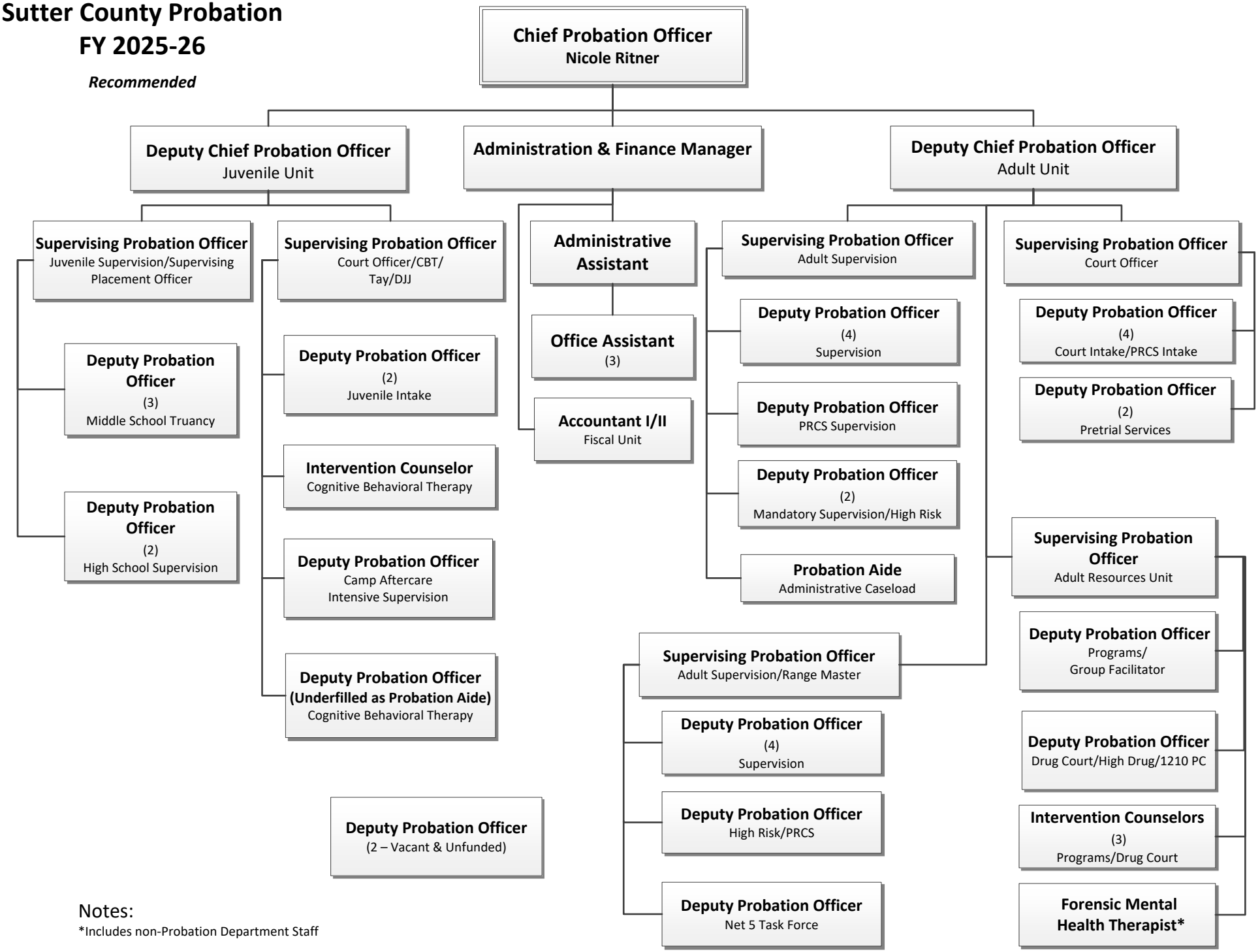
Use of Fund Balance

This cost center is within the Trial Court Fund. The budget includes the use of specific Special Revenue fund balances from 2011 Realignment Fund (CC0140) and the Community Corrections Performance Incentive Fund (CC0177) for qualified juvenile and adult program expenditures.

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Sutter County Probation
FY 2025-26

Recommended



Notes:

*Includes non-Probation Department Staff

Probation Department
Nicole Ritner, Chief Probation Officer
Delinquency Prevention Commission (CC2303)

Executive Summary

Fund: **FD0015 - Public Safety**

Cost Center Name: **Delinquency Prevent Commission** Cost Center: **CC2303**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	996	268	1,000	1,000	0.00%
Total Expenditures	996	268	1,000	1,000	0.00%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Transfers In (Nonreciprocal)	1,000	1,000	1,000	1,000	0.00%
Total Revenues	1,000	1,000	1,000	1,000	0.00%
Unreimbursed Costs	-04	-732	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Mission / Program Discussion

The mission of the Sutter County Juvenile Justice and Delinquency Prevention Commission (JJC) is to advocate for the safety and well-being of children, youth, families and the overall community and to promote intervention and delinquency prevention programs and services to youth within the County.

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 2024-25, the Commission sponsored a Cookies with a Cop event at April Lane Elementary School as well as Luther Elementary School. The Commission also sponsored a Parent Information Night at Live Oak High School. These events help to promote and help facilitate communication and build rapport among youth and local law enforcement agencies. The Commission hopes to continue events like Cookies with a Cop through FY 2025-26.

Major Budget Changes

There are no major budget changes for FY 2025-26.

Recommended Budget

Appropriations are recommended at $1,000 the same level as FY 2024-25. This cost center 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 (CC0248).

Use of Fund Balance

This cost center is within the Public Safety Fund. The budget does not include the use of General fund balance.

Probation Department
Juvenile Hall Unit (CC2309)

Nicole Ritner, Chief Probation Officer

Executive Summary

Fund: **FD0015 - Public Safety**

Cost Center Name: **Tri County Juvenile Hall** Cost Center: **CC2309**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	2,777,127	1,209,549	3,120,000	3,506,677	12.39%
Total Expenditures	2,777,127	1,209,549	3,120,000	3,506,677	12.39%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Transfers In (Nonreciprocal)	700,000	0	900,000	732,000	-18.67%
Total Revenues	700,000	0	900,000	732,000	-18.67%
Unreimbursed Costs	2,077,127	1,209,549	2,220,000	2,774,677	24.99%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Mission / Program Discussion

The Tri-County Juvenile Rehabilitation Facility and the Maxine Singer Youth Guidance Center are administered and staffed by Yuba County. The Tri-County facilities provide services to the three member counties of Sutter, Yuba, and Colusa. 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 in FY 2025-26 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 37/53/10 for Sutter, Yuba, and Colusa counties respectively.

Major Budget Changes

Other Charges

- $386,677 Increase due to projected costs of running the facility, including Salaries and Benefits, professional services, and Cost Plan increases

Other Financing Sources

- ($168,000) Decrease due to one-time additional funding ending from the Youthful Offender Block Grant and the Juvenile Justice Realignment Block Grant

Recommended Budget

Recommended appropriations are $3,506,677, which is an increase of $386,677 (12.3%) compared to FY 2024-25 Adopted Budget. The General Fund provides 79.1% of the funding for this cost center and 20.8% is offset with Juvenile Justice Realignment Funds and Youthful Offender Block Grant Funds.

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 cost center (CC2210). 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 $11.3 million for FY 2025-26. The full amount received is to be transferred from the Public Safety Augmentation Fund (CC0282) to the Public Safety Fund (CC0015). In FY 2025-26, the General Fund is budgeted to contribute approximately $28 million in funding to the Public Safety fund in excess of the Proposition 172 funding.

Use of Fund Balance

The Juvenile Hall cost will be offset by using fund balances from both the Juvenile Justice Realignment Block Grant (CC0175) and the Youthful Offender Black Grant (CC0176). The General Fund will contribute the remaining 79.1%.

Public Defender (CC2106)

Michael Sullinger, Public Defender

Executive Summary

Fund: **FD0014 - Trial Court**

Cost Center Name: **Public Defender** Cost Center: **CC2106**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	402,171	350,792	441,097	401,343	-9.01%
Services and Supplies	635,530	816,996	966,958	1,060,438	9.67%
Other Charges	1,022	0	0	0	0.00%
Capital Assets - Expenditures	0	46,308	48,307	0	-100.00%
Transfers Out (Nonreciprocal)	1,313	376	3,939	3,772	-4.24%
Total Expenditures	1,040,037	1,214,472	1,460,301	1,465,553	0.36%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	0	37,500	0	0	0.00%
Charges for Services	2,633	0	3,000	3,000	0.00%
Miscellaneous Revenues	440	1,853	0	18,000	0.00%
Transfers In (Nonreciprocal)	168,757	67,092	326,716	316,837	-3.02%
Total Revenues	171,830	106,445	329,716	337,837	2.46%
Unreimbursed Costs	868,207	1,108,028	1,130,585	1,127,716	-0.25%
Allocated Positions	2.50	0.00	2.50	2.50	0.00%

Budget detail can be found on page SF-17 of the Schedules Section.

Mission / Program Discussion

It is the mission of the Public Defender to provide the highest quality legal representation to any person unable to afford it for criminal, juvenile, or certain civil proceedings. The Public Defender strives to preserve human dignity in all cases where citizens' liberties are at stake. The Public Defender is dedicated to the principle that no citizen shall be deprived of life, liberty, or property without competent, professional, and vigorous representation so that due process is implemented fairly, equitably, and without prejudice.

The Public Defender's Office of Sutter County is staffed with 2.5 FTE county employees and 10 legal services contractors.

Accomplishments & Goals

Major Accomplishments / Initiatives

Between March 1, 2024, and February 28, 2025, the Public Defender's Office handled 2,154 new client matters, including 727 felony cases (3 homicides), 227 felony probation violations, 944 misdemeanors, 44 parole violations, 95 juvenile cases, 110 civil commitments, 3 civil contempts,

and 4 re-sentencings. All Deputy Public Defenders remain on at-will contracts initiated November 1, 2022, securing their employment costs through April 30, 2026.

Several new initiatives are affecting operations. CARE Court launched on December 1, 2024, but its long-term impact on appointment volume remains uncertain. A one-time $36,000 State Bar grant was awarded for January 1 through December 31, 2025, with future funding unclear. Under AB 133, addressing "Incompetent to Stand Trial" cases, the office now works closely with other departments to meet compliance standards.

Proposition 36, effective December 18, 2024, reclassifies certain repeat drug and theft offenses as felonies, increasing the workload due to enhanced sentencing and trial complexity.

On March 1, 2025, the office launched its new cloud-based case management system, Defender by Karpel. The system interfaces directly with the District Attorney's platform to streamline discovery exchange, reduce duplicate data entry, and support advanced reporting on caseloads, assignments, and outcomes to enhance operational efficiency.

Goals for FY 2025-26

- Maintain staff caseload levels consistent with current and emerging standards
- 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
- Continue to address the expected ameliorative and CARE Court appointments competently
- Continue the search for strings free grants that will enable staff and program growth with minimal growth in net County costs
- Become competent and efficient with Defender by Karpel case management platform to maximize its usefulness and effectiveness with staff alignment and cost effectiveness

Major Budget Changes

Services and Supplies

- $93,480 Overall increase in Services and Supplies primarily due to increases in Deputy Public Defender legal services contracts

Capital Assets

- ($48,307) Decrease in Capital Assets expenditures due to not requesting any capital assets in FY 2025-26

Recommended Budget

Recommended appropriations are $1,465,553, which is an increase of (0.36%) compared to the FY 2024-25 Adopted Budget. The General Fund provides 76.9% of the financing for this cost

center at $1,127,716, which is a decrease of $2,869 (-0.25%) compared to the FY 2024-25 Adopted Budget.

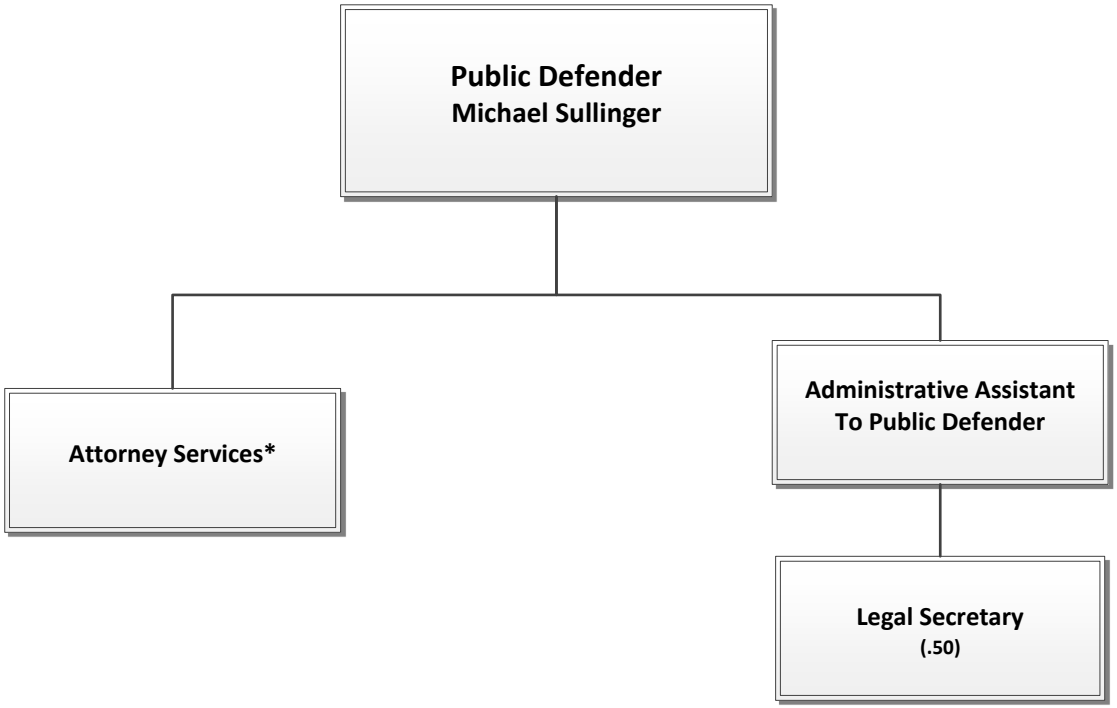
Net County Cost assumption is based on a one-time revenue source for Care Court, a one-time grant from the Community Corrections Partnership formed under 2011 Public Safety Realignment, and stable realignment funds.

Use of Fund Balance

This cost center is within the Trial Court Fund. The budget includes the use of specific Special Revenue fund balances from 2011 Realignment Fund (CC0140) as well as the County General Fund.

Public Defender
FY 2025-26

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

2011 Realignment (FD1010)

****INDIVIDUAL BUDGETS FOLLOW NARRARTIVE****

Purpose / Program Discussion

The County Local Revenue Fund 2011 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 cost centers within the County Local Revenue Fund 2011:

- 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 (CC4108). This cost center 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 were restructured in special revenue fund 2011 Realignment (FD1010) to

enhance tracking efficiency, aligning with the evolving legislative demands associated with Public Safety Realignment.

Major Budget Changes

Any major budget changes are addressed individually in the department sections below.

Law Enforcement Services Accounts

Trial Court Security (CC2105)

This cost center receives money to fund security services for the Sutter County Superior Court provided through the Sheriff's Court Bailiffs (CC2103) cost center. 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 cost center. Recommended appropriations are $1,122,662, which is an increase of $32,385 (2.9%) from the FY 2024-25 Adopted Budget.

District Attorney and Public Defender (CC2120)

This cost center receives money to enhance the District Attorney's (CC2125) and Public Defender's (CC2106) cost centers to reduce the expected increase in caseload due to Public Safety Realignment. The District Attorney's office has responsibility over this cost center. Recommended appropriations are $299,019, which is an increase of $9,436 (3.3%) from the FY 2024-25 Adopted Budget.

Enhancing Law Enforcement Activities Subaccount (ELESA) (CC2203)

This cost center receives money for a variety of purposes and programs including Jail Booking Fees (CC2301), Rural County Sheriff's funding (CC2201), and California Multijurisdictional Methamphetamine Enforcement Team (CC2202) funds for the Sheriff's Office, Juvenile Probation Activities funding for the Probation Department (CC2304) and Citizens' Option for Public Safety (COPS) funding for the District Attorney (CC2125), Sheriff-Coroner (CC2201), County Jail (CC2301), and Juvenile Justice Crime Prevention Act funding for the Probation (CC2304) department. The Sheriff's office has responsibility over this cost center. Recommended appropriations are $2,134,772, which is an increase of $65,000 (3.1%) from the FY 2024-25 Adopted Budget.

CCP Planning (CC2306)

Pursuant to AB 109, the Chief Probation Officer serves as the designated chair of the Community Corrections Partnership (CCP), which is responsible for developing the local strategy for Realignment implementation. To receive annual funding for CCP planning, the CCP was required to submit an annual plan to the Board of State and Community Corrections (BSCC). However, the Governor's Budget for FY 2024–25 eliminated this funding to the BSCC.

Local Community Corrections (CC2307)

This cost center receives money to fund the programs and services approved by the CCP. The Probation Department provides the fiscal oversight for this cost center. These funds are used at the discretion of the CCP and primarily pay for AB 109 related staffing in Probation (CC2304), the Jail (CC2301), the District Attorney (CC2125), Sheriff's Court Bailiffs (CC2103), Public Defender (CC2106) and related programs/services for AB 109 clients. Recommended appropriations are $5,565,340, which is an increase of $224,840 (4.2%) from the FY 2024-25 Adopted Budget.

Juvenile Justice Account (CC2308)

This cost center supports juvenile probation programs, including the Youthful Offender Block Grant (YOBG) and the Juvenile Re-Entry Program. It is managed by the Probation Department. Recommended appropriations for FY 2025-26 total $1,040,000, reflecting an increase of $238,100 (29.7%) over the FY 2024-25 Adopted Budget.

Support Services Accounts

Protective Service Subaccount (CC4105)

This cost center receives money for a variety of Welfare & Social Services (CC5101, CC5206, and CC5209) programs including Adult Protective Services, Foster Care Assistance, Foster Care Administration, Child Welfare Services, Adoption Services and Child Abuse Prevention. Previously, Mental Health Services (CC4102) 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 (CC4108) was established, per SB 1020, for this purpose. Recommended appropriations are $10,328,868, which is an increase of $1,719,251 (19.9%) from the FY 2024-25 Adopted Budget.

Mental Health Account (CC4106)

This cost center receives money to fund the California Work Opportunity and Responsibility to Kids (CalWORKs) Maintenance of Effort (MOE) payment through Welfare & Social Services (CC5204). Realignment funds pass through this cost center to the Mental Health Services (CC4102) cost center. Recommended appropriations are $9,227,273, which is a decrease of $722,776 (-7.3%) from the FY 2024-25 Adopted Budget.

Behavioral Health Subaccount (CC4108)

This cost center receives money to fund Mental Health Services (CC4102) 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 (CC4105). Recommended appropriations are $12,454,346, which is an increase of $5,738 (0.05%) from the FY 2024-25 Adopted Budget.

2011 Realignment (FD1010)

Recommended Budget

All funding is provided by the State through Public Safety Realignment. Recommended appropriations are addressed individually in the department sections above.

Use of Fund Balance

With the implementation of Workday, fund balance is tracked at the cost center level.

2011 Realignment (FD1010)

Executive Summary

Fund: **FD1010 - SR 2011 Realignment**

Cost Center Name: **Trial Court Security** Cost Center: **CC2105**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	13	0	0	0	0.00%
Transfers Out (Nonreciprocal)	1,114,465	342,267	1,090,277	1,122,662	2.97%
Total Expenditures	**1,114,478**	**342,267**	**1,090,277**	**1,122,662**	**2.97%**
Revenues					
Revenue from Investment and Property	3,949	0	0	0	0.00%
Charges for Services	1,114,465	858,722	1,090,277	1,122,662	2.97%
Total Revenues	**1,118,414**	**858,722**	**1,090,277**	**1,122,662**	**2.97%**
Unreimbursed Costs	**-3,936**	**-516,455**	**0**	**0**	**0.00%**
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SF-19 of the Schedules Section.

Executive Summary

Fund: **FD1010 - SR 2011 Realignment**

Cost Center Name: **District Attorney and Public Defender Subaccount** Cost Center: **CC2120**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	02	0	0	0	0.00%
Transfers Out (Nonreciprocal)	279,064	0	289,583	299,019	3.26%
Total Expenditures	**279,066**	**0**	**289,583**	**299,019**	**3.26%**
Revenues					
Revenue from Investment and Property	23	0	0	0	0.00%
Intergovernmental Revenues	279,064	173,049	289,583	299,019	3.26%
Total Revenues	**279,088**	**173,049**	**289,583**	**299,019**	**3.26%**
Unreimbursed Costs	**-21**	**-173,049**	**0**	**0**	**0.00%**
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

2011 Realignment (FD1010)

Executive Summary

Fund: **FD1010 - SR 2011 Realignment**

Cost Center Name: **ELESA (Law Enforcement Service -Old)** Cost Center: **CC2203**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	00	0	0	0	0.00%
Transfers Out (Nonreciprocal)	1,881,066	1,685,030	2,069,772	2,134,772	3.14%
Total Expenditures	**1,881,066**	**1,685,030**	**2,069,772**	**2,134,772**	**3.14%**
Revenues					
Revenue from Investment and Property	308	0	0	0	0.00%
Intergovernmental Revenues	1,316,887	1,374,520	1,505,593	1,570,593	4.32%
Charges for Services	564,179	542,786	564,179	564,179	0.00%
Total Revenues	**1,881,374**	**1,917,306**	**2,069,772**	**2,134,772**	**3.14%**
Unreimbursed Costs	**-308**	**-232,276**	**0**	**0**	**0.00%**
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Executive Summary

Fund: **FD1010 - SR 2011 Realignment**

Cost Center Name: **Community Corrections Partnership - CCP Planning** Cost Center: **CC2306**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Transfers Out (Nonreciprocal)	100,000	0	0	0	0.00%
Total Expenditures	**100,000**	**0**	**0**	**0**	**0.00%**
Revenues					
Intergovernmental Revenues	100,000	0	0	0	0.00%
Total Revenues	**100,000**	**0**	**0**	**0**	**0.00%**
Unreimbursed Costs	**0**	**0**	**0**	**0**	**0.00%**
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

2011 Realignment (FD1010)

Executive Summary

Fund: **FD1010 - SR 2011 Realignment**

Cost Center Name: **Local Community Correction Account** Cost Center: **CC2307**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	-96	0	0	0	0.00%
Transfers Out (Nonreciprocal)	5,295,070	1,589,950	5,340,500	5,565,340	4.21%
Total Expenditures	5,294,974	1,589,950	5,340,500	5,565,340	4.21%
Revenues					
Revenue from Investment and Property	-11,715	0	0	0	0.00%
Intergovernmental Revenues	5,295,070	3,141,784	5,340,500	5,565,340	4.21%
Total Revenues	5,283,355	3,141,784	5,340,500	5,565,340	4.21%
Unreimbursed Costs	11,619	-1,551,834	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Executive Summary

Fund: **FD1010 - SR 2011 Realignment**

Cost Center Name: **Juvenile Justice** Cost Center: **CC2308**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	-16	0	0	0	0.00%
Transfers Out (Nonreciprocal)	806,571	411,270	801,900	1,040,000	29.69%
Total Expenditures	806,555	411,270	801,900	1,040,000	29.69%
Revenues					
Revenue from Investment and Property	250	0	0	0	0.00%
Intergovernmental Revenues	806,571	661,401	801,900	1,040,000	29.69%
Total Revenues	806,821	661,401	801,900	1,040,000	29.69%
Unreimbursed Costs	-266	-250,132	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

2011 Realignment (FD1010)

Executive Summary

Fund: **FD1010 - SR 2011 Realignment**

Cost Center Name: **Protective Services Subaccount** Cost Center: **CC4105**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	-171	0	0	0	0.00%
Transfers Out (Nonreciprocal)	10,379,232	3,948,878	8,609,617	10,328,868	19.97%
Total Expenditures	**10,379,061**	**3,948,878**	**8,609,617**	**10,328,868**	**19.97%**
Revenues					
Revenue from Investment and Property	-2,039	0	0	0	0.00%
Intergovernmental Revenues	10,379,232	6,343,819	8,609,617	10,328,868	19.97%
Total Revenues	**10,377,192**	**6,343,819**	**8,609,617**	**10,328,868**	**19.97%**
Unreimbursed Costs	**1,868**	**-2,394,941**	**0**	**0**	**0.00%**
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

Executive Summary

Fund: **FD1010 - SR 2011 Realignment**

Cost Center Name: **Mental Health Account** Cost Center: **CC4106**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	331	0	0	0	0.00%
Transfers Out (Nonreciprocal)	9,632,320	3,828,725	9,950,049	9,227,273	-7.26%
Total Expenditures	**9,632,651**	**3,828,725**	**9,950,049**	**9,227,273**	**-7.26%**
Revenues					
Revenue from Investment and Property	-10,629	0	0	0	0.00%
Intergovernmental Revenues	11,000,180	6,989,040	9,950,049	9,227,273	-7.26%
Total Revenues	**10,989,552**	**6,989,040**	**9,950,049**	**9,227,273**	**-7.26%**
Unreimbursed Costs	**-1,356,900**	**-3,160,315**	**0**	**0**	**0.00%**
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

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

2011 Realignment (FD1010)

Executive Summary

Fund: **FD1010 - SR 2011 Realignment**

Cost Center Name: **Behavioral Health Subaccount** Cost Center: **CC4108**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	47	0	0	0	0.00%
Transfers Out (Nonreciprocal)	11,374,164	4,102,991	12,448,608	12,454,346	0.05%
Total Expenditures	**11,374,211**	**4,102,991**	**12,448,608**	**12,454,346**	**0.05%**
Revenues					
Revenue from Investment and Property	564	0	0	0	0.00%
Intergovernmental Revenues	13,565,756	8,178,422	12,448,608	12,454,346	0.05%
Total Revenues	**13,566,320**	**8,178,422**	**12,448,608**	**12,454,346**	**0.05%**
Unreimbursed Costs	**-2,192,109**	**-4,075,431**	**0**	**0**	**0.00%**
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SF-27 of the Schedules Section.

Executive Summary

Fund: **FD0015 - Public Safety**
Cost Center Name: **Sheriff - Communications** Cost Center: **CC1600**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	2,512,298	1,767,429	2,570,091	2,807,569	9.24%
Services and Supplies	563,141	311,163	691,803	726,352	4.99%
Other Charges	6,314	0	0	0	0.00%
Capital Assets - Expenditures	225,347	31,639	39,000	278,000	612.82%
Intrafund Transfers	-275	-325	0	0	0.00%
Transfers Out (Nonreciprocal)	12,170	1,140	33,897	30,065	-11.30%
Total Expenditures	3,318,994	2,111,046	3,334,791	3,841,986	15.21%
Revenues					
Licenses, Permits, and Franchises	36,434	21,994	39,000	25,680	-34.15%
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	1,626	4,024	1,000	0	-100.00%
Charges for Services	89,175	68,196	96,479	83,098	-13.87%
Miscellaneous Revenues	0	400	0	0	0.00%
Transfers In (Nonreciprocal)	214,943	0	18,000	141,800	687.78%
Total Revenues	342,179	94,614	154,479	250,578	62.21%
Unreimbursed Costs	2,976,816	2,016,432	3,180,312	3,591,408	12.93%
Allocated Positions	21.00	0.00	18.00	18.00	0.00%

Budget detail can be found on page SF-28 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.

Cost Center 1600 also includes the Civil and Records Units which 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

FY 2025-26 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 toward digitization of our records management system.

FY 2024-25 Goals Progress: Promoted a Dispatch Supervisor to assist with the training of new employees and ongoing quality assurance for dispatchers. Implemented an introduction phase to the dispatch training program, allowing new employees to get all their documents and on boarding completed prior to hands on training in the dispatch center.

Major Budget Changes

Salaries & Benefits

- $123,329 Increase due to negotiated salaries and benefits
- ($70,964) Decrease in Special Pay is due to the reclassification of certain Special Pay category items into the Other Pay category under the new budget development system, Sherpa
- $63,336 Increase in Other Pay is due to the reclassification of certain Special Pay category items into the Other Pay category under the new budget development system, Sherpa

Capital Assets

- $119,000 Replacement of end-of-life Dispatch Voice logger system
- $120,000 Replacement of an aging Civil Deputy Patrol Vehicle funded by Civil Fund (CC0210)

Other Financing Sources

- $123,800 Increase in Operating Transfer-In to fund the replacement of Civil Vehicle with Civil Fund (CC0210)

Recommended Budget

Appropriations are recommended at $3,841,986 which is an increase of $507,195 (15.2%) from the FY 2024-25 Adopted Budget. The General Fund provides $3,591,408 (93.5%) of the financing for this cost center and the Net County Cost is increased by $411,096 (12.9%) over the FY 2024-25 Adopted Budget.

The following Capital Assets-Equipment are recommended to be approved as of July 1, 2025:

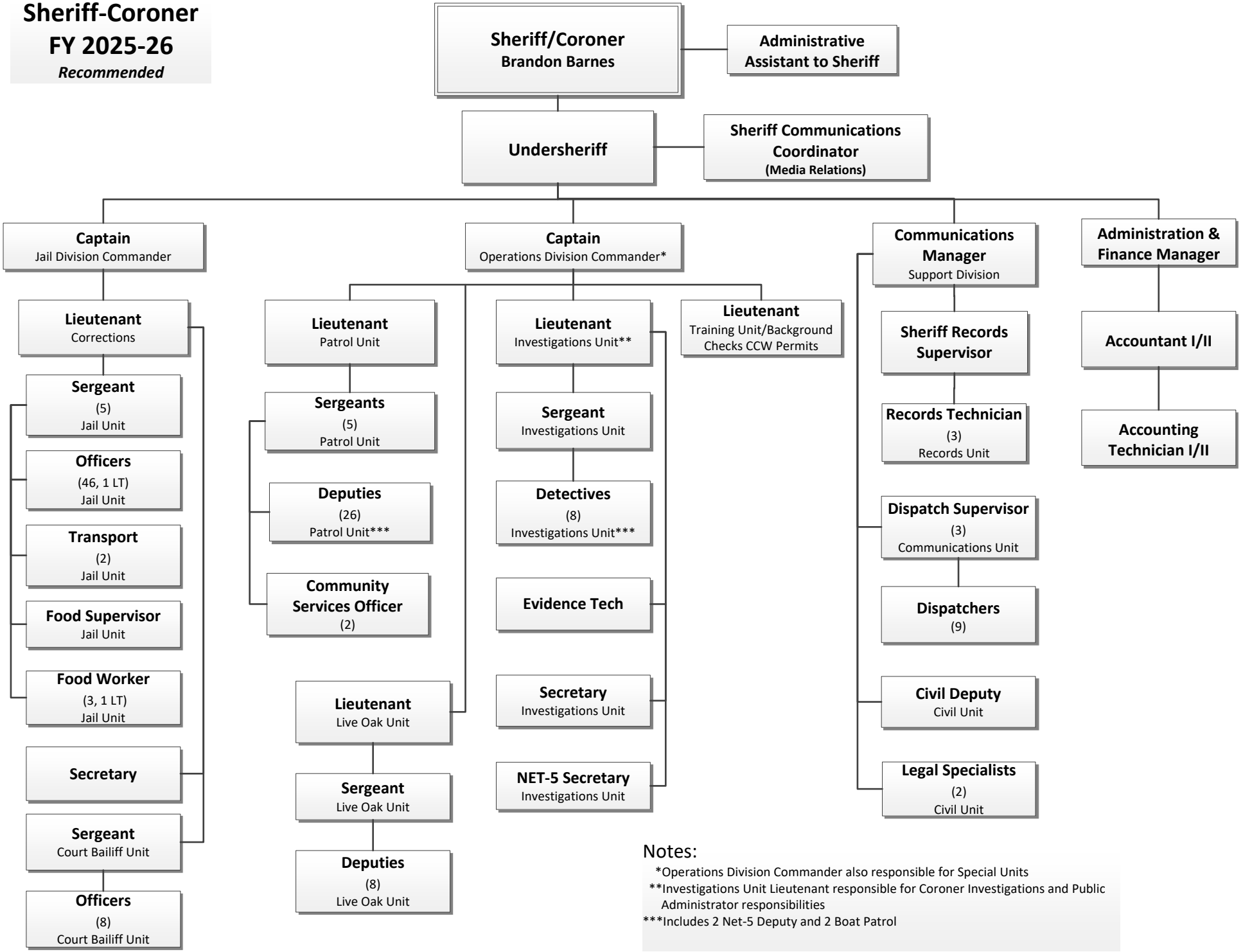
- $158,000 Replacement of end-of-life Dispatch Voice logger system
- $120,000 Replacement of an aging Civil Deputy vehicle funded by Civil Fund (CC0210)

Use of Fund Balance

This cost center is within the Public Safety Fund 0015. The budget includes the use of specific fund balances. The Civil Fund (CC0210) will be used to transfer $133,500 to cover the cost of Civil Vehicle, Civil Software annual maintenance, and three civil employees training cost. DNA Fund (CC0300) will be used to transfer $8,300 to cover the cost of Records Livescan machine annual maintenance and replacement of Livescan machine workstation computer.

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Sheriff-Coroner
FY 2025-26
Recommended



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

Executive Summary

Fund: **FD0014 - Trial Court**
Cost Center Name: **Sheriff Court Bailiffs** Cost Center: **CC2103**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	1,297,699	1,125,624	1,733,404	1,738,068	0.27%
Services and Supplies	30,105	61,310	232,576	228,602	-1.71%
Other Charges	3,065	0	0	0	0.00%
Transfers Out (Nonreciprocal)	230	0	9,026	8,906	-1.33%
Total Expenditures	**1,331,099**	**1,186,933**	**1,975,006**	**1,975,576**	**0.03%**
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Charges for Services	201,516	205,886	229,320	222,660	-2.90%
Transfers In (Nonreciprocal)	1,200,609	342,267	1,745,686	1,752,916	0.41%
Total Revenues	**1,402,125**	**548,153**	**1,975,006**	**1,975,576**	**0.03%**
Unreimbursed Costs	**-71,025**	**638,780**	**0**	**0**	**0.00%**
Allocated Positions	9.00	0.00	10.00	10.00	0.00%

Budget detail can be found on page SF-32 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 (CC2105) 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. This cost center 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

FY 2025-26 Goals: The Court Security Bailiffs' main objective is to continue to ensure the safe custody of incarcerated individuals in court holding and to provide security for the courts and staff with kindness, professionalism, and ethical conduct. Furthermore, the Sheriff's Office will

continue to provide equipment and train staff to remain prepared for mass casualty incidents, disasters, and to safeguard the public who enters the Sutter County Courthouse. Additionally, Court Bailiffs will enhance training to include non-sworn court staff and allied agencies within the county to enhance the response to critical incidences.

FY 2024-25 Goals Progress: Staff completed training to enhance training including Active Shooter training, Natural Dister training, mass casualty training, and Fire drills.

Major Budget Changes

Salaries & Benefits

- $32,347 Increase in negotiated salaries and benefits
- $32,000 Increase in Overtime due to negotiated salaries increases and to cover for short staffing and staff time-off
- ($39,564) General decrease in County Contribution Retirement cost
- ($48,862) General decrease in County Group Insurance cost

Services & Supplies

- $36,028 General increase in County Liability Premium costs
- ($43,130) General decrease in County Workers Compensation Premium costs

Recommended Budget

Total appropriations are recommended at $1,975,576 which is an increase of $570 (.03%) from the FY2024-25 Adopted Budget. 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 $630,255 budget deficit that would have otherwise been a General Fund obligation.

Use of Fund Balance

This cost center is within the Trial Court Fund (FD0014). The budget includes the use of specific fund balances in the Trial Court Security cost center (CC2105) and Public Safety Realignment cost center (CC0241), which are used to transfer in revenue received from State and CCP for Trial Court Security. There is no General Fund cost for this cost center.

Executive Summary

Fund: **FD0015 - Public Safety**
Cost Center Name: **Sheriff - Coroner** Cost Center: **CC2201**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	8,694,981	7,271,725	9,391,457	9,714,024	3.43%
Services and Supplies	2,646,099	1,296,917	3,212,490	2,863,180	-10.87%
Other Charges	17,375	0	74,500	17,367	-76.69%
Capital Assets - Expenditures	874,334	815,388	876,500	728,500	-16.89%
Intrafund Transfers	0	0	-9,000	0	-100.00%
Transfers Out (Nonreciprocal)	28,432	911	80,665	78,032	-3.26%
Total Expenditures	12,261,221	9,384,941	13,626,612	13,401,103	-1.65%
Revenues					
Fines, Forfeitures, and Penalties	06	136	0	0	0.00%
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	145,561	252,157	65,000	55,000	-15.38%
Charges for Services	69,701	136,961	49,200	165,200	235.77%
Miscellaneous Revenues	105,860	34,570	0	0	0.00%
Long-Term Debt Proceeds	0	0	0	51,000	0.00%
Sale of Capital Assets	6,916	15,458	0	0	0.00%
Transfers In (Nonreciprocal)	563,071	351,839	910,500	552,500	-39.32%
Total Revenues	891,115	791,121	1,024,700	823,700	-19.62%
Unreimbursed Costs	11,370,106	8,593,820	12,601,912	12,577,403	-0.19%
Allocated Positions	49.20	0.00	49.00	50.00	2.04%

Budget detail can be found on page SF-34 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 cost center 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, 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

FY 2025-26 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 FY 2025-26, Community meetings for each district within Sutter County will be held to keep the citizens informed and give the public an opportunity to address any concerns. Additionally, as staffing levels improve, the unit aims to increase participation in various community events and interact with various community groups. 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. More specific goals or tasks to achieve in FY 2025-26 include purchase and train a new K9 dog that will replace a K9 dog that recently retired, begin quarterly trainings to enhance the training program, equip a Crime Scene Investigation van to assist in processing major crime scenes, develop more partnerships with community organizations, explore ways to continue to the wellness program with a therapist and peer support if the grant is not renewed, and if staffing allows start a Problem Oriented Patrol (POP) monthly detail to address issues that arise in the county.

FY 2024-25 Goals Progress: In 2024, staff organized and hosted a Citizen Academy for the community. Community meetings for each district within Sutter County were also held to keep the citizens informed and give the public an opportunity to address any concerns. Furthermore, in FY 2024-25, the Sheriff-Coroner purchased and trained a new K-9 Dog Pheonix, remodeled the Evidence Office, and upgraded flooring in some Admin Offices. The Sheriff-Coroner plans to complete the upgrade of all patrol vehicles computers to meet the Windows 11 requirement within FY 2024-25.

Major Budget Changes

Salaries & Benefits

- $267,303 Increase due to negotiated salaries and benefits

- $125,114 Addition of 1.00 FTE Accountant I/II Flex Position

- ($84,217) Decrease in Special Pay is due to the reclassification of certain Special Pay category items into the Other Pay category under the new budget development system, Sherpa

- $106,438 Increase in Other Pay is due to the reclassification of certain Special Pay category items into the Other Pay category under the new budget development system, Sherpa

- $98,000 Increase in overtime due to negotiated salaries increases and to cover for short staffing and staff time off

- ($186,896) General decrease in County Contribution for Retirement

Services & Supplies

- ($300,828) General decrease in County Liability Premium cost

- ($154,047) General decrease in County Workers Compensation Premium cost

Capital Assets

- ($118,000) Decrease in Capital Asset – Equipment as no large equipment project is included in the FY 2025-26 budget

- ($81,000) Decrease in Capital Asset – Vehicles since less vehicles are included in the FY 2025-26 budget

Other Financing Sources

- ($343,000) Decrease in Operating Transfers-In since no major projects are included in FY 2025-26 budget request to be funded by Sheriff Special Revenue Funds.

Recommended Budget

Appropriations are recommended at $13,401,103 which is a decrease of $225,509 (-1.6%) from the FY 2024-25 Adopted Budget. The General Fund provides 93.9% of the financing for this cost center at $12,577,403, which is a decrease of $24,509 (-.019%) compared to the FY 2024-25 Adopted Budget.

The Salary Savings spend category (SC51007) stands at $667,656 bringing Salaries 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 position changes are recommended to be effective July 1, 2025:

- Addition of 1.00 FTE Accountant I/II Flex Position

The following Capital Asset-Vehicles are recommended to be approved as of July 1, 2025:

- $615,000 Replacement of three aging patrol vehicles at $125,000/each, replacement of one aging patrol vehicle at $120,000, and replacement of one patrol vehicle totaled in accident at $120,000

The following Capital Asset-Equipment are recommended to be approved as of July 1, 2025:

- $25,000 Purchase of one Canine Dog
- $29,000 Replacement of Command Van end-of-life network equipment with Sheriff Federal Asset Seizure Fund (CC0285)
- $8,500 Replacement of Command Van non-operational camera with Sheriff Federal Asset Seizure Fund (CC0285)

Use of Fund Balance

This cost center is within the Public Safety Fund (FD0015). This cost center uses funding of $37,500 from 48200-Operating Transfer Public Safety/Trial Court (CC0285) to fund replacement of Command Van Network Equipment and Camera for $37,500. In addition, this cost center uses funding of $15,000 from 48200-Operating Transfer-In Non Major from Fund (CC0127) to pay for Kaufman Therapy Services.

Executive Summary					
Fund:	**FD0015 - Public Safety**				
Cost Center Name:	**Net 5 Sheriff**			Cost Center:	**CC2202**
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	149,877	132,364	159,107	168,567	5.95%
Services and Supplies	5,342	5,015	17,210	20,293	17.91%
Other Charges	57,767	57,767	68,000	68,000	0.00%
Transfers Out (Nonreciprocal)	597	0	583	601	3.09%
Total Expenditures	213,583	195,146	244,900	257,461	5.13%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	103,900	84,938	117,545	125,906	7.11%
Transfers In (Nonreciprocal)	109,683	55,030	127,355	131,555	3.30%
Total Revenues	213,583	139,968	244,900	257,461	5.13%
Unreimbursed Costs	00	55,178	0	0	0.00%
Allocated Positions	1.00	0.00	1.00	1.00	0.00%

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

Mission / Program Discussion

The Narcotic Enforcement Team (NET 5) is a collaborative task force composed of the Yuba City Police Department and the Sheriff's Offices of Sutter and Yuba Counties. Its mission is to significantly reduce the presence and use of illicit drugs within the jurisdictions of the participating agencies, while actively pursuing and apprehending those responsible. Through these efforts, NET 5 aims to enhance public safety and improve the quality of life in the communities it serves.

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 cost center finances Sutter County's share of cost, which includes the salaries of a Task Force Commander, a Secretary, building rental, and services and supplies used in NET 5 operations.

Goals

In FY 2025-26, 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

There are no major budget changes for FY 2025-26.

Recommended Budget

Appropriations are recommended at $257,461 which is an increase of $12,561 (5.1%) from the FY 2024-25 Adopted Budget. The costs for this program are offset by revenue from the other two participating agencies and an operating transfer in from CalMMET (CC0239), which results in no impact on the General Fund.

Use of Fund Balance

This cost center is within the Public Safety Fund. The cost center includes the use of CalMMET Fund (CC0239) transfer amount of $131,555.

Executive Summary

Fund: **FD0015 - Public Safety**
Cost Center Name: **Sheriff Training Center** Cost Center: **CC2204**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	22,958	15,595	27,326	32,326	18.30%
Other Charges	0	0	0	35,000	0.00%
Total Expenditures	22,958	15,595	27,326	67,326	146.38%
Revenues					
Revenue from Investment and Property	16,500	13,500	17,000	17,000	0.00%
Budgetary - Revenue	0	0	0	25,535	0.00%
Total Revenues	16,500	13,500	17,000	42,535	150.21%
Unreimbursed Costs	6,458	2,095	10,326	24,791	140.08%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SF-40 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 conducted at this building. The building is also rented to Yuba College, Yuba City Police Department, and other county departments for range practice, both of which generate revenue for this cost center. Furthermore, Yuba County has also contracted with Sheriff's Office for the use of Training Center for disaster response sheltering.

Goals

During FY 2025-26, 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.

- Staff will attempt to complete the removal of lead particulates in the range backstop and remove and sift lead from the backstop. The goal is to rebuild the backstop to extend the life of the Sheriff's Office Shooting Range.

FY 2024-25 Goals Progress:

- Staff continues to manage revenues from the training center to be used for future enhancement projects. Staff was able to use internal funding to remove a wood frame building from the range which was hazardous and replace the building with a metal structure to enhance the facility and enable it to coincide with operational needs.

Major Budget Changes

Other Charges

- $35,000 Increase in Interfund Maintenance and Improvement for Firing Range Lead Maintenance Project to be partially funded with $25,535 in Committed Fund Balance in CC2204

Recommended Budget

Appropriations are recommended at $67,326, an increase of $40,000 (146.4%) compared to the FY 2024-25 Adopted Budget. The increase is due to the Firing Range Lead Maintenance Project to be funded $25,535 with CC2204 Committed Fund Balance. The General Fund provides $24,791 (36.8%) of the financing for this cost center, which is an increase of $14,465 (140.1%) compared to the FY 2024-25 Adopted Budget.

Use of Fund Balance

This cost center is within the Public Safety Fund (FD0015) and includes the use of Committed Fund Balance of $25,535.

Executive Summary					
Fund: **FD0015 - Public Safety**					
Cost Center Name: **Sheriff Boat Patrol**				Cost Center: **CC2205**	
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	232,069	260,595	424,921	474,519	11.67%
Services and Supplies	59,567	35,760	130,435	102,350	-21.53%
Other Charges	341	0	0	0	0.00%
Capital Assets - Expenditures	75,782	00	0	0	0.00%
Transfers Out (Nonreciprocal)	850	0	3,069	2,919	-4.89%
Total Expenditures	368,608	296,356	558,425	579,788	3.83%
Revenues					
Taxes	36,657	29,578	27,931	37,971	35.95%
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	316,247	177,934	214,800	214,800	0.00%
Miscellaneous Revenues	0	108	0	0	0.00%
Total Revenues	352,904	207,620	242,731	252,771	4.14%
Unreimbursed Costs	15,704	88,735	315,694	327,017	3.59%
Allocated Positions	2.50	0.00	2.50	2.50	0.00%

Budget detail can be found on page SF-41 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/drowned 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

Salaries & Benefits

- $49,598 Increase due to annual step and negotiated salary and benefit increases

Services and Supplies

- ($28,085) Decrease primarily due to a reduction in Maintenance and Equipment and Liability Insurance Premium

Recommended Budget

Total appropriations are recommended at $579,788 an increase of $21,364 (3.8%) from the FY 2024-25 Adopted Budget. The General Fund provides $327,017 (56.4%) of the financing for this cost center, which is an increase of $11,322 (3.6%) compared to FY 2024-25 Adopted Budget.

The Department's Budget Request includes $100,000 in Salary Savings. 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. If the Sheriff is successful in filling additional vacancies due to higher negotiated wage levels, the County Administrator will support an adjustment to the budget, which will come to the Board for consideration.

Use of Fund Balance

This cost center is within the Public Safety Fund (FD0015) with no use of any other specific fund balance.

Sheriff's Office
Live Oak Contract (CC2208)

Brandon Barnes, Sheriff-Coroner

Executive Summary

Fund: **FD0015 - Public Safety**

Cost Center Name: **Sheriff Live Oak Contract** Cost Center: **CC2208**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	1,743,109	2,090,486	2,520,513	2,714,169	7.68%
Services and Supplies	451,475	197,027	532,138	549,750	3.31%
Other Charges	2,725	10,053	0	51,754	0.00%
Capital Assets - Expenditures	0	0	0	25,120	0.00%
Transfers Out (Nonreciprocal)	1,002	150	9,791	11,486	17.31%
Total Expenditures	2,198,311	2,297,717	3,062,442	3,352,279	9.46%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	1,837,884	1,307,825	2,621,438	2,995,875	14.28%
Long-Term Debt Proceeds	0	0	0	25,120	0.00%
Total Revenues	1,837,884	1,307,825	2,621,438	3,020,995	15.24%
Unreimbursed Costs	360,426	989,891	441,004	331,284	-24.88%
Allocated Positions	9.00	0.00	13.20	13.20	0.00%

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

Mission / Program Discussion

The mission of the Sheriff's Live Oak cost center is to enhance public safety provided through law enforcement contracted services to approximately 9,443 citizens of City of Live Oak and the surrounding unincorporated area. Staffed by one lieutenant, one sergeant, one detective, seven patrol deputies, three dispatch staff members, and .20 Public Information Office serve as the operational base for Sheriff's personnel.

Effective July 1, 2024, the County and Live Oak City executed a new agreement which appropriately aligned the county's cost to the level of services provided to the citizens of Live Oak. The Sheriff's Office continues to provide 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 but are not limited to: payroll/human resources/background/workers compensation claim services, evidence processing, recruiting, records, narcotics, and Special Enforcement Detail (SED), search and rescue, none of which are reflected in this budget.

Goals

FY 2025-26 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 the 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.

FY 2024-25 Goals Progress: During FY 2024-25, the Sheriff's Office has obtained more grants from the California Office of Traffic Safety (OTS) and California Highway Patrol (CHP) that are being used to educate deputies who will use the knowledge to enforce traffic laws for public safety. Deputies have continued to have a presence in the Live Oak schools to demonstrate presentations to primary grades and have a presence at Career Days and other events at the high school.

Major Budget Changes

Salaries & Benefits

- $51,539 Increase due to negotiated salaries and benefits
- $125,000 Increase in Overtime is attributed to negotiated salary increases, as well as the need to cover staffing shortages and employee time off. Additionally, staffing levels were increased in the Live Oak cost center (CC2208) as part of the new agreement with the City of Live Oak, effective July 1, 2024
- ($51,101) General decrease in County Contribution for Retirement

Governmental Revenues

- $374,437 Increase in the contribution from City of Live Oak for County share of costs changing from 80% to 88% as part of the new agreement

Recommended Budget

Total appropriations are recommended at $3,352,279 which is an increase of $289,837 (9.5%) from the FY2024-25 Adopted Budget. The General Fund provides $331,284 (9.9%) of the financing for this cost center which is a decrease of $109,720 (-24.9%) over the FY 2024-25 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 cost center is within the Public Safety Fund (FD0015). The budget does not include the use of any specific fund balance.

Executive Summary

Fund: **FD0015 - Public Safety**
Cost Center Name: **County Jail** Cost Center: **CC2301**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	7,904,867	6,914,218	8,419,048	8,849,974	5.12%
Services and Supplies	2,681,046	1,495,522	3,113,838	3,221,667	3.46%
Other Charges	4,165,350	0	4,091,121	4,087,767	-0.08%
Capital Assets - Expenditures	181,140	631,732	646,000	100,000	-84.52%
Transfers Out (Nonreciprocal)	229,569	768	329,968	322,406	-2.29%
Total Expenditures	15,161,972	9,042,240	16,599,975	16,581,814	-0.11%
Revenues					
Fines, Forfeitures, and Penalties	18,285	8,711	15,600	18,000	15.38%
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	227,558	119,206	118,007	98,007	-16.95%
Charges for Services	209,000	156,750	217,344	218,400	0.49%
Miscellaneous Revenues	34,103	0	0	0	0.00%
Transfers In (Nonreciprocal)	1,994,562	460,053	2,934,558	2,442,749	-16.76%
Total Revenues	2,483,507	744,719	3,285,509	2,777,156	-15.47%
Unreimbursed Costs	12,678,465	8,297,520	13,314,466	13,804,658	3.68%
Allocated Positions	60.30	0.00	60.30	61.30	1.66%

Budget detail can be found on page SF-46 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 cost center 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 incarcerated persons to various destinations such as courts, medical/dental appointments, transfer in between jails/prisons, or other necessary locations. Additionally, the Jail Division oversees and manages programs such as Alternative Sentencing and Outside Work Release.

The County Jail, Program 0172 (PRG0172), 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 CCP Program (PRG0172), funds eight correctional officer positions, one food service worker limited term position, and a 0.30 Full-Time Equivalent (FTE) Sheriff Media and Community Relations Specialist role.

The County Jail Program (PRG0335) operates within the County Jail under an agreement with California Health and Recovery Solutions (CHRS), to support the Early Access & Stabilization Services (EASS) program 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 between staff and patients, coordinating telehealth visits, administering involuntary medication, overseeing medication distribution, and conducting basic competency restoration activities. Currently, one correctional officer funded by CHRS supports Program (PRG0335) to aid in facilitating EASS services within the County Jail.

Goals

FY 2025-26 Goals:

- The Jail HVAC project is currently in the planning phase. This project is projected to be started in mid to late 2025. The project will replace antiquated water vapor coolers that provide minimal benefit to the jail facility due to their age and productivity. This project is not currently funded; however, staff is working to secure funding for some portions of the project and to create a multi-year, multi-phase implementation mode. The project is currently estimated to cost $11.2 million. It is possible that the CCP will fund a portion of the project, but absent a secure outside funding source, the majority of the cost will fall to the County General Fund.

- FY 2025-26 Jail Budget Request includes Main Jail Intercom Project Funded by Cost Center 0262 – County Jail Facilities special revenue fund and the Grill Gates Project Funded by CCP in CC1822. Staff hopes to complete the projects in FY2025-26.

- Under the direction of the Program Manager position, the jail will continue to expand internal programs for the incarcerated population. The jail will continue to rebuild and add to 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. Staff will continue to work with community partners such as Say Love to provide community outreach options for sentenced offenders to participate in while improving our community.

FY 2024-25 Goals Progress:

- The Jail staff has completed or close to completing many projects budgeted in FY2024-25 such as the Jail Flooring and Shower Epoxy Project, the Jail TV Project, the Bathroom/Shower

Project, the Jail Lighting Project, the Medium Jail Intercom Project, the Ligature Point Project, and the Main Jail Camera Project.

- The Jail has completed majority of the Painting Project, however, will continue to enhance the jail environment by painting walls with new paint and color scheme, while incorporating core values, inspirational quotes, and murals to improve the morale of staff and incarcerated persons.

Major Budget Changes

Salaries & Benefits

- $121,598 Increase due to negotiated salaries and benefits
- ($106,281) Decrease in Special Pay is due to the reclassification of certain Special Pay category items into the Other Pay category under the new budget development system, Sherpa
- $170,683 Increase in Other Pay is due to the reclassification of certain Special Pay category items into the Other Pay category under the new budget development system, Sherpa
- $260,000 Increase in Overtime due to negotiated salaries increases and to cover for short staffing and staff time off
- ($302,525) General decrease in County Contribution for Retirement

Other Charges

- $166,737 Increase in Interfund Jail Medical provided by Wellpath through an agreement with HHS
- ($200,032) Decrease in Interfund Maintenance & Improvement as less facility projects are budgeted in FY 2025-26

Capital Assets

- ($546,000) Decrease in Capital Assets-Equipment as there is no large capital asset equipment project included in FY 2025-26

Other Financing Sources

- ($516,609) Decrease in Operating Transfer In-Realignment as no capital asset equipment project is included in FY 2025-26 to be funded with CCP Fund (CC0241). FY 2024-25 included the Jail Project Camera for $591,000

Recommended Budget

Total appropriations are recommended at $16,581,814 which is a decrease of $18,161 (-0.11%) from the FY 2024-25 Adopted Budget. The General Fund provides $13,804,658 (83.2%) of the financing for this cost center which is an increase of $490,192 (3.7%) over the FY 2024-25 Adopted Budget.

The Salary Savings spend category (SC51007) stands at $506,901, bringing Salaries 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, 2025:

- $100,000 Capital Asset-Equipment: Main Jail Intercom System funded with County Jail Facilities Construction funds (CC0262)

Use of Fund Balance

This cost center is within the Public Safety Fund (FD0015). The budget includes the use of specific fund balances: DNA Fund (CC0300) will be used to transfer in $8,300 to cover cost of Jail Livescan machine annual maintenance and computer replacements; CCP Fund (CC0241) will be used to transfer in revenue of $185,000 to cover cost of the Jail Grill Gates Project Budgeted in County Jail Facility Improvement Cost Center 1822 (CC1822); Jail COPS Fund 0155 (CC0155) will be used to transfer in $20,000 for the Main Jail Control Room Shelving/Cabinets Project; and County Jail Facilities Construction Fund 0262 (CC0262) will be used to transfer in $100,000 to Jail Cost Center 2301 (CC2301) to cover the costs of the Main Jail Intercom System.

Executive Summary

Fund: **FD0015 - Public Safety**
Cost Center Name: **Public Administrator** Cost Center: **CC2310**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	09	10,003	15,100	15,100	0.00%
Total Expenditures	09	10,003	15,100	15,100	0.00%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Charges for Services	3,816	3,025	0	0	0.00%
Total Revenues	3,816	3,025	0	0	0.00%
Unreimbursed Costs	-3,807	6,978	15,100	15,100	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SF-50 of the Schedules Section.

Mission / Program Discussion

The County elected Sheriff is designated by the Board of Supervisors 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 in advance and then pursue reimbursement following the liquidation process, if feasible. The purpose of this cost center is to track County costs for estates 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 cost center to reduce the overall County cost.

Goals

In FY 2025-26, 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 2025-26.

Recommended Budget

Appropriations are recommended at $15,100, with no change from the FY 2024-25 Adopted Budget. The General Fund provides 100% of the financing for this budget.

Use of Fund Balance

This cost center is within the Public Safety Fund (CC0015). The cost center does not include the use of fund balance.

Executive Summary

Fund: **FD1004 - SR Public Safety/Trial Court**
Cost Center Name: **Sheriff Inmate Welfare** Cost Center: **CC0184**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	124,517	98,714	147,006	135,399	-7.90%
Services and Supplies	177,889	148,584	204,724	208,941	2.06%
Other Charges	290	0	0	0	0.00%
Transfers Out (Nonreciprocal)	0	0	978	906	-7.36%
Total Expenditures	302,695	247,298	352,708	345,246	-2.12%
Revenues					
Revenue from Investment and Property	120	0	99	99	0.00%
Miscellaneous Revenues	244,983	188,983	241,000	241,840	0.35%
Transfers In (Nonreciprocal)	58,836	0	108,918	97,575	-10.41%
Budgetary - Revenue	0	0	2,691	5,732	113.01%
Total Revenues	303,938	188,983	352,708	345,246	-2.12%
Unreimbursed Costs	-1,244	58,315	0	0	0.00%
Allocated Positions	1.00	0.00	1.00	1.00	0.00%

Budget detail can be found on page SF-51 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 (0184) has experienced a 90% reduction in phone call revenue, equating to approximately $32,814 per year. Moreover, the cost of the solitary commissary officer has steadily risen due to increases in salary and benefits. These financial challenges pose a significant burden on this cost center, as its dedicated revenues fall short of covering its expenses.

Goals

During FY 2025-26 staff will:

- Continue to benefit the incarcerated population through innovative commissary sales to create revenue to enhance the living situations of incarcerated persons
- Continue to provide a variety of commissary items at affordable prices to the Sutter County incarcerated persons while always researching new items that will be beneficial to the entire population
- Explore new ways to generate income for the Inmate Welfare Fund through food sales and beverage sales. Implement new options to improve rest, relaxation, and sleep for the incarcerated population

Major Budget Changes

Salaries & Benefits

- ($19,843) General decrease in Group Insurance Premium

Recommended Budget

Appropriations recommended are $345,246, which is a decrease of $7,462 (-2.1%) from the FY 2024-25 Adopted Budget.

Use of Fund Balance

The Inmate Welfare Fund (CC0184) Restricted Fund Balance is estimated to be $0 on July 1, 2025. This cost center uses funding of $97,575 from 48200-Operating Transfer In from Public Safety Fund (CC2301) to mitigate the budget deficit and allow services to continue at the current levels. This transfer increases the cost of County Jail operations, paid for by County General Fund dollars and Proposition 172 Public Safety Augmentation funds. The operating transfer from the County Jail cost center has decreased by $11,343 (-10.4%) from the FY 2024-25 Adopted Budget.

Executive Summary

Fund: **FD0014 - Trial Court**
Cost Center Name: **Trial Court Funding** Cost Center: **CC2109**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	766,091	661,264	760,852	767,526	0.88%
Total Expenditures	766,091	661,264	760,852	767,526	0.88%
Revenues					
Taxes	0	0	0	0	0.00%
Fines, Forfeitures, and Penalties	634,349	418,905	460,000	585,750	27.34%
Revenue from Investment and Property	114	0	0	100	0.00%
Intergovernmental Revenues	348,560	0	348,561	348,560	0.00%
Charges for Services	88,815	74,563	75,100	82,060	9.27%
Total Revenues	1,071,839	493,469	883,661	1,016,470	15.03%
Unreimbursed Costs	-305,748	167,795	-122,809	-248,944	102.71%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SF-53 of the Schedules Section.

Purpose / Program Discussion

The Trial Court Funding cost center 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

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 cost center 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 2025-26 budget.

Recommended Budget

Recommended appropriations are $767,526, an increase of $6,674 (0.88%) from the FY 2024-25 Adopted Budget. The excess of revenue over appropriations of $218,944 offsets General Fund cost for other functions in the Trial Court Fund.

Use of Fund Balance

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

Executive Summary

Fund: **FD0014 - Trial Court**
Cost Center Name: **Consolidated Court** Cost Center: **CC2112**

	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	458,130	397,027	554,067	575,410	3.85%
Total Expenditures	458,130	397,027	554,067	575,410	3.85%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Charges for Services	9,908	7,115	6,200	8,950	44.35%
Miscellaneous Revenues	261,361	0	290,000	260,000	-10.34%
Total Revenues	271,269	7,115	296,200	268,950	-9.20%
Unreimbursed Costs	186,861	389,912	257,867	306,460	18.84%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SF-55 of the Schedules Section.

Purpose / Program Discussion

This cost center 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 cost center 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

- $21,343 Increase in Conflict Attorney Contracts

Recommended Budget

Recommended appropriations are at $575,410, which is an increase of $21,343 (3.85%) from the FY 2024-25 Adopted Budget. The General Fund provides 53.6% of the financing for this cost center at $306,460, which is an increase of $48,593 (18.84%) compared to FY 2024-25 Adopted Budget.

Use of Fund Balance

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

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Section G

Special Revenue Funds

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	59.67	0	0	0	0	0
SC53650 - Interest on Long Term Debt	3,581.92	0	0	0	0	0
Other Charges Total:	**3,641.59**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	625,193	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**625,193**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	15,700	15,700	15,300	15,700	15,700
Budgetary - Expenditure Total:	**0**	**15,700**	**15,700**	**15,300**	**15,700**	**15,700**
Total Expenditures:	**628,834.59**	**15,700**	**15,700**	**15,300**	**15,700**	**15,700**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	6,492.94	14,400	14,400	14,400	14,400	14,400
RC41402 - Interest - Fair Market Value (FMV) Adjustments	32,920.89	0	0	0	0	0
evenue from Investment and Property Total:	**39,413.83**	**14,400**	**14,400**	**14,400**	**14,400**	**14,400**
Miscellaneous Revenues						
RC47765 - Development Impact Fees	973.37	1,300	1,300	900	1,300	1,300
RC47800 - Miscellaneous Revenue - Specify	688,901.46	0	0	0	0	0
Miscellaneous Revenues Total:	**689,874.83**	**1,300**	**1,300**	**900**	**1,300**	**1,300**
Total Revenues:	**729,288.66**	**15,700**	**15,700**	**15,300**	**15,700**	**15,700**
Total Expenditures	628,834.59	15,700	15,700	15,300	15,700	15,700
Total Revenues	729,288.66	15,700	15,700	15,300	15,700	15,700
Net County Cost	-100,454.07	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52731 - Contribution Other Agency Yuba City	336.9	360	360	1,067	0	0
SC53100 - Treasury Fee	17.12	0	0	0	0	0
Other Charges Total:	**354.02**	**360**	**360**	**1,067**	**0**	**0**
Total Expenditures:	**354.02**	**360**	**360**	**1,067**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	346.05	360	360	360	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	297.24	0	0	0	0	0
evenue from Investment and Property Total:	**643.29**	**360**	**360**	**360**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	0	707	0	0
Budgetary - Revenue Total:	**0**	**0**	**0**	**707**	**0**	**0**
Total Revenues:	**643.29**	**360**	**360**	**1,067**	**0**	**0**
Total Expenditures	354.02	360	360	1,067	0	0
Total Revenues	643.29	360	360	1,067	0	0
Net County Cost	-289.27	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52731 - Contribution Other Agency Yuba City	126.03	127	127	384	0	0
SC53100 - Treasury Fee	5.28	0	0	0	0	0
Other Charges Total:	**131.31**	**127**	**127**	**384**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	98	98	0	0	0
Budgetary - Expenditure Total:	**0**	**98**	**98**	**0**	**0**	**0**
Total Expenditures:	**131.31**	**225**	**225**	**384**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	121.93	225	225	225	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	559.44	0	0	0	0	0
evenue from Investment and Property Total:	**681.37**	**225**	**225**	**225**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	0	159	0	0
Budgetary - Revenue Total:	**0**	**0**	**0**	**159**	**0**	**0**
Total Revenues:	**681.37**	**225**	**225**	**384**	**0**	**0**
Total Expenditures	131.31	225	225	384	0	0
Total Revenues	681.37	225	225	384	0	0
Net County Cost	-550.06	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	642.91	0	0	0	0	0
Other Charges Total:	**642.91**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	99,722	0	99,723	0	99,722	99,722
Transfers Out (Nonreciprocal) Total:	**99,722**	**0**	**99,723**	**0**	**99,722**	**99,722**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	69,000	69,000	69,000	0	0
Budgetary - Expenditure Total:	**0**	**69,000**	**69,000**	**69,000**	**0**	**0**
Total Expenditures:	**100,364.91**	**69,000**	**168,723**	**69,000**	**99,722**	**99,722**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	12,302.1	9,000	9,000	9,000	9,000	9,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	7,652.12	0	0	0	0	0
evenue from Investment and Property Total:	**19,954.22**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**
Intergovernmental Revenues						
RC45510 - City/County	40,745.43	48,000	48,000	48,000	48,000	48,000
RC45512 - Yuba City	0	0	0	0	0	0
Intergovernmental Revenues Total:	**40,745.43**	**48,000**	**48,000**	**48,000**	**48,000**	**48,000**
Miscellaneous Revenues						
RC47765 - Development Impact Fees	112,189.98	12,000	111,723	12,000	12,000	12,000
Miscellaneous Revenues Total:	**112,189.98**	**12,000**	**111,723**	**12,000**	**12,000**	**12,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	0	0	30,722	30,722
Budgetary - Revenue Total:	**0**	**0**	**0**	**0**	**30,722**	**30,722**
Total Revenues:	**172,889.63**	**69,000**	**168,723**	**69,000**	**99,722**	**99,722**
Total Expenditures	100,364.91	69,000	168,723	69,000	99,722	99,722
Total Revenues	172,889.63	69,000	168,723	69,000	99,722	99,722
Net County Cost	-72,524.72	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	846.14	0	0	0	0	0
Other Charges Total:	**846.14**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	69,700	69,700	69,700	69,700	69,700
Budgetary - Expenditure Total:	**0**	**69,700**	**69,700**	**69,700**	**69,700**	**69,700**
Total Expenditures:	**846.14**	**69,700**	**69,700**	**69,700**	**69,700**	**69,700**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	16,324.63	11,700	11,700	11,700	11,700	11,700
RC41402 - Interest - Fair Market Value (FMV) Adjustments	11,017.82	0	0	0	0	0
evenue from Investment and Property Total:	**27,342.45**	**11,700**	**11,700**	**11,700**	**11,700**	**11,700**
Intergovernmental Revenues						
RC45510 - City/County	38,610.43	45,000	45,000	45,000	45,000	45,000
RC45512 - Yuba City	0	0	0	0	0	0
Intergovernmental Revenues Total:	**38,610.43**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**
Miscellaneous Revenues						
RC47765 - Development Impact Fees	12,940.84	13,000	13,000	13,000	13,000	13,000
Miscellaneous Revenues Total:	**12,940.84**	**13,000**	**13,000**	**13,000**	**13,000**	**13,000**
Total Revenues:	**78,893.72**	**69,700**	**69,700**	**69,700**	**69,700**	**69,700**
Total Expenditures	846.14	69,700	69,700	69,700	69,700	69,700
Total Revenues	78,893.72	69,700	69,700	69,700	69,700	69,700
Net County Cost	-78,047.58	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	4,604.97	0	0	0	0	0
Other Charges Total:	**4,604.97**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56002 - Operating Transfer Out - Behavioral Health (BH)	162,936.62	0	0	0	0	0
SC56004 - Operating Transfer Out - Non Major	0	27,145	27,145	27,145	0	0
Transfers Out (Nonreciprocal) Total:	**162,936.62**	**27,145**	**27,145**	**27,145**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	88,200	88,200	58,855	88,200	88,200
Budgetary - Expenditure Total:	**0**	**88,200**	**88,200**	**58,855**	**88,200**	**88,200**
Total Expenditures:	**167,541.59**	**115,345**	**115,345**	**86,000**	**88,200**	**88,200**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	87,424.68	16,200	16,200	16,200	16,200	16,200
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-95,138.2	0	0	0	0	0
evenue from Investment and Property Total:	**-7,713.52**	**16,200**	**16,200**	**16,200**	**16,200**	**16,200**
Intergovernmental Revenues						
RC45510 - City/County	47,159.18	56,000	56,000	56,000	56,000	56,000
RC45512 - Yuba City	0	0	0	0	0	0
Intergovernmental Revenues Total:	**47,159.18**	**56,000**	**56,000**	**56,000**	**56,000**	**56,000**
Miscellaneous Revenues						
RC47765 - Development Impact Fees	15,812.29	16,000	16,000	13,800	16,000	16,000
Miscellaneous Revenues Total:	**15,812.29**	**16,000**	**16,000**	**13,800**	**16,000**	**16,000**
Transfers In (Nonreciprocal)						
RC48200 - Operating Transfer in - General Fund	3,585,523	0	0	0	0	0
Transfers In (Nonreciprocal) Total:	**3,585,523**	**0**	**0**	**0**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	27,145	27,145	0	0	0
Budgetary - Revenue Total:	**0**	**27,145**	**27,145**	**0**	**0**	**0**
Total Revenues:	**3,640,780.95**	**115,345**	**115,345**	**86,000**	**88,200**	**88,200**
Total Expenditures	167,541.59	115,345	115,345	86,000	88,200	88,200
Total Revenues	3,640,780.95	115,345	115,345	86,000	88,200	88,200
Net County Cost	-3,473,239.36	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	542.32	0	0	0	0	0
Other Charges Total:	**542.32**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	22,100	22,100	17,900	22,100	22,100
Budgetary - Expenditure Total:	**0**	**22,100**	**22,100**	**17,900**	**22,100**	**22,100**
Total Expenditures:	**542.32**	**22,100**	**22,100**	**17,900**	**22,100**	**22,100**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	10,516.54	8,100	8,100	8,100	8,100	8,100
RC41402 - Interest - Fair Market Value (FMV) Adjustments	7,921.12	0	0	0	0	0
evenue from Investment and Property Total:	**18,437.66**	**8,100**	**8,100**	**8,100**	**8,100**	**8,100**
Miscellaneous Revenues						
RC47765 - Development Impact Fees	12,419.58	14,000	14,000	9,800	14,000	14,000
Miscellaneous Revenues Total:	**12,419.58**	**14,000**	**14,000**	**9,800**	**14,000**	**14,000**
Total Revenues:	**30,857.24**	**22,100**	**22,100**	**17,900**	**22,100**	**22,100**
Total Expenditures	542.32	22,100	22,100	17,900	22,100	22,100
Total Revenues	30,857.24	22,100	22,100	17,900	22,100	22,100
Net County Cost	-30,314.92	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51050 - Overtime	0	0	0	0	0	0
SC51100 - Co Contribution Retirement	0	0	0	0	0	0
SC51201 - Co Contribution - Group Insurance	0	0	0	0	0	0
SC51400 - Payroll Tax - Social Security	0	0	0	0	0	0
SC51401 - Payroll Taxes - Medicare	0	0	0	0	0	0
Salaries and Employee Benefits Total:	**0**	**0**	**0**	**0**	**0**	**0**
Other Charges						
SC53100 - Treasury Fee	81.5	0	0	0	0	0
Other Charges Total:	**81.5**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	16,080	16,080	5,380	16,080	16,080
Budgetary - Expenditure Total:	**0**	**16,080**	**16,080**	**5,380**	**16,080**	**16,080**
Total Expenditures:	**81.5**	**16,080**	**16,080**	**5,380**	**16,080**	**16,080**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	1,567.42	1,080	1,080	1,080	1,080	1,080
RC41402 - Interest - Fair Market Value (FMV) Adjustments	797.21	0	0	0	0	0
evenue from Investment and Property Total:	**2,364.63**	**1,080**	**1,080**	**1,080**	**1,080**	**1,080**
Miscellaneous Revenues						
RC47765 - Development Impact Fees	10,891.79	15,000	15,000	4,300	15,000	15,000
Miscellaneous Revenues Total:	**10,891.79**	**15,000**	**15,000**	**4,300**	**15,000**	**15,000**
Total Revenues:	**13,256.42**	**16,080**	**16,080**	**5,380**	**16,080**	**16,080**
Total Expenditures	81.5	16,080	16,080	5,380	16,080	16,080
Total Revenues	13,256.42	16,080	16,080	5,380	16,080	16,080
Net County Cost	-13,174.92	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	213.79	0	0	0	0	0
Other Charges Total:	**213.79**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	17,600	17,600	14,500	17,600	17,600
Budgetary - Expenditure Total:	**0**	**17,600**	**17,600**	**14,500**	**17,600**	**17,600**
Total Expenditures:	**213.79**	**17,600**	**17,600**	**14,500**	**17,600**	**17,600**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	4,137.37	3,600	3,600	3,600	3,600	3,600
RC41402 - Interest - Fair Market Value (FMV) Adjustments	2,879.67	0	0	0	0	0
evenue from Investment and Property Total:	**7,017.04**	**3,600**	**3,600**	**3,600**	**3,600**	**3,600**
Miscellaneous Revenues						
RC47765 - Development Impact Fees	11,072.52	14,000	14,000	10,900	14,000	14,000
Miscellaneous Revenues Total:	**11,072.52**	**14,000**	**14,000**	**10,900**	**14,000**	**14,000**
Total Revenues:	**18,089.56**	**17,600**	**17,600**	**14,500**	**17,600**	**17,600**
Total Expenditures	213.79	17,600	17,600	14,500	17,600	17,600
Total Revenues	18,089.56	17,600	17,600	14,500	17,600	17,600
Net County Cost	-17,875.77	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52731 - Contribution Other Agency Yuba City	125.92	135	135	435	0	0
SC53100 - Treasury Fee	4.84	0	0	0	0	0
Other Charges Total:	**130.76**	**135**	**135**	**435**	**0**	**0**
Total Expenditures:	**130.76**	**135**	**135**	**435**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	101.37	135	135	135	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	258.14	0	0	0	0	0
evenue from Investment and Property Total:	**359.51**	**135**	**135**	**135**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	0	300	0	0
Budgetary - Revenue Total:	**0**	**0**	**0**	**300**	**0**	**0**
Total Revenues:	**359.51**	**135**	**135**	**435**	**0**	**0**
Total Expenditures	130.76	135	135	435	0	0
Total Revenues	359.51	135	135	435	0	0
Net County Cost	-228.75	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	68.14	0	0	0	0	0
Other Charges Total:	**68.14**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	990	990	3,990	2,390	2,390
Budgetary - Expenditure Total:	**0**	**990**	**990**	**3,990**	**2,390**	**2,390**
Total Expenditures:	**68.14**	**990**	**990**	**3,990**	**2,390**	**2,390**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	1,315.19	990	990	990	990	990
RC41402 - Interest - Fair Market Value (FMV) Adjustments	961.56	0	0	0	0	0
evenue from Investment and Property Total:	**2,276.75**	**990**	**990**	**990**	**990**	**990**
Miscellaneous Revenues						
RC47765 - Development Impact Fees	2,735.94	0	0	3,000	1,400	1,400
Miscellaneous Revenues Total:	**2,735.94**	**0**	**0**	**3,000**	**1,400**	**1,400**
Total Revenues:	**5,012.69**	**990**	**990**	**3,990**	**2,390**	**2,390**
Total Expenditures	68.14	990	990	3,990	2,390	2,390
Total Revenues	5,012.69	990	990	3,990	2,390	2,390
Net County Cost	-4,944.55	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	62.68	0	0	0	0	0
Other Charges Total:	**62.68**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	990	990	990	990	990
Budgetary - Expenditure Total:	**0**	**990**	**990**	**990**	**990**	**990**
Total Expenditures:	**62.68**	**990**	**990**	**990**	**990**	**990**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	1,218.32	990	990	990	990	990
RC41402 - Interest - Fair Market Value (FMV) Adjustments	975.38	0	0	0	0	0
evenue from Investment and Property Total:	**2,193.7**	**990**	**990**	**990**	**990**	**990**
Miscellaneous Revenues						
RC47765 - Development Impact Fees	7.26	0	0	0	0	0
Miscellaneous Revenues Total:	**7.26**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**2,200.96**	**990**	**990**	**990**	**990**	**990**
Total Expenditures	62.68	990	990	990	990	990
Total Revenues	2,200.96	990	990	990	990	990
Net County Cost	-2,138.28	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	438.94	0	0	0	0	0
Other Charges Total:	**438.94**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	2,675	2,675	0	2,675	2,675
Budgetary - Expenditure Total:	**0**	**2,675**	**2,675**	**0**	**2,675**	**2,675**
Total Expenditures:	**438.94**	**2,675**	**2,675**	**0**	**2,675**	**2,675**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	8,530.54	2,675	2,675	0	2,675	2,675
RC41402 - Interest - Fair Market Value (FMV) Adjustments	6,831.04	0	0	0	0	0
evenue from Investment and Property Total:	**15,361.58**	**2,675**	**2,675**	**0**	**2,675**	**2,675**
Total Revenues:	**15,361.58**	**2,675**	**2,675**	**0**	**2,675**	**2,675**
Total Expenditures	438.94	2,675	2,675	0	2,675	2,675
Total Revenues	15,361.58	2,675	2,675	0	2,675	2,675
Net County Cost	-14,922.64	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	787.55	0	0	0	0	0
Other Charges Total:	**787.55**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	21,700	21,700	11,700	12,000	12,000
Budgetary - Expenditure Total:	**0**	**21,700**	**21,700**	**11,700**	**12,000**	**12,000**
Total Expenditures:	**787.55**	**21,700**	**21,700**	**11,700**	**12,000**	**12,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	15,305.57	11,700	11,700	11,700	12,000	12,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	12,256.66	0	0	0	0	0
evenue from Investment and Property Total:	**27,562.23**	**11,700**	**11,700**	**11,700**	**12,000**	**12,000**
Miscellaneous Revenues						
RC47765 - Development Impact Fees	0	10,000	10,000	0	0	0
Miscellaneous Revenues Total:	**0**	**10,000**	**10,000**	**0**	**0**	**0**
Total Revenues:	**27,562.23**	**21,700**	**21,700**	**11,700**	**12,000**	**12,000**
Total Expenditures	787.55	21,700	21,700	11,700	12,000	12,000
Total Revenues	27,562.23	21,700	21,700	11,700	12,000	12,000
Net County Cost	-26,774.68	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	17.85	0	0	0	0	0
Other Charges Total:	**17.85**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	30,198.39	30,000	30,000	30,000	15,000	15,000
Transfers Out (Nonreciprocal) Total:	**30,198.39**	**30,000**	**30,000**	**30,000**	**15,000**	**15,000**
Total Expenditures:	**30,216.24**	**30,000**	**30,000**	**30,000**	**15,000**	**15,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	390.8	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	2,191.97	0	0	0	0	0
evenue from Investment and Property Total:	**2,582.77**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43500 - Specify	0	0	0	0	0	0
Intergovernmental Revenues Total:	**0**	**0**	**0**	**0**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	30,000	30,000	30,000	15,000	15,000
Budgetary - Revenue Total:	**0**	**30,000**	**30,000**	**30,000**	**15,000**	**15,000**
Total Revenues:	**2,582.77**	**30,000**	**30,000**	**30,000**	**15,000**	**15,000**
Total Expenditures	30,216.24	30,000	30,000	30,000	15,000	15,000
Total Revenues	2,582.77	30,000	30,000	30,000	15,000	15,000
Net County Cost	27,633.47	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	100.68	0	0	0	0	0
Other Charges Total:	**100.68**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	4,940	4,940	4,940	5,100	5,100
Budgetary - Expenditure Total:	**0**	**4,940**	**4,940**	**4,940**	**5,100**	**5,100**
Total Expenditures:	**100.68**	**4,940**	**4,940**	**4,940**	**5,100**	**5,100**
Licenses, Permits, and Franchises						
RC41180 - Other Licenses and Permits - Specify	2,810	3,500	3,500	3,500	3,500	3,500
RC41184 - Monument Survey Fee	610	0	0	0	0	0
Licenses, Permits, and Franchises Total:	**3,420**	**3,500**	**3,500**	**3,500**	**3,500**	**3,500**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	1,951.35	1,440	1,440	1,440	1,600	1,600
RC41402 - Interest - Fair Market Value (FMV) Adjustments	1,424.37	0	0	0	0	0
evenue from Investment and Property Total:	**3,375.72**	**1,440**	**1,440**	**1,440**	**1,600**	**1,600**
Total Revenues:	**6,795.72**	**4,940**	**4,940**	**4,940**	**5,100**	**5,100**
Total Expenditures	100.68	4,940	4,940	4,940	5,100	5,100
Total Revenues	6,795.72	4,940	4,940	4,940	5,100	5,100
Net County Cost	-6,695.04	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	80.66	0	0	0	0	0
Other Charges Total:	**80.66**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	6,903	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**6,903**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	1,000	1,000	1,000	800	800
Budgetary - Expenditure Total:	**0**	**1,000**	**1,000**	**1,000**	**800**	**800**
Total Expenditures:	**6,983.66**	**1,000**	**1,000**	**1,000**	**800**	**800**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	1,571.73	1,000	1,000	1,000	800	800
RC41402 - Interest - Fair Market Value (FMV) Adjustments	1,238.23	0	0	0	0	0
evenue from Investment and Property Total:	**2,809.96**	**1,000**	**1,000**	**1,000**	**800**	**800**
Intergovernmental Revenues						
RC45100 - Specify	6,903	0	0	0	0	0
Intergovernmental Revenues Total:	**6,903**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**9,712.96**	**1,000**	**1,000**	**1,000**	**800**	**800**
Total Expenditures	6,983.66	1,000	1,000	1,000	800	800
Total Revenues	9,712.96	1,000	1,000	1,000	800	800
Net County Cost	-2,729.3	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52725 - Contribution to Other Agencies	0	560,000	560,000	560,000	560,000	560,000
SC53100 - Treasury Fee	342.71	0	0	0	0	0
Other Charges Total:	**342.71**	**560,000**	**560,000**	**560,000**	**560,000**	**560,000**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	78,578.63	100,000	100,000	100,000	100,000	0
Transfers Out (Nonreciprocal) Total:	**78,578.63**	**100,000**	**100,000**	**100,000**	**100,000**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	40,000	40,000	40,000	40,000	140,000
Budgetary - Expenditure Total:	**0**	**40,000**	**40,000**	**40,000**	**40,000**	**140,000**
Total Expenditures:	**78,921.34**	**700,000**	**700,000**	**700,000**	**700,000**	**700,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	6,663.23	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	10,735.32	0	0	0	0	0
evenue from Investment and Property Total:	**17,398.55**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC47053 - SB2 Affordable Housing Fee	128,435.54	700,000	700,000	700,000	700,000	700,000
Charges for Services Total:	**128,435.54**	**700,000**	**700,000**	**700,000**	**700,000**	**700,000**
Total Revenues:	**145,834.09**	**700,000**	**700,000**	**700,000**	**700,000**	**700,000**
Total Expenditures	78,921.34	700,000	700,000	700,000	700,000	700,000
Total Revenues	145,834.09	700,000	700,000	700,000	700,000	700,000
Net County Cost	-66,912.75	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	148.65	0	0	0	0	0
Other Charges Total:	**148.65**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	0	55,000	95,000	95,000	0	0
Transfers Out (Nonreciprocal) Total:	**0**	**55,000**	**95,000**	**95,000**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	0	100	100
Budgetary - Expenditure Total:	**0**	**0**	**0**	**0**	**100**	**100**
Total Expenditures:	**148.65**	**55,000**	**95,000**	**95,000**	**100**	**100**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	2,888.99	2,600	2,600	2,600	100	100
RC41402 - Interest - Fair Market Value (FMV) Adjustments	2,313.44	0	0	0	0	0
evenue from Investment and Property Total:	**5,202.43**	**2,600**	**2,600**	**2,600**	**100**	**100**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	52,400	92,400	92,400	0	0
Budgetary - Revenue Total:	**0**	**52,400**	**92,400**	**92,400**	**0**	**0**
Total Revenues:	**5,202.43**	**55,000**	**95,000**	**95,000**	**100**	**100**
Total Expenditures	148.65	55,000	95,000	95,000	100	100
Total Revenues	5,202.43	55,000	95,000	95,000	100	100
Net County Cost	-5,053.78	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	3,903.06	0	0	0	0	0
Other Charges Total:	**3,903.06**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	82,618.29	42,000	42,000	0	0	0
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	870,908.83	1,308,592	1,338,592	1,350,592	904,394	904,394
Transfers Out (Nonreciprocal) Total:	**953,527.12**	**1,350,592**	**1,380,592**	**1,350,592**	**904,394**	**904,394**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	138,408	138,408	138,408	576,606	576,606
Budgetary - Expenditure Total:	**0**	**138,408**	**138,408**	**138,408**	**576,606**	**576,606**
Total Expenditures:	**957,430.18**	**1,489,000**	**1,519,000**	**1,489,000**	**1,481,000**	**1,481,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	75,520.57	50,000	50,000	50,000	50,000	50,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	36,963.51	0	0	0	0	0
evenue from Investment and Property Total:	**112,484.08**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**
Transfers In (Nonreciprocal)						
RC48209 - Operating Transfer In - Realignment	1,177,294.71	1,366,000	1,366,000	1,366,000	1,431,000	1,431,000
Transfers In (Nonreciprocal) Total:	**1,177,294.71**	**1,366,000**	**1,366,000**	**1,366,000**	**1,431,000**	**1,431,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	73,000	103,000	73,000	0	0
Budgetary - Revenue Total:	**0**	**73,000**	**103,000**	**73,000**	**0**	**0**
Total Revenues:	**1,289,778.79**	**1,489,000**	**1,519,000**	**1,489,000**	**1,481,000**	**1,481,000**
Total Expenditures	957,430.18	1,489,000	1,519,000	1,489,000	1,481,000	1,481,000
Total Revenues	1,289,778.79	1,489,000	1,519,000	1,489,000	1,481,000	1,481,000
Net County Cost	-332,348.61	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	-0.08	0	0	0	0	0
Other Charges Total:	**-0.08**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**-0.08**	**0**	**0**	**0**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	-0.95	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	3.71	0	0	0	0	0
evenue from Investment and Property Total:	**2.76**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**2.76**	**0**	**0**	**0**	**0**	**0**
Total Expenditures	-0.08	0	0	0	0	0
Total Revenues	2.76	0	0	0	0	0
Net County Cost	-2.84	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51900 - Memberships	1,464.48	2,500	2,500	2,500	2,500	2,500
SC52057 - Professional / Specialized Services	0	1,400	1,400	1,400	15,000	15,000
SC52267 - Special Department Expense Services	0	1,600	1,600	1,600	10,000	10,000
Services and Supplies Total:	**1,464.48**	**5,500**	**5,500**	**5,500**	**27,500**	**27,500**
Other Charges						
SC52725 - Contribution to Other Agencies	71,654.34	100,000	100,000	100,000	100,000	100,000
SC53100 - Treasury Fee	1,775.72	0	0	0	0	0
Other Charges Total:	**73,430.06**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	400,000	550,000	550,000	550,000	450,000	450,000
Transfers Out (Nonreciprocal) Total:	**400,000**	**550,000**	**550,000**	**550,000**	**450,000**	**450,000**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	325,300	325,300	325,300	89,400	89,400
Budgetary - Expenditure Total:	**0**	**325,300**	**325,300**	**325,300**	**89,400**	**89,400**
Total Expenditures:	**474,894.54**	**980,800**	**980,800**	**980,800**	**666,900**	**666,900**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	34,397.79	12,000	12,000	12,000	40,000	40,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-7,545.28	0	0	0	0	0
evenue from Investment and Property Total:	**26,852.51**	**12,000**	**12,000**	**12,000**	**40,000**	**40,000**
Intergovernmental Revenues						
RC42600 - State - Aid for Construction	118,107	0	0	0	0	0
RC43430 - State - SB 90 Mandated Costs	959,625.09	768,800	768,800	768,800	626,900	626,900
Intergovernmental Revenues Total:	**1,077,732.09**	**768,800**	**768,800**	**768,800**	**626,900**	**626,900**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	200,000	200,000	200,000	0	0
Budgetary - Revenue Total:	**0**	**200,000**	**200,000**	**200,000**	**0**	**0**
Total Revenues:	**1,104,584.6**	**980,800**	**980,800**	**980,800**	**666,900**	**666,900**
Total Expenditures	474,894.54	980,800	980,800	980,800	666,900	666,900
Total Revenues	1,104,584.6	980,800	980,800	980,800	666,900	666,900
Net County Cost	-629,690.06	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	1,661.93	0	0	0	0	0
Other Charges Total:	**1,661.93**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	0	350,000	350,000	350,000	282,000	282,000
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	788,231.6	667,773	667,773	667,773	562,031	562,031
Transfers Out (Nonreciprocal) Total:	**788,231.6**	**1,017,773**	**1,017,773**	**1,017,773**	**844,031**	**844,031**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	0	177,925	177,925
Budgetary - Expenditure Total:	**0**	**0**	**0**	**0**	**177,925**	**177,925**
Total Expenditures:	**789,893.53**	**1,017,773**	**1,017,773**	**1,017,773**	**1,021,956**	**1,021,956**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	31,775.62	20,000	20,000	20,000	25,000	25,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	7,375.5	0	0	0	0	0
evenue from Investment and Property Total:	**39,151.12**	**20,000**	**20,000**	**20,000**	**25,000**	**25,000**
Transfers In (Nonreciprocal)						
RC48204 - Operating Transfer In - Non Major	129,554.05	0	0	0	0	0
RC48209 - Operating Transfer In - Realignment	638,867.35	767,900	767,900	767,900	996,956	996,956
Transfers In (Nonreciprocal) Total:	**768,421.4**	**767,900**	**767,900**	**767,900**	**996,956**	**996,956**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	229,873	229,873	229,873	0	0
Budgetary - Revenue Total:	**0**	**229,873**	**229,873**	**229,873**	**0**	**0**
Total Revenues:	**807,572.52**	**1,017,773**	**1,017,773**	**1,017,773**	**1,021,956**	**1,021,956**
Total Expenditures	789,893.53	1,017,773	1,017,773	1,017,773	1,021,956	1,021,956
Total Revenues	807,572.52	1,017,773	1,017,773	1,017,773	1,021,956	1,021,956
Net County Cost	-17,678.99	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	1,967.9	0	0	0	0	0
Other Charges Total:	**1,967.9**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	585,362.41	679,887	679,887	679,887	668,746	668,746
SC56009 - Operating Transfer Out - Realignment	12,816.74	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**598,179.15**	**679,887**	**679,887**	**679,887**	**668,746**	**668,746**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	0	218,114	218,114
Budgetary - Expenditure Total:	**0**	**0**	**0**	**0**	**218,114**	**218,114**
Total Expenditures:	**600,147.05**	**679,887**	**679,887**	**679,887**	**886,860**	**886,860**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	38,048.39	20,000	20,000	20,000	20,000	20,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	21,887.35	0	0	0	0	0
evenue from Investment and Property Total:	**59,935.74**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
Intergovernmental Revenues						
RC42700 - State - Aid for Corrections	751,186	215,800	215,800	215,800	866,860	866,860
Intergovernmental Revenues Total:	**751,186**	**215,800**	**215,800**	**215,800**	**866,860**	**866,860**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	444,087	444,087	444,087	0	0
Budgetary - Revenue Total:	**0**	**444,087**	**444,087**	**444,087**	**0**	**0**
Total Revenues:	**811,121.74**	**679,887**	**679,887**	**679,887**	**886,860**	**886,860**
Total Expenditures	600,147.05	679,887	679,887	679,887	886,860	886,860
Total Revenues	811,121.74	679,887	679,887	679,887	886,860	886,860
Net County Cost	-210,974.69	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	1,180.22	0	0	0	0	0
Other Charges Total:	**1,180.22**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	16,200	16,200	16,200	18,000	18,000
Budgetary - Expenditure Total:	**0**	**16,200**	**16,200**	**16,200**	**18,000**	**18,000**
Total Expenditures:	**1,180.22**	**16,200**	**16,200**	**16,200**	**18,000**	**18,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	22,854.34	16,200	16,200	16,200	18,000	18,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	12,442.75	0	0	0	0	0
evenue from Investment and Property Total:	**35,297.09**	**16,200**	**16,200**	**16,200**	**18,000**	**18,000**
Total Revenues:	**35,297.09**	**16,200**	**16,200**	**16,200**	**18,000**	**18,000**
Total Expenditures	1,180.22	16,200	16,200	16,200	18,000	18,000
Total Revenues	35,297.09	16,200	16,200	16,200	18,000	18,000
Net County Cost	-34,116.87	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	597.56	0	0	0	0	0
Other Charges Total:	**597.56**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	9,000	9,000	9,000	9,000	9,000
Budgetary - Expenditure Total:	**0**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**
Total Expenditures:	**597.56**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	11,613.34	9,000	9,000	9,000	9,000	9,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	9,303	0	0	0	0	0
evenue from Investment and Property Total:	**20,916.34**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**
Miscellaneous Revenues						
RC47765 - Development Impact Fees	-75	0	0	0	0	0
Miscellaneous Revenues Total:	**-75**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**20,841.34**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**
Total Expenditures	597.56	9,000	9,000	9,000	9,000	9,000
Total Revenues	20,841.34	9,000	9,000	9,000	9,000	9,000
Net County Cost	-20,243.78	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	187.87	0	0	0	0	0
Other Charges Total:	**187.87**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	10,574.67	13,500	13,500	13,500	133,500	133,500
Transfers Out (Nonreciprocal) Total:	**10,574.67**	**13,500**	**13,500**	**13,500**	**133,500**	**133,500**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	6,500	6,500	7,500	0	0
Budgetary - Expenditure Total:	**0**	**6,500**	**6,500**	**7,500**	**0**	**0**
Total Expenditures:	**10,762.54**	**20,000**	**20,000**	**21,000**	**133,500**	**133,500**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	3,640.67	3,000	3,000	3,000	500	500
RC41402 - Interest - Fair Market Value (FMV) Adjustments	2,566.59	0	0	0	0	0
evenue from Investment and Property Total:	**6,207.26**	**3,000**	**3,000**	**3,000**	**500**	**500**
Charges for Services						
RC46750 - Civil Process Service	18,729	17,000	17,000	18,000	17,000	17,000
Charges for Services Total:	**18,729**	**17,000**	**17,000**	**18,000**	**17,000**	**17,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	0	0	116,000	116,000
Budgetary - Revenue Total:	**0**	**0**	**0**	**0**	**116,000**	**116,000**
Total Revenues:	**24,936.26**	**20,000**	**20,000**	**21,000**	**133,500**	**133,500**
Total Expenditures	10,762.54	20,000	20,000	21,000	133,500	133,500
Total Revenues	24,936.26	20,000	20,000	21,000	133,500	133,500
Net County Cost	-14,173.72	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52725 - Contribution to Other Agencies	605,964.69	125,000	125,000	0	300,000	300,000
SC53100 - Treasury Fee	3,808.01	0	0	0	0	0
Other Charges Total:	**609,772.7**	**125,000**	**125,000**	**0**	**300,000**	**300,000**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	37,450	0	0	0	0	0
SC56011 - Operating Transfer Out - Health	0	110,152	110,152	0	408,000	408,000
Transfers Out (Nonreciprocal) Total:	**37,450**	**110,152**	**110,152**	**0**	**408,000**	**408,000**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	364,848	364,848	0	0	0
Budgetary - Expenditure Total:	**0**	**364,848**	**364,848**	**0**	**0**	**0**
Total Expenditures:	**647,222.7**	**600,000**	**600,000**	**0**	**708,000**	**708,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	72,691.69	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	48,640.39	0	0	0	0	0
evenue from Investment and Property Total:	**121,332.08**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43430 - State - SB 90 Mandated Costs	609,367.96	300,000	300,000	0	300,000	300,000
RC43450 - State - Other Health Programs - Specify	0	0	0	0	0	0
RC43457 - Medi-cal	24,301	300,000	300,000	0	300,000	300,000
Intergovernmental Revenues Total:	**633,668.96**	**600,000**	**600,000**	**0**	**600,000**	**600,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	0	0	108,000	108,000
Budgetary - Revenue Total:	**0**	**0**	**0**	**0**	**108,000**	**108,000**
Total Revenues:	**755,001.04**	**600,000**	**600,000**	**0**	**708,000**	**708,000**
Total Expenditures	647,222.7	600,000	600,000	0	708,000	708,000
Total Revenues	755,001.04	600,000	600,000	0	708,000	708,000
Net County Cost	-107,778.34	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	126.68	0	0	0	0	0
Other Charges Total:	**126.68**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	9,432	9,432	9,432	8,500	8,500
Budgetary - Expenditure Total:	**0**	**9,432**	**9,432**	**9,432**	**8,500**	**8,500**
Total Expenditures:	**126.68**	**9,432**	**9,432**	**9,432**	**8,500**	**8,500**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	2,446.63	2,100	2,100	2,100	1,500	1,500
RC41402 - Interest - Fair Market Value (FMV) Adjustments	1,641.32	0	0	0	0	0
evenue from Investment and Property Total:	**4,087.95**	**2,100**	**2,100**	**2,100**	**1,500**	**1,500**
Charges for Services						
RC46979 - Sheriff Assessment Fees	7,666.86	7,332	7,332	7,332	7,000	7,000
RC46982 - Law Enforcement Services	245	0	0	0	0	0
Charges for Services Total:	**7,911.86**	**7,332**	**7,332**	**7,332**	**7,000**	**7,000**
Total Revenues:	**11,999.81**	**9,432**	**9,432**	**9,432**	**8,500**	**8,500**
Total Expenditures	126.68	9,432	9,432	9,432	8,500	8,500
Total Revenues	11,999.81	9,432	9,432	9,432	8,500	8,500
Net County Cost	-11,873.13	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	12,977.09	0	0	0	0	0
Other Charges Total:	**12,977.09**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56005 - Operating Transfer Out - Social Services	5,599,778.83	5,228,913	5,228,913	7,544,118	8,720,541	8,720,541
Transfers Out (Nonreciprocal) Total:	**5,599,778.83**	**5,228,913**	**5,228,913**	**7,544,118**	**8,720,541**	**8,720,541**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	208,235	208,235	208,235	0	0
Budgetary - Expenditure Total:	**0**	**208,235**	**208,235**	**208,235**	**0**	**0**
Total Expenditures:	**5,612,755.92**	**5,437,148**	**5,437,148**	**7,752,353**	**8,720,541**	**8,720,541**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	256,105.55	196,315	196,315	196,315	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	307,536.71	0	0	0	0	0
evenue from Investment and Property Total:	**563,642.26**	**196,315**	**196,315**	**196,315**	**0**	**0**
Intergovernmental Revenues						
RC43120 - State - Public Safety - 2011 Realignment GC 30025	0	0	0	0	0	0
RC43401 - Family Support WIC 17601.75	2,774,553.11	1,991,498	1,991,498	2,801,156	2,926,049	2,926,049
RC43402 - Child Poverty and Family Supplemental Support VLF WIC 17604	1,906,474.96	1,390,683	1,390,683	2,284,638	1,681,404	1,681,404
RC43410 - State - Realignment for Social Services (Sales Tax)	29,051.39	0	0	0	0	0
RC43411 - Child Poverty and Family Supplemental Support WIC 17601.50	1,846,608.78	1,858,652	1,858,652	2,432,644	1,967,921	1,967,921
RC43412 - Growth	334,493.43	0	0	0	0	0
Intergovernmental Revenues Total:	**6,891,181.67**	**5,240,833**	**5,240,833**	**7,518,438**	**6,575,374**	**6,575,374**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	0	0	0	2,145,167
Budgetary - Revenue Total:	**0**	**0**	**0**	**0**	**0**	**2,145,167**
Total Revenues:	**7,454,823.93**	**5,437,148**	**5,437,148**	**7,714,753**	**6,575,374**	**8,720,541**
Total Expenditures	5,612,755.92	5,437,148	5,437,148	7,752,353	8,720,541	8,720,541
Total Revenues	7,454,823.93	5,437,148	5,437,148	7,714,753	6,575,374	8,720,541
Net County Cost	-1,842,068.01	0	0	37,600	2,145,167	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52805 - Prior Year - Refund Medical	0	0	0	0	0	0
SC53100 - Treasury Fee	11.54	0	0	0	0	0
Other Charges Total:	**11.54**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	45	45	0	45	45
Budgetary - Expenditure Total:	**0**	**45**	**45**	**0**	**45**	**45**
Total Expenditures:	**11.54**	**45**	**45**	**0**	**45**	**45**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	205.06	45	45	45	45	45
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-246.61	0	0	0	0	0
evenue from Investment and Property Total:	**-41.55**	**45**	**45**	**45**	**45**	**45**
Intergovernmental Revenues						
RC43453 - County Medical Services Program	10,030	0	0	0	0	0
Intergovernmental Revenues Total:	**10,030**	**0**	**0**	**0**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	0	10,870	0	0
Budgetary - Revenue Total:	**0**	**0**	**0**	**10,870**	**0**	**0**
Total Revenues:	**9,988.45**	**45**	**45**	**10,915**	**45**	**45**
Total Expenditures	11.54	45	45	0	45	45
Total Revenues	9,988.45	45	45	10,915	45	45
Net County Cost	-9,976.91	0	0	-10,915	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	213.5	0	0	0	0	0
SC51100 - Co Contribution Retirement	23.31	0	0	0	0	0
SC51201 - Co Contribution - Group Insurance	72.46	0	0	0	0	0
SC51400 - Payroll Tax - Social Security	11	0	0	0	0	0
SC51401 - Payroll Taxes - Medicare	2.57	0	0	0	0	0
Salaries and Employee Benefits Total:	**322.84**	**0**	**0**	**0**	**0**	**0**
Other Charges						
SC53100 - Treasury Fee	234.91	0	0	0	0	0
Other Charges Total:	**234.91**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	30,658.3	7,500	7,500	7,500	8,500	0
Transfers Out (Nonreciprocal) Total:	**30,658.3**	**7,500**	**7,500**	**7,500**	**8,500**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	7,500	7,500	7,500	6,500	15,000
Budgetary - Expenditure Total:	**0**	**7,500**	**7,500**	**7,500**	**6,500**	**15,000**
Total Expenditures:	**31,216.05**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	4,549.6	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	3,254.23	0	0	0	0	0
evenue from Investment and Property Total:	**7,803.83**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC47055 - County Recorder Upgrade System	0	0	0	0	0	0
RC47058 - E - Recording Fees	9,847	15,000	15,000	15,000	15,000	15,000
Charges for Services Total:	**9,847**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
Total Revenues:	**17,650.83**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
Total Expenditures	31,216.05	15,000	15,000	15,000	15,000	15,000
Total Revenues	17,650.83	15,000	15,000	15,000	15,000	15,000
Net County Cost	13,565.22	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	234.85	0	0	0	0	0
SC51100 - Co Contribution Retirement	25.65	0	0	0	0	0
SC51201 - Co Contribution - Group Insurance	79.69	0	0	0	0	0
SC51400 - Payroll Tax - Social Security	12.09	0	0	0	0	0
SC51401 - Payroll Taxes - Medicare	2.83	0	0	0	0	0
Salaries and Employee Benefits Total:	**355.11**	**0**	**0**	**0**	**0**	**0**
Other Charges						
SC53100 - Treasury Fee	1,609.36	0	0	0	0	0
Other Charges Total:	**1,609.36**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	90,613.85	591,359	591,359	591,359	580,912	307,512
Transfers Out (Nonreciprocal) Total:	**90,613.85**	**591,359**	**591,359**	**591,359**	**580,912**	**307,512**
Total Expenditures:	**92,578.32**	**591,359**	**591,359**	**591,359**	**580,912**	**307,512**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	31,195.61	18,800	18,800	18,800	40,000	40,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	25,842.03	0	0	0	0	0
evenue from Investment and Property Total:	**57,037.64**	**18,800**	**18,800**	**18,800**	**40,000**	**40,000**
Charges for Services						
RC47055 - County Recorder Upgrade System	64,246	130,000	130,000	130,000	130,000	130,000
RC47057 - Recorder Micrographics	0	0	0	0	0	0
Charges for Services Total:	**64,246**	**130,000**	**130,000**	**130,000**	**130,000**	**130,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	442,559	442,559	442,559	410,912	137,512
Budgetary - Revenue Total:	**0**	**442,559**	**442,559**	**442,559**	**410,912**	**137,512**
Total Revenues:	**121,283.64**	**591,359**	**591,359**	**591,359**	**580,912**	**307,512**
Total Expenditures	92,578.32	591,359	591,359	591,359	580,912	307,512
Total Revenues	121,283.64	591,359	591,359	591,359	580,912	307,512
Net County Cost	-28,705.32	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	589.59	0	0	0	0	0
Other Charges Total:	**589.59**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	13,200	13,200	13,200	0	12,500
Budgetary - Expenditure Total:	**0**	**13,200**	**13,200**	**13,200**	**0**	**12,500**
Total Expenditures:	**589.59**	**13,200**	**13,200**	**13,200**	**0**	**12,500**
Fines, Forfeitures, and Penalties						
RC41250 - Other Court Fines	3,867.67	3,200	3,200	3,200	0	1,000
Fines, Forfeitures, and Penalties Total:	**3,867.67**	**3,200**	**3,200**	**3,200**	**0**	**1,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	11,451.32	10,000	10,000	10,000	0	11,500
RC41402 - Interest - Fair Market Value (FMV) Adjustments	8,967.12	0	0	0	0	0
evenue from Investment and Property Total:	**20,418.44**	**10,000**	**10,000**	**10,000**	**0**	**11,500**
Total Revenues:	**24,286.11**	**13,200**	**13,200**	**13,200**	**0**	**12,500**
Total Expenditures	589.59	13,200	13,200	13,200	0	12,500
Total Revenues	24,286.11	13,200	13,200	13,200	0	12,500
Net County Cost	-23,696.52	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52020 - Maintenance Equipment - Supplies	0	600	600	0	600	600
Services and Supplies Total:	**0**	**600**	**600**	**0**	**600**	**600**
Other Charges						
SC53100 - Treasury Fee	2.16	0	0	0	0	0
Other Charges Total:	**2.16**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**2.16**	**600**	**600**	**0**	**600**	**600**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	42.2	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	33.81	0	0	0	0	0
evenue from Investment and Property Total:	**76.01**	**0**	**0**	**0**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	600	600	0	600	600
Budgetary - Revenue Total:	**0**	**600**	**600**	**0**	**600**	**600**
Total Revenues:	**76.01**	**600**	**600**	**0**	**600**	**600**
Total Expenditures	2.16	600	600	0	600	600
Total Revenues	76.01	600	600	0	600	600
Net County Cost	-73.85	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	153.53	0	0	0	0	0
Other Charges Total:	**153.53**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	31,776.96	11,600	11,600	11,600	10,600	0
Transfers Out (Nonreciprocal) Total:	**31,776.96**	**11,600**	**11,600**	**11,600**	**10,600**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	8,400	8,400	8,400	9,400	20,000
Budgetary - Expenditure Total:	**0**	**8,400**	**8,400**	**8,400**	**9,400**	**20,000**
Total Expenditures:	**31,930.49**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	2,973.51	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	2,795.13	0	0	0	0	0
evenue from Investment and Property Total:	**5,768.64**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC47055 - County Recorder Upgrade System	0	0	0	0	0	0
RC47057 - Recorder Micrographics	9,847	20,000	20,000	20,000	20,000	20,000
Charges for Services Total:	**9,847**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
Total Revenues:	**15,615.64**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
Total Expenditures	31,930.49	20,000	20,000	20,000	20,000	20,000
Total Revenues	15,615.64	20,000	20,000	20,000	20,000	20,000
Net County Cost	16,314.85	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	828.32	0	0	0	0	0
Other Charges Total:	**828.32**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56009 - Operating Transfer Out - Realignment	109,683.47	127,355	127,355	125,620	131,555	131,555
Transfers Out (Nonreciprocal) Total:	**109,683.47**	**127,355**	**127,355**	**125,620**	**131,555**	**131,555**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	25,838	25,838	27,573	18,038	18,038
Budgetary - Expenditure Total:	**0**	**25,838**	**25,838**	**27,573**	**18,038**	**18,038**
Total Expenditures:	**110,511.79**	**153,193**	**153,193**	**153,193**	**149,593**	**149,593**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	15,908.78	13,600	13,600	13,600	10,000	10,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	11,056.46	0	0	0	0	0
evenue from Investment and Property Total:	**26,965.24**	**13,600**	**13,600**	**13,600**	**10,000**	**10,000**
Transfers In (Nonreciprocal)						
RC48209 - Operating Transfer In - Realignment	139,592.64	139,593	139,593	139,593	139,593	139,593
Transfers In (Nonreciprocal) Total:	**139,592.64**	**139,593**	**139,593**	**139,593**	**139,593**	**139,593**
Total Revenues:	**166,557.88**	**153,193**	**153,193**	**153,193**	**149,593**	**149,593**
Total Expenditures	110,511.79	153,193	153,193	153,193	149,593	149,593
Total Revenues	166,557.88	153,193	153,193	153,193	149,593	149,593
Net County Cost	-56,046.09	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	704.25	0	0	0	0	0
Other Charges Total:	**704.25**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	9,422.87	0	0	0	0	0
SC56009 - Operating Transfer Out - Realignment	66,705.48	107,311	107,311	107,311	115,240	115,240
Transfers Out (Nonreciprocal) Total:	**76,128.35**	**107,311**	**107,311**	**107,311**	**115,240**	**115,240**
Total Expenditures:	**76,832.6**	**107,311**	**107,311**	**107,311**	**115,240**	**115,240**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	13,550.78	6,000	6,000	6,000	7,500	7,500
RC41402 - Interest - Fair Market Value (FMV) Adjustments	9,552.37	0	0	0	0	0
evenue from Investment and Property Total:	**23,103.15**	**6,000**	**6,000**	**6,000**	**7,500**	**7,500**
Transfers In (Nonreciprocal)						
RC48209 - Operating Transfer In - Realignment	100,000	0	0	0	0	0
Transfers In (Nonreciprocal) Total:	**100,000**	**0**	**0**	**0**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	101,311	101,311	101,311	107,740	107,740
Budgetary - Revenue Total:	**0**	**101,311**	**101,311**	**101,311**	**107,740**	**107,740**
Total Revenues:	**123,103.15**	**107,311**	**107,311**	**107,311**	**115,240**	**115,240**
Total Expenditures	76,832.6	107,311	107,311	107,311	115,240	115,240
Total Revenues	123,103.15	107,311	107,311	107,311	115,240	115,240
Net County Cost	-46,270.55	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52725 - Contribution to Other Agencies	0	0	0	0	0	0
SC52729 - Contribution to Others	0	256,250	256,250	256,250	0	0
SC53100 - Treasury Fee	16,113	0	0	0	0	0
Other Charges Total:	**16,113**	**256,250**	**256,250**	**256,250**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56001 - Operating Transfer Out - General Fund Realignment	33,000	0	0	0	0	0
SC56004 - Operating Transfer Out - Non Major	575,857.7	0	0	0	0	0
SC56007 - Operating Transfer Out - Capital Project	143,721.75	0	0	0	185,000	185,000
SC56009 - Operating Transfer Out - Realignment	3,875,543.1	6,689,775	6,784,717.23	6,689,775	6,333,551	6,333,551
Transfers Out (Nonreciprocal) Total:	**4,628,122.55**	**6,689,775**	**6,784,717.23**	**6,689,775**	**6,518,551**	**6,518,551**
Total Expenditures:	**4,644,235.55**	**6,946,025**	**7,040,967.23**	**6,946,025**	**6,518,551**	**6,518,551**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	311,653	200,000	200,000	200,000	250,000	250,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	214,915.62	0	0	0	0	0
evenue from Investment and Property Total:	**526,568.62**	**200,000**	**200,000**	**200,000**	**250,000**	**250,000**
Intergovernmental Revenues						
RC43500 - Specify	41,000	20,000	20,000	20,000	0	0
Intergovernmental Revenues Total:	**41,000**	**20,000**	**20,000**	**20,000**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48204 - Operating Transfer In - Non Major	405,104.84	0	0	0	0	0
RC48209 - Operating Transfer In - Realignment	4,837,889.52	5,340,500	5,340,500	5,340,500	5,009,214	5,009,214
Transfers In (Nonreciprocal) Total:	**5,242,994.36**	**5,340,500**	**5,340,500**	**5,340,500**	**5,009,214**	**5,009,214**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	1,385,525	1,480,467.23	1,385,525	1,259,337	1,259,337
Budgetary - Revenue Total:	**0**	**1,385,525**	**1,480,467.23**	**1,385,525**	**1,259,337**	**1,259,337**
Total Revenues:	**5,810,562.98**	**6,946,025**	**7,040,967.23**	**6,946,025**	**6,518,551**	**6,518,551**
Total Expenditures	4,644,235.55	6,946,025	7,040,967.23	6,946,025	6,518,551	6,518,551
Total Revenues	5,810,562.98	6,946,025	7,040,967.23	6,946,025	6,518,551	6,518,551
Net County Cost	-1,166,327.43	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	242.17	0	0	0	0	0
Other Charges Total:	**242.17**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	707.27	22,400	22,400	22,400	22,400	22,400
Transfers Out (Nonreciprocal) Total:	**707.27**	**22,400**	**22,400**	**22,400**	**22,400**	**22,400**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	13,100	13,100	13,100	19,600	19,600
Budgetary - Expenditure Total:	**0**	**13,100**	**13,100**	**13,100**	**19,600**	**19,600**
Total Expenditures:	**949.44**	**35,500**	**35,500**	**35,500**	**42,000**	**42,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	4,646.71	1,500	1,500	1,500	2,000	2,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	2,332.03	0	0	0	0	0
evenue from Investment and Property Total:	**6,978.74**	**1,500**	**1,500**	**1,500**	**2,000**	**2,000**
Transfers In (Nonreciprocal)						
RC48204 - Operating Transfer In - Non Major	3,466.07	0	0	0	0	0
RC48209 - Operating Transfer In - Realignment	30,468.59	34,000	34,000	34,000	40,000	40,000
Transfers In (Nonreciprocal) Total:	**33,934.66**	**34,000**	**34,000**	**34,000**	**40,000**	**40,000**
Total Revenues:	**40,913.4**	**35,500**	**35,500**	**35,500**	**42,000**	**42,000**
Total Expenditures	949.44	35,500	35,500	35,500	42,000	42,000
Total Revenues	40,913.4	35,500	35,500	35,500	42,000	42,000
Net County Cost	-39,963.96	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	350.22	0	0	0	0	0
Other Charges Total:	**350.22**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	0	60,000	60,000	18,000	60,000	60,000
Transfers Out (Nonreciprocal) Total:	**0**	**60,000**	**60,000**	**18,000**	**60,000**	**60,000**
Total Expenditures:	**350.22**	**60,000**	**60,000**	**18,000**	**60,000**	**60,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	6,772.6	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	4,653.72	0	0	0	0	0
evenue from Investment and Property Total:	**11,426.32**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC47350 - Administration / Clerical Cost Fee	0	0	0	0	0	0
RC47353 - ORC 10% Rebate Program	12,658.55	0	0	10,065	0	0
Charges for Services Total:	**12,658.55**	**0**	**0**	**10,065**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	60,000	60,000	18,000	60,000	60,000
Budgetary - Revenue Total:	**0**	**60,000**	**60,000**	**18,000**	**60,000**	**60,000**
Total Revenues:	**24,084.87**	**60,000**	**60,000**	**28,065**	**60,000**	**60,000**
Total Expenditures	350.22	60,000	60,000	18,000	60,000	60,000
Total Revenues	24,084.87	60,000	60,000	28,065	60,000	60,000
Net County Cost	-23,734.65	0	0	-10,065	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	17,982.42	0	0	0	0	0
Other Charges Total:	**17,982.42**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56005 - Operating Transfer Out - Social Services	2,329,568.02	4,638,614	4,644,298	5,056,237	6,493,339	6,493,339
SC56009 - Operating Transfer Out - Realignment	12,105,075	10,992,193	11,060,189	8,413,216	11,197,036	11,197,036
Transfers Out (Nonreciprocal) Total:	**14,434,643.02**	**15,630,807**	**15,704,487**	**13,469,453**	**17,690,375**	**17,690,375**
Total Expenditures:	**14,452,625.44**	**15,630,807**	**15,704,487**	**13,469,453**	**17,690,375**	**17,690,375**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	355,702.05	279,000	279,000	279,000	280,000	280,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	201,553.93	0	0	0	0	0
evenue from Investment and Property Total:	**557,255.98**	**279,000**	**279,000**	**279,000**	**280,000**	**280,000**
Transfers In (Nonreciprocal)						
RC48209 - Operating Transfer In - Realignment	10,379,231.64	8,609,617	8,609,617	9,363,676	10,328,868	10,328,868
Transfers In (Nonreciprocal) Total:	**10,379,231.64**	**8,609,617**	**8,609,617**	**9,363,676**	**10,328,868**	**10,328,868**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	6,742,190	6,815,870	3,826,777	7,081,507	7,081,507
Budgetary - Revenue Total:	**0**	**6,742,190**	**6,815,870**	**3,826,777**	**7,081,507**	**7,081,507**
Total Revenues:	**10,936,487.62**	**15,630,807**	**15,704,487**	**13,469,453**	**17,690,375**	**17,690,375**
Total Expenditures	14,452,625.44	15,630,807	15,704,487	13,469,453	17,690,375	17,690,375
Total Revenues	10,936,487.62	15,630,807	15,704,487	13,469,453	17,690,375	17,690,375
Net County Cost	3,516,137.82	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	253.59	0	0	0	0	0
Other Charges Total:	**253.59**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	112,500	0	0	0	0	0
SC56011 - Operating Transfer Out - Health	37,500	168,068	168,068	0	175,000	175,000
Transfers Out (Nonreciprocal) Total:	**150,000**	**168,068**	**168,068**	**0**	**175,000**	**175,000**
Budgetary - Expenditure						
SC59900 - Appropriation for Contingency	0	3,750	3,750	0	3,750	3,750
Budgetary - Expenditure Total:	**0**	**3,750**	**3,750**	**0**	**3,750**	**3,750**
Total Expenditures:	**150,253.59**	**171,818**	**171,818**	**0**	**178,750**	**178,750**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	4,985.63	3,750	3,750	0	3,750	3,750
RC41402 - Interest - Fair Market Value (FMV) Adjustments	3,460.57	0	0	0	0	0
evenue from Investment and Property Total:	**8,446.2**	**3,750**	**3,750**	**0**	**3,750**	**3,750**
Intergovernmental Revenues						
RC43450 - State - Other Health Programs - Specify	150,000	168,068	168,068	0	175,000	175,000
Intergovernmental Revenues Total:	**150,000**	**168,068**	**168,068**	**0**	**175,000**	**175,000**
Total Revenues:	**158,446.2**	**171,818**	**171,818**	**0**	**178,750**	**178,750**
Total Expenditures	150,253.59	171,818	171,818	0	178,750	178,750
Total Revenues	158,446.2	171,818	171,818	0	178,750	178,750
Net County Cost	-8,192.61	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	3,054.03	0	0	0	0	0
Other Charges Total:	**3,054.03**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56011 - Operating Transfer Out - Health	5,618,176.14	6,065,376	6,065,376	0	5,800,000	5,800,000
Transfers Out (Nonreciprocal) Total:	**5,618,176.14**	**6,065,376**	**6,065,376**	**0**	**5,800,000**	**5,800,000**
Total Expenditures:	**5,621,230.17**	**6,065,376**	**6,065,376**	**0**	**5,800,000**	**5,800,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	61,282.05	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	26,410.77	0	0	0	0	0
evenue from Investment and Property Total:	**87,692.82**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC42150 - State - Health Programs-Realignment for Health Services (Sales Tax)	990,020.61	0	0	0	460,000	460,000
RC43400 - State - 1991 Realignment	5,517,209.02	4,500,000	4,500,000	0	5,340,000	5,340,000
Intergovernmental Revenues Total:	**6,507,229.63**	**4,500,000**	**4,500,000**	**0**	**5,800,000**	**5,800,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	1,565,376	1,565,376	0	0	0
Budgetary - Revenue Total:	**0**	**1,565,376**	**1,565,376**	**0**	**0**	**0**
Total Revenues:	**6,594,922.45**	**6,065,376**	**6,065,376**	**0**	**5,800,000**	**5,800,000**
Total Expenditures	5,621,230.17	6,065,376	6,065,376	0	5,800,000	5,800,000
Total Revenues	6,594,922.45	6,065,376	6,065,376	0	5,800,000	5,800,000
Net County Cost	-973,692.28	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	11,650.05	0	0	0	0	0
Other Charges Total:	**11,650.05**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56000 - Operating Transfer Out - General Fund	16,485	0	0	0	0	0
SC56005 - Operating Transfer Out - Social Services	2,641,180.8	9,222,877	9,222,877	8,491,334	8,801,426	8,764,907
SC56009 - Operating Transfer Out - Realignment	0	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**2,657,665.8**	**9,222,877**	**9,222,877**	**8,491,334**	**8,801,426**	**8,764,907**
Total Expenditures:	**2,669,315.85**	**9,222,877**	**9,222,877**	**8,491,334**	**8,801,426**	**8,764,907**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	224,274.53	118,000	118,000	118,000	120,000	120,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-12,449.76	0	0	0	0	0
evenue from Investment and Property Total:	**211,824.77**	**118,000**	**118,000**	**118,000**	**120,000**	**120,000**
Intergovernmental Revenues						
RC43401 - Family Support WIC 17601.75	0	0	0	0	569,338	569,338
RC43410 - State - Realignment for Social Services (Sales Tax)	5,438,797.1	5,327,128	5,327,128	6,663,458	5,708,406	5,708,406
RC43412 - Growth	169,955	0	0	0	0	0
RC43413 - Stabilization	19,000	19,000	19,000	19,000	19,000	19,000
Intergovernmental Revenues Total:	**5,627,752.1**	**5,346,128**	**5,346,128**	**6,682,458**	**6,296,744**	**6,296,744**
Transfers In (Nonreciprocal)						
RC48200 - Operating Transfer in - General Fund	569,337.89	569,338	569,338	1,002,563	0	0
Transfers In (Nonreciprocal) Total:	**569,337.89**	**569,338**	**569,338**	**1,002,563**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	3,189,411	3,189,411	688,313	2,384,682	2,348,163
Budgetary - Revenue Total:	**0**	**3,189,411**	**3,189,411**	**688,313**	**2,384,682**	**2,348,163**
Total Revenues:	**6,408,914.76**	**9,222,877**	**9,222,877**	**8,491,334**	**8,801,426**	**8,764,907**
Total Expenditures	2,669,315.85	9,222,877	9,222,877	8,491,334	8,801,426	8,764,907
Total Revenues	6,408,914.76	9,222,877	9,222,877	8,491,334	8,801,426	8,764,907
Net County Cost	-3,739,598.91	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	146.96	0	0	0	0	0
Other Charges Total:	**146.96**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	2,700	2,700	2,700	3,000	3,000
Budgetary - Expenditure Total:	**0**	**2,700**	**2,700**	**2,700**	**3,000**	**3,000**
Total Expenditures:	**146.96**	**2,700**	**2,700**	**2,700**	**3,000**	**3,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	2,856.21	2,700	2,700	2,700	3,000	3,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	2,287.19	0	0	0	0	0
evenue from Investment and Property Total:	**5,143.4**	**2,700**	**2,700**	**2,700**	**3,000**	**3,000**
Total Revenues:	**5,143.4**	**2,700**	**2,700**	**2,700**	**3,000**	**3,000**
Total Expenditures	146.96	2,700	2,700	2,700	3,000	3,000
Total Revenues	5,143.4	2,700	2,700	2,700	3,000	3,000
Net County Cost	-4,996.44	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51800 - Computer Hardware	0	5,000	5,000	5,000	2,500	2,500
Services and Supplies Total:	**0**	**5,000**	**5,000**	**5,000**	**2,500**	**2,500**
Other Charges						
SC53100 - Treasury Fee	37.99	0	0	0	0	0
Other Charges Total:	**37.99**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**37.99**	**5,000**	**5,000**	**5,000**	**2,500**	**2,500**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	738.41	630	630	630	630	630
RC41402 - Interest - Fair Market Value (FMV) Adjustments	591.35	0	0	0	0	0
evenue from Investment and Property Total:	**1,329.76**	**630**	**630**	**630**	**630**	**630**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	4,370	4,370	4,370	1,870	1,870
Budgetary - Revenue Total:	**0**	**4,370**	**4,370**	**4,370**	**1,870**	**1,870**
Total Revenues:	**1,329.76**	**5,000**	**5,000**	**5,000**	**2,500**	**2,500**
Total Expenditures	37.99	5,000	5,000	5,000	2,500	2,500
Total Revenues	1,329.76	5,000	5,000	5,000	2,500	2,500
Net County Cost	-1,291.77	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52000 - Hospital Expense	24,809.84	35,000	35,000	0	35,000	35,000
SC52033 - Physician Expense	71,002.02	100,000	100,000	0	100,000	100,000
Services and Supplies Total:	**95,811.86**	**135,000**	**135,000**	**0**	**135,000**	**135,000**
Other Charges						
SC53100 - Treasury Fee	335.93	0	0	0	0	0
Other Charges Total:	**335.93**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56011 - Operating Transfer Out - Health	90,708	90,708	90,708	0	90,708	90,708
Transfers Out (Nonreciprocal) Total:	**90,708**	**90,708**	**90,708**	**0**	**90,708**	**90,708**
Total Expenditures:	**186,855.79**	**225,708**	**225,708**	**0**	**225,708**	**225,708**
Fines, Forfeitures, and Penalties						
RC41250 - Other Court Fines	300.58	100,000	100,000	0	100,000	100,000
RC41360 - Administrative Service Revenue	27,147.11	2,200	2,200	0	2,200	2,200
RC41361 - Hospital Service Revenue	23,355.52	0	0	0	0	0
RC41362 - Physician Revenue	54,340.32	0	0	0	0	0
Fines, Forfeitures, and Penalties Total:	**105,143.53**	**102,200**	**102,200**	**0**	**102,200**	**102,200**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	6,460.64	4,091	4,091	0	4,091	4,091
RC41402 - Interest - Fair Market Value (FMV) Adjustments	5,288.17	0	0	0	0	0
evenue from Investment and Property Total:	**11,748.81**	**4,091**	**4,091**	**0**	**4,091**	**4,091**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	119,417	119,417	0	119,417	119,417
Budgetary - Revenue Total:	**0**	**119,417**	**119,417**	**0**	**119,417**	**119,417**
Total Revenues:	**116,892.34**	**225,708**	**225,708**	**0**	**225,708**	**225,708**
Total Expenditures	186,855.79	225,708	225,708	0	225,708	225,708
Total Revenues	116,892.34	225,708	225,708	0	225,708	225,708
Net County Cost	69,963.45	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52057 - Professional / Specialized Services	0	20,000	20,000	0	20,000	20,000
Services and Supplies Total:	**0**	**20,000**	**20,000**	**0**	**20,000**	**20,000**
Other Charges						
SC53017 - Interfund Development Services Administration Services	12,924.04	17,724	17,724	21,086	40,305	40,305
SC53100 - Treasury Fee	354.3	0	0	0	0	0
Other Charges Total:	**13,278.34**	**17,724**	**17,724**	**21,086**	**40,305**	**40,305**
Total Expenditures:	**13,278.34**	**37,724**	**37,724**	**21,086**	**60,305**	**60,305**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	6,911.54	5,400	5,400	5,400	6,000	6,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	5,989.39	0	0	0	0	0
evenue from Investment and Property Total:	**12,900.93**	**5,400**	**5,400**	**5,400**	**6,000**	**6,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	32,324	32,324	15,686	54,305	54,305
Budgetary - Revenue Total:	**0**	**32,324**	**32,324**	**15,686**	**54,305**	**54,305**
Total Revenues:	**12,900.93**	**37,724**	**37,724**	**21,086**	**60,305**	**60,305**
Total Expenditures	13,278.34	37,724	37,724	21,086	60,305	60,305
Total Revenues	12,900.93	37,724	37,724	21,086	60,305	60,305
Net County Cost	377.41	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	403.7	0	0	0	0	0
Other Charges Total:	**403.7**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	0	0	0	26,000	132,000	110,000
Transfers Out (Nonreciprocal) Total:	**0**	**0**	**0**	**26,000**	**132,000**	**110,000**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	6,300	6,300	0	0	0
Budgetary - Expenditure Total:	**0**	**6,300**	**6,300**	**0**	**0**	**0**
Total Expenditures:	**403.7**	**6,300**	**6,300**	**26,000**	**132,000**	**110,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	7,845.9	6,300	6,300	6,300	7,000	7,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	6,282.81	0	0	0	0	0
evenue from Investment and Property Total:	**14,128.71**	**6,300**	**6,300**	**6,300**	**7,000**	**7,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	0	19,700	125,000	103,000
Budgetary - Revenue Total:	**0**	**0**	**0**	**19,700**	**125,000**	**103,000**
Total Revenues:	**14,128.71**	**6,300**	**6,300**	**26,000**	**132,000**	**110,000**
Total Expenditures	403.7	6,300	6,300	26,000	132,000	110,000
Total Revenues	14,128.71	6,300	6,300	26,000	132,000	110,000
Net County Cost	-13,725.01	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	308.52	0	0	0	0	0
Other Charges Total:	**308.52**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	7,275	7,275	0	7,500	7,500
Budgetary - Expenditure Total:	**0**	**7,275**	**7,275**	**0**	**7,500**	**7,500**
Total Expenditures:	**308.52**	**7,275**	**7,275**	**0**	**7,500**	**7,500**
Fines, Forfeitures, and Penalties						
RC41250 - Other Court Fines	12,416.66	5,000	5,000	7,124	5,000	5,000
Fines, Forfeitures, and Penalties Total:	**12,416.66**	**5,000**	**5,000**	**7,123.63**	**5,000**	**5,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	5,972.66	2,275	2,275	0	2,500	2,500
RC41402 - Interest - Fair Market Value (FMV) Adjustments	4,312.32	0	0	0	0	0
evenue from Investment and Property Total:	**10,284.98**	**2,275**	**2,275**	**0**	**2,500**	**2,500**
Total Revenues:	**22,701.64**	**7,275**	**7,275**	**7,124**	**7,500**	**7,500**
Total Expenditures	308.52	7,275	7,275	0	7,500	7,500
Total Revenues	22,701.64	7,275	7,275	7,123.63	7,500	7,500
Net County Cost	-22,393.12	0	0	-7,123.63	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	438.49	0	0	0	0	0
Other Charges Total:	**438.49**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56000 - Operating Transfer Out - General Fund	7,375.13	0	0	0	0	0
SC56004 - Operating Transfer Out - Non Major	45,569.08	0	0	0	0	0
SC56011 - Operating Transfer Out - Health	194,130.57	3,525,448	3,525,448	0	3,604,280	3,604,280
Transfers Out (Nonreciprocal) Total:	**247,074.78**	**3,525,448**	**3,525,448**	**0**	**3,604,280**	**3,604,280**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	0	431,741	431,741
Budgetary - Expenditure Total:	**0**	**0**	**0**	**0**	**431,741**	**431,741**
Total Expenditures:	**247,513.27**	**3,525,448**	**3,525,448**	**0**	**4,036,021**	**4,036,021**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	6,603.82	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-18,771.74	0	0	0	0	0
evenue from Investment and Property Total:	**-12,167.92**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43453 - County Medical Services Program	152,691.17	0	0	0	870,000	870,000
RC43500 - Specify	642,151.41	3,525,448	3,525,448	0	3,031,021	3,031,021
RC45510 - City/County	0	0	0	0	135,000	135,000
RC45512 - Yuba City	0	0	0	0	0	0
Intergovernmental Revenues Total:	**794,842.58**	**3,525,448**	**3,525,448**	**0**	**4,036,021**	**4,036,021**
Total Revenues:	**782,674.66**	**3,525,448**	**3,525,448**	**0**	**4,036,021**	**4,036,021**
Total Expenditures	247,513.27	3,525,448	3,525,448	0	4,036,021	4,036,021
Total Revenues	782,674.66	3,525,448	3,525,448	0	4,036,021	4,036,021
Net County Cost	-535,161.39	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	329.06	0	0	0	0	0
Other Charges Total:	**329.06**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	0	0	0	0	100,000	100,000
SC56007 - Operating Transfer Out - Capital Project	0	175,000	175,000	175,000	0	0
Transfers Out (Nonreciprocal) Total:	**0**	**175,000**	**175,000**	**175,000**	**100,000**	**100,000**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	0	54,000	54,000
Budgetary - Expenditure Total:	**0**	**0**	**0**	**0**	**54,000**	**54,000**
Total Expenditures:	**329.06**	**175,000**	**175,000**	**175,000**	**154,000**	**154,000**
Fines, Forfeitures, and Penalties						
RC41250 - Other Court Fines	156,803.55	140,000	140,000	140,000	150,000	150,000
RC41257 - Other Court Fines - Co Parking Fund / GC 76000(C)	0	0	0	0	0	0
Fines, Forfeitures, and Penalties Total:	**156,803.55**	**140,000**	**140,000**	**140,000**	**150,000**	**150,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	6,103.88	4,000	4,000	4,000	4,000	4,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-1,260.85	0	0	0	0	0
evenue from Investment and Property Total:	**4,843.03**	**4,000**	**4,000**	**4,000**	**4,000**	**4,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	31,000	31,000	31,000	0	0
Budgetary - Revenue Total:	**0**	**31,000**	**31,000**	**31,000**	**0**	**0**
Total Revenues:	**161,646.58**	**175,000**	**175,000**	**175,000**	**154,000**	**154,000**
Total Expenditures	329.06	175,000	175,000	175,000	154,000	154,000
Total Revenues	161,646.58	175,000	175,000	175,000	154,000	154,000
Net County Cost	-161,317.52	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	43.01	0	0	0	0	0
Other Charges Total:	**43.01**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	5,890.91	18,000	18,000	18,000	48,200	48,200
Transfers Out (Nonreciprocal) Total:	**5,890.91**	**18,000**	**18,000**	**18,000**	**48,200**	**48,200**
Total Expenditures:	**5,933.92**	**18,000**	**18,000**	**18,000**	**48,200**	**48,200**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	811.45	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	77.99	0	0	0	0	0
evenue from Investment and Property Total:	**889.44**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC47052 - Restrictive Covenant Fees	14,040	18,000	18,000	18,000	20,000	20,000
RC47056 - Recording Fees Recorder	18	0	0	0	0	0
RC47057 - Recorder Micrographics	0	0	0	0	0	0
RC47468 - Interfund Engineering	2	0	0	0	0	0
Charges for Services Total:	**14,060**	**18,000**	**18,000**	**18,000**	**20,000**	**20,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	0	0	28,200	28,200
Budgetary - Revenue Total:	**0**	**0**	**0**	**0**	**28,200**	**28,200**
Total Revenues:	**14,949.44**	**18,000**	**18,000**	**18,000**	**48,200**	**48,200**
Total Expenditures	5,933.92	18,000	18,000	18,000	48,200	48,200
Total Revenues	14,949.44	18,000	18,000	18,000	48,200	48,200
Net County Cost	-9,015.52	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	124.52	0	0	0	0	0
Other Charges Total:	**124.52**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	1,513	1,513	1,513	1,513	1,513
Budgetary - Expenditure Total:	**0**	**1,513**	**1,513**	**1,513**	**1,513**	**1,513**
Total Expenditures:	**124.52**	**1,513**	**1,513**	**1,513**	**1,513**	**1,513**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	2,420.32	1,513	1,513	1,513	1,513	1,513
RC41402 - Interest - Fair Market Value (FMV) Adjustments	1,938.23	0	0	0	0	0
evenue from Investment and Property Total:	**4,358.55**	**1,513**	**1,513**	**1,513**	**1,513**	**1,513**
Total Revenues:	**4,358.55**	**1,513**	**1,513**	**1,513**	**1,513**	**1,513**
Total Expenditures	124.52	1,513	1,513	1,513	1,513	1,513
Total Revenues	4,358.55	1,513	1,513	1,513	1,513	1,513
Net County Cost	-4,234.03	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	16.4	0	0	0	0	0
Other Charges Total:	**16.4**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	360	360	360	360	360
Budgetary - Expenditure Total:	**0**	**360**	**360**	**360**	**360**	**360**
Total Expenditures:	**16.4**	**360**	**360**	**360**	**360**	**360**
Licenses, Permits, and Franchises						
RC41180 - Other Licenses and Permits - Specify	266.15	0	0	0	0	0
Licenses, Permits, and Franchises Total:	**266.15**	**0**	**0**	**0**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	318.32	360	360	360	360	360
RC41402 - Interest - Fair Market Value (FMV) Adjustments	244.93	0	0	0	0	0
evenue from Investment and Property Total:	**563.25**	**360**	**360**	**360**	**360**	**360**
Total Revenues:	**829.4**	**360**	**360**	**360**	**360**	**360**
Total Expenditures	16.4	360	360	360	360	360
Total Revenues	829.4	360	360	360	360	360
Net County Cost	-813	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	430.84	0	0	0	0	0
Other Charges Total:	**430.84**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56005 - Operating Transfer Out - Social Services	4,000	37,270	37,270	254,998	254,998	254,998
SC56009 - Operating Transfer Out - Realignment	106.91	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**4,106.91**	**37,270**	**37,270**	**254,998**	**254,998**	**254,998**
Total Expenditures:	**4,537.75**	**37,270**	**37,270**	**254,998**	**254,998**	**254,998**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	8,342.98	5,700	5,700	5,700	5,700	5,700
RC41402 - Interest - Fair Market Value (FMV) Adjustments	5,549.71	0	0	0	0	0
evenue from Investment and Property Total:	**13,892.69**	**5,700**	**5,700**	**5,700**	**5,700**	**5,700**
Intergovernmental Revenues						
RC43454 - Child Abuse Trust	28,476	23,000	23,000	23,000	23,000	23,000
Intergovernmental Revenues Total:	**28,476**	**23,000**	**23,000**	**23,000**	**23,000**	**23,000**
Charges for Services						
RC47056 - Recording Fees Recorder	8,557.4	8,570	8,570	8,570	8,600	8,600
Charges for Services Total:	**8,557.4**	**8,570**	**8,570**	**8,570**	**8,600**	**8,600**
Transfers In (Nonreciprocal)						
RC48200 - Operating Transfer in - General Fund	0	0	0	217,728	0	0
RC48209 - Operating Transfer In - Realignment	0	0	0	0	217,698	217,698
Transfers In (Nonreciprocal) Total:	**0**	**0**	**0**	**217,728**	**217,698**	**217,698**
Total Revenues:	**50,926.09**	**37,270**	**37,270**	**254,998**	**254,998**	**254,998**
Total Expenditures	4,537.75	37,270	37,270	254,998	254,998	254,998
Total Revenues	50,926.09	37,270	37,270	254,998	254,998	254,998
Net County Cost	-46,388.34	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52340 - Employment Training	0	3,000	3,000	3,000	3,000	3,000
Services and Supplies Total:	**0**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**
Other Charges						
SC53100 - Treasury Fee	24.03	0	0	0	0	0
Other Charges Total:	**24.03**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	1,360	1,360	0	1,360	1,360
Budgetary - Expenditure Total:	**0**	**1,360**	**1,360**	**0**	**1,360**	**1,360**
Total Expenditures:	**24.03**	**4,360**	**4,360**	**3,000**	**4,360**	**4,360**
Licenses, Permits, and Franchises						
RC41100 - Public Water System Permits	2,024.64	4,000	4,000	1,532	4,000	4,000
RC41103 - Construction Permits	831.06	0	0	0	0	0
Licenses, Permits, and Franchises Total:	**2,855.7**	**4,000**	**4,000**	**1,532**	**4,000**	**4,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	462.4	360	360	360	360	360
RC41402 - Interest - Fair Market Value (FMV) Adjustments	265.09	0	0	0	0	0
evenue from Investment and Property Total:	**727.49**	**360**	**360**	**360**	**360**	**360**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	0	1,108	0	0
Budgetary - Revenue Total:	**0**	**0**	**0**	**1,108**	**0**	**0**
Total Revenues:	**3,583.19**	**4,360**	**4,360**	**3,000**	**4,360**	**4,360**
Total Expenditures	24.03	4,360	4,360	3,000	4,360	4,360
Total Revenues	3,583.19	4,360	4,360	3,000	4,360	4,360
Net County Cost	-3,559.16	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	738.41	0	0	0	0	0
Other Charges Total:	**738.41**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56005 - Operating Transfer Out - Social Services	434,777.04	478,255	478,255	434,778	434,778	434,778
Transfers Out (Nonreciprocal) Total:	**434,777.04**	**478,255**	**478,255**	**434,778**	**434,778**	**434,778**
Total Expenditures:	**435,515.45**	**478,255**	**478,255**	**434,778**	**434,778**	**434,778**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	14,267.76	11,060	11,060	11,600	11,600	11,600
RC41402 - Interest - Fair Market Value (FMV) Adjustments	18,535.85	0	0	0	0	0
evenue from Investment and Property Total:	**32,803.61**	**11,060**	**11,060**	**11,600**	**11,600**	**11,600**
Intergovernmental Revenues						
RC41875 - State - Public Assistance Program (Including CalWORKS Program)	0	56,694	56,694	105,829	153,300	153,300
Intergovernmental Revenues Total:	**0**	**56,694**	**56,694**	**105,829**	**153,300**	**153,300**
Charges for Services						
RC47459 - Interfund Foster Care	41,594	0	0	0	0	0
Charges for Services Total:	**41,594**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48205 - Operating Transfer In - Social Services	0	302,043	302,043	208,891	269,878	269,878
Transfers In (Nonreciprocal) Total:	**0**	**302,043**	**302,043**	**208,891**	**269,878**	**269,878**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	108,458	108,458	108,458	0	0
Budgetary - Revenue Total:	**0**	**108,458**	**108,458**	**108,458**	**0**	**0**
Total Revenues:	**74,397.61**	**478,255**	**478,255**	**434,778**	**434,778**	**434,778**
Total Expenditures	435,515.45	478,255	478,255	434,778	434,778	434,778
Total Revenues	74,397.61	478,255	478,255	434,778	434,778	434,778
Net County Cost	361,117.84	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	513.95	0	0	0	0	0
Other Charges Total:	**513.95**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56002 - Operating Transfer Out - Behavioral Health (BH)	117,636.85	378,222	378,222	189,111	150,000	150,000
Transfers Out (Nonreciprocal) Total:	**117,636.85**	**378,222**	**378,222**	**189,111**	**150,000**	**150,000**
Total Expenditures:	**118,150.8**	**378,222**	**378,222**	**189,111**	**150,000**	**150,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	9,641.28	2,600	2,600	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	6,773.23	0	0	0	0	0
evenue from Investment and Property Total:	**16,414.51**	**2,600**	**2,600**	**0**	**0**	**0**
Intergovernmental Revenues						
RC45100 - Specify	173,803.5	0	0	0	0	0
Intergovernmental Revenues Total:	**173,803.5**	**0**	**0**	**0**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	375,622	375,622	189,111	150,000	150,000
Budgetary - Revenue Total:	**0**	**375,622**	**375,622**	**189,111**	**150,000**	**150,000**
Total Revenues:	**190,218.01**	**378,222**	**378,222**	**189,111**	**150,000**	**150,000**
Total Expenditures	118,150.8	378,222	378,222	189,111	150,000	150,000
Total Revenues	190,218.01	378,222	378,222	189,111	150,000	150,000
Net County Cost	-72,067.21	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	341.59	0	0	0	0	0
Other Charges Total:	**341.59**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	10,550	10,550	5,550	5,000	5,000
Budgetary - Expenditure Total:	**0**	**10,550**	**10,550**	**5,550**	**5,000**	**5,000**
Total Expenditures:	**341.59**	**10,550**	**10,550**	**5,550**	**5,000**	**5,000**
Fines, Forfeitures, and Penalties						
RC41251 - Other Court Fines - Civil Penalty	4,000	0	0	0	0	0
RC41300 - Forfeitures and Penalties (FP)	2,713	5,000	5,000	0	2,000	2,000
Fines, Forfeitures, and Penalties Total:	**6,713**	**5,000**	**5,000**	**0**	**2,000**	**2,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	6,635.74	5,550	5,550	5,550	3,000	3,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	5,197.68	0	0	0	0	0
evenue from Investment and Property Total:	**11,833.42**	**5,550**	**5,550**	**5,550**	**3,000**	**3,000**
Total Revenues:	**18,546.42**	**10,550**	**10,550**	**5,550**	**5,000**	**5,000**
Total Expenditures	341.59	10,550	10,550	5,550	5,000	5,000
Total Revenues	18,546.42	10,550	10,550	5,550	5,000	5,000
Net County Cost	-18,204.83	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	1,670.13	0	0	0	0	0
Other Charges Total:	**1,670.13**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56002 - Operating Transfer Out - Behavioral Health (BH)	220,343.1	668,250	668,250	668,250	1,705,479	1,705,479
SC56004 - Operating Transfer Out - Non Major	40,000	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**260,343.1**	**668,250**	**668,250**	**668,250**	**1,705,479**	**1,705,479**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	0	0	0
Budgetary - Expenditure Total:	**0**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**262,013.23**	**668,250**	**668,250**	**668,250**	**1,705,479**	**1,705,479**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	31,854.41	19,000	19,000	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	9,628.25	0	0	0	0	0
evenue from Investment and Property Total:	**41,482.66**	**19,000**	**19,000**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43500 - Specify	539,621.38	360,000	360,000	2,229,908	1,018,820	1,018,820
Intergovernmental Revenues Total:	**539,621.38**	**360,000**	**360,000**	**2,229,908.35**	**1,018,820**	**1,018,820**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	289,250	289,250	0	686,659	686,659
Budgetary - Revenue Total:	**0**	**289,250**	**289,250**	**0**	**686,659**	**686,659**
Total Revenues:	**581,104.04**	**668,250**	**668,250**	**2,229,908**	**1,705,479**	**1,705,479**
Total Expenditures	262,013.23	668,250	668,250	668,250	1,705,479	1,705,479
Total Revenues	581,104.04	668,250	668,250	2,229,908.35	1,705,479	1,705,479
Net County Cost	-319,090.81	0	0	-1,561,658.35	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	565.81	0	0	0	0	0
Other Charges Total:	**565.81**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**565.81**	**0**	**0**	**0**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	10,996.28	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	8,609.15	0	0	0	0	0
evenue from Investment and Property Total:	**19,605.43**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**19,605.43**	**0**	**0**	**0**	**0**	**0**
Total Expenditures	565.81	0	0	0	0	0
Total Revenues	19,605.43	0	0	0	0	0
Net County Cost	-19,039.62	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	277.97	0	0	0	0	0
Other Charges Total:	**277.97**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**277.97**	**0**	**0**	**0**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	5,402.4	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	4,326.12	0	0	0	0	0
evenue from Investment and Property Total:	**9,728.52**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**9,728.52**	**0**	**0**	**0**	**0**	**0**
Total Expenditures	277.97	0	0	0	0	0
Total Revenues	9,728.52	0	0	0	0	0
Net County Cost	-9,450.55	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	2,911.1	0	0	0	0	0
Other Charges Total:	**2,911.1**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	11,245,569.21	11,646,029	11,646,029	11,296,867	11,262,882	11,262,882
Transfers Out (Nonreciprocal) Total:	**11,245,569.21**	**11,646,029**	**11,646,029**	**11,296,867**	**11,262,882**	**11,262,882**
Total Expenditures:	**11,248,480.31**	**11,646,029**	**11,646,029**	**11,296,867**	**11,262,882**	**11,262,882**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	74,405.86	50,000	50,000	50,000	50,000	50,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	37,493.32	0	0	0	0	0
evenue from Investment and Property Total:	**111,899.18**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**
Intergovernmental Revenues						
RC43100 - State - Public Safety-Proposition 172	11,245,569.21	11,596,029	11,596,029	11,246,867	11,212,882	11,212,882
RC45511 - Live Oak	0	0	0	0	0	0
RC45512 - Yuba City	0	0	0	0	0	0
Intergovernmental Revenues Total:	**11,245,569.21**	**11,596,029**	**11,596,029**	**11,246,867**	**11,212,882**	**11,212,882**
Total Revenues:	**11,357,468.39**	**11,646,029**	**11,646,029**	**11,296,867**	**11,262,882**	**11,262,882**
Total Expenditures	11,248,480.31	11,646,029	11,646,029	11,296,867	11,262,882	11,262,882
Total Revenues	11,357,468.39	11,646,029	11,646,029	11,296,867	11,262,882	11,262,882
Net County Cost	-108,988.08	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	541.01	0	0	0	0	0
Other Charges Total:	**541.01**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59900 - Appropriation for Contingency	0	8,100	8,100	8,100	9,000	9,000
Budgetary - Expenditure Total:	**0**	**8,100**	**8,100**	**8,100**	**9,000**	**9,000**
Total Expenditures:	**541.01**	**8,100**	**8,100**	**8,100**	**9,000**	**9,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	10,516.17	8,100	8,100	8,100	9,000	9,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	8,660.85	0	0	0	0	0
evenue from Investment and Property Total:	**19,177.02**	**8,100**	**8,100**	**8,100**	**9,000**	**9,000**
Total Revenues:	**19,177.02**	**8,100**	**8,100**	**8,100**	**9,000**	**9,000**
Total Expenditures	541.01	8,100	8,100	8,100	9,000	9,000
Total Revenues	19,177.02	8,100	8,100	8,100	9,000	9,000
Net County Cost	-18,636.01	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	620.63	0	0	0	0	0
Other Charges Total:	**620.63**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	0	72,000	72,000	72,000	37,500	37,500
Transfers Out (Nonreciprocal) Total:	**0**	**72,000**	**72,000**	**72,000**	**37,500**	**37,500**
Total Expenditures:	**620.63**	**72,000**	**72,000**	**72,000**	**37,500**	**37,500**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	12,061.1	10,550	10,550	10,550	9,000	9,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	9,611.68	0	0	0	0	0
evenue from Investment and Property Total:	**21,672.78**	**10,550**	**10,550**	**10,550**	**9,000**	**9,000**
Miscellaneous Revenues						
RC47819 - Sheriff Asset Seizure	999	0	0	0	0	0
Miscellaneous Revenues Total:	**999**	**0**	**0**	**0**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	61,450	61,450	61,450	28,500	28,500
Budgetary - Revenue Total:	**0**	**61,450**	**61,450**	**61,450**	**28,500**	**28,500**
Total Revenues:	**22,671.78**	**72,000**	**72,000**	**72,000**	**37,500**	**37,500**
Total Expenditures	620.63	72,000	72,000	72,000	37,500	37,500
Total Revenues	22,671.78	72,000	72,000	72,000	37,500	37,500
Net County Cost	-22,051.15	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	61.97	0	0	0	0	0
Other Charges Total:	**61.97**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	1,060	1,060	1,060	500	500
Budgetary - Expenditure Total:	**0**	**1,060**	**1,060**	**1,060**	**500**	**500**
Total Expenditures:	**61.97**	**1,060**	**1,060**	**1,060**	**500**	**500**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	1,204.82	1,060	1,060	1,060	500	500
RC41402 - Interest - Fair Market Value (FMV) Adjustments	964.8	0	0	0	0	0
evenue from Investment and Property Total:	**2,169.62**	**1,060**	**1,060**	**1,060**	**500**	**500**
Total Revenues:	**2,169.62**	**1,060**	**1,060**	**1,060**	**500**	**500**
Total Expenditures	61.97	1,060	1,060	1,060	500	500
Total Revenues	2,169.62	1,060	1,060	1,060	500	500
Net County Cost	-2,107.65	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	89.74	0	0	0	0	0
Other Charges Total:	**89.74**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	6,808.04	0	0	0	0	0
SC56011 - Operating Transfer Out - Health	0	33,671	33,671	0	12,473	12,473
Transfers Out (Nonreciprocal) Total:	**6,808.04**	**33,671**	**33,671**	**0**	**12,473**	**12,473**
Total Expenditures:	**6,897.78**	**33,671**	**33,671**	**0**	**12,473**	**12,473**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	1,731.4	310	310	0	310	310
RC41402 - Interest - Fair Market Value (FMV) Adjustments	1,110.91	0	0	0	0	0
evenue from Investment and Property Total:	**2,842.31**	**310**	**310**	**0**	**310**	**310**
Charges for Services						
RC47056 - Recording Fees Recorder	6,333.25	6,000	6,000	0	6,000	6,000
Charges for Services Total:	**6,333.25**	**6,000**	**6,000**	**0**	**6,000**	**6,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	27,361	27,361	0	6,163	6,163
Budgetary - Revenue Total:	**0**	**27,361**	**27,361**	**0**	**6,163**	**6,163**
Total Revenues:	**9,175.56**	**33,671**	**33,671**	**0**	**12,473**	**12,473**
Total Expenditures	6,897.78	33,671	33,671	0	12,473	12,473
Total Revenues	9,175.56	33,671	33,671	0	12,473	12,473
Net County Cost	-2,277.78	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	121.22	0	0	0	0	0
Other Charges Total:	**121.22**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	23,420.33	20,000	20,000	20,000	16,000	0
Transfers Out (Nonreciprocal) Total:	**23,420.33**	**20,000**	**20,000**	**20,000**	**16,000**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	0	0	13,000
Budgetary - Expenditure Total:	**0**	**0**	**0**	**0**	**0**	**13,000**
Total Expenditures:	**23,541.55**	**20,000**	**20,000**	**20,000**	**16,000**	**13,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	2,337.57	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	1,461.14	0	0	0	0	0
evenue from Investment and Property Total:	**3,798.71**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC47054 - Vital Records Improve Project	10,172.25	13,000	13,000	13,000	13,000	13,000
RC47056 - Recording Fees Recorder	0	0	0	0	0	0
Charges for Services Total:	**10,172.25**	**13,000**	**13,000**	**13,000**	**13,000**	**13,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	7,000	7,000	7,000	3,000	0
Budgetary - Revenue Total:	**0**	**7,000**	**7,000**	**7,000**	**3,000**	**0**
Total Revenues:	**13,970.96**	**20,000**	**20,000**	**20,000**	**16,000**	**13,000**
Total Expenditures	23,541.55	20,000	20,000	20,000	16,000	13,000
Total Revenues	13,970.96	20,000	20,000	20,000	16,000	13,000
Net County Cost	9,570.59	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	179.87	0	0	0	0	0
Other Charges Total:	**179.87**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	112,500	0	0	0	0	0
SC56011 - Operating Transfer Out - Health	37,500	168,068	168,068	0	175,000	175,000
Transfers Out (Nonreciprocal) Total:	**150,000**	**168,068**	**168,068**	**0**	**175,000**	**175,000**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	1,300	1,300	0	1,300	1,300
Budgetary - Expenditure Total:	**0**	**1,300**	**1,300**	**0**	**1,300**	**1,300**
Total Expenditures:	**150,179.87**	**169,368**	**169,368**	**0**	**176,300**	**176,300**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	3,551.13	1,300	1,300	0	1,300	1,300
RC41402 - Interest - Fair Market Value (FMV) Adjustments	1,215.57	0	0	0	0	0
evenue from Investment and Property Total:	**4,766.7**	**1,300**	**1,300**	**0**	**1,300**	**1,300**
Intergovernmental Revenues						
RC43450 - State - Other Health Programs - Specify	150,000	168,068	168,068	0	175,000	175,000
Intergovernmental Revenues Total:	**150,000**	**168,068**	**168,068**	**0**	**175,000**	**175,000**
Total Revenues:	**154,766.7**	**169,368**	**169,368**	**0**	**176,300**	**176,300**
Total Expenditures	150,179.87	169,368	169,368	0	176,300	176,300
Total Revenues	154,766.7	169,368	169,368	0	176,300	176,300
Net County Cost	-4,586.83	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	173.17	0	0	0	0	0
Other Charges Total:	**173.17**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	0	77,440	77,440	0	0	0
Transfers Out (Nonreciprocal) Total:	**0**	**77,440**	**77,440**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	2,667	2,667	2,667	2,667	2,667
Budgetary - Expenditure Total:	**0**	**2,667**	**2,667**	**2,667**	**2,667**	**2,667**
Total Expenditures:	**173.17**	**80,107**	**80,107**	**2,667**	**2,667**	**2,667**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	3,365.44	2,667	2,667	2,667	2,667	2,667
RC41402 - Interest - Fair Market Value (FMV) Adjustments	2,695.05	0	0	0	0	0
evenue from Investment and Property Total:	**6,060.49**	**2,667**	**2,667**	**2,667**	**2,667**	**2,667**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	77,440	77,440	0	0	0
Budgetary - Revenue Total:	**0**	**77,440**	**77,440**	**0**	**0**	**0**
Total Revenues:	**6,060.49**	**80,107**	**80,107**	**2,667**	**2,667**	**2,667**
Total Expenditures	173.17	80,107	80,107	2,667	2,667	2,667
Total Revenues	6,060.49	80,107	80,107	2,667	2,667	2,667
Net County Cost	-5,887.32	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	1.78	0	0	0	0	0
Other Charges Total:	**1.78**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56005 - Operating Transfer Out - Social Services	1,336	1,037	1,037	1,037	1,037	1,037
Transfers Out (Nonreciprocal) Total:	**1,336**	**1,037**	**1,037**	**1,037**	**1,037**	**1,037**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	536	529	529
Budgetary - Expenditure Total:	**0**	**0**	**0**	**536**	**529**	**529**
Total Expenditures:	**1,337.78**	**1,037**	**1,037**	**1,573**	**1,566**	**1,566**
Licenses, Permits, and Franchises						
RC41180 - Other Licenses and Permits - Specify	1,094	1,000	1,000	1,536	1,536	1,536
RC41182 - Burial Permit Fees	242	0	0	0	0	0
Licenses, Permits, and Franchises Total:	**1,336**	**1,000**	**1,000**	**1,536**	**1,536**	**1,536**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	31.97	37	37	12	10	10
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-32.34	0	0	25	20	20
evenue from Investment and Property Total:	**-0.37**	**37**	**37**	**37**	**30**	**30**
Total Revenues:	**1,335.63**	**1,037**	**1,037**	**1,573**	**1,566**	**1,566**
Total Expenditures	1,337.78	1,037	1,037	1,573	1,566	1,566
Total Revenues	1,335.63	1,037	1,037	1,573	1,566	1,566
Net County Cost	2.15	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	1.97	0	0	0	0	0
Other Charges Total:	**1.97**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56011 - Operating Transfer Out - Health	0	400	400	0	0	0
Transfers Out (Nonreciprocal) Total:	**0**	**400**	**400**	**0**	**0**	**0**
Total Expenditures:	**1.97**	**400**	**400**	**0**	**0**	**0**
Fines, Forfeitures, and Penalties						
RC41250 - Other Court Fines	1,162.26	400	400	0	0	0
Fines, Forfeitures, and Penalties Total:	**1,162.26**	**400**	**400**	**0**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	36.4	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-6.4	0	0	0	0	0
evenue from Investment and Property Total:	**30**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**1,192.26**	**400**	**400**	**0**	**0**	**0**
Total Expenditures	1.97	400	400	0	0	0
Total Revenues	1,192.26	400	400	0	0	0
Net County Cost	-1,190.29	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	489.41	0	0	0	0	0
Other Charges Total:	**489.41**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	7,715.14	24,000	24,000	24,000	16,600	16,600
Transfers Out (Nonreciprocal) Total:	**7,715.14**	**24,000**	**24,000**	**24,000**	**16,600**	**16,600**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	10,000	10,000	10,000	17,400	17,400
Budgetary - Expenditure Total:	**0**	**10,000**	**10,000**	**10,000**	**17,400**	**17,400**
Total Expenditures:	**8,204.55**	**34,000**	**34,000**	**34,000**	**34,000**	**34,000**
Fines, Forfeitures, and Penalties						
RC41250 - Other Court Fines	29,060.01	26,000	26,000	26,000	28,000	28,000
Fines, Forfeitures, and Penalties Total:	**29,060.01**	**26,000**	**26,000**	**26,000**	**28,000**	**28,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	9,465.15	8,000	8,000	8,000	6,000	6,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	6,775.38	0	0	0	0	0
evenue from Investment and Property Total:	**16,240.53**	**8,000**	**8,000**	**8,000**	**6,000**	**6,000**
Total Revenues:	**45,300.54**	**34,000**	**34,000**	**34,000**	**34,000**	**34,000**
Total Expenditures	8,204.55	34,000	34,000	34,000	34,000	34,000
Total Revenues	45,300.54	34,000	34,000	34,000	34,000	34,000
Net County Cost	-37,095.99	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52182 - Internal Service Fund Liability Insurance Premium	0.96	1	1	1	1	01
Services and Supplies Total:	**0.96**	**1**	**1**	**1**	**1**	**1**
Other Charges						
SC53100 - Treasury Fee	41.98	0	0	0	0	0
Other Charges Total:	**41.98**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	899	899	899	999	999
Budgetary - Expenditure Total:	**0**	**899**	**899**	**899**	**999**	**999**
Total Expenditures:	**42.94**	**900**	**900**	**900**	**1,000**	**1,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	816.32	900	900	900	1,000	1,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	653.73	0	0	0	0	0
evenue from Investment and Property Total:	**1,470.05**	**900**	**900**	**900**	**1,000**	**1,000**
Total Revenues:	**1,470.05**	**900**	**900**	**900**	**1,000**	**1,000**
Total Expenditures	42.94	900	900	900	1,000	1,000
Total Revenues	1,470.05	900	900	900	1,000	1,000
Net County Cost	-1,427.11	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52182 - Internal Service Fund Liability Insurance Premium	21	19	19	19	16	16
Services and Supplies Total:	**21**	**19**	**19**	**19**	**16**	**16**
Other Charges						
SC53001 - Interfund OH Cost Plan	-12.04	495	495	495	520	520
SC53100 - Treasury Fee	604.15	0	0	0	0	0
Other Charges Total:	**592.11**	**495**	**495**	**495**	**520**	**520**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	2,859.98	1,999	1,999	1,380	843	843
Transfers Out (Nonreciprocal) Total:	**2,859.98**	**1,999**	**1,999**	**1,380**	**843**	**843**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	6,487	6,487	39,919	8,621	8,621
Budgetary - Expenditure Total:	**0**	**6,487**	**6,487**	**39,919**	**8,621**	**8,621**
Total Expenditures:	**3,473.09**	**9,000**	**9,000**	**41,813**	**10,000**	**10,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	11,689.16	9,000	9,000	9,000	10,000	10,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	8,537.92	0	0	0	0	0
evenue from Investment and Property Total:	**20,227.08**	**9,000**	**9,000**	**9,000**	**10,000**	**10,000**
Charges for Services						
RC47251 - New Construction Drainage Fees	25,727.34	0	0	32,813	0	0
Charges for Services Total:	**25,727.34**	**0**	**0**	**32,813**	**0**	**0**
Total Revenues:	**45,954.42**	**9,000**	**9,000**	**41,813**	**10,000**	**10,000**
Total Expenditures	3,473.09	9,000	9,000	41,813	10,000	10,000
Total Revenues	45,954.42	9,000	9,000	41,813	10,000	10,000
Net County Cost	-42,481.33	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52182 - Internal Service Fund Liability Insurance Premium	48.96	39	39	39	29	29
Services and Supplies Total:	**48.96**	**39**	**39**	**39**	**29**	**29**
Other Charges						
SC53001 - Interfund OH Cost Plan	-111.8	911	911	911	954	954
SC53100 - Treasury Fee	1,114.07	0	0	0	0	0
Other Charges Total:	**1,002.27**	**911**	**911**	**911**	**954**	**954**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	5,729.09	3,702	3,702	2,557	1,562	1,562
Transfers Out (Nonreciprocal) Total:	**5,729.09**	**3,702**	**3,702**	**2,557**	**1,562**	**1,562**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	11,548	11,548	29,987	15,455	15,455
Budgetary - Expenditure Total:	**0**	**11,548**	**11,548**	**29,987**	**15,455**	**15,455**
Total Expenditures:	**6,780.32**	**16,200**	**16,200**	**33,494**	**18,000**	**18,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	21,609.51	16,200	16,200	16,200	18,000	18,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	16,525.49	0	0	0	0	0
evenue from Investment and Property Total:	**38,135**	**16,200**	**16,200**	**16,200**	**18,000**	**18,000**
Special Benefit Assessments						
RC45903 - Property Special Assessment - Current Zone 5	0	0	0	0	0	0
Special Benefit Assessments Total:	**0**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC47251 - New Construction Drainage Fees	23,681.15	0	0	17,294	0	0
Charges for Services Total:	**23,681.15**	**0**	**0**	**17,294**	**0**	**0**
Total Revenues:	**61,816.15**	**16,200**	**16,200**	**33,494**	**18,000**	**18,000**
Total Expenditures	6,780.32	16,200	16,200	33,494	18,000	18,000
Total Revenues	61,816.15	16,200	16,200	33,494	18,000	18,000
Net County Cost	-55,035.83	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52182 - Internal Service Fund Liability Insurance Premium	39.96	30	30	30	23	23
Services and Supplies Total:	**39.96**	**30**	**30**	**30**	**23**	**23**
Other Charges						
SC53100 - Treasury Fee	1,013.58	0	0	0	0	0
Other Charges Total:	**1,013.58**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	4,437	2,868	2,868	1,982	1,207	1,207
Transfers Out (Nonreciprocal) Total:	**4,437**	**2,868**	**2,868**	**1,982**	**1,207**	**1,207**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	9,702	9,702	121,786	12,770	12,770
Budgetary - Expenditure Total:	**0**	**9,702**	**9,702**	**121,786**	**12,770**	**12,770**
Total Expenditures:	**5,490.54**	**12,600**	**12,600**	**123,798**	**14,000**	**14,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	19,008.62	12,600	12,600	12,600	14,000	14,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	5,260.19	0	0	0	0	0
evenue from Investment and Property Total:	**24,268.81**	**12,600**	**12,600**	**12,600**	**14,000**	**14,000**
Charges for Services						
RC47251 - New Construction Drainage Fees	276,031.24	0	0	111,198	0	0
Charges for Services Total:	**276,031.24**	**0**	**0**	**111,198**	**0**	**0**
Total Revenues:	**300,300.05**	**12,600**	**12,600**	**123,798**	**14,000**	**14,000**
Total Expenditures	5,490.54	12,600	12,600	123,798	14,000	14,000
Total Revenues	300,300.05	12,600	12,600	123,798	14,000	14,000
Net County Cost	-294,809.51	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52182 - Internal Service Fund Liability Insurance Premium	18	15	15	15	16	16
Services and Supplies Total:	**18**	**15**	**15**	**15**	**16**	**16**
Other Charges						
SC53001 - Interfund OH Cost Plan	-41.6	340	340	340	542	542
SC53100 - Treasury Fee	582.96	0	0	0	0	0
Other Charges Total:	**541.36**	**340**	**340**	**340**	**542**	**542**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	2,043.28	1,978	1,978	1,367	834	834
Transfers Out (Nonreciprocal) Total:	**2,043.28**	**1,978**	**1,978**	**1,367**	**834**	**834**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	6,667	6,667	7,278	8,608	8,608
Budgetary - Expenditure Total:	**0**	**6,667**	**6,667**	**7,278**	**8,608**	**8,608**
Total Expenditures:	**2,602.64**	**9,000**	**9,000**	**9,000**	**10,000**	**10,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	11,336	9,000	9,000	9,000	10,000	10,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	9,143.78	0	0	0	0	0
evenue from Investment and Property Total:	**20,479.78**	**9,000**	**9,000**	**9,000**	**10,000**	**10,000**
Total Revenues:	**20,479.78**	**9,000**	**9,000**	**9,000**	**10,000**	**10,000**
Total Expenditures	2,602.64	9,000	9,000	9,000	10,000	10,000
Total Revenues	20,479.78	9,000	9,000	9,000	10,000	10,000
Net County Cost	-17,877.14	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52182 - Internal Service Fund Liability Insurance Premium	2.04	1	1	1	2	02
Services and Supplies Total:	**2.04**	**1**	**1**	**1**	**2**	**2**
Other Charges						
SC53001 - Interfund OH Cost Plan	-2.36	26	26	26	27	27
SC53100 - Treasury Fee	31.37	0	0	0	0	0
Other Charges Total:	**29.01**	**26**	**26**	**26**	**27**	**27**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	167.58	107	107	74	45	45
Transfers Out (Nonreciprocal) Total:	**167.58**	**107**	**107**	**74**	**45**	**45**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	766	766	799	926	926
Budgetary - Expenditure Total:	**0**	**766**	**766**	**799**	**926**	**926**
Total Expenditures:	**198.63**	**900**	**900**	**900**	**1,000**	**1,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	610.37	900	900	900	1,000	1,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	494.27	0	0	0	0	0
evenue from Investment and Property Total:	**1,104.64**	**900**	**900**	**900**	**1,000**	**1,000**
Charges for Services						
RC47251 - New Construction Drainage Fees	0	0	0	0	0	0
Charges for Services Total:	**0**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**1,104.64**	**900**	**900**	**900**	**1,000**	**1,000**
Total Expenditures	198.63	900	900	900	1,000	1,000
Total Revenues	1,104.64	900	900	900	1,000	1,000
Net County Cost	-906.01	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52057 - Professional / Specialized Services	0	7,091	7,091	7,088	6,000	6,000
SC52182 - Internal Service Fund Liability Insurance Premium	5.04	9	9	9	13	13
Services and Supplies Total:	**5.04**	**7,100**	**7,100**	**7,097**	**6,013**	**6,013**
Other Charges						
SC52450 - Taxes and Assessments	5.4	0	0	3	0	0
SC53000 - Interfund Expenditures for Services Used	730.46	0	0	0	0	0
SC53006 - Interfund Development Services Administrative - Road	4,733.94	0	0	0	0	0
SC53100 - Treasury Fee	42.41	0	0	0	0	0
Other Charges Total:	**5,512.21**	**0**	**0**	**3**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	0	987	987
Budgetary - Expenditure Total:	**0**	**0**	**0**	**0**	**987**	**987**
Total Expenditures:	**5,517.25**	**7,100**	**7,100**	**7,100**	**7,000**	**7,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	832	900	900	900	1,000	1,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	629.63	0	0	0	0	0
evenue from Investment and Property Total:	**1,461.63**	**900**	**900**	**900**	**1,000**	**1,000**
Special Benefit Assessments						
RC45901 - Property Special Assessment - Current	0	2,500	2,500	2,500	2,500	2,500
RC45907 - Property Special Assessment - Current Zone 9	5,243.04	3,700	3,700	3,700	3,500	3,500
Special Benefit Assessments Total:	**5,243.04**	**6,200**	**6,200**	**6,200**	**6,000**	**6,000**
Total Revenues:	**6,704.67**	**7,100**	**7,100**	**7,100**	**7,000**	**7,000**
Total Expenditures	5,517.25	7,100	7,100	7,100	7,000	7,000
Total Revenues	6,704.67	7,100	7,100	7,100	7,000	7,000
Net County Cost	-1,187.42	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52182 - Internal Service Fund Liability Insurance Premium	0.96	3	3	3	7	07
Services and Supplies Total:	**0.96**	**3**	**3**	**3**	**7**	**7**
Other Charges						
SC53100 - Treasury Fee	211.09	0	0	0	0	0
Other Charges Total:	**211.09**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	3,597	3,597	3,597	3,993	3,993
Budgetary - Expenditure Total:	**0**	**3,597**	**3,597**	**3,597**	**3,993**	**3,993**
Total Expenditures:	**212.05**	**3,600**	**3,600**	**3,600**	**4,000**	**4,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	4,102.66	3,600	3,600	3,600	4,000	4,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	3,285.35	0	0	0	0	0
evenue from Investment and Property Total:	**7,388.01**	**3,600**	**3,600**	**3,600**	**4,000**	**4,000**
Total Revenues:	**7,388.01**	**3,600**	**3,600**	**3,600**	**4,000**	**4,000**
Total Expenditures	212.05	3,600	3,600	3,600	4,000	4,000
Total Revenues	7,388.01	3,600	3,600	3,600	4,000	4,000
Net County Cost	-7,175.96	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52182 - Internal Service Fund Liability Insurance Premium	0.96	1	1	1	1	01
Services and Supplies Total:	**0.96**	**1**	**1**	**1**	**1**	**1**
Other Charges						
SC53100 - Treasury Fee	3.59	0	0	0	0	0
Other Charges Total:	**3.59**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	89	89	89	99	99
Budgetary - Expenditure Total:	**0**	**89**	**89**	**89**	**99**	**99**
Total Expenditures:	**4.55**	**90**	**90**	**90**	**100**	**100**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	70.04	90	90	90	100	100
RC41402 - Interest - Fair Market Value (FMV) Adjustments	56.13	0	0	0	0	0
evenue from Investment and Property Total:	**126.17**	**90**	**90**	**90**	**100**	**100**
Total Revenues:	**126.17**	**90**	**90**	**90**	**100**	**100**
Total Expenditures	4.55	90	90	90	100	100
Total Revenues	126.17	90	90	90	100	100
Net County Cost	-121.62	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52182 - Internal Service Fund Liability Insurance Premium	0.96	1	1	1	3	03
Services and Supplies Total:	**0.96**	**1**	**1**	**1**	**3**	**3**
Other Charges						
SC53100 - Treasury Fee	113.77	0	0	0	0	0
Other Charges Total:	**113.77**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	1,799	1,799	1,799	1,997	1,997
Budgetary - Expenditure Total:	**0**	**1,799**	**1,799**	**1,799**	**1,997**	**1,997**
Total Expenditures:	**114.73**	**1,800**	**1,800**	**1,800**	**2,000**	**2,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	2,211.44	1,800	1,800	1,800	2,000	2,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	1,770.91	0	0	0	0	0
evenue from Investment and Property Total:	**3,982.35**	**1,800**	**1,800**	**1,800**	**2,000**	**2,000**
Total Revenues:	**3,982.35**	**1,800**	**1,800**	**1,800**	**2,000**	**2,000**
Total Expenditures	114.73	1,800	1,800	1,800	2,000	2,000
Total Revenues	3,982.35	1,800	1,800	1,800	2,000	2,000
Net County Cost	-3,867.62	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	63.17	0	0	0	0	0
Other Charges Total:	**63.17**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	990	990	990	1,100	1,100
Budgetary - Expenditure Total:	**0**	**990**	**990**	**990**	**1,100**	**1,100**
Total Expenditures:	**63.17**	**990**	**990**	**990**	**1,100**	**1,100**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	1,227.91	990	990	990	1,100	1,100
RC41402 - Interest - Fair Market Value (FMV) Adjustments	983.29	0	0	0	0	0
evenue from Investment and Property Total:	**2,211.2**	**990**	**990**	**990**	**1,100**	**1,100**
Total Revenues:	**2,211.2**	**990**	**990**	**990**	**1,100**	**1,100**
Total Expenditures	63.17	990	990	990	1,100	1,100
Total Revenues	2,211.2	990	990	990	1,100	1,100
Net County Cost	-2,148.03	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	37.07	0	0	0	0	0
Other Charges Total:	**37.07**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	900	900	900	1,000	1,000
Budgetary - Expenditure Total:	**0**	**900**	**900**	**900**	**1,000**	**1,000**
Total Expenditures:	**37.07**	**900**	**900**	**900**	**1,000**	**1,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	720.75	900	900	900	1,000	1,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	577.16	0	0	0	0	0
evenue from Investment and Property Total:	**1,297.91**	**900**	**900**	**900**	**1,000**	**1,000**
Total Revenues:	**1,297.91**	**900**	**900**	**900**	**1,000**	**1,000**
Total Expenditures	37.07	900	900	900	1,000	1,000
Total Revenues	1,297.91	900	900	900	1,000	1,000
Net County Cost	-1,260.84	0	0	0	0	0

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Section H

Non-Appropriation Budget Units

The following budget units have no appropriations anticipated for the coming year. A Schedule 9 appears on the following pages for each of the budget units, but a budget narrative is not included.

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	129,115.35	0	0	0	0	0
SC51003 - Special Pay	5,225.45	0	0	0	0	0
SC51050 - Overtime	45.96	0	0	0	0	0
SC51100 - Co Contribution Retirement	40,553.28	0	0	0	0	0
SC51201 - Co Contribution - Group Insurance	41,078.57	0	0	0	0	0
SC51400 - Payroll Tax - Social Security	8,179.96	0	0	0	0	0
SC51401 - Payroll Taxes - Medicare	1,913.01	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	162.49	0	0	0	0	0
SC51501 - Co Contribution - HSA	2,978.55	0	0	0	0	0
Salaries and Employee Benefits Total:	**229,252.62**	**0**	**0**	**0**	**0**	**0**
Services and Supplies						
SC51770 - Software License (short term) & Maintenance	16,878.24	0	0	0	0	0
SC51771 - IT Direct Charges (short term/ nonSBITA)	0	0	0	0	0	0
SC51900 - Memberships	100	0	0	0	0	0
SC51952 - Office Expenses	232	0	0	0	0	0
SC51953 - Copy and Printing Costs	100.6	0	0	0	0	0
SC51954 - Postage	196.71	0	0	0	0	0
SC52057 - Professional / Specialized Services	1,212	0	0	0	0	0
SC52180 - Internal Service Fund Information Technology Services Used	15,043.31	0	0	0	0	0
SC52182 - Internal Service Fund Liability Insurance Premium	630	0	0	0	0	0
SC52185 - Internal Service Fund Workers' Compensation Premium	360.96	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	218.04	0	0	0	0	0
SC52267 - Special Department Expense Services	0	0	0	0	0	0
Services and Supplies Total:	**34,971.86**	**0**	**0**	**0**	**0**	**0**
Other Charges						
SC53400 - Subscription Based Infromation Technology	338.2	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	2.41	0	0	0	0	0
Other Charges Total:	**340.61**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	2,167.2	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**2,167.2**	**0**	**0**	**0**	**0**	**0**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Total Expenditures:	**266,732.29**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC46806 - Court Fees and Costs	579.36	0	0	0	0	0
RC47350 - Administration / Clerical Cost Fee	275	0	0	0	0	0
RC47352 - Collection Fee PC1463.1-6	60	0	0	0	0	0
Charges for Services Total:	**914.36**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**914.36**	**0**	**0**	**0**	**0**	**0**
Total Expenditures	266,732.29	0	0	0	0	0
Total Revenues	914.36	0	0	0	0	0
Net County Cost	265,817.93	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Revenue from Investment and Property						
RC41400 - Interest Apportioned	0	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	204,277.36	0	0	0	0	0
evenue from Investment and Property Total:	**204,277.36**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**204,277.36**	**0**	**0**	**0**	**0**	**0**
Total Revenues	204,277.36	0	0	0	0	0
Net County Cost	-204,277.36	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-4,859.34	0	0	0	0	0
evenue from Investment and Property Total:	**-4,859.34**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48207 - Operating Transfer In - Capital Project	166,575	0	0	0	0	0
Transfers In (Nonreciprocal) Total:	**166,575**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**161,715.66**	**0**	**0**	**0**	**0**	**0**
Total Revenues	161,715.66	0	0	0	0	0
Net County Cost	-161,715.66	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	0	0	0	0	0	0
SC51003 - Special Pay	0	0	0	0	0	0
SC51100 - Co Contribution Retirement	0	0	0	0	0	0
SC51201 - Co Contribution - Group Insurance	0	0	0	0	0	0
SC51400 - Payroll Tax - Social Security	0	0	0	0	0	0
SC51401 - Payroll Taxes - Medicare	0	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	0	0	0	0	0	0
SC51501 - Co Contribution - HSA	0	0	0	0	0	0
Salaries and Employee Benefits Total:	**0**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**0**	**0**	**0**	**0**	**0**	**0**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	3,704.44	0	0	0	0	0
evenue from Investment and Property Total:	**3,704.44**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43500 - Specify	0	0	0	0	0	0
Intergovernmental Revenues Total:	**0**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**3,704.44**	**0**	**0**	**0**	**0**	**0**
Total Expenditures	0	0	0	0	0	0
Total Revenues	3,704.44	0	0	0	0	0
Net County Cost	-3,704.44	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Transfers Out (Nonreciprocal)						
SC56009 - Operating Transfer Out - Realignment	100,000	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**100,000**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**100,000**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43500 - Specify	100,000	0	0	0	0	0
Intergovernmental Revenues Total:	**100,000**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**100,000**	**0**	**0**	**0**	**0**	**0**
Total Expenditures	100,000	0	0	0	0	0
Total Revenues	100,000	0	0	0	0	0
Net County Cost	0	0	0	0	0	0

Section I

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Sutter County Cost Centers
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1201	Auditor-Controller	SC-04
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6301	Bi-County Farm Advisor	SA-06
1101	Board of Supervisors	SC-07
2205	Boat Patrol	SF-41
1700	Building Maintenance	SD-06
4301	California Childrens Services	SE-26
1800	Capital Improvement Projects	SB-04
2306	CCP Planning	SF-22
1211	Chevron Debt Service	SC-41
0112	Child Support Services	SF-01
1105	Clerk of the Board	SC-54
1212	Comcast Debt Service	SC-42
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1600	Communications	SF-28
9900	Contingency	SC-17
1102	County Administrator	SC-09
3200	County Airport	SB-05
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0340	County Consolidated Str. Lighting District	SB-25
1301	County Counsel	SC-66
1502	County Elections	SC-56
1822	County Jail Facility Improvements	SC-39
6201	County Library	SA-08
2706	County Recorder	SC-59
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4112	County Share - Health Fund	SC-51
2210	County Share - Public Safety - General	SC-48
2215	County Share - Public Safety Funding	SC-49
2110	County Share - Trial Courts - General	SC-46
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0311	CSA-D	SC-33
0305	CSA-F	SC-25
0301	CSA-G	SB-14
2727	CUPA	SB-11
2303	Delinquency Prevention Commission	SF-15
2721	Development Services Administration	SB-01
2125	District Attorney	SF-03
2120	District Attorney/Public Defender	SF-20
2711	Domestic Violence	SC-65
4122	Drug Medi-Cal IGT	SE-15
2401	Emergency Services	SC-18
4595	Employee Wellness Services	SC-77
1920	Engineering Services	SB-06
2725	Environmental Health	SB-09
7204	Ettl Hall	SA-14
2402	Fire Services Administration	SC-22
2703	Fish & Game Propagation	SD-11
4580	Fleet Management	SD-12
1923	Flood Control	SB-29
5206	Foster Care	SE-40
5302	General Relief	SE-43
1209	General Revenues	SC-14
1205	General Services Administration	SD-01
2104	Grand Jury	SF-10
1213	Gray Ave Building Debt Service	SC-43
4120	Health & Human Services Administration	SE-01
4121	Homeless Services	SE-27
1401	Human Resources	SC-72
5201	IHSS	SE-38
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2308	Juvenile Justice Account	SF-24
1210	Kyocera Debt Service	SC-40
4590	Liability Insurance	SC-68
0321	Live Oak Canal Operations	SB-32
2208	Live Oak Contract	SF-43
2307	Local Community Corrections Account	SF-23
2203	Local Law Enforcement Services	SF-21
4104	Mental Health Services Act	SE-10
4106	Mental Health Account	SF-26
2202	NET 5	SF-38
4201	Non County Providers	SE-25
1103	Non-Departmental Expenses	SC-12
7101	Parks and Recreation	SD-04
2724	Planning and Building	SB-15
2304	Probation Department	SF-11
4105	Protective Services Subaccount	SF-25
2310	Public Administrator	SF-50
2106	Public Defender	SF-17
2709	Public Guardian	SE-35
4103	Public Health	SE-17
5207	Refugee Cash Assistance	SE-41
0395	Rio Ramaza Community Service Dist	SB-34
3100	Road Fund	SB-19
1215	SBITA Debt Service	SC-44
2201	Sheriff-Coroner	SF-34
0184	Sheriff - Inmate Welfare	SF-51
2204	Sheriff's Training Center	SF-40
1821	Social Services Facility Improvements	SC-38
4123	Specialty Mental Health Services IGT	SE-16
2112	Superior Court	SF-55
7201	Sutter County Museum	SA-11
0320	Sutter County Water Agency	SB-30
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5204	Temporary Aid for Needy Families	SE-39
3300	Transportation Development	SB-24
2109	Trial Court Funding	SF-53
2105	Trial Court Security	SF-19
3000	Urban Area Residential Str. Lighting District	SB-26
7203	Veterans' Mem Community Building	SD-19
5601	Veterans' Service Officer	SA-15
2127	Victim Services	SF-07
1922	Water Resources	SB-27
5101	Welfare Administration	SE-30
1820	Workday ERP	SC-36
4591	Workers' Compensation	SC-70
0290	Wt Truck Replacement/Maintenance	SA-05

Sutter County Schedule 9
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0112	Child Support Services	SF-01	2103	Court Bailiffs	SF-32
0184	Sheriff - Inmate Welfare	SF-51	2104	Grand Jury	SF-10
0269	American Recovery Plan Act	SC-45	2105	Trial Court Security	SF-19
0290	Wt Truck Replacement/Maintenance	SA-05	2106	Public Defender	SF-17
0301	CSA-G	SB-14	2109	Trial Court Funding	SF-53
0305	CSA-F	SC-25	2110	County Share - Trial Courts - General	SC-46
0309	CSA-C	SC-30	2112	Superior Court	SF-55
0311	CSA-D	SC-33	2114	County Share - Trial Courts Funding	SC-47
0320	Sutter County Water Agency	SB-30	2120	District Attorney/Public Defender	SF-20
0321	Live Oak Canal Operations	SB-32	2125	District Attorney	SF-03
0340	County Consolidated Street Lighting District	SB-25	2127	Victim Services	SF-07
0395	Rio Ramaza Community Service Dist	SB-34	2201	Sheriff-Coroner	SF-34
			2202	NET 5	SF-38
1101	Board of Supervisors	SC-07	2203	Local Law Enforcement Services	SF-21
1102	County Administrator	SC-09	2204	Sheriff's Training Center	SF-40
1103	Non-Departmental Expenses	SC-12	2205	Boat Patrol	SF-41
1105	Clerk of the Board	SC-54	2208	Live Oak Contract	SF-43
1201	Auditor-Controller	SC-04	2210	County Share - Public Safety - General	SC-48
1202	Treasurer-Tax Collector	SC-79	2215	County Share - Public Safety Funding	SC-49
1203	Assessor	SC-01	2301	Jail	SF-46
1205	General Services Administration	SD-01	2303	Delinquency Prevention Commission	SF-15
1209	General Revenues	SC-14	2304	Probation Department	SF-11
1210	Kyocera Debt Service	SC-40	2306	CCP Planning	SF-22
1211	Chevron Debt Service	SC-41	2307	Local Community Corrections Account	SF-23
1212	Comcast Debt Service	SC-42	2308	Juvenile Justice Account	SF-24
1213	Gray Ave Building Debt Service	SC-43	2309	Juvenile Hall Unit	SF-16
1215	SBITA Debt Service	SC-44	2310	Public Administrator	SF-50
1301	County Counsel	SC-66	2401	Emergency Services	SC-18
1401	Human Resources	SC-72	2402	Fire Services Administration	SC-22
1502	County Elections	SC-56	2601	Agricultural Commissioner	SA-01
1600	Sheriff Communications	SF-28	2703	Fish & Game Propagation	SD-11
1700	Building Maintenance	SD-06	2706	County Recorder	SC-59
1703	Commercial Leases	SD-10	2709	Public Guardian	SE-35
1800	Capital Improvement Projects	SB-04	2710	County Clerk	SC-62
1820	Workday ERP	SC-36	2711	Domestic Violence	SC-65
1821	Social Services Facility Improvements	SC-38	2721	Development Services Administration	SB-01
1822	County Jail Facility Improvements	SC-39	2724	Planning and Building	SB-15
1920	Engineering Services	SB-06	2725	Environmental Health	SB-09
1922	Water Resources	SB-27	2726	Animal Control	SC-75
1923	Flood Control	SB-29	2727	CUPA	SB-11

Sutter County Schedule 9
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3000	**Urban Area Residential Str. Lighting District**	**SB-26**	**5101**	**Welfare Administration**	**SE-30**
3100	**Road Fund**	**SB-19**	**5110**	**County Share - Welf/Soc Serv - General**	**SC-52**
3200	**County Airport**	**SB-05**	**5113**	**County Share - Welf/Soc Servs Fund**	**SC-53**
3300	**Transportation Development**	**SB-24**	**5201**	**IHSS**	**SE-38**
			5204	**Temporary Aid for Needy Families**	**SE-39**
4102	**Behavioral Health**	**SE-04**	**5206**	**Foster Care**	**SE-40**
4103	**Public Health**	**SE-17**	**5207**	**Refugee Cash Assistance**	**SE-41**
4104	**Mental Health Services Act**	**SE-10**	**5209**	**Aid for Adoption**	**SE-42**
4105	**Protective Services Subaccount**	**SF-25**	**5302**	**General Relief**	**SE-43**
4106	**Mental Health Account**	**SF-26**	**5601**	**Veterans' Service Officer**	**SA-15**
4108	**Behavioral Health Subaccount**	**SF-27**			
4110	**County Share - Health Care - General**	**SC-50**	**6201**	**County Library**	**SA-08**
4112	**County Share - Health Fund**	**SC-51**	**6301**	**Bi-County Farm Advisor**	**SA-06**
4120	**Health and Human Services Administration**	**SE-01**			
4121	**Homeless Services**	**SE-27**	**7101**	**Parks and Recreation**	**SD-04**
4122	**Drug Medi-Cal IGT**	**SE-15**	**7201**	**Sutter County Museum**	**SA-11**
4123	**Specialty Mental Health Services IFT**	**SE-16**	**7203**	**Veterans' Mem Community Building**	**SD-19**
4134	**Jail Medical**	**SE-22**	**7204**	**Ettl Hall**	**SA-14**
4201	**Non County Providers**	**SE-25**			
4301	**California Childrens Services**	**SE-26**	**8145**	**Information Technology ISF**	**SD-16**
4580	**Fleet Management**	**SD-12**			
4590	**Liability Insurance**	**SC-68**	**9900**	**Contingency**	**SC-17**
4591	**Workers' Compensation**	**SC-70**			
4595	**Employee Wellness Services**	**SC-77**			

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Countywide Position Allocation Schedule

Position Allocation Schedule

Section A - Agriculture, Cultural, Education
Position Allocation Schedule

	FY 2024-25	*Changes*	FY 2025-26
2601 AGRICULTURAL COMMISSIONER			
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
STAFF ANALYST	1.00		1.00
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 2024-25	*Changes*	FY 2025-26
2721	***DEVELOPMENT SERVICES ADMIN***			
	ACCOUNTANT	1.00		1.00
	ACCOUNTANT FLEX 1-2	1.00	1.00	2.00
	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
	DIRECTOR OF DEVELOPMENT SVCS	1.00		1.00
	EXECUTIVE SECRETARY	1.00		1.00
	STAFF ANALYST	1.00		1.00
	2721 TOTAL:	**9.00**	***1.00***	**10.00**
1920	***ENGINEERING SERVICES***			
	CONSTRUCTION PROJ COORDINATOR	1.00		1.00
	OFFICE ASSISTANT 3	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	1.00		1.00
	PUBLIC WORKS ENGINEER FLEX ASSOC-SR	2.00		2.00
	1920 TOTAL:	**10.00**	***0.00***	**10.00**
2724	***PLANNING & BUILDING***			
	DEVELOPMENT SERVICES TECH FLEX 1-2	2.00	*(1.00)*	1.00
	DEV SERVICES TECH 3/PROJ COORD	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 - ASSISTANT	1.00		1.00
	PLANNER - ASSISTANT/ASSOC/SR	1.00		1.00
	PLANNER FLEX 1-S	1.00		1.00
	PLANNER FLEX 2-S	1.00		1.00
	SENIOR PERMIT TECHNICIAN	1.00		1.00
	2724 TOTAL:	**13.00**	***(1.00)***	**12.00**
2725	***ENVIRONMENTAL HEALTH***			
	DEVELOPMENT SERVICES TECH FLEX 1-2	0.00	1.00	1.00
	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	1.00	*(1.00)*	0.00
	SUPVG ENVIRONMENTAL HLTH SPEC	1.00		1.00
	2725 TOTAL:	**7.00**	***0.00***	**7.00**
3100	***ROAD***			
	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:	**28.00**	***0.00***	**28.00**
DEVELOPMENT SERVICES TOTAL:		**67.00**	***0.00***	**67.00**

		FY 2024-25	*Changes*	FY 2025-26
1203	***ASSESSOR***			
	APPRAISAL AIDE	1.000		1.000
	APPRAISER FLEX 1-3	4.000		4.000
	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	3.000		3.000
	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**
1201	***AUDITOR-CONTROLLER***			
	ACCOUNTANT-AUDITOR 1-2	4.900		4.900
	ACCOUNTANT-AUDITOR 1-2 - LT	1.000		1.000
	ACCOUNTING MANAGER	1.000		1.000
	ACCOUNTING SYSTEMS ANALYST	1.000		1.000
	ACCOUNTING TECHNICIAN	2.000		2.000
	ACCOUNTING TECHNICIAN 1-2	1.000		1.000
	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:	**15.900**	***0.000***	**15.900**
AUDITOR TOTAL:		**15.900**	***0.000***	**15.900**
1101	***BOARD OF SUPERVISORS***			
	BOARD OF SUPERVISORS' AIDE	1.000		1.000
	COUNTY SUPERVISOR	5.000		5.000
	1101 TOTAL:	**6.000**	***0.000***	**6.000**
BOARD OF SUPERVISORS TOTAL:		**6.000**	***0.000***	**6.000**
	COUNTY ADMINISTRATIVE OFFICE			
1102	***COUNTY ADMINISTRATOR***			
	ADMINISTRATIVE ASSISTANT	0.500		0.500
	ANALYST FLEX S-D	3.000		3.000
	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:	**8.500**	***0.000***	**8.500**
2401	***EMERGENCY SERVICES***			
	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**
2402	***FIRE SERVICES ADMINISTRATION***			
	FIRE SERVICES MANAGER	1.000		1.000
	2402 TOTAL:	**1.000**	***0.000***	**1.000**

	FY 2024-25	*Changes*	FY 2025-26
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**
CAO TOTAL:	**35.500**	***0.000***	**35.500**
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
SUPVG 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
SUPVG 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**
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**

		FY 2024-25	*Changes*	FY 2025-26
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*	0.000
	2726 TOTAL:	**1.000**	***-1.000***	**0.000**
HUMAN RESOURCES TOTAL:		**11.200**	***-1.000***	**10.200**
	TREASURER-TAX COLLECTOR			
1202	***TREASURER-TAX COLLECTOR***			
	ACCOUNTING TECHNICIAN 1-2	5.000		5.000
	ADMIN & ACCOUNTING SUPERVISOR	1.000		1.000
	ASST TREASURER-TAX COLLECTOR	1.000		1.000
	TREASURER-TAX SPECIALIST	1.000		1.000
	TREASURER-TAX COLLECTOR	1.000		1.000
	1202 TOTAL:	**9.000**	***0.000***	**9.000**
TREASURER-TAX COLLECTOR TOTAL:		**9.000**	***0.000***	**9.000**

Section D - General Services
Position Allocation Schedule

	FY 2024-25	*Changes*	FY 2025-26
1205 GENERAL SERVICES DEPARTMENT			
ACCOUNT CLERK FLEX 2-3	1.00		1.00
ACCOUNT CLERK 3	0.00	*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**	***1.00***	**9.00**
1700 BUILDING MAINTENANCE			
BUILDING SVCS SUPERVISOR	1.00		1.00
BUILDING SVCS WORKER	3.00	*(1.00)*	2.00
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**	***(1.00)***	**26.00**
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**

	FY 2024-25	*Changes*	FY 2025-26
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	5.00		5.00
EXECUTIVE SECRETARY - CFC	1.00		1.00
HEALTH PROGRAM SPECIALIST-LT 2	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
OFFICE ASSISTANT FLEX 1-2	1.00		1.00
PROGRAM MANAGER - CFC	1.00		1.00
STAFF ANALYST	2.00		2.00
STAFF SERVICES MANAGER	0.00	*1.00*	1.00
4120 TOTAL:	**23.00**	***1.00***	**24.00**
4102 BEHAVIORAL HEALTH SERVICES			
ACCOUNT CLERK FLEX 1-2	1.00		1.00
ACCOUNTANT 2	1.00	*1.00*	2.00
ACCOUNTING TECHNICIAN FLEX 1-2	6.00	*-1.00*	5.00
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	14.00	*1.50*	15.50
INTERVENTION COUNSELOR FLEX 1-2 - LT	2.00		2.00
MEDICAL BILLING SPECIALIST	1.00		1.00
MEDICAL BILLING SPECIALIST SUPERVISOR	1.00		1.00
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	1.00		1.00
MENTAL HEALTH WORKER FLEX 1-2	21.00		21.00
MENTAL HEALTH WORKER LT	2.00		2.00
OFFICE SERVICES SUPERVISOR	1.00		1.00
PREVENTION SVCS COORDINATOR	1.75	*-0.25*	1.50
PROG MGR-CLINICAL SERVICES	2.50	*0.20*	2.70
PROG MGR-COMMUNITY SERVICES	0.12	*-0.12*	0.00
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 PRACTIONER	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	*0.50*	3.00
RESOURCE SPECIALIST - LT	2.00		2.00
SECRETARY	3.00		3.00

	FY 2024-25	*Changes*	FY 2025-26
STAFF ANALYST	3.75		3.75
STAFF ANALYST - LT	1.00		1.00
STAFF NURSE	3.00		3.00
STAFF SERVICES MANAGER	1.00		1.00
STAFF SERVICES MANAGER-LT	1.00		1.00
SUPERVISING NURSE	0.50		0.50
4102 TOTAL:	**175.97**	**1.83**	**177.80**

4104 MENTAL HEALTH SERVICES ACT

HHS DEPUTY BRANCH DIRECTOR	0.25		0.25
INTERVENTION COUNSELOR FLEX 1-2	16.00	*-0.50*	15.50
MENTAL HEALTH THERAPIST FLEX 1-3	16.90		16.90
MENTAL HEALTH WORKER FLEX 1-2	5.00		5.00
PREVENTION SVCS COORDINATOR	3.25	*-1.25*	2.00
PROG MGR-CLINICAL SERVICES	2.50	*-0.20*	2.30
PROG MGR-COMMUNITY SERVICES	1.63	*-0.13*	1.50
PSYCHIATRIC LVN/TECHNICIAN	1.00		1.00
RESOURCE SPECIALIST	7.50	*-0.50*	7.00
SECRETARY	1.00		1.00
STAFF ANALYST	2.50		2.50
STAFF SERVICES MANAGER	1.00		1.00
SUPERVISING NURSE	0.50		0.50
4104 TOTAL:	**59.03**	***-2.58***	**56.45**

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	*1.00*	4.00
HEALTH PROG SPEC FLEX 1-2 LT	7.00		7.00
LICENSED VOCATIONAL NURSE	2.00		2.00
MEDICAL CLERK 1-2	2.00	*-1.00*	1.00
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
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	8.00		8.00
SOCIAL WORKER HEALTH DIV LT	1.00		1.00
STAFF ANALYST	3.50		3.50
STAFF NURSE/PUBLIC HEALTH NURSE	4.00	*-0.50*	3.50
SUPVG PUBLIC HEALTH NURSE	2.00		2.00
WIC COORDINATOR	1.00		1.00
4103 TOTAL:	**60.40**	***-0.50***	**59.90**

4121 HOMELESS SERVICES

HEALTH PROGRAM SPECIALIST FLEX 1-2	1.75	0.25	2.00
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	*0.50*	1.50
PROG MGR-COMMUNITY SERVICES	0.25	*0.25*	0.50

	FY 2024-25	*Changes*	FY 2025-26
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**	***1.00***	**11.10**
4134 JAIL MEDICAL SERVICES			
ACCOUNTANT - LT	1.00		1.00
PREVENTION SERVICES COORDINATOR	0.00	*1.00*	1.00
PUBLIC ASSISTANCE SPECIALIST - LT	1.00		1.00
PROGRAM MANAGER - LT	1.00		1.00
RESOURCE SPECIALIST	0.00		0.00
RESOURCE SPECIALIST - LT	2.00		2.00
STAFF NURSE	0.00	*0.50*	0.50
2709 TOTAL:	**5.00**	***1.50***	**6.50**
5101 WELFARE ADMINISTRATION			
ACCOUNT CLERK	2.00		2.00
ACCOUNTING TECHNICIAN FLEX 1-2	5.00		5.00
ACCOUNTANT FLEX 1-2	2.00		2.00
ADMIN & ACCOUNTING SUPERVISOR	1.00		1.00
ADMINISTRATIVE SERVICES OFICER	1.00		1.00
CHIEF WELFARE INVESTIGATOR	1.00		1.00
HHS BRANCH DIRECTOR	1.00		1.00
HHS DEPUTY BRANCH DIRECTOR	0.00	*1.00*	1.00
HEALTH PROGRAM SPECIALIST FLEX 1-2	0.25	*-0.25*	0.00
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 SPECIALIST	110.00	*1.00*	111.00
PUBLIC HEALTH NURSE	1.00		1.00
SOCIAL SERVICES AIDE	3.00		3.00
SOCIAL SERVICES PROGRAM MANAGER	1.00		1.00
SOCIAL WORKER ADULT SERVICES	13.00		13.00
SOCIAL WORKER CHILD SERVICES	26.00		26.00
SOCIAL WORKER EMPLOY SERVICES	15.00		15.00
SOCIAL WORKER SUPER ADULT SVCS	2.00		2.00
SOCIAL WORKER SUPER CHILD SVCS	5.00	*1.00*	6.00
SOCIAL WORKER SUPER EMPLOY SVCS 1	2.00		2.00
STAFF ANALYST	6.25	*2.00*	8.25
STAFF ANALYST - LT	2.00		2.00
STAFF SERVICES MANAGER	1.00		1.00
SUPVG STAFF SERVICES ANALYST	1.00	*-1.00*	0.00
SYSTEM SUPPORT ANALYST	3.00		3.00
VOCATIONAL FLEX T-A	4.00		4.00
WELFARE INVESTIGATOR	3.00		3.00
5101 TOTAL:	**254.50**	***3.75***	**258.25**
2709 PUBLIC GUARDIAN			
ACCOUNT TECHNICIAN	1.00		1.00
DEP PUBLIC GUARDIAN-CONSERV	1.00	*1.00*	2.00
DEP PUBLIC GUARDIAN-CONSERV - LT	1.00	*-1.00*	0.00
OFFICE ASSISTANT	1.00		1.00
PROGRAM MANAGER-COMMUNITY SERVICES	1.00		1.00
2709 TOTAL:	**5.00**	***0.00***	**5.00**
HEALTH & HUMAN SERVICES TOTAL:	**593.00**	**6.00**	**599.00**

	FY 2024-25	*Changes*	FY 2025-26
0112 CHILD SUPPORT SERVICES			
ACCOUNT CLERK	1.00		1.00
CHILD SUPPORT SPECIALIST FLEX 1-2	2.00	*-1.00*	1.00
OFFICE ASSISTANT	1.00		1.00
0112 TOTAL:	**4.00**	***-1.00***	**3.00**
CHILD SUPPORT SERVICES TOTAL:	**4.00**	***-1.00***	**3.00**
DISTRICT ATTORNEY			
2125 DISTRICT ATTORNEY			
ADMINISTRATIVE ASSISTANT TO DA	1.00		1.00
ADMINISTRATIVE SERVICES OFFICER	0.52	*0.48*	1.00
CHIEF DEPUTY DISTRICT ATTORNEY	1.00		1.00
CHIEF DA INVESTIGATOR	1.00		1.00
DEPUTY DISTRICT ATTORNEY FLEX 1-3	8.00	*-1.00*	7.00
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
SR CRIMINAL INVESTIGATOR-LT	0.00	*1.00*	1.00
2125 TOTAL:	**23.52**	***0.48***	**24.00**
2127 VICTIM SERVICES			
ADMINISTRATIVE SERVICES OFFICER	0.48	*(0.48)*	0.00
CHILD ADVOCACY COORDINATOR LT	1.00		1.00
OFFICE ASST 3/LEGAL SEC 1	1.00	*(1.00)*	0.00
OFFICE ASST 3/LEGAL SEC 3	0.00	*1.00*	1.00
PROG MGR VICTIM WITNESS	1.00		1.00
VICTIM ADVOCATE 1	1.00	*(1.00)*	0.00
VICTIM ADVOCATE FLEX 1-SR	4.00	*1.00*	5.00
2127 TOTAL:	**8.48**	***(0.48)***	**8.00**
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**

		FY 2024-25	*Changes*	FY 2025-26
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***			
	ACCOUNTANT 1-2	0.00	*1.00*	1.00
	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**	***1.00***	**50.00**
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**

	FY 2024-25	*Changes*	FY 2025-26
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
FOOD SERVICE WORKER - LT	1.00		1.00
SECRETARY LAW	1.00		1.00
SHERIFF COMMUNICATIONS COORDINATOR	0.30		0.30
2301 TOTAL:	**61.30**	***0.00***	**61.30**
0184 SHERIFF INMATE WELFARE			
CORRECTIONAL OFFICER	1.00		1.00
0184 TOTAL:	**1.00**	***0.00***	**1.00**
SHERIFF TOTAL:	**156.00**	***1.00***	**157.00**
REPORT TOTAL:	**1,119.50**	**5.00**	**1,124.50**

Sutter County Salary Resolution

Sutter County Salary Resolution, Effective 5/1/2025

Class Title	Minimum	Maximum	Pay Grade	Step	Hourly	Monthly	Annual	FLSA
Account Clerk I	35,880.00	49,524.80	GCL29	01	17.25	2,990.00	35,880.00	Non-Exempt
Account Clerk I	35,880.00	49,524.80	GCL29	02	18.23	3,159.87	37,918.40	Non-Exempt
Account Clerk I	35,880.00	49,524.80	GCL29	03	19.22	3,331.47	39,977.60	Non-Exempt
Account Clerk I	35,880.00	49,524.80	GCL29	04	20.28	3,515.20	42,182.40	Non-Exempt
Account Clerk I	35,880.00	49,524.80	GCL29	05	21.42	3,712.80	44,553.60	Non-Exempt
Account Clerk I	35,880.00	49,524.80	GCL29	06	22.67	3,929.47	47,153.60	Non-Exempt
Account Clerk I	35,880.00	49,524.80	GCL29	07	23.24	4,028.27	48,339.20	Non-Exempt
Account Clerk I	35,880.00	49,524.80	GCL29	08	23.81	4,127.07	49,524.80	Non-Exempt
Account Clerk II	37,918.40	54,745.60	GCL30	01	18.23	3,159.87	37,918.40	Non-Exempt
Account Clerk II	37,918.40	54,745.60	GCL30	02	19.22	3,331.47	39,977.60	Non-Exempt
Account Clerk II	37,918.40	54,745.60	GCL30	03	20.28	3,515.20	42,182.40	Non-Exempt
Account Clerk II	37,918.40	54,745.60	GCL30	04	21.42	3,712.80	44,553.60	Non-Exempt
Account Clerk II	37,918.40	54,745.60	GCL30	05	22.67	3,929.47	47,153.60	Non-Exempt
Account Clerk II	37,918.40	54,745.60	GCL30	06	23.93	4,147.87	49,774.40	Non-Exempt
Account Clerk II	37,918.40	54,745.60	GCL30	07	24.53	4,251.87	51,022.40	Non-Exempt
Account Clerk II	37,918.40	54,745.60	GCL30	08	25.15	4,359.33	52,312.00	Non-Exempt
Account Clerk II	37,918.40	54,745.60	GCL30	09	25.73	4,459.87	53,518.40	Non-Exempt
Account Clerk II	37,918.40	54,745.60	GCL30	10	26.32	4,562.13	54,745.60	Non-Exempt
Account Clerk III	39,977.60	56,513.60	GCL31	01	19.22	3,331.47	39,977.60	Non-Exempt
Account Clerk III	39,977.60	56,513.60	GCL31	02	20.28	3,515.20	42,182.40	Non-Exempt
Account Clerk III	39,977.60	56,513.60	GCL31	03	21.42	3,712.80	44,553.60	Non-Exempt
Account Clerk III	39,977.60	56,513.60	GCL31	04	22.67	3,929.47	47,153.60	Non-Exempt
Account Clerk III	39,977.60	56,513.60	GCL31	05	23.93	4,147.87	49,774.40	Non-Exempt
Account Clerk III	39,977.60	56,513.60	GCL31	06	25.28	4,381.87	52,582.40	Non-Exempt
Account Clerk III	39,977.60	56,513.60	GCL31	07	25.90	4,489.33	53,872.00	Non-Exempt
Account Clerk III	39,977.60	56,513.60	GCL31	08	26.56	4,603.73	55,244.80	Non-Exempt
Account Clerk III	39,977.60	56,513.60	GCL31	09	27.17	4,709.47	56,513.60	Non-Exempt
Accountant - Auditor I	54,662.40	74,900.80	PRO37	01	26.28	4,555.20	54,662.40	Non-Exempt
Accountant - Auditor I	54,662.40	74,900.80	PRO37	02	27.76	4,811.73	57,740.80	Non-Exempt
Accountant - Auditor I	54,662.40	74,900.80	PRO37	03	29.29	5,076.93	60,923.20	Non-Exempt
Accountant - Auditor I	54,662.40	74,900.80	PRO37	04	30.88	5,352.53	64,230.40	Non-Exempt
Accountant - Auditor I	54,662.40	74,900.80	PRO37	05	32.53	5,638.53	67,662.40	Non-Exempt
Accountant - Auditor I	54,662.40	74,900.80	PRO37	06	34.28	5,941.87	71,302.40	Non-Exempt
Accountant - Auditor I	54,662.40	74,900.80	PRO37	07	35.13	6,089.20	73,070.40	Non-Exempt
Accountant - Auditor I	54,662.40	74,900.80	PRO37	08	36.01	6,241.73	74,900.80	Non-Exempt
Accountant - Auditor II	60,923.20	85,280.00	PRO39	01	29.29	5,076.93	60,923.20	Non-Exempt
Accountant - Auditor II	60,923.20	85,280.00	PRO39	02	30.88	5,352.53	64,230.40	Non-Exempt
Accountant - Auditor II	60,923.20	85,280.00	PRO39	03	32.53	5,638.53	67,662.40	Non-Exempt
Accountant - Auditor II	60,923.20	85,280.00	PRO39	04	34.28	5,941.87	71,302.40	Non-Exempt
Accountant - Auditor II	60,923.20	85,280.00	PRO39	05	36.21	6,276.40	75,316.80	Non-Exempt
Accountant - Auditor II	60,923.20	85,280.00	PRO39	06	38.14	6,610.93	79,331.20	Non-Exempt
Accountant - Auditor II	60,923.20	85,280.00	PRO39	07	39.09	6,775.60	81,307.20	Non-Exempt
Accountant - Auditor II	60,923.20	85,280.00	PRO39	08	40.07	6,945.47	83,345.60	Non-Exempt
Accountant - Auditor II	60,923.20	85,280.00	PRO39	09	41.00	7,106.67	85,280.00	Non-Exempt
Accountant - Auditor III	67,662.40	91,665.60	PRO41	01	32.53	5,638.53	67,662.40	Non-Exempt
Accountant - Auditor III	67,662.40	91,665.60	PRO41	02	34.28	5,941.87	71,302.40	Non-Exempt
Accountant - Auditor III	67,662.40	91,665.60	PRO41	03	36.21	6,276.40	75,316.80	Non-Exempt
Accountant - Auditor III	67,662.40	91,665.60	PRO41	04	38.14	6,610.93	79,331.20	Non-Exempt
Accountant - Auditor III	67,662.40	91,665.60	PRO41	05	39.91	6,917.73	83,012.80	Non-Exempt
Accountant - Auditor III	67,662.40	91,665.60	PRO41	06	41.95	7,271.33	87,256.00	Non-Exempt
Accountant - Auditor III	67,662.40	91,665.60	PRO41	07	42.99	7,451.60	89,419.20	Non-Exempt
Accountant - Auditor III	67,662.40	91,665.60	PRO41	08	44.07	7,638.80	91,665.60	Non-Exempt
Accountant I	51,688.00	71,073.60	PRO36	01	24.85	4,307.33	51,688.00	Non-Exempt

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Accountant I	51,688.00	71,073.60	PRO36	02	26.28	4,555.20	54,662.40	Non-Exempt
Accountant I	51,688.00	71,073.60	PRO36	03	27.76	4,811.73	57,740.80	Non-Exempt
Accountant I	51,688.00	71,073.60	PRO36	04	29.29	5,076.93	60,923.20	Non-Exempt
Accountant I	51,688.00	71,073.60	PRO36	05	30.88	5,352.53	64,230.40	Non-Exempt
Accountant I	51,688.00	71,073.60	PRO36	06	32.53	5,638.53	67,662.40	Non-Exempt
Accountant I	51,688.00	71,073.60	PRO36	07	33.35	5,780.67	69,368.00	Non-Exempt
Accountant I	51,688.00	71,073.60	PRO36	08	34.17	5,922.80	71,073.60	Non-Exempt
Accountant I	51,688.00	71,073.60	PRO36	10	35.79	6,203.60	74,443.20	Non-Exempt
Accountant II	57,720.00	79,144.00	PRO38	01	27.76	4,811.73	57,740.80	Non-Exempt
Accountant II	57,720.00	79,144.00	PRO38	02	29.29	5,076.93	60,923.20	Non-Exempt
Accountant II	57,720.00	79,144.00	PRO38	03	30.88	5,352.53	64,230.40	Non-Exempt
Accountant II	57,720.00	79,144.00	PRO38	04	32.53	5,638.53	67,662.40	Non-Exempt
Accountant II	57,720.00	79,144.00	PRO38	05	34.28	5,941.87	71,302.40	Non-Exempt
Accountant II	57,720.00	79,144.00	PRO38	06	36.21	6,276.40	75,316.80	Non-Exempt
Accountant II	57,720.00	79,144.00	PRO38	07	37.12	6,434.13	77,209.60	Non-Exempt
Accountant II	57,720.00	79,144.00	PRO38	08	38.05	6,595.33	79,144.00	Non-Exempt
Accountant II - Con	59,945.60	80,371.20	CON37	01	28.82	4,995.47	59,945.60	Non-Exempt
Accountant II - Con	59,945.60	80,371.20	CON37	02	30.26	5,245.07	62,940.80	Non-Exempt
Accountant II - Con	59,945.60	80,371.20	CON37	03	31.77	5,506.80	66,081.60	Non-Exempt
Accountant II - Con	59,945.60	80,371.20	CON37	04	33.36	5,782.40	69,388.80	Non-Exempt
Accountant II - Con	59,945.60	80,371.20	CON37	05	35.03	6,071.87	72,862.40	Non-Exempt
Accountant II - Con	59,945.60	80,371.20	CON37	06	36.78	6,375.20	76,502.40	Non-Exempt
Accountant II - Con	59,945.60	80,371.20	CON37	07	37.69	6,532.93	78,395.20	Non-Exempt
Accountant II - Con	59,945.60	80,371.20	CON37	08	38.64	6,697.60	80,371.20	Non-Exempt
Accounting Manager	90,587.45	128,350.87	MGT45	01	43.55	7,548.95	90,587.45	Exempt
Accounting Manager	90,587.45	128,350.87	MGT45	02	45.79	7,937.01	95,244.15	Exempt
Accounting Manager	90,587.45	128,350.87	MGT45	03	48.40	8,389.62	100,675.44	Exempt
Accounting Manager	90,587.45	128,350.87	MGT45	04	50.80	8,804.82	105,657.81	Exempt
Accounting Manager	90,587.45	128,350.87	MGT45	05	53.41	9,257.41	111,088.89	Exempt
Accounting Manager	90,587.45	128,350.87	MGT45	06	56.10	9,723.58	116,682.92	Exempt
Accounting Manager	90,587.45	128,350.87	MGT45	07	57.50	9,966.66	119,599.90	Exempt
Accounting Manager	90,587.45	128,350.87	MGT45	08	58.94	10,215.82	122,589.87	Exempt
Accounting Manager	90,587.45	128,350.87	MGT45	09	60.30	10,452.82	125,433.87	Exempt
Accounting Manager	90,587.45	128,350.87	MGT45	10	61.71	10,695.91	128,350.87	Exempt
Accounting Systems Analyst	86,599.05	116,712.40	MGT44	01	41.63	7,216.59	86,599.05	Exempt
Accounting Systems Analyst	86,599.05	116,712.40	MGT44	02	43.55	7,548.95	90,587.45	Exempt
Accounting Systems Analyst	86,599.05	116,712.40	MGT44	03	45.79	7,937.01	95,244.15	Exempt
Accounting Systems Analyst	86,599.05	116,712.40	MGT44	04	48.40	8,389.62	100,675.44	Exempt
Accounting Systems Analyst	86,599.05	116,712.40	MGT44	05	50.80	8,804.82	105,657.81	Exempt
Accounting Systems Analyst	86,599.05	116,712.40	MGT44	06	53.41	9,257.41	111,088.89	Exempt
Accounting Systems Analyst	86,599.05	116,712.40	MGT44	07	54.74	9,488.82	113,865.85	Exempt
Accounting Systems Analyst	86,599.05	116,712.40	MGT44	08	56.11	9,726.03	116,712.40	Exempt
Accounting Technician I	44,553.60	61,692.80	GCL33	01	21.42	3,712.80	44,553.60	Non-Exempt
Accounting Technician I	44,553.60	61,692.80	GCL33	02	22.67	3,929.47	47,153.60	Non-Exempt
Accounting Technician I	44,553.60	61,692.80	GCL33	03	23.93	4,147.87	49,774.40	Non-Exempt
Accounting Technician I	44,553.60	61,692.80	GCL33	04	25.28	4,381.87	52,582.40	Non-Exempt
Accounting Technician I	44,553.60	61,692.80	GCL33	05	26.74	4,634.93	55,619.20	Non-Exempt

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Accounting Technician I	44,553.60	61,692.80	GCL33	06	28.23	4,893.20	58,718.40	Non-Exempt
Accounting Technician I	44,553.60	61,692.80	GCL33	07	28.93	5,014.53	60,174.40	Non-Exempt
Accounting Technician I	44,553.60	61,692.80	GCL33	08	29.66	5,141.07	61,692.80	Non-Exempt
Accounting Tech I-Law	43,908.80	62,587.20	LGC35	01	21.11	3,659.07	43,908.80	Non-Exempt
Accounting Tech I-Law	43,908.80	62,587.20	LGC35	02	22.29	3,863.60	46,363.20	Non-Exempt
Accounting Tech I-Law	43,908.80	62,587.20	LGC35	03	23.58	4,087.20	49,046.40	Non-Exempt
Accounting Tech I-Law	43,908.80	62,587.20	LGC35	04	24.76	4,291.73	51,500.80	Non-Exempt
Accounting Tech I-Law	43,908.80	62,587.20	LGC35	05	25.99	4,504.93	54,059.20	Non-Exempt
Accounting Tech I-Law	43,908.80	62,587.20	LGC35	06	27.29	4,730.27	56,763.20	Non-Exempt
Accounting Tech I-Law	43,908.80	62,587.20	LGC35	07	28.66	4,967.73	59,612.80	Non-Exempt
Accounting Tech I-Law	43,908.80	62,587.20	LGC35	08	30.09	5,215.60	62,587.20	Non-Exempt
Accounting Tech II	49,774.40	69,576.00	GCL35	01	23.93	4,147.87	49,774.40	Non-Exempt
Accounting Tech II	49,774.40	69,576.00	GCL35	02	25.28	4,381.87	52,582.40	Non-Exempt
Accounting Tech II	49,774.40	69,576.00	GCL35	03	26.74	4,634.93	55,619.20	Non-Exempt
Accounting Tech II	49,774.40	69,576.00	GCL35	04	28.23	4,893.20	58,718.40	Non-Exempt
Accounting Tech II	49,774.40	69,576.00	GCL35	05	29.64	5,137.60	61,651.20	Non-Exempt
Accounting Tech II	49,774.40	69,576.00	GCL35	06	31.11	5,392.40	64,708.80	Non-Exempt
Accounting Tech II	49,774.40	69,576.00	GCL35	07	31.89	5,527.60	66,331.20	Non-Exempt
Accounting Tech II	49,774.40	69,576.00	GCL35	08	32.69	5,666.27	67,995.20	Non-Exempt
Accounting Tech II	49,774.40	69,576.00	GCL35	09	33.45	5,798.00	69,576.00	Non-Exempt
Accounting Tech II-Law	49,046.40	69,014.40	LGC37	01	23.58	4,087.20	49,046.40	Non-Exempt
Accounting Tech II-Law	49,046.40	69,014.40	LGC37	02	24.76	4,291.73	51,500.80	Non-Exempt
Accounting Tech II-Law	49,046.40	69,014.40	LGC37	03	25.99	4,504.93	54,059.20	Non-Exempt
Accounting Tech II-Law	49,046.40	69,014.40	LGC37	04	27.29	4,730.27	56,763.20	Non-Exempt
Accounting Tech II-Law	49,046.40	69,014.40	LGC37	05	28.66	4,967.73	59,612.80	Non-Exempt
Accounting Tech II-Law	49,046.40	69,014.40	LGC37	06	30.09	5,215.60	62,587.20	Non-Exempt
Accounting Tech II-Law	49,046.40	69,014.40	LGC37	07	31.59	5,475.60	65,707.20	Non-Exempt
Accounting Tech II-Law	49,046.40	69,014.40	LGC37	08	33.18	5,751.20	69,014.40	Non-Exempt
Admin & Finance Mgr - Development Services	100,675.44	135,388.85	MGT47	01	48.40	8,389.62	100,675.44	Exempt
Admin & Finance Mgr - Development Services	100,675.44	135,388.85	MGT47	02	50.80	8,804.82	105,657.81	Exempt
Admin & Finance Mgr - Development Services	100,675.44	135,388.85	MGT47	03	53.41	9,257.41	111,088.89	Exempt
Admin & Finance Mgr - Development Services	100,675.44	135,388.85	MGT47	04	56.10	9,723.58	116,682.92	Exempt
Admin & Finance Mgr - Development Services	100,675.44	135,388.85	MGT47	05	59.01	10,228.46	122,741.56	Exempt
Admin & Finance Mgr - Development Services	100,675.44	135,388.85	MGT47	06	61.95	10,738.76	128,865.14	Exempt
Admin & Finance Mgr - Development Services	100,675.44	135,388.85	MGT47	07	63.50	11,007.22	132,086.58	Exempt
Admin & Finance Mgr - Development Services	100,675.44	135,388.85	MGT47	08	65.09	11,282.40	135,388.85	Exempt
Admin & Finance Mgr - General Services	100,675.44	135,388.85	MGT47	01	48.40	8,389.62	100,675.44	Exempt
Admin & Finance Mgr - General Services	100,675.44	135,388.85	MGT47	02	50.80	8,804.82	105,657.81	Exempt
Admin & Finance Mgr - General Services	100,675.44	135,388.85	MGT47	03	53.41	9,257.41	111,088.89	Exempt
Admin & Finance Mgr - General Services	100,675.44	135,388.85	MGT47	04	56.10	9,723.58	116,682.92	Exempt
Admin & Finance Mgr - General Services	100,675.44	135,388.85	MGT47	05	59.01	10,228.46	122,741.56	Exempt

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Admin & Finance Mgr - General Services	100,675.44	135,388.85	MGT47	06	61.95	10,738.76	128,865.14	Exempt
Admin & Finance Mgr - General Services	100,675.44	135,388.85	MGT47	07	63.50	11,007.22	132,086.58	Exempt
Admin & Finance Mgr - General Services	100,675.44	135,388.85	MGT47	08	65.09	11,282.40	135,388.85	Exempt
Administration & Finance Manager - Law	94,256.54	133,628.98	MLN45	01	45.32	7,854.71	94,256.54	Exempt
Administration & Finance Manager - Law	94,256.54	133,628.98	MLN45	02	47.65	8,258.49	99,101.85	Exempt
Administration & Finance Manager - Law	94,256.54	133,628.98	MLN45	03	50.36	8,729.41	104,752.94	Exempt
Administration & Finance Manager - Law	94,256.54	133,628.98	MLN45	04	52.85	9,161.41	109,936.86	Exempt
Administration & Finance Manager - Law	94,256.54	133,628.98	MLN45	05	55.50	9,619.49	115,433.93	Exempt
Administration & Finance Manager - Law	94,256.54	133,628.98	MLN45	06	58.27	10,100.44	121,205.32	Exempt
Administration & Finance Manager - Law	94,256.54	133,628.98	MLN45	07	61.19	10,605.46	127,265.46	Exempt
Administration & Finance Manager - Law	94,256.54	133,628.98	MLN45	08	64.24	11,135.75	133,628.98	Exempt
Admin & Finance Mgr - Probation	90,587.45	128,350.87	MGT45	01	43.55	7,548.95	90,587.45	Exempt
Admin & Finance Mgr - Probation	90,587.45	128,350.87	MGT45	02	45.79	7,937.01	95,244.15	Exempt
Admin & Finance Mgr - Probation	90,587.45	128,350.87	MGT45	03	48.40	8,389.62	100,675.44	Exempt
Admin & Finance Mgr - Probation	90,587.45	128,350.87	MGT45	04	50.80	8,804.82	105,657.81	Exempt
Admin & Finance Mgr - Probation	90,587.45	128,350.87	MGT45	05	53.41	9,257.41	111,088.89	Exempt
Admin & Finance Mgr - Probation	90,587.45	128,350.87	MGT45	06	56.10	9,723.58	116,682.92	Exempt
Admin & Finance Mgr - Probation	90,587.45	128,350.87	MGT45	07	57.50	9,966.66	119,599.90	Exempt
Admin & Finance Mgr - Probation	90,587.45	128,350.87	MGT45	08	58.94	10,215.82	122,589.87	Exempt
Admin & Finance Mgr - Probation	90,587.45	128,350.87	MGT45	09	60.30	10,452.82	125,433.87	Exempt
Admin & Finance Mgr - Probation	90,587.45	128,350.87	MGT45	10	61.71	10,695.91	128,350.87	Exempt
Administrative & Accounting Supervisor	64,084.80	86,944.00	SUP40	01	30.81	5,340.40	64,084.80	Non-Exempt
Administrative & Accounting Supervisor	64,084.80	86,944.00	SUP40	02	32.44	5,622.93	67,475.20	Non-Exempt
Administrative & Accounting Supervisor	64,084.80	86,944.00	SUP40	03	34.19	5,926.27	71,115.20	Non-Exempt
Administrative & Accounting Supervisor	64,084.80	86,944.00	SUP40	04	36.12	6,260.80	75,129.60	Non-Exempt
Administrative & Accounting Supervisor	64,084.80	86,944.00	SUP40	05	38.02	6,590.13	79,081.60	Non-Exempt
Administrative & Accounting Supervisor	64,084.80	86,944.00	SUP40	06	39.80	6,898.67	82,784.00	Non-Exempt

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Administrative & Accounting Supervisor	64,084.80	86,944.00	SUP40	07	40.78	7,068.53	84,822.40	Non-Exempt
Administrative & Accounting Supervisor	64,084.80	86,944.00	SUP40	08	41.80	7,245.33	86,944.00	Non-Exempt
Administrative Analyst I	70,086.63	95,173.49	MGT40	01	33.70	5,840.55	70,086.63	Exempt
Administrative Analyst I	70,086.63	95,173.49	MGT40	02	35.50	6,154.04	73,848.44	Exempt
Administrative Analyst I	70,086.63	95,173.49	MGT40	03	37.42	6,486.17	77,834.08	Exempt
Administrative Analyst I	70,086.63	95,173.49	MGT40	04	39.53	6,852.45	82,229.41	Exempt
Administrative Analyst I	70,086.63	95,173.49	MGT40	05	41.63	7,216.59	86,599.05	Exempt
Administrative Analyst I	70,086.63	95,173.49	MGT40	06	43.55	7,548.95	90,587.45	Exempt
Administrative Analyst I	70,086.63	95,173.49	MGT40	07	44.64	7,737.69	92,852.26	Exempt
Administrative Analyst I	70,086.63	95,173.49	MGT40	08	45.76	7,931.12	95,173.49	Exempt
Administrative Analyst II	73,848.44	100,065.70	MGT41	01	35.50	6,154.04	73,848.44	Exempt
Administrative Analyst II	73,848.44	100,065.70	MGT41	02	37.42	6,486.17	77,834.08	Exempt
Administrative Analyst II	73,848.44	100,065.70	MGT41	03	39.53	6,852.45	82,229.41	Exempt
Administrative Analyst II	73,848.44	100,065.70	MGT41	04	41.63	7,216.59	86,599.05	Exempt
Administrative Analyst II	73,848.44	100,065.70	MGT41	05	43.55	7,548.95	90,587.45	Exempt
Administrative Analyst II	73,848.44	100,065.70	MGT41	06	45.79	7,937.01	95,244.15	Exempt
Administrative Analyst II	73,848.44	100,065.70	MGT41	07	46.94	8,135.42	97,625.00	Exempt
Administrative Analyst II	73,848.44	100,065.70	MGT41	08	48.11	8,338.81	100,065.70	Exempt
Administrative Assistant	55,619.20	74,963.20	GCL37	01	26.74	4,634.93	55,619.20	Non-Exempt
Administrative Assistant	55,619.20	74,963.20	GCL37	02	28.23	4,893.20	58,718.40	Non-Exempt
Administrative Assistant	55,619.20	74,963.20	GCL37	03	29.64	5,137.60	61,651.20	Non-Exempt
Administrative Assistant	55,619.20	74,963.20	GCL37	04	31.11	5,392.40	64,708.80	Non-Exempt
Administrative Assistant	55,619.20	74,963.20	GCL37	05	32.68	5,664.53	67,974.40	Non-Exempt
Administrative Assistant	55,619.20	74,963.20	GCL37	06	34.31	5,947.07	71,364.80	Non-Exempt
Administrative Assistant	55,619.20	74,963.20	GCL37	07	35.16	6,094.40	73,132.80	Non-Exempt
Administrative Assistant	55,619.20	74,963.20	GCL37	08	36.04	6,246.93	74,963.20	Non-Exempt
Administrative Assistant to County Counsel	59,945.60	80,371.20	CON37	01	28.82	4,995.47	59,945.60	Non-Exempt
Administrative Assistant to County Counsel	59,945.60	80,371.20	CON37	02	30.26	5,245.07	62,940.80	Non-Exempt
Administrative Assistant to County Counsel	59,945.60	80,371.20	CON37	03	31.77	5,506.80	66,081.60	Non-Exempt
Administrative Assistant to County Counsel	59,945.60	80,371.20	CON37	04	33.36	5,782.40	69,388.80	Non-Exempt
Administrative Assistant to County Counsel	59,945.60	80,371.20	CON37	05	35.03	6,071.87	72,862.40	Non-Exempt
Administrative Assistant to County Counsel	59,945.60	80,371.20	CON37	06	36.78	6,375.20	76,502.40	Non-Exempt
Administrative Assistant to County Counsel	59,945.60	80,371.20	CON37	07	37.69	6,532.93	78,395.20	Non-Exempt
Administrative Assistant to County Counsel	59,945.60	80,371.20	CON37	08	38.64	6,697.60	80,371.20	Non-Exempt
Administrative Assistant to District Attorney	59,217.60	80,142.40	SCL38	01	28.47	4,934.80	59,217.60	Non-Exempt
Administrative Assistant to District Attorney	59,217.60	80,142.40	SCL38	02	30.03	5,205.20	62,462.40	Non-Exempt
Administrative Assistant to District Attorney	59,217.60	80,142.40	SCL38	03	31.69	5,492.93	65,915.20	Non-Exempt
Administrative Assistant to District Attorney	59,217.60	80,142.40	SCL38	04	33.27	5,766.80	69,201.60	Non-Exempt
Administrative Assistant to District Attorney	59,217.60	80,142.40	SCL38	05	34.93	6,054.53	72,654.40	Non-Exempt

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Administrative Assistant to District Attorney	59,217.60	80,142.40	SCL38	06	36.67	6,356.13	76,273.60	Non-Exempt
Administrative Assistant to District Attorney	59,217.60	80,142.40	SCL38	07	37.59	6,515.60	78,187.20	Non-Exempt
Administrative Assistant to District Attorney	59,217.60	80,142.40	SCL38	08	38.53	6,678.53	80,142.40	Non-Exempt
Administrative Assistant to Public Defender	59,217.60	80,142.40	SCL38	01	28.47	4,934.80	59,217.60	Non-Exempt
Administrative Assistant to Public Defender	59,217.60	80,142.40	SCL38	02	30.03	5,205.20	62,462.40	Non-Exempt
Administrative Assistant to Public Defender	59,217.60	80,142.40	SCL38	03	31.69	5,492.93	65,915.20	Non-Exempt
Administrative Assistant to Public Defender	59,217.60	80,142.40	SCL38	04	33.27	5,766.80	69,201.60	Non-Exempt
Administrative Assistant to Public Defender	59,217.60	80,142.40	SCL38	05	34.93	6,054.53	72,654.40	Non-Exempt
Administrative Assistant to Public Defender	59,217.60	80,142.40	SCL38	06	36.67	6,356.13	76,273.60	Non-Exempt
Administrative Assistant to Public Defender	59,217.60	80,142.40	SCL38	07	37.59	6,515.60	78,187.20	Non-Exempt
Administrative Assistant to Public Defender	59,217.60	80,142.40	SCL38	08	38.53	6,678.53	80,142.40	Non-Exempt
Administrative Assistant to Sheriff	56,763.20	79,872.00	LGC40	01	27.29	4,730.27	56,763.20	Non-Exempt
Administrative Assistant to Sheriff	56,763.20	79,872.00	LGC40	02	28.66	4,967.73	59,612.80	Non-Exempt
Administrative Assistant to Sheriff	56,763.20	79,872.00	LGC40	03	30.09	5,215.60	62,587.20	Non-Exempt
Administrative Assistant to Sheriff	56,763.20	79,872.00	LGC40	04	31.59	5,475.60	65,707.20	Non-Exempt
Administrative Assistant to Sheriff	56,763.20	79,872.00	LGC40	05	33.18	5,751.20	69,014.40	Non-Exempt
Administrative Assistant to Sheriff	56,763.20	79,872.00	LGC40	06	34.83	6,037.20	72,446.40	Non-Exempt
Administrative Assistant to Sheriff	56,763.20	79,872.00	LGC40	07	36.57	6,338.80	76,065.60	Non-Exempt
Administrative Assistant to Sheriff	56,763.20	79,872.00	LGC40	08	38.40	6,656.00	79,872.00	Non-Exempt
Admin Services Officer	82,229.41	111,006.36	MGT43	01	39.53	6,852.45	82,229.41	Exempt
Admin Services Officer	82,229.41	111,006.36	MGT43	02	41.63	7,216.59	86,599.05	Exempt
Admin Services Officer	82,229.41	111,006.36	MGT43	03	43.55	7,548.95	90,587.45	Exempt
Admin Services Officer	82,229.41	111,006.36	MGT43	04	45.79	7,937.01	95,244.15	Exempt
Admin Services Officer	82,229.41	111,006.36	MGT43	05	48.40	8,389.62	100,675.44	Exempt
Admin Services Officer	82,229.41	111,006.36	MGT43	06	50.80	8,804.82	105,657.81	Exempt
Admin Services Officer	82,229.41	111,006.36	MGT43	07	52.07	9,024.92	108,298.98	Exempt
Admin Services Officer	82,229.41	111,006.36	MGT43	08	53.37	9,250.53	111,006.36	Exempt
Admin Services Officer	82,229.41	111,006.36	MGT43	10	55.88	9,685.26	116,223.16	Exempt
Agricultural & Standards Biologist I	48,942.40	67,496.00	PRO35	01	23.53	4,078.53	48,942.40	Non-Exempt
Agricultural & Standards Biologist I	48,942.40	67,496.00	PRO35	02	24.85	4,307.33	51,688.00	Non-Exempt
Agricultural & Standards Biologist I	48,942.40	67,496.00	PRO35	03	26.28	4,555.20	54,662.40	Non-Exempt
Agricultural & Standards Biologist I	48,942.40	67,496.00	PRO35	04	27.76	4,811.73	57,740.80	Non-Exempt

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Agricultural & Standards Biologist I	48,942.40	67,496.00	PRO35	05	29.29	5,076.93	60,923.20	Non-Exempt
Agricultural & Standards Biologist I	48,942.40	67,496.00	PRO35	06	30.88	5,352.53	64,230.40	Non-Exempt
Agricultural & Standards Biologist I	48,942.40	67,496.00	PRO35	07	31.66	5,487.73	65,852.80	Non-Exempt
Agricultural & Standards Biologist I	48,942.40	67,496.00	PRO35	08	32.45	5,624.67	67,496.00	Non-Exempt
Agricultural & Standards Biologist II	54,662.40	74,900.80	PRO37	01	26.28	4,555.20	54,662.40	Non-Exempt
Agricultural & Standards Biologist II	54,662.40	74,900.80	PRO37	02	27.76	4,811.73	57,740.80	Non-Exempt
Agricultural & Standards Biologist II	54,662.40	74,900.80	PRO37	03	29.29	5,076.93	60,923.20	Non-Exempt
Agricultural & Standards Biologist II	54,662.40	74,900.80	PRO37	04	30.88	5,352.53	64,230.40	Non-Exempt
Agricultural & Standards Biologist II	54,662.40	74,900.80	PRO37	05	32.53	5,638.53	67,662.40	Non-Exempt
Agricultural & Standards Biologist II	54,662.40	74,900.80	PRO37	06	34.28	5,941.87	71,302.40	Non-Exempt
Agricultural & Standards Biologist II	54,662.40	74,900.80	PRO37	07	35.13	6,089.20	73,070.40	Non-Exempt
Agricultural & Standards Biologist II	54,662.40	74,900.80	PRO37	08	36.01	6,241.73	74,900.80	Non-Exempt
Agricultural & Standards Biologist III	60,923.20	85,280.00	PRO39	01	29.29	5,076.93	60,923.20	Non-Exempt
Agricultural & Standards Biologist III	60,923.20	85,280.00	PRO39	02	30.88	5,352.53	64,230.40	Non-Exempt
Agricultural & Standards Biologist III	60,923.20	85,280.00	PRO39	03	32.53	5,638.53	67,662.40	Non-Exempt
Agricultural & Standards Biologist III	60,923.20	85,280.00	PRO39	04	34.28	5,941.87	71,302.40	Non-Exempt
Agricultural & Standards Biologist III	60,923.20	85,280.00	PRO39	05	36.21	6,276.40	75,316.80	Non-Exempt
Agricultural & Standards Biologist III	60,923.20	85,280.00	PRO39	06	38.14	6,610.93	79,331.20	Non-Exempt
Agricultural & Standards Biologist III	60,923.20	85,280.00	PRO39	07	39.09	6,775.60	81,307.20	Non-Exempt
Agricultural & Standards Biologist III	60,923.20	85,280.00	PRO39	08	40.07	6,945.47	83,345.60	Non-Exempt
Agricultural & Standards Biologist III	60,923.20	85,280.00	PRO39	09	41.00	7,106.67	85,280.00	Non-Exempt
Agricultural Commissioner/Sealer of Weights & Measures	135,292.10	184,772.06	MGT53	01	65.04	11,274.34	135,292.10	Exempt
Agricultural Commissioner/Sealer of Weights & Measures	135,292.10	184,772.06	MGT53	02	68.35	11,847.16	142,165.87	Exempt
Ag Commissioner/Sealer of Weights & Measures	135,292.10	184,772.06	MGT53	03	71.75	12,436.84	149,242.05	Exempt
Ag Commissioner/Sealer of Weights & Measures	135,292.10	184,772.06	MGT53	04	75.01	13,002.44	156,029.26	Exempt
Ag Commissioner/Sealer of Weights & Measures	135,292.10	184,772.06	MGT53	05	78.72	13,645.39	163,744.66	Exempt
Ag Commissioner/Sealer of Weights & Measures	135,292.10	184,772.06	MGT53	06	82.64	14,323.40	171,880.80	Exempt

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Ag Commissioner/Sealer of Weights & Measures	135,292.10	184,772.06	MGT53	07	84.70	14,681.49	176,177.88	Exempt
Ag Commissioner/Sealer of Weights & Measures	135,292.10	184,772.06	MGT53	08	86.82	15,048.53	180,582.32	Exempt
Ag Commissioner/Sealer of Weights & Measures	135,292.10	184,772.06	MGT53	09	88.83	15,397.67	184,772.06	Exempt
Ag Field Assistant I	36,878.40	50,835.20	GEN30	01	17.73	3,073.20	36,878.40	Non-Exempt
Ag Field Assistant I	36,878.40	50,835.20	GEN30	02	18.69	3,239.60	38,875.20	Non-Exempt
Ag Field Assistant I	36,878.40	50,835.20	GEN30	03	19.72	3,418.13	41,017.60	Non-Exempt
Ag Field Assistant I	36,878.40	50,835.20	GEN30	04	20.83	3,610.53	43,326.40	Non-Exempt
Ag Field Assistant I	36,878.40	50,835.20	GEN30	05	22.04	3,820.27	45,843.20	Non-Exempt
Ag Field Assistant I	36,878.40	50,835.20	GEN30	06	23.27	4,033.47	48,401.60	Non-Exempt
Ag Field Assistant I	36,878.40	50,835.20	GEN30	07	23.85	4,134.00	49,608.00	Non-Exempt
Ag Field Assistant I	36,878.40	50,835.20	GEN30	08	24.44	4,236.27	50,835.20	Non-Exempt
Ag Field Assistant II	41,017.60	58,115.20	GEN32	01	19.72	3,418.13	41,017.60	Non-Exempt
Ag Field Assistant II	41,017.60	58,115.20	GEN32	02	20.83	3,610.53	43,326.40	Non-Exempt
Ag Field Assistant II	41,017.60	58,115.20	GEN32	03	22.04	3,820.27	45,843.20	Non-Exempt
Ag Field Assistant II	41,017.60	58,115.20	GEN32	04	23.27	4,033.47	48,401.60	Non-Exempt
Ag Field Assistant II	41,017.60	58,115.20	GEN32	05	24.58	4,260.53	51,126.40	Non-Exempt
Ag Field Assistant II	41,017.60	58,115.20	GEN32	06	25.99	4,504.93	54,059.20	Non-Exempt
Ag Field Assistant II	41,017.60	58,115.20	GEN32	07	26.65	4,619.33	55,432.00	Non-Exempt
Ag Field Assistant II	41,017.60	58,115.20	GEN32	08	27.31	4,733.73	56,804.80	Non-Exempt
Ag Field Assistant II	41,017.60	58,115.20	GEN32	09	27.94	4,842.93	58,115.20	Non-Exempt
Agricultural Field Assistant Trainee	34,881.60	48,172.80	GEN29	01	16.77	2,906.80	34,881.60	Non-Exempt
Agricultural Field Assistant Trainee	34,881.60	48,172.80	GEN29	02	17.73	3,073.20	36,878.40	Non-Exempt
Agricultural Field Assistant Trainee	34,881.60	48,172.80	GEN29	03	18.69	3,239.60	38,875.20	Non-Exempt
Agricultural Field Assistant Trainee	34,881.60	48,172.80	GEN29	04	19.72	3,418.13	41,017.60	Non-Exempt
Agricultural Field Assistant Trainee	34,881.60	48,172.80	GEN29	05	20.83	3,610.53	43,326.40	Non-Exempt
Agricultural Field Assistant Trainee	34,881.60	48,172.80	GEN29	06	22.04	3,820.27	45,843.20	Non-Exempt
Agricultural Field Assistant Trainee	34,881.60	48,172.80	GEN29	07	22.59	3,915.60	46,987.20	Non-Exempt
Agricultural Field Assistant Trainee	34,881.60	48,172.80	GEN29	08	23.16	4,014.40	48,172.80	Non-Exempt
Agricultural Field Assistant Trainee	34,881.60	48,172.80	GEN29	10	24.24	4,201.60	50,419.20	Non-Exempt
Appraisal Aide	43,326.40	59,966.40	GEN33	01	20.83	3,610.53	43,326.40	Non-Exempt
Appraisal Aide	43,326.40	59,966.40	GEN33	02	22.04	3,820.27	45,843.20	Non-Exempt
Appraisal Aide	43,326.40	59,966.40	GEN33	03	23.27	4,033.47	48,401.60	Non-Exempt
Appraisal Aide	43,326.40	59,966.40	GEN33	04	24.58	4,260.53	51,126.40	Non-Exempt
Appraisal Aide	43,326.40	59,966.40	GEN33	05	25.99	4,504.93	54,059.20	Non-Exempt
Appraisal Aide	43,326.40	59,966.40	GEN33	06	27.44	4,756.27	57,075.20	Non-Exempt
Appraisal Aide	43,326.40	59,966.40	GEN33	07	28.13	4,875.87	58,510.40	Non-Exempt
Appraisal Aide	43,326.40	59,966.40	GEN33	08	28.83	4,997.20	59,966.40	Non-Exempt
Appraiser I	48,942.40	67,496.00	PRO35	01	23.53	4,078.53	48,942.40	Non-Exempt
Appraiser I	48,942.40	67,496.00	PRO35	02	24.85	4,307.33	51,688.00	Non-Exempt
Appraiser I	48,942.40	67,496.00	PRO35	03	26.28	4,555.20	54,662.40	Non-Exempt
Appraiser I	48,942.40	67,496.00	PRO35	04	27.76	4,811.73	57,740.80	Non-Exempt
Appraiser I	48,942.40	67,496.00	PRO35	05	29.29	5,076.93	60,923.20	Non-Exempt
Appraiser I	48,942.40	67,496.00	PRO35	06	30.88	5,352.53	64,230.40	Non-Exempt
Appraiser I	48,942.40	67,496.00	PRO35	07	31.66	5,487.73	65,852.80	Non-Exempt

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Appraiser I	48,942.40	67,496.00	PRO35	08	32.45	5,624.67	67,496.00	Non-Exempt
Appraiser II	54,662.40	74,900.80	PRO37	01	26.28	4,555.20	54,662.40	Non-Exempt
Appraiser II	54,662.40	74,900.80	PRO37	02	27.76	4,811.73	57,740.80	Non-Exempt
Appraiser II	54,662.40	74,900.80	PRO37	03	29.29	5,076.93	60,923.20	Non-Exempt
Appraiser II	54,662.40	74,900.80	PRO37	04	30.88	5,352.53	64,230.40	Non-Exempt
Appraiser II	54,662.40	74,900.80	PRO37	05	32.53	5,638.53	67,662.40	Non-Exempt
Appraiser II	54,662.40	74,900.80	PRO37	06	34.28	5,941.87	71,302.40	Non-Exempt
Appraiser II	54,662.40	74,900.80	PRO37	07	35.13	6,089.20	73,070.40	Non-Exempt
Appraiser II	54,662.40	74,900.80	PRO37	08	36.01	6,241.73	74,900.80	Non-Exempt
Appraiser III	60,923.20	85,280.00	PRO39	01	29.29	5,076.93	60,923.20	Non-Exempt
Appraiser III	60,923.20	85,280.00	PRO39	02	30.88	5,352.53	64,230.40	Non-Exempt
Appraiser III	60,923.20	85,280.00	PRO39	03	32.53	5,638.53	67,662.40	Non-Exempt
Appraiser III	60,923.20	85,280.00	PRO39	04	34.28	5,941.87	71,302.40	Non-Exempt
Appraiser III	60,923.20	85,280.00	PRO39	05	36.21	6,276.40	75,316.80	Non-Exempt
Appraiser III	60,923.20	85,280.00	PRO39	06	38.14	6,610.93	79,331.20	Non-Exempt
Appraiser III	60,923.20	85,280.00	PRO39	07	39.09	6,775.60	81,307.20	Non-Exempt
Appraiser III	60,923.20	85,280.00	PRO39	08	40.07	6,945.47	83,345.60	Non-Exempt
Appraiser III	60,923.20	85,280.00	PRO39	09	41.00	7,106.67	85,280.00	Non-Exempt
Assessment Tech I	35,880.00	49,524.80	GCL29	01	17.25	2,990.00	35,880.00	Non-Exempt
Assessment Tech I	35,880.00	49,524.80	GCL29	02	18.23	3,159.87	37,918.40	Non-Exempt
Assessment Tech I	35,880.00	49,524.80	GCL29	03	19.22	3,331.47	39,977.60	Non-Exempt
Assessment Tech I	35,880.00	49,524.80	GCL29	04	20.28	3,515.20	42,182.40	Non-Exempt
Assessment Tech I	35,880.00	49,524.80	GCL29	05	21.42	3,712.80	44,553.60	Non-Exempt
Assessment Tech I	35,880.00	49,524.80	GCL29	06	22.67	3,929.47	47,153.60	Non-Exempt
Assessment Tech I	35,880.00	49,524.80	GCL29	07	23.24	4,028.27	48,339.20	Non-Exempt
Assessment Tech I	35,880.00	49,524.80	GCL29	08	23.81	4,127.07	49,524.80	Non-Exempt
Assessment Tech II	39,977.60	56,513.60	GCL31	01	19.22	3,331.47	39,977.60	Non-Exempt
Assessment Tech II	39,977.60	56,513.60	GCL31	02	20.28	3,515.20	42,182.40	Non-Exempt
Assessment Tech II	39,977.60	56,513.60	GCL31	03	21.42	3,712.80	44,553.60	Non-Exempt
Assessment Tech II	39,977.60	56,513.60	GCL31	04	22.67	3,929.47	47,153.60	Non-Exempt
Assessment Tech II	39,977.60	56,513.60	GCL31	05	23.93	4,147.87	49,774.40	Non-Exempt
Assessment Tech II	39,977.60	56,513.60	GCL31	06	25.28	4,381.87	52,582.40	Non-Exempt
Assessment Tech II	39,977.60	56,513.60	GCL31	07	25.90	4,489.33	53,872.00	Non-Exempt
Assessment Tech II	39,977.60	56,513.60	GCL31	08	26.56	4,603.73	55,244.80	Non-Exempt
Assessment Tech II	39,977.60	56,513.60	GCL31	09	27.17	4,709.47	56,513.60	Non-Exempt
Assessment Tech II	44,553.60	61,692.80	GCL33	01	21.42	3,712.80	44,553.60	Non-Exempt
Assessment Tech III	44,553.60	61,692.80	GCL33	02	22.67	3,929.47	47,153.60	Non-Exempt
Assessment Tech III	44,553.60	61,692.80	GCL33	03	23.93	4,147.87	49,774.40	Non-Exempt
Assessment Tech III	44,553.60	61,692.80	GCL33	04	25.28	4,381.87	52,582.40	Non-Exempt
Assessment Tech III	44,553.60	61,692.80	GCL33	05	26.74	4,634.93	55,619.20	Non-Exempt
Assessment Tech III	44,553.60	61,692.80	GCL33	06	28.23	4,893.20	58,718.40	Non-Exempt
Assessment Tech III	44,553.60	61,692.80	GCL33	07	28.93	5,014.53	60,174.40	Non-Exempt
Assessment Tech III	44,553.60	61,692.80	GCL33	08	29.66	5,141.07	61,692.80	Non-Exempt
Assistant Agricultural Commissioner - Sealer	111,088.89	149,363.19	MGT49	01	53.41	9,257.41	111,088.89	Exempt
Assistant Agricultural Commissioner - Sealer	111,088.89	149,363.19	MGT49	02	56.10	9,723.58	116,682.92	Exempt
Assistant Agricultural Commissioner - Sealer	111,088.89	149,363.19	MGT49	03	59.01	10,228.46	122,741.56	Exempt
Assistant Agricultural Commissioner - Sealer	111,088.89	149,363.19	MGT49	04	61.95	10,738.76	128,865.14	Exempt
Assistant Agricultural Commissioner - Sealer	111,088.89	149,363.19	MGT49	05	65.04	11,274.34	135,292.10	Exempt
Assistant Agricultural Commissioner - Sealer	111,088.89	149,363.19	MGT49	06	68.35	11,847.16	142,165.87	Exempt

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Assistant Agricultural Commissioner - Sealer	111,088.89	149,363.19	MGT49	07	70.06	12,143.35	145,720.19	Exempt
Assistant Agricultural Commissioner - Sealer	111,088.89	149,363.19	MGT49	08	71.81	12,446.93	149,363.19	Exempt
Assistant Assessor	95,244.15	131,947.40	MGT46	01	45.79	7,937.01	95,244.15	Exempt
Assistant Assessor	95,244.15	131,947.40	MGT46	02	48.40	8,389.62	100,675.44	Exempt
Assistant Assessor	95,244.15	131,947.40	MGT46	03	50.80	8,804.82	105,657.81	Exempt
Assistant Assessor	95,244.15	131,947.40	MGT46	04	53.41	9,257.41	111,088.89	Exempt
Assistant Assessor	95,244.15	131,947.40	MGT46	05	56.10	9,723.58	116,682.92	Exempt
Assistant Assessor	95,244.15	131,947.40	MGT46	06	59.01	10,228.46	122,741.56	Exempt
Assistant Assessor	95,244.15	131,947.40	MGT46	07	60.49	10,484.19	125,810.25	Exempt
Assistant Assessor	95,244.15	131,947.40	MGT46	08	62.00	10,746.29	128,955.52	Exempt
Assistant Assessor	95,244.15	131,947.40	MGT46	09	63.44	10,995.62	131,947.40	Exempt
Assistant Auditor-Controller	105,657.81	142,141.05	MGT48	01	50.80	8,804.82	105,657.81	Exempt
Assistant Auditor-Controller	105,657.81	142,141.05	MGT48	02	53.41	9,257.41	111,088.89	Exempt
Assistant Auditor-Controller	105,657.81	142,141.05	MGT48	03	56.10	9,723.58	116,682.92	Exempt
Assistant Auditor-Controller	105,657.81	142,141.05	MGT48	04	59.01	10,228.46	122,741.56	Exempt
Assistant Auditor-Controller	105,657.81	142,141.05	MGT48	05	61.95	10,738.76	128,865.14	Exempt
Assistant Auditor-Controller	105,657.81	142,141.05	MGT48	06	65.04	11,274.34	135,292.10	Exempt
Assistant Auditor-Controller	105,657.81	142,141.05	MGT48	07	66.67	11,556.18	138,674.15	Exempt
Assistant Auditor-Controller	105,657.81	142,141.05	MGT48	08	68.34	11,845.09	142,141.05	Exempt
Assistant Auditor-Controller	105,657.81	142,141.05	MGT48	09	70.05	12,141.21	145,694.57	Exempt
Assistant Auditor-Controller	105,657.81	142,141.05	MGT48	10	71.55	12,401.76	148,821.13	Exempt
Assistant Clerk of The Board	70,086.63	95,173.49	MGT40	01	33.70	5,840.55	70,086.63	Exempt
Assistant Clerk of The Board	70,086.63	95,173.49	MGT40	02	35.50	6,154.04	73,848.44	Exempt
Assistant Clerk of The Board	70,086.63	95,173.49	MGT40	03	37.42	6,486.17	77,834.08	Exempt
Assistant Clerk of The Board	70,086.63	95,173.49	MGT40	04	39.53	6,852.45	82,229.41	Exempt
Assistant Clerk of The Board	70,086.63	95,173.49	MGT40	05	41.63	7,216.59	86,599.05	Exempt
Assistant Clerk of The Board	70,086.63	95,173.49	MGT40	06	43.55	7,548.95	90,587.45	Exempt
Assistant Clerk of The Board	70,086.63	95,173.49	MGT40	07	44.64	7,737.69	92,852.26	Exempt
Assistant Clerk of The Board	70,086.63	95,173.49	MGT40	08	45.76	7,931.12	95,173.49	Exempt
Assistant Clerk Recorder	86,599.05	116,712.40	MGT44	01	41.63	7,216.59	86,599.05	Exempt
Assistant Clerk Recorder	86,599.05	116,712.40	MGT44	02	43.55	7,548.95	90,587.45	Exempt
Assistant Clerk Recorder	86,599.05	116,712.40	MGT44	03	45.79	7,937.01	95,244.15	Exempt
Assistant Clerk Recorder	86,599.05	116,712.40	MGT44	04	48.40	8,389.62	100,675.44	Exempt
Assistant Clerk Recorder	86,599.05	116,712.40	MGT44	05	50.80	8,804.82	105,657.81	Exempt
Assistant Clerk Recorder	86,599.05	116,712.40	MGT44	06	53.41	9,257.41	111,088.89	Exempt
Assistant Clerk Recorder	86,599.05	116,712.40	MGT44	07	54.74	9,488.82	113,865.85	Exempt
Assistant Clerk Recorder	86,599.05	116,712.40	MGT44	08	56.11	9,726.03	116,712.40	Exempt
Assistant County Administrator	149,242.05	204,441.41	MGT55	01	71.75	12,436.84	149,242.05	Exempt
Assistant County Administrator	149,242.05	204,441.41	MGT55	02	75.01	13,002.44	156,029.26	Exempt
Assistant County Administrator	149,242.05	204,441.41	MGT55	03	78.72	13,645.39	163,744.66	Exempt

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Assistant County Administrator	149,242.05	204,441.41	MGT55	04	82.64	14,323.40	171,880.80	Exempt
Assistant County Administrator	149,242.05	204,441.41	MGT55	05	87.11	15,099.91	181,198.86	Exempt
Assistant County Administrator	149,242.05	204,441.41	MGT55	06	91.43	15,848.16	190,177.89	Exempt
Assistant County Administrator	149,242.05	204,441.41	MGT55	07	93.72	16,244.35	194,932.18	Exempt
Assistant County Administrator	149,242.05	204,441.41	MGT55	08	96.06	16,650.46	199,805.50	Exempt
Assistant County Administrator	149,242.05	204,441.41	MGT55	09	98.29	17,036.78	204,441.41	Exempt
Assistant County Counsel	196,000.00	196,000.00	COCDM					Exempt
Assistant Director Development Services	128,865.14	172,034.18	MGT52	01	61.95	10,738.76	128,865.14	Exempt
Assistant Director Development Services	128,865.14	172,034.18	MGT52	02	65.04	11,274.34	135,292.10	Exempt
Assistant Director Development Services	128,865.14	172,034.18	MGT52	03	68.35	11,847.16	142,165.87	Exempt
Assistant Director Development Services	128,865.14	172,034.18	MGT52	04	71.75	12,436.84	149,242.05	Exempt
Assistant Director Development Services	128,865.14	172,034.18	MGT52	05	75.01	13,002.44	156,029.26	Exempt
Assistant Director Development Services	128,865.14	172,034.18	MGT52	06	78.72	13,645.39	163,744.66	Exempt
Assistant Director Development Services	128,865.14	172,034.18	MGT52	07	80.69	13,986.52	167,838.29	Exempt
Assistant Director Development Services	128,865.14	172,034.18	MGT52	08	82.71	14,336.18	172,034.18	Exempt
Assistant Director Development Services	128,865.14	172,034.18	MGT52	10	86.60	15,009.95	180,119.39	Exempt
Assistant Director HHS - Program Services	135,292.10	184,772.06	MGT53	01	65.04	11,274.34	135,292.10	Exempt
Assistant Director HHS - Program Services	135,292.10	184,772.06	MGT53	02	68.35	11,847.16	142,165.87	Exempt
Assistant Director HHS - Program Services	135,292.10	184,772.06	MGT53	03	71.75	12,436.84	149,242.05	Exempt
Assistant Director HHS - Program Services	135,292.10	184,772.06	MGT53	04	75.01	13,002.44	156,029.26	Exempt
Assistant Director HHS - Program Services	135,292.10	184,772.06	MGT53	05	78.72	13,645.39	163,744.66	Exempt
Assistant Director HHS - Program Services	135,292.10	184,772.06	MGT53	06	82.64	14,323.40	171,880.80	Exempt
Assistant Director HHS - Program Services	135,292.10	184,772.06	MGT53	07	84.70	14,681.49	176,177.88	Exempt
Assistant Director HHS - Program Services	135,292.10	184,772.06	MGT53	08	86.82	15,048.53	180,582.32	Exempt
Assistant Director HHS - Program Services	135,292.10	184,772.06	MGT53	09	88.83	15,397.67	184,772.06	Exempt
Assistant Director HHS - Admin & Finance	135,292.10	184,772.06	MGT53	01	65.04	11,274.34	135,292.10	Exempt
Assistant Director HHS - Admin & Finance	135,292.10	184,772.06	MGT53	02	68.35	11,847.16	142,165.87	Exempt

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Assistant Director HHS - Admin & Finance	135,292.10	184,772.06	MGT53	03	71.75	12,436.84	149,242.05	Exempt
Assistant Director HHS - Admin & Finance	135,292.10	184,772.06	MGT53	04	75.01	13,002.44	156,029.26	Exempt
Assistant Director HHS - Admin & Finance	135,292.10	184,772.06	MGT53	05	78.72	13,645.39	163,744.66	Exempt
Assistant Director HHS - Admin & Finance	135,292.10	184,772.06	MGT53	06	82.64	14,323.40	171,880.80	Exempt
Assistant Director HHS - Admin & Finance	135,292.10	184,772.06	MGT53	07	84.70	14,681.49	176,177.88	Exempt
Assistant Director HHS - Admin & Finance	135,292.10	184,772.06	MGT53	08	86.82	15,048.53	180,582.32	Exempt
Assistant Director HHS - Admin & Finance	135,292.10	184,772.06	MGT53	09	88.83	15,397.67	184,772.06	Exempt
Assistant Director of Human Resources	105,657.81	142,141.05	MGT48	01	50.80	8,804.82	105,657.81	Exempt
Assistant Director of Human Resources	105,657.81	142,141.05	MGT48	02	53.41	9,257.41	111,088.89	Exempt
Assistant Director of Human Resources	105,657.81	142,141.05	MGT48	03	56.10	9,723.58	116,682.92	Exempt
Assistant Director of Human Resources	105,657.81	142,141.05	MGT48	04	59.01	10,228.46	122,741.56	Exempt
Assistant Director of Human Resources	105,657.81	142,141.05	MGT48	05	61.95	10,738.76	128,865.14	Exempt
Assistant Director of Human Resources	105,657.81	142,141.05	MGT48	06	65.04	11,274.34	135,292.10	Exempt
Assistant Director of Human Resources	105,657.81	142,141.05	MGT48	07	66.67	11,556.18	138,674.15	Exempt
Assistant Director of Human Resources	105,657.81	142,141.05	MGT48	08	68.34	11,845.09	142,141.05	Exempt
Assistant Director of Human Resources	105,657.81	142,141.05	MGT48	09	70.05	12,141.21	145,694.57	Exempt
Assistant Director of Human Resources	105,657.81	142,141.05	MGT48	10	71.55	12,401.76	148,821.13	Exempt
Assistant Museum Curator	54,662.40	74,900.80	PRO37	01	26.28	4,555.20	54,662.40	Non-Exempt
Assistant Museum Curator	54,662.40	74,900.80	PRO37	02	27.76	4,811.73	57,740.80	Non-Exempt
Assistant Museum Curator	54,662.40	74,900.80	PRO37	03	29.29	5,076.93	60,923.20	Non-Exempt
Assistant Museum Curator	54,662.40	74,900.80	PRO37	04	30.88	5,352.53	64,230.40	Non-Exempt
Assistant Museum Curator	54,662.40	74,900.80	PRO37	05	32.53	5,638.53	67,662.40	Non-Exempt
Assistant Museum Curator	54,662.40	74,900.80	PRO37	06	34.28	5,941.87	71,302.40	Non-Exempt
Assistant Museum Curator	54,662.40	74,900.80	PRO37	07	35.13	6,089.20	73,070.40	Non-Exempt
Assistant Museum Curator	54,662.40	74,900.80	PRO37	08	36.01	6,241.73	74,900.80	Non-Exempt
Assistant Planner	71,302.40	96,928.00	PRO42	01	34.28	5,941.87	71,302.40	Non-Exempt
Assistant Planner	71,302.40	96,928.00	PRO42	02	36.21	6,276.40	75,316.80	Non-Exempt
Assistant Planner	71,302.40	96,928.00	PRO42	03	38.14	6,610.93	79,331.20	Non-Exempt
Assistant Planner	71,302.40	96,928.00	PRO42	04	39.91	6,917.73	83,012.80	Non-Exempt
Assistant Planner	71,302.40	96,928.00	PRO42	05	41.95	7,271.33	87,256.00	Non-Exempt

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Assistant Planner	71,302.40	96,928.00	PRO42	06	44.35	7,687.33	92,248.00	Non-Exempt
Assistant Planner	71,302.40	96,928.00	PRO42	07	45.46	7,879.73	94,556.80	Non-Exempt
Assistant Planner	71,302.40	96,928.00	PRO42	08	46.60	8,077.33	96,928.00	Non-Exempt
Assistant Registrar of Voters	100,675.44	135,388.85	MGT47	01	48.40	8,389.62	100,675.44	Exempt
Assistant Registrar of Voters	100,675.44	135,388.85	MGT47	02	50.80	8,804.82	105,657.81	Exempt
Assistant Registrar of Voters	100,675.44	135,388.85	MGT47	03	53.41	9,257.41	111,088.89	Exempt
Assistant Registrar of Voters	100,675.44	135,388.85	MGT47	04	56.10	9,723.58	116,682.92	Exempt
Assistant Registrar of Voters	100,675.44	135,388.85	MGT47	05	59.01	10,228.46	122,741.56	Exempt
Assistant Registrar of Voters	100,675.44	135,388.85	MGT47	06	61.95	10,738.76	128,865.14	Exempt
Assistant Registrar of Voters	100,675.44	135,388.85	MGT47	07	63.50	11,007.22	132,086.58	Exempt
Assistant Registrar of Voters	100,675.44	135,388.85	MGT47	08	65.09	11,282.40	135,388.85	Exempt
Assistant Treasurer-Tax Collector	90,587.45	128,350.87	MGT45	01	43.55	7,548.95	90,587.45	Exempt
Assistant Treasurer-Tax Collector	90,587.45	128,350.87	MGT45	02	45.79	7,937.01	95,244.15	Exempt
Assistant Treasurer-Tax Collector	90,587.45	128,350.87	MGT45	03	48.40	8,389.62	100,675.44	Exempt
Assistant Treasurer-Tax Collector	90,587.45	128,350.87	MGT45	04	50.80	8,804.82	105,657.81	Exempt
Assistant Treasurer-Tax Collector	90,587.45	128,350.87	MGT45	05	53.41	9,257.41	111,088.89	Exempt
Assistant Treasurer-Tax Collector	90,587.45	128,350.87	MGT45	06	56.10	9,723.58	116,682.92	Exempt
Assistant Treasurer-Tax Collector	90,587.45	128,350.87	MGT45	07	57.50	9,966.66	119,599.90	Exempt
Assistant Treasurer-Tax Collector	90,587.45	128,350.87	MGT45	08	58.94	10,215.82	122,589.87	Exempt
Assistant Treasurer-Tax Collector	90,587.45	128,350.87	MGT45	09	60.30	10,452.82	125,433.87	Exempt
Assistant Treasurer-Tax Collector	90,587.45	128,350.87	MGT45	10	61.71	10,695.91	128,350.87	Exempt
Associate Civil Engineer	96,824.00	130,228.80	PRO48	01	46.55	8,068.67	96,824.00	Non-Exempt
Associate Civil Engineer	96,824.00	130,228.80	PRO48	02	48.93	8,481.20	101,774.40	Non-Exempt
Associate Civil Engineer	96,824.00	130,228.80	PRO48	03	51.39	8,907.60	106,891.20	Non-Exempt
Associate Civil Engineer	96,824.00	130,228.80	PRO48	04	54.05	9,368.67	112,424.00	Non-Exempt
Associate Civil Engineer	96,824.00	130,228.80	PRO48	05	56.76	9,838.40	118,060.80	Non-Exempt
Associate Civil Engineer	96,824.00	130,228.80	PRO48	06	59.59	10,328.93	123,947.20	Non-Exempt
Associate Civil Engineer	96,824.00	130,228.80	PRO48	07	61.08	10,587.20	127,046.40	Non-Exempt
Associate Civil Engineer	96,824.00	130,228.80	PRO48	08	62.61	10,852.40	130,228.80	Non-Exempt

Associate Planner	79,331.20	106,912.00	PRO44	01	38.14	6,610.93	79,331.20	Non-Exempt
Associate Planner	79,331.20	106,912.00	PRO44	02	39.91	6,917.73	83,012.80	Non-Exempt
Associate Planner	79,331.20	106,912.00	PRO44	03	41.95	7,271.33	87,256.00	Non-Exempt
Associate Planner	79,331.20	106,912.00	PRO44	04	44.35	7,687.33	92,248.00	Non-Exempt
Associate Planner	79,331.20	106,912.00	PRO44	05	46.55	8,068.67	96,824.00	Non-Exempt
Associate Planner	79,331.20	106,912.00	PRO44	06	48.93	8,481.20	101,774.40	Non-Exempt
Associate Planner	79,331.20	106,912.00	PRO44	07	50.15	8,692.67	104,312.00	Non-Exempt
Associate Planner	79,331.20	106,912.00	PRO44	08	51.40	8,909.33	106,912.00	Non-Exempt
Auditor-Appraiser I	48,942.40	67,496.00	PRO35	01	23.53	4,078.53	48,942.40	Non-Exempt
Auditor-Appraiser I	48,942.40	67,496.00	PRO35	02	24.85	4,307.33	51,688.00	Non-Exempt
Auditor-Appraiser I	48,942.40	67,496.00	PRO35	03	26.28	4,555.20	54,662.40	Non-Exempt
Auditor-Appraiser I	48,942.40	67,496.00	PRO35	04	27.76	4,811.73	57,740.80	Non-Exempt
Auditor-Appraiser I	48,942.40	67,496.00	PRO35	05	29.29	5,076.93	60,923.20	Non-Exempt
Auditor-Appraiser I	48,942.40	67,496.00	PRO35	06	30.88	5,352.53	64,230.40	Non-Exempt
Auditor-Appraiser I	48,942.40	67,496.00	PRO35	07	31.66	5,487.73	65,852.80	Non-Exempt
Auditor-Appraiser I	48,942.40	67,496.00	PRO35	08	32.45	5,624.67	67,496.00	Non-Exempt
Auditor-Appraiser II	54,662.40	74,900.80	PRO37	01	26.28	4,555.20	54,662.40	Non-Exempt
Auditor-Appraiser II	54,662.40	74,900.80	PRO37	02	27.76	4,811.73	57,740.80	Non-Exempt
Auditor-Appraiser II	54,662.40	74,900.80	PRO37	03	29.29	5,076.93	60,923.20	Non-Exempt
Auditor-Appraiser II	54,662.40	74,900.80	PRO37	04	30.88	5,352.53	64,230.40	Non-Exempt
Auditor-Appraiser II	54,662.40	74,900.80	PRO37	05	32.53	5,638.53	67,662.40	Non-Exempt
Auditor-Appraiser II	54,662.40	74,900.80	PRO37	06	34.28	5,941.87	71,302.40	Non-Exempt
Auditor-Appraiser II	54,662.40	74,900.80	PRO37	07	35.13	6,089.20	73,070.40	Non-Exempt
Auditor-Appraiser II	54,662.40	74,900.80	PRO37	08	36.01	6,241.73	74,900.80	Non-Exempt
Auditor-Appraiser III	60,923.20	85,280.00	PRO39	01	29.29	5,076.93	60,923.20	Non-Exempt
Auditor-Appraiser III	60,923.20	85,280.00	PRO39	02	30.88	5,352.53	64,230.40	Non-Exempt
Auditor-Appraiser III	60,923.20	85,280.00	PRO39	03	32.53	5,638.53	67,662.40	Non-Exempt
Auditor-Appraiser III	60,923.20	85,280.00	PRO39	04	34.28	5,941.87	71,302.40	Non-Exempt
Auditor-Appraiser III	60,923.20	85,280.00	PRO39	05	36.21	6,276.40	75,316.80	Non-Exempt
Auditor-Appraiser III	60,923.20	85,280.00	PRO39	06	38.14	6,610.93	79,331.20	Non-Exempt
Auditor-Appraiser III	60,923.20	85,280.00	PRO39	07	39.09	6,775.60	81,307.20	Non-Exempt
Auditor-Appraiser III	60,923.20	85,280.00	PRO39	08	40.07	6,945.47	83,345.60	Non-Exempt
Auditor-Appraiser III	60,923.20	85,280.00	PRO39	09	41.00	7,106.67	85,280.00	Non-Exempt
Auditor-Controller	140,178.90	161,205.82	EAUAU	01	68.74	11,915.21	142,982.48	Exempt
Auditor-Controller	140,178.90	161,205.82	EAUAU	10	72.18	12,510.99	150,131.84	Exempt
Auditor-Controller	140,178.90	161,205.82	EAUAU	15	73.90	12,808.88	153,706.52	Exempt
Auditor-Controller	140,178.90	161,205.82	EAUAU	20	75.62	13,106.73	157,280.79	Exempt
Auditor-Controller	140,178.90	161,205.82	EAUAU	25	77.33	13,404.64	160,855.68	Exempt
Auditor-Controller	140,178.90	161,205.82	EAUAU	30	79.05	13,702.50	164,429.94	Exempt
Board Clerk I	45,822.40	62,982.40	CON32	01	22.03	3,818.53	45,822.40	Non-Exempt
Board Clerk I	45,822.40	62,982.40	CON32	02	23.26	4,031.73	48,380.80	Non-Exempt
Board Clerk I	45,822.40	62,982.40	CON32	03	24.62	4,267.47	51,209.60	Non-Exempt
Board Clerk I	45,822.40	62,982.40	CON32	04	25.98	4,503.20	54,038.40	Non-Exempt
Board Clerk I	45,822.40	62,982.40	CON32	05	27.44	4,756.27	57,075.20	Non-Exempt
Board Clerk I	45,822.40	62,982.40	CON32	06	28.82	4,995.47	59,945.60	Non-Exempt
Board Clerk I	45,822.40	62,982.40	CON32	07	29.53	5,118.53	61,422.40	Non-Exempt
Board Clerk I	45,822.40	62,982.40	CON32	08	30.28	5,248.53	62,982.40	Non-Exempt
Board Clerk II	51,209.60	69,430.40	CON34	01	24.62	4,267.47	51,209.60	Non-Exempt
Board Clerk II	51,209.60	69,430.40	CON34	02	25.98	4,503.20	54,038.40	Non-Exempt
Board Clerk II	51,209.60	69,430.40	CON34	03	27.44	4,756.27	57,075.20	Non-Exempt
Board Clerk II	51,209.60	69,430.40	CON34	04	28.82	4,995.47	59,945.60	Non-Exempt
Board Clerk II	51,209.60	69,430.40	CON34	05	30.26	5,245.07	62,940.80	Non-Exempt
Board Clerk II	51,209.60	69,430.40	CON34	06	31.77	5,506.80	66,081.60	Non-Exempt
Board Clerk II	51,209.60	69,430.40	CON34	07	32.56	5,643.73	67,724.80	Non-Exempt
Board Clerk II	51,209.60	69,430.40	CON34	08	33.38	5,785.87	69,430.40	Non-Exempt

Board Clerk III	54,038.40	72,904.00	CON35	01	25.98	4,503.20	54,038.40	Non-Exempt
Board Clerk III	54,038.40	72,904.00	CON35	02	27.44	4,756.27	57,075.20	Non-Exempt
Board Clerk III	54,038.40	72,904.00	CON35	03	28.82	4,995.47	59,945.60	Non-Exempt
Board Clerk III	54,038.40	72,904.00	CON35	04	30.26	5,245.07	62,940.80	Non-Exempt
Board Clerk III	54,038.40	72,904.00	CON35	05	31.77	5,506.80	66,081.60	Non-Exempt
Board Clerk III	54,038.40	72,904.00	CON35	06	33.36	5,782.40	69,388.80	Non-Exempt
Board Clerk III	54,038.40	72,904.00	CON35	07	34.20	5,928.00	71,136.00	Non-Exempt
Board Clerk III	54,038.40	72,904.00	CON35	08	35.05	6,075.33	72,904.00	Non-Exempt
Board of Supervisors Aide	70,086.63	95,173.49	MGT40	01	33.70	5,840.55	70,086.63	Exempt
Board of Supervisors Aide	70,086.63	95,173.49	MGT40	02	35.50	6,154.04	73,848.44	Exempt
Board of Supervisors Aide	70,086.63	95,173.49	MGT40	03	37.42	6,486.17	77,834.08	Exempt
Board of Supervisors Aide	70,086.63	95,173.49	MGT40	04	39.53	6,852.45	82,229.41	Exempt
Board of Supervisors Aide	70,086.63	95,173.49	MGT40	05	41.63	7,216.59	86,599.05	Exempt
Board of Supervisors Aide	70,086.63	95,173.49	MGT40	06	43.55	7,548.95	90,587.45	Exempt
Board of Supervisors Aide	70,086.63	95,173.49	MGT40	07	44.64	7,737.69	92,852.26	Exempt
Board of Supervisors Aide	70,086.63	95,173.49	MGT40	08	45.76	7,931.12	95,173.49	Exempt
Building Inspection Mgr	90,587.45	128,350.87	MGT45	01	43.55	7,548.95	90,587.45	Exempt
Building Inspection Mgr	90,587.45	128,350.87	MGT45	02	45.79	7,937.01	95,244.15	Exempt
Building Inspection Mgr	90,587.45	128,350.87	MGT45	03	48.40	8,389.62	100,675.44	Exempt
Building Inspection Mgr	90,587.45	128,350.87	MGT45	04	50.80	8,804.82	105,657.81	Exempt
Building Inspection Mgr	90,587.45	128,350.87	MGT45	05	53.41	9,257.41	111,088.89	Exempt
Building Inspection Mgr	90,587.45	128,350.87	MGT45	06	56.10	9,723.58	116,682.92	Exempt
Building Inspection Mgr	90,587.45	128,350.87	MGT45	07	57.50	9,966.66	119,599.90	Exempt
Building Inspection Mgr	90,587.45	128,350.87	MGT45	08	58.94	10,215.82	122,589.87	Exempt
Building Inspection Mgr	90,587.45	128,350.87	MGT45	09	60.30	10,452.82	125,433.87	Exempt
Building Inspection Mgr	90,587.45	128,350.87	MGT45	10	61.71	10,695.91	128,350.87	Exempt
Building Inspector I	57,720.00	79,144.00	PRO38	01	27.76	4,811.73	57,740.80	Non-Exempt
Building Inspector I	57,720.00	79,144.00	PRO38	02	29.29	5,076.93	60,923.20	Non-Exempt
Building Inspector I	57,720.00	79,144.00	PRO38	03	30.88	5,352.53	64,230.40	Non-Exempt
Building Inspector I	57,720.00	79,144.00	PRO38	04	32.53	5,638.53	67,662.40	Non-Exempt
Building Inspector I	57,720.00	79,144.00	PRO38	05	34.28	5,941.87	71,302.40	Non-Exempt
Building Inspector I	57,720.00	79,144.00	PRO38	06	36.21	6,276.40	75,316.80	Non-Exempt
Building Inspector I	57,720.00	79,144.00	PRO38	07	37.12	6,434.13	77,209.60	Non-Exempt
Building Inspector I	57,720.00	79,144.00	PRO38	08	38.05	6,595.33	79,144.00	Non-Exempt
Building Inspector II	64,230.40	87,214.40	PRO40	01	30.88	5,352.53	64,230.40	Non-Exempt
Building Inspector II	64,230.40	87,214.40	PRO40	02	32.53	5,638.53	67,662.40	Non-Exempt
Building Inspector II	64,230.40	87,214.40	PRO40	03	34.28	5,941.87	71,302.40	Non-Exempt
Building Inspector II	64,230.40	87,214.40	PRO40	04	36.21	6,276.40	75,316.80	Non-Exempt
Building Inspector II	64,230.40	87,214.40	PRO40	05	38.14	6,610.93	79,331.20	Non-Exempt
Building Inspector II	64,230.40	87,214.40	PRO40	06	39.91	6,917.73	83,012.80	Non-Exempt
Building Inspector II	64,230.40	87,214.40	PRO40	07	40.91	7,091.07	85,092.80	Non-Exempt
Building Inspector II	64,230.40	87,214.40	PRO40	08	41.93	7,267.87	87,214.40	Non-Exempt
Building Inspector III	71,302.40	96,928.00	PRO42	01	34.28	5,941.87	71,302.40	Non-Exempt
Building Inspector III	71,302.40	96,928.00	PRO42	02	36.21	6,276.40	75,316.80	Non-Exempt
Building Inspector III	71,302.40	96,928.00	PRO42	03	38.14	6,610.93	79,331.20	Non-Exempt
Building Inspector III	71,302.40	96,928.00	PRO42	04	39.91	6,917.73	83,012.80	Non-Exempt
Building Inspector III	71,302.40	96,928.00	PRO42	05	41.95	7,271.33	87,256.00	Non-Exempt
Building Inspector III	71,302.40	96,928.00	PRO42	06	44.35	7,687.33	92,248.00	Non-Exempt
Building Inspector III	71,302.40	96,928.00	PRO42	07	45.46	7,879.73	94,556.80	Non-Exempt
Building Inspector III	71,302.40	96,928.00	PRO42	08	46.60	8,077.33	96,928.00	Non-Exempt
Building Services Lead Worker	54,059.20	75,774.40	GEN37	01	25.99	4,504.93	54,059.20	Non-Exempt
Building Services Lead Worker	54,059.20	75,774.40	GEN37	02	27.44	4,756.27	57,075.20	Non-Exempt

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Building Services Lead Worker	54,059.20	75,774.40	GEN37	03	28.96	5,019.73	60,236.80	Non-Exempt
Building Services Lead Worker	54,059.20	75,774.40	GEN37	04	30.54	5,293.60	63,523.20	Non-Exempt
Building Services Lead Worker	54,059.20	75,774.40	GEN37	05	32.16	5,574.40	66,892.80	Non-Exempt
Building Services Lead Worker	54,059.20	75,774.40	GEN37	06	33.89	5,874.27	70,491.20	Non-Exempt
Building Services Lead Worker	54,059.20	75,774.40	GEN37	07	34.74	6,021.60	72,259.20	Non-Exempt
Building Services Lead Worker	54,059.20	75,774.40	GEN37	08	35.61	6,172.40	74,068.80	Non-Exempt
Building Services Lead Worker	54,059.20	75,774.40	GEN37	09	36.43	6,314.53	75,774.40	Non-Exempt
Building Services Supervisor	60,736.00	83,096.00	SUP39	01	29.20	5,061.33	60,736.00	Non-Exempt
Building Services Supervisor	60,736.00	83,096.00	SUP39	02	30.81	5,340.40	64,084.80	Non-Exempt
Building Services Supervisor	60,736.00	83,096.00	SUP39	03	32.44	5,622.93	67,475.20	Non-Exempt
Building Services Supervisor	60,736.00	83,096.00	SUP39	04	34.19	5,926.27	71,115.20	Non-Exempt
Building Services Supervisor	60,736.00	83,096.00	SUP39	05	36.12	6,260.80	75,129.60	Non-Exempt
Building Services Supervisor	60,736.00	83,096.00	SUP39	06	38.02	6,590.13	79,081.60	Non-Exempt
Building Services Supervisor	60,736.00	83,096.00	SUP39	07	38.98	6,756.53	81,078.40	Non-Exempt
Building Services Supervisor	60,736.00	83,096.00	SUP39	08	39.95	6,924.67	83,096.00	Non-Exempt
Building Services Worker	43,326.40	59,966.40	GEN33	01	20.83	3,610.53	43,326.40	Non-Exempt
Building Services Worker	43,326.40	59,966.40	GEN33	02	22.04	3,820.27	45,843.20	Non-Exempt
Building Services Worker	43,326.40	59,966.40	GEN33	03	23.27	4,033.47	48,401.60	Non-Exempt
Building Services Worker	43,326.40	59,966.40	GEN33	04	24.58	4,260.53	51,126.40	Non-Exempt
Building Services Worker	43,326.40	59,966.40	GEN33	05	25.99	4,504.93	54,059.20	Non-Exempt
Building Services Worker	43,326.40	59,966.40	GEN33	06	27.44	4,756.27	57,075.20	Non-Exempt
Building Services Worker	43,326.40	59,966.40	GEN33	07	28.13	4,875.87	58,510.40	Non-Exempt
Building Services Worker	43,326.40	59,966.40	GEN33	08	28.83	4,997.20	59,966.40	Non-Exempt
Building Services Worker-HVAC	51,126.40	73,569.60	GEN36	01	24.58	4,260.53	51,126.40	Non-Exempt
Building Services Worker-HVAC	51,126.40	73,569.60	GEN36	02	25.99	4,504.93	54,059.20	Non-Exempt
Building Services Worker-HVAC	51,126.40	73,569.60	GEN36	03	27.44	4,756.27	57,075.20	Non-Exempt
Building Services Worker-HVAC	51,126.40	73,569.60	GEN36	04	28.96	5,019.73	60,236.80	Non-Exempt

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Building Services Worker-HVAC	51,126.40	73,569.60	GEN36	05	30.54	5,293.60	63,523.20	Non-Exempt
Building Services Worker-HVAC	51,126.40	73,569.60	GEN36	06	32.16	5,574.40	66,892.80	Non-Exempt
Building Services Worker-HVAC	51,126.40	73,569.60	GEN36	07	32.96	5,713.07	68,556.80	Non-Exempt
Building Services Worker-HVAC	51,126.40	73,569.60	GEN36	08	33.79	5,856.93	70,283.20	Non-Exempt
Building Services Worker-HVAC	51,126.40	73,569.60	GEN36	09	34.57	5,992.13	71,905.60	Non-Exempt
Building Services Worker-HVAC	51,126.40	73,569.60	GEN36	10	35.37	6,130.80	73,569.60	Non-Exempt
Buyer I	44,553.60	61,692.80	GCL33	01	21.42	3,712.80	44,553.60	Non-Exempt
Buyer I	44,553.60	61,692.80	GCL33	02	22.67	3,929.47	47,153.60	Non-Exempt
Buyer I	44,553.60	61,692.80	GCL33	03	23.93	4,147.87	49,774.40	Non-Exempt
Buyer I	44,553.60	61,692.80	GCL33	04	25.28	4,381.87	52,582.40	Non-Exempt
Buyer I	44,553.60	61,692.80	GCL33	05	26.74	4,634.93	55,619.20	Non-Exempt
Buyer I	44,553.60	61,692.80	GCL33	06	28.23	4,893.20	58,718.40	Non-Exempt
Buyer I	44,553.60	61,692.80	GCL33	07	28.93	5,014.53	60,174.40	Non-Exempt
Buyer I	44,553.60	61,692.80	GCL33	08	29.66	5,141.07	61,692.80	Non-Exempt
Buyer II	48,942.40	67,496.00	PRO35	01	23.53	4,078.53	48,942.40	Non-Exempt
Buyer II	48,942.40	67,496.00	PRO35	02	24.85	4,307.33	51,688.00	Non-Exempt
Buyer II	48,942.40	67,496.00	PRO35	03	26.28	4,555.20	54,662.40	Non-Exempt
Buyer II	48,942.40	67,496.00	PRO35	04	27.76	4,811.73	57,740.80	Non-Exempt
Buyer II	48,942.40	67,496.00	PRO35	05	29.29	5,076.93	60,923.20	Non-Exempt
Buyer II	48,942.40	67,496.00	PRO35	06	30.88	5,352.53	64,230.40	Non-Exempt
Buyer II	48,942.40	67,496.00	PRO35	07	31.66	5,487.73	65,852.80	Non-Exempt
Buyer II	48,942.40	67,496.00	PRO35	08	32.45	5,624.67	67,496.00	Non-Exempt
Charge Nurse	78,457.60	105,809.60	SNU42	01	37.72	6,538.13	78,457.60	Non-Exempt
Charge Nurse	78,457.60	105,809.60	SNU42	02	39.88	6,912.53	82,950.40	Non-Exempt
Charge Nurse	78,457.60	105,809.60	SNU42	03	41.97	7,274.80	87,297.60	Non-Exempt
Charge Nurse	78,457.60	105,809.60	SNU42	04	43.92	7,612.80	91,353.60	Non-Exempt
Charge Nurse	78,457.60	105,809.60	SNU42	05	46.12	7,994.13	95,929.60	Non-Exempt
Charge Nurse	78,457.60	105,809.60	SNU42	06	48.42	8,392.80	100,713.60	Non-Exempt
Charge Nurse	78,457.60	105,809.60	SNU42	07	49.63	8,602.53	103,230.40	Non-Exempt
Charge Nurse	78,457.60	105,809.60	SNU42	08	50.87	8,817.47	105,809.60	Non-Exempt
Chief Appraiser	82,229.41	111,006.36	MGT43	01	39.53	6,852.45	82,229.41	Exempt
Chief Appraiser	82,229.41	111,006.36	MGT43	02	41.63	7,216.59	86,599.05	Exempt
Chief Appraiser	82,229.41	111,006.36	MGT43	03	43.55	7,548.95	90,587.45	Exempt
Chief Appraiser	82,229.41	111,006.36	MGT43	04	45.79	7,937.01	95,244.15	Exempt
Chief Appraiser	82,229.41	111,006.36	MGT43	05	48.40	8,389.62	100,675.44	Exempt
Chief Appraiser	82,229.41	111,006.36	MGT43	06	50.80	8,804.82	105,657.81	Exempt
Chief Appraiser	82,229.41	111,006.36	MGT43	07	52.07	9,024.92	108,298.98	Exempt
Chief Appraiser	82,229.41	111,006.36	MGT43	08	53.37	9,250.53	111,006.36	Exempt
Chief Appraiser	82,229.41	111,006.36	MGT43	10	55.88	9,685.26	116,223.16	Exempt
Chief Deputy District Attorney	149,242.05	204,441.41	MGT55	01	71.75	12,436.84	149,242.05	Exempt
Chief Deputy District Attorney	149,242.05	204,441.41	MGT55	02	75.01	13,002.44	156,029.26	Exempt
Chief Deputy District Attorney	149,242.05	204,441.41	MGT55	03	78.72	13,645.39	163,744.66	Exempt
Chief Deputy District Attorney	149,242.05	204,441.41	MGT55	04	82.64	14,323.40	171,880.80	Exempt
Chief Deputy District Attorney	149,242.05	204,441.41	MGT55	05	87.11	15,099.91	181,198.86	Exempt

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Chief Deputy District Attorney	149,242.05	204,441.41	MGT55	06	91.43	15,848.16	190,177.89	Exempt
Chief Deputy District Attorney	149,242.05	204,441.41	MGT55	07	93.72	16,244.35	194,932.18	Exempt
Chief Deputy District Attorney	149,242.05	204,441.41	MGT55	08	96.06	16,650.46	199,805.50	Exempt
Chief Deputy District Attorney	149,242.05	204,441.41	MGT55	09	98.29	17,036.78	204,441.41	Exempt
Chief District Attorney Investigator	119,255.91	167,805.11	MLA47	01	57.33	9,937.99	119,255.92	Exempt
Chief District Attorney Investigator	119,255.91	167,805.11	MLA47	02	60.20	10,434.95	125,219.35	Exempt
Chief District Attorney Investigator	119,255.91	167,805.11	MLA47	03	63.21	10,956.60	131,479.24	Exempt
Chief District Attorney Investigator	119,255.91	167,805.11	MLA47	04	66.37	11,504.46	138,053.57	Exempt
Chief District Attorney Investigator	119,255.91	167,805.11	MLA47	05	69.69	12,079.74	144,956.83	Exempt
Chief District Attorney Investigator	119,255.91	167,805.11	MLA47	06	73.18	12,683.68	152,204.17	Exempt
Chief District Attorney Investigator	119,255.91	167,805.11	MLA47	07	76.83	13,317.87	159,814.42	Exempt
Chief District Attorney Investigator	119,255.91	167,805.11	MLA47	08	80.68	13,983.76	167,805.11	Exempt
Chief Probation Officer	129,856.35	174,404.23	MPS50	01	62.43	10,821.36	129,856.35	Exempt
Chief Probation Officer	129,856.35	174,404.23	MPS50	02	65.67	11,383.30	136,599.65	Exempt
Chief Probation Officer	129,856.35	174,404.23	MPS50	03	68.95	11,951.19	143,414.23	Exempt
Chief Probation Officer	129,856.35	174,404.23	MPS50	04	72.39	12,547.27	150,567.20	Exempt
Chief Probation Officer	129,856.35	174,404.23	MPS50	05	76.01	13,174.61	158,095.27	Exempt
Chief Probation Officer	129,856.35	174,404.23	MPS50	06	79.81	13,833.35	166,000.14	Exempt
Chief Probation Officer	129,856.35	174,404.23	MPS50	07	81.80	14,179.20	170,150.42	Exempt
Chief Probation Officer	129,856.35	174,404.23	MPS50	08	83.85	14,533.69	174,404.23	Exempt
Chief Welfare Investigator	100,383.22	142,314.86	MLW45	01	48.26	8,365.27	100,383.22	Exempt
Chief Welfare Investigator	100,383.22	142,314.86	MLW45	02	50.74	8,795.29	105,543.47	Exempt
Chief Welfare Investigator	100,383.22	142,314.86	MLW45	03	53.64	9,296.82	111,561.88	Exempt
Chief Welfare Investigator	100,383.22	142,314.86	MLW45	04	56.29	9,756.90	117,082.76	Exempt
Chief Welfare Investigator	100,383.22	142,314.86	MLW45	05	59.10	10,244.76	122,937.14	Exempt
Chief Welfare Investigator	100,383.22	142,314.86	MLW45	06	62.06	10,756.97	129,083.67	Exempt
Chief Welfare Investigator	100,383.22	142,314.86	MLW45	07	65.16	11,294.81	135,537.71	Exempt
Chief Welfare Investigator	100,383.22	142,314.86	MLW45	08	68.42	11,859.57	142,314.86	Exempt
Child Advocacy Coordinator	71,115.20	96,595.20	SUP42	01	34.19	5,926.27	71,115.20	Non-Exempt
Child Advocacy Coordinator	71,115.20	96,595.20	SUP42	02	36.12	6,260.80	75,129.60	Non-Exempt
Child Advocacy Coordinator	71,115.20	96,595.20	SUP42	03	38.02	6,590.13	79,081.60	Non-Exempt

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Child Advocacy Coordinator	71,115.20	96,595.20	SUP42	04	39.78	6,895.20	82,742.40	Non-Exempt
Child Advocacy Coordinator	71,115.20	96,595.20	SUP42	05	41.82	7,248.80	86,985.60	Non-Exempt
Child Advocacy Coordinator	71,115.20	96,595.20	SUP42	06	44.19	7,659.60	91,915.20	Non-Exempt
Child Advocacy Coordinator	71,115.20	96,595.20	SUP42	07	45.30	7,852.00	94,224.00	Non-Exempt
Child Advocacy Coordinator	71,115.20	96,595.20	SUP42	08	46.44	8,049.60	96,595.20	Non-Exempt
Child Development Behavioral Specialist	71,302.40	96,928.00	PRO42	01	34.28	5,941.87	71,302.40	Non-Exempt
Child Development Behavioral Specialist	71,302.40	96,928.00	PRO42	02	36.21	6,276.40	75,316.80	Non-Exempt
Child Development Behavioral Specialist	71,302.40	96,928.00	PRO42	03	38.14	6,610.93	79,331.20	Non-Exempt
Child Development Behavioral Specialist	71,302.40	96,928.00	PRO42	04	39.91	6,917.73	83,012.80	Non-Exempt
Child Development Behavioral Specialist	71,302.40	96,928.00	PRO42	05	41.95	7,271.33	87,256.00	Non-Exempt
Child Development Behavioral Specialist	71,302.40	96,928.00	PRO42	06	44.35	7,687.33	92,248.00	Non-Exempt
Child Development Behavioral Specialist	71,302.40	96,928.00	PRO42	07	45.46	7,879.73	94,556.80	Non-Exempt
Child Development Behavioral Specialist	71,302.40	96,928.00	PRO42	08	46.60	8,077.33	96,928.00	Non-Exempt
Child Services Case Worker I	42,182.40	61,172.80	GCL32	01	20.28	3,515.20	42,182.40	Non-Exempt
Child Services Case Worker I	42,182.40	61,172.80	GCL32	02	21.42	3,712.80	44,553.60	Non-Exempt
Child Services Case Worker I	42,182.40	61,172.80	GCL32	03	22.67	3,929.47	47,153.60	Non-Exempt
Child Services Case Worker I	42,182.40	61,172.80	GCL32	04	23.93	4,147.87	49,774.40	Non-Exempt
Child Services Case Worker I	42,182.40	61,172.80	GCL32	05	25.28	4,381.87	52,582.40	Non-Exempt
Child Services Case Worker I	42,182.40	61,172.80	GCL32	06	26.74	4,634.93	55,619.20	Non-Exempt
Child Services Case Worker I	42,182.40	61,172.80	GCL32	07	27.41	4,751.07	57,012.80	Non-Exempt
Child Services Case Worker I	42,182.40	61,172.80	GCL32	08	28.10	4,870.67	58,448.00	Non-Exempt
Child Services Case Worker I	42,182.40	61,172.80	GCL32	09	28.75	4,983.33	59,800.00	Non-Exempt
Child Services Case Worker I	42,182.40	61,172.80	GCL32	10	29.41	5,097.73	61,172.80	Non-Exempt
Child Services Case Worker II	44,553.60	61,692.80	GCL33	01	21.42	3,712.80	44,553.60	Non-Exempt
Child Services Case Worker II	44,553.60	61,692.80	GCL33	02	22.67	3,929.47	47,153.60	Non-Exempt
Child Services Case Worker II	44,553.60	61,692.80	GCL33	03	23.93	4,147.87	49,774.40	Non-Exempt
Child Services Case Worker II	44,553.60	61,692.80	GCL33	04	25.28	4,381.87	52,582.40	Non-Exempt

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Child Services Case Worker II	44,553.60	61,692.80	GCL33	05	26.74	4,634.93	55,619.20	Non-Exempt
Child Services Case Worker II	44,553.60	61,692.80	GCL33	06	28.23	4,893.20	58,718.40	Non-Exempt
Child Services Case Worker II	44,553.60	61,692.80	GCL33	07	28.93	5,014.53	60,174.40	Non-Exempt
Child Services Case Worker II	44,553.60	61,692.80	GCL33	08	29.66	5,141.07	61,692.80	Non-Exempt
Child Support Spec II	43,326.40	59,966.40	GEN33	01	20.83	3,610.53	43,326.40	Non-Exempt
Child Support Spec II	43,326.40	59,966.40	GEN33	02	22.04	3,820.27	45,843.20	Non-Exempt
Child Support Spec II	43,326.40	59,966.40	GEN33	03	23.27	4,033.47	48,401.60	Non-Exempt
Child Support Spec II	43,326.40	59,966.40	GEN33	04	24.58	4,260.53	51,126.40	Non-Exempt
Child Support Spec II	43,326.40	59,966.40	GEN33	05	25.99	4,504.93	54,059.20	Non-Exempt
Child Support Spec II	43,326.40	59,966.40	GEN33	06	27.44	4,756.27	57,075.20	Non-Exempt
Child Support Spec II	43,326.40	59,966.40	GEN33	07	28.13	4,875.87	58,510.40	Non-Exempt
Child Support Spec II	43,326.40	59,966.40	GEN33	08	28.83	4,997.20	59,966.40	Non-Exempt
Child Support Spec III	45,843.20	63,273.60	GEN34	01	22.04	3,820.27	45,843.20	Non-Exempt
Child Support Spec III	45,843.20	63,273.60	GEN34	02	23.27	4,033.47	48,401.60	Non-Exempt
Child Support Spec III	45,843.20	63,273.60	GEN34	03	24.58	4,260.53	51,126.40	Non-Exempt
Child Support Spec III	45,843.20	63,273.60	GEN34	04	25.99	4,504.93	54,059.20	Non-Exempt
Child Support Spec III	45,843.20	63,273.60	GEN34	05	27.44	4,756.27	57,075.20	Non-Exempt
Child Support Spec III	45,843.20	63,273.60	GEN34	06	28.96	5,019.73	60,236.80	Non-Exempt
Child Support Spec III	45,843.20	63,273.60	GEN34	07	29.69	5,146.27	61,755.20	Non-Exempt
Child Support Spec III	45,843.20	63,273.60	GEN34	08	30.42	5,272.80	63,273.60	Non-Exempt
Code Enforcement Officer I	57,075.20	77,771.20	GEN38	01	27.44	4,756.27	57,075.20	Non-Exempt
Code Enforcement Officer I	57,075.20	77,771.20	GEN38	02	28.96	5,019.73	60,236.80	Non-Exempt
Code Enforcement Officer I	57,075.20	77,771.20	GEN38	03	30.54	5,293.60	63,523.20	Non-Exempt
Code Enforcement Officer I	57,075.20	77,771.20	GEN38	04	32.16	5,574.40	66,892.80	Non-Exempt
Code Enforcement Officer I	57,075.20	77,771.20	GEN38	05	33.89	5,874.27	70,491.20	Non-Exempt
Code Enforcement Officer I	57,075.20	77,771.20	GEN38	06	35.58	6,167.20	74,006.40	Non-Exempt
Code Enforcement Officer I	57,075.20	77,771.20	GEN38	07	36.48	6,323.20	75,878.40	Non-Exempt
Code Enforcement Officer I	57,075.20	77,771.20	GEN38	08	37.39	6,480.93	77,771.20	Non-Exempt
Code Enforcement Officer II	63,523.20	85,737.60	GEN40	01	30.54	5,293.60	63,523.20	Non-Exempt
Code Enforcement Officer II	63,523.20	85,737.60	GEN40	02	32.16	5,574.40	66,892.80	Non-Exempt
Code Enforcement Officer II	63,523.20	85,737.60	GEN40	03	33.89	5,874.27	70,491.20	Non-Exempt
Code Enforcement Officer II	63,523.20	85,737.60	GEN40	04	35.58	6,167.20	74,006.40	Non-Exempt
Code Enforcement Officer II	63,523.20	85,737.60	GEN40	05	37.37	6,477.47	77,729.60	Non-Exempt
Code Enforcement Officer II	63,523.20	85,737.60	GEN40	06	39.23	6,799.87	81,598.40	Non-Exempt
Code Enforcement Officer II	63,523.20	85,737.60	GEN40	07	40.21	6,969.73	83,636.80	Non-Exempt

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Code Enforcement Officer II	63,523.20	85,737.60	GEN40	08	41.22	7,144.80	85,737.60	Non-Exempt
Communications Manager	93,267.24	132,123.92	MCN43	01	44.84	7,772.27	93,267.24	Exempt
Communications Manager	93,267.24	132,123.92	MCN43	02	47.22	8,185.31	98,223.73	Exempt
Communications Manager	93,267.24	132,123.92	MCN43	03	49.40	8,562.30	102,747.61	Exempt
Communications Manager	93,267.24	132,123.92	MCN43	04	51.94	9,002.43	108,029.12	Exempt
Communications Manager	93,267.24	132,123.92	MCN43	05	54.90	9,515.80	114,189.62	Exempt
Communications Manager	93,267.24	132,123.92	MCN43	06	57.62	9,986.71	119,840.50	Exempt
Communications Manager	93,267.24	132,123.92	MCN43	07	60.50	10,486.06	125,832.74	Exempt
Communications Manager	93,267.24	132,123.92	MCN43	08	63.52	11,010.33	132,123.92	Exempt
Community Services Officer	44,657.60	64,625.60	LNS34	01	21.47	3,721.47	44,657.60	Non-Exempt
Community Services Officer	44,657.60	64,625.60	LNS34	02	22.67	3,929.47	47,153.60	Non-Exempt
Community Services Officer	44,657.60	64,625.60	LNS34	03	23.91	4,144.40	49,732.80	Non-Exempt
Community Services Officer	44,657.60	64,625.60	LNS34	04	25.32	4,388.80	52,665.60	Non-Exempt
Community Services Officer	44,657.60	64,625.60	LNS34	05	26.72	4,631.47	55,577.60	Non-Exempt
Community Services Officer	44,657.60	64,625.60	LNS34	06	28.19	4,886.27	58,635.20	Non-Exempt
Community Services Officer	44,657.60	64,625.60	LNS34	07	29.60	5,130.67	61,568.00	Non-Exempt
Community Services Officer	44,657.60	64,625.60	LNS34	08	31.07	5,385.47	64,625.60	Non-Exempt
Computer Operator I	45,843.20	63,273.60	GEN34	01	22.04	3,820.27	45,843.20	Non-Exempt
Computer Operator I	45,843.20	63,273.60	GEN34	02	23.27	4,033.47	48,401.60	Non-Exempt
Computer Operator I	45,843.20	63,273.60	GEN34	03	24.58	4,260.53	51,126.40	Non-Exempt
Computer Operator I	45,843.20	63,273.60	GEN34	04	25.99	4,504.93	54,059.20	Non-Exempt
Computer Operator I	45,843.20	63,273.60	GEN34	05	27.44	4,756.27	57,075.20	Non-Exempt
Computer Operator I	45,843.20	63,273.60	GEN34	06	28.96	5,019.73	60,236.80	Non-Exempt
Computer Operator I	45,843.20	63,273.60	GEN34	07	29.69	5,146.27	61,755.20	Non-Exempt
Computer Operator I	45,843.20	63,273.60	GEN34	08	30.42	5,272.80	63,273.60	Non-Exempt
Computer Operator II	51,126.40	73,569.60	GEN36	01	24.58	4,260.53	51,126.40	Non-Exempt
Computer Operator II	51,126.40	73,569.60	GEN36	02	25.99	4,504.93	54,059.20	Non-Exempt
Computer Operator II	51,126.40	73,569.60	GEN36	03	27.44	4,756.27	57,075.20	Non-Exempt
Computer Operator II	51,126.40	73,569.60	GEN36	04	28.96	5,019.73	60,236.80	Non-Exempt
Computer Operator II	51,126.40	73,569.60	GEN36	05	30.54	5,293.60	63,523.20	Non-Exempt
Computer Operator II	51,126.40	73,569.60	GEN36	06	32.16	5,574.40	66,892.80	Non-Exempt
Computer Operator II	51,126.40	73,569.60	GEN36	07	32.96	5,713.07	68,556.80	Non-Exempt
Computer Operator II	51,126.40	73,569.60	GEN36	08	33.79	5,856.93	70,283.20	Non-Exempt
Computer Operator II	51,126.40	73,569.60	GEN36	09	34.57	5,992.13	71,905.60	Non-Exempt
Computer Operator II	51,126.40	73,569.60	GEN36	10	35.37	6,130.80	73,569.60	Non-Exempt
Construction Project Coordinator	79,331.20	106,912.00	PRO44	01	38.14	6,610.93	79,331.20	Non-Exempt

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Construction Project Coordinator	79,331.20	106,912.00	PRO44	02	39.91	6,917.73	83,012.80	Non-Exempt
Construction Project Coordinator	79,331.20	106,912.00	PRO44	03	41.95	7,271.33	87,256.00	Non-Exempt
Construction Project Coordinator	79,331.20	106,912.00	PRO44	04	44.35	7,687.33	92,248.00	Non-Exempt
Construction Project Coordinator	79,331.20	106,912.00	PRO44	05	46.55	8,068.67	96,824.00	Non-Exempt
Construction Project Coordinator	79,331.20	106,912.00	PRO44	06	48.93	8,481.20	101,774.40	Non-Exempt
Construction Project Coordinator	79,331.20	106,912.00	PRO44	07	50.15	8,692.67	104,312.00	Non-Exempt
Construction Project Coordinator	79,331.20	106,912.00	PRO44	08	51.40	8,909.33	106,912.00	Non-Exempt
Consulting Specialist	52,000.00	312,000.00	CSPEA					Non-Exempt
Cooperative Education Specialist I	37,273.60	51,417.60	PRO30	01	17.92	3,106.13	37,273.60	Non-Exempt
Cooperative Education Specialist I	37,273.60	51,417.60	PRO30	02	18.90	3,276.00	39,312.00	Non-Exempt
Cooperative Education Specialist I	37,273.60	51,417.60	PRO30	03	19.94	3,456.27	41,475.20	Non-Exempt
Cooperative Education Specialist I	37,273.60	51,417.60	PRO30	04	21.09	3,655.60	43,867.20	Non-Exempt
Cooperative Education Specialist I	37,273.60	51,417.60	PRO30	05	22.28	3,861.87	46,342.40	Non-Exempt
Cooperative Education Specialist I	37,273.60	51,417.60	PRO30	06	23.53	4,078.53	48,942.40	Non-Exempt
Cooperative Education Specialist I	37,273.60	51,417.60	PRO30	07	24.12	4,180.80	50,169.60	Non-Exempt
Cooperative Education Specialist I	37,273.60	51,417.60	PRO30	08	24.72	4,284.80	51,417.60	Non-Exempt
Correctional Food Service Supervisor	43,742.40	60,507.20	SUP33	01	21.03	3,645.20	43,742.40	Non-Exempt
Correctional Food Service Supervisor	43,742.40	60,507.20	SUP33	02	22.23	3,853.20	46,238.40	Non-Exempt
Correctional Food Service Supervisor	43,742.40	60,507.20	SUP33	03	23.46	4,066.40	48,796.80	Non-Exempt
Correctional Food Service Supervisor	43,742.40	60,507.20	SUP33	04	24.77	4,293.47	51,521.60	Non-Exempt
Correctional Food Service Supervisor	43,742.40	60,507.20	SUP33	05	26.21	4,543.07	54,516.80	Non-Exempt
Correctional Food Service Supervisor	43,742.40	60,507.20	SUP33	06	27.68	4,797.87	57,574.40	Non-Exempt
Correctional Food Service Supervisor	43,742.40	60,507.20	SUP33	07	28.37	4,917.47	59,009.60	Non-Exempt
Correctional Food Service Supervisor	43,742.40	60,507.20	SUP33	08	29.09	5,042.27	60,507.20	Non-Exempt
Correctional Lieutenant	84,090.05	119,671.82	MLC42	01	40.43	7,007.50	84,090.05	Exempt
Correctional Lieutenant	84,090.05	119,671.82	MLC42	02	42.59	7,381.44	88,577.23	Exempt
Correctional Lieutenant	84,090.05	119,671.82	MLC42	03	45.05	7,809.38	93,712.57	Exempt
Correctional Lieutenant	84,090.05	119,671.82	MLC42	04	47.28	8,194.49	98,333.84	Exempt
Correctional Lieutenant	84,090.05	119,671.82	MLC42	05	49.70	8,614.78	103,377.30	Exempt
Correctional Lieutenant	84,090.05	119,671.82	MLC42	06	52.19	9,045.44	108,545.31	Exempt
Correctional Lieutenant	84,090.05	119,671.82	MLC42	07	54.79	9,497.73	113,972.79	Exempt
Correctional Lieutenant	84,090.05	119,671.82	MLC42	08	57.53	9,972.65	119,671.83	Exempt

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Correctional Officer	53,476.80	77,313.60	LCR35	01	25.71	4,456.40	53,476.80	Non-Exempt
Correctional Officer	53,476.80	77,313.60	LCR35	02	27.12	4,700.80	56,409.60	Non-Exempt
Correctional Officer	53,476.80	77,313.60	LCR35	03	28.72	4,978.13	59,737.60	Non-Exempt
Correctional Officer	53,476.80	77,313.60	LCR35	04	30.30	5,252.00	63,024.00	Non-Exempt
Correctional Officer	53,476.80	77,313.60	LCR35	05	31.97	5,541.47	66,497.60	Non-Exempt
Correctional Officer	53,476.80	77,313.60	LCR35	06	33.73	5,846.53	70,158.40	Non-Exempt
Correctional Officer	53,476.80	77,313.60	LCR35	07	35.41	6,137.73	73,652.80	Non-Exempt
Correctional Officer	53,476.80	77,313.60	LCR35	08	37.17	6,442.80	77,313.60	Non-Exempt
Correctional Sergeant	63,190.40	90,916.80	LCS38	01	30.38	5,265.87	63,190.40	Non-Exempt
Correctional Sergeant	63,190.40	90,916.80	LCS38	02	32.04	5,553.60	66,643.20	Non-Exempt
Correctional Sergeant	63,190.40	90,916.80	LCS38	03	33.81	5,860.40	70,324.80	Non-Exempt
Correctional Sergeant	63,190.40	90,916.80	LCS38	04	35.60	6,170.67	74,048.00	Non-Exempt
Correctional Sergeant	63,190.40	90,916.80	LCS38	05	37.52	6,503.47	78,041.60	Non-Exempt
Correctional Sergeant	63,190.40	90,916.80	LCS38	06	39.64	6,870.93	82,451.20	Non-Exempt
Correctional Sergeant	63,190.40	90,916.80	LCS38	07	41.63	7,215.87	86,590.40	Non-Exempt
Correctional Sergeant	63,190.40	90,916.80	LCS38	08	43.71	7,576.40	90,916.80	Non-Exempt
Correctional Technician	35,422.40	51,334.40	LNS30	01	17.03	2,951.87	35,422.40	Non-Exempt
Correctional Technician	35,422.40	51,334.40	LNS30	02	17.99	3,118.27	37,419.20	Non-Exempt
Correctional Technician	35,422.40	51,334.40	LNS30	03	18.98	3,289.87	39,478.40	Non-Exempt
Correctional Technician	35,422.40	51,334.40	LNS30	04	20.02	3,470.13	41,641.60	Non-Exempt
Correctional Technician	35,422.40	51,334.40	LNS30	05	21.15	3,666.00	43,992.00	Non-Exempt
Correctional Technician	35,422.40	51,334.40	LNS30	06	22.38	3,879.20	46,550.40	Non-Exempt
Correctional Technician	35,422.40	51,334.40	LNS30	07	23.51	4,075.07	48,900.80	Non-Exempt
Correctional Technician	35,422.40	51,334.40	LNS30	08	24.68	4,277.87	51,334.40	Non-Exempt
County Administrative Officer	252,977.56	252,977.56	CAOSS					Exempt
County Assessor	133,949.30	154,041.47	EASAS	01	65.69	11,385.69	136,628.29	Exempt
County Assessor	133,949.30	154,041.47	EASAS	10	68.97	11,955.00	143,460.04	Exempt
County Assessor	133,949.30	154,041.47	EASAS	15	70.61	12,239.62	146,875.40	Exempt
County Assessor	133,949.30	154,041.47	EASAS	20	72.26	12,524.25	150,290.96	Exempt
County Assessor	133,949.30	154,041.47	EASAS	25	73.90	12,808.91	153,706.95	Exempt
County Assessor	133,949.30	154,041.47	EASAS	30	75.54	13,093.53	157,122.30	Exempt
County Clerk-Recorder	132,368.29	153,415.39	ECLCL	01	64.91	11,251.31	135,015.66	Exempt
County Clerk-Recorder	132,368.29	153,415.39	ECLCL	10	68.16	11,813.88	141,766.59	Exempt
County Clerk-Recorder	132,368.29	153,415.39	ECLCL	15	69.86	12,109.23	145,310.72	Exempt
County Clerk-Recorder	132,368.29	153,415.39	ECLCL	20	71.61	12,411.96	148,943.53	Exempt
County Clerk-Recorder	132,368.29	153,415.39	ECLCL	25	73.40	12,722.25	152,666.94	Exempt
County Clerk-Recorder	132,368.29	153,415.39	ECLCL	30	75.23	13,040.31	156,483.70	Exempt
County Counsel	234,600.00	234,600.00	COCWV					Exempt
County Supervisor	34,471.22	34,471.22	BOSSU					Exempt
Criminal Records Technician	41,683.20	60,216.00	LNS33	01	20.04	3,473.60	41,683.20	Non-Exempt
Criminal Records Technician	41,683.20	60,216.00	LNS33	02	21.20	3,674.67	44,096.00	Non-Exempt
Criminal Records Technician	41,683.20	60,216.00	LNS33	03	22.39	3,880.93	46,571.20	Non-Exempt
Criminal Records Technician	41,683.20	60,216.00	LNS33	04	23.62	4,094.13	49,129.60	Non-Exempt
Criminal Records Technician	41,683.20	60,216.00	LNS33	05	25.02	4,336.80	52,041.60	Non-Exempt
Criminal Records Technician	41,683.20	60,216.00	LNS33	06	26.26	4,551.73	54,620.80	Non-Exempt
Criminal Records Technician	41,683.20	60,216.00	LNS33	07	27.58	4,780.53	57,366.40	Non-Exempt

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Criminal Records Technician	41,683.20	60,216.00	LNS33	08	28.95	5,018.00	60,216.00	Non-Exempt
Crisis Counselor	60,923.20	85,280.00	PRO39	01	29.29	5,076.93	60,923.20	Non-Exempt
Crisis Counselor	60,923.20	85,280.00	PRO39	02	30.88	5,352.53	64,230.40	Non-Exempt
Crisis Counselor	60,923.20	85,280.00	PRO39	03	32.53	5,638.53	67,662.40	Non-Exempt
Crisis Counselor	60,923.20	85,280.00	PRO39	04	34.28	5,941.87	71,302.40	Non-Exempt
Crisis Counselor	60,923.20	85,280.00	PRO39	05	36.21	6,276.40	75,316.80	Non-Exempt
Crisis Counselor	60,923.20	85,280.00	PRO39	06	38.14	6,610.93	79,331.20	Non-Exempt
Crisis Counselor	60,923.20	85,280.00	PRO39	07	39.09	6,775.60	81,307.20	Non-Exempt
Crisis Counselor	60,923.20	85,280.00	PRO39	08	40.07	6,945.47	83,345.60	Non-Exempt
Crisis Counselor	60,923.20	85,280.00	PRO39	09	41.00	7,106.67	85,280.00	Non-Exempt
Custodian	34,881.60	48,172.80	GEN29	01	16.77	2,906.80	34,881.60	Non-Exempt
Custodian	34,881.60	48,172.80	GEN29	02	17.73	3,073.20	36,878.40	Non-Exempt
Custodian	34,881.60	48,172.80	GEN29	03	18.69	3,239.60	38,875.20	Non-Exempt
Custodian	34,881.60	48,172.80	GEN29	04	19.72	3,418.13	41,017.60	Non-Exempt
Custodian	34,881.60	48,172.80	GEN29	05	20.83	3,610.53	43,326.40	Non-Exempt
Custodian	34,881.60	48,172.80	GEN29	06	22.04	3,820.27	45,843.20	Non-Exempt
Custodian	34,881.60	48,172.80	GEN29	07	22.59	3,915.60	46,987.20	Non-Exempt
Custodian	34,881.60	48,172.80	GEN29	08	23.16	4,014.40	48,172.80	Non-Exempt
Custodian	34,881.60	48,172.80	GEN29	10	24.24	4,201.60	50,419.20	Non-Exempt
Deputy Agricultural Commissioner/Sealer	82,229.41	111,006.36	MGT43	01	39.53	6,852.45	82,229.41	Exempt
Deputy Agricultural Commissioner/Sealer	82,229.41	111,006.36	MGT43	02	41.63	7,216.59	86,599.05	Exempt
Deputy Agricultural Commissioner/Sealer	82,229.41	111,006.36	MGT43	03	43.55	7,548.95	90,587.45	Exempt
Deputy Agricultural Commissioner/Sealer	82,229.41	111,006.36	MGT43	04	45.79	7,937.01	95,244.15	Exempt
Deputy Agricultural Commissioner/Sealer	82,229.41	111,006.36	MGT43	05	48.40	8,389.62	100,675.44	Exempt
Deputy Agricultural Commissioner/Sealer	82,229.41	111,006.36	MGT43	06	50.80	8,804.82	105,657.81	Exempt
Deputy Agricultural Commissioner/Sealer	82,229.41	111,006.36	MGT43	07	52.07	9,024.92	108,298.98	Exempt
Deputy Agricultural Commissioner/Sealer	82,229.41	111,006.36	MGT43	08	53.37	9,250.53	111,006.36	Exempt
Deputy Agricultural Commissioner/Sealer	82,229.41	111,006.36	MGT43	10	55.88	9,685.26	116,223.16	Exempt
Deputy Chief Probation Officer	100,814.83	136,430.98	MPS45	01	48.47	8,401.24	100,814.83	Exempt
Deputy Chief Probation Officer	100,814.83	136,430.98	MPS45	02	50.96	8,833.11	105,997.26	Exempt
Deputy Chief Probation Officer	100,814.83	136,430.98	MPS45	03	53.87	9,336.79	112,041.49	Exempt
Deputy Chief Probation Officer	100,814.83	136,430.98	MPS45	04	56.53	9,798.84	117,586.07	Exempt
Deputy Chief Probation Officer	100,814.83	136,430.98	MPS45	05	59.44	10,302.58	123,630.94	Exempt
Deputy Chief Probation Officer	100,814.83	136,430.98	MPS45	06	62.43	10,821.36	129,856.35	Exempt
Deputy Chief Probation Officer	100,814.83	136,430.98	MPS45	07	63.99	11,091.96	133,103.46	Exempt
Deputy Chief Probation Officer	100,814.83	136,430.98	MPS45	08	65.59	11,369.25	136,430.98	Exempt

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Deputy Clerk Recorder I	35,880.00	49,524.80	GCL29	01	17.25	2,990.00	35,880.00	Non-Exempt
Deputy Clerk Recorder I	35,880.00	49,524.80	GCL29	02	18.23	3,159.87	37,918.40	Non-Exempt
Deputy Clerk Recorder I	35,880.00	49,524.80	GCL29	03	19.22	3,331.47	39,977.60	Non-Exempt
Deputy Clerk Recorder I	35,880.00	49,524.80	GCL29	04	20.28	3,515.20	42,182.40	Non-Exempt
Deputy Clerk Recorder I	35,880.00	49,524.80	GCL29	05	21.42	3,712.80	44,553.60	Non-Exempt
Deputy Clerk Recorder I	35,880.00	49,524.80	GCL29	06	22.67	3,929.47	47,153.60	Non-Exempt
Deputy Clerk Recorder I	35,880.00	49,524.80	GCL29	07	23.24	4,028.27	48,339.20	Non-Exempt
Deputy Clerk Recorder I	35,880.00	49,524.80	GCL29	08	23.81	4,127.07	49,524.80	Non-Exempt
Deputy Clerk Recorder II	39,977.60	56,513.60	GCL31	01	19.22	3,331.47	39,977.60	Non-Exempt
Deputy Clerk Recorder II	39,977.60	56,513.60	GCL31	02	20.28	3,515.20	42,182.40	Non-Exempt
Deputy Clerk Recorder II	39,977.60	56,513.60	GCL31	03	21.42	3,712.80	44,553.60	Non-Exempt
Deputy Clerk Recorder II	39,977.60	56,513.60	GCL31	04	22.67	3,929.47	47,153.60	Non-Exempt
Deputy Clerk Recorder II	39,977.60	56,513.60	GCL31	05	23.93	4,147.87	49,774.40	Non-Exempt
Deputy Clerk Recorder II	39,977.60	56,513.60	GCL31	06	25.28	4,381.87	52,582.40	Non-Exempt
Deputy Clerk Recorder II	39,977.60	56,513.60	GCL31	07	25.90	4,489.33	53,872.00	Non-Exempt
Deputy Clerk Recorder II	39,977.60	56,513.60	GCL31	08	26.56	4,603.73	55,244.80	Non-Exempt
Deputy Clerk Recorder II	39,977.60	56,513.60	GCL31	09	27.17	4,709.47	56,513.60	Non-Exempt
Deputy Clerk Recorder III	42,182.40	61,172.80	GCL32	01	20.28	3,515.20	42,182.40	Non-Exempt
Deputy Clerk Recorder III	42,182.40	61,172.80	GCL32	02	21.42	3,712.80	44,553.60	Non-Exempt
Deputy Clerk Recorder III	42,182.40	61,172.80	GCL32	03	22.67	3,929.47	47,153.60	Non-Exempt
Deputy Clerk Recorder III	42,182.40	61,172.80	GCL32	04	23.93	4,147.87	49,774.40	Non-Exempt
Deputy Clerk Recorder III	42,182.40	61,172.80	GCL32	05	25.28	4,381.87	52,582.40	Non-Exempt
Deputy Clerk Recorder III	42,182.40	61,172.80	GCL32	06	26.74	4,634.93	55,619.20	Non-Exempt
Deputy Clerk Recorder III	42,182.40	61,172.80	GCL32	07	27.41	4,751.07	57,012.80	Non-Exempt
Deputy Clerk Recorder III	42,182.40	61,172.80	GCL32	08	28.10	4,870.67	58,448.00	Non-Exempt
Deputy Clerk Recorder III	42,182.40	61,172.80	GCL32	09	28.75	4,983.33	59,800.00	Non-Exempt
Deputy Clerk Recorder III	42,182.40	61,172.80	GCL32	10	29.41	5,097.73	61,172.80	Non-Exempt
Deputy County Administrative Officer	111,088.89	149,363.19	MGT49	01	53.41	9,257.41	111,088.89	Exempt
Deputy County Administrative Officer	111,088.89	149,363.19	MGT49	02	56.10	9,723.58	116,682.92	Exempt
Deputy County Administrative Officer	111,088.89	149,363.19	MGT49	03	59.01	10,228.46	122,741.56	Exempt
Deputy County Administrative Officer	111,088.89	149,363.19	MGT49	04	61.95	10,738.76	128,865.14	Exempt
Deputy County Administrative Officer	111,088.89	149,363.19	MGT49	05	65.04	11,274.34	135,292.10	Exempt

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Deputy County Administrative Officer	111,088.89	149,363.19	MGT49	06	68.35	11,847.16	142,165.87	Exempt
Deputy County Administrative Officer	111,088.89	149,363.19	MGT49	07	70.06	12,143.35	145,720.19	Exempt
Deputy County Administrative Officer	111,088.89	149,363.19	MGT49	08	71.81	12,446.93	149,363.19	Exempt
Deputy County Counsel I	86,599.05	116,712.40	DCC44	01	41.63	7,216.59	86,599.05	Exempt
Deputy County Counsel I	86,599.05	116,712.40	DCC44	02	43.55	7,548.95	90,587.45	Exempt
Deputy County Counsel I	86,599.05	116,712.40	DCC44	03	45.79	7,937.01	95,244.15	Exempt
Deputy County Counsel I	86,599.05	116,712.40	DCC44	04	48.40	8,389.62	100,675.44	Exempt
Deputy County Counsel I	86,599.05	116,712.40	DCC44	05	50.80	8,804.82	105,657.81	Exempt
Deputy County Counsel I	86,599.05	116,712.40	DCC44	06	53.41	9,257.41	111,088.89	Exempt
Deputy County Counsel I	86,599.05	116,712.40	DCC44	07	54.74	9,488.82	113,865.85	Exempt
Deputy County Counsel I	86,599.05	116,712.40	DCC44	08	56.11	9,726.03	116,712.40	Exempt
Deputy County Counsel II	95,244.15	128,955.52	DCC46	01	45.79	7,937.01	95,244.15	Exempt
Deputy County Counsel II	95,244.15	128,955.52	DCC46	02	48.40	8,389.62	100,675.44	Exempt
Deputy County Counsel II	95,244.15	128,955.52	DCC46	03	50.80	8,804.82	105,657.81	Exempt
Deputy County Counsel II	95,244.15	128,955.52	DCC46	04	53.41	9,257.41	111,088.89	Exempt
Deputy County Counsel II	95,244.15	128,955.52	DCC46	05	56.10	9,723.58	116,682.92	Exempt
Deputy County Counsel II	95,244.15	128,955.52	DCC46	06	59.01	10,228.46	122,741.56	Exempt
Deputy County Counsel II	95,244.15	128,955.52	DCC46	07	60.49	10,484.19	125,810.25	Exempt
Deputy County Counsel II	95,244.15	128,955.52	DCC46	08	62.00	10,746.29	128,955.52	Exempt
Deputy County Counsel III	105,657.81	142,141.05	DCC48	01	50.80	8,804.82	105,657.81	Exempt
Deputy County Counsel III	105,657.81	142,141.05	DCC48	02	53.41	9,257.41	111,088.89	Exempt
Deputy County Counsel III	105,657.81	142,141.05	DCC48	03	56.10	9,723.58	116,682.92	Exempt
Deputy County Counsel III	105,657.81	142,141.05	DCC48	04	59.01	10,228.46	122,741.56	Exempt
Deputy County Counsel III	105,657.81	142,141.05	DCC48	05	61.95	10,738.76	128,865.14	Exempt
Deputy County Counsel III	105,657.81	142,141.05	DCC48	06	65.04	11,274.34	135,292.10	Exempt
Deputy County Counsel III	105,657.81	142,141.05	DCC48	07	66.67	11,556.18	138,674.15	Exempt
Deputy County Counsel III	105,657.81	142,141.05	DCC48	08	68.34	11,845.09	142,141.05	Exempt
Deputy County Counsel IV	116,682.92	156,797.49	DCC50	01	56.10	9,723.58	116,682.92	Exempt
Deputy County Counsel IV	116,682.92	156,797.49	DCC50	02	59.01	10,228.46	122,741.56	Exempt
Deputy County Counsel IV	116,682.92	156,797.49	DCC50	03	61.95	10,738.76	128,865.14	Exempt
Deputy County Counsel IV	116,682.92	156,797.49	DCC50	04	65.04	11,274.34	135,292.10	Exempt
Deputy County Counsel IV	116,682.92	156,797.49	DCC50	05	68.35	11,847.16	142,165.87	Exempt
Deputy County Counsel IV	116,682.92	156,797.49	DCC50	06	71.75	12,436.84	149,242.05	Exempt
Deputy County Counsel IV	116,682.92	156,797.49	DCC50	07	73.54	12,747.76	152,973.10	Exempt
Deputy County Counsel IV	116,682.92	156,797.49	DCC50	08	75.38	13,066.46	156,797.49	Exempt
Deputy Director Information Technology	105,657.81	142,141.05	MGT48	01	50.80	8,804.82	105,657.81	Exempt
Deputy Director Information Technology	105,657.81	142,141.05	MGT48	02	53.41	9,257.41	111,088.89	Exempt
Deputy Director Information Technology	105,657.81	142,141.05	MGT48	03	56.10	9,723.58	116,682.92	Exempt
Deputy Director Information Technology	105,657.81	142,141.05	MGT48	04	59.01	10,228.46	122,741.56	Exempt

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Deputy Director Information Technology	105,657.81	142,141.05	MGT48	05	61.95	10,738.76	128,865.14	Exempt
Deputy Director Information Technology	105,657.81	142,141.05	MGT48	06	65.04	11,274.34	135,292.10	Exempt
Deputy Director Information Technology	105,657.81	142,141.05	MGT48	07	66.67	11,556.18	138,674.15	Exempt
Deputy Director Information Technology	105,657.81	142,141.05	MGT48	08	68.34	11,845.09	142,141.05	Exempt
Deputy Director Information Technology	105,657.81	142,141.05	MGT48	09	70.05	12,141.21	145,694.57	Exempt
Deputy Director Information Technology	105,657.81	142,141.05	MGT48	10	71.55	12,401.76	148,821.13	Exempt
Deputy Director Mental Health - Admin Services	100,675.44	135,388.85	MGT47	01	48.40	8,389.62	100,675.44	Exempt
Deputy Director Mental Health - Admin Services	100,675.44	135,388.85	MGT47	02	50.80	8,804.82	105,657.81	Exempt
Deputy Director Mental Health - Admin Services	100,675.44	135,388.85	MGT47	03	53.41	9,257.41	111,088.89	Exempt
Deputy Director Mental Health - Admin Services	100,675.44	135,388.85	MGT47	04	56.10	9,723.58	116,682.92	Exempt
Deputy Director Mental Health - Admin Services	100,675.44	135,388.85	MGT47	05	59.01	10,228.46	122,741.56	Exempt
Deputy Director Mental Health - Admin Services	100,675.44	135,388.85	MGT47	06	61.95	10,738.76	128,865.14	Exempt
Deputy Director Mental Health - Admin Services	100,675.44	135,388.85	MGT47	07	63.50	11,007.22	132,086.58	Exempt
Deputy Director Mental Health - Admin Services	100,675.44	135,388.85	MGT47	08	65.09	11,282.40	135,388.85	Exempt
Deputy Director of Planning & Building	111,088.89	149,363.19	MGT49	01	53.41	9,257.41	111,088.89	Exempt
Deputy Director of Planning & Building	111,088.89	149,363.19	MGT49	02	56.10	9,723.58	116,682.92	Exempt
Deputy Director of Planning & Building	111,088.89	149,363.19	MGT49	03	59.01	10,228.46	122,741.56	Exempt
Deputy Director of Planning & Building	111,088.89	149,363.19	MGT49	04	61.95	10,738.76	128,865.14	Exempt
Deputy Director of Planning & Building	111,088.89	149,363.19	MGT49	05	65.04	11,274.34	135,292.10	Exempt
Deputy Director of Planning & Building	111,088.89	149,363.19	MGT49	06	68.35	11,847.16	142,165.87	Exempt
Deputy Director of Planning & Building	111,088.89	149,363.19	MGT49	07	70.06	12,143.35	145,720.19	Exempt
Deputy Director of Planning & Building	111,088.89	149,363.19	MGT49	08	71.81	12,446.93	149,363.19	Exempt
Deputy Director Welfare & Social Services	100,675.44	135,388.85	MGT47	01	48.40	8,389.62	100,675.44	Exempt
Deputy Director Welfare & Social Services	100,675.44	135,388.85	MGT47	02	50.80	8,804.82	105,657.81	Exempt
Deputy Director Welfare & Social Services	100,675.44	135,388.85	MGT47	03	53.41	9,257.41	111,088.89	Exempt
Deputy Director Welfare & Social Services	100,675.44	135,388.85	MGT47	04	56.10	9,723.58	116,682.92	Exempt
Deputy Director Welfare & Social Services	100,675.44	135,388.85	MGT47	05	59.01	10,228.46	122,741.56	Exempt

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Deputy Director Welfare & Social Services	100,675.44	135,388.85	MGT47	06	61.95	10,738.76	128,865.14	Exempt
Deputy Director Welfare & Social Services	100,675.44	135,388.85	MGT47	07	63.50	11,007.22	132,086.58	Exempt
Deputy Director Welfare & Social Services	100,675.44	135,388.85	MGT47	08	65.09	11,282.40	135,388.85	Exempt
Deputy District Attorney I	84,656.00	113,921.60	PAT44	01	40.70	7,054.67	84,656.00	Non-Exempt
Deputy District Attorney I	84,656.00	113,921.60	PAT44	02	42.57	7,378.80	88,545.60	Non-Exempt
Deputy District Attorney I	84,656.00	113,921.60	PAT44	03	44.76	7,758.40	93,100.80	Non-Exempt
Deputy District Attorney I	84,656.00	113,921.60	PAT44	04	47.31	8,200.40	98,404.80	Non-Exempt
Deputy District Attorney I	84,656.00	113,921.60	PAT44	05	49.65	8,606.00	103,272.00	Non-Exempt
Deputy District Attorney I	84,656.00	113,921.60	PAT44	06	52.14	9,037.60	108,451.20	Non-Exempt
Deputy District Attorney I	84,656.00	113,921.60	PAT44	07	53.44	9,262.93	111,155.20	Non-Exempt
Deputy District Attorney I	84,656.00	113,921.60	PAT44	08	54.77	9,493.47	113,921.60	Non-Exempt
Deputy District Attorney II	93,100.80	125,777.60	PAT46	01	44.76	7,758.40	93,100.80	Non-Exempt
Deputy District Attorney II	93,100.80	125,777.60	PAT46	02	47.31	8,200.40	98,404.80	Non-Exempt
Deputy District Attorney II	93,100.80	125,777.60	PAT46	03	49.65	8,606.00	103,272.00	Non-Exempt
Deputy District Attorney II	93,100.80	125,777.60	PAT46	04	52.21	9,049.73	108,596.80	Non-Exempt
Deputy District Attorney II	93,100.80	125,777.60	PAT46	05	54.81	9,500.40	114,004.80	Non-Exempt
Deputy District Attorney II	93,100.80	125,777.60	PAT46	06	57.55	9,975.33	119,704.00	Non-Exempt
Deputy District Attorney II	93,100.80	125,777.60	PAT46	07	58.99	10,224.93	122,699.20	Non-Exempt
Deputy District Attorney II	93,100.80	125,777.60	PAT46	08	60.47	10,481.47	125,777.60	Non-Exempt
Deputy District Attorney III	103,272.00	138,944.00	PAT48	01	49.65	8,606.00	103,272.00	Non-Exempt
Deputy District Attorney III	103,272.00	138,944.00	PAT48	02	52.21	9,049.73	108,596.80	Non-Exempt
Deputy District Attorney III	103,272.00	138,944.00	PAT48	03	54.83	9,503.87	114,046.40	Non-Exempt
Deputy District Attorney III	103,272.00	138,944.00	PAT48	04	57.68	9,997.87	119,974.40	Non-Exempt
Deputy District Attorney III	103,272.00	138,944.00	PAT48	05	60.56	10,497.07	125,964.80	Non-Exempt
Deputy District Attorney III	103,272.00	138,944.00	PAT48	06	63.59	11,022.27	132,267.20	Non-Exempt
Deputy District Attorney III	103,272.00	138,944.00	PAT48	07	65.18	11,297.87	135,574.40	Non-Exempt
Deputy District Attorney III	103,272.00	138,944.00	PAT48	08	66.80	11,578.67	138,944.00	Non-Exempt
Deputy District Attorney IV	116,251.20	163,571.20	SAT50	01	55.90	9,689.33	116,272.00	Non-Exempt
Deputy District Attorney IV	116,251.20	163,571.20	SAT50	02	58.80	10,192.00	122,304.00	Non-Exempt
Deputy District Attorney IV	116,251.20	163,571.20	SAT50	03	61.74	10,701.60	128,419.20	Non-Exempt
Deputy District Attorney IV	116,251.20	163,571.20	SAT50	04	64.81	11,233.73	134,804.80	Non-Exempt
Deputy District Attorney IV	116,251.20	163,571.20	SAT50	05	68.10	11,804.00	141,648.00	Non-Exempt
Deputy District Attorney IV	116,251.20	163,571.20	SAT50	06	71.50	12,393.33	148,720.00	Non-Exempt
Deputy District Attorney IV	116,251.20	163,571.20	SAT50	07	73.28	12,701.87	152,422.40	Non-Exempt
Deputy District Attorney IV	116,251.20	163,571.20	SAT50	08	75.11	13,019.07	156,228.80	Non-Exempt
Deputy District Attorney IV	116,251.20	163,571.20	SAT50	09	76.85	13,320.67	159,848.00	Non-Exempt
Deputy District Attorney IV	116,251.20	163,571.20	SAT50	10	78.64	13,630.93	163,571.20	Non-Exempt
Deputy Probation Officer I	56,950.40	80,163.20	PRS36	01	27.38	4,745.87	56,950.40	Non-Exempt
Deputy Probation Officer I	56,950.40	80,163.20	PRS36	02	28.96	5,019.73	60,236.80	Non-Exempt
Deputy Probation Officer I	56,950.40	80,163.20	PRS36	03	30.59	5,302.27	63,627.20	Non-Exempt
Deputy Probation Officer I	56,950.40	80,163.20	PRS36	04	32.28	5,595.20	67,142.40	Non-Exempt
Deputy Probation Officer I	56,950.40	80,163.20	PRS36	05	34.03	5,898.53	70,782.40	Non-Exempt
Deputy Probation Officer I	56,950.40	80,163.20	PRS36	06	35.86	6,215.73	74,588.80	Non-Exempt
Deputy Probation Officer I	56,950.40	80,163.20	PRS36	07	36.75	6,370.00	76,440.00	Non-Exempt
Deputy Probation Officer I	56,950.40	80,163.20	PRS36	08	37.64	6,524.27	78,291.20	Non-Exempt
Deputy Probation Officer I	56,950.40	80,163.20	PRS36	09	38.54	6,680.27	80,163.20	Non-Exempt
Deputy Probation Officer I	56,950.40	80,163.20	PRS36	10	39.42	6,832.80	81,993.60	Non-Exempt
Deputy Probation Officer II	63,627.20	89,252.80	PRS38	01	30.59	5,302.27	63,627.20	Non-Exempt
Deputy Probation Officer II	63,627.20	89,252.80	PRS38	02	32.28	5,595.20	67,142.40	Non-Exempt
Deputy Probation Officer II	63,627.20	89,252.80	PRS38	03	34.03	5,898.53	70,782.40	Non-Exempt
Deputy Probation Officer II	63,627.20	89,252.80	PRS38	04	35.86	6,215.73	74,588.80	Non-Exempt
Deputy Probation Officer II	63,627.20	89,252.80	PRS38	05	37.78	6,548.53	78,582.40	Non-Exempt

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Deputy Probation Officer II	63,627.20	89,252.80	PRS38	06	39.92	6,919.47	83,033.60	Non-Exempt
Deputy Probation Officer II	63,627.20	89,252.80	PRS38	07	40.92	7,092.80	85,113.60	Non-Exempt
Deputy Probation Officer II	63,627.20	89,252.80	PRS38	08	41.92	7,266.13	87,193.60	Non-Exempt
Deputy Probation Officer II	63,627.20	89,252.80	PRS38	09	42.91	7,437.73	89,252.80	Non-Exempt
Deputy Public Guardian - Conservator	57,720.00	79,144.00	PRO38	01	27.76	4,811.73	57,740.80	Non-Exempt
Deputy Public Guardian - Conservator	57,720.00	79,144.00	PRO38	02	29.29	5,076.93	60,923.20	Non-Exempt
Deputy Public Guardian - Conservator	57,720.00	79,144.00	PRO38	03	30.88	5,352.53	64,230.40	Non-Exempt
Deputy Public Guardian - Conservator	57,720.00	79,144.00	PRO38	04	32.53	5,638.53	67,662.40	Non-Exempt
Deputy Public Guardian - Conservator	57,720.00	79,144.00	PRO38	05	34.28	5,941.87	71,302.40	Non-Exempt
Deputy Public Guardian - Conservator	57,720.00	79,144.00	PRO38	06	36.21	6,276.40	75,316.80	Non-Exempt
Deputy Public Guardian - Conservator	57,720.00	79,144.00	PRO38	07	37.12	6,434.13	77,209.60	Non-Exempt
Deputy Public Guardian - Conservator	57,720.00	79,144.00	PRO38	08	38.05	6,595.33	79,144.00	Non-Exempt
Deputy Sheriff	71,406.40	102,752.00	LPO40	01	34.33	5,950.53	71,406.40	Non-Exempt
Deputy Sheriff	71,406.40	102,752.00	LPO40	02	36.23	6,279.87	75,358.40	Non-Exempt
Deputy Sheriff	71,406.40	102,752.00	LPO40	03	38.21	6,623.07	79,476.80	Non-Exempt
Deputy Sheriff	71,406.40	102,752.00	LPO40	04	40.24	6,974.93	83,699.20	Non-Exempt
Deputy Sheriff	71,406.40	102,752.00	LPO40	05	42.41	7,351.07	88,212.80	Non-Exempt
Deputy Sheriff	71,406.40	102,752.00	LPO40	06	44.81	7,767.07	93,204.80	Non-Exempt
Deputy Sheriff	71,406.40	102,752.00	LPO40	07	47.05	8,155.33	97,864.00	Non-Exempt
Deputy Sheriff	71,406.40	102,752.00	LPO40	08	49.40	8,562.67	102,752.00	Non-Exempt
Deputy Sheriff I	71,406.40	102,752.00	LPO40	01	34.33	5,950.53	71,406.40	Non-Exempt
Deputy Sheriff I	71,406.40	102,752.00	LPO40	02	36.23	6,279.87	75,358.40	Non-Exempt
Deputy Sheriff I	71,406.40	102,752.00	LPO40	03	38.21	6,623.07	79,476.80	Non-Exempt
Deputy Sheriff I	71,406.40	102,752.00	LPO40	04	40.24	6,974.93	83,699.20	Non-Exempt
Deputy Sheriff I	71,406.40	102,752.00	LPO40	05	42.41	7,351.07	88,212.80	Non-Exempt
Deputy Sheriff I	71,406.40	102,752.00	LPO40	06	44.81	7,767.07	93,204.80	Non-Exempt
Deputy Sheriff I	71,406.40	102,752.00	LPO40	07	47.05	8,155.33	97,864.00	Non-Exempt
Deputy Sheriff I	71,406.40	102,752.00	LPO40	08	49.40	8,562.67	102,752.00	Non-Exempt
Deputy Sheriff II	36,649.60	36,649.60	LPO28	01	17.62	3,054.13	36,649.60	Non-Exempt
Deputy Sheriff Trainee	63,772.80	91,748.80	LPO38	01	30.66	5,314.40	63,772.80	Non-Exempt
Deputy Sheriff Trainee	63,772.80	91,748.80	LPO38	02	32.34	5,605.60	67,267.20	Non-Exempt
Deputy Sheriff Trainee	63,772.80	91,748.80	LPO38	03	34.11	5,912.40	70,948.80	Non-Exempt
Deputy Sheriff Trainee	63,772.80	91,748.80	LPO38	04	35.93	6,227.87	74,734.40	Non-Exempt
Deputy Sheriff Trainee	63,772.80	91,748.80	LPO38	05	37.86	6,562.40	78,748.80	Non-Exempt
Deputy Sheriff Trainee	63,772.80	91,748.80	LPO38	06	40.01	6,935.07	83,220.80	Non-Exempt
Deputy Sheriff Trainee	63,772.80	91,748.80	LPO38	07	42.01	7,281.73	87,380.80	Non-Exempt
Deputy Sheriff Trainee	63,772.80	91,748.80	LPO38	08	44.11	7,645.73	91,748.80	Non-Exempt
Development Officer	57,720.00	79,144.00	PRO38	01	27.76	4,811.73	57,740.80	Non-Exempt
Development Officer	57,720.00	79,144.00	PRO38	02	29.29	5,076.93	60,923.20	Non-Exempt
Development Officer	57,720.00	79,144.00	PRO38	03	30.88	5,352.53	64,230.40	Non-Exempt
Development Officer	57,720.00	79,144.00	PRO38	04	32.53	5,638.53	67,662.40	Non-Exempt
Development Officer	57,720.00	79,144.00	PRO38	05	34.28	5,941.87	71,302.40	Non-Exempt
Development Officer	57,720.00	79,144.00	PRO38	06	36.21	6,276.40	75,316.80	Non-Exempt
Development Officer	57,720.00	79,144.00	PRO38	07	37.12	6,434.13	77,209.60	Non-Exempt
Development Officer	57,720.00	79,144.00	PRO38	08	38.05	6,595.33	79,144.00	Non-Exempt
Development Services Technician I	41,017.60	58,115.20	GEN32	01	19.72	3,418.13	41,017.60	Non-Exempt

Development Services Technician I	41,017.60	58,115.20	GEN32	02	20.83	3,610.53	43,326.40	Non-Exempt
Development Services Technician I	41,017.60	58,115.20	GEN32	03	22.04	3,820.27	45,843.20	Non-Exempt
Development Services Technician I	41,017.60	58,115.20	GEN32	04	23.27	4,033.47	48,401.60	Non-Exempt
Development Services Technician I	41,017.60	58,115.20	GEN32	05	24.58	4,260.53	51,126.40	Non-Exempt
Development Services Technician I	41,017.60	58,115.20	GEN32	06	25.99	4,504.93	54,059.20	Non-Exempt
Development Services Technician I	41,017.60	58,115.20	GEN32	07	26.65	4,619.33	55,432.00	Non-Exempt
Development Services Technician I	41,017.60	58,115.20	GEN32	08	27.31	4,733.73	56,804.80	Non-Exempt
Development Services Technician I	41,017.60	58,115.20	GEN32	09	27.94	4,842.93	58,115.20	Non-Exempt
Development Services Technician II	45,843.20	63,273.60	GEN34	01	22.04	3,820.27	45,843.20	Non-Exempt
Development Services Technician II	45,843.20	63,273.60	GEN34	02	23.27	4,033.47	48,401.60	Non-Exempt
Development Services Technician II	45,843.20	63,273.60	GEN34	03	24.58	4,260.53	51,126.40	Non-Exempt
Development Services Technician II	45,843.20	63,273.60	GEN34	04	25.99	4,504.93	54,059.20	Non-Exempt
Development Services Technician II	45,843.20	63,273.60	GEN34	05	27.44	4,756.27	57,075.20	Non-Exempt
Development Services Technician II	45,843.20	63,273.60	GEN34	06	28.96	5,019.73	60,236.80	Non-Exempt
Development Services Technician II	45,843.20	63,273.60	GEN34	07	29.69	5,146.27	61,755.20	Non-Exempt
Development Services Technician II	45,843.20	63,273.60	GEN34	08	30.42	5,272.80	63,273.60	Non-Exempt
Development Services Technician III	51,126.40	73,569.60	GEN36	01	24.58	4,260.53	51,126.40	Non-Exempt
Development Services Technician III	51,126.40	73,569.60	GEN36	02	25.99	4,504.93	54,059.20	Non-Exempt
Development Services Technician III	51,126.40	73,569.60	GEN36	03	27.44	4,756.27	57,075.20	Non-Exempt
Development Services Technician III	51,126.40	73,569.60	GEN36	04	28.96	5,019.73	60,236.80	Non-Exempt
Development Services Technician III	51,126.40	73,569.60	GEN36	05	30.54	5,293.60	63,523.20	Non-Exempt
Development Services Technician III	51,126.40	73,569.60	GEN36	06	32.16	5,574.40	66,892.80	Non-Exempt
Development Services Technician III	51,126.40	73,569.60	GEN36	07	32.96	5,713.07	68,556.80	Non-Exempt
Development Services Technician III	51,126.40	73,569.60	GEN36	08	33.79	5,856.93	70,283.20	Non-Exempt
Development Services Technician III	51,126.40	73,569.60	GEN36	09	34.57	5,992.13	71,905.60	Non-Exempt
Development Services Technician III	51,126.40	73,569.60	GEN36	10	35.37	6,130.80	73,569.60	Non-Exempt
Director of Development Services	142,165.87	190,371.81	MGT54	01	68.35	11,847.16	142,165.87	Exempt

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Director of Development Services	142,165.87	190,371.81	MGT54	02	71.75	12,436.84	149,242.05	Exempt
Director of Development Services	142,165.87	190,371.81	MGT54	03	75.01	13,002.44	156,029.26	Exempt
Director of Development Services	142,165.87	190,371.81	MGT54	04	78.72	13,645.39	163,744.66	Exempt
Director of Development Services	142,165.87	190,371.81	MGT54	05	82.64	14,323.40	171,880.80	Exempt
Director of Development Services	142,165.87	190,371.81	MGT54	06	87.11	15,099.91	181,198.86	Exempt
Director of Development Services	142,165.87	190,371.81	MGT54	07	89.29	15,477.39	185,728.68	Exempt
Director of Development Services	142,165.87	190,371.81	MGT54	08	91.52	15,864.32	190,371.81	Exempt
Director of Health & Human Services	156,029.26	214,663.49	MGT56	01	75.01	13,002.44	156,029.26	Exempt
Director of Health & Human Services	156,029.26	214,663.49	MGT56	02	78.72	13,645.39	163,744.66	Exempt
Director of Health & Human Services	156,029.26	214,663.49	MGT56	03	82.64	14,323.40	171,880.80	Exempt
Director of Health & Human Services	156,029.26	214,663.49	MGT56	04	87.11	15,099.91	181,198.86	Exempt
Director of Health & Human Services	156,029.26	214,663.49	MGT56	05	91.43	15,848.16	190,177.89	Exempt
Director of Health & Human Services	156,029.26	214,663.49	MGT56	06	96.00	16,640.61	199,687.33	Exempt
Director of Health & Human Services	156,029.26	214,663.49	MGT56	07	98.40	17,056.59	204,679.03	Exempt
Director of Health & Human Services	156,029.26	214,663.49	MGT56	08	100.86	17,482.99	209,795.91	Exempt
Director of Health & Human Services	156,029.26	214,663.49	MGT56	09	103.20	17,888.62	214,663.49	Exempt
Director of Library Services	90,587.45	128,350.87	MGT45	01	43.55	7,548.95	90,587.45	Exempt
Director of Library Services	90,587.45	128,350.87	MGT45	02	45.79	7,937.01	95,244.15	Exempt
Director of Library Services	90,587.45	128,350.87	MGT45	03	48.40	8,389.62	100,675.44	Exempt
Director of Library Services	90,587.45	128,350.87	MGT45	04	50.80	8,804.82	105,657.81	Exempt
Director of Library Services	90,587.45	128,350.87	MGT45	05	53.41	9,257.41	111,088.89	Exempt
Director of Library Services	90,587.45	128,350.87	MGT45	06	56.10	9,723.58	116,682.92	Exempt
Director of Library Services	90,587.45	128,350.87	MGT45	07	57.50	9,966.66	119,599.90	Exempt
Director of Library Services	90,587.45	128,350.87	MGT45	08	58.94	10,215.82	122,589.87	Exempt
Director of Library Services	90,587.45	128,350.87	MGT45	09	60.30	10,452.82	125,433.87	Exempt
Director of Library Services	90,587.45	128,350.87	MGT45	10	61.71	10,695.91	128,350.87	Exempt
Director of Psychiatric Nursing	91,353.60	122,491.20	SNU45	01	43.92	7,612.80	91,353.60	Non-Exempt

Director of Psychiatric Nursing	91,353.60	122,491.20	SNU45	02	46.12	7,994.13	95,929.60	Non-Exempt
Director of Psychiatric Nursing	91,353.60	122,491.20	SNU45	03	48.42	8,392.80	100,713.60	Non-Exempt
Director of Psychiatric Nursing	91,353.60	122,491.20	SNU45	04	50.84	8,812.27	105,747.20	Non-Exempt
Director of Psychiatric Nursing	91,353.60	122,491.20	SNU45	05	53.38	9,252.53	111,030.40	Non-Exempt
Director of Psychiatric Nursing	91,353.60	122,491.20	SNU45	06	56.05	9,715.33	116,584.00	Non-Exempt
Director of Psychiatric Nursing	91,353.60	122,491.20	SNU45	07	57.45	9,958.00	119,496.00	Non-Exempt
Director of Psychiatric Nursing	91,353.60	122,491.20	SNU45	08	58.89	10,207.60	122,491.20	Non-Exempt
Director Public Health Nursing	111,125.60	148,935.48	MNU47	01	53.43	9,260.47	111,125.60	Exempt
Director Public Health Nursing	111,125.60	148,935.48	MNU47	02	56.07	9,718.80	116,625.63	Exempt
Director Public Health Nursing	111,125.60	148,935.48	MNU47	03	58.87	10,204.72	122,456.64	Exempt
Director Public Health Nursing	111,125.60	148,935.48	MNU47	04	61.82	10,714.95	128,579.36	Exempt
Director Public Health Nursing	111,125.60	148,935.48	MNU47	05	64.91	11,250.69	135,008.24	Exempt
Director Public Health Nursing	111,125.60	148,935.48	MNU47	06	68.15	11,813.23	141,758.74	Exempt
Director Public Health Nursing	111,125.60	148,935.48	MNU47	07	69.86	12,108.57	145,302.87	Exempt
Director Public Health Nursing	111,125.60	148,935.48	MNU47	08	71.60	12,411.29	148,935.48	Exempt
District Attorney	195,410.53	226,481.50	EDADA	01	95.83	16,609.90	199,318.74	Exempt
District Attorney	195,410.53	226,481.50	EDADA	10	100.62	17,440.39	209,284.68	Exempt
District Attorney	195,410.53	226,481.50	EDADA	15	103.13	17,876.40	214,516.80	Exempt
District Attorney	195,410.53	226,481.50	EDADA	20	105.71	18,323.31	219,879.72	Exempt
District Attorney	195,410.53	226,481.50	EDADA	25	108.35	18,781.39	225,376.71	Exempt
District Attorney	195,410.53	226,481.50	EDADA	30	111.06	19,250.93	231,011.13	Exempt
District Attorney Investigations Lieutenant	107,328.63	152,204.17	MLA45	01	51.60	8,944.05	107,328.64	Exempt
District Attorney Investigations Lieutenant	107,328.63	152,204.17	MLA45	02	54.25	9,402.76	112,833.07	Exempt
District Attorney Investigations Lieutenant	107,328.63	152,204.17	MLA45	03	57.33	9,937.99	119,255.92	Exempt
District Attorney Investigations Lieutenant	107,328.63	152,204.17	MLA45	04	60.20	10,434.95	125,219.35	Exempt
District Attorney Investigations Lieutenant	107,328.63	152,204.17	MLA45	05	63.21	10,956.60	131,479.24	Exempt
District Attorney Investigations Lieutenant	107,328.63	152,204.17	MLA45	06	66.37	11,504.46	138,053.57	Exempt
District Attorney Investigations Lieutenant	107,328.63	152,204.17	MLA45	07	69.69	12,079.74	144,956.83	Exempt
District Attorney Investigations Lieutenant	107,328.63	152,204.17	MLA45	08	73.18	12,683.68	152,204.17	Exempt
Division Commander	119,255.91	167,805.11	MLA47	01	57.33	9,937.99	119,255.92	Exempt
Division Commander	119,255.91	167,805.11	MLA47	02	60.20	10,434.95	125,219.35	Exempt
Division Commander	119,255.91	167,805.11	MLA47	03	63.21	10,956.60	131,479.24	Exempt

Division Commander	119,255.91	167,805.11	MLA47	04	66.37	11,504.46	138,053.57	Exempt
Division Commander	119,255.91	167,805.11	MLA47	05	69.69	12,079.74	144,956.83	Exempt
Division Commander	119,255.91	167,805.11	MLA47	06	73.18	12,683.68	152,204.17	Exempt
Division Commander	119,255.91	167,805.11	MLA47	07	76.83	13,317.87	159,814.42	Exempt
Division Commander	119,255.91	167,805.11	MLA47	08	80.68	13,983.76	167,805.11	Exempt
Economic Development Director	128,865.14	172,034.18	MGT52	01	61.95	10,738.76	128,865.14	Exempt
Economic Development Director	128,865.14	172,034.18	MGT52	02	65.04	11,274.34	135,292.10	Exempt
Economic Development Director	128,865.14	172,034.18	MGT52	03	68.35	11,847.16	142,165.87	Exempt
Economic Development Director	128,865.14	172,034.18	MGT52	04	71.75	12,436.84	149,242.05	Exempt
Economic Development Director	128,865.14	172,034.18	MGT52	05	75.01	13,002.44	156,029.26	Exempt
Economic Development Director	128,865.14	172,034.18	MGT52	06	78.72	13,645.39	163,744.66	Exempt
Economic Development Director	128,865.14	172,034.18	MGT52	07	80.69	13,986.52	167,838.29	Exempt
Economic Development Director	128,865.14	172,034.18	MGT52	08	82.71	14,336.18	172,034.18	Exempt
Economic Development Director	128,865.14	172,034.18	MGT52	10	86.60	15,009.95	180,119.39	Exempt
Elections Clerk I	35,880.00	49,524.80	GCL29	01	17.25	2,990.00	35,880.00	Non-Exempt
Elections Clerk I	35,880.00	49,524.80	GCL29	02	18.23	3,159.87	37,918.40	Non-Exempt
Elections Clerk I	35,880.00	49,524.80	GCL29	03	19.22	3,331.47	39,977.60	Non-Exempt
Elections Clerk I	35,880.00	49,524.80	GCL29	04	20.28	3,515.20	42,182.40	Non-Exempt
Elections Clerk I	35,880.00	49,524.80	GCL29	05	21.42	3,712.80	44,553.60	Non-Exempt
Elections Clerk I	35,880.00	49,524.80	GCL29	06	22.67	3,929.47	47,153.60	Non-Exempt
Elections Clerk I	35,880.00	49,524.80	GCL29	07	23.24	4,028.27	48,339.20	Non-Exempt
Elections Clerk I	35,880.00	49,524.80	GCL29	08	23.81	4,127.07	49,524.80	Non-Exempt
Elections Clerk II	39,977.60	56,513.60	GCL31	01	19.22	3,331.47	39,977.60	Non-Exempt
Elections Clerk II	39,977.60	56,513.60	GCL31	02	20.28	3,515.20	42,182.40	Non-Exempt
Elections Clerk II	39,977.60	56,513.60	GCL31	03	21.42	3,712.80	44,553.60	Non-Exempt
Elections Clerk II	39,977.60	56,513.60	GCL31	04	22.67	3,929.47	47,153.60	Non-Exempt
Elections Clerk II	39,977.60	56,513.60	GCL31	05	23.93	4,147.87	49,774.40	Non-Exempt
Elections Clerk II	39,977.60	56,513.60	GCL31	06	25.28	4,381.87	52,582.40	Non-Exempt
Elections Clerk II	39,977.60	56,513.60	GCL31	07	25.90	4,489.33	53,872.00	Non-Exempt
Elections Clerk II	39,977.60	56,513.60	GCL31	08	26.56	4,603.73	55,244.80	Non-Exempt
Elections Clerk II	39,977.60	56,513.60	GCL31	09	27.17	4,709.47	56,513.60	Non-Exempt
Emergency Operations Manager	95,244.15	131,947.40	MGT46	01	45.79	7,937.01	95,244.15	Exempt
Emergency Operations Manager	95,244.15	131,947.40	MGT46	02	48.40	8,389.62	100,675.44	Exempt
Emergency Operations Manager	95,244.15	131,947.40	MGT46	03	50.80	8,804.82	105,657.81	Exempt
Emergency Operations Manager	95,244.15	131,947.40	MGT46	04	53.41	9,257.41	111,088.89	Exempt
Emergency Operations Manager	95,244.15	131,947.40	MGT46	05	56.10	9,723.58	116,682.92	Exempt
Emergency Operations Manager	95,244.15	131,947.40	MGT46	06	59.01	10,228.46	122,741.56	Exempt
Emergency Operations Manager	95,244.15	131,947.40	MGT46	07	60.49	10,484.19	125,810.25	Exempt

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Emergency Operations Manager	95,244.15	131,947.40	MGT46	08	62.00	10,746.29	128,955.52	Exempt
Emergency Operations Manager	95,244.15	131,947.40	MGT46	09	63.44	10,995.62	131,947.40	Exempt
Emergency Services Coordinator	70,086.63	95,173.49	MGT40	01	33.70	5,840.55	70,086.63	Exempt
Emergency Services Coordinator	70,086.63	95,173.49	MGT40	02	35.50	6,154.04	73,848.44	Exempt
Emergency Services Coordinator	70,086.63	95,173.49	MGT40	03	37.42	6,486.17	77,834.08	Exempt
Emergency Services Coordinator	70,086.63	95,173.49	MGT40	04	39.53	6,852.45	82,229.41	Exempt
Emergency Services Coordinator	70,086.63	95,173.49	MGT40	05	41.63	7,216.59	86,599.05	Exempt
Emergency Services Coordinator	70,086.63	95,173.49	MGT40	06	43.55	7,548.95	90,587.45	Exempt
Emergency Services Coordinator	70,086.63	95,173.49	MGT40	07	44.64	7,737.69	92,852.26	Exempt
Emergency Services Coordinator	70,086.63	95,173.49	MGT40	08	45.76	7,931.12	95,173.49	Exempt
Engineer-Architect	96,824.00	130,228.80	PRO48	01	46.55	8,068.67	96,824.00	Non-Exempt
Engineer-Architect	96,824.00	130,228.80	PRO48	02	48.93	8,481.20	101,774.40	Non-Exempt
Engineer-Architect	96,824.00	130,228.80	PRO48	03	51.39	8,907.60	106,891.20	Non-Exempt
Engineer-Architect	96,824.00	130,228.80	PRO48	04	54.05	9,368.67	112,424.00	Non-Exempt
Engineer-Architect	96,824.00	130,228.80	PRO48	05	56.76	9,838.40	118,060.80	Non-Exempt
Engineer-Architect	96,824.00	130,228.80	PRO48	06	59.59	10,328.93	123,947.20	Non-Exempt
Engineer-Architect	96,824.00	130,228.80	PRO48	07	61.08	10,587.20	127,046.40	Non-Exempt
Engineer-Architect	96,824.00	130,228.80	PRO48	08	62.61	10,852.40	130,228.80	Non-Exempt
Engineering Technician I	51,126.40	73,569.60	GEN36	01	24.58	4,260.53	51,126.40	Non-Exempt
Engineering Technician I	51,126.40	73,569.60	GEN36	02	25.99	4,504.93	54,059.20	Non-Exempt
Engineering Technician I	51,126.40	73,569.60	GEN36	03	27.44	4,756.27	57,075.20	Non-Exempt
Engineering Technician I	51,126.40	73,569.60	GEN36	04	28.96	5,019.73	60,236.80	Non-Exempt
Engineering Technician I	51,126.40	73,569.60	GEN36	05	30.54	5,293.60	63,523.20	Non-Exempt
Engineering Technician I	51,126.40	73,569.60	GEN36	06	32.16	5,574.40	66,892.80	Non-Exempt
Engineering Technician I	51,126.40	73,569.60	GEN36	07	32.96	5,713.07	68,556.80	Non-Exempt
Engineering Technician I	51,126.40	73,569.60	GEN36	08	33.79	5,856.93	70,283.20	Non-Exempt
Engineering Technician I	51,126.40	73,569.60	GEN36	09	34.57	5,992.13	71,905.60	Non-Exempt
Engineering Technician I	51,126.40	73,569.60	GEN36	10	35.37	6,130.80	73,569.60	Non-Exempt
Engineering Technician II	57,075.20	77,771.20	GEN38	01	27.44	4,756.27	57,075.20	Non-Exempt
Engineering Technician II	57,075.20	77,771.20	GEN38	02	28.96	5,019.73	60,236.80	Non-Exempt
Engineering Technician II	57,075.20	77,771.20	GEN38	03	30.54	5,293.60	63,523.20	Non-Exempt
Engineering Technician II	57,075.20	77,771.20	GEN38	04	32.16	5,574.40	66,892.80	Non-Exempt
Engineering Technician II	57,075.20	77,771.20	GEN38	05	33.89	5,874.27	70,491.20	Non-Exempt
Engineering Technician II	57,075.20	77,771.20	GEN38	06	35.58	6,167.20	74,006.40	Non-Exempt
Engineering Technician II	57,075.20	77,771.20	GEN38	07	36.48	6,323.20	75,878.40	Non-Exempt
Engineering Technician II	57,075.20	77,771.20	GEN38	08	37.39	6,480.93	77,771.20	Non-Exempt
Environmental Health Manager	95,244.15	131,947.40	MGT46	01	45.79	7,937.01	95,244.15	Exempt
Environmental Health Manager	95,244.15	131,947.40	MGT46	02	48.40	8,389.62	100,675.44	Exempt
Environmental Health Manager	95,244.15	131,947.40	MGT46	03	50.80	8,804.82	105,657.81	Exempt
Environmental Health Manager	95,244.15	131,947.40	MGT46	04	53.41	9,257.41	111,088.89	Exempt

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Environmental Health Manager	95,244.15	131,947.40	MGT46	05	56.10	9,723.58	116,682.92	Exempt
Environmental Health Manager	95,244.15	131,947.40	MGT46	06	59.01	10,228.46	122,741.56	Exempt
Environmental Health Manager	95,244.15	131,947.40	MGT46	07	60.49	10,484.19	125,810.25	Exempt
Environmental Health Manager	95,244.15	131,947.40	MGT46	08	62.00	10,746.29	128,955.52	Exempt
Environmental Health Manager	95,244.15	131,947.40	MGT46	09	63.44	10,995.62	131,947.40	Exempt
Environmental Health Specialist I	54,662.40	74,900.80	PRO37	01	26.28	4,555.20	54,662.40	Non-Exempt
Environmental Health Specialist I	54,662.40	74,900.80	PRO37	02	27.76	4,811.73	57,740.80	Non-Exempt
Environmental Health Specialist I	54,662.40	74,900.80	PRO37	03	29.29	5,076.93	60,923.20	Non-Exempt
Environmental Health Specialist I	54,662.40	74,900.80	PRO37	04	30.88	5,352.53	64,230.40	Non-Exempt
Environmental Health Specialist I	54,662.40	74,900.80	PRO37	05	32.53	5,638.53	67,662.40	Non-Exempt
Environmental Health Specialist I	54,662.40	74,900.80	PRO37	06	34.28	5,941.87	71,302.40	Non-Exempt
Environmental Health Specialist I	54,662.40	74,900.80	PRO37	07	35.13	6,089.20	73,070.40	Non-Exempt
Environmental Health Specialist I	54,662.40	74,900.80	PRO37	08	36.01	6,241.73	74,900.80	Non-Exempt
Environmental Health Specialist II	60,923.20	85,280.00	PRO39	01	29.29	5,076.93	60,923.20	Non-Exempt
Environmental Health Specialist II	60,923.20	85,280.00	PRO39	02	30.88	5,352.53	64,230.40	Non-Exempt
Environmental Health Specialist II	60,923.20	85,280.00	PRO39	03	32.53	5,638.53	67,662.40	Non-Exempt
Environmental Health Specialist II	60,923.20	85,280.00	PRO39	04	34.28	5,941.87	71,302.40	Non-Exempt
Environmental Health Specialist II	60,923.20	85,280.00	PRO39	05	36.21	6,276.40	75,316.80	Non-Exempt
Environmental Health Specialist II	60,923.20	85,280.00	PRO39	06	38.14	6,610.93	79,331.20	Non-Exempt
Environmental Health Specialist II	60,923.20	85,280.00	PRO39	07	39.09	6,775.60	81,307.20	Non-Exempt
Environmental Health Specialist II	60,923.20	85,280.00	PRO39	08	40.07	6,945.47	83,345.60	Non-Exempt
Environmental Health Specialist II	60,923.20	85,280.00	PRO39	09	41.00	7,106.67	85,280.00	Non-Exempt
Environmental Health Specialist III	67,662.40	91,665.60	PRO41	01	32.53	5,638.53	67,662.40	Non-Exempt
Environmental Health Specialist III	67,662.40	91,665.60	PRO41	02	34.28	5,941.87	71,302.40	Non-Exempt
Environmental Health Specialist III	67,662.40	91,665.60	PRO41	03	36.21	6,276.40	75,316.80	Non-Exempt
Environmental Health Specialist III	67,662.40	91,665.60	PRO41	04	38.14	6,610.93	79,331.20	Non-Exempt
Environmental Health Specialist III	67,662.40	91,665.60	PRO41	05	39.91	6,917.73	83,012.80	Non-Exempt

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Environmental Health Specialist III	67,662.40	91,665.60	PRO41	06	41.95	7,271.33	87,256.00	Non-Exempt
Environmental Health Specialist III	67,662.40	91,665.60	PRO41	07	42.99	7,451.60	89,419.20	Non-Exempt
Environmental Health Specialist III	67,662.40	91,665.60	PRO41	08	44.07	7,638.80	91,665.60	Non-Exempt
Equipment Mechanic I	38,875.20	53,705.60	GEN31	01	18.69	3,239.60	38,875.20	Non-Exempt
Equipment Mechanic I	38,875.20	53,705.60	GEN31	02	19.72	3,418.13	41,017.60	Non-Exempt
Equipment Mechanic I	38,875.20	53,705.60	GEN31	03	20.83	3,610.53	43,326.40	Non-Exempt
Equipment Mechanic I	38,875.20	53,705.60	GEN31	04	22.04	3,820.27	45,843.20	Non-Exempt
Equipment Mechanic I	38,875.20	53,705.60	GEN31	05	23.27	4,033.47	48,401.60	Non-Exempt
Equipment Mechanic I	38,875.20	53,705.60	GEN31	06	24.58	4,260.53	51,126.40	Non-Exempt
Equipment Mechanic I	38,875.20	53,705.60	GEN31	07	25.19	4,366.27	52,395.20	Non-Exempt
Equipment Mechanic I	38,875.20	53,705.60	GEN31	08	25.82	4,475.47	53,705.60	Non-Exempt
Equipment Mechanic II	43,326.40	59,966.40	GEN33	01	20.83	3,610.53	43,326.40	Non-Exempt
Equipment Mechanic II	43,326.40	59,966.40	GEN33	02	22.04	3,820.27	45,843.20	Non-Exempt
Equipment Mechanic II	43,326.40	59,966.40	GEN33	03	23.27	4,033.47	48,401.60	Non-Exempt
Equipment Mechanic II	43,326.40	59,966.40	GEN33	04	24.58	4,260.53	51,126.40	Non-Exempt
Equipment Mechanic II	43,326.40	59,966.40	GEN33	05	25.99	4,504.93	54,059.20	Non-Exempt
Equipment Mechanic II	43,326.40	59,966.40	GEN33	06	27.44	4,756.27	57,075.20	Non-Exempt
Equipment Mechanic II	43,326.40	59,966.40	GEN33	07	28.13	4,875.87	58,510.40	Non-Exempt
Equipment Mechanic II	43,326.40	59,966.40	GEN33	08	28.83	4,997.20	59,966.40	Non-Exempt
Evidence Technician	46,009.60	66,580.80	LET34	01	22.12	3,834.13	46,009.60	Non-Exempt
Evidence Technician	46,009.60	66,580.80	LET34	02	23.35	4,047.33	48,568.00	Non-Exempt
Evidence Technician	46,009.60	66,580.80	LET34	03	24.64	4,270.93	51,251.20	Non-Exempt
Evidence Technician	46,009.60	66,580.80	LET34	04	26.09	4,522.27	54,267.20	Non-Exempt
Evidence Technician	46,009.60	66,580.80	LET34	05	27.52	4,770.13	57,241.60	Non-Exempt
Evidence Technician	46,009.60	66,580.80	LET34	06	29.04	5,033.60	60,403.20	Non-Exempt
Evidence Technician	46,009.60	66,580.80	LET34	07	30.49	5,284.93	63,419.20	Non-Exempt
Evidence Technician	46,009.60	66,580.80	LET34	08	32.01	5,548.40	66,580.80	Non-Exempt
Executive Secretary I	47,153.60	67,787.20	GCL34	01	22.67	3,929.47	47,153.60	Non-Exempt
Executive Secretary I	47,153.60	67,787.20	GCL34	02	23.93	4,147.87	49,774.40	Non-Exempt
Executive Secretary I	47,153.60	67,787.20	GCL34	03	25.28	4,381.87	52,582.40	Non-Exempt
Executive Secretary I	47,153.60	67,787.20	GCL34	04	26.74	4,634.93	55,619.20	Non-Exempt
Executive Secretary I	47,153.60	67,787.20	GCL34	05	28.23	4,893.20	58,718.40	Non-Exempt
Executive Secretary I	47,153.60	67,787.20	GCL34	06	29.64	5,137.60	61,651.20	Non-Exempt
Executive Secretary I	47,153.60	67,787.20	GCL34	07	30.37	5,264.13	63,169.60	Non-Exempt
Executive Secretary I	47,153.60	67,787.20	GCL34	08	31.14	5,397.60	64,771.20	Non-Exempt
Executive Secretary I	47,153.60	67,787.20	GCL34	09	31.86	5,522.40	66,268.80	Non-Exempt
Executive Secretary II	52,582.40	73,049.60	GCL36	01	25.28	4,381.87	52,582.40	Non-Exempt
Executive Secretary II	52,582.40	73,049.60	GCL36	02	26.74	4,634.93	55,619.20	Non-Exempt
Executive Secretary II	52,582.40	73,049.60	GCL36	03	28.23	4,893.20	58,718.40	Non-Exempt
Executive Secretary II	52,582.40	73,049.60	GCL36	04	29.64	5,137.60	61,651.20	Non-Exempt
Executive Secretary II	52,582.40	73,049.60	GCL36	05	31.11	5,392.40	64,708.80	Non-Exempt
Executive Secretary II	52,582.40	73,049.60	GCL36	06	32.68	5,664.53	67,974.40	Non-Exempt
Executive Secretary II	52,582.40	73,049.60	GCL36	07	33.49	5,804.93	69,659.20	Non-Exempt
Executive Secretary II	52,582.40	73,049.60	GCL36	08	34.33	5,950.53	71,406.40	Non-Exempt
Executive Secretary II	52,582.40	73,049.60	GCL36	09	35.12	6,087.47	73,049.60	Non-Exempt
Facilities Maintenance Superintendent	73,848.44	100,065.70	MGT41	01	35.50	6,154.04	73,848.44	Exempt
Facilities Maintenance Superintendent	73,848.44	100,065.70	MGT41	02	37.42	6,486.17	77,834.08	Exempt
Facilities Maintenance Superintendent	73,848.44	100,065.70	MGT41	03	39.53	6,852.45	82,229.41	Exempt

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Facilities Maintenance Superintendent	73,848.44	100,065.70	MGT41	04	41.63	7,216.59	86,599.05	Exempt
Facilities Maintenance Superintendent	73,848.44	100,065.70	MGT41	05	43.55	7,548.95	90,587.45	Exempt
Facilities Maintenance Superintendent	73,848.44	100,065.70	MGT41	06	45.79	7,937.01	95,244.15	Exempt
Facilities Maintenance Superintendent	73,848.44	100,065.70	MGT41	07	46.94	8,135.42	97,625.00	Exempt
Facilities Maintenance Superintendent	73,848.44	100,065.70	MGT41	08	48.11	8,338.81	100,065.70	Exempt
Fire Battalion Chief	94,886.27	127,308.27	MGS47	01	45.62	7,907.19	94,886.27	Exempt
Fire Battalion Chief	94,886.27	127,308.27	MGS47	02	47.88	8,298.47	99,581.66	Exempt
Fire Battalion Chief	94,886.27	127,308.27	MGS47	03	50.34	8,725.10	104,701.17	Exempt
Fire Battalion Chief	94,886.27	127,308.27	MGS47	04	52.87	9,164.46	109,973.55	Exempt
Fire Battalion Chief	94,886.27	127,308.27	MGS47	05	55.52	9,622.72	115,472.66	Exempt
Fire Battalion Chief	94,886.27	127,308.27	MGS47	06	58.29	10,103.84	121,246.11	Exempt
Fire Battalion Chief	94,886.27	127,308.27	MGS47	07	59.75	10,356.44	124,277.30	Exempt
Fire Battalion Chief	94,886.27	127,308.27	MGS47	08	61.21	10,609.02	127,308.27	Exempt
Fire Captain	71,809.92	101,075.52	FIR43	01	24.66	5,984.16	71,809.92	Non-Exempt
Fire Captain	71,809.92	101,075.52	FIR43	02	25.90	6,285.07	75,420.80	Non-Exempt
Fire Captain	71,809.92	101,075.52	FIR43	03	27.20	6,600.53	79,206.40	Non-Exempt
Fire Captain	71,809.92	101,075.52	FIR43	04	28.55	6,928.13	83,137.60	Non-Exempt
Fire Captain	71,809.92	101,075.52	FIR43	05	29.98	7,275.15	87,301.76	Non-Exempt
Fire Captain	71,809.92	101,075.52	FIR43	06	31.48	7,639.15	91,669.76	Non-Exempt
Fire Captain	71,809.92	101,075.52	FIR43	07	33.05	8,020.13	96,241.60	Non-Exempt
Fire Captain	71,809.92	101,075.52	FIR43	08	34.71	8,422.96	101,075.52	Non-Exempt
Fire Engineer	62,054.72	87,301.76	FIR40	01	21.31	5,171.23	62,054.72	Non-Exempt
Fire Engineer	62,054.72	87,301.76	FIR40	02	22.37	5,428.45	65,141.44	Non-Exempt
Fire Engineer	62,054.72	87,301.76	FIR40	03	23.50	5,702.67	68,432.00	Non-Exempt
Fire Engineer	62,054.72	87,301.76	FIR40	04	24.66	5,984.16	71,809.92	Non-Exempt
Fire Engineer	62,054.72	87,301.76	FIR40	05	25.90	6,285.07	75,420.80	Non-Exempt
Fire Engineer	62,054.72	87,301.76	FIR40	06	27.20	6,600.53	79,206.40	Non-Exempt
Fire Engineer	62,054.72	87,301.76	FIR40	07	28.55	6,928.13	83,137.60	Non-Exempt
Fire Engineer	62,054.72	87,301.76	FIR40	08	29.98	7,275.15	87,301.76	Non-Exempt
Fire Engineer - LT	62,054.72	87,301.76	FIR40	01	21.31	5,171.23	62,054.72	Non-Exempt
Fire Engineer - LT	62,054.72	87,301.76	FIR40	02	22.37	5,428.45	65,141.44	Non-Exempt
Fire Engineer - LT	62,054.72	87,301.76	FIR40	03	23.50	5,702.67	68,432.00	Non-Exempt
Fire Engineer - LT	62,054.72	87,301.76	FIR40	04	24.66	5,984.16	71,809.92	Non-Exempt
Fire Engineer - LT	62,054.72	87,301.76	FIR40	05	25.90	6,285.07	75,420.80	Non-Exempt
Fire Engineer - LT	62,054.72	87,301.76	FIR40	06	27.20	6,600.53	79,206.40	Non-Exempt
Fire Engineer - LT	62,054.72	87,301.76	FIR40	07	28.55	6,928.13	83,137.60	Non-Exempt
Fire Engineer - LT	62,054.72	87,301.76	FIR40	08	29.98	7,275.15	87,301.76	Non-Exempt
Fire Services Manager	115,683.98	155,084.80	MGS51	01	55.62	9,640.33	115,683.98	Exempt
Fire Services Manager	115,683.98	155,084.80	MGS51	02	58.39	10,121.25	121,454.94	Exempt
Fire Services Manager	115,683.98	155,084.80	MGS51	03	61.30	10,626.08	127,512.94	Exempt
Fire Services Manager	115,683.98	155,084.80	MGS51	04	64.37	11,157.38	133,888.56	Exempt
Fire Services Manager	115,683.98	155,084.80	MGS51	05	67.59	11,715.24	140,582.83	Exempt
Fire Services Manager	115,683.98	155,084.80	MGS51	06	70.97	12,301.00	147,611.98	Exempt
Fire Services Manager	115,683.98	155,084.80	MGS51	07	72.74	12,608.53	151,302.32	Exempt
Fire Services Manager	115,683.98	155,084.80	MGS51	08	74.56	12,923.73	155,084.80	Exempt
Firefighter	55,735.68	79,206.40	FIR38	01	19.14	4,644.64	55,735.68	Non-Exempt
Firefighter	55,735.68	79,206.40	FIR38	02	20.20	4,901.87	58,822.40	Non-Exempt
Firefighter	55,735.68	79,206.40	FIR38	03	21.31	5,171.23	62,054.72	Non-Exempt
Firefighter	55,735.68	79,206.40	FIR38	04	22.37	5,428.45	65,141.44	Non-Exempt
Firefighter	55,735.68	79,206.40	FIR38	05	23.50	5,702.67	68,432.00	Non-Exempt

Firefighter	55,735.68	79,206.40	FIR38	06	24.66	5,984.16	71,809.92	Non-Exempt
Firefighter	55,735.68	79,206.40	FIR38	07	25.90	6,285.07	75,420.80	Non-Exempt
Firefighter	55,735.68	79,206.40	FIR38	08	27.20	6,600.53	79,206.40	Non-Exempt
Fleet Maintenance Supervisor	60,736.00	83,096.00	SUP39	01	29.20	5,061.33	60,736.00	Non-Exempt
Fleet Maintenance Supervisor	60,736.00	83,096.00	SUP39	02	30.81	5,340.40	64,084.80	Non-Exempt
Fleet Maintenance Supervisor	60,736.00	83,096.00	SUP39	03	32.44	5,622.93	67,475.20	Non-Exempt
Fleet Maintenance Supervisor	60,736.00	83,096.00	SUP39	04	34.19	5,926.27	71,115.20	Non-Exempt
Fleet Maintenance Supervisor	60,736.00	83,096.00	SUP39	05	36.12	6,260.80	75,129.60	Non-Exempt
Fleet Maintenance Supervisor	60,736.00	83,096.00	SUP39	06	38.02	6,590.13	79,081.60	Non-Exempt
Fleet Maintenance Supervisor	60,736.00	83,096.00	SUP39	07	38.98	6,756.53	81,078.40	Non-Exempt
Fleet Maintenance Supervisor	60,736.00	83,096.00	SUP39	08	39.95	6,924.67	83,096.00	Non-Exempt
Food Service Worker	38,875.20	53,705.60	GEN31	01	18.69	3,239.60	38,875.20	Non-Exempt
Food Service Worker	38,875.20	53,705.60	GEN31	02	19.72	3,418.13	41,017.60	Non-Exempt
Food Service Worker	38,875.20	53,705.60	GEN31	03	20.83	3,610.53	43,326.40	Non-Exempt
Food Service Worker	38,875.20	53,705.60	GEN31	04	22.04	3,820.27	45,843.20	Non-Exempt
Food Service Worker	38,875.20	53,705.60	GEN31	05	23.27	4,033.47	48,401.60	Non-Exempt
Food Service Worker	38,875.20	53,705.60	GEN31	06	24.58	4,260.53	51,126.40	Non-Exempt
Food Service Worker	38,875.20	53,705.60	GEN31	07	25.19	4,366.27	52,395.20	Non-Exempt
Food Service Worker	38,875.20	53,705.60	GEN31	08	25.82	4,475.47	53,705.60	Non-Exempt
Forensic Mental Health Specialist I	75,316.80	101,712.00	PRO43	01	36.21	6,276.40	75,316.80	Non-Exempt
Forensic Mental Health Specialist I	75,316.80	101,712.00	PRO43	02	38.14	6,610.93	79,331.20	Non-Exempt
Forensic Mental Health Specialist I	75,316.80	101,712.00	PRO43	03	39.91	6,917.73	83,012.80	Non-Exempt
Forensic Mental Health Specialist I	75,316.80	101,712.00	PRO43	04	41.95	7,271.33	87,256.00	Non-Exempt
Forensic Mental Health Specialist I	75,316.80	101,712.00	PRO43	05	44.35	7,687.33	92,248.00	Non-Exempt
Forensic Mental Health Specialist I	75,316.80	101,712.00	PRO43	06	46.55	8,068.67	96,824.00	Non-Exempt
Forensic Mental Health Specialist I	75,316.80	101,712.00	PRO43	07	47.71	8,269.73	99,236.80	Non-Exempt
Forensic Mental Health Specialist I	75,316.80	101,712.00	PRO43	08	48.90	8,476.00	101,712.00	Non-Exempt
Forensic Mental Health Specialist II	79,331.20	106,912.00	PRO44	01	38.14	6,610.93	79,331.20	Non-Exempt
Forensic Mental Health Specialist II	79,331.20	106,912.00	PRO44	02	39.91	6,917.73	83,012.80	Non-Exempt
Forensic Mental Health Specialist II	79,331.20	106,912.00	PRO44	03	41.95	7,271.33	87,256.00	Non-Exempt
Forensic Mental Health Specialist II	79,331.20	106,912.00	PRO44	04	44.35	7,687.33	92,248.00	Non-Exempt
Forensic Mental Health Specialist II	79,331.20	106,912.00	PRO44	05	46.55	8,068.67	96,824.00	Non-Exempt
Forensic Mental Health Specialist II	79,331.20	106,912.00	PRO44	06	48.93	8,481.20	101,774.40	Non-Exempt

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Forensic Mental Health Specialist II	79,331.20	106,912.00	PRO44	07	50.15	8,692.67	104,312.00	Non-Exempt
Forensic Mental Health Specialist II	79,331.20	106,912.00	PRO44	08	51.40	8,909.33	106,912.00	Non-Exempt
General Services Director	135,292.10	184,772.06	MGT53	01	65.04	11,274.34	135,292.10	Exempt
General Services Director	135,292.10	184,772.06	MGT53	02	68.35	11,847.16	142,165.87	Exempt
General Services Director	135,292.10	184,772.06	MGT53	03	71.75	12,436.84	149,242.05	Exempt
General Services Director	135,292.10	184,772.06	MGT53	04	75.01	13,002.44	156,029.26	Exempt
General Services Director	135,292.10	184,772.06	MGT53	05	78.72	13,645.39	163,744.66	Exempt
General Services Director	135,292.10	184,772.06	MGT53	06	82.64	14,323.40	171,880.80	Exempt
General Services Director	135,292.10	184,772.06	MGT53	07	84.70	14,681.49	176,177.88	Exempt
General Services Director	135,292.10	184,772.06	MGT53	08	86.82	15,048.53	180,582.32	Exempt
General Services Director	135,292.10	184,772.06	MGT53	09	88.83	15,397.67	184,772.06	Exempt
Geographic Info Systems Coordinator	87,256.00	118,123.20	PRO46	01	41.95	7,271.33	87,256.00	Non-Exempt
Geographic Info Systems Coordinator	87,256.00	118,123.20	PRO46	02	44.35	7,687.33	92,248.00	Non-Exempt
Geographic Info Systems Coordinator	87,256.00	118,123.20	PRO46	03	46.55	8,068.67	96,824.00	Non-Exempt
Geographic Info Systems Coordinator	87,256.00	118,123.20	PRO46	04	48.93	8,481.20	101,774.40	Non-Exempt
Geographic Info Systems Coordinator	87,256.00	118,123.20	PRO46	05	51.39	8,907.60	106,891.20	Non-Exempt
Geographic Info Systems Coordinator	87,256.00	118,123.20	PRO46	06	54.05	9,368.67	112,424.00	Non-Exempt
Geographic Info Systems Coordinator	87,256.00	118,123.20	PRO46	07	55.40	9,602.67	115,232.00	Non-Exempt
Geographic Info Systems Coordinator	87,256.00	118,123.20	PRO46	08	56.79	9,843.60	118,123.20	Non-Exempt
Geographic Information Systems Analyst	75,316.80	101,712.00	PRO43	01	36.21	6,276.40	75,316.80	Non-Exempt
Geographic Information Systems Analyst	75,316.80	101,712.00	PRO43	02	38.14	6,610.93	79,331.20	Non-Exempt
Geographic Information Systems Analyst	75,316.80	101,712.00	PRO43	03	39.91	6,917.73	83,012.80	Non-Exempt
Geographic Information Systems Analyst	75,316.80	101,712.00	PRO43	04	41.95	7,271.33	87,256.00	Non-Exempt
Geographic Information Systems Analyst	75,316.80	101,712.00	PRO43	05	44.35	7,687.33	92,248.00	Non-Exempt
Geographic Information Systems Analyst	75,316.80	101,712.00	PRO43	06	46.55	8,068.67	96,824.00	Non-Exempt
Geographic Information Systems Analyst	75,316.80	101,712.00	PRO43	07	47.71	8,269.73	99,236.80	Non-Exempt
Geographic Information Systems Analyst	75,316.80	101,712.00	PRO43	08	48.90	8,476.00	101,712.00	Non-Exempt
Groundskeeper I	38,875.20	53,705.60	GEN31	01	18.69	3,239.60	38,875.20	Non-Exempt
Groundskeeper I	38,875.20	53,705.60	GEN31	02	19.72	3,418.13	41,017.60	Non-Exempt
Groundskeeper I	38,875.20	53,705.60	GEN31	03	20.83	3,610.53	43,326.40	Non-Exempt
Groundskeeper I	38,875.20	53,705.60	GEN31	04	22.04	3,820.27	45,843.20	Non-Exempt
Groundskeeper I	38,875.20	53,705.60	GEN31	05	23.27	4,033.47	48,401.60	Non-Exempt
Groundskeeper I	38,875.20	53,705.60	GEN31	06	24.58	4,260.53	51,126.40	Non-Exempt
Groundskeeper I	38,875.20	53,705.60	GEN31	07	25.19	4,366.27	52,395.20	Non-Exempt
Groundskeeper I	38,875.20	53,705.60	GEN31	08	25.82	4,475.47	53,705.60	Non-Exempt
Groundskeeper II	43,326.40	59,966.40	GEN33	01	20.83	3,610.53	43,326.40	Non-Exempt
Groundskeeper II	43,326.40	59,966.40	GEN33	02	22.04	3,820.27	45,843.20	Non-Exempt

Groundskeeper II	43,326.40	59,966.40	GEN33	03	23.27	4,033.47	48,401.60	Non-Exempt
Groundskeeper II	43,326.40	59,966.40	GEN33	04	24.58	4,260.53	51,126.40	Non-Exempt
Groundskeeper II	43,326.40	59,966.40	GEN33	05	25.99	4,504.93	54,059.20	Non-Exempt
Groundskeeper II	43,326.40	59,966.40	GEN33	06	27.44	4,756.27	57,075.20	Non-Exempt
Groundskeeper II	43,326.40	59,966.40	GEN33	07	28.13	4,875.87	58,510.40	Non-Exempt
Groundskeeper II	43,326.40	59,966.40	GEN33	08	28.83	4,997.20	59,966.40	Non-Exempt
Health & Human Services Branch Director	122,741.56	163,928.40	MGT51	01	59.01	10,228.46	122,741.56	Exempt
Health & Human Services Branch Director	122,741.56	163,928.40	MGT51	02	61.95	10,738.76	128,865.14	Exempt
Health & Human Services Branch Director	122,741.56	163,928.40	MGT51	03	65.04	11,274.34	135,292.10	Exempt
Health & Human Services Branch Director	122,741.56	163,928.40	MGT51	04	68.35	11,847.16	142,165.87	Exempt
Health & Human Services Branch Director	122,741.56	163,928.40	MGT51	05	71.75	12,436.84	149,242.05	Exempt
Health & Human Services Branch Director	122,741.56	163,928.40	MGT51	06	75.01	13,002.44	156,029.26	Exempt
Health & Human Services Branch Director	122,741.56	163,928.40	MGT51	07	76.89	13,327.52	159,930.24	Exempt
Health & Human Services Branch Director	122,741.56	163,928.40	MGT51	08	78.81	13,660.70	163,928.40	Exempt
Health & Human Services Branch Director	122,741.56	163,928.40	MGT51	09	80.64	13,977.63	167,731.58	Exempt
Health & Human Services Deputy Branch Director	111,088.89	149,363.19	MGT49	01	53.41	9,257.41	111,088.89	Exempt
Health & Human Services Deputy Branch Director	111,088.89	149,363.19	MGT49	02	56.10	9,723.58	116,682.92	Exempt
Health & Human Services Deputy Branch Director	111,088.89	149,363.19	MGT49	03	59.01	10,228.46	122,741.56	Exempt
Health & Human Services Deputy Branch Director	111,088.89	149,363.19	MGT49	04	61.95	10,738.76	128,865.14	Exempt
Health & Human Services Deputy Branch Director	111,088.89	149,363.19	MGT49	05	65.04	11,274.34	135,292.10	Exempt
Health & Human Services Deputy Branch Director	111,088.89	149,363.19	MGT49	06	68.35	11,847.16	142,165.87	Exempt
Health & Human Services Deputy Branch Director	111,088.89	149,363.19	MGT49	07	70.06	12,143.35	145,720.19	Exempt
Health & Human Services Deputy Branch Director	111,088.89	149,363.19	MGT49	08	71.81	12,446.93	149,363.19	Exempt
Health Education & Promotion Coordinator	64,084.80	86,944.00	SUP40	01	30.81	5,340.40	64,084.80	Non-Exempt
Health Education & Promotion Coordinator	64,084.80	86,944.00	SUP40	02	32.44	5,622.93	67,475.20	Non-Exempt
Health Education & Promotion Coordinator	64,084.80	86,944.00	SUP40	03	34.19	5,926.27	71,115.20	Non-Exempt
Health Education & Promotion Coordinator	64,084.80	86,944.00	SUP40	04	36.12	6,260.80	75,129.60	Non-Exempt
Health Education & Promotion Coordinator	64,084.80	86,944.00	SUP40	05	38.02	6,590.13	79,081.60	Non-Exempt

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Health Education & Promotion Coordinator	64,084.80	86,944.00	SUP40	06	39.80	6,898.67	82,784.00	Non-Exempt
Health Education & Promotion Coordinator	64,084.80	86,944.00	SUP40	07	40.78	7,068.53	84,822.40	Non-Exempt
Health Education & Promotion Coordinator	64,084.80	86,944.00	SUP40	08	41.80	7,245.33	86,944.00	Non-Exempt
Health Officer	181,198.86	242,865.08	MGT59	01	87.11	15,099.91	181,198.86	Exempt
Health Officer	181,198.86	242,865.08	MGT59	02	91.43	15,848.16	190,177.89	Exempt
Health Officer	181,198.86	242,865.08	MGT59	03	96.00	16,640.61	199,687.33	Exempt
Health Officer	181,198.86	242,865.08	MGT59	04	100.80	17,472.65	209,671.80	Exempt
Health Officer	181,198.86	242,865.08	MGT59	05	105.84	18,346.25	220,155.04	Exempt
Health Officer	181,198.86	242,865.08	MGT59	06	111.14	19,263.56	231,162.75	Exempt
Health Officer	181,198.86	242,865.08	MGT59	07	113.91	19,745.13	236,941.57	Exempt
Health Officer	181,198.86	242,865.08	MGT59	08	116.76	20,238.76	242,865.08	Exempt
Health Program Specialist I	51,688.00	71,073.60	PRO36	01	24.85	4,307.33	51,688.00	Non-Exempt
Health Program Specialist I	51,688.00	71,073.60	PRO36	02	26.28	4,555.20	54,662.40	Non-Exempt
Health Program Specialist I	51,688.00	71,073.60	PRO36	03	27.76	4,811.73	57,740.80	Non-Exempt
Health Program Specialist I	51,688.00	71,073.60	PRO36	04	29.29	5,076.93	60,923.20	Non-Exempt
Health Program Specialist I	51,688.00	71,073.60	PRO36	05	30.88	5,352.53	64,230.40	Non-Exempt
Health Program Specialist I	51,688.00	71,073.60	PRO36	06	32.53	5,638.53	67,662.40	Non-Exempt
Health Program Specialist I	51,688.00	71,073.60	PRO36	07	33.35	5,780.67	69,368.00	Non-Exempt
Health Program Specialist I	51,688.00	71,073.60	PRO36	08	34.17	5,922.80	71,073.60	Non-Exempt
Health Program Specialist I	51,688.00	71,073.60	PRO36	10	35.79	6,203.60	74,443.20	Non-Exempt
Health Program Specialist II	54,662.40	74,900.80	PRO37	01	26.28	4,555.20	54,662.40	Non-Exempt
Health Program Specialist II	54,662.40	74,900.80	PRO37	02	27.76	4,811.73	57,740.80	Non-Exempt
Health Program Specialist II	54,662.40	74,900.80	PRO37	03	29.29	5,076.93	60,923.20	Non-Exempt
Health Program Specialist II	54,662.40	74,900.80	PRO37	04	30.88	5,352.53	64,230.40	Non-Exempt
Health Program Specialist II	54,662.40	74,900.80	PRO37	05	32.53	5,638.53	67,662.40	Non-Exempt
Health Program Specialist II	54,662.40	74,900.80	PRO37	06	34.28	5,941.87	71,302.40	Non-Exempt
Health Program Specialist II	54,662.40	74,900.80	PRO37	07	35.13	6,089.20	73,070.40	Non-Exempt
Health Program Specialist II	54,662.40	74,900.80	PRO37	08	36.01	6,241.73	74,900.80	Non-Exempt
Heavy Equipment Mechanic I	45,843.20	63,273.60	GEN34	01	22.04	3,820.27	45,843.20	Non-Exempt
Heavy Equipment Mechanic I	45,843.20	63,273.60	GEN34	02	23.27	4,033.47	48,401.60	Non-Exempt
Heavy Equipment Mechanic I	45,843.20	63,273.60	GEN34	03	24.58	4,260.53	51,126.40	Non-Exempt
Heavy Equipment Mechanic I	45,843.20	63,273.60	GEN34	04	25.99	4,504.93	54,059.20	Non-Exempt
Heavy Equipment Mechanic I	45,843.20	63,273.60	GEN34	05	27.44	4,756.27	57,075.20	Non-Exempt
Heavy Equipment Mechanic I	45,843.20	63,273.60	GEN34	06	28.96	5,019.73	60,236.80	Non-Exempt
Heavy Equipment Mechanic I	45,843.20	63,273.60	GEN34	07	29.69	5,146.27	61,755.20	Non-Exempt
Heavy Equipment Mechanic I	45,843.20	63,273.60	GEN34	08	30.42	5,272.80	63,273.60	Non-Exempt
Heavy Equipment Mechanic II	48,401.60	68,286.40	GEN35	01	23.27	4,033.47	48,401.60	Non-Exempt

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Heavy Equipment Mechanic II	48,401.60	68,286.40	GEN35	02	24.58	4,260.53	51,126.40	Non-Exempt
Heavy Equipment Mechanic II	48,401.60	68,286.40	GEN35	03	25.99	4,504.93	54,059.20	Non-Exempt
Heavy Equipment Mechanic II	48,401.60	68,286.40	GEN35	04	27.44	4,756.27	57,075.20	Non-Exempt
Heavy Equipment Mechanic II	48,401.60	68,286.40	GEN35	05	28.96	5,019.73	60,236.80	Non-Exempt
Heavy Equipment Mechanic II	48,401.60	68,286.40	GEN35	06	30.54	5,293.60	63,523.20	Non-Exempt
Heavy Equipment Mechanic II	48,401.60	68,286.40	GEN35	07	31.30	5,425.33	65,104.00	Non-Exempt
Heavy Equipment Mechanic II	48,401.60	68,286.40	GEN35	08	32.08	5,560.53	66,726.40	Non-Exempt
Heavy Equipment Mechanic II	48,401.60	68,286.40	GEN35	09	32.83	5,690.53	68,286.40	Non-Exempt
HHS Human Resources Manager	90,587.45	128,350.87	MGT45	01	43.55	7,548.95	90,587.45	Exempt
HHS Human Resources Manager	90,587.45	128,350.87	MGT45	02	45.79	7,937.01	95,244.15	Exempt
HHS Human Resources Manager	90,587.45	128,350.87	MGT45	03	48.40	8,389.62	100,675.44	Exempt
HHS Human Resources Manager	90,587.45	128,350.87	MGT45	04	50.80	8,804.82	105,657.81	Exempt
HHS Human Resources Manager	90,587.45	128,350.87	MGT45	05	53.41	9,257.41	111,088.89	Exempt
HHS Human Resources Manager	90,587.45	128,350.87	MGT45	06	56.10	9,723.58	116,682.92	Exempt
HHS Human Resources Manager	90,587.45	128,350.87	MGT45	07	57.50	9,966.66	119,599.90	Exempt
HHS Human Resources Manager	90,587.45	128,350.87	MGT45	08	58.94	10,215.82	122,589.87	Exempt
HHS Human Resources Manager	90,587.45	128,350.87	MGT45	09	60.30	10,452.82	125,433.87	Exempt
HHS Human Resources Manager	90,587.45	128,350.87	MGT45	10	61.71	10,695.91	128,350.87	Exempt
Human Resources Analyst I	59,945.60	80,371.20	CON37	01	28.82	4,995.47	59,945.60	Non-Exempt
Human Resources Analyst I	59,945.60	80,371.20	CON37	02	30.26	5,245.07	62,940.80	Non-Exempt
Human Resources Analyst I	59,945.60	80,371.20	CON37	03	31.77	5,506.80	66,081.60	Non-Exempt
Human Resources Analyst I	59,945.60	80,371.20	CON37	04	33.36	5,782.40	69,388.80	Non-Exempt
Human Resources Analyst I	59,945.60	80,371.20	CON37	05	35.03	6,071.87	72,862.40	Non-Exempt
Human Resources Analyst I	59,945.60	80,371.20	CON37	06	36.78	6,375.20	76,502.40	Non-Exempt
Human Resources Analyst I	59,945.60	80,371.20	CON37	07	37.69	6,532.93	78,395.20	Non-Exempt
Human Resources Analyst I	59,945.60	80,371.20	CON37	08	38.64	6,697.60	80,371.20	Non-Exempt
Human Resources Analyst II	70,086.63	95,173.49	MGT40	01	33.70	5,840.55	70,086.63	Exempt

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Human Resources Analyst II	70,086.63	95,173.49	MGT40	02	35.50	6,154.04	73,848.44	Exempt
Human Resources Analyst II	70,086.63	95,173.49	MGT40	03	37.42	6,486.17	77,834.08	Exempt
Human Resources Analyst II	70,086.63	95,173.49	MGT40	04	39.53	6,852.45	82,229.41	Exempt
Human Resources Analyst II	70,086.63	95,173.49	MGT40	05	41.63	7,216.59	86,599.05	Exempt
Human Resources Analyst II	70,086.63	95,173.49	MGT40	06	43.55	7,548.95	90,587.45	Exempt
Human Resources Analyst II	70,086.63	95,173.49	MGT40	07	44.64	7,737.69	92,852.26	Exempt
Human Resources Analyst II	70,086.63	95,173.49	MGT40	08	45.76	7,931.12	95,173.49	Exempt
Human Resources Assistant	51,209.60	69,430.40	CON34	01	24.62	4,267.47	51,209.60	Non-Exempt
Human Resources Assistant	51,209.60	69,430.40	CON34	02	25.98	4,503.20	54,038.40	Non-Exempt
Human Resources Assistant	51,209.60	69,430.40	CON34	03	27.44	4,756.27	57,075.20	Non-Exempt
Human Resources Assistant	51,209.60	69,430.40	CON34	04	28.82	4,995.47	59,945.60	Non-Exempt
Human Resources Assistant	51,209.60	69,430.40	CON34	05	30.26	5,245.07	62,940.80	Non-Exempt
Human Resources Assistant	51,209.60	69,430.40	CON34	06	31.77	5,506.80	66,081.60	Non-Exempt
Human Resources Assistant	51,209.60	69,430.40	CON34	07	32.56	5,643.73	67,724.80	Non-Exempt
Human Resources Assistant	51,209.60	69,430.40	CON34	08	33.38	5,785.87	69,430.40	Non-Exempt
Human Resources Director	128,865.14	172,034.18	MGT52	01	61.95	10,738.76	128,865.14	Exempt
Human Resources Director	128,865.14	172,034.18	MGT52	02	65.04	11,274.34	135,292.10	Exempt
Human Resources Director	128,865.14	172,034.18	MGT52	03	68.35	11,847.16	142,165.87	Exempt
Human Resources Director	128,865.14	172,034.18	MGT52	04	71.75	12,436.84	149,242.05	Exempt
Human Resources Director	128,865.14	172,034.18	MGT52	05	75.01	13,002.44	156,029.26	Exempt
Human Resources Director	128,865.14	172,034.18	MGT52	06	78.72	13,645.39	163,744.66	Exempt
Human Resources Director	128,865.14	172,034.18	MGT52	07	80.69	13,986.52	167,838.29	Exempt
Human Resources Director	128,865.14	172,034.18	MGT52	08	82.71	14,336.18	172,034.18	Exempt
Human Resources Director	128,865.14	172,034.18	MGT52	10	86.60	15,009.95	180,119.39	Exempt
Information Security Analyst	87,256.00	118,123.20	PRO46	01	41.95	7,271.33	87,256.00	Non-Exempt
Information Security Analyst	87,256.00	118,123.20	PRO46	02	44.35	7,687.33	92,248.00	Non-Exempt
Information Security Analyst	87,256.00	118,123.20	PRO46	03	46.55	8,068.67	96,824.00	Non-Exempt
Information Security Analyst	87,256.00	118,123.20	PRO46	04	48.93	8,481.20	101,774.40	Non-Exempt

Information Security Analyst	87,256.00	118,123.20	PRO46	05	51.39	8,907.60	106,891.20	Non-Exempt
Information Security Analyst	87,256.00	118,123.20	PRO46	06	54.05	9,368.67	112,424.00	Non-Exempt
Information Security Analyst	87,256.00	118,123.20	PRO46	07	55.40	9,602.67	115,232.00	Non-Exempt
Information Security Analyst	87,256.00	118,123.20	PRO46	08	56.79	9,843.60	118,123.20	Non-Exempt
Information Technology Analyst	87,256.00	118,123.20	PRO46	01	41.95	7,271.33	87,256.00	Non-Exempt
Information Technology Analyst	87,256.00	118,123.20	PRO46	02	44.35	7,687.33	92,248.00	Non-Exempt
Information Technology Analyst	87,256.00	118,123.20	PRO46	03	46.55	8,068.67	96,824.00	Non-Exempt
Information Technology Analyst	87,256.00	118,123.20	PRO46	04	48.93	8,481.20	101,774.40	Non-Exempt
Information Technology Analyst	87,256.00	118,123.20	PRO46	05	51.39	8,907.60	106,891.20	Non-Exempt
Information Technology Analyst	87,256.00	118,123.20	PRO46	06	54.05	9,368.67	112,424.00	Non-Exempt
Information Technology Analyst	87,256.00	118,123.20	PRO46	07	55.40	9,602.67	115,232.00	Non-Exempt
Information Technology Analyst	87,256.00	118,123.20	PRO46	08	56.79	9,843.60	118,123.20	Non-Exempt
Information Technology Manager	95,244.15	131,947.40	MGT46	01	45.79	7,937.01	95,244.15	Exempt
Information Technology Manager	95,244.15	131,947.40	MGT46	02	48.40	8,389.62	100,675.44	Exempt
Information Technology Manager	95,244.15	131,947.40	MGT46	03	50.80	8,804.82	105,657.81	Exempt
Information Technology Manager	95,244.15	131,947.40	MGT46	04	53.41	9,257.41	111,088.89	Exempt
Information Technology Manager	95,244.15	131,947.40	MGT46	05	56.10	9,723.58	116,682.92	Exempt
Information Technology Manager	95,244.15	131,947.40	MGT46	06	59.01	10,228.46	122,741.56	Exempt
Information Technology Manager	95,244.15	131,947.40	MGT46	07	60.49	10,484.19	125,810.25	Exempt
Information Technology Manager	95,244.15	131,947.40	MGT46	08	62.00	10,746.29	128,955.52	Exempt
Information Technology Manager	95,244.15	131,947.40	MGT46	09	63.44	10,995.62	131,947.40	Exempt
Information Technology Supervisor	91,915.20	123,260.80	SUP47	01	44.19	7,659.60	91,915.20	Non-Exempt
Information Technology Supervisor	91,915.20	123,260.80	SUP47	02	46.40	8,042.67	96,512.00	Non-Exempt
Information Technology Supervisor	91,915.20	123,260.80	SUP47	03	48.73	8,446.53	101,358.40	Non-Exempt
Information Technology Supervisor	91,915.20	123,260.80	SUP47	04	51.16	8,867.73	106,412.80	Non-Exempt
Information Technology Supervisor	91,915.20	123,260.80	SUP47	05	53.72	9,311.47	111,737.60	Non-Exempt
Information Technology Supervisor	91,915.20	123,260.80	SUP47	06	56.41	9,777.73	117,332.80	Non-Exempt

Information Technology Supervisor	91,915.20	123,260.80	SUP47	07	57.82	10,022.13	120,265.60	Non-Exempt
Information Technology Supervisor	91,915.20	123,260.80	SUP47	08	59.26	10,271.73	123,260.80	Non-Exempt
Information Technology Support Specialist II	60,923.20	85,280.00	PRO39	01	29.29	5,076.93	60,923.20	Non-Exempt
Information Technology Support Specialist II	60,923.20	85,280.00	PRO39	02	30.88	5,352.53	64,230.40	Non-Exempt
Information Technology Support Specialist II	60,923.20	85,280.00	PRO39	03	32.53	5,638.53	67,662.40	Non-Exempt
Information Technology Support Specialist II	60,923.20	85,280.00	PRO39	04	34.28	5,941.87	71,302.40	Non-Exempt
Information Technology Support Specialist II	60,923.20	85,280.00	PRO39	05	36.21	6,276.40	75,316.80	Non-Exempt
Information Technology Support Specialist II	60,923.20	85,280.00	PRO39	06	38.14	6,610.93	79,331.20	Non-Exempt
Information Technology Support Specialist II	60,923.20	85,280.00	PRO39	07	39.09	6,775.60	81,307.20	Non-Exempt
Information Technology Support Specialist II	60,923.20	85,280.00	PRO39	08	40.07	6,945.47	83,345.60	Non-Exempt
Information Technology Support Specialist II	60,923.20	85,280.00	PRO39	09	41.00	7,106.67	85,280.00	Non-Exempt
Information Technology Support Specialist III	67,662.40	91,665.60	PRO41	01	32.53	5,638.53	67,662.40	Non-Exempt
Information Technology Support Specialist III	67,662.40	91,665.60	PRO41	02	34.28	5,941.87	71,302.40	Non-Exempt
Information Technology Support Specialist III	67,662.40	91,665.60	PRO41	03	36.21	6,276.40	75,316.80	Non-Exempt
Information Technology Support Specialist III	67,662.40	91,665.60	PRO41	04	38.14	6,610.93	79,331.20	Non-Exempt
Information Technology Support Specialist III	67,662.40	91,665.60	PRO41	05	39.91	6,917.73	83,012.80	Non-Exempt
Information Technology Support Specialist III	67,662.40	91,665.60	PRO41	06	41.95	7,271.33	87,256.00	Non-Exempt
Information Technology Support Specialist III	67,662.40	91,665.60	PRO41	07	42.99	7,451.60	89,419.20	Non-Exempt
Information Technology Support Specialist III	67,662.40	91,665.60	PRO41	08	44.07	7,638.80	91,665.60	Non-Exempt
Information Technology Support Specialist IV	71,302.40	96,928.00	PRO42	01	34.28	5,941.87	71,302.40	Non-Exempt
Information Technology Support Specialist IV	71,302.40	96,928.00	PRO42	02	36.21	6,276.40	75,316.80	Non-Exempt
Information Technology Support Specialist IV	71,302.40	96,928.00	PRO42	03	38.14	6,610.93	79,331.20	Non-Exempt
Information Technology Support Specialist IV	71,302.40	96,928.00	PRO42	04	39.91	6,917.73	83,012.80	Non-Exempt
Information Technology Support Specialist IV	71,302.40	96,928.00	PRO42	05	41.95	7,271.33	87,256.00	Non-Exempt
Information Technology Support Specialist IV	71,302.40	96,928.00	PRO42	06	44.35	7,687.33	92,248.00	Non-Exempt
Information Technology Support Specialist IV	71,302.40	96,928.00	PRO42	07	45.46	7,879.73	94,556.80	Non-Exempt
Information Technology Support Specialist IV	71,302.40	96,928.00	PRO42	08	46.60	8,077.33	96,928.00	Non-Exempt
Intern	33,280.00	52,000.00	INTRN					Non-Exempt

Intervention Counselor I	51,688.00	71,073.60	PRO36	01	24.85	4,307.33	51,688.00	Non-Exempt
Intervention Counselor I	51,688.00	71,073.60	PRO36	02	26.28	4,555.20	54,662.40	Non-Exempt
Intervention Counselor I	51,688.00	71,073.60	PRO36	03	27.76	4,811.73	57,740.80	Non-Exempt
Intervention Counselor I	51,688.00	71,073.60	PRO36	04	29.29	5,076.93	60,923.20	Non-Exempt
Intervention Counselor I	51,688.00	71,073.60	PRO36	05	30.88	5,352.53	64,230.40	Non-Exempt
Intervention Counselor I	51,688.00	71,073.60	PRO36	06	32.53	5,638.53	67,662.40	Non-Exempt
Intervention Counselor I	51,688.00	71,073.60	PRO36	07	33.35	5,780.67	69,368.00	Non-Exempt
Intervention Counselor I	51,688.00	71,073.60	PRO36	08	34.17	5,922.80	71,073.60	Non-Exempt
Intervention Counselor I	51,688.00	71,073.60	PRO36	10	35.79	6,203.60	74,443.20	Non-Exempt
Intervention Counselor II	57,720.00	79,144.00	PRO38	01	27.76	4,811.73	57,740.80	Non-Exempt
Intervention Counselor II	57,720.00	79,144.00	PRO38	02	29.29	5,076.93	60,923.20	Non-Exempt
Intervention Counselor II	57,720.00	79,144.00	PRO38	03	30.88	5,352.53	64,230.40	Non-Exempt
Intervention Counselor II	57,720.00	79,144.00	PRO38	04	32.53	5,638.53	67,662.40	Non-Exempt
Intervention Counselor II	57,720.00	79,144.00	PRO38	05	34.28	5,941.87	71,302.40	Non-Exempt
Intervention Counselor II	57,720.00	79,144.00	PRO38	06	36.21	6,276.40	75,316.80	Non-Exempt
Intervention Counselor II	57,720.00	79,144.00	PRO38	07	37.12	6,434.13	77,209.60	Non-Exempt
Intervention Counselor II	57,720.00	79,144.00	PRO38	08	38.05	6,595.33	79,144.00	Non-Exempt
Investigative Aide	48,401.60	68,286.40	GEN35	01	23.27	4,033.47	48,401.60	Non-Exempt
Investigative Aide	48,401.60	68,286.40	GEN35	02	24.58	4,260.53	51,126.40	Non-Exempt
Investigative Aide	48,401.60	68,286.40	GEN35	03	25.99	4,504.93	54,059.20	Non-Exempt
Investigative Aide	48,401.60	68,286.40	GEN35	04	27.44	4,756.27	57,075.20	Non-Exempt
Investigative Aide	48,401.60	68,286.40	GEN35	05	28.96	5,019.73	60,236.80	Non-Exempt
Investigative Aide	48,401.60	68,286.40	GEN35	06	30.54	5,293.60	63,523.20	Non-Exempt
Investigative Aide	48,401.60	68,286.40	GEN35	07	31.30	5,425.33	65,104.00	Non-Exempt
Investigative Aide	48,401.60	68,286.40	GEN35	08	32.08	5,560.53	66,726.40	Non-Exempt
Investigative Aide	48,401.60	68,286.40	GEN35	09	32.83	5,690.53	68,286.40	Non-Exempt
Lead Custodian	41,017.60	58,115.20	GEN32	01	19.72	3,418.13	41,017.60	Non-Exempt
Lead Custodian	41,017.60	58,115.20	GEN32	02	20.83	3,610.53	43,326.40	Non-Exempt
Lead Custodian	41,017.60	58,115.20	GEN32	03	22.04	3,820.27	45,843.20	Non-Exempt
Lead Custodian	41,017.60	58,115.20	GEN32	04	23.27	4,033.47	48,401.60	Non-Exempt
Lead Custodian	41,017.60	58,115.20	GEN32	05	24.58	4,260.53	51,126.40	Non-Exempt
Lead Custodian	41,017.60	58,115.20	GEN32	06	25.99	4,504.93	54,059.20	Non-Exempt
Lead Custodian	41,017.60	58,115.20	GEN32	07	26.65	4,619.33	55,432.00	Non-Exempt
Lead Custodian	41,017.60	58,115.20	GEN32	08	27.31	4,733.73	56,804.80	Non-Exempt
Lead Custodian	41,017.60	58,115.20	GEN32	09	27.94	4,842.93	58,115.20	Non-Exempt
Legal Secretary I	42,182.40	61,172.80	GCL32	01	20.28	3,515.20	42,182.40	Non-Exempt
Legal Secretary I	42,182.40	61,172.80	GCL32	02	21.42	3,712.80	44,553.60	Non-Exempt
Legal Secretary I	42,182.40	61,172.80	GCL32	03	22.67	3,929.47	47,153.60	Non-Exempt
Legal Secretary I	42,182.40	61,172.80	GCL32	04	23.93	4,147.87	49,774.40	Non-Exempt
Legal Secretary I	42,182.40	61,172.80	GCL32	05	25.28	4,381.87	52,582.40	Non-Exempt
Legal Secretary I	42,182.40	61,172.80	GCL32	06	26.74	4,634.93	55,619.20	Non-Exempt
Legal Secretary I	42,182.40	61,172.80	GCL32	07	27.41	4,751.07	57,012.80	Non-Exempt
Legal Secretary I	42,182.40	61,172.80	GCL32	08	28.10	4,870.67	58,448.00	Non-Exempt
Legal Secretary I	42,182.40	61,172.80	GCL32	09	28.75	4,983.33	59,800.00	Non-Exempt
Legal Secretary I	42,182.40	61,172.80	GCL32	10	29.41	5,097.73	61,172.80	Non-Exempt
Legal Secretary I - Con	45,822.40	62,982.40	CON32	01	22.03	3,818.53	45,822.40	Non-Exempt
Legal Secretary I - Con	45,822.40	62,982.40	CON32	02	23.26	4,031.73	48,380.80	Non-Exempt

Legal Secretary I - Con	45,822.40	62,982.40	CON32	03	24.62	4,267.47	51,209.60	Non-Exempt
Legal Secretary I - Con	45,822.40	62,982.40	CON32	04	25.98	4,503.20	54,038.40	Non-Exempt
Legal Secretary I - Con	45,822.40	62,982.40	CON32	05	27.44	4,756.27	57,075.20	Non-Exempt
Legal Secretary I - Con	45,822.40	62,982.40	CON32	06	28.82	4,995.47	59,945.60	Non-Exempt
Legal Secretary I - Con	45,822.40	62,982.40	CON32	07	29.53	5,118.53	61,422.40	Non-Exempt
Legal Secretary I - Con	45,822.40	62,982.40	CON32	08	30.28	5,248.53	62,982.40	Non-Exempt
Legal Secretary II	47,153.60	67,787.20	GCL34	01	22.67	3,929.47	47,153.60	Non-Exempt
Legal Secretary II	47,153.60	67,787.20	GCL34	02	23.93	4,147.87	49,774.40	Non-Exempt
Legal Secretary II	47,153.60	67,787.20	GCL34	03	25.28	4,381.87	52,582.40	Non-Exempt
Legal Secretary II	47,153.60	67,787.20	GCL34	04	26.74	4,634.93	55,619.20	Non-Exempt
Legal Secretary II	47,153.60	67,787.20	GCL34	05	28.23	4,893.20	58,718.40	Non-Exempt
Legal Secretary II	47,153.60	67,787.20	GCL34	06	29.64	5,137.60	61,651.20	Non-Exempt
Legal Secretary II	47,153.60	67,787.20	GCL34	07	30.37	5,264.13	63,169.60	Non-Exempt
Legal Secretary II	47,153.60	67,787.20	GCL34	08	31.14	5,397.60	64,771.20	Non-Exempt
Legal Secretary II	47,153.60	67,787.20	GCL34	09	31.86	5,522.40	66,268.80	Non-Exempt
Legal Secretary II - Con	51,209.60	69,430.40	CON34	01	24.62	4,267.47	51,209.60	Non-Exempt
Legal Secretary II - Con	51,209.60	69,430.40	CON34	02	25.98	4,503.20	54,038.40	Non-Exempt
Legal Secretary II - Con	51,209.60	69,430.40	CON34	03	27.44	4,756.27	57,075.20	Non-Exempt
Legal Secretary II - Con	51,209.60	69,430.40	CON34	04	28.82	4,995.47	59,945.60	Non-Exempt
Legal Secretary II - Con	51,209.60	69,430.40	CON34	05	30.26	5,245.07	62,940.80	Non-Exempt
Legal Secretary II - Con	51,209.60	69,430.40	CON34	06	31.77	5,506.80	66,081.60	Non-Exempt
Legal Secretary II - Con	51,209.60	69,430.40	CON34	07	32.56	5,643.73	67,724.80	Non-Exempt
Legal Secretary II - Con	51,209.60	69,430.40	CON34	08	33.38	5,785.87	69,430.40	Non-Exempt
Legal Secretary III	52,582.40	73,049.60	GCL36	01	25.28	4,381.87	52,582.40	Non-Exempt
Legal Secretary III	52,582.40	73,049.60	GCL36	02	26.74	4,634.93	55,619.20	Non-Exempt
Legal Secretary III	52,582.40	73,049.60	GCL36	03	28.23	4,893.20	58,718.40	Non-Exempt
Legal Secretary III	52,582.40	73,049.60	GCL36	04	29.64	5,137.60	61,651.20	Non-Exempt
Legal Secretary III	52,582.40	73,049.60	GCL36	05	31.11	5,392.40	64,708.80	Non-Exempt
Legal Secretary III	52,582.40	73,049.60	GCL36	06	32.68	5,664.53	67,974.40	Non-Exempt
Legal Secretary III	52,582.40	73,049.60	GCL36	07	33.49	5,804.93	69,659.20	Non-Exempt
Legal Secretary III	52,582.40	73,049.60	GCL36	08	34.33	5,950.53	71,406.40	Non-Exempt
Legal Secretary III	52,582.40	73,049.60	GCL36	09	35.12	6,087.47	73,049.60	Non-Exempt
Library Assistant I	35,880.00	49,524.80	GCL29	01	17.25	2,990.00	35,880.00	Non-Exempt
Library Assistant I	35,880.00	49,524.80	GCL29	02	18.23	3,159.87	37,918.40	Non-Exempt
Library Assistant I	35,880.00	49,524.80	GCL29	03	19.22	3,331.47	39,977.60	Non-Exempt
Library Assistant I	35,880.00	49,524.80	GCL29	04	20.28	3,515.20	42,182.40	Non-Exempt
Library Assistant I	35,880.00	49,524.80	GCL29	05	21.42	3,712.80	44,553.60	Non-Exempt
Library Assistant I	35,880.00	49,524.80	GCL29	06	22.67	3,929.47	47,153.60	Non-Exempt
Library Assistant I	35,880.00	49,524.80	GCL29	07	23.24	4,028.27	48,339.20	Non-Exempt
Library Assistant I	35,880.00	49,524.80	GCL29	08	23.81	4,127.07	49,524.80	Non-Exempt
Library Assistant II	39,977.60	56,513.60	GCL31	01	19.22	3,331.47	39,977.60	Non-Exempt
Library Assistant II	39,977.60	56,513.60	GCL31	02	20.28	3,515.20	42,182.40	Non-Exempt
Library Assistant II	39,977.60	56,513.60	GCL31	03	21.42	3,712.80	44,553.60	Non-Exempt
Library Assistant II	39,977.60	56,513.60	GCL31	04	22.67	3,929.47	47,153.60	Non-Exempt
Library Assistant II	39,977.60	56,513.60	GCL31	05	23.93	4,147.87	49,774.40	Non-Exempt
Library Assistant II	39,977.60	56,513.60	GCL31	06	25.28	4,381.87	52,582.40	Non-Exempt
Library Assistant II	39,977.60	56,513.60	GCL31	07	25.90	4,489.33	53,872.00	Non-Exempt
Library Assistant II	39,977.60	56,513.60	GCL31	08	26.56	4,603.73	55,244.80	Non-Exempt
Library Assistant II	39,977.60	56,513.60	GCL31	09	27.17	4,709.47	56,513.60	Non-Exempt
Library Services Coordinator	54,662.40	74,900.80	PRO37	01	26.28	4,555.20	54,662.40	Non-Exempt
Library Services Coordinator	54,662.40	74,900.80	PRO37	02	27.76	4,811.73	57,740.80	Non-Exempt
Library Services Coordinator	54,662.40	74,900.80	PRO37	03	29.29	5,076.93	60,923.20	Non-Exempt

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Library Services Coordinator	54,662.40	74,900.80	PRO37	04	30.88	5,352.53	64,230.40	Non-Exempt
Library Services Coordinator	54,662.40	74,900.80	PRO37	05	32.53	5,638.53	67,662.40	Non-Exempt
Library Services Coordinator	54,662.40	74,900.80	PRO37	06	34.28	5,941.87	71,302.40	Non-Exempt
Library Services Coordinator	54,662.40	74,900.80	PRO37	07	35.13	6,089.20	73,070.40	Non-Exempt
Library Services Coordinator	54,662.40	74,900.80	PRO37	08	36.01	6,241.73	74,900.80	Non-Exempt
Library Technician	44,553.60	61,692.80	GCL33	01	21.42	3,712.80	44,553.60	Non-Exempt
Library Technician	44,553.60	61,692.80	GCL33	02	22.67	3,929.47	47,153.60	Non-Exempt
Library Technician	44,553.60	61,692.80	GCL33	03	23.93	4,147.87	49,774.40	Non-Exempt
Library Technician	44,553.60	61,692.80	GCL33	04	25.28	4,381.87	52,582.40	Non-Exempt
Library Technician	44,553.60	61,692.80	GCL33	05	26.74	4,634.93	55,619.20	Non-Exempt
Library Technician	44,553.60	61,692.80	GCL33	06	28.23	4,893.20	58,718.40	Non-Exempt
Library Technician	44,553.60	61,692.80	GCL33	07	28.93	5,014.53	60,174.40	Non-Exempt
Library Technician	44,553.60	61,692.80	GCL33	08	29.66	5,141.07	61,692.80	Non-Exempt
Licensed Vocational Nurse	54,745.60	75,108.80	GNU35	01	26.32	4,562.13	54,745.60	Non-Exempt
Licensed Vocational Nurse	54,745.60	75,108.80	GNU35	02	27.64	4,790.93	57,491.20	Non-Exempt
Licensed Vocational Nurse	54,745.60	75,108.80	GNU35	03	29.02	5,030.13	60,361.60	Non-Exempt
Licensed Vocational Nurse	54,745.60	75,108.80	GNU35	04	30.47	5,281.47	63,377.60	Non-Exempt
Licensed Vocational Nurse	54,745.60	75,108.80	GNU35	05	31.99	5,544.93	66,539.20	Non-Exempt
Licensed Vocational Nurse	54,745.60	75,108.80	GNU35	06	33.59	5,822.27	69,867.20	Non-Exempt
Licensed Vocational Nurse	54,745.60	75,108.80	GNU35	07	34.43	5,967.87	71,614.40	Non-Exempt
Licensed Vocational Nurse	54,745.60	75,108.80	GNU35	08	35.30	6,118.67	73,424.00	Non-Exempt
Licensed Vocational Nurse	54,745.60	75,108.80	GNU35	09	36.11	6,259.07	75,108.80	Non-Exempt
Management Assistant to the CAO	70,086.63	95,173.49	MGT40	01	33.70	5,840.55	70,086.63	Exempt
Management Assistant to the CAO	70,086.63	95,173.49	MGT40	02	35.50	6,154.04	73,848.44	Exempt
Management Assistant to the CAO	70,086.63	95,173.49	MGT40	03	37.42	6,486.17	77,834.08	Exempt
Management Assistant to the CAO	70,086.63	95,173.49	MGT40	04	39.53	6,852.45	82,229.41	Exempt
Management Assistant to the CAO	70,086.63	95,173.49	MGT40	05	41.63	7,216.59	86,599.05	Exempt
Management Assistant to the CAO	70,086.63	95,173.49	MGT40	06	43.55	7,548.95	90,587.45	Exempt
Management Assistant to the CAO	70,086.63	95,173.49	MGT40	07	44.64	7,737.69	92,852.26	Exempt
Management Assistant to the CAO	70,086.63	95,173.49	MGT40	08	45.76	7,931.12	95,173.49	Exempt
Mapping/Title Technician	46,342.40	64,022.40	PRO34	01	22.28	3,861.87	46,342.40	Non-Exempt
Mapping/Title Technician	46,342.40	64,022.40	PRO34	02	23.53	4,078.53	48,942.40	Non-Exempt
Mapping/Title Technician	46,342.40	64,022.40	PRO34	03	24.85	4,307.33	51,688.00	Non-Exempt
Mapping/Title Technician	46,342.40	64,022.40	PRO34	04	26.28	4,555.20	54,662.40	Non-Exempt
Mapping/Title Technician	46,342.40	64,022.40	PRO34	05	27.76	4,811.73	57,740.80	Non-Exempt
Mapping/Title Technician	46,342.40	64,022.40	PRO34	06	29.29	5,076.93	60,923.20	Non-Exempt
Mapping/Title Technician	46,342.40	64,022.40	PRO34	07	30.02	5,203.47	62,441.60	Non-Exempt
Mapping/Title Technician	46,342.40	64,022.40	PRO34	08	30.78	5,335.20	64,022.40	Non-Exempt
Medical Billing Specialist	44,553.60	61,692.80	GCL33	01	21.42	3,712.80	44,553.60	Non-Exempt
Medical Billing Specialist	44,553.60	61,692.80	GCL33	02	22.67	3,929.47	47,153.60	Non-Exempt
Medical Billing Specialist	44,553.60	61,692.80	GCL33	03	23.93	4,147.87	49,774.40	Non-Exempt
Medical Billing Specialist	44,553.60	61,692.80	GCL33	04	25.28	4,381.87	52,582.40	Non-Exempt

Medical Billing Specialist	44,553.60	61,692.80	GCL33	05	26.74	4,634.93	55,619.20	Non-Exempt
Medical Billing Specialist	44,553.60	61,692.80	GCL33	06	28.23	4,893.20	58,718.40	Non-Exempt
Medical Billing Specialist	44,553.60	61,692.80	GCL33	07	28.93	5,014.53	60,174.40	Non-Exempt
Medical Billing Specialist	44,553.60	61,692.80	GCL33	08	29.66	5,141.07	61,692.80	Non-Exempt
Medical Billing Specialist Supervisor	64,084.80	86,944.00	SUP40	01	30.81	5,340.40	64,084.80	Exempt
Medical Billing Specialist Supervisor	64,084.80	86,944.00	SUP40	02	32.44	5,622.93	67,475.20	Exempt
Medical Billing Specialist Supervisor	64,084.80	86,944.00	SUP40	03	34.19	5,926.27	71,115.20	Exempt
Medical Billing Specialist Supervisor	64,084.80	86,944.00	SUP40	04	36.12	6,260.80	75,129.60	Exempt
Medical Billing Specialist Supervisor	64,084.80	86,944.00	SUP40	05	38.02	6,590.13	79,081.60	Exempt
Medical Billing Specialist Supervisor	64,084.80	86,944.00	SUP40	06	39.80	6,898.67	82,784.00	Exempt
Medical Billing Specialist Supervisor	64,084.80	86,944.00	SUP40	07	40.78	7,068.53	84,822.40	Exempt
Medical Billing Specialist Supervisor	64,084.80	86,944.00	SUP40	08	41.80	7,245.33	86,944.00	Exempt
Medical Clerk I	35,880.00	49,524.80	GCL29	01	17.25	2,990.00	35,880.00	Non-Exempt
Medical Clerk I	35,880.00	49,524.80	GCL29	02	18.23	3,159.87	37,918.40	Non-Exempt
Medical Clerk I	35,880.00	49,524.80	GCL29	03	19.22	3,331.47	39,977.60	Non-Exempt
Medical Clerk I	35,880.00	49,524.80	GCL29	04	20.28	3,515.20	42,182.40	Non-Exempt
Medical Clerk I	35,880.00	49,524.80	GCL29	05	21.42	3,712.80	44,553.60	Non-Exempt
Medical Clerk I	35,880.00	49,524.80	GCL29	06	22.67	3,929.47	47,153.60	Non-Exempt
Medical Clerk I	35,880.00	49,524.80	GCL29	07	23.24	4,028.27	48,339.20	Non-Exempt
Medical Clerk I	35,880.00	49,524.80	GCL29	08	23.81	4,127.07	49,524.80	Non-Exempt
Medical Clerk II	37,918.40	54,745.60	GCL30	01	18.23	3,159.87	37,918.40	Non-Exempt
Medical Clerk II	37,918.40	54,745.60	GCL30	02	19.22	3,331.47	39,977.60	Non-Exempt
Medical Clerk II	37,918.40	54,745.60	GCL30	03	20.28	3,515.20	42,182.40	Non-Exempt
Medical Clerk II	37,918.40	54,745.60	GCL30	04	21.42	3,712.80	44,553.60	Non-Exempt
Medical Clerk II	37,918.40	54,745.60	GCL30	05	22.67	3,929.47	47,153.60	Non-Exempt
Medical Clerk II	37,918.40	54,745.60	GCL30	06	23.93	4,147.87	49,774.40	Non-Exempt
Medical Clerk II	37,918.40	54,745.60	GCL30	07	24.53	4,251.87	51,022.40	Non-Exempt
Medical Clerk II	37,918.40	54,745.60	GCL30	08	25.15	4,359.33	52,312.00	Non-Exempt
Medical Clerk II	37,918.40	54,745.60	GCL30	09	25.73	4,459.87	53,518.40	Non-Exempt
Medical Clerk II	37,918.40	54,745.60	GCL30	10	26.32	4,562.13	54,745.60	Non-Exempt
Medical Clerk III	42,182.40	61,172.80	GCL32	01	20.28	3,515.20	42,182.40	Non-Exempt
Medical Clerk III	42,182.40	61,172.80	GCL32	02	21.42	3,712.80	44,553.60	Non-Exempt
Medical Clerk III	42,182.40	61,172.80	GCL32	03	22.67	3,929.47	47,153.60	Non-Exempt
Medical Clerk III	42,182.40	61,172.80	GCL32	04	23.93	4,147.87	49,774.40	Non-Exempt
Medical Clerk III	42,182.40	61,172.80	GCL32	05	25.28	4,381.87	52,582.40	Non-Exempt
Medical Clerk III	42,182.40	61,172.80	GCL32	06	26.74	4,634.93	55,619.20	Non-Exempt
Medical Clerk III	42,182.40	61,172.80	GCL32	07	27.41	4,751.07	57,012.80	Non-Exempt
Medical Clerk III	42,182.40	61,172.80	GCL32	08	28.10	4,870.67	58,448.00	Non-Exempt
Medical Clerk III	42,182.40	61,172.80	GCL32	09	28.75	4,983.33	59,800.00	Non-Exempt
Medical Clerk III	42,182.40	61,172.80	GCL32	10	29.41	5,097.73	61,172.80	Non-Exempt
Medical Fiscal Manager	73,848.44	100,065.70	MGT41	01	35.50	6,154.04	73,848.44	Exempt
Medical Fiscal Manager	73,848.44	100,065.70	MGT41	02	37.42	6,486.17	77,834.08	Exempt
Medical Fiscal Manager	73,848.44	100,065.70	MGT41	03	39.53	6,852.45	82,229.41	Exempt
Medical Fiscal Manager	73,848.44	100,065.70	MGT41	04	41.63	7,216.59	86,599.05	Exempt
Medical Fiscal Manager	73,848.44	100,065.70	MGT41	05	43.55	7,548.95	90,587.45	Exempt
Medical Fiscal Manager	73,848.44	100,065.70	MGT41	06	45.79	7,937.01	95,244.15	Exempt
Medical Fiscal Manager	73,848.44	100,065.70	MGT41	07	46.94	8,135.42	97,625.00	Exempt

Medical Fiscal Manager	73,848.44	100,065.70	MGT41	08	48.11	8,338.81	100,065.70	Exempt
Medical Records Supervisor	44,990.40	62,212.80	SCL33	01	21.63	3,749.20	44,990.40	Non-Exempt
Medical Records Supervisor	44,990.40	62,212.80	SCL33	02	22.86	3,962.40	47,548.80	Non-Exempt
Medical Records Supervisor	44,990.40	62,212.80	SCL33	03	24.14	4,184.27	50,211.20	Non-Exempt
Medical Records Supervisor	44,990.40	62,212.80	SCL33	04	25.47	4,414.80	52,977.60	Non-Exempt
Medical Records Supervisor	44,990.40	62,212.80	SCL33	05	26.95	4,671.33	56,056.00	Non-Exempt
Medical Records Supervisor	44,990.40	62,212.80	SCL33	06	28.47	4,934.80	59,217.60	Non-Exempt
Medical Records Supervisor	44,990.40	62,212.80	SCL33	07	29.19	5,059.60	60,715.20	Non-Exempt
Medical Records Supervisor	44,990.40	62,212.80	SCL33	08	29.91	5,184.40	62,212.80	Non-Exempt
Mental Health Therapist I	64,230.40	87,214.40	PRO40	01	30.88	5,352.53	64,230.40	Non-Exempt
Mental Health Therapist I	64,230.40	87,214.40	PRO40	02	32.53	5,638.53	67,662.40	Non-Exempt
Mental Health Therapist I	64,230.40	87,214.40	PRO40	03	34.28	5,941.87	71,302.40	Non-Exempt
Mental Health Therapist I	64,230.40	87,214.40	PRO40	04	36.21	6,276.40	75,316.80	Non-Exempt
Mental Health Therapist I	64,230.40	87,214.40	PRO40	05	38.14	6,610.93	79,331.20	Non-Exempt
Mental Health Therapist I	64,230.40	87,214.40	PRO40	06	39.91	6,917.73	83,012.80	Non-Exempt
Mental Health Therapist I	64,230.40	87,214.40	PRO40	07	40.91	7,091.07	85,092.80	Non-Exempt
Mental Health Therapist I	64,230.40	87,214.40	PRO40	08	41.93	7,267.87	87,214.40	Non-Exempt
Mental Health Therapist II	71,302.40	96,928.00	PRO42	01	34.28	5,941.87	71,302.40	Non-Exempt
Mental Health Therapist II	71,302.40	96,928.00	PRO42	02	36.21	6,276.40	75,316.80	Non-Exempt
Mental Health Therapist II	71,302.40	96,928.00	PRO42	03	38.14	6,610.93	79,331.20	Non-Exempt
Mental Health Therapist II	71,302.40	96,928.00	PRO42	04	39.91	6,917.73	83,012.80	Non-Exempt
Mental Health Therapist II	71,302.40	96,928.00	PRO42	05	41.95	7,271.33	87,256.00	Non-Exempt
Mental Health Therapist II	71,302.40	96,928.00	PRO42	06	44.35	7,687.33	92,248.00	Non-Exempt
Mental Health Therapist II	71,302.40	96,928.00	PRO42	07	45.46	7,879.73	94,556.80	Non-Exempt
Mental Health Therapist II	71,302.40	96,928.00	PRO42	08	46.60	8,077.33	96,928.00	Non-Exempt
Mental Health Therapist III	79,331.20	106,912.00	PRO44	01	38.14	6,610.93	79,331.20	Non-Exempt
Mental Health Therapist III	79,331.20	106,912.00	PRO44	02	39.91	6,917.73	83,012.80	Non-Exempt
Mental Health Therapist III	79,331.20	106,912.00	PRO44	03	41.95	7,271.33	87,256.00	Non-Exempt
Mental Health Therapist III	79,331.20	106,912.00	PRO44	04	44.35	7,687.33	92,248.00	Non-Exempt
Mental Health Therapist III	79,331.20	106,912.00	PRO44	05	46.55	8,068.67	96,824.00	Non-Exempt
Mental Health Therapist III	79,331.20	106,912.00	PRO44	06	48.93	8,481.20	101,774.40	Non-Exempt
Mental Health Therapist III	79,331.20	106,912.00	PRO44	07	50.15	8,692.67	104,312.00	Non-Exempt
Mental Health Therapist III	79,331.20	106,912.00	PRO44	08	51.40	8,909.33	106,912.00	Non-Exempt
Mental Health Worker I	43,326.40	59,966.40	GEN33	01	20.83	3,610.53	43,326.40	Non-Exempt
Mental Health Worker I	43,326.40	59,966.40	GEN33	02	22.04	3,820.27	45,843.20	Non-Exempt
Mental Health Worker I	43,326.40	59,966.40	GEN33	03	23.27	4,033.47	48,401.60	Non-Exempt
Mental Health Worker I	43,326.40	59,966.40	GEN33	04	24.58	4,260.53	51,126.40	Non-Exempt
Mental Health Worker I	43,326.40	59,966.40	GEN33	05	25.99	4,504.93	54,059.20	Non-Exempt
Mental Health Worker I	43,326.40	59,966.40	GEN33	06	27.44	4,756.27	57,075.20	Non-Exempt
Mental Health Worker I	43,326.40	59,966.40	GEN33	07	28.13	4,875.87	58,510.40	Non-Exempt
Mental Health Worker I	43,326.40	59,966.40	GEN33	08	28.83	4,997.20	59,966.40	Non-Exempt
Mental Health Worker II	48,401.60	68,286.40	GEN35	01	23.27	4,033.47	48,401.60	Non-Exempt
Mental Health Worker II	48,401.60	68,286.40	GEN35	02	24.58	4,260.53	51,126.40	Non-Exempt
Mental Health Worker II	48,401.60	68,286.40	GEN35	03	25.99	4,504.93	54,059.20	Non-Exempt
Mental Health Worker II	48,401.60	68,286.40	GEN35	04	27.44	4,756.27	57,075.20	Non-Exempt
Mental Health Worker II	48,401.60	68,286.40	GEN35	05	28.96	5,019.73	60,236.80	Non-Exempt
Mental Health Worker II	48,401.60	68,286.40	GEN35	06	30.54	5,293.60	63,523.20	Non-Exempt

Mental Health Worker II	48,401.60	68,286.40	GEN35	07	31.30	5,425.33	65,104.00	Non-Exempt
Mental Health Worker II	48,401.60	68,286.40	GEN35	08	32.08	5,560.53	66,726.40	Non-Exempt
Mental Health Worker II	48,401.60	68,286.40	GEN35	09	32.83	5,690.53	68,286.40	Non-Exempt
Museum Aide	34,881.60	48,172.80	GEN29	01	16.77	2,906.80	34,881.60	Non-Exempt
Museum Aide	34,881.60	48,172.80	GEN29	02	17.73	3,073.20	36,878.40	Non-Exempt
Museum Aide	34,881.60	48,172.80	GEN29	03	18.69	3,239.60	38,875.20	Non-Exempt
Museum Aide	34,881.60	48,172.80	GEN29	04	19.72	3,418.13	41,017.60	Non-Exempt
Museum Aide	34,881.60	48,172.80	GEN29	05	20.83	3,610.53	43,326.40	Non-Exempt
Museum Aide	34,881.60	48,172.80	GEN29	06	22.04	3,820.27	45,843.20	Non-Exempt
Museum Aide	34,881.60	48,172.80	GEN29	07	22.59	3,915.60	46,987.20	Non-Exempt
Museum Aide	34,881.60	48,172.80	GEN29	08	23.16	4,014.40	48,172.80	Non-Exempt
Museum Aide	34,881.60	48,172.80	GEN29	10	24.24	4,201.60	50,419.20	Non-Exempt
Museum Director-Curator	70,086.63	95,173.49	MGT40	01	33.70	5,840.55	70,086.63	Exempt
Museum Director-Curator	70,086.63	95,173.49	MGT40	02	35.50	6,154.04	73,848.44	Exempt
Museum Director-Curator	70,086.63	95,173.49	MGT40	03	37.42	6,486.17	77,834.08	Exempt
Museum Director-Curator	70,086.63	95,173.49	MGT40	04	39.53	6,852.45	82,229.41	Exempt
Museum Director-Curator	70,086.63	95,173.49	MGT40	05	41.63	7,216.59	86,599.05	Exempt
Museum Director-Curator	70,086.63	95,173.49	MGT40	06	43.55	7,548.95	90,587.45	Exempt
Museum Director-Curator	70,086.63	95,173.49	MGT40	07	44.64	7,737.69	92,852.26	Exempt
Museum Director-Curator	70,086.63	95,173.49	MGT40	08	45.76	7,931.12	95,173.49	Exempt
Network Administrator I	71,302.40	96,928.00	PRO42	01	34.28	5,941.87	71,302.40	Non-Exempt
Network Administrator I	71,302.40	96,928.00	PRO42	02	36.21	6,276.40	75,316.80	Non-Exempt
Network Administrator I	71,302.40	96,928.00	PRO42	03	38.14	6,610.93	79,331.20	Non-Exempt
Network Administrator I	71,302.40	96,928.00	PRO42	04	39.91	6,917.73	83,012.80	Non-Exempt
Network Administrator I	71,302.40	96,928.00	PRO42	05	41.95	7,271.33	87,256.00	Non-Exempt
Network Administrator I	71,302.40	96,928.00	PRO42	06	44.35	7,687.33	92,248.00	Non-Exempt
Network Administrator I	71,302.40	96,928.00	PRO42	07	45.46	7,879.73	94,556.80	Non-Exempt
Network Administrator I	71,302.40	96,928.00	PRO42	08	46.60	8,077.33	96,928.00	Non-Exempt
Network Administrator II	79,331.20	106,912.00	PRO44	01	38.14	6,610.93	79,331.20	Non-Exempt
Network Administrator II	79,331.20	106,912.00	PRO44	02	39.91	6,917.73	83,012.80	Non-Exempt
Network Administrator II	79,331.20	106,912.00	PRO44	03	41.95	7,271.33	87,256.00	Non-Exempt
Network Administrator II	79,331.20	106,912.00	PRO44	04	44.35	7,687.33	92,248.00	Non-Exempt
Network Administrator II	79,331.20	106,912.00	PRO44	05	46.55	8,068.67	96,824.00	Non-Exempt
Network Administrator II	79,331.20	106,912.00	PRO44	06	48.93	8,481.20	101,774.40	Non-Exempt
Network Administrator II	79,331.20	106,912.00	PRO44	07	50.15	8,692.67	104,312.00	Non-Exempt
Network Administrator II	79,331.20	106,912.00	PRO44	08	51.40	8,909.33	106,912.00	Non-Exempt
Nurse Practitioner II	91,624.00	122,969.60	PNU45	01	44.05	7,635.33	91,624.00	Non-Exempt
Nurse Practitioner II	91,624.00	122,969.60	PNU45	02	46.30	8,025.33	96,304.00	Non-Exempt
Nurse Practitioner II	91,624.00	122,969.60	PNU45	03	48.61	8,425.73	101,108.80	Non-Exempt
Nurse Practitioner II	91,624.00	122,969.60	PNU45	04	51.05	8,848.67	106,184.00	Non-Exempt
Nurse Practitioner II	91,624.00	122,969.60	PNU45	05	53.60	9,290.67	111,488.00	Non-Exempt
Nurse Practitioner II	91,624.00	122,969.60	PNU45	06	56.27	9,753.47	117,041.60	Non-Exempt
Nurse Practitioner II	91,624.00	122,969.60	PNU45	07	57.68	9,997.87	119,974.40	Non-Exempt
Nurse Practitioner II	91,624.00	122,969.60	PNU45	08	59.12	10,247.47	122,969.60	Non-Exempt
Nutritional Assistant I	37,918.40	54,745.60	GCL30	01	18.23	3,159.87	37,918.40	Non-Exempt
Nutritional Assistant I	37,918.40	54,745.60	GCL30	02	19.22	3,331.47	39,977.60	Non-Exempt
Nutritional Assistant I	37,918.40	54,745.60	GCL30	03	20.28	3,515.20	42,182.40	Non-Exempt
Nutritional Assistant I	37,918.40	54,745.60	GCL30	04	21.42	3,712.80	44,553.60	Non-Exempt
Nutritional Assistant I	37,918.40	54,745.60	GCL30	05	22.67	3,929.47	47,153.60	Non-Exempt

Nutritional Assistant I	37,918.40	54,745.60	GCL30	06	23.93	4,147.87	49,774.40	Non-Exempt
Nutritional Assistant I	37,918.40	54,745.60	GCL30	07	24.53	4,251.87	51,022.40	Non-Exempt
Nutritional Assistant I	37,918.40	54,745.60	GCL30	08	25.15	4,359.33	52,312.00	Non-Exempt
Nutritional Assistant I	37,918.40	54,745.60	GCL30	09	25.73	4,459.87	53,518.40	Non-Exempt
Nutritional Assistant I	37,918.40	54,745.60	GCL30	10	26.32	4,562.13	54,745.60	Non-Exempt
Nutritional Assistant II	42,182.40	61,172.80	GCL32	01	20.28	3,515.20	42,182.40	Non-Exempt
Nutritional Assistant II	42,182.40	61,172.80	GCL32	02	21.42	3,712.80	44,553.60	Non-Exempt
Nutritional Assistant II	42,182.40	61,172.80	GCL32	03	22.67	3,929.47	47,153.60	Non-Exempt
Nutritional Assistant II	42,182.40	61,172.80	GCL32	04	23.93	4,147.87	49,774.40	Non-Exempt
Nutritional Assistant II	42,182.40	61,172.80	GCL32	05	25.28	4,381.87	52,582.40	Non-Exempt
Nutritional Assistant II	42,182.40	61,172.80	GCL32	06	26.74	4,634.93	55,619.20	Non-Exempt
Nutritional Assistant II	42,182.40	61,172.80	GCL32	07	27.41	4,751.07	57,012.80	Non-Exempt
Nutritional Assistant II	42,182.40	61,172.80	GCL32	08	28.10	4,870.67	58,448.00	Non-Exempt
Nutritional Assistant II	42,182.40	61,172.80	GCL32	09	28.75	4,983.33	59,800.00	Non-Exempt
Nutritional Assistant II	42,182.40	61,172.80	GCL32	10	29.41	5,097.73	61,172.80	Non-Exempt
Nutritionist	60,923.20	85,280.00	PRO39	01	29.29	5,076.93	60,923.20	Non-Exempt
Nutritionist	60,923.20	85,280.00	PRO39	02	30.88	5,352.53	64,230.40	Non-Exempt
Nutritionist	60,923.20	85,280.00	PRO39	03	32.53	5,638.53	67,662.40	Non-Exempt
Nutritionist	60,923.20	85,280.00	PRO39	04	34.28	5,941.87	71,302.40	Non-Exempt
Nutritionist	60,923.20	85,280.00	PRO39	05	36.21	6,276.40	75,316.80	Non-Exempt
Nutritionist	60,923.20	85,280.00	PRO39	06	38.14	6,610.93	79,331.20	Non-Exempt
Nutritionist	60,923.20	85,280.00	PRO39	07	39.09	6,775.60	81,307.20	Non-Exempt
Nutritionist	60,923.20	85,280.00	PRO39	08	40.07	6,945.47	83,345.60	Non-Exempt
Nutritionist	60,923.20	85,280.00	PRO39	09	41.00	7,106.67	85,280.00	Non-Exempt
Office Assistant I	35,880.00	49,524.80	GCL29	01	17.25	2,990.00	35,880.00	Non-Exempt
Office Assistant I	35,880.00	49,524.80	GCL29	02	18.23	3,159.87	37,918.40	Non-Exempt
Office Assistant I	35,880.00	49,524.80	GCL29	03	19.22	3,331.47	39,977.60	Non-Exempt
Office Assistant I	35,880.00	49,524.80	GCL29	04	20.28	3,515.20	42,182.40	Non-Exempt
Office Assistant I	35,880.00	49,524.80	GCL29	05	21.42	3,712.80	44,553.60	Non-Exempt
Office Assistant I	35,880.00	49,524.80	GCL29	06	22.67	3,929.47	47,153.60	Non-Exempt
Office Assistant I	35,880.00	49,524.80	GCL29	07	23.24	4,028.27	48,339.20	Non-Exempt
Office Assistant I	35,880.00	49,524.80	GCL29	08	23.81	4,127.07	49,524.80	Non-Exempt
Office Assistant I - Con	36,795.20	50,835.20	CON28	01	17.69	3,066.27	36,795.20	Non-Exempt
Office Assistant I - Con	36,795.20	50,835.20	CON28	02	18.73	3,246.53	38,958.40	Non-Exempt
Office Assistant I - Con	36,795.20	50,835.20	CON28	03	19.80	3,432.00	41,184.00	Non-Exempt
Office Assistant I - Con	36,795.20	50,835.20	CON28	04	20.87	3,617.47	43,409.60	Non-Exempt
Office Assistant I - Con	36,795.20	50,835.20	CON28	05	22.03	3,818.53	45,822.40	Non-Exempt
Office Assistant I - Con	36,795.20	50,835.20	CON28	06	23.26	4,031.73	48,380.80	Non-Exempt
Office Assistant I - Con	36,795.20	50,835.20	CON28	07	23.84	4,132.27	49,587.20	Non-Exempt
Office Assistant I - Con	36,795.20	50,835.20	CON28	08	24.44	4,236.27	50,835.20	Non-Exempt
Office Assistant II	37,918.40	54,745.60	GCL30	01	18.23	3,159.87	37,918.40	Non-Exempt
Office Assistant II	37,918.40	54,745.60	GCL30	02	19.22	3,331.47	39,977.60	Non-Exempt
Office Assistant II	37,918.40	54,745.60	GCL30	03	20.28	3,515.20	42,182.40	Non-Exempt
Office Assistant II	37,918.40	54,745.60	GCL30	04	21.42	3,712.80	44,553.60	Non-Exempt
Office Assistant II	37,918.40	54,745.60	GCL30	05	22.67	3,929.47	47,153.60	Non-Exempt
Office Assistant II	37,918.40	54,745.60	GCL30	06	23.93	4,147.87	49,774.40	Non-Exempt
Office Assistant II	37,918.40	54,745.60	GCL30	07	24.53	4,251.87	51,022.40	Non-Exempt
Office Assistant II	37,918.40	54,745.60	GCL30	08	25.15	4,359.33	52,312.00	Non-Exempt
Office Assistant II	37,918.40	54,745.60	GCL30	09	25.73	4,459.87	53,518.40	Non-Exempt
Office Assistant II	37,918.40	54,745.60	GCL30	10	26.32	4,562.13	54,745.60	Non-Exempt
Office Assistant II - Con	41,184.00	56,784.00	CON30	01	19.80	3,432.00	41,184.00	Non-Exempt
Office Assistant II - Con	41,184.00	56,784.00	CON30	02	20.87	3,617.47	43,409.60	Non-Exempt
Office Assistant II - Con	41,184.00	56,784.00	CON30	03	22.03	3,818.53	45,822.40	Non-Exempt
Office Assistant II - Con	41,184.00	56,784.00	CON30	04	23.26	4,031.73	48,380.80	Non-Exempt
Office Assistant II - Con	41,184.00	56,784.00	CON30	05	24.62	4,267.47	51,209.60	Non-Exempt

Office Assistant II - Con	41,184.00	56,784.00	CON30	06	25.98	4,503.20	54,038.40	Non-Exempt
Office Assistant II - Con	41,184.00	56,784.00	CON30	07	26.64	4,617.60	55,411.20	Non-Exempt
Office Assistant II - Con	41,184.00	56,784.00	CON30	08	27.30	4,732.00	56,784.00	Non-Exempt
Office Assistant III	42,182.40	61,172.80	GCL32	01	20.28	3,515.20	42,182.40	Non-Exempt
Office Assistant III	42,182.40	61,172.80	GCL32	02	21.42	3,712.80	44,553.60	Non-Exempt
Office Assistant III	42,182.40	61,172.80	GCL32	03	22.67	3,929.47	47,153.60	Non-Exempt
Office Assistant III	42,182.40	61,172.80	GCL32	04	23.93	4,147.87	49,774.40	Non-Exempt
Office Assistant III	42,182.40	61,172.80	GCL32	05	25.28	4,381.87	52,582.40	Non-Exempt
Office Assistant III	42,182.40	61,172.80	GCL32	06	26.74	4,634.93	55,619.20	Non-Exempt
Office Assistant III	42,182.40	61,172.80	GCL32	07	27.41	4,751.07	57,012.80	Non-Exempt
Office Assistant III	42,182.40	61,172.80	GCL32	08	28.10	4,870.67	58,448.00	Non-Exempt
Office Assistant III	42,182.40	61,172.80	GCL32	09	28.75	4,983.33	59,800.00	Non-Exempt
Office Assistant III	42,182.40	61,172.80	GCL32	10	29.41	5,097.73	61,172.80	Non-Exempt
Office Assistant Supervisor I	42,577.60	58,905.60	SCL32	01	20.47	3,548.13	42,577.60	Non-Exempt
Office Assistant Supervisor I	42,577.60	58,905.60	SCL32	02	21.63	3,749.20	44,990.40	Non-Exempt
Office Assistant Supervisor I	42,577.60	58,905.60	SCL32	03	22.86	3,962.40	47,548.80	Non-Exempt
Office Assistant Supervisor I	42,577.60	58,905.60	SCL32	04	24.14	4,184.27	50,211.20	Non-Exempt
Office Assistant Supervisor I	42,577.60	58,905.60	SCL32	05	25.47	4,414.80	52,977.60	Non-Exempt
Office Assistant Supervisor I	42,577.60	58,905.60	SCL32	06	26.95	4,671.33	56,056.00	Non-Exempt
Office Assistant Supervisor I	42,577.60	58,905.60	SCL32	07	27.63	4,789.20	57,470.40	Non-Exempt
Office Assistant Supervisor I	42,577.60	58,905.60	SCL32	08	28.32	4,908.80	58,905.60	Non-Exempt
Office Asssitant III - Con	45,822.40	62,982.40	CON32	01	22.03	3,818.53	45,822.40	Non-Exempt
Office Asssitant III - Con	45,822.40	62,982.40	CON32	02	23.26	4,031.73	48,380.80	Non-Exempt
Office Asssitant III - Con	45,822.40	62,982.40	CON32	03	24.62	4,267.47	51,209.60	Non-Exempt
Office Asssitant III - Con	45,822.40	62,982.40	CON32	04	25.98	4,503.20	54,038.40	Non-Exempt
Office Asssitant III - Con	45,822.40	62,982.40	CON32	05	27.44	4,756.27	57,075.20	Non-Exempt
Office Asssitant III - Con	45,822.40	62,982.40	CON32	06	28.82	4,995.47	59,945.60	Non-Exempt
Office Asssitant III - Con	45,822.40	62,982.40	CON32	07	29.53	5,118.53	61,422.40	Non-Exempt
Office Asssitant III - Con	45,822.40	62,982.40	CON32	08	30.28	5,248.53	62,982.40	Non-Exempt
Office Services Supervisor	50,211.20	69,243.20	SCL35	01	24.14	4,184.27	50,211.20	Non-Exempt
Office Services Supervisor	50,211.20	69,243.20	SCL35	02	25.47	4,414.80	52,977.60	Non-Exempt
Office Services Supervisor	50,211.20	69,243.20	SCL35	03	26.95	4,671.33	56,056.00	Non-Exempt
Office Services Supervisor	50,211.20	69,243.20	SCL35	04	28.47	4,934.80	59,217.60	Non-Exempt
Office Services Supervisor	50,211.20	69,243.20	SCL35	05	30.03	5,205.20	62,462.40	Non-Exempt
Office Services Supervisor	50,211.20	69,243.20	SCL35	06	31.69	5,492.93	65,915.20	Non-Exempt
Office Services Supervisor	50,211.20	69,243.20	SCL35	07	32.48	5,629.87	67,558.40	Non-Exempt
Office Services Supervisor	50,211.20	69,243.20	SCL35	08	33.29	5,770.27	69,243.20	Non-Exempt
Patrol Lieutenant	107,328.63	152,204.17	MLA45	01	51.60	8,944.05	107,328.64	Exempt
Patrol Lieutenant	107,328.63	152,204.17	MLA45	02	54.25	9,402.76	112,833.07	Exempt
Patrol Lieutenant	107,328.63	152,204.17	MLA45	03	57.33	9,937.99	119,255.92	Exempt
Patrol Lieutenant	107,328.63	152,204.17	MLA45	04	60.20	10,434.95	125,219.35	Exempt
Patrol Lieutenant	107,328.63	152,204.17	MLA45	05	63.21	10,956.60	131,479.24	Exempt
Patrol Lieutenant	107,328.63	152,204.17	MLA45	06	66.37	11,504.46	138,053.57	Exempt
Patrol Lieutenant	107,328.63	152,204.17	MLA45	07	69.69	12,079.74	144,956.83	Exempt
Patrol Lieutenant	107,328.63	152,204.17	MLA45	08	73.18	12,683.68	152,204.17	Exempt
Physical Therapist	92,248.00	124,009.60	PRO47	01	44.35	7,687.33	92,248.00	Non-Exempt
Physical Therapist	92,248.00	124,009.60	PRO47	02	46.55	8,068.67	96,824.00	Non-Exempt

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Physical Therapist	92,248.00	124,009.60	PRO47	03	48.93	8,481.20	101,774.40	Non-Exempt
Physical Therapist	92,248.00	124,009.60	PRO47	04	51.39	8,907.60	106,891.20	Non-Exempt
Physical Therapist	92,248.00	124,009.60	PRO47	05	54.05	9,368.67	112,424.00	Non-Exempt
Physical Therapist	92,248.00	124,009.60	PRO47	06	56.76	9,838.40	118,060.80	Non-Exempt
Physical Therapist	92,248.00	124,009.60	PRO47	07	58.18	10,084.53	121,014.40	Non-Exempt
Physical Therapist	92,248.00	124,009.60	PRO47	08	59.62	10,334.13	124,009.60	Non-Exempt
Physician	156,000.00	395,200.00	PHYEA					Exempt
Prevention Services Coordinator	75,129.60	103,750.40	SUP43	01	36.12	6,260.80	75,129.60	Non-Exempt
Prevention Services Coordinator	75,129.60	103,750.40	SUP43	02	38.02	6,590.13	79,081.60	Non-Exempt
Prevention Services Coordinator	75,129.60	103,750.40	SUP43	03	39.80	6,898.67	82,784.00	Non-Exempt
Prevention Services Coordinator	75,129.60	103,750.40	SUP43	04	41.82	7,248.80	86,985.60	Non-Exempt
Prevention Services Coordinator	75,129.60	103,750.40	SUP43	05	44.19	7,659.60	91,915.20	Non-Exempt
Prevention Services Coordinator	75,129.60	103,750.40	SUP43	06	46.40	8,042.67	96,512.00	Non-Exempt
Prevention Services Coordinator	75,129.60	103,750.40	SUP43	07	47.57	8,245.47	98,945.60	Non-Exempt
Prevention Services Coordinator	75,129.60	103,750.40	SUP43	08	48.76	8,451.73	101,420.80	Non-Exempt
Prevention Services Coordinator	75,129.60	103,750.40	SUP43	09	49.88	8,645.87	103,750.40	Non-Exempt
Principal Analyst	95,244.15	131,947.40	MGT46	01	45.79	7,937.01	95,244.15	Exempt
Principal Analyst	95,244.15	131,947.40	MGT46	02	48.40	8,389.62	100,675.44	Exempt
Principal Analyst	95,244.15	131,947.40	MGT46	03	50.80	8,804.82	105,657.81	Exempt
Principal Analyst	95,244.15	131,947.40	MGT46	04	53.41	9,257.41	111,088.89	Exempt
Principal Analyst	95,244.15	131,947.40	MGT46	05	56.10	9,723.58	116,682.92	Exempt
Principal Analyst	95,244.15	131,947.40	MGT46	06	59.01	10,228.46	122,741.56	Exempt
Principal Analyst	95,244.15	131,947.40	MGT46	07	60.49	10,484.19	125,810.25	Exempt
Principal Analyst	95,244.15	131,947.40	MGT46	08	62.00	10,746.29	128,955.52	Exempt
Principal Analyst	95,244.15	131,947.40	MGT46	09	63.44	10,995.62	131,947.40	Exempt
Principal Engineer	116,682.92	156,797.49	MGT50	01	56.10	9,723.58	116,682.92	Exempt
Principal Engineer	116,682.92	156,797.49	MGT50	02	59.01	10,228.46	122,741.56	Exempt
Principal Engineer	116,682.92	156,797.49	MGT50	03	61.95	10,738.76	128,865.14	Exempt
Principal Engineer	116,682.92	156,797.49	MGT50	04	65.04	11,274.34	135,292.10	Exempt
Principal Engineer	116,682.92	156,797.49	MGT50	05	68.35	11,847.16	142,165.87	Exempt
Principal Engineer	116,682.92	156,797.49	MGT50	06	71.75	12,436.84	149,242.05	Exempt
Principal Engineer	116,682.92	156,797.49	MGT50	07	73.54	12,747.76	152,973.10	Exempt
Principal Engineer	116,682.92	156,797.49	MGT50	08	75.38	13,066.46	156,797.49	Exempt
Principal Planner	100,675.44	135,388.85	MGT47	01	48.40	8,389.62	100,675.44	Exempt
Principal Planner	100,675.44	135,388.85	MGT47	02	50.80	8,804.82	105,657.81	Exempt
Principal Planner	100,675.44	135,388.85	MGT47	03	53.41	9,257.41	111,088.89	Exempt
Principal Planner	100,675.44	135,388.85	MGT47	04	56.10	9,723.58	116,682.92	Exempt
Principal Planner	100,675.44	135,388.85	MGT47	05	59.01	10,228.46	122,741.56	Exempt
Principal Planner	100,675.44	135,388.85	MGT47	06	61.95	10,738.76	128,865.14	Exempt
Principal Planner	100,675.44	135,388.85	MGT47	07	63.50	11,007.22	132,086.58	Exempt
Principal Planner	100,675.44	135,388.85	MGT47	08	65.09	11,282.40	135,388.85	Exempt
Probation Aide	48,089.60	67,932.80	PBN34	01	23.12	4,007.47	48,089.60	Non-Exempt
Probation Aide	48,089.60	67,932.80	PBN34	02	24.41	4,231.07	50,772.80	Non-Exempt
Probation Aide	48,089.60	67,932.80	PBN34	03	25.78	4,468.53	53,622.40	Non-Exempt
Probation Aide	48,089.60	67,932.80	PBN34	04	27.27	4,726.80	56,721.60	Non-Exempt
Probation Aide	48,089.60	67,932.80	PBN34	05	28.79	4,990.27	59,883.20	Non-Exempt

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Probation Aide	48,089.60	67,932.80	PBN34	06	30.38	5,265.87	63,190.40	Non-Exempt
Probation Aide	48,089.60	67,932.80	PBN34	07	31.15	5,399.33	64,792.00	Non-Exempt
Probation Aide	48,089.60	67,932.80	PBN34	08	31.90	5,529.33	66,352.00	Non-Exempt
Probation Aide	48,089.60	67,932.80	PBN34	09	32.66	5,661.07	67,932.80	Non-Exempt
Program Manager	90,587.45	128,350.87	MGT45	01	43.55	7,548.95	90,587.45	Exempt
Program Manager	90,587.45	128,350.87	MGT45	02	45.79	7,937.01	95,244.15	Exempt
Program Manager	90,587.45	128,350.87	MGT45	03	48.40	8,389.62	100,675.44	Exempt
Program Manager	90,587.45	128,350.87	MGT45	04	50.80	8,804.82	105,657.81	Exempt
Program Manager	90,587.45	128,350.87	MGT45	05	53.41	9,257.41	111,088.89	Exempt
Program Manager	90,587.45	128,350.87	MGT45	06	56.10	9,723.58	116,682.92	Exempt
Program Manager	90,587.45	128,350.87	MGT45	07	57.50	9,966.66	119,599.90	Exempt
Program Manager	90,587.45	128,350.87	MGT45	08	58.94	10,215.82	122,589.87	Exempt
Program Manager	90,587.45	128,350.87	MGT45	09	60.30	10,452.82	125,433.87	Exempt
Program Manager	90,587.45	128,350.87	MGT45	10	61.71	10,695.91	128,350.87	Exempt
Program Manager - Children & Families Commission	90,587.45	128,350.87	MGT45	01	43.55	7,548.95	90,587.45	Exempt
Program Manager - Children & Families Commission	90,587.45	128,350.87	MGT45	02	45.79	7,937.01	95,244.15	Exempt
Program Manager - Children & Families Commission	90,587.45	128,350.87	MGT45	03	48.40	8,389.62	100,675.44	Exempt
Program Manager - Children & Families Commission	90,587.45	128,350.87	MGT45	04	50.80	8,804.82	105,657.81	Exempt
Program Manager - Children & Families Commission	90,587.45	128,350.87	MGT45	05	53.41	9,257.41	111,088.89	Exempt
Program Manager - Children & Families Commission	90,587.45	128,350.87	MGT45	06	56.10	9,723.58	116,682.92	Exempt
Program Manager - Children & Families Commission	90,587.45	128,350.87	MGT45	07	57.50	9,966.66	119,599.90	Exempt
Program Manager - Children & Families Commission	90,587.45	128,350.87	MGT45	08	58.94	10,215.82	122,589.87	Exempt
Program Manager - Children & Families Commission	90,587.45	128,350.87	MGT45	09	60.30	10,452.82	125,433.87	Exempt
Program Manager - Children & Families Commission	90,587.45	128,350.87	MGT45	10	61.71	10,695.91	128,350.87	Exempt
Program Manager - Clinical Services	100,675.44	135,388.85	MGT47	01	48.40	8,389.62	100,675.44	Exempt
Program Manager - Clinical Services	100,675.44	135,388.85	MGT47	02	50.80	8,804.82	105,657.81	Exempt
Program Manager - Clinical Services	100,675.44	135,388.85	MGT47	03	53.41	9,257.41	111,088.89	Exempt
Program Manager - Clinical Services	100,675.44	135,388.85	MGT47	04	56.10	9,723.58	116,682.92	Exempt
Program Manager - Clinical Services	100,675.44	135,388.85	MGT47	05	59.01	10,228.46	122,741.56	Exempt

Program Manager - Clinical Services	100,675.44	135,388.85	MGT47	06	61.95	10,738.76	128,865.14	Exempt
Program Manager - Clinical Services	100,675.44	135,388.85	MGT47	07	63.50	11,007.22	132,086.58	Exempt
Program Manager - Clinical Services	100,675.44	135,388.85	MGT47	08	65.09	11,282.40	135,388.85	Exempt
Program Manager - Community Services	90,587.45	128,350.87	MGT45	01	43.55	7,548.95	90,587.45	Exempt
Program Manager - Community Services	90,587.45	128,350.87	MGT45	02	45.79	7,937.01	95,244.15	Exempt
Program Manager - Community Services	90,587.45	128,350.87	MGT45	03	48.40	8,389.62	100,675.44	Exempt
Program Manager - Community Services	90,587.45	128,350.87	MGT45	04	50.80	8,804.82	105,657.81	Exempt
Program Manager - Community Services	90,587.45	128,350.87	MGT45	05	53.41	9,257.41	111,088.89	Exempt
Program Manager - Community Services	90,587.45	128,350.87	MGT45	06	56.10	9,723.58	116,682.92	Exempt
Program Manager - Community Services	90,587.45	128,350.87	MGT45	07	57.50	9,966.66	119,599.90	Exempt
Program Manager - Community Services	90,587.45	128,350.87	MGT45	08	58.94	10,215.82	122,589.87	Exempt
Program Manager - Community Services	90,587.45	128,350.87	MGT45	09	60.30	10,452.82	125,433.87	Exempt
Program Manager - Community Services	90,587.45	128,350.87	MGT45	10	61.71	10,695.91	128,350.87	Exempt
Program Manager - Hospital & Emergency Services	105,657.81	142,141.05	MGT48	01	50.80	8,804.82	105,657.81	Exempt
Program Manager - Hospital & Emergency Services	105,657.81	142,141.05	MGT48	02	53.41	9,257.41	111,088.89	Exempt
Program Manager - Hospital & Emergency Services	105,657.81	142,141.05	MGT48	03	56.10	9,723.58	116,682.92	Exempt
Program Manager - Hospital & Emergency Services	105,657.81	142,141.05	MGT48	04	59.01	10,228.46	122,741.56	Exempt
Program Manager - Hospital & Emergency Services	105,657.81	142,141.05	MGT48	05	61.95	10,738.76	128,865.14	Exempt
Program Manager - Hospital & Emergency Services	105,657.81	142,141.05	MGT48	06	65.04	11,274.34	135,292.10	Exempt
Program Manager - Hospital & Emergency Services	105,657.81	142,141.05	MGT48	07	66.67	11,556.18	138,674.15	Exempt
Program Manager - Hospital & Emergency Services	105,657.81	142,141.05	MGT48	08	68.34	11,845.09	142,141.05	Exempt
Program Manager - Hospital & Emergency Services	105,657.81	142,141.05	MGT48	09	70.05	12,141.21	145,694.57	Exempt

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Program Manager - Hospital & Emergency Services	105,657.81	142,141.05	MGT48	10	71.55	12,401.76	148,821.13	Exempt
Program Manager - Victim Witness	90,587.45	128,350.87	MGT45	01	43.55	7,548.95	90,587.45	Exempt
Program Manager - Victim Witness	90,587.45	128,350.87	MGT45	02	45.79	7,937.01	95,244.15	Exempt
Program Manager - Victim Witness	90,587.45	128,350.87	MGT45	03	48.40	8,389.62	100,675.44	Exempt
Program Manager - Victim Witness	90,587.45	128,350.87	MGT45	04	50.80	8,804.82	105,657.81	Exempt
Program Manager - Victim Witness	90,587.45	128,350.87	MGT45	05	53.41	9,257.41	111,088.89	Exempt
Program Manager - Victim Witness	90,587.45	128,350.87	MGT45	06	56.10	9,723.58	116,682.92	Exempt
Program Manager - Victim Witness	90,587.45	128,350.87	MGT45	07	57.50	9,966.66	119,599.90	Exempt
Program Manager - Victim Witness	90,587.45	128,350.87	MGT45	08	58.94	10,215.82	122,589.87	Exempt
Program Manager - Victim Witness	90,587.45	128,350.87	MGT45	09	60.30	10,452.82	125,433.87	Exempt
Program Manager - Victim Witness	90,587.45	128,350.87	MGT45	10	61.71	10,695.91	128,350.87	Exempt
Programming Analyst II	79,331.20	106,912.00	PRO44	01	38.14	6,610.93	79,331.20	Non-Exempt
Programming Analyst II	79,331.20	106,912.00	PRO44	02	39.91	6,917.73	83,012.80	Non-Exempt
Programming Analyst II	79,331.20	106,912.00	PRO44	03	41.95	7,271.33	87,256.00	Non-Exempt
Programming Analyst II	79,331.20	106,912.00	PRO44	04	44.35	7,687.33	92,248.00	Non-Exempt
Programming Analyst II	79,331.20	106,912.00	PRO44	05	46.55	8,068.67	96,824.00	Non-Exempt
Programming Analyst II	79,331.20	106,912.00	PRO44	06	48.93	8,481.20	101,774.40	Non-Exempt
Programming Analyst II	79,331.20	106,912.00	PRO44	07	50.15	8,692.67	104,312.00	Non-Exempt
Programming Analyst II	79,331.20	106,912.00	PRO44	08	51.40	8,909.33	106,912.00	Non-Exempt
Programming Analyst III	87,256.00	118,123.20	PRO46	01	41.95	7,271.33	87,256.00	Non-Exempt
Programming Analyst III	87,256.00	118,123.20	PRO46	02	44.35	7,687.33	92,248.00	Non-Exempt
Programming Analyst III	87,256.00	118,123.20	PRO46	03	46.55	8,068.67	96,824.00	Non-Exempt
Programming Analyst III	87,256.00	118,123.20	PRO46	04	48.93	8,481.20	101,774.40	Non-Exempt
Programming Analyst III	87,256.00	118,123.20	PRO46	05	51.39	8,907.60	106,891.20	Non-Exempt
Programming Analyst III	87,256.00	118,123.20	PRO46	06	54.05	9,368.67	112,424.00	Non-Exempt
Programming Analyst III	87,256.00	118,123.20	PRO46	07	55.40	9,602.67	115,232.00	Non-Exempt
Programming Analyst III	87,256.00	118,123.20	PRO46	08	56.79	9,843.60	118,123.20	Non-Exempt
Psychiatric Emergency Supervisor	82,742.40	111,800.00	SUP45	01	39.78	6,895.20	82,742.40	Non-Exempt
Psychiatric Emergency Supervisor	82,742.40	111,800.00	SUP45	02	41.82	7,248.80	86,985.60	Non-Exempt
Psychiatric Emergency Supervisor	82,742.40	111,800.00	SUP45	03	44.19	7,659.60	91,915.20	Non-Exempt
Psychiatric Emergency Supervisor	82,742.40	111,800.00	SUP45	04	46.40	8,042.67	96,512.00	Non-Exempt
Psychiatric Emergency Supervisor	82,742.40	111,800.00	SUP45	05	48.73	8,446.53	101,358.40	Non-Exempt
Psychiatric Emergency Supervisor	82,742.40	111,800.00	SUP45	06	51.16	8,867.73	106,412.80	Non-Exempt
Psychiatric Emergency Supervisor	82,742.40	111,800.00	SUP45	07	52.44	9,089.60	109,075.20	Non-Exempt
Psychiatric Emergency Supervisor	82,742.40	111,800.00	SUP45	08	53.75	9,316.67	111,800.00	Non-Exempt

Psychiatric Licensed Vocational Nurse	60,361.60	82,825.60	GNU37	01	29.02	5,030.13	60,361.60	Non-Exempt
Psychiatric Licensed Vocational Nurse	60,361.60	82,825.60	GNU37	02	30.47	5,281.47	63,377.60	Non-Exempt
Psychiatric Licensed Vocational Nurse	60,361.60	82,825.60	GNU37	03	31.99	5,544.93	66,539.20	Non-Exempt
Psychiatric Licensed Vocational Nurse	60,361.60	82,825.60	GNU37	04	33.59	5,822.27	69,867.20	Non-Exempt
Psychiatric Licensed Vocational Nurse	60,361.60	82,825.60	GNU37	05	35.28	6,115.20	73,382.40	Non-Exempt
Psychiatric Licensed Vocational Nurse	60,361.60	82,825.60	GNU37	06	37.03	6,418.53	77,022.40	Non-Exempt
Psychiatric Licensed Vocational Nurse	60,361.60	82,825.60	GNU37	07	37.96	6,579.73	78,956.80	Non-Exempt
Psychiatric Licensed Vocational Nurse	60,361.60	82,825.60	GNU37	08	38.91	6,744.40	80,932.80	Non-Exempt
Psychiatric Licensed Vocational Nurse	60,361.60	82,825.60	GNU37	09	39.82	6,902.13	82,825.60	Non-Exempt
Psychiatric Nurse Practitioner	104,000.00	249,600.00	PNPEA					Exempt
Psychiatric Technician	60,361.60	82,825.60	GNU37	01	29.02	5,030.13	60,361.60	Non-Exempt
Psychiatric Technician	60,361.60	82,825.60	GNU37	02	30.47	5,281.47	63,377.60	Non-Exempt
Psychiatric Technician	60,361.60	82,825.60	GNU37	03	31.99	5,544.93	66,539.20	Non-Exempt
Psychiatric Technician	60,361.60	82,825.60	GNU37	04	33.59	5,822.27	69,867.20	Non-Exempt
Psychiatric Technician	60,361.60	82,825.60	GNU37	05	35.28	6,115.20	73,382.40	Non-Exempt
Psychiatric Technician	60,361.60	82,825.60	GNU37	06	37.03	6,418.53	77,022.40	Non-Exempt
Psychiatric Technician	60,361.60	82,825.60	GNU37	07	37.96	6,579.73	78,956.80	Non-Exempt
Psychiatric Technician	60,361.60	82,825.60	GNU37	08	38.91	6,744.40	80,932.80	Non-Exempt
Psychiatric Technician	60,361.60	82,825.60	GNU37	09	39.82	6,902.13	82,825.60	Non-Exempt
Psychiatrist	156,000.00	395,200.00	PSYEA					Exempt
Psychologist	62,400.00	156,000.00	PSGEA					Non-Exempt
Public Assistance Specialist I	42,182.40	61,172.80	GCL32	01	20.28	3,515.20	42,182.40	Non-Exempt
Public Assistance Specialist I	42,182.40	61,172.80	GCL32	02	21.42	3,712.80	44,553.60	Non-Exempt
Public Assistance Specialist I	42,182.40	61,172.80	GCL32	03	22.67	3,929.47	47,153.60	Non-Exempt
Public Assistance Specialist I	42,182.40	61,172.80	GCL32	04	23.93	4,147.87	49,774.40	Non-Exempt
Public Assistance Specialist I	42,182.40	61,172.80	GCL32	05	25.28	4,381.87	52,582.40	Non-Exempt
Public Assistance Specialist I	42,182.40	61,172.80	GCL32	06	26.74	4,634.93	55,619.20	Non-Exempt
Public Assistance Specialist I	42,182.40	61,172.80	GCL32	07	27.41	4,751.07	57,012.80	Non-Exempt
Public Assistance Specialist I	42,182.40	61,172.80	GCL32	08	28.10	4,870.67	58,448.00	Non-Exempt
Public Assistance Specialist I	42,182.40	61,172.80	GCL32	09	28.75	4,983.33	59,800.00	Non-Exempt
Public Assistance Specialist I	42,182.40	61,172.80	GCL32	10	29.41	5,097.73	61,172.80	Non-Exempt
Public Assistance Specialist II	47,153.60	67,787.20	GCL34	01	22.67	3,929.47	47,153.60	Non-Exempt
Public Assistance Specialist II	47,153.60	67,787.20	GCL34	02	23.93	4,147.87	49,774.40	Non-Exempt

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Public Assistance Specialist II	47,153.60	67,787.20	GCL34	03	25.28	4,381.87	52,582.40	Non-Exempt
Public Assistance Specialist II	47,153.60	67,787.20	GCL34	04	26.74	4,634.93	55,619.20	Non-Exempt
Public Assistance Specialist II	47,153.60	67,787.20	GCL34	05	28.23	4,893.20	58,718.40	Non-Exempt
Public Assistance Specialist II	47,153.60	67,787.20	GCL34	06	29.64	5,137.60	61,651.20	Non-Exempt
Public Assistance Specialist II	47,153.60	67,787.20	GCL34	07	30.37	5,264.13	63,169.60	Non-Exempt
Public Assistance Specialist II	47,153.60	67,787.20	GCL34	08	31.14	5,397.60	64,771.20	Non-Exempt
Public Assistance Specialist II	47,153.60	67,787.20	GCL34	09	31.86	5,522.40	66,268.80	Non-Exempt
Public Assistance Specialist III	49,774.40	69,576.00	GCL35	01	23.93	4,147.87	49,774.40	Non-Exempt
Public Assistance Specialist III	49,774.40	69,576.00	GCL35	02	25.28	4,381.87	52,582.40	Non-Exempt
Public Assistance Specialist III	49,774.40	69,576.00	GCL35	03	26.74	4,634.93	55,619.20	Non-Exempt
Public Assistance Specialist III	49,774.40	69,576.00	GCL35	04	28.23	4,893.20	58,718.40	Non-Exempt
Public Assistance Specialist III	49,774.40	69,576.00	GCL35	05	29.64	5,137.60	61,651.20	Non-Exempt
Public Assistance Specialist III	49,774.40	69,576.00	GCL35	06	31.11	5,392.40	64,708.80	Non-Exempt
Public Assistance Specialist III	49,774.40	69,576.00	GCL35	07	31.89	5,527.60	66,331.20	Non-Exempt
Public Assistance Specialist III	49,774.40	69,576.00	GCL35	08	32.69	5,666.27	67,995.20	Non-Exempt
Public Assistance Specialist III	49,774.40	69,576.00	GCL35	09	33.45	5,798.00	69,576.00	Non-Exempt
Public Assistance Specialist Supervisor	59,217.60	80,142.40	SCL38	01	28.47	4,934.80	59,217.60	Non-Exempt
Public Assistance Specialist Supervisor	59,217.60	80,142.40	SCL38	02	30.03	5,205.20	62,462.40	Non-Exempt
Public Assistance Specialist Supervisor	59,217.60	80,142.40	SCL38	03	31.69	5,492.93	65,915.20	Non-Exempt
Public Assistance Specialist Supervisor	59,217.60	80,142.40	SCL38	04	33.27	5,766.80	69,201.60	Non-Exempt
Public Assistance Specialist Supervisor	59,217.60	80,142.40	SCL38	05	34.93	6,054.53	72,654.40	Non-Exempt
Public Assistance Specialist Supervisor	59,217.60	80,142.40	SCL38	06	36.67	6,356.13	76,273.60	Non-Exempt
Public Assistance Specialist Supervisor	59,217.60	80,142.40	SCL38	07	37.59	6,515.60	78,187.20	Non-Exempt
Public Assistance Specialist Supervisor	59,217.60	80,142.40	SCL38	08	38.53	6,678.53	80,142.40	Non-Exempt
Public Defender	122,741.56	163,928.40	MGT51	01	59.01	10,228.46	122,741.56	Exempt
Public Defender	122,741.56	163,928.40	MGT51	02	61.95	10,738.76	128,865.14	Exempt
Public Defender	122,741.56	163,928.40	MGT51	03	65.04	11,274.34	135,292.10	Exempt
Public Defender	122,741.56	163,928.40	MGT51	04	68.35	11,847.16	142,165.87	Exempt
Public Defender	122,741.56	163,928.40	MGT51	05	71.75	12,436.84	149,242.05	Exempt
Public Defender	122,741.56	163,928.40	MGT51	06	75.01	13,002.44	156,029.26	Exempt
Public Defender	122,741.56	163,928.40	MGT51	07	76.89	13,327.52	159,930.24	Exempt

Public Defender	122,741.56	163,928.40	MGT51	08	78.81	13,660.70	163,928.40	Exempt
Public Defender	122,741.56	163,928.40	MGT51	09	80.64	13,977.63	167,731.58	Exempt
Public Health Emergency Response Coordinator	57,720.00	79,144.00	PRO38	01	27.76	4,811.73	57,740.80	Non-Exempt
Public Health Emergency Response Coordinator	57,720.00	79,144.00	PRO38	02	29.29	5,076.93	60,923.20	Non-Exempt
Public Health Emergency Response Coordinator	57,720.00	79,144.00	PRO38	03	30.88	5,352.53	64,230.40	Non-Exempt
Public Health Emergency Response Coordinator	57,720.00	79,144.00	PRO38	04	32.53	5,638.53	67,662.40	Non-Exempt
Public Health Emergency Response Coordinator	57,720.00	79,144.00	PRO38	05	34.28	5,941.87	71,302.40	Non-Exempt
Public Health Emergency Response Coordinator	57,720.00	79,144.00	PRO38	06	36.21	6,276.40	75,316.80	Non-Exempt
Public Health Emergency Response Coordinator	57,720.00	79,144.00	PRO38	07	37.12	6,434.13	77,209.60	Non-Exempt
Public Health Emergency Response Coordinator	57,720.00	79,144.00	PRO38	08	38.05	6,595.33	79,144.00	Non-Exempt
Public Health Epidemiologist	79,331.20	106,912.00	PRO44	01	38.14	6,610.93	79,331.20	Non-Exempt
Public Health Epidemiologist	79,331.20	106,912.00	PRO44	02	39.91	6,917.73	83,012.80	Non-Exempt
Public Health Epidemiologist	79,331.20	106,912.00	PRO44	03	41.95	7,271.33	87,256.00	Non-Exempt
Public Health Epidemiologist	79,331.20	106,912.00	PRO44	04	44.35	7,687.33	92,248.00	Non-Exempt
Public Health Epidemiologist	79,331.20	106,912.00	PRO44	05	46.55	8,068.67	96,824.00	Non-Exempt
Public Health Epidemiologist	79,331.20	106,912.00	PRO44	06	48.93	8,481.20	101,774.40	Non-Exempt
Public Health Epidemiologist	79,331.20	106,912.00	PRO44	07	50.15	8,692.67	104,312.00	Non-Exempt
Public Health Epidemiologist	79,331.20	106,912.00	PRO44	08	51.40	8,909.33	106,912.00	Non-Exempt
Public Health Microbiologist	67,662.40	91,665.60	PRO41	01	32.53	5,638.53	67,662.40	Non-Exempt
Public Health Microbiologist	67,662.40	91,665.60	PRO41	02	34.28	5,941.87	71,302.40	Non-Exempt
Public Health Microbiologist	67,662.40	91,665.60	PRO41	03	36.21	6,276.40	75,316.80	Non-Exempt
Public Health Microbiologist	67,662.40	91,665.60	PRO41	04	38.14	6,610.93	79,331.20	Non-Exempt
Public Health Microbiologist	67,662.40	91,665.60	PRO41	05	39.91	6,917.73	83,012.80	Non-Exempt
Public Health Microbiologist	67,662.40	91,665.60	PRO41	06	41.95	7,271.33	87,256.00	Non-Exempt

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Public Health Microbiologist	67,662.40	91,665.60	PRO41	07	42.99	7,451.60	89,419.20	Non-Exempt
Public Health Microbiologist	67,662.40	91,665.60	PRO41	08	44.07	7,638.80	91,665.60	Non-Exempt
Public Health Nurse I	74,692.80	101,171.20	PNU41	01	35.91	6,224.40	74,692.80	Non-Exempt
Public Health Nurse I	74,692.80	101,171.20	PNU41	02	37.84	6,558.93	78,707.20	Non-Exempt
Public Health Nurse I	74,692.80	101,171.20	PNU41	03	39.98	6,929.87	83,158.40	Non-Exempt
Public Health Nurse I	74,692.80	101,171.20	PNU41	04	42.10	7,297.33	87,568.00	Non-Exempt
Public Health Nurse I	74,692.80	101,171.20	PNU41	05	44.05	7,635.33	91,624.00	Non-Exempt
Public Health Nurse I	74,692.80	101,171.20	PNU41	06	46.30	8,025.33	96,304.00	Non-Exempt
Public Health Nurse I	74,692.80	101,171.20	PNU41	07	47.46	8,226.40	98,716.80	Non-Exempt
Public Health Nurse I	74,692.80	101,171.20	PNU41	08	48.64	8,430.93	101,171.20	Non-Exempt
Public Health Nurse II	78,707.20	106,246.40	PNU42	01	37.84	6,558.93	78,707.20	Non-Exempt
Public Health Nurse II	78,707.20	106,246.40	PNU42	02	39.98	6,929.87	83,158.40	Non-Exempt
Public Health Nurse II	78,707.20	106,246.40	PNU42	03	42.10	7,297.33	87,568.00	Non-Exempt
Public Health Nurse II	78,707.20	106,246.40	PNU42	04	44.05	7,635.33	91,624.00	Non-Exempt
Public Health Nurse II	78,707.20	106,246.40	PNU42	05	46.30	8,025.33	96,304.00	Non-Exempt
Public Health Nurse II	78,707.20	106,246.40	PNU42	06	48.61	8,425.73	101,108.80	Non-Exempt
Public Health Nurse II	78,707.20	106,246.40	PNU42	07	49.82	8,635.47	103,625.60	Non-Exempt
Public Health Nurse II	78,707.20	106,246.40	PNU42	08	51.08	8,853.87	106,246.40	Non-Exempt
Public Health Nurse III	83,158.40	111,550.40	PNU43	01	39.98	6,929.87	83,158.40	Non-Exempt
Public Health Nurse III	83,158.40	111,550.40	PNU43	02	42.10	7,297.33	87,568.00	Non-Exempt
Public Health Nurse III	83,158.40	111,550.40	PNU43	03	44.05	7,635.33	91,624.00	Non-Exempt
Public Health Nurse III	83,158.40	111,550.40	PNU43	04	46.30	8,025.33	96,304.00	Non-Exempt
Public Health Nurse III	83,158.40	111,550.40	PNU43	05	48.61	8,425.73	101,108.80	Non-Exempt
Public Health Nurse III	83,158.40	111,550.40	PNU43	06	51.05	8,848.67	106,184.00	Non-Exempt
Public Health Nurse III	83,158.40	111,550.40	PNU43	07	52.32	9,068.80	108,825.60	Non-Exempt
Public Health Nurse III	83,158.40	111,550.40	PNU43	08	53.63	9,295.87	111,550.40	Non-Exempt
Public Information Officer	82,229.41	111,006.36	MGT43	01	39.53	6,852.45	82,229.41	Exempt
Public Information Officer	82,229.41	111,006.36	MGT43	02	41.63	7,216.59	86,599.05	Exempt
Public Information Officer	82,229.41	111,006.36	MGT43	03	43.55	7,548.95	90,587.45	Exempt
Public Information Officer	82,229.41	111,006.36	MGT43	04	45.79	7,937.01	95,244.15	Exempt
Public Information Officer	82,229.41	111,006.36	MGT43	05	48.40	8,389.62	100,675.44	Exempt
Public Information Officer	82,229.41	111,006.36	MGT43	06	50.80	8,804.82	105,657.81	Exempt
Public Information Officer	82,229.41	111,006.36	MGT43	07	52.07	9,024.92	108,298.98	Exempt
Public Information Officer	82,229.41	111,006.36	MGT43	08	53.37	9,250.53	111,006.36	Exempt
Public Information Officer	82,229.41	111,006.36	MGT43	10	55.88	9,685.26	116,223.16	Exempt
Public Safety Dispatcher I	50,128.00	72,425.60	LCN33	01	24.10	4,177.33	50,128.00	Non-Exempt
Public Safety Dispatcher I	50,128.00	72,425.60	LCN33	02	25.49	4,418.27	53,019.20	Non-Exempt
Public Safety Dispatcher I	50,128.00	72,425.60	LCN33	03	26.93	4,667.87	56,014.40	Non-Exempt
Public Safety Dispatcher I	50,128.00	72,425.60	LCN33	04	28.40	4,922.67	59,072.00	Non-Exempt
Public Safety Dispatcher I	50,128.00	72,425.60	LCN33	05	30.08	5,213.87	62,566.40	Non-Exempt
Public Safety Dispatcher I	50,128.00	72,425.60	LCN33	06	31.59	5,475.60	65,707.20	Non-Exempt
Public Safety Dispatcher I	50,128.00	72,425.60	LCN33	07	33.17	5,749.47	68,993.60	Non-Exempt
Public Safety Dispatcher I	50,128.00	72,425.60	LCN33	08	34.82	6,035.47	72,425.60	Non-Exempt
Public Safety Dispatcher II	55,411.20	80,100.80	LCN35	01	26.64	4,617.60	55,411.20	Non-Exempt
Public Safety Dispatcher II	55,411.20	80,100.80	LCN35	02	28.10	4,870.67	58,448.00	Non-Exempt
Public Safety Dispatcher II	55,411.20	80,100.80	LCN35	03	29.75	5,156.67	61,880.00	Non-Exempt
Public Safety Dispatcher II	55,411.20	80,100.80	LCN35	04	31.39	5,440.93	65,291.20	Non-Exempt
Public Safety Dispatcher II	55,411.20	80,100.80	LCN35	05	33.11	5,739.07	68,868.80	Non-Exempt
Public Safety Dispatcher II	55,411.20	80,100.80	LCN35	06	34.93	6,054.53	72,654.40	Non-Exempt
Public Safety Dispatcher II	55,411.20	80,100.80	LCN35	07	36.68	6,357.87	76,294.40	Non-Exempt
Public Safety Dispatcher II	55,411.20	80,100.80	LCN35	08	38.51	6,675.07	80,100.80	Non-Exempt
Public Safety Dispatcher III	61,484.80	88,337.60	LCN37	01	29.56	5,123.73	61,484.80	Non-Exempt
Public Safety Dispatcher III	61,484.80	88,337.60	LCN37	02	31.20	5,408.00	64,896.00	Non-Exempt

Public Safety Dispatcher III	61,484.80	88,337.60	LCN37	03	32.91	5,704.40	68,452.80	Non-Exempt
Public Safety Dispatcher III	61,484.80	88,337.60	LCN37	04	34.72	6,018.13	72,217.60	Non-Exempt
Public Safety Dispatcher III	61,484.80	88,337.60	LCN37	05	36.56	6,337.07	76,044.80	Non-Exempt
Public Safety Dispatcher III	61,484.80	88,337.60	LCN37	06	38.52	6,676.80	80,121.60	Non-Exempt
Public Safety Dispatcher III	61,484.80	88,337.60	LCN37	07	40.45	7,011.33	84,136.00	Non-Exempt
Public Safety Dispatcher III	61,484.80	88,337.60	LCN37	08	42.47	7,361.47	88,337.60	Non-Exempt
Public Works Engineer I	71,302.40	96,928.00	PRO42	01	34.28	5,941.87	71,302.40	Non-Exempt
Public Works Engineer I	71,302.40	96,928.00	PRO42	02	36.21	6,276.40	75,316.80	Non-Exempt
Public Works Engineer I	71,302.40	96,928.00	PRO42	03	38.14	6,610.93	79,331.20	Non-Exempt
Public Works Engineer I	71,302.40	96,928.00	PRO42	04	39.91	6,917.73	83,012.80	Non-Exempt
Public Works Engineer I	71,302.40	96,928.00	PRO42	05	41.95	7,271.33	87,256.00	Non-Exempt
Public Works Engineer I	71,302.40	96,928.00	PRO42	06	44.35	7,687.33	92,248.00	Non-Exempt
Public Works Engineer I	71,302.40	96,928.00	PRO42	07	45.46	7,879.73	94,556.80	Non-Exempt
Public Works Engineer I	71,302.40	96,928.00	PRO42	08	46.60	8,077.33	96,928.00	Non-Exempt
Public Works Engineer II	79,331.20	106,912.00	PRO44	01	38.14	6,610.93	79,331.20	Non-Exempt
Public Works Engineer II	79,331.20	106,912.00	PRO44	02	39.91	6,917.73	83,012.80	Non-Exempt
Public Works Engineer II	79,331.20	106,912.00	PRO44	03	41.95	7,271.33	87,256.00	Non-Exempt
Public Works Engineer II	79,331.20	106,912.00	PRO44	04	44.35	7,687.33	92,248.00	Non-Exempt
Public Works Engineer II	79,331.20	106,912.00	PRO44	05	46.55	8,068.67	96,824.00	Non-Exempt
Public Works Engineer II	79,331.20	106,912.00	PRO44	06	48.93	8,481.20	101,774.40	Non-Exempt
Public Works Engineer II	79,331.20	106,912.00	PRO44	07	50.15	8,692.67	104,312.00	Non-Exempt
Public Works Engineer II	79,331.20	106,912.00	PRO44	08	51.40	8,909.33	106,912.00	Non-Exempt
Public Works Equipment Operator	51,126.40	73,569.60	GEN36	01	24.58	4,260.53	51,126.40	Non-Exempt
Public Works Equipment Operator	51,126.40	73,569.60	GEN36	02	25.99	4,504.93	54,059.20	Non-Exempt
Public Works Equipment Operator	51,126.40	73,569.60	GEN36	03	27.44	4,756.27	57,075.20	Non-Exempt
Public Works Equipment Operator	51,126.40	73,569.60	GEN36	04	28.96	5,019.73	60,236.80	Non-Exempt
Public Works Equipment Operator	51,126.40	73,569.60	GEN36	05	30.54	5,293.60	63,523.20	Non-Exempt
Public Works Equipment Operator	51,126.40	73,569.60	GEN36	06	32.16	5,574.40	66,892.80	Non-Exempt
Public Works Equipment Operator	51,126.40	73,569.60	GEN36	07	32.96	5,713.07	68,556.80	Non-Exempt
Public Works Equipment Operator	51,126.40	73,569.60	GEN36	08	33.79	5,856.93	70,283.20	Non-Exempt
Public Works Equipment Operator	51,126.40	73,569.60	GEN36	09	34.57	5,992.13	71,905.60	Non-Exempt
Public Works Equipment Operator	51,126.40	73,569.60	GEN36	10	35.37	6,130.80	73,569.60	Non-Exempt
Public Works Lead Maintenance Worker	54,059.20	75,774.40	GEN37	01	25.99	4,504.93	54,059.20	Non-Exempt
Public Works Lead Maintenance Worker	54,059.20	75,774.40	GEN37	02	27.44	4,756.27	57,075.20	Non-Exempt
Public Works Lead Maintenance Worker	54,059.20	75,774.40	GEN37	03	28.96	5,019.73	60,236.80	Non-Exempt
Public Works Lead Maintenance Worker	54,059.20	75,774.40	GEN37	04	30.54	5,293.60	63,523.20	Non-Exempt
Public Works Lead Maintenance Worker	54,059.20	75,774.40	GEN37	05	32.16	5,574.40	66,892.80	Non-Exempt
Public Works Lead Maintenance Worker	54,059.20	75,774.40	GEN37	06	33.89	5,874.27	70,491.20	Non-Exempt

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Public Works Lead Maintenance Worker	54,059.20	75,774.40	GEN37	07	34.74	6,021.60	72,259.20	Non-Exempt
Public Works Lead Maintenance Worker	54,059.20	75,774.40	GEN37	08	35.61	6,172.40	74,068.80	Non-Exempt
Public Works Lead Maintenance Worker	54,059.20	75,774.40	GEN37	09	36.43	6,314.53	75,774.40	Non-Exempt
Public Works Maintenance Supervisor I	57,574.40	78,936.00	SUP38	01	27.68	4,797.87	57,574.40	Non-Exempt
Public Works Maintenance Supervisor I	57,574.40	78,936.00	SUP38	02	29.20	5,061.33	60,736.00	Non-Exempt
Public Works Maintenance Supervisor I	57,574.40	78,936.00	SUP38	03	30.81	5,340.40	64,084.80	Non-Exempt
Public Works Maintenance Supervisor I	57,574.40	78,936.00	SUP38	04	32.44	5,622.93	67,475.20	Non-Exempt
Public Works Maintenance Supervisor I	57,574.40	78,936.00	SUP38	05	34.19	5,926.27	71,115.20	Non-Exempt
Public Works Maintenance Supervisor I	57,574.40	78,936.00	SUP38	06	36.12	6,260.80	75,129.60	Non-Exempt
Public Works Maintenance Supervisor I	57,574.40	78,936.00	SUP38	07	37.02	6,416.80	77,001.60	Non-Exempt
Public Works Maintenance Supervisor I	57,574.40	78,936.00	SUP38	08	37.95	6,578.00	78,936.00	Non-Exempt
Public Works Maintenance Supervisor II	64,084.80	86,944.00	SUP40	01	30.81	5,340.40	64,084.80	Non-Exempt
Public Works Maintenance Supervisor II	64,084.80	86,944.00	SUP40	02	32.44	5,622.93	67,475.20	Non-Exempt
Public Works Maintenance Supervisor II	64,084.80	86,944.00	SUP40	03	34.19	5,926.27	71,115.20	Non-Exempt
Public Works Maintenance Supervisor II	64,084.80	86,944.00	SUP40	04	36.12	6,260.80	75,129.60	Non-Exempt
Public Works Maintenance Supervisor II	64,084.80	86,944.00	SUP40	05	38.02	6,590.13	79,081.60	Non-Exempt
Public Works Maintenance Supervisor II	64,084.80	86,944.00	SUP40	06	39.80	6,898.67	82,784.00	Non-Exempt
Public Works Maintenance Supervisor II	64,084.80	86,944.00	SUP40	07	40.78	7,068.53	84,822.40	Non-Exempt
Public Works Maintenance Supervisor II	64,084.80	86,944.00	SUP40	08	41.80	7,245.33	86,944.00	Non-Exempt
Public Works Maintenance Worker I	41,017.60	58,115.20	GEN32	01	19.72	3,418.13	41,017.60	Non-Exempt
Public Works Maintenance Worker I	41,017.60	58,115.20	GEN32	02	20.83	3,610.53	43,326.40	Non-Exempt
Public Works Maintenance Worker I	41,017.60	58,115.20	GEN32	03	22.04	3,820.27	45,843.20	Non-Exempt
Public Works Maintenance Worker I	41,017.60	58,115.20	GEN32	04	23.27	4,033.47	48,401.60	Non-Exempt
Public Works Maintenance Worker I	41,017.60	58,115.20	GEN32	05	24.58	4,260.53	51,126.40	Non-Exempt
Public Works Maintenance Worker I	41,017.60	58,115.20	GEN32	06	25.99	4,504.93	54,059.20	Non-Exempt
Public Works Maintenance Worker I	41,017.60	58,115.20	GEN32	07	26.65	4,619.33	55,432.00	Non-Exempt
Public Works Maintenance Worker I	41,017.60	58,115.20	GEN32	08	27.31	4,733.73	56,804.80	Non-Exempt
Public Works Maintenance Worker I	41,017.60	58,115.20	GEN32	09	27.94	4,842.93	58,115.20	Non-Exempt
Public Works Maintenance Worker II	45,843.20	63,273.60	GEN34	01	22.04	3,820.27	45,843.20	Non-Exempt

Public Works Maintenance Worker II	45,843.20	63,273.60	GEN34	02	23.27	4,033.47	48,401.60	Non-Exempt
Public Works Maintenance Worker II	45,843.20	63,273.60	GEN34	03	24.58	4,260.53	51,126.40	Non-Exempt
Public Works Maintenance Worker II	45,843.20	63,273.60	GEN34	04	25.99	4,504.93	54,059.20	Non-Exempt
Public Works Maintenance Worker II	45,843.20	63,273.60	GEN34	05	27.44	4,756.27	57,075.20	Non-Exempt
Public Works Maintenance Worker II	45,843.20	63,273.60	GEN34	06	28.96	5,019.73	60,236.80	Non-Exempt
Public Works Maintenance Worker II	45,843.20	63,273.60	GEN34	07	29.69	5,146.27	61,755.20	Non-Exempt
Public Works Maintenance Worker II	45,843.20	63,273.60	GEN34	08	30.42	5,272.80	63,273.60	Non-Exempt
Public Works Maintenance Worker Trainee	34,881.60	48,172.80	GEN29	01	16.77	2,906.80	34,881.60	Non-Exempt
Public Works Maintenance Worker Trainee	34,881.60	48,172.80	GEN29	02	17.73	3,073.20	36,878.40	Non-Exempt
Public Works Maintenance Worker Trainee	34,881.60	48,172.80	GEN29	03	18.69	3,239.60	38,875.20	Non-Exempt
Public Works Maintenance Worker Trainee	34,881.60	48,172.80	GEN29	04	19.72	3,418.13	41,017.60	Non-Exempt
Public Works Maintenance Worker Trainee	34,881.60	48,172.80	GEN29	05	20.83	3,610.53	43,326.40	Non-Exempt
Public Works Maintenance Worker Trainee	34,881.60	48,172.80	GEN29	06	22.04	3,820.27	45,843.20	Non-Exempt
Public Works Maintenance Worker Trainee	34,881.60	48,172.80	GEN29	07	22.59	3,915.60	46,987.20	Non-Exempt
Public Works Maintenance Worker Trainee	34,881.60	48,172.80	GEN29	08	23.16	4,014.40	48,172.80	Non-Exempt
Public Works Maintenance Worker Trainee	34,881.60	48,172.80	GEN29	10	24.24	4,201.60	50,419.20	Non-Exempt
Public Works Principal Engineer	106,891.20	143,582.40	PRO50	01	51.39	8,907.60	106,891.20	Non-Exempt
Public Works Principal Engineer	106,891.20	143,582.40	PRO50	02	54.05	9,368.67	112,424.00	Non-Exempt
Public Works Principal Engineer	106,891.20	143,582.40	PRO50	03	56.76	9,838.40	118,060.80	Non-Exempt
Public Works Principal Engineer	106,891.20	143,582.40	PRO50	04	59.59	10,328.93	123,947.20	Non-Exempt
Public Works Principal Engineer	106,891.20	143,582.40	PRO50	05	62.57	10,845.47	130,145.60	Non-Exempt
Public Works Principal Engineer	106,891.20	143,582.40	PRO50	06	65.70	11,388.00	136,656.00	Non-Exempt
Public Works Principal Engineer	106,891.20	143,582.40	PRO50	07	67.35	11,674.00	140,088.00	Non-Exempt
Public Works Principal Engineer	106,891.20	143,582.40	PRO50	08	69.03	11,965.20	143,582.40	Non-Exempt
Quality Assurance Officer	95,244.15	131,947.40	MGT46	01	45.79	7,937.01	95,244.15	Exempt
Quality Assurance Officer	95,244.15	131,947.40	MGT46	02	48.40	8,389.62	100,675.44	Exempt
Quality Assurance Officer	95,244.15	131,947.40	MGT46	03	50.80	8,804.82	105,657.81	Exempt
Quality Assurance Officer	95,244.15	131,947.40	MGT46	04	53.41	9,257.41	111,088.89	Exempt
Quality Assurance Officer	95,244.15	131,947.40	MGT46	05	56.10	9,723.58	116,682.92	Exempt
Quality Assurance Officer	95,244.15	131,947.40	MGT46	06	59.01	10,228.46	122,741.56	Exempt
Quality Assurance Officer	95,244.15	131,947.40	MGT46	07	60.49	10,484.19	125,810.25	Exempt
Quality Assurance Officer	95,244.15	131,947.40	MGT46	08	62.00	10,746.29	128,955.52	Exempt
Quality Assurance Officer	95,244.15	131,947.40	MGT46	09	63.44	10,995.62	131,947.40	Exempt

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Quality Assurance/Utilization Review Specialist	71,302.40	96,928.00	PRO42	01	34.28	5,941.87	71,302.40	Non-Exempt
Quality Assurance/Utilization Review Specialist	71,302.40	96,928.00	PRO42	02	36.21	6,276.40	75,316.80	Non-Exempt
Quality Assurance/Utilization Review Specialist	71,302.40	96,928.00	PRO42	03	38.14	6,610.93	79,331.20	Non-Exempt
Quality Assurance/Utilization Review Specialist	71,302.40	96,928.00	PRO42	04	39.91	6,917.73	83,012.80	Non-Exempt
Quality Assurance/Utilization Review Specialist	71,302.40	96,928.00	PRO42	05	41.95	7,271.33	87,256.00	Non-Exempt
Quality Assurance/Utilization Review Specialist	71,302.40	96,928.00	PRO42	06	44.35	7,687.33	92,248.00	Non-Exempt
Quality Assurance/Utilization Review Specialist	71,302.40	96,928.00	PRO42	07	45.46	7,879.73	94,556.80	Non-Exempt
Quality Assurance/Utilization Review Specialist	71,302.40	96,928.00	PRO42	08	46.60	8,077.33	96,928.00	Non-Exempt
Rehabilitation Clinician	57,720.00	79,144.00	PRO38	01	27.76	4,811.73	57,740.80	Non-Exempt
Rehabilitation Clinician	57,720.00	79,144.00	PRO38	02	29.29	5,076.93	60,923.20	Non-Exempt
Rehabilitation Clinician	57,720.00	79,144.00	PRO38	03	30.88	5,352.53	64,230.40	Non-Exempt
Rehabilitation Clinician	57,720.00	79,144.00	PRO38	04	32.53	5,638.53	67,662.40	Non-Exempt
Rehabilitation Clinician	57,720.00	79,144.00	PRO38	05	34.28	5,941.87	71,302.40	Non-Exempt
Rehabilitation Clinician	57,720.00	79,144.00	PRO38	06	36.21	6,276.40	75,316.80	Non-Exempt
Rehabilitation Clinician	57,720.00	79,144.00	PRO38	07	37.12	6,434.13	77,209.60	Non-Exempt
Rehabilitation Clinician	57,720.00	79,144.00	PRO38	08	38.05	6,595.33	79,144.00	Non-Exempt
Resource Specialist	60,923.20	85,280.00	PRO39	01	29.29	5,076.93	60,923.20	Non-Exempt
Resource Specialist	60,923.20	85,280.00	PRO39	02	30.88	5,352.53	64,230.40	Non-Exempt
Resource Specialist	60,923.20	85,280.00	PRO39	03	32.53	5,638.53	67,662.40	Non-Exempt
Resource Specialist	60,923.20	85,280.00	PRO39	04	34.28	5,941.87	71,302.40	Non-Exempt
Resource Specialist	60,923.20	85,280.00	PRO39	05	36.21	6,276.40	75,316.80	Non-Exempt
Resource Specialist	60,923.20	85,280.00	PRO39	06	38.14	6,610.93	79,331.20	Non-Exempt
Resource Specialist	60,923.20	85,280.00	PRO39	07	39.09	6,775.60	81,307.20	Non-Exempt
Resource Specialist	60,923.20	85,280.00	PRO39	08	40.07	6,945.47	83,345.60	Non-Exempt
Resource Specialist	60,923.20	85,280.00	PRO39	09	41.00	7,106.67	85,280.00	Non-Exempt
Retired Annuitant MGT	0.00	0.00						Non-Exempt
Risk Management Administrator	95,244.15	131,947.40	MGT46	01	45.79	7,937.01	95,244.15	Exempt
Risk Management Administrator	95,244.15	131,947.40	MGT46	02	48.40	8,389.62	100,675.44	Exempt
Risk Management Administrator	95,244.15	131,947.40	MGT46	03	50.80	8,804.82	105,657.81	Exempt
Risk Management Administrator	95,244.15	131,947.40	MGT46	04	53.41	9,257.41	111,088.89	Exempt
Risk Management Administrator	95,244.15	131,947.40	MGT46	05	56.10	9,723.58	116,682.92	Exempt
Risk Management Administrator	95,244.15	131,947.40	MGT46	06	59.01	10,228.46	122,741.56	Exempt

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Risk Management Administrator	95,244.15	131,947.40	MGT46	07	60.49	10,484.19	125,810.25	Exempt
Risk Management Administrator	95,244.15	131,947.40	MGT46	08	62.00	10,746.29	128,955.52	Exempt
Risk Management Administrator	95,244.15	131,947.40	MGT46	09	63.44	10,995.62	131,947.40	Exempt
Road Maintenance Superintendnt	73,848.44	100,065.70	MGT41	01	35.50	6,154.04	73,848.44	Exempt
Road Maintenance Superintendnt	73,848.44	100,065.70	MGT41	02	37.42	6,486.17	77,834.08	Exempt
Road Maintenance Superintendnt	73,848.44	100,065.70	MGT41	03	39.53	6,852.45	82,229.41	Exempt
Road Maintenance Superintendnt	73,848.44	100,065.70	MGT41	04	41.63	7,216.59	86,599.05	Exempt
Road Maintenance Superintendnt	73,848.44	100,065.70	MGT41	05	43.55	7,548.95	90,587.45	Exempt
Road Maintenance Superintendnt	73,848.44	100,065.70	MGT41	06	45.79	7,937.01	95,244.15	Exempt
Road Maintenance Superintendnt	73,848.44	100,065.70	MGT41	07	46.94	8,135.42	97,625.00	Exempt
Road Maintenance Superintendnt	73,848.44	100,065.70	MGT41	08	48.11	8,338.81	100,065.70	Exempt
Secretary	42,182.40	61,172.80	GCL32	01	20.28	3,515.20	42,182.40	Non-Exempt
Secretary	42,182.40	61,172.80	GCL32	02	21.42	3,712.80	44,553.60	Non-Exempt
Secretary	42,182.40	61,172.80	GCL32	03	22.67	3,929.47	47,153.60	Non-Exempt
Secretary	42,182.40	61,172.80	GCL32	04	23.93	4,147.87	49,774.40	Non-Exempt
Secretary	42,182.40	61,172.80	GCL32	05	25.28	4,381.87	52,582.40	Non-Exempt
Secretary	42,182.40	61,172.80	GCL32	06	26.74	4,634.93	55,619.20	Non-Exempt
Secretary	42,182.40	61,172.80	GCL32	07	27.41	4,751.07	57,012.80	Non-Exempt
Secretary	42,182.40	61,172.80	GCL32	08	28.10	4,870.67	58,448.00	Non-Exempt
Secretary	42,182.40	61,172.80	GCL32	09	28.75	4,983.33	59,800.00	Non-Exempt
Secretary	42,182.40	61,172.80	GCL32	10	29.41	5,097.73	61,172.80	Non-Exempt
Secretary - Law	37,211.20	54,059.20	LGC32	01	17.89	3,100.93	37,211.20	Non-Exempt
Secretary - Law	37,211.20	54,059.20	LGC32	02	18.90	3,276.00	39,312.00	Non-Exempt
Secretary - Law	37,211.20	54,059.20	LGC32	03	19.99	3,464.93	41,579.20	Non-Exempt
Secretary - Law	37,211.20	54,059.20	LGC32	04	21.11	3,659.07	43,908.80	Non-Exempt
Secretary - Law	37,211.20	54,059.20	LGC32	05	22.29	3,863.60	46,363.20	Non-Exempt
Secretary - Law	37,211.20	54,059.20	LGC32	06	23.58	4,087.20	49,046.40	Non-Exempt
Secretary - Law	37,211.20	54,059.20	LGC32	07	24.76	4,291.73	51,500.80	Non-Exempt
Secretary - Law	37,211.20	54,059.20	LGC32	08	25.99	4,504.93	54,059.20	Non-Exempt
Senior Analyst	82,229.41	111,006.36	MGT43	01	39.53	6,852.45	82,229.41	Non-Exempt
Senior Analyst	82,229.41	111,006.36	MGT43	02	41.63	7,216.59	86,599.05	Non-Exempt
Senior Analyst	82,229.41	111,006.36	MGT43	03	43.55	7,548.95	90,587.45	Non-Exempt
Senior Analyst	82,229.41	111,006.36	MGT43	04	45.79	7,937.01	95,244.15	Non-Exempt
Senior Analyst	82,229.41	111,006.36	MGT43	05	48.40	8,389.62	100,675.44	Non-Exempt
Senior Analyst	82,229.41	111,006.36	MGT43	06	50.80	8,804.82	105,657.81	Non-Exempt
Senior Analyst	82,229.41	111,006.36	MGT43	07	52.07	9,024.92	108,298.98	Non-Exempt
Senior Analyst	82,229.41	111,006.36	MGT43	08	53.37	9,250.53	111,006.36	Non-Exempt
Senior Analyst	82,229.41	111,006.36	MGT43	10	55.88	9,685.26	116,223.16	Non-Exempt
Senior Assessment Technician	49,774.40	69,576.00	GCL35	01	23.93	4,147.87	49,774.40	Non-Exempt
Senior Assessment Technician	49,774.40	69,576.00	GCL35	02	25.28	4,381.87	52,582.40	Non-Exempt
Senior Assessment Technician	49,774.40	69,576.00	GCL35	03	26.74	4,634.93	55,619.20	Non-Exempt

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Senior Assessment Technician	49,774.40	69,576.00	GCL35	04	28.23	4,893.20	58,718.40	Non-Exempt
Senior Assessment Technician	49,774.40	69,576.00	GCL35	05	29.64	5,137.60	61,651.20	Non-Exempt
Senior Assessment Technician	49,774.40	69,576.00	GCL35	06	31.11	5,392.40	64,708.80	Non-Exempt
Senior Assessment Technician	49,774.40	69,576.00	GCL35	07	31.89	5,527.60	66,331.20	Non-Exempt
Senior Assessment Technician	49,774.40	69,576.00	GCL35	08	32.69	5,666.27	67,995.20	Non-Exempt
Senior Assessment Technician	49,774.40	69,576.00	GCL35	09	33.45	5,798.00	69,576.00	Non-Exempt
Senior Building Services Worker	48,401.60	68,286.40	GEN35	01	23.27	4,033.47	48,401.60	Non-Exempt
Senior Building Services Worker	48,401.60	68,286.40	GEN35	02	24.58	4,260.53	51,126.40	Non-Exempt
Senior Building Services Worker	48,401.60	68,286.40	GEN35	03	25.99	4,504.93	54,059.20	Non-Exempt
Senior Building Services Worker	48,401.60	68,286.40	GEN35	04	27.44	4,756.27	57,075.20	Non-Exempt
Senior Building Services Worker	48,401.60	68,286.40	GEN35	05	28.96	5,019.73	60,236.80	Non-Exempt
Senior Building Services Worker	48,401.60	68,286.40	GEN35	06	30.54	5,293.60	63,523.20	Non-Exempt
Senior Building Services Worker	48,401.60	68,286.40	GEN35	07	31.30	5,425.33	65,104.00	Non-Exempt
Senior Building Services Worker	48,401.60	68,286.40	GEN35	08	32.08	5,560.53	66,726.40	Non-Exempt
Senior Building Services Worker	48,401.60	68,286.40	GEN35	09	32.83	5,690.53	68,286.40	Non-Exempt
Senior Civil Engineer	106,891.20	143,582.40	PRO50	01	51.39	8,907.60	106,891.20	Non-Exempt
Senior Civil Engineer	106,891.20	143,582.40	PRO50	02	54.05	9,368.67	112,424.00	Non-Exempt
Senior Civil Engineer	106,891.20	143,582.40	PRO50	03	56.76	9,838.40	118,060.80	Non-Exempt
Senior Civil Engineer	106,891.20	143,582.40	PRO50	04	59.59	10,328.93	123,947.20	Non-Exempt
Senior Civil Engineer	106,891.20	143,582.40	PRO50	05	62.57	10,845.47	130,145.60	Non-Exempt
Senior Civil Engineer	106,891.20	143,582.40	PRO50	06	65.70	11,388.00	136,656.00	Non-Exempt
Senior Civil Engineer	106,891.20	143,582.40	PRO50	07	67.35	11,674.00	140,088.00	Non-Exempt
Senior Civil Engineer	106,891.20	143,582.40	PRO50	08	69.03	11,965.20	143,582.40	Non-Exempt
Senior Criminal Investigator	86,132.80	122,740.80	LPO43	01	41.41	7,177.73	86,132.80	Non-Exempt
Senior Criminal Investigator	86,132.80	122,740.80	LPO43	02	43.63	7,562.53	90,750.40	Non-Exempt
Senior Criminal Investigator	86,132.80	122,740.80	LPO43	03	46.11	7,992.40	95,908.80	Non-Exempt
Senior Criminal Investigator	86,132.80	122,740.80	LPO43	04	48.56	8,417.07	101,004.80	Non-Exempt
Senior Criminal Investigator	86,132.80	122,740.80	LPO43	05	50.98	8,836.53	106,038.40	Non-Exempt
Senior Criminal Investigator	86,132.80	122,740.80	LPO43	06	53.52	9,276.80	111,321.60	Non-Exempt
Senior Criminal Investigator	86,132.80	122,740.80	LPO43	07	56.21	9,743.07	116,916.80	Non-Exempt
Senior Criminal Investigator	86,132.80	122,740.80	LPO43	08	59.01	10,228.40	122,740.80	Non-Exempt
Senior Custodian	36,878.40	50,835.20	GEN30	01	17.73	3,073.20	36,878.40	Non-Exempt
Senior Custodian	36,878.40	50,835.20	GEN30	02	18.69	3,239.60	38,875.20	Non-Exempt
Senior Custodian	36,878.40	50,835.20	GEN30	03	19.72	3,418.13	41,017.60	Non-Exempt

Senior Custodian	36,878.40	50,835.20	GEN30	04	20.83	3,610.53	43,326.40	Non-Exempt
Senior Custodian	36,878.40	50,835.20	GEN30	05	22.04	3,820.27	45,843.20	Non-Exempt
Senior Custodian	36,878.40	50,835.20	GEN30	06	23.27	4,033.47	48,401.60	Non-Exempt
Senior Custodian	36,878.40	50,835.20	GEN30	07	23.85	4,134.00	49,608.00	Non-Exempt
Senior Custodian	36,878.40	50,835.20	GEN30	08	24.44	4,236.27	50,835.20	Non-Exempt
Senior Elections Clerk	42,182.40	61,172.80	GCL32	01	20.28	3,515.20	42,182.40	Non-Exempt
Senior Elections Clerk	42,182.40	61,172.80	GCL32	02	21.42	3,712.80	44,553.60	Non-Exempt
Senior Elections Clerk	42,182.40	61,172.80	GCL32	03	22.67	3,929.47	47,153.60	Non-Exempt
Senior Elections Clerk	42,182.40	61,172.80	GCL32	04	23.93	4,147.87	49,774.40	Non-Exempt
Senior Elections Clerk	42,182.40	61,172.80	GCL32	05	25.28	4,381.87	52,582.40	Non-Exempt
Senior Elections Clerk	42,182.40	61,172.80	GCL32	06	26.74	4,634.93	55,619.20	Non-Exempt
Senior Elections Clerk	42,182.40	61,172.80	GCL32	07	27.41	4,751.07	57,012.80	Non-Exempt
Senior Elections Clerk	42,182.40	61,172.80	GCL32	08	28.10	4,870.67	58,448.00	Non-Exempt
Senior Elections Clerk	42,182.40	61,172.80	GCL32	09	28.75	4,983.33	59,800.00	Non-Exempt
Senior Elections Clerk	42,182.40	61,172.80	GCL32	10	29.41	5,097.73	61,172.80	Non-Exempt
Senior Groundskeeper	48,401.60	68,286.40	GEN35	01	23.27	4,033.47	48,401.60	Non-Exempt
Senior Groundskeeper	48,401.60	68,286.40	GEN35	02	24.58	4,260.53	51,126.40	Non-Exempt
Senior Groundskeeper	48,401.60	68,286.40	GEN35	03	25.99	4,504.93	54,059.20	Non-Exempt
Senior Groundskeeper	48,401.60	68,286.40	GEN35	04	27.44	4,756.27	57,075.20	Non-Exempt
Senior Groundskeeper	48,401.60	68,286.40	GEN35	05	28.96	5,019.73	60,236.80	Non-Exempt
Senior Groundskeeper	48,401.60	68,286.40	GEN35	06	30.54	5,293.60	63,523.20	Non-Exempt
Senior Groundskeeper	48,401.60	68,286.40	GEN35	07	31.30	5,425.33	65,104.00	Non-Exempt
Senior Groundskeeper	48,401.60	68,286.40	GEN35	08	32.08	5,560.53	66,726.40	Non-Exempt
Senior Groundskeeper	48,401.60	68,286.40	GEN35	09	32.83	5,690.53	68,286.40	Non-Exempt
Senior Heavy Equipment Mechanic	51,126.40	73,569.60	GEN36	01	24.58	4,260.53	51,126.40	Non-Exempt
Senior Heavy Equipment Mechanic	51,126.40	73,569.60	GEN36	02	25.99	4,504.93	54,059.20	Non-Exempt
Senior Heavy Equipment Mechanic	51,126.40	73,569.60	GEN36	03	27.44	4,756.27	57,075.20	Non-Exempt
Senior Heavy Equipment Mechanic	51,126.40	73,569.60	GEN36	04	28.96	5,019.73	60,236.80	Non-Exempt
Senior Heavy Equipment Mechanic	51,126.40	73,569.60	GEN36	05	30.54	5,293.60	63,523.20	Non-Exempt
Senior Heavy Equipment Mechanic	51,126.40	73,569.60	GEN36	06	32.16	5,574.40	66,892.80	Non-Exempt
Senior Heavy Equipment Mechanic	51,126.40	73,569.60	GEN36	07	32.96	5,713.07	68,556.80	Non-Exempt
Senior Heavy Equipment Mechanic	51,126.40	73,569.60	GEN36	08	33.79	5,856.93	70,283.20	Non-Exempt
Senior Heavy Equipment Mechanic	51,126.40	73,569.60	GEN36	09	34.57	5,992.13	71,905.60	Non-Exempt
Senior Heavy Equipment Mechanic	51,126.40	73,569.60	GEN36	10	35.37	6,130.80	73,569.60	Non-Exempt
Senior Human Resources Analyst	77,834.08	105,771.94	MGT42	01	37.42	6,486.17	77,834.08	Exempt
Senior Human Resources Analyst	77,834.08	105,771.94	MGT42	02	39.53	6,852.45	82,229.41	Exempt
Senior Human Resources Analyst	77,834.08	105,771.94	MGT42	03	41.63	7,216.59	86,599.05	Exempt
Senior Human Resources Analyst	77,834.08	105,771.94	MGT42	04	43.55	7,548.95	90,587.45	Exempt
Senior Human Resources Analyst	77,834.08	105,771.94	MGT42	05	45.79	7,937.01	95,244.15	Exempt

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Senior Human Resources Analyst	77,834.08	105,771.94	MGT42	06	48.40	8,389.62	100,675.44	Exempt
Senior Human Resources Analyst	77,834.08	105,771.94	MGT42	07	49.61	8,599.34	103,192.08	Exempt
Senior Human Resources Analyst	77,834.08	105,771.94	MGT42	08	50.85	8,814.33	105,771.94	Exempt
Senior Internal Auditor	67,662.40	91,665.60	PRO41	01	32.53	5,638.53	67,662.40	Non-Exempt
Senior Internal Auditor	67,662.40	91,665.60	PRO41	02	34.28	5,941.87	71,302.40	Non-Exempt
Senior Internal Auditor	67,662.40	91,665.60	PRO41	03	36.21	6,276.40	75,316.80	Non-Exempt
Senior Internal Auditor	67,662.40	91,665.60	PRO41	04	38.14	6,610.93	79,331.20	Non-Exempt
Senior Internal Auditor	67,662.40	91,665.60	PRO41	05	39.91	6,917.73	83,012.80	Non-Exempt
Senior Internal Auditor	67,662.40	91,665.60	PRO41	06	41.95	7,271.33	87,256.00	Non-Exempt
Senior Internal Auditor	67,662.40	91,665.60	PRO41	07	42.99	7,451.60	89,419.20	Non-Exempt
Senior Internal Auditor	67,662.40	91,665.60	PRO41	08	44.07	7,638.80	91,665.60	Non-Exempt
Senior Mapping/Title Technician	60,923.20	85,280.00	PRO39	01	29.29	5,076.93	60,923.20	Non-Exempt
Senior Mapping/Title Technician	60,923.20	85,280.00	PRO39	02	30.88	5,352.53	64,230.40	Non-Exempt
Senior Mapping/Title Technician	60,923.20	85,280.00	PRO39	03	32.53	5,638.53	67,662.40	Non-Exempt
Senior Mapping/Title Technician	60,923.20	85,280.00	PRO39	04	34.28	5,941.87	71,302.40	Non-Exempt
Senior Mapping/Title Technician	60,923.20	85,280.00	PRO39	05	36.21	6,276.40	75,316.80	Non-Exempt
Senior Mapping/Title Technician	60,923.20	85,280.00	PRO39	06	38.14	6,610.93	79,331.20	Non-Exempt
Senior Mapping/Title Technician	60,923.20	85,280.00	PRO39	07	39.09	6,775.60	81,307.20	Non-Exempt
Senior Mapping/Title Technician	60,923.20	85,280.00	PRO39	08	40.07	6,945.47	83,345.60	Non-Exempt
Senior Mapping/Title Technician	60,923.20	85,280.00	PRO39	09	41.00	7,106.67	85,280.00	Non-Exempt
Senior Permit Technician	48,401.60	68,286.40	GEN35	01	23.27	4,033.47	48,401.60	Non-Exempt
Senior Permit Technician	48,401.60	68,286.40	GEN35	02	24.58	4,260.53	51,126.40	Non-Exempt
Senior Permit Technician	48,401.60	68,286.40	GEN35	03	25.99	4,504.93	54,059.20	Non-Exempt
Senior Permit Technician	48,401.60	68,286.40	GEN35	04	27.44	4,756.27	57,075.20	Non-Exempt
Senior Permit Technician	48,401.60	68,286.40	GEN35	05	28.96	5,019.73	60,236.80	Non-Exempt
Senior Permit Technician	48,401.60	68,286.40	GEN35	06	30.54	5,293.60	63,523.20	Non-Exempt
Senior Permit Technician	48,401.60	68,286.40	GEN35	07	31.30	5,425.33	65,104.00	Non-Exempt
Senior Permit Technician	48,401.60	68,286.40	GEN35	08	32.08	5,560.53	66,726.40	Non-Exempt
Senior Permit Technician	48,401.60	68,286.40	GEN35	09	32.83	5,690.53	68,286.40	Non-Exempt
Senior Planner	92,248.00	124,009.60	PRO47	01	44.35	7,687.33	92,248.00	Non-Exempt
Senior Planner	92,248.00	124,009.60	PRO47	02	46.55	8,068.67	96,824.00	Non-Exempt
Senior Planner	92,248.00	124,009.60	PRO47	03	48.93	8,481.20	101,774.40	Non-Exempt
Senior Planner	92,248.00	124,009.60	PRO47	04	51.39	8,907.60	106,891.20	Non-Exempt
Senior Planner	92,248.00	124,009.60	PRO47	05	54.05	9,368.67	112,424.00	Non-Exempt
Senior Planner	92,248.00	124,009.60	PRO47	06	56.76	9,838.40	118,060.80	Non-Exempt
Senior Planner	92,248.00	124,009.60	PRO47	07	58.18	10,084.53	121,014.40	Non-Exempt
Senior Planner	92,248.00	124,009.60	PRO47	08	59.62	10,334.13	124,009.60	Non-Exempt
Senior Probation Officer	70,782.40	98,384.00	PRS40	01	34.03	5,898.53	70,782.40	Non-Exempt
Senior Probation Officer	70,782.40	98,384.00	PRS40	02	35.86	6,215.73	74,588.80	Non-Exempt
Senior Probation Officer	70,782.40	98,384.00	PRS40	03	37.78	6,548.53	78,582.40	Non-Exempt
Senior Probation Officer	70,782.40	98,384.00	PRS40	04	39.92	6,919.47	83,033.60	Non-Exempt
Senior Probation Officer	70,782.40	98,384.00	PRS40	05	41.91	7,264.40	87,172.80	Non-Exempt
Senior Probation Officer	70,782.40	98,384.00	PRS40	06	44.01	7,628.40	91,540.80	Non-Exempt

Senior Probation Officer	70,782.40	98,384.00	PRS40	07	45.11	7,819.07	93,828.80	Non-Exempt
Senior Probation Officer	70,782.40	98,384.00	PRS40	08	46.21	8,009.73	96,116.80	Non-Exempt
Senior Probation Officer	70,782.40	98,384.00	PRS40	09	47.30	8,198.67	98,384.00	Non-Exempt
Senior Staff Services Manager	82,229.41	111,006.36	MGT43	01	39.53	6,852.45	82,229.41	Exempt
Senior Staff Services Manager	82,229.41	111,006.36	MGT43	02	41.63	7,216.59	86,599.05	Exempt
Senior Staff Services Manager	82,229.41	111,006.36	MGT43	03	43.55	7,548.95	90,587.45	Exempt
Senior Staff Services Manager	82,229.41	111,006.36	MGT43	04	45.79	7,937.01	95,244.15	Exempt
Senior Staff Services Manager	82,229.41	111,006.36	MGT43	05	48.40	8,389.62	100,675.44	Exempt
Senior Staff Services Manager	82,229.41	111,006.36	MGT43	06	50.80	8,804.82	105,657.81	Exempt
Senior Staff Services Manager	82,229.41	111,006.36	MGT43	07	52.07	9,024.92	108,298.98	Exempt
Senior Staff Services Manager	82,229.41	111,006.36	MGT43	08	53.37	9,250.53	111,006.36	Exempt
Senior Staff Services Manager	82,229.41	111,006.36	MGT43	10	55.88	9,685.26	116,223.16	Exempt
Senior Victim Advocate	55,619.20	74,963.20	GCL37	01	26.74	4,634.93	55,619.20	Non-Exempt
Senior Victim Advocate	55,619.20	74,963.20	GCL37	02	28.23	4,893.20	58,718.40	Non-Exempt
Senior Victim Advocate	55,619.20	74,963.20	GCL37	03	29.64	5,137.60	61,651.20	Non-Exempt
Senior Victim Advocate	55,619.20	74,963.20	GCL37	04	31.11	5,392.40	64,708.80	Non-Exempt
Senior Victim Advocate	55,619.20	74,963.20	GCL37	05	32.68	5,664.53	67,974.40	Non-Exempt
Senior Victim Advocate	55,619.20	74,963.20	GCL37	06	34.31	5,947.07	71,364.80	Non-Exempt
Senior Victim Advocate	55,619.20	74,963.20	GCL37	07	35.16	6,094.40	73,132.80	Non-Exempt
Senior Victim Advocate	55,619.20	74,963.20	GCL37	08	36.04	6,246.93	74,963.20	Non-Exempt
Sheriff - Coroner	198,651.14	230,237.31	ESHSH	01	97.42	16,885.35	202,624.16	Exempt
Sheriff - Coroner	198,651.14	230,237.31	ESHSH	10	102.29	17,729.61	212,755.28	Exempt
Sheriff - Coroner	198,651.14	230,237.31	ESHSH	15	104.84	18,172.84	218,074.05	Exempt
Sheriff - Coroner	198,651.14	230,237.31	ESHSH	20	107.46	18,627.16	223,525.90	Exempt
Sheriff - Coroner	198,651.14	230,237.31	ESHSH	25	110.15	19,092.84	229,114.08	Exempt
Sheriff - Coroner	198,651.14	230,237.31	ESHSH	30	112.90	19,570.17	234,842.06	Exempt
Sheriff Communications Coordinator	65,145.60	92,830.40	LNS41	01	31.32	5,428.80	65,145.60	Non-Exempt
Sheriff Communications Coordinator	65,145.60	92,830.40	LNS41	02	33.00	5,720.00	68,640.00	Non-Exempt
Sheriff Communications Coordinator	65,145.60	92,830.40	LNS41	03	34.87	6,044.13	72,529.60	Non-Exempt
Sheriff Communications Coordinator	65,145.60	92,830.40	LNS41	04	36.72	6,364.80	76,377.60	Non-Exempt
Sheriff Communications Coordinator	65,145.60	92,830.40	LNS41	05	38.56	6,683.73	80,204.80	Non-Exempt
Sheriff Communications Coordinator	65,145.60	92,830.40	LNS41	06	40.49	7,018.27	84,219.20	Non-Exempt
Sheriff Communications Coordinator	65,145.60	92,830.40	LNS41	07	42.51	7,368.40	88,420.80	Non-Exempt
Sheriff Communications Coordinator	65,145.60	92,830.40	LNS41	08	44.63	7,735.87	92,830.40	Non-Exempt
Sheriff's Legal Specialist	46,363.20	65,707.20	LGC36	01	22.29	3,863.60	46,363.20	Non-Exempt
Sheriff's Legal Specialist	46,363.20	65,707.20	LGC36	02	23.58	4,087.20	49,046.40	Non-Exempt
Sheriff's Legal Specialist	46,363.20	65,707.20	LGC36	03	24.76	4,291.73	51,500.80	Non-Exempt
Sheriff's Legal Specialist	46,363.20	65,707.20	LGC36	04	25.99	4,504.93	54,059.20	Non-Exempt

Sheriff's Legal Specialist	46,363.20	65,707.20	LGC36	05	27.29	4,730.27	56,763.20	Non-Exempt
Sheriff's Legal Specialist	46,363.20	65,707.20	LGC36	06	28.66	4,967.73	59,612.80	Non-Exempt
Sheriff's Legal Specialist	46,363.20	65,707.20	LGC36	07	30.09	5,215.60	62,587.20	Non-Exempt
Sheriff's Legal Specialist	46,363.20	65,707.20	LGC36	08	31.59	5,475.60	65,707.20	Non-Exempt
Sheriff's Records Supervisor	52,665.60	75,670.40	LNS37	01	25.32	4,388.80	52,665.60	Non-Exempt
Sheriff's Records Supervisor	52,665.60	75,670.40	LNS37	02	26.72	4,631.47	55,577.60	Non-Exempt
Sheriff's Records Supervisor	52,665.60	75,670.40	LNS37	03	28.19	4,886.27	58,635.20	Non-Exempt
Sheriff's Records Supervisor	52,665.60	75,670.40	LNS37	04	29.74	5,154.93	61,859.20	Non-Exempt
Sheriff's Records Supervisor	52,665.60	75,670.40	LNS37	05	31.32	5,428.80	65,145.60	Non-Exempt
Sheriff's Records Supervisor	52,665.60	75,670.40	LNS37	06	33.00	5,720.00	68,640.00	Non-Exempt
Sheriff's Records Supervisor	52,665.60	75,670.40	LNS37	07	34.64	6,004.27	72,051.20	Non-Exempt
Sheriff's Records Supervisor	52,665.60	75,670.40	LNS37	08	36.38	6,305.87	75,670.40	Non-Exempt
Sheriffs Sergeant Detective	86,132.80	122,740.80	LPO43	01	41.41	7,177.73	86,132.80	Non-Exempt
Sheriffs Sergeant Detective	86,132.80	122,740.80	LPO43	02	43.63	7,562.53	90,750.40	Non-Exempt
Sheriffs Sergeant Detective	86,132.80	122,740.80	LPO43	03	46.11	7,992.40	95,908.80	Non-Exempt
Sheriffs Sergeant Detective	86,132.80	122,740.80	LPO43	04	48.56	8,417.07	101,004.80	Non-Exempt
Sheriffs Sergeant Detective	86,132.80	122,740.80	LPO43	05	50.98	8,836.53	106,038.40	Non-Exempt
Sheriffs Sergeant Detective	86,132.80	122,740.80	LPO43	06	53.52	9,276.80	111,321.60	Non-Exempt
Sheriffs Sergeant Detective	86,132.80	122,740.80	LPO43	07	56.21	9,743.07	116,916.80	Non-Exempt
Sheriffs Sergeant Detective	86,132.80	122,740.80	LPO43	08	59.01	10,228.40	122,740.80	Non-Exempt
Social Services Aide	43,326.40	59,966.40	GEN33	01	20.83	3,610.53	43,326.40	Non-Exempt
Social Services Aide	43,326.40	59,966.40	GEN33	02	22.04	3,820.27	45,843.20	Non-Exempt
Social Services Aide	43,326.40	59,966.40	GEN33	03	23.27	4,033.47	48,401.60	Non-Exempt
Social Services Aide	43,326.40	59,966.40	GEN33	04	24.58	4,260.53	51,126.40	Non-Exempt
Social Services Aide	43,326.40	59,966.40	GEN33	05	25.99	4,504.93	54,059.20	Non-Exempt
Social Services Aide	43,326.40	59,966.40	GEN33	06	27.44	4,756.27	57,075.20	Non-Exempt
Social Services Aide	43,326.40	59,966.40	GEN33	07	28.13	4,875.87	58,510.40	Non-Exempt
Social Services Aide	43,326.40	59,966.40	GEN33	08	28.83	4,997.20	59,966.40	Non-Exempt
Social Services Program Manager	95,244.15	131,947.40	MGT46	01	45.79	7,937.01	95,244.15	Exempt
Social Services Program Manager	95,244.15	131,947.40	MGT46	02	48.40	8,389.62	100,675.44	Exempt
Social Services Program Manager	95,244.15	131,947.40	MGT46	03	50.80	8,804.82	105,657.81	Exempt
Social Services Program Manager	95,244.15	131,947.40	MGT46	04	53.41	9,257.41	111,088.89	Exempt
Social Services Program Manager	95,244.15	131,947.40	MGT46	05	56.10	9,723.58	116,682.92	Exempt

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Social Services Program Manager	95,244.15	131,947.40	MGT46	06	59.01	10,228.46	122,741.56	Exempt
Social Services Program Manager	95,244.15	131,947.40	MGT46	07	60.49	10,484.19	125,810.25	Exempt
Social Services Program Manager	95,244.15	131,947.40	MGT46	08	62.00	10,746.29	128,955.52	Exempt
Social Services Program Manager	95,244.15	131,947.40	MGT46	09	63.44	10,995.62	131,947.40	Exempt
Social Worker I - Adult Services	46,342.40	64,022.40	PRO34	01	22.28	3,861.87	46,342.40	Non-Exempt
Social Worker I - Adult Services	46,342.40	64,022.40	PRO34	02	23.53	4,078.53	48,942.40	Non-Exempt
Social Worker I - Adult Services	46,342.40	64,022.40	PRO34	03	24.85	4,307.33	51,688.00	Non-Exempt
Social Worker I - Adult Services	46,342.40	64,022.40	PRO34	04	26.28	4,555.20	54,662.40	Non-Exempt
Social Worker I - Adult Services	46,342.40	64,022.40	PRO34	05	27.76	4,811.73	57,740.80	Non-Exempt
Social Worker I - Adult Services	46,342.40	64,022.40	PRO34	06	29.29	5,076.93	60,923.20	Non-Exempt
Social Worker I - Adult Services	46,342.40	64,022.40	PRO34	07	30.02	5,203.47	62,441.60	Non-Exempt
Social Worker I - Adult Services	46,342.40	64,022.40	PRO34	08	30.78	5,335.20	64,022.40	Non-Exempt
Social Worker I - Children's Services	51,688.00	71,073.60	PRO36	01	24.85	4,307.33	51,688.00	Non-Exempt
Social Worker I - Children's Services	51,688.00	71,073.60	PRO36	02	26.28	4,555.20	54,662.40	Non-Exempt
Social Worker I - Children's Services	51,688.00	71,073.60	PRO36	03	27.76	4,811.73	57,740.80	Non-Exempt
Social Worker I - Children's Services	51,688.00	71,073.60	PRO36	04	29.29	5,076.93	60,923.20	Non-Exempt
Social Worker I - Children's Services	51,688.00	71,073.60	PRO36	05	30.88	5,352.53	64,230.40	Non-Exempt
Social Worker I - Children's Services	51,688.00	71,073.60	PRO36	06	32.53	5,638.53	67,662.40	Non-Exempt
Social Worker I - Children's Services	51,688.00	71,073.60	PRO36	07	33.35	5,780.67	69,368.00	Non-Exempt
Social Worker I - Children's Services	51,688.00	71,073.60	PRO36	08	34.17	5,922.80	71,073.60	Non-Exempt
Social Worker I - Children's Services	51,688.00	71,073.60	PRO36	10	35.79	6,203.60	74,443.20	Non-Exempt
Social Worker I - Employment Services	43,867.20	60,673.60	PRO33	01	21.09	3,655.60	43,867.20	Non-Exempt
Social Worker I - Employment Services	43,867.20	60,673.60	PRO33	02	22.28	3,861.87	46,342.40	Non-Exempt
Social Worker I - Employment Services	43,867.20	60,673.60	PRO33	03	23.53	4,078.53	48,942.40	Non-Exempt
Social Worker I - Employment Services	43,867.20	60,673.60	PRO33	04	24.85	4,307.33	51,688.00	Non-Exempt
Social Worker I - Employment Services	43,867.20	60,673.60	PRO33	05	26.28	4,555.20	54,662.40	Non-Exempt
Social Worker I - Employment Services	43,867.20	60,673.60	PRO33	06	27.76	4,811.73	57,740.80	Non-Exempt

Social Worker I - Employment Services	43,867.20	60,673.60	PRO33	07	28.45	4,931.33	59,176.00	Non-Exempt
Social Worker I - Employment Services	43,867.20	60,673.60	PRO33	08	29.17	5,056.13	60,673.60	Non-Exempt
Social Worker II - Adult Services	51,688.00	71,073.60	PRO36	01	24.85	4,307.33	51,688.00	Non-Exempt
Social Worker II - Adult Services	51,688.00	71,073.60	PRO36	02	26.28	4,555.20	54,662.40	Non-Exempt
Social Worker II - Adult Services	51,688.00	71,073.60	PRO36	03	27.76	4,811.73	57,740.80	Non-Exempt
Social Worker II - Adult Services	51,688.00	71,073.60	PRO36	04	29.29	5,076.93	60,923.20	Non-Exempt
Social Worker II - Adult Services	51,688.00	71,073.60	PRO36	05	30.88	5,352.53	64,230.40	Non-Exempt
Social Worker II - Adult Services	51,688.00	71,073.60	PRO36	06	32.53	5,638.53	67,662.40	Non-Exempt
Social Worker II - Adult Services	51,688.00	71,073.60	PRO36	07	33.35	5,780.67	69,368.00	Non-Exempt
Social Worker II - Adult Services	51,688.00	71,073.60	PRO36	08	34.17	5,922.80	71,073.60	Non-Exempt
Social Worker II - Adult Services	51,688.00	71,073.60	PRO36	10	35.79	6,203.60	74,443.20	Non-Exempt
Social Worker II - Children's Services	60,923.20	85,280.00	PRO39	01	29.29	5,076.93	60,923.20	Non-Exempt
Social Worker II - Children's Services	60,923.20	85,280.00	PRO39	02	30.88	5,352.53	64,230.40	Non-Exempt
Social Worker II - Children's Services	60,923.20	85,280.00	PRO39	03	32.53	5,638.53	67,662.40	Non-Exempt
Social Worker II - Children's Services	60,923.20	85,280.00	PRO39	04	34.28	5,941.87	71,302.40	Non-Exempt
Social Worker II - Children's Services	60,923.20	85,280.00	PRO39	05	36.21	6,276.40	75,316.80	Non-Exempt
Social Worker II - Children's Services	60,923.20	85,280.00	PRO39	06	38.14	6,610.93	79,331.20	Non-Exempt
Social Worker II - Children's Services	60,923.20	85,280.00	PRO39	07	39.09	6,775.60	81,307.20	Non-Exempt
Social Worker II - Children's Services	60,923.20	85,280.00	PRO39	08	40.07	6,945.47	83,345.60	Non-Exempt
Social Worker II - Children's Services	60,923.20	85,280.00	PRO39	09	41.00	7,106.67	85,280.00	Non-Exempt
Social Worker II - Employment Services	48,942.40	67,496.00	PRO35	01	23.53	4,078.53	48,942.40	Non-Exempt
Social Worker II - Employment Services	48,942.40	67,496.00	PRO35	02	24.85	4,307.33	51,688.00	Non-Exempt
Social Worker II - Employment Services	48,942.40	67,496.00	PRO35	03	26.28	4,555.20	54,662.40	Non-Exempt
Social Worker II - Employment Services	48,942.40	67,496.00	PRO35	04	27.76	4,811.73	57,740.80	Non-Exempt
Social Worker II - Employment Services	48,942.40	67,496.00	PRO35	05	29.29	5,076.93	60,923.20	Non-Exempt
Social Worker II - Employment Services	48,942.40	67,496.00	PRO35	06	30.88	5,352.53	64,230.40	Non-Exempt
Social Worker II - Employment Services	48,942.40	67,496.00	PRO35	07	31.66	5,487.73	65,852.80	Non-Exempt

Social Worker II - Employment Services	48,942.40	67,496.00	PRO35	08	32.45	5,624.67	67,496.00	Non-Exempt
Social Worker III - Adult Services	57,720.00	79,144.00	PRO38	01	27.76	4,811.73	57,740.80	Non-Exempt
Social Worker III - Adult Services	57,720.00	79,144.00	PRO38	02	29.29	5,076.93	60,923.20	Non-Exempt
Social Worker III - Adult Services	57,720.00	79,144.00	PRO38	03	30.88	5,352.53	64,230.40	Non-Exempt
Social Worker III - Adult Services	57,720.00	79,144.00	PRO38	04	32.53	5,638.53	67,662.40	Non-Exempt
Social Worker III - Adult Services	57,720.00	79,144.00	PRO38	05	34.28	5,941.87	71,302.40	Non-Exempt
Social Worker III - Adult Services	57,720.00	79,144.00	PRO38	06	36.21	6,276.40	75,316.80	Non-Exempt
Social Worker III - Adult Services	57,720.00	79,144.00	PRO38	07	37.12	6,434.13	77,209.60	Non-Exempt
Social Worker III - Adult Services	57,720.00	79,144.00	PRO38	08	38.05	6,595.33	79,144.00	Non-Exempt
Social Worker III - Children's Services	67,662.40	91,665.60	PRO41	01	32.53	5,638.53	67,662.40	Non-Exempt
Social Worker III - Children's Services	67,662.40	91,665.60	PRO41	02	34.28	5,941.87	71,302.40	Non-Exempt
Social Worker III - Children's Services	67,662.40	91,665.60	PRO41	03	36.21	6,276.40	75,316.80	Non-Exempt
Social Worker III - Children's Services	67,662.40	91,665.60	PRO41	04	38.14	6,610.93	79,331.20	Non-Exempt
Social Worker III - Children's Services	67,662.40	91,665.60	PRO41	05	39.91	6,917.73	83,012.80	Non-Exempt
Social Worker III - Children's Services	67,662.40	91,665.60	PRO41	06	41.95	7,271.33	87,256.00	Non-Exempt
Social Worker III - Children's Services	67,662.40	91,665.60	PRO41	07	42.99	7,451.60	89,419.20	Non-Exempt
Social Worker III - Children's Services	67,662.40	91,665.60	PRO41	08	44.07	7,638.80	91,665.60	Non-Exempt
Social Worker III - Employment Services	54,662.40	74,900.80	PRO37	01	26.28	4,555.20	54,662.40	Non-Exempt
Social Worker III - Employment Services	54,662.40	74,900.80	PRO37	02	27.76	4,811.73	57,740.80	Non-Exempt
Social Worker III - Employment Services	54,662.40	74,900.80	PRO37	03	29.29	5,076.93	60,923.20	Non-Exempt
Social Worker III - Employment Services	54,662.40	74,900.80	PRO37	04	30.88	5,352.53	64,230.40	Non-Exempt
Social Worker III - Employment Services	54,662.40	74,900.80	PRO37	05	32.53	5,638.53	67,662.40	Non-Exempt
Social Worker III - Employment Services	54,662.40	74,900.80	PRO37	06	34.28	5,941.87	71,302.40	Non-Exempt
Social Worker III - Employment Services	54,662.40	74,900.80	PRO37	07	35.13	6,089.20	73,070.40	Non-Exempt
Social Worker III - Employment Services	54,662.40	74,900.80	PRO37	08	36.01	6,241.73	74,900.80	Non-Exempt
Social Worker III - Health Division	60,923.20	85,280.00	PRO39	01	29.29	5,076.93	60,923.20	Non-Exempt
Social Worker III - Health Division	60,923.20	85,280.00	PRO39	02	30.88	5,352.53	64,230.40	Non-Exempt

Social Worker III - Health Division	60,923.20	85,280.00	PRO39	03	32.53	5,638.53	67,662.40	Non-Exempt
Social Worker III - Health Division	60,923.20	85,280.00	PRO39	04	34.28	5,941.87	71,302.40	Non-Exempt
Social Worker III - Health Division	60,923.20	85,280.00	PRO39	05	36.21	6,276.40	75,316.80	Non-Exempt
Social Worker III - Health Division	60,923.20	85,280.00	PRO39	06	38.14	6,610.93	79,331.20	Non-Exempt
Social Worker III - Health Division	60,923.20	85,280.00	PRO39	07	39.09	6,775.60	81,307.20	Non-Exempt
Social Worker III - Health Division	60,923.20	85,280.00	PRO39	08	40.07	6,945.47	83,345.60	Non-Exempt
Social Worker III - Health Division	60,923.20	85,280.00	PRO39	09	41.00	7,106.67	85,280.00	Non-Exempt
Social Worker IV - Adult Services	64,230.40	87,214.40	PRO40	01	30.88	5,352.53	64,230.40	Non-Exempt
Social Worker IV - Adult Services	64,230.40	87,214.40	PRO40	02	32.53	5,638.53	67,662.40	Non-Exempt
Social Worker IV - Adult Services	64,230.40	87,214.40	PRO40	03	34.28	5,941.87	71,302.40	Non-Exempt
Social Worker IV - Adult Services	64,230.40	87,214.40	PRO40	04	36.21	6,276.40	75,316.80	Non-Exempt
Social Worker IV - Adult Services	64,230.40	87,214.40	PRO40	05	38.14	6,610.93	79,331.20	Non-Exempt
Social Worker IV - Adult Services	64,230.40	87,214.40	PRO40	06	39.91	6,917.73	83,012.80	Non-Exempt
Social Worker IV - Adult Services	64,230.40	87,214.40	PRO40	07	40.91	7,091.07	85,092.80	Non-Exempt
Social Worker IV - Adult Services	64,230.40	87,214.40	PRO40	08	41.93	7,267.87	87,214.40	Non-Exempt
Social Worker IV - Children's Services	71,302.40	96,928.00	PRO42	01	34.28	5,941.87	71,302.40	Non-Exempt
Social Worker IV - Children's Services	71,302.40	96,928.00	PRO42	02	36.21	6,276.40	75,316.80	Non-Exempt
Social Worker IV - Children's Services	71,302.40	96,928.00	PRO42	03	38.14	6,610.93	79,331.20	Non-Exempt
Social Worker IV - Children's Services	71,302.40	96,928.00	PRO42	04	39.91	6,917.73	83,012.80	Non-Exempt
Social Worker IV - Children's Services	71,302.40	96,928.00	PRO42	05	41.95	7,271.33	87,256.00	Non-Exempt
Social Worker IV - Children's Services	71,302.40	96,928.00	PRO42	06	44.35	7,687.33	92,248.00	Non-Exempt
Social Worker IV - Children's Services	71,302.40	96,928.00	PRO42	07	45.46	7,879.73	94,556.80	Non-Exempt
Social Worker IV - Children's Services	71,302.40	96,928.00	PRO42	08	46.60	8,077.33	96,928.00	Non-Exempt
Social Worker Supervisor I - Adult Services	67,475.20	91,416.00	SUP41	01	32.44	5,622.93	67,475.20	Non-Exempt
Social Worker Supervisor I - Adult Services	67,475.20	91,416.00	SUP41	02	34.19	5,926.27	71,115.20	Non-Exempt
Social Worker Supervisor I - Adult Services	67,475.20	91,416.00	SUP41	03	36.12	6,260.80	75,129.60	Non-Exempt
Social Worker Supervisor I - Adult Services	67,475.20	91,416.00	SUP41	04	38.02	6,590.13	79,081.60	Non-Exempt

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Social Worker Supervisor I - Adult Services	67,475.20	91,416.00	SUP41	05	39.80	6,898.67	82,784.00	Non-Exempt
Social Worker Supervisor I - Adult Services	67,475.20	91,416.00	SUP41	06	41.82	7,248.80	86,985.60	Non-Exempt
Social Worker Supervisor I - Adult Services	67,475.20	91,416.00	SUP41	07	42.88	7,432.53	89,190.40	Non-Exempt
Social Worker Supervisor I - Adult Services	67,475.20	91,416.00	SUP41	08	43.95	7,618.00	91,416.00	Non-Exempt
Social Worker Supervisor I - Children's Services	75,129.60	103,750.40	SUP43	01	36.12	6,260.80	75,129.60	Non-Exempt
Social Worker Supervisor I - Children's Services	75,129.60	103,750.40	SUP43	02	38.02	6,590.13	79,081.60	Non-Exempt
Social Worker Supervisor I - Children's Services	75,129.60	103,750.40	SUP43	03	39.80	6,898.67	82,784.00	Non-Exempt
Social Worker Supervisor I - Children's Services	75,129.60	103,750.40	SUP43	04	41.82	7,248.80	86,985.60	Non-Exempt
Social Worker Supervisor I - Children's Services	75,129.60	103,750.40	SUP43	05	44.19	7,659.60	91,915.20	Non-Exempt
Social Worker Supervisor I - Children's Services	75,129.60	103,750.40	SUP43	06	46.40	8,042.67	96,512.00	Non-Exempt
Social Worker Supervisor I - Children's Services	75,129.60	103,750.40	SUP43	07	47.57	8,245.47	98,945.60	Non-Exempt
Social Worker Supervisor I - Children's Services	75,129.60	103,750.40	SUP43	08	48.76	8,451.73	101,420.80	Non-Exempt
Social Worker Supervisor I - Children's Services	75,129.60	103,750.40	SUP43	09	49.88	8,645.87	103,750.40	Non-Exempt
Social Worker Supervisor I - Employment Services	64,084.80	86,944.00	SUP40	01	30.81	5,340.40	64,084.80	Non-Exempt
Social Worker Supervisor I - Employment Services	64,084.80	86,944.00	SUP40	02	32.44	5,622.93	67,475.20	Non-Exempt
Social Worker Supervisor I - Employment Services	64,084.80	86,944.00	SUP40	03	34.19	5,926.27	71,115.20	Non-Exempt
Social Worker Supervisor I - Employment Services	64,084.80	86,944.00	SUP40	04	36.12	6,260.80	75,129.60	Non-Exempt
Social Worker Supervisor I - Employment Services	64,084.80	86,944.00	SUP40	05	38.02	6,590.13	79,081.60	Non-Exempt
Social Worker Supervisor I - Employment Services	64,084.80	86,944.00	SUP40	06	39.80	6,898.67	82,784.00	Non-Exempt
Social Worker Supervisor I - Employment Services	64,084.80	86,944.00	SUP40	07	40.78	7,068.53	84,822.40	Non-Exempt
Social Worker Supervisor I - Employment Services	64,084.80	86,944.00	SUP40	08	41.80	7,245.33	86,944.00	Non-Exempt
Social Worker Supervisor II - Adult Services	71,115.20	96,595.20	SUP42	01	34.19	5,926.27	71,115.20	Non-Exempt
Social Worker Supervisor II - Adult Services	71,115.20	96,595.20	SUP42	02	36.12	6,260.80	75,129.60	Non-Exempt
Social Worker Supervisor II - Adult Services	71,115.20	96,595.20	SUP42	03	38.02	6,590.13	79,081.60	Non-Exempt
Social Worker Supervisor II - Adult Services	71,115.20	96,595.20	SUP42	04	39.78	6,895.20	82,742.40	Non-Exempt
Social Worker Supervisor II - Adult Services	71,115.20	96,595.20	SUP42	05	41.82	7,248.80	86,985.60	Non-Exempt
Social Worker Supervisor II - Adult Services	71,115.20	96,595.20	SUP42	06	44.19	7,659.60	91,915.20	Non-Exempt
Social Worker Supervisor II - Adult Services	71,115.20	96,595.20	SUP42	07	45.30	7,852.00	94,224.00	Non-Exempt
Social Worker Supervisor II - Adult Services	71,115.20	96,595.20	SUP42	08	46.44	8,049.60	96,595.20	Non-Exempt
Social Worker Supervisor II - Children's Services	79,081.60	108,950.40	SUP44	01	38.02	6,590.13	79,081.60	Non-Exempt
Social Worker Supervisor II - Children's Services	79,081.60	108,950.40	SUP44	02	39.80	6,898.67	82,784.00	Non-Exempt

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Social Worker Supervisor II - Children's Services	79,081.60	108,950.40	SUP44	03	41.82	7,248.80	86,985.60	Non-Exempt
Social Worker Supervisor II - Children's Services	79,081.60	108,950.40	SUP44	04	44.19	7,659.60	91,915.20	Non-Exempt
Social Worker Supervisor II - Children's Services	79,081.60	108,950.40	SUP44	05	46.40	8,042.67	96,512.00	Non-Exempt
Social Worker Supervisor II - Children's Services	79,081.60	108,950.40	SUP44	06	48.73	8,446.53	101,358.40	Non-Exempt
Social Worker Supervisor II - Children's Services	79,081.60	108,950.40	SUP44	07	49.94	8,656.27	103,875.20	Non-Exempt
Social Worker Supervisor II - Children's Services	79,081.60	108,950.40	SUP44	08	51.19	8,872.93	106,475.20	Non-Exempt
Social Worker Supervisor II - Children's Services	79,081.60	108,950.40	SUP44	09	52.38	9,079.20	108,950.40	Non-Exempt
Staff Analyst	70,086.63	95,173.49	MGT40	01	33.70	5,840.55	70,086.63	Exempt
Staff Analyst	70,086.63	95,173.49	MGT40	02	35.50	6,154.04	73,848.44	Exempt
Staff Analyst	70,086.63	95,173.49	MGT40	03	37.42	6,486.17	77,834.08	Exempt
Staff Analyst	70,086.63	95,173.49	MGT40	04	39.53	6,852.45	82,229.41	Exempt
Staff Analyst	70,086.63	95,173.49	MGT40	05	41.63	7,216.59	86,599.05	Exempt
Staff Analyst	70,086.63	95,173.49	MGT40	06	43.55	7,548.95	90,587.45	Exempt
Staff Analyst	70,086.63	95,173.49	MGT40	07	44.64	7,737.69	92,852.26	Exempt
Staff Analyst	70,086.63	95,173.49	MGT40	08	45.76	7,931.12	95,173.49	Exempt
Staff Nurse	74,692.80	101,171.20	PNU41	01	35.91	6,224.40	74,692.80	Non-Exempt
Staff Nurse	74,692.80	101,171.20	PNU41	02	37.84	6,558.93	78,707.20	Non-Exempt
Staff Nurse	74,692.80	101,171.20	PNU41	03	39.98	6,929.87	83,158.40	Non-Exempt
Staff Nurse	74,692.80	101,171.20	PNU41	04	42.10	7,297.33	87,568.00	Non-Exempt
Staff Nurse	74,692.80	101,171.20	PNU41	05	44.05	7,635.33	91,624.00	Non-Exempt
Staff Nurse	74,692.80	101,171.20	PNU41	06	46.30	8,025.33	96,304.00	Non-Exempt
Staff Nurse	74,692.80	101,171.20	PNU41	07	47.46	8,226.40	98,716.80	Non-Exempt
Staff Nurse	74,692.80	101,171.20	PNU41	08	48.64	8,430.93	101,171.20	Non-Exempt
Staff Services Analyst I	54,662.40	74,900.80	PRO37	01	26.28	4,555.20	54,662.40	Non-Exempt
Staff Services Analyst I	54,662.40	74,900.80	PRO37	02	27.76	4,811.73	57,740.80	Non-Exempt
Staff Services Analyst I	54,662.40	74,900.80	PRO37	03	29.29	5,076.93	60,923.20	Non-Exempt
Staff Services Analyst I	54,662.40	74,900.80	PRO37	04	30.88	5,352.53	64,230.40	Non-Exempt
Staff Services Analyst I	54,662.40	74,900.80	PRO37	05	32.53	5,638.53	67,662.40	Non-Exempt
Staff Services Analyst I	54,662.40	74,900.80	PRO37	06	34.28	5,941.87	71,302.40	Non-Exempt
Staff Services Analyst I	54,662.40	74,900.80	PRO37	07	35.13	6,089.20	73,070.40	Non-Exempt
Staff Services Analyst I	54,662.40	74,900.80	PRO37	08	36.01	6,241.73	74,900.80	Non-Exempt
Staff Services Analyst II	57,720.00	79,144.00	PRO38	01	27.76	4,811.73	57,740.80	Non-Exempt
Staff Services Analyst II	57,720.00	79,144.00	PRO38	02	29.29	5,076.93	60,923.20	Non-Exempt
Staff Services Analyst II	57,720.00	79,144.00	PRO38	03	30.88	5,352.53	64,230.40	Non-Exempt
Staff Services Analyst II	57,720.00	79,144.00	PRO38	04	32.53	5,638.53	67,662.40	Non-Exempt
Staff Services Analyst II	57,720.00	79,144.00	PRO38	05	34.28	5,941.87	71,302.40	Non-Exempt
Staff Services Analyst II	57,720.00	79,144.00	PRO38	06	36.21	6,276.40	75,316.80	Non-Exempt
Staff Services Analyst II	57,720.00	79,144.00	PRO38	07	37.12	6,434.13	77,209.60	Non-Exempt
Staff Services Analyst II	57,720.00	79,144.00	PRO38	08	38.05	6,595.33	79,144.00	Non-Exempt
Staff Services Manager	77,834.08	105,771.94	MGT42	01	37.42	6,486.17	77,834.08	Exempt
Staff Services Manager	77,834.08	105,771.94	MGT42	02	39.53	6,852.45	82,229.41	Exempt
Staff Services Manager	77,834.08	105,771.94	MGT42	03	41.63	7,216.59	86,599.05	Exempt
Staff Services Manager	77,834.08	105,771.94	MGT42	04	43.55	7,548.95	90,587.45	Exempt
Staff Services Manager	77,834.08	105,771.94	MGT42	05	45.79	7,937.01	95,244.15	Exempt
Staff Services Manager	77,834.08	105,771.94	MGT42	06	48.40	8,389.62	100,675.44	Exempt
Staff Services Manager	77,834.08	105,771.94	MGT42	07	49.61	8,599.34	103,192.08	Exempt
Staff Services Manager	77,834.08	105,771.94	MGT42	08	50.85	8,814.33	105,771.94	Exempt
Substance Abuse Prevention Specialist	57,720.00	79,144.00	PRO38	01	27.76	4,811.73	57,740.80	Non-Exempt

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Substance Abuse Prevention Specialist	57,720.00	79,144.00	PRO38	02	29.29	5,076.93	60,923.20	Non-Exempt
Substance Abuse Prevention Specialist	57,720.00	79,144.00	PRO38	03	30.88	5,352.53	64,230.40	Non-Exempt
Substance Abuse Prevention Specialist	57,720.00	79,144.00	PRO38	04	32.53	5,638.53	67,662.40	Non-Exempt
Substance Abuse Prevention Specialist	57,720.00	79,144.00	PRO38	05	34.28	5,941.87	71,302.40	Non-Exempt
Substance Abuse Prevention Specialist	57,720.00	79,144.00	PRO38	06	36.21	6,276.40	75,316.80	Non-Exempt
Substance Abuse Prevention Specialist	57,720.00	79,144.00	PRO38	07	37.12	6,434.13	77,209.60	Non-Exempt
Substance Abuse Prevention Specialist	57,720.00	79,144.00	PRO38	08	38.05	6,595.33	79,144.00	Non-Exempt
Supervising Account Clerk	47,548.80	65,624.00	SCL34	01	22.86	3,962.40	47,548.80	Non-Exempt
Supervising Account Clerk	47,548.80	65,624.00	SCL34	02	24.14	4,184.27	50,211.20	Non-Exempt
Supervising Account Clerk	47,548.80	65,624.00	SCL34	03	25.47	4,414.80	52,977.60	Non-Exempt
Supervising Account Clerk	47,548.80	65,624.00	SCL34	04	26.95	4,671.33	56,056.00	Non-Exempt
Supervising Account Clerk	47,548.80	65,624.00	SCL34	05	28.47	4,934.80	59,217.60	Non-Exempt
Supervising Account Clerk	47,548.80	65,624.00	SCL34	06	30.03	5,205.20	62,462.40	Non-Exempt
Supervising Account Clerk	47,548.80	65,624.00	SCL34	07	30.78	5,335.20	64,022.40	Non-Exempt
Supervising Account Clerk	47,548.80	65,624.00	SCL34	08	31.55	5,468.67	65,624.00	Non-Exempt
Supervising Agricultural & Standards Biologist	71,115.20	96,595.20	SUP42	01	34.19	5,926.27	71,115.20	Non-Exempt
Supervising Agricultural & Standards Biologist	71,115.20	96,595.20	SUP42	02	36.12	6,260.80	75,129.60	Non-Exempt
Supervising Agricultural & Standards Biologist	71,115.20	96,595.20	SUP42	03	38.02	6,590.13	79,081.60	Non-Exempt
Supervising Agricultural & Standards Biologist	71,115.20	96,595.20	SUP42	04	39.78	6,895.20	82,742.40	Non-Exempt
Supervising Agricultural & Standards Biologist	71,115.20	96,595.20	SUP42	05	41.82	7,248.80	86,985.60	Non-Exempt
Supervising Agricultural & Standards Biologist	71,115.20	96,595.20	SUP42	06	44.19	7,659.60	91,915.20	Non-Exempt
Supervising Agricultural & Standards Biologist	71,115.20	96,595.20	SUP42	07	45.30	7,852.00	94,224.00	Non-Exempt
Supervising Agricultural & Standards Biologist	71,115.20	96,595.20	SUP42	08	46.44	8,049.60	96,595.20	Non-Exempt
Supervising Custodian	46,238.40	63,814.40	SUP34	01	22.23	3,853.20	46,238.40	Non-Exempt
Supervising Custodian	46,238.40	63,814.40	SUP34	02	23.46	4,066.40	48,796.80	Non-Exempt
Supervising Custodian	46,238.40	63,814.40	SUP34	03	24.77	4,293.47	51,521.60	Non-Exempt
Supervising Custodian	46,238.40	63,814.40	SUP34	04	26.21	4,543.07	54,516.80	Non-Exempt
Supervising Custodian	46,238.40	63,814.40	SUP34	05	27.68	4,797.87	57,574.40	Non-Exempt
Supervising Custodian	46,238.40	63,814.40	SUP34	06	29.20	5,061.33	60,736.00	Non-Exempt
Supervising Custodian	46,238.40	63,814.40	SUP34	07	29.92	5,186.13	62,233.60	Non-Exempt
Supervising Custodian	46,238.40	63,814.40	SUP34	08	30.68	5,317.87	63,814.40	Non-Exempt
Supervising Deputy Clerk - Recorder I	47,548.80	65,624.00	SCL34	01	22.86	3,962.40	47,548.80	Non-Exempt
Supervising Deputy Clerk - Recorder I	47,548.80	65,624.00	SCL34	02	24.14	4,184.27	50,211.20	Non-Exempt
Supervising Deputy Clerk - Recorder I	47,548.80	65,624.00	SCL34	03	25.47	4,414.80	52,977.60	Non-Exempt
Supervising Deputy Clerk - Recorder I	47,548.80	65,624.00	SCL34	04	26.95	4,671.33	56,056.00	Non-Exempt

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Supervising Deputy Clerk - Recorder I	47,548.80	65,624.00	SCL34	05	28.47	4,934.80	59,217.60	Non-Exempt
Supervising Deputy Clerk - Recorder I	47,548.80	65,624.00	SCL34	06	30.03	5,205.20	62,462.40	Non-Exempt
Supervising Deputy Clerk - Recorder I	47,548.80	65,624.00	SCL34	07	30.78	5,335.20	64,022.40	Non-Exempt
Supervising Deputy Clerk - Recorder I	47,548.80	65,624.00	SCL34	08	31.55	5,468.67	65,624.00	Non-Exempt
Supervising Deputy Clerk - Recorder II	56,056.00	76,336.00	SCL37	01	26.95	4,671.33	56,056.00	Non-Exempt
Supervising Deputy Clerk - Recorder II	56,056.00	76,336.00	SCL37	02	28.47	4,934.80	59,217.60	Non-Exempt
Supervising Deputy Clerk - Recorder II	56,056.00	76,336.00	SCL37	03	30.03	5,205.20	62,462.40	Non-Exempt
Supervising Deputy Clerk - Recorder II	56,056.00	76,336.00	SCL37	04	31.69	5,492.93	65,915.20	Non-Exempt
Supervising Deputy Clerk - Recorder II	56,056.00	76,336.00	SCL37	05	33.27	5,766.80	69,201.60	Non-Exempt
Supervising Deputy Clerk - Recorder II	56,056.00	76,336.00	SCL37	06	34.93	6,054.53	72,654.40	Non-Exempt
Supervising Deputy Clerk - Recorder II	56,056.00	76,336.00	SCL37	07	35.81	6,207.07	74,484.80	Non-Exempt
Supervising Deputy Clerk - Recorder II	56,056.00	76,336.00	SCL37	08	36.70	6,361.33	76,336.00	Non-Exempt
Supervising Environmental Health Specialist	79,081.60	108,950.40	SUP44	01	38.02	6,590.13	79,081.60	Non-Exempt
Supervising Environmental Health Specialist	79,081.60	108,950.40	SUP44	02	39.80	6,898.67	82,784.00	Non-Exempt
Supervising Environmental Health Specialist	79,081.60	108,950.40	SUP44	03	41.82	7,248.80	86,985.60	Non-Exempt
Supervising Environmental Health Specialist	79,081.60	108,950.40	SUP44	04	44.19	7,659.60	91,915.20	Non-Exempt
Supervising Environmental Health Specialist	79,081.60	108,950.40	SUP44	05	46.40	8,042.67	96,512.00	Non-Exempt
Supervising Environmental Health Specialist	79,081.60	108,950.40	SUP44	06	48.73	8,446.53	101,358.40	Non-Exempt
Supervising Environmental Health Specialist	79,081.60	108,950.40	SUP44	07	49.94	8,656.27	103,875.20	Non-Exempt
Supervising Environmental Health Specialist	79,081.60	108,950.40	SUP44	08	51.19	8,872.93	106,475.20	Non-Exempt
Supervising Environmental Health Specialist	79,081.60	108,950.40	SUP44	09	52.38	9,079.20	108,950.40	Non-Exempt
Supervising Legal Secretary	52,977.60	72,696.00	SCL36	01	25.47	4,414.80	52,977.60	Non-Exempt
Supervising Legal Secretary	52,977.60	72,696.00	SCL36	02	26.95	4,671.33	56,056.00	Non-Exempt
Supervising Legal Secretary	52,977.60	72,696.00	SCL36	03	28.47	4,934.80	59,217.60	Non-Exempt
Supervising Legal Secretary	52,977.60	72,696.00	SCL36	04	30.03	5,205.20	62,462.40	Non-Exempt
Supervising Legal Secretary	52,977.60	72,696.00	SCL36	05	31.69	5,492.93	65,915.20	Non-Exempt
Supervising Legal Secretary	52,977.60	72,696.00	SCL36	06	33.27	5,766.80	69,201.60	Non-Exempt
Supervising Legal Secretary	52,977.60	72,696.00	SCL36	07	34.10	5,910.67	70,928.00	Non-Exempt

Supervising Legal Secretary	52,977.60	72,696.00	SCL36	08	34.95	6,058.00	72,696.00	Non-Exempt
Supervising Library Technician	52,977.60	72,696.00	SCL36	01	25.47	4,414.80	52,977.60	Non-Exempt
Supervising Library Technician	52,977.60	72,696.00	SCL36	02	26.95	4,671.33	56,056.00	Non-Exempt
Supervising Library Technician	52,977.60	72,696.00	SCL36	03	28.47	4,934.80	59,217.60	Non-Exempt
Supervising Library Technician	52,977.60	72,696.00	SCL36	04	30.03	5,205.20	62,462.40	Non-Exempt
Supervising Library Technician	52,977.60	72,696.00	SCL36	05	31.69	5,492.93	65,915.20	Non-Exempt
Supervising Library Technician	52,977.60	72,696.00	SCL36	06	33.27	5,766.80	69,201.60	Non-Exempt
Supervising Library Technician	52,977.60	72,696.00	SCL36	07	34.10	5,910.67	70,928.00	Non-Exempt
Supervising Library Technician	52,977.60	72,696.00	SCL36	08	34.95	6,058.00	72,696.00	Non-Exempt
Supervising Nurse	82,950.40	111,092.80	SNU43	01	39.88	6,912.53	82,950.40	Non-Exempt
Supervising Nurse	82,950.40	111,092.80	SNU43	02	41.97	7,274.80	87,297.60	Non-Exempt
Supervising Nurse	82,950.40	111,092.80	SNU43	03	43.92	7,612.80	91,353.60	Non-Exempt
Supervising Nurse	82,950.40	111,092.80	SNU43	04	46.12	7,994.13	95,929.60	Non-Exempt
Supervising Nurse	82,950.40	111,092.80	SNU43	05	48.42	8,392.80	100,713.60	Non-Exempt
Supervising Nurse	82,950.40	111,092.80	SNU43	06	50.84	8,812.27	105,747.20	Non-Exempt
Supervising Nurse	82,950.40	111,092.80	SNU43	07	52.11	9,032.40	108,388.80	Non-Exempt
Supervising Nurse	82,950.40	111,092.80	SNU43	08	53.41	9,257.73	111,092.80	Non-Exempt
Supervising Probation Officer	82,804.80	110,864.00	SUS43	01	39.81	6,900.40	82,804.80	Non-Exempt
Supervising Probation Officer	82,804.80	110,864.00	SUS43	02	41.91	7,264.40	87,172.80	Non-Exempt
Supervising Probation Officer	82,804.80	110,864.00	SUS43	03	43.85	7,600.67	91,208.00	Non-Exempt
Supervising Probation Officer	82,804.80	110,864.00	SUS43	04	46.05	7,982.00	95,784.00	Non-Exempt
Supervising Probation Officer	82,804.80	110,864.00	SUS43	05	48.34	8,378.93	100,547.20	Non-Exempt
Supervising Probation Officer	82,804.80	110,864.00	SUS43	06	50.76	8,798.40	105,580.80	Non-Exempt
Supervising Probation Officer	82,804.80	110,864.00	SUS43	07	52.04	9,020.27	108,243.20	Non-Exempt
Supervising Probation Officer	82,804.80	110,864.00	SUS43	08	53.30	9,238.67	110,864.00	Non-Exempt
Supervising Psychiatric Licensed Vocational Nurse	67,038.40	91,728.00	SNU39	01	32.23	5,586.53	67,038.40	Non-Exempt
Supervising Psychiatric Licensed Vocational Nurse	67,038.40	91,728.00	SNU39	02	34.00	5,893.33	70,720.00	Non-Exempt
Supervising Psychiatric Licensed Vocational Nurse	67,038.40	91,728.00	SNU39	03	35.81	6,207.07	74,484.80	Non-Exempt
Supervising Psychiatric Licensed Vocational Nurse	67,038.40	91,728.00	SNU39	04	37.72	6,538.13	78,457.60	Non-Exempt
Supervising Psychiatric Licensed Vocational Nurse	67,038.40	91,728.00	SNU39	05	39.88	6,912.53	82,950.40	Non-Exempt
Supervising Psychiatric Licensed Vocational Nurse	67,038.40	91,728.00	SNU39	06	41.97	7,274.80	87,297.60	Non-Exempt
Supervising Psychiatric Licensed Vocational Nurse	67,038.40	91,728.00	SNU39	07	43.02	7,456.80	89,481.60	Non-Exempt

Supervising Psychiatric Licensed Vocational Nurse	67,038.40	91,728.00	SNU39	08	44.10	7,644.00	91,728.00	Non-Exempt
Supervising Psychiatric Technician	67,038.40	91,728.00	SNU39	01	32.23	5,586.53	67,038.40	Non-Exempt
Supervising Psychiatric Technician	67,038.40	91,728.00	SNU39	02	34.00	5,893.33	70,720.00	Non-Exempt
Supervising Psychiatric Technician	67,038.40	91,728.00	SNU39	03	35.81	6,207.07	74,484.80	Non-Exempt
Supervising Psychiatric Technician	67,038.40	91,728.00	SNU39	04	37.72	6,538.13	78,457.60	Non-Exempt
Supervising Psychiatric Technician	67,038.40	91,728.00	SNU39	05	39.88	6,912.53	82,950.40	Non-Exempt
Supervising Psychiatric Technician	67,038.40	91,728.00	SNU39	06	41.97	7,274.80	87,297.60	Non-Exempt
Supervising Psychiatric Technician	67,038.40	91,728.00	SNU39	07	43.02	7,456.80	89,481.60	Non-Exempt
Supervising Psychiatric Technician	67,038.40	91,728.00	SNU39	08	44.10	7,644.00	91,728.00	Non-Exempt
Supervising Public Health Nurse	91,353.60	122,491.20	SNU45	01	43.92	7,612.80	91,353.60	Non-Exempt
Supervising Public Health Nurse	91,353.60	122,491.20	SNU45	02	46.12	7,994.13	95,929.60	Non-Exempt
Supervising Public Health Nurse	91,353.60	122,491.20	SNU45	03	48.42	8,392.80	100,713.60	Non-Exempt
Supervising Public Health Nurse	91,353.60	122,491.20	SNU45	04	50.84	8,812.27	105,747.20	Non-Exempt
Supervising Public Health Nurse	91,353.60	122,491.20	SNU45	05	53.38	9,252.53	111,030.40	Non-Exempt
Supervising Public Health Nurse	91,353.60	122,491.20	SNU45	06	56.05	9,715.33	116,584.00	Non-Exempt
Supervising Public Health Nurse	91,353.60	122,491.20	SNU45	07	57.45	9,958.00	119,496.00	Non-Exempt
Supervising Public Health Nurse	91,353.60	122,491.20	SNU45	08	58.89	10,207.60	122,491.20	Non-Exempt
Supervising Public Safety Dispatcher	68,452.80	97,385.60	LCN39	01	32.91	5,704.40	68,452.80	Non-Exempt
Supervising Public Safety Dispatcher	68,452.80	97,385.60	LCN39	02	34.72	6,018.13	72,217.60	Non-Exempt
Supervising Public Safety Dispatcher	68,452.80	97,385.60	LCN39	03	36.56	6,337.07	76,044.80	Non-Exempt
Supervising Public Safety Dispatcher	68,452.80	97,385.60	LCN39	04	38.52	6,676.80	80,121.60	Non-Exempt
Supervising Public Safety Dispatcher	68,452.80	97,385.60	LCN39	05	40.45	7,011.33	84,136.00	Non-Exempt
Supervising Public Safety Dispatcher	68,452.80	97,385.60	LCN39	06	42.47	7,361.47	88,337.60	Non-Exempt
Supervising Public Safety Dispatcher	68,452.80	97,385.60	LCN39	07	44.60	7,730.67	92,768.00	Non-Exempt
Supervising Public Safety Dispatcher	68,452.80	97,385.60	LCN39	08	46.82	8,115.47	97,385.60	Non-Exempt
Supervising Staff Services Analyst	67,475.20	91,416.00	SUP41	01	32.44	5,622.93	67,475.20	Non-Exempt
Supervising Staff Services Analyst	67,475.20	91,416.00	SUP41	02	34.19	5,926.27	71,115.20	Non-Exempt

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Supervising Staff Services Analyst	67,475.20	91,416.00	SUP41	03	36.12	6,260.80	75,129.60	Non-Exempt
Supervising Staff Services Analyst	67,475.20	91,416.00	SUP41	04	38.02	6,590.13	79,081.60	Non-Exempt
Supervising Staff Services Analyst	67,475.20	91,416.00	SUP41	05	39.80	6,898.67	82,784.00	Non-Exempt
Supervising Staff Services Analyst	67,475.20	91,416.00	SUP41	06	41.82	7,248.80	86,985.60	Non-Exempt
Supervising Staff Services Analyst	67,475.20	91,416.00	SUP41	07	42.88	7,432.53	89,190.40	Non-Exempt
Supervising Staff Services Analyst	67,475.20	91,416.00	SUP41	08	43.95	7,618.00	91,416.00	Non-Exempt
Systems Administrator I	64,230.40	87,214.40	PRO40	01	30.88	5,352.53	64,230.40	Non-Exempt
Systems Administrator I	64,230.40	87,214.40	PRO40	02	32.53	5,638.53	67,662.40	Non-Exempt
Systems Administrator I	64,230.40	87,214.40	PRO40	03	34.28	5,941.87	71,302.40	Non-Exempt
Systems Administrator I	64,230.40	87,214.40	PRO40	04	36.21	6,276.40	75,316.80	Non-Exempt
Systems Administrator I	64,230.40	87,214.40	PRO40	05	38.14	6,610.93	79,331.20	Non-Exempt
Systems Administrator I	64,230.40	87,214.40	PRO40	06	39.91	6,917.73	83,012.80	Non-Exempt
Systems Administrator I	64,230.40	87,214.40	PRO40	07	40.91	7,091.07	85,092.80	Non-Exempt
Systems Administrator I	64,230.40	87,214.40	PRO40	08	41.93	7,267.87	87,214.40	Non-Exempt
Systems Administrator II	67,662.40	91,665.60	PRO41	01	32.53	5,638.53	67,662.40	Non-Exempt
Systems Administrator II	67,662.40	91,665.60	PRO41	02	34.28	5,941.87	71,302.40	Non-Exempt
Systems Administrator II	67,662.40	91,665.60	PRO41	03	36.21	6,276.40	75,316.80	Non-Exempt
Systems Administrator II	67,662.40	91,665.60	PRO41	04	38.14	6,610.93	79,331.20	Non-Exempt
Systems Administrator II	67,662.40	91,665.60	PRO41	05	39.91	6,917.73	83,012.80	Non-Exempt
Systems Administrator II	67,662.40	91,665.60	PRO41	06	41.95	7,271.33	87,256.00	Non-Exempt
Systems Administrator II	67,662.40	91,665.60	PRO41	07	42.99	7,451.60	89,419.20	Non-Exempt
Systems Administrator II	67,662.40	91,665.60	PRO41	08	44.07	7,638.80	91,665.60	Non-Exempt
Systems Administrator III	75,316.80	101,712.00	PRO43	01	36.21	6,276.40	75,316.80	Non-Exempt
Systems Administrator III	75,316.80	101,712.00	PRO43	02	38.14	6,610.93	79,331.20	Non-Exempt
Systems Administrator III	75,316.80	101,712.00	PRO43	03	39.91	6,917.73	83,012.80	Non-Exempt
Systems Administrator III	75,316.80	101,712.00	PRO43	04	41.95	7,271.33	87,256.00	Non-Exempt
Systems Administrator III	75,316.80	101,712.00	PRO43	05	44.35	7,687.33	92,248.00	Non-Exempt
Systems Administrator III	75,316.80	101,712.00	PRO43	06	46.55	8,068.67	96,824.00	Non-Exempt
Systems Administrator III	75,316.80	101,712.00	PRO43	07	47.71	8,269.73	99,236.80	Non-Exempt
Systems Administrator III	75,316.80	101,712.00	PRO43	08	48.90	8,476.00	101,712.00	Non-Exempt
Systems Support Analyst	48,401.60	68,286.40	GEN35	01	23.27	4,033.47	48,401.60	Non-Exempt
Systems Support Analyst	48,401.60	68,286.40	GEN35	02	24.58	4,260.53	51,126.40	Non-Exempt
Systems Support Analyst	48,401.60	68,286.40	GEN35	03	25.99	4,504.93	54,059.20	Non-Exempt
Systems Support Analyst	48,401.60	68,286.40	GEN35	04	27.44	4,756.27	57,075.20	Non-Exempt
Systems Support Analyst	48,401.60	68,286.40	GEN35	05	28.96	5,019.73	60,236.80	Non-Exempt
Systems Support Analyst	48,401.60	68,286.40	GEN35	06	30.54	5,293.60	63,523.20	Non-Exempt
Systems Support Analyst	48,401.60	68,286.40	GEN35	07	31.30	5,425.33	65,104.00	Non-Exempt
Systems Support Analyst	48,401.60	68,286.40	GEN35	08	32.08	5,560.53	66,726.40	Non-Exempt
Systems Support Analyst	48,401.60	68,286.40	GEN35	09	32.83	5,690.53	68,286.40	Non-Exempt
Task Force Commander	109,200.00	109,200.00	MLT45	01	52.50	9,100.00	109,200.00	Exempt
Treasurer - Collector Deputy I	35,880.00	49,524.80	GCL29	01	17.25	2,990.00	35,880.00	Non-Exempt
Treasurer - Collector Deputy I	35,880.00	49,524.80	GCL29	02	18.23	3,159.87	37,918.40	Non-Exempt
Treasurer - Collector Deputy I	35,880.00	49,524.80	GCL29	03	19.22	3,331.47	39,977.60	Non-Exempt
Treasurer - Collector Deputy I	35,880.00	49,524.80	GCL29	04	20.28	3,515.20	42,182.40	Non-Exempt

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Treasurer - Collector Deputy I	35,880.00	49,524.80	GCL29	05	21.42	3,712.80	44,553.60	Non-Exempt
Treasurer - Collector Deputy I	35,880.00	49,524.80	GCL29	06	22.67	3,929.47	47,153.60	Non-Exempt
Treasurer - Collector Deputy I	35,880.00	49,524.80	GCL29	07	23.24	4,028.27	48,339.20	Non-Exempt
Treasurer - Collector Deputy I	35,880.00	49,524.80	GCL29	08	23.81	4,127.07	49,524.80	Non-Exempt
Treasurer - Collector Deputy II	39,977.60	56,513.60	GCL31	01	19.22	3,331.47	39,977.60	Non-Exempt
Treasurer - Collector Deputy II	39,977.60	56,513.60	GCL31	02	20.28	3,515.20	42,182.40	Non-Exempt
Treasurer - Collector Deputy II	39,977.60	56,513.60	GCL31	03	21.42	3,712.80	44,553.60	Non-Exempt
Treasurer - Collector Deputy II	39,977.60	56,513.60	GCL31	04	22.67	3,929.47	47,153.60	Non-Exempt
Treasurer - Collector Deputy II	39,977.60	56,513.60	GCL31	05	23.93	4,147.87	49,774.40	Non-Exempt
Treasurer - Collector Deputy II	39,977.60	56,513.60	GCL31	06	25.28	4,381.87	52,582.40	Non-Exempt
Treasurer - Collector Deputy II	39,977.60	56,513.60	GCL31	07	25.90	4,489.33	53,872.00	Non-Exempt
Treasurer - Collector Deputy II	39,977.60	56,513.60	GCL31	08	26.56	4,603.73	55,244.80	Non-Exempt
Treasurer - Collector Deputy II	39,977.60	56,513.60	GCL31	09	27.17	4,709.47	56,513.60	Non-Exempt
Treasurer - Collector Deputy III	44,553.60	61,692.80	GCL33	01	21.42	3,712.80	44,553.60	Non-Exempt
Treasurer - Collector Deputy III	44,553.60	61,692.80	GCL33	02	22.67	3,929.47	47,153.60	Non-Exempt
Treasurer - Collector Deputy III	44,553.60	61,692.80	GCL33	03	23.93	4,147.87	49,774.40	Non-Exempt
Treasurer - Collector Deputy III	44,553.60	61,692.80	GCL33	04	25.28	4,381.87	52,582.40	Non-Exempt
Treasurer - Collector Deputy III	44,553.60	61,692.80	GCL33	05	26.74	4,634.93	55,619.20	Non-Exempt
Treasurer - Collector Deputy III	44,553.60	61,692.80	GCL33	06	28.23	4,893.20	58,718.40	Non-Exempt
Treasurer - Collector Deputy III	44,553.60	61,692.80	GCL33	07	28.93	5,014.53	60,174.40	Non-Exempt
Treasurer - Collector Deputy III	44,553.60	61,692.80	GCL33	08	29.66	5,141.07	61,692.80	Non-Exempt
Treasurer - Tax Collector	128,234.50	147,469.71	ETRTR	01	62.88	10,899.93	130,799.19	Exempt
Treasurer - Tax Collector	128,234.50	147,469.71	ETRTR	10	66.03	11,444.95	137,339.44	Exempt
Treasurer - Tax Collector	128,234.50	147,469.71	ETRTR	15	67.60	11,717.46	140,609.47	Exempt
Treasurer - Tax Collector	128,234.50	147,469.71	ETRTR	20	69.17	11,989.94	143,879.27	Exempt
Treasurer - Tax Collector	128,234.50	147,469.71	ETRTR	25	70.74	12,262.44	147,149.30	Exempt
Treasurer - Tax Collector	128,234.50	147,469.71	ETRTR	30	72.32	12,534.93	150,419.10	Exempt
Treasurer-Tax Specialist	55,619.20	74,963.20	GCL37	01	26.74	4,634.93	55,619.20	Non-Exempt
Treasurer-Tax Specialist	55,619.20	74,963.20	GCL37	02	28.23	4,893.20	58,718.40	Non-Exempt
Treasurer-Tax Specialist	55,619.20	74,963.20	GCL37	03	29.64	5,137.60	61,651.20	Non-Exempt
Treasurer-Tax Specialist	55,619.20	74,963.20	GCL37	04	31.11	5,392.40	64,708.80	Non-Exempt
Treasurer-Tax Specialist	55,619.20	74,963.20	GCL37	05	32.68	5,664.53	67,974.40	Non-Exempt
Treasurer-Tax Specialist	55,619.20	74,963.20	GCL37	06	34.31	5,947.07	71,364.80	Non-Exempt
Treasurer-Tax Specialist	55,619.20	74,963.20	GCL37	07	35.16	6,094.40	73,132.80	Non-Exempt

Treasurer-Tax Specialist	55,619.20	74,963.20	GCL37	08	36.04	6,246.93	74,963.20	Non-Exempt
Undersheriff	144,956.61	203,967.38	MLA51	01	69.69	12,079.72	144,956.61	Exempt
Undersheriff	144,956.61	203,967.38	MLA51	02	73.17	12,683.66	152,203.96	Exempt
Undersheriff	144,956.61	203,967.38	MLA51	03	76.83	13,317.85	159,814.21	Exempt
Undersheriff	144,956.61	203,967.38	MLA51	04	80.68	13,983.72	167,804.68	Exempt
Undersheriff	144,956.61	203,967.38	MLA51	05	84.71	14,682.90	176,194.85	Exempt
Undersheriff	144,956.61	203,967.38	MLA51	06	88.94	15,417.03	185,004.40	Exempt
Undersheriff	144,956.61	203,967.38	MLA51	07	93.39	16,187.88	194,254.56	Exempt
Undersheriff	144,956.61	203,967.38	MLA51	08	98.06	16,997.28	203,967.39	Exempt
Victim Advocate I	39,977.60	56,513.60	GCL31	01	19.22	3,331.47	39,977.60	Non-Exempt
Victim Advocate I	39,977.60	56,513.60	GCL31	02	20.28	3,515.20	42,182.40	Non-Exempt
Victim Advocate I	39,977.60	56,513.60	GCL31	03	21.42	3,712.80	44,553.60	Non-Exempt
Victim Advocate I	39,977.60	56,513.60	GCL31	04	22.67	3,929.47	47,153.60	Non-Exempt
Victim Advocate I	39,977.60	56,513.60	GCL31	05	23.93	4,147.87	49,774.40	Non-Exempt
Victim Advocate I	39,977.60	56,513.60	GCL31	06	25.28	4,381.87	52,582.40	Non-Exempt
Victim Advocate I	39,977.60	56,513.60	GCL31	07	25.90	4,489.33	53,872.00	Non-Exempt
Victim Advocate I	39,977.60	56,513.60	GCL31	08	26.56	4,603.73	55,244.80	Non-Exempt
Victim Advocate I	39,977.60	56,513.60	GCL31	09	27.17	4,709.47	56,513.60	Non-Exempt
Victim Advocate II	49,774.40	69,576.00	GCL35	01	23.93	4,147.87	49,774.40	Non-Exempt
Victim Advocate II	49,774.40	69,576.00	GCL35	02	25.28	4,381.87	52,582.40	Non-Exempt
Victim Advocate II	49,774.40	69,576.00	GCL35	03	26.74	4,634.93	55,619.20	Non-Exempt
Victim Advocate II	49,774.40	69,576.00	GCL35	04	28.23	4,893.20	58,718.40	Non-Exempt
Victim Advocate II	49,774.40	69,576.00	GCL35	05	29.64	5,137.60	61,651.20	Non-Exempt
Victim Advocate II	49,774.40	69,576.00	GCL35	06	31.11	5,392.40	64,708.80	Non-Exempt
Victim Advocate II	49,774.40	69,576.00	GCL35	07	31.89	5,527.60	66,331.20	Non-Exempt
Victim Advocate II	49,774.40	69,576.00	GCL35	08	32.69	5,666.27	67,995.20	Non-Exempt
Victim Advocate II	49,774.40	69,576.00	GCL35	09	33.45	5,798.00	69,576.00	Non-Exempt
Vocational Assistant	37,918.40	54,745.60	GCL30	01	18.23	3,159.87	37,918.40	Non-Exempt
Vocational Assistant	37,918.40	54,745.60	GCL30	02	19.22	3,331.47	39,977.60	Non-Exempt
Vocational Assistant	37,918.40	54,745.60	GCL30	03	20.28	3,515.20	42,182.40	Non-Exempt
Vocational Assistant	37,918.40	54,745.60	GCL30	04	21.42	3,712.80	44,553.60	Non-Exempt
Vocational Assistant	37,918.40	54,745.60	GCL30	05	22.67	3,929.47	47,153.60	Non-Exempt
Vocational Assistant	37,918.40	54,745.60	GCL30	06	23.93	4,147.87	49,774.40	Non-Exempt
Vocational Assistant	37,918.40	54,745.60	GCL30	07	24.53	4,251.87	51,022.40	Non-Exempt
Vocational Assistant	37,918.40	54,745.60	GCL30	08	25.15	4,359.33	52,312.00	Non-Exempt
Vocational Assistant	37,918.40	54,745.60	GCL30	09	25.73	4,459.87	53,518.40	Non-Exempt
Vocational Assistant	37,918.40	54,745.60	GCL30	10	26.32	4,562.13	54,745.60	Non-Exempt
Vocational Trainee	34,881.60	48,172.80	GEN29	01	16.77	2,906.80	34,881.60	Non-Exempt
Vocational Trainee	34,881.60	48,172.80	GEN29	02	17.73	3,073.20	36,878.40	Non-Exempt
Vocational Trainee	34,881.60	48,172.80	GEN29	03	18.69	3,239.60	38,875.20	Non-Exempt
Vocational Trainee	34,881.60	48,172.80	GEN29	04	19.72	3,418.13	41,017.60	Non-Exempt
Vocational Trainee	34,881.60	48,172.80	GEN29	05	20.83	3,610.53	43,326.40	Non-Exempt
Vocational Trainee	34,881.60	48,172.80	GEN29	06	22.04	3,820.27	45,843.20	Non-Exempt
Vocational Trainee	34,881.60	48,172.80	GEN29	07	22.59	3,915.60	46,987.20	Non-Exempt
Vocational Trainee	34,881.60	48,172.80	GEN29	08	23.16	4,014.40	48,172.80	Non-Exempt
Vocational Trainee	34,881.60	48,172.80	GEN29	10	24.24	4,201.60	50,419.20	Non-Exempt
Water & Wastewater System Operator	60,236.80	81,640.00	GEN39	01	28.96	5,019.73	60,236.80	Non-Exempt
Water & Wastewater System Operator	60,236.80	81,640.00	GEN39	02	30.54	5,293.60	63,523.20	Non-Exempt
Water & Wastewater System Operator	60,236.80	81,640.00	GEN39	03	32.16	5,574.40	66,892.80	Non-Exempt
Water & Wastewater System Operator	60,236.80	81,640.00	GEN39	04	33.89	5,874.27	70,491.20	Non-Exempt

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Water & Wastewater System Operator	60,236.80	81,640.00	GEN39	05	35.58	6,167.20	74,006.40	Non-Exempt
Water & Wastewater System Operator	60,236.80	81,640.00	GEN39	06	37.37	6,477.47	77,729.60	Non-Exempt
Water & Wastewater System Operator	60,236.80	81,640.00	GEN39	07	38.30	6,638.67	79,664.00	Non-Exempt
Water & Wastewater System Operator	60,236.80	81,640.00	GEN39	08	39.25	6,803.33	81,640.00	Non-Exempt
Welfare Investigative Technician	55,411.20	80,100.80	LWN35	01	26.64	4,617.60	55,411.20	Non-Exempt
Welfare Investigative Technician	55,411.20	80,100.80	LWN35	02	28.10	4,870.67	58,448.00	Non-Exempt
Welfare Investigative Technician	55,411.20	80,100.80	LWN35	03	29.75	5,156.67	61,880.00	Non-Exempt
Welfare Investigative Technician	55,411.20	80,100.80	LWN35	04	31.39	5,440.93	65,291.20	Non-Exempt
Welfare Investigative Technician	55,411.20	80,100.80	LWN35	05	33.11	5,739.07	68,868.80	Non-Exempt
Welfare Investigative Technician	55,411.20	80,100.80	LWN35	06	34.93	6,054.53	72,654.40	Non-Exempt
Welfare Investigative Technician	55,411.20	80,100.80	LWN35	07	36.68	6,357.87	76,294.40	Non-Exempt
Welfare Investigative Technician	55,411.20	80,100.80	LWN35	08	38.51	6,675.07	80,100.80	Non-Exempt
Welfare Investigator II	66,331.20	93,953.60	LWN40	01	33.92	5,879.47	70,553.60	Non-Exempt
Welfare Investigator II	66,331.20	93,953.60	LWN40	02	35.72	6,191.47	74,297.60	Non-Exempt
Welfare Investigator II	66,331.20	93,953.60	LWN40	03	37.64	6,524.27	78,291.20	Non-Exempt
Welfare Investigator II	66,331.20	93,953.60	LWN40	04	39.53	6,851.87	82,222.40	Non-Exempt
Welfare Investigator II	66,331.20	93,953.60	LWN40	05	41.50	7,193.33	86,320.00	Non-Exempt
Welfare Investigator II	66,331.20	93,953.60	LWN40	06	43.57	7,552.13	90,625.60	Non-Exempt
Welfare Investigator II	66,331.20	93,953.60	LWN40	07	45.75	7,930.00	95,160.00	Non-Exempt
Welfare Investigator II	66,331.20	93,953.60	LWN40	08	48.04	8,326.93	99,923.20	Non-Exempt
WIC Coordinator	67,475.20	91,416.00	SUP41	01	32.44	5,622.93	67,475.20	Non-Exempt
WIC Coordinator	67,475.20	91,416.00	SUP41	02	34.19	5,926.27	71,115.20	Non-Exempt
WIC Coordinator	67,475.20	91,416.00	SUP41	03	36.12	6,260.80	75,129.60	Non-Exempt
WIC Coordinator	67,475.20	91,416.00	SUP41	04	38.02	6,590.13	79,081.60	Non-Exempt
WIC Coordinator	67,475.20	91,416.00	SUP41	05	39.80	6,898.67	82,784.00	Non-Exempt
WIC Coordinator	67,475.20	91,416.00	SUP41	06	41.82	7,248.80	86,985.60	Non-Exempt
WIC Coordinator	67,475.20	91,416.00	SUP41	07	42.88	7,432.53	89,190.40	Non-Exempt
WIC Coordinator	67,475.20	91,416.00	SUP41	08	43.95	7,618.00	91,416.00	Non-Exempt

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Schedules
and Detail of Budget Unit Financing Uses

Agriculture, Cultural & Educational

Section A

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	1,446,474.92	1,450,776	1,450,776	1,489,149	1,586,956	1,586,956
SC51003 - Special Pay	36,702.53	38,733	38,733	36,546	41,002	41,002
SC51004 - Other Pay	21,684.83	0	0	528	0	0
SC51006 - Extra Help	21,263.93	47,251	47,251	0	31,558	31,558
SC51007 - Salary Savings	0	-123,677	-123,677	0	0	0
SC51050 - Overtime	516.34	0	0	116	0	0
SC51100 - Co Contribution Retirement	446,769.78	582,431	582,431	520,889	521,434	521,434
SC51201 - Co Contribution - Group Insurance	372,426.45	427,334	427,334	390,628	420,866	420,866
SC51400 - Payroll Tax - Social Security	90,527.23	101,151	101,151	91,589	101,781	101,781
SC51401 - Payroll Taxes - Medicare	21,464.71	23,954	23,954	43,482	24,130	24,130
SC51403 - Co Contrib Unemploymnt Insrnc	-11,700	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	8,313.95	12,199	12,199	10,827	10,845	10,845
SC51501 - Co Contribution - HSA	18,498.74	21,789	21,789	0	24,595	24,595
Salaries and Employee Benefits Total:	**2,472,943.41**	**2,581,941**	**2,581,941**	**2,583,754**	**2,763,167**	**2,763,167**
Services and Supplies						
SC51600 - Agriculture	3,420.02	3,020	5,886	5,886	3,130	3,130
SC51650 - Clothing & Personal	336.31	2,525	2,525	2,525	2,525	2,525
SC51660 - Communications	14,577.99	17,500	17,500	17,500	17,500	17,500
SC51761 - Miscellaneous Vehicle Maintenance	261	600	600	600	600	600
SC51763 - Maintenance and Equipment	1,762.6	2,000	6,415	6,415	2,000	2,000
SC51765 - Maintenance Equipment Contract	542.19	559	559	559	576	576
SC51770 - Software License (short term) & Maintenance	0	2,000	2,000	2,000	2,000	2,000
SC51771 - IT Direct Charges (short term/ nonSBITA)	9,498.93	20,544	20,544	20,544	30,673	30,673
SC51800 - Computer Hardware	4,933.5	2,000	2,000	2,000	2,000	2,000
SC51850 - Maintenance Structure and Improvement	3,377.24	0	0	0	0	0
SC51900 - Memberships	5,491.93	6,000	6,000	6,000	6,000	6,000
SC51951 - Outside Printing	1,747.05	1,500	1,500	1,500	2,300	2,300
SC51952 - Office Expenses	5,629.62	9,200	9,200	9,200	9,200	9,200
SC51953 - Copy and Printing Costs	1,140.31	1,600	1,600	1,600	1,600	1,600
SC51954 - Postage	3,161.88	3,300	3,300	3,300	3,300	3,300
SC51955 - Subscription - Publication	4,482.28	1,000	1,000	1,000	1,000	1,000
SC52041 - Fingerprints	295	300	300	300	300	300
SC52042 - Drug Testing	0	175	175	175	175	175
SC52043 - Physicals	0	222	222	222	300	300

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52057 - Professional / Specialized Services	82,126.33	86,000	86,000	86,000	86,000	86,000
SC52175 - Internal Service Fund Vehicle Maintenance	21,513.06	17,075	17,075	17,075	16,712	16,712
SC52176 - Internal Service Fund Fleet Admin	10,062.12	13,032	13,032	13,032	13,438	13,438
SC52180 - Internal Service Fund Information Technology Services Used	52,393.38	68,678	68,678	68,678	70,251	70,251
SC52182 - Internal Service Fund Liability Insurance Premium	23,696.04	27,421	27,421	27,421	21,456	21,456
SC52185 - Internal Service Fund Workers' Compensation Premium	4,905	7,740	7,740	7,740	5,527	5,527
SC52187 - Internal Service Fund Property/General	5,232.96	11,838	11,838	11,838	10,562	10,562
SC52201 - Internal Service Fund Identification Badges	49.5	85	85	0	85	85
SC52202 - Internal Service Funds (ISF) Equipment Replacement	4,281.32	4,228	4,228	4,228	4,185	4,185
SC52215 - Rents & Leases Equipment (Short Term)	750	750	750	750	750	750
SC52230 - Rent - Buildings (Short Term)	3,258	3,258	3,258	3,258	3,258	3,258
SC52242 - Small Tools	0	500	500	500	500	500
SC52243 - Office Equipment	194.74	2,500	2,500	2,500	2,500	2,500
SC52245 - Other Equipment	266.11	250	250	250	250	250
SC52267 - Special Department Expense Services	1,770.51	3,900	3,900	3,900	2,500	2,500
SC52268 - Special Departmental Expense Supplies	75	0	0	0	0	0
SC52325 - Utilities	19,502.12	20,000	20,000	24,800	30,000	30,000
SC52340 - Employment Training	3,180.44	5,350	5,350	5,350	17,350	17,350
SC52346 - Transportation & Travel	24,076.97	16,200	16,200	16,200	19,000	19,000
SC52350 - Fuel & Oil	27,184.5	36,000	36,000	36,000	36,000	36,000
Services and Supplies Total:	**345,175.95**	**398,850**	**406,131**	**410,846**	**425,503**	**425,503**
Other Charges						
SC52813 - Other Charges	0	17,964	17,964	0	0	0
SC53000 - Interfund Expenditures for Services Used	12,225	17,964	17,964	17,964	10,893	10,893
SC53011 - Interfund Fingerprints	75	175	175	175	175	175
SC53400 - Subscription Based Infromation Technology	6,497.16	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	46.37	0	0	0	0	0
Other Charges Total:	**18,843.53**	**36,103**	**36,103**	**18,139**	**11,068**	**11,068**
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	51.75	0	29,572	29,572	0	0
SC54053 - Capital Asset - Vehicle	41,424.57	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Capital Assets - Expenditures						
Capital Assets - Expenditures Total:	**41,476.32**	**0**	**29,572**	**29,572**	**0**	**0**
Intrafund Transfers						
SC55000 - Intrafund - Other	605.3	500	500	500	500	500
SC55002 - Intrafund - Services and Supplies	227	227	227	227	301	301
SC55003 - Intrafund - Cost Allocation Plan	175,009.92	179,765	179,765	179,765	185,144	185,144
Intrafund Transfers Total:	**175,842.22**	**180,492**	**180,492**	**180,492**	**185,945**	**185,945**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	17,933.46	36,272	36,272	36,272	35,813	35,813
Transfers Out (Nonreciprocal) Total:	**17,933.46**	**36,272**	**36,272**	**36,272**	**35,813**	**35,813**
Total Expenditures:	**3,072,214.89**	**3,233,658**	**3,270,511**	**3,259,075**	**3,421,496**	**3,421,496**
Fines, Forfeitures, and Penalties						
RC41250 - Other Court Fines	20,550	17,669	17,669	33,000	25,000	25,000
RC41251 - Other Court Fines - Civil Penalty	550	2,000	2,000	300	500	500
Fines, Forfeitures, and Penalties Total:	**21,100**	**19,669**	**19,669**	**33,300**	**25,500**	**25,500**
Intergovernmental Revenues						
RC42400 - State - Aid for Agriculture	1,329,481.96	1,210,530	1,210,530	1,480,864	1,319,780	1,319,780
RC42450 - State - Aid for Agriculture - Other State Specify	8,295.38	3,000	3,000	1,944	2,500	2,500
Intergovernmental Revenues Total:	**1,337,777.34**	**1,213,530**	**1,213,530**	**1,482,808**	**1,322,280**	**1,322,280**
Charges for Services						
RC46650 - Certified Producers	2,264.02	2,300	2,300	1,500	1,500	1,500
RC46651 - 15% Device Reg 4 CCR 4075	15.07	0	0	750	750	750
RC46652 - Industrial Hemp CultivationFee	20,593.01	6,000	6,000	13,390	6,000	6,000
RC46653 - PCO / PCA / Pilot	5,085	4,500	4,500	4,500	4,500	4,500
RC46655 - Bee Inspection	2,947.21	2,500	2,500	2,500	2,500	2,500
RC46656 - Field Inspection	127,095.9	140,000	140,000	64,740	90,000	90,000
RC46657 - Phytosanitary	115,100.78	75,000	75,000	65,000	70,000	70,000
RC46658 - Standardization Inspection	4,745.8	500	500	2,610	500	500
RC46659 - Farm Labor Contractor Fees	1,275	850	850	1,100	900	900
RC46660 - Seed Samples	170.6	500	500	0	250	250
RC46661 - Device Registration Fees	87,175.9	85,000	85,000	95,000	90,000	90,000
RC46662 - Testing Fees	0	100	100	0	100	100
RC47374 - Photocopy Charges	0	20	20	0	20	20
RC47376 - Other Chgs Current Services	2,723.64	2,400	2,400	2,100	3,000	3,000
Charges for Services Total:	**369,191.93**	**319,670**	**319,670**	**253,190**	**270,020**	**270,020**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Miscellaneous Revenues						
RC47910 - Sale of Excess Property	44.55	500	500	0	250	250
Miscellaneous Revenues Total:	**44.55**	**500**	**500**	**0**	**250**	**250**
Sale of Capital Assets						
RC47900 - Sale of Capital Assets	0	1,000	1,000	0	250	250
Sale of Capital Assets Total:	**0**	**1,000**	**1,000**	**0**	**250**	**250**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	36,853	36,853	0	0
Budgetary - Revenue Total:	**0**	**0**	**36,853**	**36,853**	**0**	**0**
Total Revenues:	**1,728,113.82**	**1,554,369**	**1,591,222**	**1,806,151**	**1,618,300**	**1,618,300**
Total Expenditures	3,072,214.89	3,233,658	3,270,511	3,259,075	3,421,496	3,421,496
Total Revenues	1,728,113.82	1,554,369	1,591,222	1,806,151	1,618,300	1,618,300
Net County Cost	1,344,101.07	1,679,289	1,679,289	1,452,924	1,803,196	1,803,196

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51700 - Insurance	8,531.66	9,386	9,386	9,296	10,226	10,226
SC52175 - Internal Service Fund Vehicle Maintenance	3,618.07	17,819	17,819	17,819	2,810	2,810
SC52176 - Internal Service Fund Fleet Admin	554.74	725	725	725	748	748
Services and Supplies Total:	**12,704.47**	**27,930**	**27,930**	**27,840**	**13,784**	**13,784**
Other Charges						
SC53100 - Treasury Fee	100.5	0	0	0	0	0
Other Charges Total:	**100.5**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	8,412	8,412	8,090	8,000	8,000
Budgetary - Expenditure Total:	**0**	**8,412**	**8,412**	**8,090**	**8,000**	**8,000**
Total Expenditures:	**12,804.97**	**36,342**	**36,342**	**35,930**	**21,784**	**21,784**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	1,947.82	412	412	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	971.9	0	0	0	0	0
evenue from Investment and Property Total:	**2,919.72**	**412**	**412**	**0**	**0**	**0**
Charges for Services						
RC47472 - Interfund Maintenance Weight Truck - Sutter	8,225	13,964	13,964	13,964	6,893	6,893
RC47474 - Interfund Replace Weight Truck - Sutter	4,000	4,000	4,000	4,000	4,000	4,000
Charges for Services Total:	**12,225**	**17,964**	**17,964**	**17,964**	**10,893**	**10,893**
Miscellaneous Revenues						
RC47811 - Maintenance Revenue - Nevada	3,290	5,586	5,586	5,586	2,758	2,758
RC47812 - Maintenance Revenue - Yuba	4,935	8,380	8,380	8,380	4,133	4,133
RC47813 - Replacement Revenue - Nevada	1,600	1,600	1,600	1,600	1,600	1,600
RC47814 - Replacement Revenue - Yuba	2,400	2,400	2,400	2,400	2,400	2,400
Miscellaneous Revenues Total:	**12,225**	**17,966**	**17,966**	**17,966**	**10,891**	**10,891**
Total Revenues:	**27,369.72**	**36,342**	**36,342**	**35,930**	**21,784**	**21,784**
Total Expenditures	12,804.97	36,342	36,342	35,930	21,784	21,784
Total Revenues	27,369.72	36,342	36,342	35,930	21,784	21,784
Net County Cost	-14,564.75	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	129,838.43	123,623	123,623	123,623	123,219	123,219
SC51003 - Special Pay	5,344.49	6,181	6,181	6,181	6,161	6,161
SC51006 - Extra Help	26,551.77	44,977	44,977	45,000	52,420	52,420
SC51050 - Overtime	173.52	0	0	0	0	0
SC51100 - Co Contribution Retirement	37,848.2	47,496	47,496	47,496	41,441	41,441
SC51201 - Co Contribution - Group Insurance	51,813.58	53,696	53,696	53,696	46,996	46,996
SC51400 - Payroll Tax - Social Security	9,954.47	10,781	10,781	10,781	11,273	11,273
SC51401 - Payroll Taxes - Medicare	2,328.07	2,431	2,431	2,431	2,636	2,636
SC51501 - Co Contribution - HSA	3,220.21	4,150	4,150	4,150	2,137	2,137
Salaries and Employee Benefits Total:	**267,072.74**	**293,335**	**293,335**	**293,358**	**286,283**	**286,283**
Services and Supplies						
SC51660 - Communications	2,360.68	2,300	2,300	2,228	2,300	2,300
SC51761 - Miscellaneous Vehicle Maintenance	72	100	100	100	100	100
SC51765 - Maintenance Equipment Contract	258.6	267	267	267	542	542
SC51770 - Software License (short term) & Maintenance	2,670	1,580	1,580	1,580	1,580	1,580
SC51771 - IT Direct Charges (short term/ nonSBITA)	0	0	0	0	62	62
SC51951 - Outside Printing	0	1,000	1,000	1,000	1,000	1,000
SC51952 - Office Expenses	9,132.21	8,500	8,500	8,500	8,500	8,500
SC51953 - Copy and Printing Costs	8,917.99	10,500	10,500	10,500	10,500	10,500
SC51955 - Subscription - Publication	166.24	200	200	166	200	200
SC52041 - Fingerprints	196	100	100	100	100	100
SC52042 - Drug Testing	0	100	100	100	100	100
SC52057 - Professional / Specialized Services	0	200	200	200	200	200
SC52175 - Internal Service Fund Vehicle Maintenance	11,006.53	13,860	13,860	13,860	8,551	8,551
SC52176 - Internal Service Fund Fleet Admin	3,742.72	4,344	4,344	4,344	6,719	6,719
SC52180 - Internal Service Fund Information Technology Services Used	1,604.1	2,327	2,327	2,327	2,151	2,151
SC52182 - Internal Service Fund Liability Insurance Premium	8,999.04	8,830	8,830	8,830	9,610	9,610
SC52185 - Internal Service Fund Workers' Compensation Premium	438	528	528	528	557	557
SC52187 - Internal Service Fund Property/General	1,268.04	3,421	3,421	3,421	3,790	3,790
SC52201 - Internal Service Fund Identification Badges	66	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52215 - Rents & Leases Equipment (Short Term)	0	750	750	750	750	750
SC52267 - Special Department Expense Services	0	0	0	0	0	0
SC52325 - Utilities	14,459.29	12,000	12,000	17,000	13,800	13,800
SC52346 - Transportation & Travel	48.24	0	0	0	0	0
SC52350 - Fuel & Oil	9,156.64	7,000	7,000	6,850	7,000	7,000
Services and Supplies Total:	**74,562.32**	**77,907**	**77,907**	**82,651**	**78,112**	**78,112**
Other Charges						
SC53011 - Interfund Fingerprints	50	0	0	0	0	0
Other Charges Total:	**50**	**0**	**0**	**0**	**0**	**0**
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	0	0	0	0	5,500	5,500
SC54053 - Capital Asset - Vehicle	28,560.91	0	0	0	0	0
Capital Assets - Expenditures Total:	**28,560.91**	**0**	**0**	**0**	**5,500**	**5,500**
Intrafund Transfers						
SC55000 - Intrafund - Other	5,000	5,000	5,000	5,000	5,000	5,000
SC55003 - Intrafund - Cost Allocation Plan	2,769	26,512	26,512	26,512	32,667	32,667
Intrafund Transfers Total:	**7,769**	**31,512**	**31,512**	**31,512**	**37,667**	**37,667**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	8,555.61	9,441	9,441	9,441	9,567	9,567
Transfers Out (Nonreciprocal) Total:	**8,555.61**	**9,441**	**9,441**	**9,441**	**9,567**	**9,567**
Total Expenditures:	**386,570.58**	**412,195**	**412,195**	**416,962**	**417,129**	**417,129**
Intergovernmental Revenues						
RC45510 - City/County	0	0	0	0	0	0
RC45513 - Yuba County	139,834.04	164,389	164,389	164,389	164,389	164,389
Intergovernmental Revenues Total:	**139,834.04**	**164,389**	**164,389**	**164,389**	**164,389**	**164,389**
Miscellaneous Revenues						
RC47833 - Refund	23	0	0	0	0	0
Miscellaneous Revenues Total:	**23**	**0**	**0**	**0**	**0**	**0**
Sale of Capital Assets						
RC47900 - Sale of Capital Assets	972	0	0	0	0	0
Sale of Capital Assets Total:	**972**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**140,829.04**	**164,389**	**164,389**	**164,389**	**164,389**	**164,389**
Total Expenditures	386,570.58	412,195	412,195	416,962	417,129	417,129
Total Revenues	140,829.04	164,389	164,389	164,389	164,389	164,389
Net County Cost	**245,741.54**	**247,806**	**247,806**	**252,573**	**252,740**	**262,740**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	743,879.33	766,425	766,425	793,525	746,377	756,890
SC51003 - Special Pay	26,886.56	28,294	28,294	29,557	24,927	24,927
SC51004 - Other Pay	7,186.61	15,000	15,000	25,500	13,934	13,934
SC51006 - Extra Help	71,687.88	147,674	147,674	73,754	78,937	78,937
SC51050 - Overtime	214.48	0	0	0	0	0
SC51100 - Co Contribution Retirement	226,813.87	279,443	279,443	263,239	247,047	250,414
SC51101 - Retirement Allowance	0	0	0	0	0	1,320
SC51201 - Co Contribution - Group Insurance	213,831.33	247,584	247,584	247,947	209,413	209,413
SC51400 - Payroll Tax - Social Security	51,580.89	52,325	52,325	52,525	53,578	54,230
SC51401 - Payroll Taxes - Medicare	12,063.44	12,241	12,241	12,286	12,529	12,682
SC51500 - Contribution Def Comp / 401a	3,163.83	7,130	7,130	6,469	1,950	1,950
SC51501 - Co Contribution - HSA	8,204.88	13,490	13,490	11,414	12,835	12,835
Salaries and Employee Benefits Total:	**1,365,513.1**	**1,569,606**	**1,569,606**	**1,516,216**	**1,401,527**	**1,417,532**
Services and Supplies						
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC51660 - Communications	24,319.18	22,000	24,095	40,660	30,000	30,000
SC51763 - Maintenance and Equipment	3,475	4,000	4,000	4,000	4,000	4,000
SC51765 - Maintenance Equipment Contract	3,026.71	3,118	3,118	6,424	3,212	3,212
SC51770 - Software License (short term) & Maintenance	14,351.95	7,200	7,200	7,200	7,200	7,200
SC51771 - IT Direct Charges (short term/ nonSBITA)	5,591.58	6,000	6,000	6,000	24,223	24,223
SC51800 - Computer Hardware	3,082.26	0	0	0	1,500	1,500
SC51900 - Memberships	3,648.9	3,525	3,525	3,272	9,188	9,188
SC51952 - Office Expenses	96,706.79	49,094	59,957	97,393	53,148	53,148
SC51953 - Copy and Printing Costs	1,888.83	2,000	2,000	2,000	2,000	2,000
SC51954 - Postage	106.75	150	150	45	100	100
SC52041 - Fingerprints	147	150	150	150	150	150
SC52055 - Professional & Specialized Legal	0	0	0	0	0	0
SC52057 - Professional / Specialized Services	111,362.98	61,824	61,824	58,000	56,000	56,000
SC52180 - Internal Service Fund Information Technology Services Used	65,420.38	93,131	93,131	93,131	87,720	87,720
SC52182 - Internal Service Fund Liability Insurance Premium	15,501	23,278	23,278	23,278	10,398	10,398
SC52185 - Internal Service Fund Workers' Compensation Premium	16,199.04	14,404	14,404	14,404	5,191	5,191
SC52187 - Internal Service Fund Property/General	14,291.04	29,028	29,028	29,028	21,702	21,702

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52201 - Internal Service Fund Identification Badges	57.75	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	7,402.8	7,581	7,581	7,581	7,215	7,215
SC52266 - Collection Development	119,575.22	64,620	72,262	64,620	50,200	50,200
SC52267 - Special Department Expense Services	27,503.67	30,571	30,571	30,571	44,650	44,650
SC52325 - Utilities	69,962.01	30,000	30,000	36,863	70,000	70,000
SC52340 - Employment Training	296.04	1,204	1,204	55	1,500	1,500
SC52342 - Staff Training	0	0	1,000	0	0	0
SC52346 - Transportation & Travel	4,482.36	5,000	5,000	5,000	4,700	4,700
Services and Supplies Total:	**608,399.24**	**457,878**	**479,478**	**529,675**	**493,997**	**493,997**
Other Charges						
SC53011 - Interfund Fingerprints	75	0	0	0	0	0
SC53400 - Subscription Based Infromation Technology	4,688.21	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	33.46	0	0	0	0	0
Other Charges Total:	**4,796.67**	**0**	**0**	**0**	**0**	**0**
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	16,033.13	0	0	0	0	0
Capital Assets - Expenditures Total:	**16,033.13**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	85,835.94	96,532	96,532	96,532	99,107	99,107
Transfers Out (Nonreciprocal) Total:	**85,835.94**	**96,532**	**96,532**	**96,532**	**99,107**	**99,107**
Total Expenditures:	**2,080,578.08**	**2,124,016**	**2,145,616**	**2,142,423**	**1,994,631**	**2,010,636**
Intergovernmental Revenues						
RC43480 - Specify	0	0	0	0	0	0
RC43483 - Library	386,013	378,863	378,863	365,105	366,470	366,470
RC43500 - Specify	188,914.8	117,754	120,131	31,000	0	0
Intergovernmental Revenues Total:	**574,927.8**	**496,617**	**498,994**	**396,105**	**366,470**	**366,470**
Charges for Services						
RC47300 - Library Fees & Fines	19,549.51	17,000	17,000	18,000	20,000	20,000
Charges for Services Total:	**19,549.51**	**17,000**	**17,000**	**18,000**	**20,000**	**20,000**
Miscellaneous Revenues						
RC47790 - Contribution From Non Government Agency	985	1,500	2,500	1,500	1,500	1,500
RC47791 - Donations	29,185.34	8,824	24,105	44,428	6,000	6,000
RC47800 - Miscellaneous Revenue - Specify	0	0	2,095	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Miscellaneous Revenues						
RC47833 - Refund	3,288.61	25,000	25,847	20,846	30,000	30,000
Miscellaneous Revenues Total:	**33,458.95**	**35,324**	**54,547**	**66,774**	**37,500**	**37,500**
Total Revenues:	**627,936.26**	**548,941**	**570,541**	**480,879**	**423,970**	**423,970**
Total Expenditures	2,080,578.08	2,124,016	2,145,616	2,142,423	1,994,631	2,010,636
Total Revenues	627,936.26	548,941	570,541	480,879	423,970	423,970
Net County Cost	1,452,641.82	1,575,075	1,575,075	1,661,544	1,570,661	1,586,666

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	162,628.91	130,459	130,459	129,950	154,527	154,527
SC51003 - Special Pay	807.65	2,400	2,400	127	0	0
SC51004 - Other Pay	4,314.82	5,500	5,500	3,611	5,500	5,500
SC51006 - Extra Help	13,897.58	30,000	30,000	22,405	30,000	30,000
SC51100 - Co Contribution Retirement	51,572.57	47,736	47,736	38,689	49,495	49,495
SC51201 - Co Contribution - Group Insurance	33,720.84	35,498	35,498	30,588	38,911	38,911
SC51400 - Payroll Tax - Social Security	11,440.86	10,548	10,548	9,750	12,066	12,066
SC51401 - Payroll Taxes - Medicare	2,675.73	2,468	2,468	2,300	2,822	2,822
SC51500 - Contribution Def Comp / 401a	2,424.98	2,832	2,832	2,170	2,486	2,486
SC51501 - Co Contribution - HSA	2,563.95	2,075	2,075	1,965	4,274	4,274
Salaries and Employee Benefits Total:	**286,047.89**	**269,516**	**269,516**	**241,555**	**300,081**	**300,081**
Services and Supplies						
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC51660 - Communications	3,883.1	4,320	4,320	4,746	5,040	5,040
SC51700 - Insurance	0	0	0	0	0	0
SC51765 - Maintenance Equipment Contract	1,431.85	1,475	1,475	1,475	1,520	1,520
SC51771 - IT Direct Charges (short term/ nonSBITA)	0	0	0	0	80	80
SC51951 - Outside Printing	308.57	0	0	0	0	0
SC51952 - Office Expenses	832.36	2,900	2,900	900	5,800	5,800
SC51953 - Copy and Printing Costs	668.04	900	900	700	900	900
SC51954 - Postage	892.12	8,493	8,493	13,436	900	900
SC51955 - Subscription - Publication	187.24	189	189	189	221	221
SC52041 - Fingerprints	270	1,578	1,578	74	1,470	1,470
SC52057 - Professional / Specialized Services	32,733.85	21,000	21,000	18,692	6,000	6,000
SC52180 - Internal Service Fund Information Technology Services Used	4,187.51	2,775	2,775	2,775	5,615	5,615
SC52182 - Internal Service Fund Liability Insurance Premium	4,416.96	7,437	7,437	7,437	1,576	1,576
SC52185 - Internal Service Fund Workers' Compensation Premium	5,229	6,787	6,787	6,787	462	462
SC52187 - Internal Service Fund Property/General	3,770.04	7,569	7,569	7,569	5,624	5,624
SC52201 - Internal Service Fund Identification Badges	41.25	0	0	8	25	25
SC52240 - Security Equipment	0	0	0	0	10,000	0
SC52241 - Communication Equipment	1,425	0	0	0	0	0
SC52262 - Special Department Expense Transportation	0	1,200	1,200	0	2,400	2,400

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52267 - Special Department Expense Services	36,217.43	158,400	158,400	165,000	0	0
SC52268 - Special Departmental Expense Supplies	683.59	0	0	1,855	3,400	3,400
SC52325 - Utilities	37,125.77	35,000	35,000	42,000	40,000	40,000
SC52340 - Employment Training	0	500	500	0	500	500
SC52346 - Transportation & Travel	4,608.64	4,600	4,600	4,585	4,800	4,800
Services and Supplies Total:	**138,912.32**	**265,123**	**265,123**	**278,228**	**96,333**	**86,333**
Other Charges						
SC53000 - Interfund Expenditures for Services Used	0	0	0	0	0	0
SC53011 - Interfund Fingerprints	100	0	0	0	750	750
SC53400 - Subscription Based Infromation Technology	338.2	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	2.41	0	0	0	0	0
Other Charges Total:	**440.61**	**0**	**0**	**0**	**750**	**750**
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	0	0	0	0	0	10,000
Capital Assets - Expenditures Total:	**0**	**0**	**0**	**0**	**0**	**10,000**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	38,346.31	38,408	38,408	38,408	39,886	39,886
Transfers Out (Nonreciprocal) Total:	**38,346.31**	**38,408**	**38,408**	**38,408**	**39,886**	**39,886**
Total Expenditures:	**463,747.13**	**573,047**	**573,047**	**558,191**	**437,050**	**437,050**
Intergovernmental Revenues						
RC43500 - Specify	36,565.71	267,365	267,365	229,464	100,153	100,153
Intergovernmental Revenues Total:	**36,565.71**	**267,365**	**267,365**	**229,464**	**100,153**	**100,153**
Miscellaneous Revenues						
RC47790 - Contribution From Non Government Agency	17,401	2,500	2,500	7,599	0	0
RC47791 - Donations	1,515	0	0	0	0	0
Miscellaneous Revenues Total:	**18,916**	**2,500**	**2,500**	**7,599**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48200 - Operating Transfer in - General Fund	0	0	0	27,000	0	0
RC48203 - Operating Transfer In - Mental Health Services Act (MHSA)	0	0	0	0	0	0
Transfers In (Nonreciprocal) Total:	**0**	**0**	**0**	**27,000**	**0**	**0**
Total Revenues:	**55,481.71**	**269,865**	**269,865**	**264,063**	**100,153**	**100,153**

Total Expenditures	463,747.13	573,047	573,047	558,191	437,050	437,050
Total Revenues	55,481.71	269,865	269,865	264,063	100,153	100,153
Net County Cost	408,265.42	303,182	303,182	294,128	336,897	336,897

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51660 - Communications	1,050.93	1,116	1,116	1,400	1,260	1,260
SC51700 - Insurance	0	0	0	0	0	0
SC51763 - Maintenance and Equipment	0	900	900	0	900	900
SC51850 - Maintenance Structure and Improvement	0	600	600	0	600	600
SC51951 - Outside Printing	456.72	300	300	0	300	300
SC52182 - Internal Service Fund Liability Insurance Premium	1,109.04	1,863	1,863	1,863	85	85
SC52187 - Internal Service Fund Property/General	732.96	1,497	1,497	1,497	1,115	1,115
SC52325 - Utilities	13,510.55	12,000	12,000	16,300	19,000	19,000
SC52361 - General Supplies	209.09	1,000	1,000	500	1,000	1,000
Services and Supplies Total:	**17,069.29**	**19,276**	**19,276**	**21,560**	**24,260**	**24,260**
Other Charges						
SC53029 - Interfund Maintenance and Improvement	0	9,400	9,400	9,400	0	0
Other Charges Total:	**0**	**9,400**	**9,400**	**9,400**	**0**	**0**
Intrafund Transfers						
SC55000 - Intrafund - Other	453	453	453	453	603	603
SC55002 - Intrafund - Services and Supplies	30,648.37	0	0	0	0	0
SC55003 - Intrafund - Cost Allocation Plan	15,627	18,197	18,197	18,197	24,181	24,181
Intrafund Transfers Total:	**46,728.37**	**18,650**	**18,650**	**18,650**	**24,784**	**24,784**
Total Expenditures:	**63,797.66**	**47,326**	**47,326**	**49,610**	**49,044**	**49,044**
Revenue from Investment and Property						
RC41450 - Reservation Fees	25,100.5	26,650	26,650	2,850	3,500	3,500
RC41451 - Rent Land and Buildings	625	0	0	22,320	24,500	24,500
evenue from Investment and Property Total:	**25,725.5**	**26,650**	**26,650**	**25,170**	**28,000**	**28,000**
Charges for Services						
RC47325 - Maintenance	4,060	5,500	5,500	6,530	7,000	7,000
Charges for Services Total:	**4,060**	**5,500**	**5,500**	**6,530**	**7,000**	**7,000**
Total Revenues:	**29,785.5**	**32,150**	**32,150**	**31,700**	**35,000**	**35,000**
Total Expenditures	63,797.66	47,326	47,326	49,610	49,044	49,044
Total Revenues	29,785.5	32,150	32,150	31,700	35,000	35,000
Net County Cost	34,012.16	15,176	15,176	17,910	14,044	14,044

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52725 - Contribution to Other Agencies	37,748.52	230,493	230,493	230,493	230,493	230,493
SC52731 - Contribution Other Agency Yuba City	110,722.26	0	0	0	0	0
Other Charges Total:	**148,470.78**	**230,493**	**230,493**	**230,493**	**230,493**	**230,493**
Total Expenditures:	**148,470.78**	**230,493**	**230,493**	**230,493**	**230,493**	**230,493**
Total Expenditures	148,470.78	230,493	230,493	230,493	230,493	230,493
Net County Cost	148,470.78	230,493	230,493	230,493	230,493	230,493

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Development Services

Section B

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	828,762.6	869,732	869,732	704,184	920,533	920,533
SC51003 - Special Pay	23,451.52	21,706	21,706	21,119	21,663	21,663
SC51004 - Other Pay	9,579.27	26,945	26,945	17,688	38,131	38,131
SC51006 - Extra Help	6,512.29	0	0	0	0	0
SC51007 - Salary Savings	0	-108,504	-108,504	0	-47,501	-47,501
SC51050 - Overtime	528.08	0	0	345	0	0
SC51100 - Co Contribution Retirement	255,389.54	326,179	326,179	241,093	301,786	301,786
SC51101 - Retirement Allowance	0	0	0	0	2,112	2,112
SC51201 - Co Contribution - Group Insurance	180,781.77	168,785	168,785	137,109	208,243	208,243
SC51400 - Payroll Tax - Social Security	50,346.27	55,020	55,020	43,715	59,305	59,305
SC51401 - Payroll Taxes - Medicare	12,282.09	14,530	14,530	10,826	14,280	14,280
SC51500 - Contribution Def Comp / 401a	6,299.12	7,087	7,087	6,534	7,707	7,707
SC51501 - Co Contribution - HSA	8,721.51	9,338	9,338	0	9,623	9,623
Salaries and Employee Benefits Total:	**1,382,654.06**	**1,390,818**	**1,390,818**	**1,182,613**	**1,535,882**	**1,535,882**
Services and Supplies						
SC51650 - Clothing & Personal	0	300	300	300	300	300
SC51660 - Communications	4,311.6	4,300	4,300	3,500	4,300	4,300
SC51761 - Miscellaneous Vehicle Maintenance	99	200	200	200	200	200
SC51765 - Maintenance Equipment Contract	222.67	230	230	230	237	237
SC51770 - Software License (short term) & Maintenance	1,177.89	500	500	500	500	500
SC51771 - IT Direct Charges (short term/ nonSBITA)	7,072.9	7,045	7,045	7,045	9,665	9,665
SC51800 - Computer Hardware	4,628.21	1,300	1,300	750	1,300	1,300
SC51900 - Memberships	254.61	350	350	350	350	350
SC51951 - Outside Printing	127.07	150	150	150	350	350
SC51952 - Office Expenses	2,452.75	3,500	3,500	3,500	3,500	3,500
SC51953 - Copy and Printing Costs	33.11	200	200	200	200	200
SC51954 - Postage	8.17	50	50	50	50	50
SC51955 - Subscription - Publication	15.8	100	100	100	100	100
SC52041 - Fingerprints	123	0	0	0	147	147
SC52057 - Professional / Specialized Services	10,742.89	0	0	18,156	20,000	20,000
SC52175 - Internal Service Fund Vehicle Maintenance	1,297.9	955	955	955	1,009	1,009
SC52176 - Internal Service Fund Fleet Admin	1,109.54	1,448	1,448	1,448	1,494	1,494
SC52180 - Internal Service Fund Information Technology Services Used	65,447.99	52,894	52,894	52,894	87,755	87,755

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52182 - Internal Service Fund Liability Insurance Premium	11,462.04	10,362	10,362	10,362	8,164	8,164
SC52185 - Internal Service Fund Workers' Compensation Premium	15,510	28,291	28,291	28,291	33,129	33,129
SC52187 - Internal Service Fund Property/General	1,551.96	3,378	3,378	3,378	2,671	2,671
SC52201 - Internal Service Fund Identification Badges	24.75	0	0	0	75	75
SC52202 - Internal Service Funds (ISF) Equipment Replacement	2,829.3	2,624	2,624	2,624	3,175	3,175
SC52215 - Rents & Leases Equipment (Short Term)	0	405	405	405	0	0
SC52230 - Rent - Buildings (Short Term)	2,167.14	2,700	2,700	2,700	2,700	2,700
SC52243 - Office Equipment	762.2	3,523	3,523	1,500	2,500	2,500
SC52265 - Special Department Expense - Safety / Environment	0	0	0	13	0	0
SC52267 - Special Department Expense Services	55	0	0	0	0	0
SC52268 - Special Departmental Expense Supplies	72.07	0	0	0	0	0
SC52325 - Utilities	13,410.99	11,000	11,000	17,000	14,415	14,415
SC52340 - Employment Training	2,200	4,300	4,300	0	4,300	4,300
SC52342 - Staff Training	0	0	0	2,200	0	0
SC52346 - Transportation & Travel	4,482.36	5,000	5,000	4,585	5,585	5,585
SC52350 - Fuel & Oil	459.52	450	450	450	625	625
Services and Supplies Total:	**154,112.43**	**145,555**	**145,555**	**163,836**	**208,796**	**208,796**
Other Charges						
SC53011 - Interfund Fingerprints	50	0	0	0	75	75
SC53400 - Subscription Based Infromation Technology	4,057.77	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	28.96	0	0	0	0	0
Other Charges Total:	**4,136.73**	**0**	**0**	**0**	**75**	**75**
Intrafund Transfers						
SC55001 - Intrafund - Salaries and Benefits / Staff Time	-560,843.95	-886,340	-886,340	-745,626	-986,144	-986,144
SC55003 - Intrafund - Cost Allocation Plan	330,943.92	14,727	14,727	14,727	2,759	2,759
SC55004 - Intrafund Admin Svcs	-347,771.45	0	0	0	0	0
Intrafund Transfers Total:	**-577,671.48**	**-871,613**	**-871,613**	**-730,899**	**-983,385**	**-983,385**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	6,964.79	23,436	23,436	23,436	19,338	19,338
Transfers Out (Nonreciprocal) Total:	**6,964.79**	**23,436**	**23,436**	**23,436**	**19,338**	**19,338**
Total Expenditures:	**970,196.53**	**688,196**	**688,196**	**638,986**	**780,706**	**780,706**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Licenses, Permits, and Franchises						
RC41180 - Other Licenses and Permits - Specify	9	0	0	0	0	0
Licenses, Permits, and Franchises Total:	**9**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC45530 - Special Districts	45,088.24	52,818	52,818	48,851	54,294	54,294
Intergovernmental Revenues Total:	**45,088.24**	**52,818**	**52,818**	**48,851**	**54,294**	**54,294**
Charges for Services						
RC46551 - Engineer Development / Special Project Fees	305.24	0	0	0	0	0
RC47374 - Photocopy Charges	0	0	0	15	0	0
RC47470 - Interfund Development Services Admin Services	103,748.66	20,489	20,489	21,086	40,305	40,305
RC47471 - Interfund Development Services Administration - Road	282,739.37	443,618	443,618	506,094	553,458	553,458
Charges for Services Total:	**386,793.27**	**464,107**	**464,107**	**527,195**	**593,763**	**593,763**
Miscellaneous Revenues						
RC47801 - Compensation and Micellaneous Insurance Refund	602.38	0	0	0	0	0
Miscellaneous Revenues Total:	**602.38**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**432,492.89**	**516,925**	**516,925**	**576,046**	**648,057**	**648,057**
Total Expenditures	970,196.53	688,196	688,196	638,986	780,706	780,706
Total Revenues	432,492.89	516,925	516,925	576,046	648,057	648,057
Net County Cost	537,703.64	171,271	171,271	62,940	132,649	132,649

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52057 - Professional / Specialized Services	155,131.12	0	0	0	0	0
Services and Supplies Total:	**155,131.12**	**0**	**0**	**0**	**0**	**0**
Other Charges						
SC53100 - Treasury Fee	2,961.72	0	0	0	0	0
Other Charges Total:	**2,961.72**	**0**	**0**	**0**	**0**	**0**
Capital Assets - Expenditures						
SC54050 - Capital Asset - Land Improvements	340,002.15	0	0	0	0	0
SC54051 - Capital Asset - Structure and Improvements	93,607.18	0	0	0	0	0
SC54052 - Capital Asset - Equipment	0	218,274	218,274	218,274	646,000	646,000
Capital Assets - Expenditures Total:	**433,609.33**	**218,274**	**218,274**	**218,274**	**646,000**	**646,000**
Transfers Out (Nonreciprocal)						
SC56007 - Operating Transfer Out - Capital Project	481,418.59	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**481,418.59**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	22,500	22,500	22,500	0	0
Budgetary - Expenditure Total:	**0**	**22,500**	**22,500**	**22,500**	**0**	**0**
Total Expenditures:	**1,073,120.76**	**240,774**	**240,774**	**240,774**	**646,000**	**646,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	60,998.9	22,500	22,500	22,500	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	25,003.81	0	0	0	0	0
evenue from Investment and Property Total:	**86,002.71**	**22,500**	**22,500**	**22,500**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48200 - Operating Transfer in - General Fund	0	0	0	0	0	0
RC48207 - Operating Transfer In - Capital Project	198,138.8	218,274	218,274	218,274	646,000	646,000
Transfers In (Nonreciprocal) Total:	**198,138.8**	**218,274**	**218,274**	**218,274**	**646,000**	**646,000**
Total Revenues:	**284,141.51**	**240,774**	**240,774**	**240,774**	**646,000**	**646,000**
Total Expenditures	1,073,120.76	240,774	240,774	240,774	646,000	646,000
Total Revenues	284,141.51	240,774	240,774	240,774	646,000	646,000
Net County Cost	788,979.25	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51900 - Memberships	0	75	75	0	75	75
SC51954 - Postage	0	50	50	0	50	50
SC52057 - Professional / Specialized Services	1,658.04	1,700	1,700	1,700	1,700	1,700
SC52187 - Internal Service Fund Property/General	4,056.96	8,286	8,286	8,286	6,176	6,176
Services and Supplies Total:	**5,715**	**10,111**	**10,111**	**9,986**	**8,001**	**8,001**
Other Charges						
SC52725 - Contribution to Other Agencies	9,470.76	30,000	30,000	10,000	10,000	10,000
SC52729 - Contribution to Others	10,000	0	0	0	0	0
SC53001 - Interfund OH Cost Plan	434.48	-155	-155	-155	58	58
SC53017 - Interfund Development Services Administration Services	132.09	2,765	2,765	0	0	0
SC53100 - Treasury Fee	92.68	0	0	0	0	0
Other Charges Total:	**20,130.01**	**32,610**	**32,610**	**9,845**	**10,058**	**10,058**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	9,593	9,593	30,082	32,385	32,385
Budgetary - Expenditure Total:	**0**	**9,593**	**9,593**	**30,082**	**32,385**	**32,385**
Total Expenditures:	**25,845.01**	**52,314**	**52,314**	**49,913**	**50,444**	**50,444**
Taxes						
RC41002 - Property Tax Current Unsecured	15,271.13	20,000	20,000	17,599	18,000	18,000
Taxes Total:	**15,271.13**	**20,000**	**20,000**	**17,599**	**18,000**	**18,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	1,792.5	1,170	1,170	1,170	1,300	1,300
RC41402 - Interest - Fair Market Value (FMV) Adjustments	1,116.15	0	0	0	0	0
RC41450 - Reservation Fees	21,144	21,144	21,144	21,144	21,144	21,144
RC41456 - Other Rents and Concessions	0	0	0	0	0	0
evenue from Investment and Property Total:	**24,052.65**	**22,314**	**22,314**	**22,314**	**22,444**	**22,444**
Intergovernmental Revenues						
RC41600 - State - Aviation	10,000	10,000	10,000	10,000	10,000	10,000
Intergovernmental Revenues Total:	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**
Total Revenues:	**49,323.78**	**52,314**	**52,314**	**49,913**	**50,444**	**50,444**
Total Expenditures	25,845.01	52,314	52,314	49,913	50,444	50,444
Total Revenues	49,323.78	52,314	52,314	49,913	50,444	50,444
Net County Cost	-23,478.77	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	749,642.6	1,070,569	1,070,569	952,415	1,030,312	1,030,312
SC51003 - Special Pay	23,248.5	26,742	26,742	27,036	31,921	31,921
SC51004 - Other Pay	8,349.25	7,840	7,840	8,232	7,840	7,840
SC51006 - Extra Help	7,850.81	21,665	21,665	0	21,680	21,680
SC51007 - Salary Savings	0	-108,340	-108,340	0	-52,275	-52,275
SC51050 - Overtime	1,109.66	10,000	10,000	5,937	10,000	10,000
SC51100 - Co Contribution Retirement	231,602.55	415,967	415,967	311,181	340,234	340,234
SC51201 - Co Contribution - Group Insurance	104,088.17	219,897	219,897	173,973	200,155	200,155
SC51400 - Payroll Tax - Social Security	47,746.32	69,930	69,930	60,125	68,309	68,309
SC51401 - Payroll Taxes - Medicare	11,166.46	16,356	16,356	14,062	15,975	15,975
SC51500 - Contribution Def Comp / 401a	1,307.14	4,245	4,245	2,536	3,250	3,250
SC51501 - Co Contribution - HSA	5,640.93	10,376	10,376	9,014	12,835	12,835
Salaries and Employee Benefits Total:	**1,191,752.39**	**1,765,247**	**1,765,247**	**1,564,511**	**1,690,236**	**1,690,236**
Services and Supplies						
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC51660 - Communications	5,093.7	5,000	5,000	5,000	6,200	6,200
SC51763 - Maintenance and Equipment	0	400	400	400	400	400
SC51765 - Maintenance Equipment Contract	383.02	395	395	400	802	802
SC51770 - Software License (short term) & Maintenance	258.32	5,420	5,420	5,420	5,420	5,420
SC51771 - IT Direct Charges (short term/ nonSBITA)	15,334.74	16,575	16,575	16,575	37,202	37,202
SC51800 - Computer Hardware	2,659.52	4,800	4,800	4,800	2,400	2,400
SC51900 - Memberships	1,164	1,639	1,639	1,639	1,639	1,639
SC51951 - Outside Printing	127.07	500	500	500	500	500
SC51952 - Office Expenses	1,305.03	1,500	1,500	1,500	1,500	1,500
SC51953 - Copy and Printing Costs	417.71	1,409	1,409	1,409	1,409	1,409
SC51954 - Postage	47.78	200	200	200	200	200
SC51955 - Subscription - Publication	47.4	1,700	1,700	1,700	1,700	1,700
SC51956 - Map Supplies and Photocopies	0	1,250	1,250	1,250	1,250	1,250
SC52010 - Leased or Hired Vehicles (Short Term/ less than 12 months)	440.31	750	750	2,832	5,000	5,000
SC52041 - Fingerprints	147	245	245	245	49	49
SC52043 - Physicals	0	250	250	250	721	721
SC52057 - Professional / Specialized Services	326,436.42	150,000	301,080	785,749	170,000	170,000
SC52180 - Internal Service Fund Information Technology Services Used	68,522.53	38,387	38,387	38,387	91,877	91,877
SC52182 - Internal Service Fund Liability Insurance Premium	3,815.04	5,802	5,802	5,802	5,999	5,999

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52185 - Internal Service Fund Workers' Compensation Premium	2,532.96	2,917	2,917	2,917	3,836	3,836
SC52187 - Internal Service Fund Property/General	708.96	1,365	1,365	1,365	1,108	1,108
SC52201 - Internal Service Fund Identification Badges	24.75	24	24	0	24	24
SC52202 - Internal Service Funds (ISF) Equipment Replacement	1,015.98	1,021	1,021	1,021	1,154	1,154
SC52215 - Rents & Leases Equipment (Short Term)	0	425	425	425	425	425
SC52230 - Rent - Buildings (Short Term)	2,845.14	3,000	3,000	3,000	3,300	3,300
SC52242 - Small Tools	565.48	200	200	200	200	200
SC52243 - Office Equipment	600.69	500	500	650	500	500
SC52265 - Special Department Expense - Safety / Environment	735.38	1,660	1,660	750	1,660	1,660
SC52267 - Special Department Expense Services	0	0	0	0	0	0
SC52268 - Special Departmental Expense Supplies	81.08	0	0	0	0	0
SC52325 - Utilities	4,730.61	4,400	4,400	4,950	5,550	5,550
SC52340 - Employment Training	360	2,550	2,550	2,550	2,550	2,550
SC52342 - Staff Training	0	0	0	0	0	0
SC52346 - Transportation & Travel	1,007.77	630	630	630	630	630
SC52361 - General Supplies	0	0	0	0	0	0
Services and Supplies Total:	**441,408.39**	**254,914**	**405,994**	**892,516**	**355,205**	**355,205**
Other Charges						
SC53006 - Interfund Development Services Administrative - Road	2,504.9	0	0	0	0	0
SC53011 - Interfund Fingerprints	50	0	0	0	50	50
SC53400 - Subscription Based Infromation Technology	2,633.56	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	18.79	0	0	0	0	0
Other Charges Total:	**5,207.25**	**0**	**0**	**0**	**50**	**50**
Intrafund Transfers						
SC55000 - Intrafund - Other	-19,833.29	0	0	-379,945	-370,291	-370,291
SC55001 - Intrafund - Salaries and Benefits / Staff Time	-36,888.69	-8,008	-8,008	251,328	367,413	367,413
SC55004 - Intrafund Admin Svcs	106,020.79	0	0	0	0	0
Intrafund Transfers Total:	**49,298.81**	**-8,008**	**-8,008**	**-128,617**	**-2,878**	**-2,878**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	11,106.27	18,083	18,083	18,083	21,740	21,740
Transfers Out (Nonreciprocal) Total:	**11,106.27**	**18,083**	**18,083**	**18,083**	**21,740**	**21,740**
Total Expenditures:	**1,698,773.11**	**2,030,236**	**2,181,316**	**2,346,493**	**2,064,353**	**2,064,353**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Licenses, Permits, and Franchises						
RC41100 - Public Water System Permits	4,170	4,170	4,170	0	0	0
RC41102 - Project Permits	0	0	0	4,170	0	0
RC41103 - Construction Permits	0	0	0	3,465	4,170	4,170
RC41139 - Zoning Permits & Fees	0	0	0	0	0	0
Licenses, Permits, and Franchises Total:	**4,170**	**4,170**	**4,170**	**7,635**	**4,170**	**4,170**
Intergovernmental Revenues						
RC44900 - Federal - Aid for Disaster	334.75	0	0	0	0	0
RC45530 - Special Districts	175,909.93	455,548	455,548	169,046	260,052	260,052
Intergovernmental Revenues Total:	**176,244.68**	**455,548**	**455,548**	**169,046**	**260,052**	**260,052**
Charges for Services						
RC46550 - Planning and Engineering Fees	150,800.62	0	0	198,411	150,000	150,000
RC46551 - Engineer Development / Special Project Fees	51,696.71	36,017	36,017	0	182,199	182,199
RC46552 - Record of Survey	6,394	10,008	10,008	10,008	10,008	10,008
RC46553 - Surveyor Lot Line Adjstmnt Fee	23,352	30,000	30,000	23,000	30,000	30,000
RC46556 - Other Services	9,819.67	150,000	150,000	694,105	0	0
RC47374 - Photocopy Charges	0.35	0	0	30	0	0
RC47450 - Interfund Revenue for Services Provided	0	120,000	120,000	0	0	0
RC47468 - Interfund Engineering	602,594.47	1,045,985	1,045,985	990,142	1,222,264	1,222,264
Charges for Services Total:	**844,657.82**	**1,392,010**	**1,392,010**	**1,915,696**	**1,594,471**	**1,594,471**
Miscellaneous Revenues						
RC47833 - Refund	0	0	0	110	0	0
Miscellaneous Revenues Total:	**0**	**0**	**0**	**110**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	151,080	0	0	0
Budgetary - Revenue Total:	**0**	**0**	**151,080**	**0**	**0**	**0**
Total Revenues:	**1,025,072.5**	**1,851,728**	**2,002,808**	**2,092,487**	**1,858,693**	**1,858,693**
Total Expenditures	1,698,773.11	2,030,236	2,181,316	2,346,493	2,064,353	2,064,353
Total Revenues	1,025,072.5	1,851,728	2,002,808	2,092,487	1,858,693	1,858,693
Net County Cost	673,700.61	178,508	178,508	254,006	205,660	205,660

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	518,701.34	558,860	558,860	528,910	560,277	560,277
SC51003 - Special Pay	18,802.83	19,090	19,090	19,835	19,028	19,028
SC51004 - Other Pay	13,260.78	12,883	12,883	13,581	12,884	12,884
SC51006 - Extra Help	0	0	0	0	0	0
SC51050 - Overtime	0	0	0	1,145	0	0
SC51100 - Co Contribution Retirement	162,750.58	211,473	211,473	196,704	185,553	185,553
SC51201 - Co Contribution - Group Insurance	122,877.88	120,081	120,081	126,901	124,893	124,893
SC51400 - Payroll Tax - Social Security	33,272.11	36,601	36,601	36,896	36,716	36,716
SC51401 - Payroll Taxes - Medicare	7,781.4	8,563	8,563	8,059	8,587	8,587
SC51500 - Contribution Def Comp / 401a	653.57	1,959	1,959	827	650	650
SC51501 - Co Contribution - HSA	12,706.62	10,375	10,375	0	10,685	10,685
Salaries and Employee Benefits Total:	**890,807.11**	**979,885**	**979,885**	**932,858**	**959,273**	**959,273**
Services and Supplies						
SC51650 - Clothing & Personal	308.86	1,200	1,200	600	600	600
SC51660 - Communications	2,435.62	3,000	3,000	2,000	2,500	2,500
SC51761 - Miscellaneous Vehicle Maintenance	81	240	240	240	200	200
SC51765 - Maintenance Equipment Contract	142.66	147	147	147	152	152
SC51771 - IT Direct Charges (short term/ nonSBITA)	8,353.14	9,195	9,195	9,195	11,233	11,233
SC51800 - Computer Hardware	0	2,500	2,500	2,500	1,250	1,250
SC51900 - Memberships	2,339.53	2,585	2,585	2,439	2,585	2,585
SC51951 - Outside Printing	1,231.33	1,100	1,100	800	1,100	1,100
SC51952 - Office Expenses	1,173.28	1,650	1,650	1,200	1,100	1,100
SC51953 - Copy and Printing Costs	972.67	1,000	1,000	765	1,000	1,000
SC51954 - Postage	943.16	1,000	1,000	1,100	1,200	1,200
SC51955 - Subscription - Publication	28.33	785	785	819	823	823
SC52057 - Professional / Specialized Services	0	453	453	453	12,445	12,445
SC52175 - Internal Service Fund Vehicle Maintenance	8,989.06	2,878	2,878	2,878	6,983	6,983
SC52176 - Internal Service Fund Fleet Admin	2,372.03	2,896	2,896	2,896	3,733	3,733
SC52180 - Internal Service Fund Information Technology Services Used	10,018.27	13,643	13,643	13,643	13,433	13,433
SC52182 - Internal Service Fund Liability Insurance Premium	6,192	9,099	9,099	9,099	6,765	6,765
SC52185 - Internal Service Fund Workers' Compensation Premium	1,716	2,079	2,079	2,079	1,980	1,980
SC52187 - Internal Service Fund Property/General	651.96	1,695	1,695	1,695	1,876	1,876

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52201 - Internal Service Fund Identification Badges	8.25	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	1,015.98	1,021	1,021	1,021	1,010	1,010
SC52215 - Rents & Leases Equipment (Short Term)	0	327	327	327	0	0
SC52242 - Small Tools	20.37	500	500	250	500	500
SC52243 - Office Equipment	504.78	600	600	0	600	600
SC52265 - Special Department Expense - Safety / Environment	0	0	0	0	0	0
SC52267 - Special Department Expense Services	0	501	501	501	300	300
SC52268 - Special Departmental Expense Supplies	57.06	0	0	0	0	0
SC52325 - Utilities	2,704.6	3,000	3,000	3,500	3,090	3,090
SC52340 - Employment Training	1,193.43	2,600	2,600	2,600	2,600	2,600
SC52346 - Transportation & Travel	1,460.99	2,300	2,300	1,550	2,000	2,000
SC52350 - Fuel & Oil	1,564.22	2,200	2,200	1,300	1,200	1,200
Services and Supplies Total:	**56,478.58**	**70,194**	**70,194**	**65,597**	**82,258**	**82,258**
Other Charges						
SC53400 - Subscription Based Infromation Technology	2,029.18	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	14.48	0	0	0	0	0
Other Charges Total:	**2,043.66**	**0**	**0**	**0**	**0**	**0**
Intrafund Transfers						
SC55000 - Intrafund - Other	-37,006.63	-453	-453	-453	-603	-603
SC55001 - Intrafund - Salaries and Benefits / Staff Time	104,727.33	153,133	153,133	164,362	230,480	230,480
SC55002 - Intrafund - Services and Supplies	-294,890.78	-337,076	-337,076	-360,741	-298,482	-298,482
SC55003 - Intrafund - Cost Allocation Plan	15,260.64	33,234	33,234	33,234	43,449	43,449
SC55004 - Intrafund Admin Svcs	65,972.9	0	0	0	0	0
Intrafund Transfers Total:	**-145,936.54**	**-151,162**	**-151,162**	**-163,598**	**-25,156**	**-25,156**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	4,948.29	10,624	10,624	10,624	10,891	10,891
Transfers Out (Nonreciprocal) Total:	**4,948.29**	**10,624**	**10,624**	**10,624**	**10,891**	**10,891**
Total Expenditures:	**808,341.1**	**909,541**	**909,541**	**845,481**	**1,027,266**	**1,027,266**
Licenses, Permits, and Franchises						
RC41090 - Food Facility Permits	272,791	217,868	217,868	300,000	310,000	310,000
RC41100 - Public Water System Permits	102,795	127,500	127,500	10,500	11,550	11,550

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Licenses, Permits, and Franchises						
RC41101 - L W Pumper Permits	0	0	0	15,150	17,000	17,000
RC41102 - Project Permits	25,217	0	0	16,550	0	0
RC41103 - Construction Permits	4,983	0	0	90,502	90,000	90,000
RC41170 - Environmental Health Permits	14,770	10,000	10,000	17,000	18,700	18,700
RC41180 - Other Licenses and Permits - Specify	14,692	26,000	26,000	0	0	0
RC41181 - Recreational Health Permits	19,442	0	0	58,500	60,000	60,000
Licenses, Permits, and Franchises Total:	**454,690**	**381,368**	**381,368**	**508,202**	**507,250**	**507,250**
Fines, Forfeitures, and Penalties						
RC41364 - Finance Charge / Late Fee	0	0	0	0	0	0
Fines, Forfeitures, and Penalties Total:	**0**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC46550 - Planning and Engineering Fees	1,133	0	0	0	0	0
RC46551 - Engineer Development / Special Project Fees	302	0	0	0	0	0
RC46553 - Surveyor Lot Line Adjstmnt Fee	0	0	0	0	0	0
RC46554 - Plan Review	12,405	14,000	14,000	13,000	14,000	14,000
RC46555 - Land Use	29,834	26,000	26,000	19,500	19,500	19,500
RC46556 - Other Services	1,208	0	0	0	0	0
RC47381 - Hazardous Materials	0	0	0	0	0	0
RC47473 - Interfund Environmental Health	303,876.87	488,173	488,173	294,334	486,516	486,516
Charges for Services Total:	**348,758.87**	**528,173**	**528,173**	**326,834**	**520,016**	**520,016**
Miscellaneous Revenues						
RC47810 - Insurance Reimbursement	5,194.23	0	0	0	0	0
Miscellaneous Revenues Total:	**5,194.23**	**0**	**0**	**0**	**0**	**0**
Sale of Capital Assets						
RC47900 - Sale of Capital Assets	0	0	0	10,445	0	0
Sale of Capital Assets Total:	**0**	**0**	**0**	**10,445**	**0**	**0**
Total Revenues:	**808,643.1**	**909,541**	**909,541**	**845,481**	**1,027,266**	**1,027,266**
Total Expenditures	808,341.1	909,541	909,541	845,481	1,027,266	1,027,266
Total Revenues	808,643.1	909,541	909,541	845,481	1,027,266	1,027,266
Net County Cost	-302	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51761 - Miscellaneous Vehicle Maintenance	0	0	0	0	108	108
SC51771 - IT Direct Charges (short term/ nonSBITA)	23,215.36	24,400	24,400	25,305	0	0
SC51951 - Outside Printing	0	500	500	600	600	600
SC51952 - Office Expenses	66.32	1,000	1,000	332	500	500
SC51953 - Copy and Printing Costs	0	0	0	0	0	0
SC51954 - Postage	994.77	1,150	1,150	1,221	1,250	1,250
SC51955 - Subscription - Publication	133	120	120	120	120	120
SC52057 - Professional / Specialized Services	0	0	0	0	105,160	105,160
SC52175 - Internal Service Fund Vehicle Maintenance	297.62	1,386	1,386	1,386	232	232
SC52176 - Internal Service Fund Fleet Admin	554.77	724	724	724	747	747
SC52182 - Internal Service Fund Liability Insurance Premium	803.04	1,212	1,212	1,212	1,353	1,353
SC52187 - Internal Service Fund Property/General	135	340	340	340	371	371
SC52242 - Small Tools	0	225	225	225	225	225
SC52350 - Fuel & Oil	918.52	1,550	1,550	1,250	1,627	1,627
Services and Supplies Total:	**27,118.4**	**32,607**	**32,607**	**32,715**	**112,293**	**112,293**
Intrafund Transfers						
SC55000 - Intrafund - Other	36,553.63	0	0	0	0	0
SC55001 - Intrafund - Salaries and Benefits / Staff Time	23,524.51	0	0	0	0	0
SC55002 - Intrafund - Services and Supplies	294,663.78	336,849	336,849	360,741	298,181	298,181
SC55003 - Intrafund - Cost Allocation Plan	1,860.04	1,898	1,898	1,898	2,368	2,368
Intrafund Transfers Total:	**356,601.96**	**338,747**	**338,747**	**362,639**	**300,549**	**300,549**
Total Expenditures:	**383,720.36**	**371,354**	**371,354**	**395,354**	**412,842**	**412,842**
Licenses, Permits, and Franchises						
RC41090 - Food Facility Permits	3,153	0	0	0	0	0
RC41103 - Construction Permits	0	0	0	0	0	0
Licenses, Permits, and Franchises Total:	**3,153**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43500 - Specify	60,000	60,000	60,000	60,000	60,000	60,000
Intergovernmental Revenues Total:	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**
Charges for Services						
RC47376 - Other Chgs Current Services	0	0	0	0	201	201

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Charges for Services						
RC47381 - Hazardous Materials	319,182.36	310,000	310,000	334,000	351,000	351,000
RC47467 - Interfund CUPA	1,385	1,354	1,354	1,354	1,641	1,641
Charges for Services Total:	**320,567.36**	**311,354**	**311,354**	**335,354**	**352,842**	**352,842**
Total Revenues:	**383,720.36**	**371,354**	**371,354**	**395,354**	**412,842**	**412,842**
Total Expenditures	383,720.36	371,354	371,354	395,354	412,842	412,842
Total Revenues	383,720.36	371,354	371,354	395,354	412,842	412,842
Net County Cost	0	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52057 - Professional / Specialized Services	991,162.93	980,490	980,490	1,058,930	1,082,403	1,082,403
Services and Supplies Total:	**991,162.93**	**980,490**	**980,490**	**1,058,930**	**1,082,403**	**1,082,403**
Other Charges						
SC53001 - Interfund OH Cost Plan	1,543.2	3,686	3,686	3,686	3,597	3,597
SC53100 - Treasury Fee	219.23	0	0	0	0	0
Other Charges Total:	**1,762.43**	**3,686**	**3,686**	**3,686**	**3,597**	**3,597**
Total Expenditures:	**992,925.36**	**984,176**	**984,176**	**1,062,616**	**1,086,000**	**1,086,000**
Taxes						
RC41000 - Property Tax Current Secured	894,414.23	899,000	899,000	965,243	980,000	980,000
RC41002 - Property Tax Current Unsecured	42,131.42	40,000	40,000	36,000	40,000	40,000
RC41017 - Property Tax Prior Unsecured	1,384.75	0	0	1,219	0	0
RC41030 - Property Tax Current Supplemental	23,628.18	21,500	21,500	23,600	25,000	25,000
RC41040 - RDA Successor Agncy - Resid Dstr	23,018.69	14,686	14,686	28,274	29,000	29,000
Taxes Total:	**984,577.27**	**975,186**	**975,186**	**1,054,336**	**1,074,000**	**1,074,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	4,869.67	990	990	990	4,000	4,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	582.66	0	0	0	0	0
evenue from Investment and Property Total:	**5,452.33**	**990**	**990**	**990**	**4,000**	**4,000**
Intergovernmental Revenues						
RC43000 - State - Homeowner's Property Tax Relief	7,162.03	8,000	8,000	7,000	8,000	8,000
RC43390 - State - Other In-Lieu Taxes	527.98	0	0	290	0	0
RC45100 - Specify	221.27	0	0	0	0	0
Intergovernmental Revenues Total:	**7,911.28**	**8,000**	**8,000**	**7,290**	**8,000**	**8,000**
Total Revenues:	**997,940.88**	**984,176**	**984,176**	**1,062,616**	**1,086,000**	**1,086,000**
Total Expenditures	992,925.36	984,176	984,176	1,062,616	1,086,000	1,086,000
Total Revenues	997,940.88	984,176	984,176	1,062,616	1,086,000	1,086,000
Net County Cost	-5,015.52	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	779,700.63	970,606	970,606	940,864	855,977	855,977
SC51002 - Planning Commission	1,980	4,620	4,620	5,500	0	0
SC51003 - Special Pay	2,815.84	3,426	3,426	3,551	3,414	3,414
SC51004 - Other Pay	16,644.8	11,706	11,706	3,557	4,620	4,620
SC51006 - Extra Help	18,170.29	0	189,236	0	189,236	189,236
SC51007 - Salary Savings	0	-133,541	-133,541	0	0	0
SC51050 - Overtime	0	0	0	125	0	0
SC51100 - Co Contribution Retirement	237,302.17	356,398	356,398	257,683	251,870	251,870
SC51101 - Retirement Allowance	0	0	0	0	660	660
SC51201 - Co Contribution - Group Insurance	186,587.48	292,203	292,203	234,112	209,147	209,147
SC51400 - Payroll Tax - Social Security	48,383.33	58,677	70,411	60,185	65,300	65,300
SC51401 - Payroll Taxes - Medicare	11,315.38	13,725	16,470	14,219	15,272	15,272
SC51500 - Contribution Def Comp / 401a	2,392.35	5,877	5,877	2,691	2,925	2,925
SC51501 - Co Contribution - HSA	5,207.49	9,222	9,222	0	7,486	7,486
Salaries and Employee Benefits Total:	**1,310,499.76**	**1,592,919**	**1,796,634**	**1,522,487**	**1,605,907**	**1,605,907**
Services and Supplies						
SC51650 - Clothing & Personal	389.07	1,740	1,740	450	2,535	2,535
SC51660 - Communications	9,017.89	9,100	9,100	9,500	9,100	9,100
SC51761 - Miscellaneous Vehicle Maintenance	144	540	540	540	432	432
SC51763 - Maintenance and Equipment	0	250	250	250	250	250
SC51765 - Maintenance Equipment Contract	277.94	287	287	287	296	296
SC51770 - Software License (short term) & Maintenance	329.58	0	0	0	0	0
SC51771 - IT Direct Charges (short term/ nonSBITA)	62,681.32	69,108	69,108	69,108	68,005	68,005
SC51800 - Computer Hardware	3,007.36	7,500	7,500	15,000	2,500	2,500
SC51900 - Memberships	296	955	955	955	955	955
SC51951 - Outside Printing	398.04	1,300	1,300	1,300	1,350	1,350
SC51952 - Office Expenses	1,624.68	2,100	2,100	2,300	2,700	2,700
SC51953 - Copy and Printing Costs	1,412.26	2,400	2,400	1,700	1,700	1,700
SC51954 - Postage	3,776.89	5,150	5,150	4,800	5,400	5,400
SC51955 - Subscription - Publication	474.71	3,960	3,960	3,970	3,960	3,960
SC52041 - Fingerprints	0	0	0	49	0	0
SC52057 - Professional / Specialized Services	104,217.75	221,120	342,320	325,195	482,000	482,000
SC52150 - Publication Legal Notice	4,367	4,500	4,500	4,000	5,000	5,000
SC52175 - Internal Service Fund Vehicle Maintenance	5,607.48	6,918	6,918	6,918	4,357	4,357

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52176 - Internal Service Fund Fleet Admin	2,633.95	4,344	4,344	4,344	3,734	3,734
SC52180 - Internal Service Fund Information Technology Services Used	100,397.68	91,490	91,490	91,490	134,617	134,617
SC52182 - Internal Service Fund Liability Insurance Premium	14,644.92	18,141	18,141	18,141	19,715	19,715
SC52185 - Internal Service Fund Workers' Compensation Premium	3,177.96	3,664	3,664	3,664	5,820	5,820
SC52187 - Internal Service Fund Property/General	999.96	3,154	3,154	3,154	3,410	3,410
SC52201 - Internal Service Fund Identification Badges	16.5	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	1,596.56	1,605	1,605	1,605	1,300	1,300
SC52215 - Rents & Leases Equipment (Short Term)	0	1,000	1,000	1,000	0	0
SC52242 - Small Tools	0	800	800	300	800	800
SC52243 - Office Equipment	1,514.36	0	0	0	0	0
SC52265 - Special Department Expense - Safety / Environment	0	0	0	0	0	0
SC52267 - Special Department Expense Services	0	4,962	4,962	4,962	4,962	4,962
SC52268 - Special Departmental Expense Supplies	328.58	250	250	268	500	500
SC52275 - Code Enforcement Abatement / Cleanup / Disposal	24,659.91	75,000	75,000	27,500	75,000	75,000
SC52280 - Rebate Discount Program	4,145.3	0	0	0	0	0
SC52325 - Utilities	6,238.61	13,000	13,000	6,600	13,000	13,000
SC52340 - Employment Training	2,950.4	5,876	5,876	2,990	5,876	5,876
SC52341 - Educational Materials	0	0	0	1,050	0	0
SC52346 - Transportation & Travel	1,552.15	2,500	2,500	2,000	1,500	1,500
SC52350 - Fuel & Oil	7,032.17	9,900	9,900	6,200	6,200	6,200
Services and Supplies Total:	**369,910.98**	**572,614**	**693,814**	**621,590**	**866,974**	**866,974**
Other Charges						
SC52725 - Contribution to Other Agencies	29,100.6	32,000	32,000	29,354	30,000	30,000
SC53005 - Interfund Building Inspection	9,402.83	10,000	10,000	0	0	0
SC53011 - Interfund Fingerprints	114	0	0	0	0	0
SC53400 - Subscription Based Infromation Technology	1,936.1	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	13.82	0	0	0	0	0
Other Charges Total:	**40,567.35**	**42,000**	**42,000**	**29,354**	**30,000**	**30,000**
Capital Assets - Expenditures						
SC54053 - Capital Asset - Vehicle	67,938.69	0	0	0	0	0
Capital Assets - Expenditures Total:	**67,938.69**	**0**	**0**	**0**	**0**	**0**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Intrafund Transfers						
SC55000 - Intrafund - Other	-302.65	-500	-500	0	-500	-500
SC55001 - Intrafund - Salaries and Benefits / Staff Time	231,381.34	407,693	407,693	329,936	388,251	388,251
SC55003 - Intrafund - Cost Allocation Plan	321,993.92	21,726	21,726	21,726	103,117	103,117
SC55004 - Intrafund Admin Svcs	175,400.64	0	0	0	0	0
Intrafund Transfers Total:	**728,473.25**	**428,919**	**428,919**	**351,662**	**490,868**	**490,868**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	9,152.02	17,353	17,353	17,353	19,407	19,407
Transfers Out (Nonreciprocal) Total:	**9,152.02**	**17,353**	**17,353**	**17,353**	**19,407**	**19,407**
Total Expenditures:	**2,526,542.05**	**2,653,805**	**2,978,720**	**2,542,446**	**3,013,156**	**3,013,156**
Licenses, Permits, and Franchises						
RC41090 - Food Facility Permits	0	0	0	0	0	0
RC41100 - Public Water System Permits	769,831.84	919,000	919,000	0	0	0
RC41102 - Project Permits	6,732	0	0	11,427	0	0
RC41103 - Construction Permits	129,980.77	0	113,680	909,000	978,407	978,407
RC41180 - Other Licenses and Permits - Specify	2,739.1	5,470	5,470	471	0	0
RC41187 - Mobile Home Permits	1,361.5	0	0	280	0	0
RC41188 - Admin Fees - From Other Agencies	0	0	0	0	0	0
RC41189 - SB1473 Spec Revolving Fund Fee	84.3	0	0	0	0	0
Licenses, Permits, and Franchises Total:	**910,729.51**	**924,470**	**1,038,150**	**921,178**	**978,407**	**978,407**
Intergovernmental Revenues						
RC43500 - Specify	5,194.7	0	0	0	0	0
RC45530 - Special Districts	0	0	0	10,517	39,291	39,291
RC45580 - Specify	20,757.45	0	0	0	0	0
Intergovernmental Revenues Total:	**25,952.15**	**0**	**0**	**10,517**	**39,291**	**39,291**
Charges for Services						
RC46400 - Election Services	0	0	0	0	0	0
RC46550 - Planning and Engineering Fees	192,672.08	151,000	272,200	115,000	143,450	143,450
RC46551 - Engineer Development / Special Project Fees	132,890.51	130,000	220,035	171,500	249,566	249,566
RC46553 - Surveyor Lot Line Adjstmnt Fee	0	0	0	2,992	0	0
RC46554 - Plan Review	1,122	0	0	15,000	0	0
RC46555 - Land Use	0	0	0	3,927	0	0
RC46556 - Other Services	39,593.5	175,000	175,000	306,200	253,000	253,000
RC46651 - 15% Device Reg 4 CCR 4075	0	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Charges for Services						
RC46804 - Code Enforcement - Res# 11 - 004	28,575.57	50,000	50,000	8,800	47,000	47,000
RC46806 - Court Fees and Costs	0	0	0	13,000	0	0
RC47381 - Hazardous Materials	3,259	0	0	0	0	0
RC47469 - Interfund Miscellaneous Transfer	213.47	0	0	0	0	0
RC47475 - Interfund Special Department Expense Revenue	0	0	0	250	0	0
Charges for Services Total:	**398,326.13**	**506,000**	**717,235**	**636,669**	**693,016**	**693,016**
Sale of Capital Assets						
RC47900 - Sale of Capital Assets	0	0	0	5,187	0	0
Sale of Capital Assets Total:	**0**	**0**	**0**	**5,187**	**0**	**0**
Total Revenues:	**1,335,007.79**	**1,430,470**	**1,755,385**	**1,573,551**	**1,710,714**	**1,710,714**
Total Expenditures	2,526,542.05	2,653,805	2,978,720	2,542,446	3,013,156	3,013,156
Total Revenues	1,335,007.79	1,430,470	1,755,385	1,573,551	1,710,714	1,710,714
Net County Cost	1,191,534.26	1,223,335	1,223,335	968,895	1,302,442	1,302,442

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	1,473,263.72	1,725,579	1,725,579	1,299,924	1,622,234	1,622,234
SC51003 - Special Pay	40,061.59	44,049	44,049	41,096	31,942	31,942
SC51004 - Other Pay	30,659.87	37,411	37,411	41,325	35,226	35,226
SC51007 - Salary Savings	0	-179,384	-179,384	0	-90,248	-90,248
SC51050 - Overtime	8,120.43	36,000	36,000	36,000	36,000	36,000
SC51100 - Co Contribution Retirement	457,506.03	660,690	660,690	450,889	529,830	529,830
SC51201 - Co Contribution - Group Insurance	395,342.93	567,113	567,113	393,593	589,728	589,728
SC51400 - Payroll Tax - Social Security	93,306.33	112,805	112,805	83,258	106,975	106,975
SC51401 - Payroll Taxes - Medicare	21,821.72	26,390	26,390	20,477	25,020	25,020
SC51403 - Co Contrib Unemploymnt Insrnc	0	5,000	5,000	14,850	0	0
SC51500 - Contribution Def Comp / 401a	6,578.56	11,101	11,101	8,069	11,375	11,375
SC51501 - Co Contribution - HSA	21,579.83	29,051	29,051	0	20,321	20,321
Salaries and Employee Benefits Total:	**2,548,241.01**	**3,075,805**	**3,075,805**	**2,389,481**	**2,918,403**	**2,918,403**
Services and Supplies						
SC51601 - Weed Control Chemicals	100,612.23	180,000	180,000	125,000	180,000	180,000
SC51650 - Clothing & Personal	34,279.52	36,500	36,500	34,500	36,500	36,500
SC51660 - Communications	20,950.13	18,550	18,550	21,350	19,750	19,750
SC51680 - Household Expense	12,924.65	14,150	14,150	13,000	14,150	14,150
SC51750 - Other Parts	0	0	0	0	0	0
SC51752 - Stock Parts	18,709.76	20,000	20,000	20,000	20,000	20,000
SC51761 - Miscellaneous Vehicle Maintenance	6,593.61	5,000	5,000	4,800	5,000	5,000
SC51763 - Maintenance and Equipment	3,433.91	7,000	7,000	7,000	7,000	7,000
SC51765 - Maintenance Equipment Contract	923.58	952	952	952	980	980
SC51770 - Software License (short term) & Maintenance	0	0	0	1,400	0	0
SC51771 - IT Direct Charges (short term/ nonSBITA)	53,480.92	54,452	54,452	54,452	64,080	64,080
SC51800 - Computer Hardware	5,206.97	4,000	4,000	5,918	4,000	4,000
SC51850 - Maintenance Structure and Improvement	0	5,500	5,500	3,000	5,500	5,500
SC51900 - Memberships	1,620	2,391	2,391	2,391	2,391	2,391
SC51951 - Outside Printing	127.07	3,000	3,000	3,000	3,000	3,000
SC51952 - Office Expenses	2,001.15	2,700	2,700	2,700	2,700	2,700
SC51953 - Copy and Printing Costs	62.27	110	110	110	110	110
SC51954 - Postage	55.77	850	850	850	850	850
SC52010 - Leased or Hired Vehicles (Short Term/ less than 12 months)	-440.31	-750	-750	-2,832	-5,000	-5,000
SC52032 - Contract Services	8,500	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52040 - Hazardous Material Clean Up	9,485.36	10,000	10,000	1,000	10,000	10,000
SC52041 - Fingerprints	147	147	147	147	294	294
SC52042 - Drug Testing	1,048	1,000	1,000	1,000	1,000	1,000
SC52043 - Physicals	2,156	2,184	2,184	2,184	4,026	4,026
SC52048 - Alcohol / Drug Analysis	232	0	0	0	0	0
SC52055 - Professional & Specialized Legal	0	0	0	0	0	0
SC52057 - Professional / Specialized Services	2,273,973.13	5,575,200	8,749,318	7,028,849	8,475,803	8,475,803
SC52065 - Professional & Specialized Services Administration	0	0	0	31,666	0	0
SC52150 - Publication Legal Notice	1,603.5	3,500	3,500	3,500	3,500	3,500
SC52175 - Internal Service Fund Vehicle Maintenance	457,379.36	349,345	349,345	349,345	355,304	355,304
SC52176 - Internal Service Fund Fleet Admin	60,431.6	80,362	80,362	80,362	80,626	80,626
SC52180 - Internal Service Fund Information Technology Services Used	59,155.87	65,383	65,383	65,383	79,318	79,318
SC52182 - Internal Service Fund Liability Insurance Premium	166,964.04	276,187	276,187	276,187	262,933	262,933
SC52185 - Internal Service Fund Workers' Compensation Premium	12,709.08	15,916	15,916	15,916	18,260	18,260
SC52187 - Internal Service Fund Property/General	17,994	45,332	45,332	45,332	49,955	49,955
SC52201 - Internal Service Fund Identification Badges	41.25	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	144.5	0	0	0	289	289
SC52215 - Rents & Leases Equipment (Short Term)	25,089.37	40,000	40,000	40,000	40,000	40,000
SC52230 - Rent - Buildings (Short Term)	3,781	3,781	3,781	3,781	3,781	3,781
SC52242 - Small Tools	7,911.73	15,100	15,100	15,100	15,100	15,100
SC52243 - Office Equipment	504.78	3,000	3,000	1,500	3,000	3,000
SC52245 - Other Equipment	8,000.85	8,100	8,100	8,100	2,500	2,500
SC52265 - Special Department Expense - Safety / Environment	17,070.13	16,550	16,550	16,550	16,550	16,550
SC52267 - Special Department Expense Services	6,139.46	5,763	5,763	5,763	5,763	5,763
SC52268 - Special Departmental Expense Supplies	138	0	0	148	0	0
SC52325 - Utilities	70,282.47	57,000	57,000	75,000	66,500	66,500
SC52340 - Employment Training	7,693.58	17,070	17,070	14,789	17,070	17,070
SC52341 - Educational Materials	0	0	0	214	0	0
SC52342 - Staff Training	0	0	0	2,067	0	0
SC52346 - Transportation & Travel	1,500	5,590	5,590	5,590	5,590	5,590
SC52350 - Fuel & Oil	185,742.96	208,000	208,000	181,000	183,000	183,000
SC52361 - General Supplies	405,022	381,000	381,000	513,793	380,000	380,000

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
Services and Supplies Total:	**4,071,382.25**	**7,539,915**	**10,714,033**	**9,081,857**	**10,441,173**	**10,441,173**
Other Charges						
SC53001 - Interfund OH Cost Plan	51,807.92	185,573	185,573	185,573	122,346	122,346
SC53006 - Interfund Development Services Administrative - Road	373,431.9	443,618	443,618	506,094	553,458	553,458
SC53010 - Interfund Other Department	213.47	0	0	0	0	0
SC53011 - Interfund Fingerprints	75	0	0	0	0	0
SC53023 - Interfund Audit Expense	6,266.48	4,143	4,143	4,143	3,537	3,537
SC53028 - Interfund CUPA	151	151	151	151	201	201
SC53030 - Interfund Engineering	590,630.89	1,041,566	1,041,566	980,059	1,064,605	1,064,605
SC53100 - Treasury Fee	14,774.86	0	0	0	0	0
SC53400 - Subscription Based Infromation Technology	7,731.98	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	55.18	0	0	0	0	0
Other Charges Total:	**1,045,138.68**	**1,675,051**	**1,675,051**	**1,676,020**	**1,744,147**	**1,744,147**
Capital Assets - Expenditures						
SC54051 - Capital Asset - Structure and Improvements	649,718.14	65,342	65,342	442,011	800,000	800,000
SC54052 - Capital Asset - Equipment	90,959.73	23,000	429,418	429,418	232,208	232,208
SC54053 - Capital Asset - Vehicle	212,831.05	451,000	451,215	451,215	1,008,000	1,008,000
SC54054 - Capital Asset - Infrastructure	305,834.81	2,593,331	2,593,331	148,357	1,794,812	1,794,812
Capital Assets - Expenditures Total:	**1,259,343.73**	**3,132,673**	**3,539,306**	**1,471,001**	**3,835,020**	**3,835,020**
Intrafund Transfers						
SC55000 - Intrafund - Other	0	0	0	0	0	0
SC55001 - Intrafund - Salaries and Benefits / Staff Time	0	0	0	0	0	0
Intrafund Transfers Total:	**0**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	25,355.18	52,307	52,307	52,307	49,600	49,600
Transfers Out (Nonreciprocal) Total:	**25,355.18**	**52,307**	**52,307**	**52,307**	**49,600**	**49,600**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	509,792	0	0
Budgetary - Expenditure Total:	**0**	**0**	**0**	**509,792**	**0**	**0**
Total Expenditures:	**8,949,460.85**	**15,475,751**	**19,056,502**	**15,180,458**	**18,988,343**	**18,988,343**
Taxes						
RC41000 - Property Tax Current Secured	519,212.56	486,150	486,150	486,150	653,000	653,000
RC41002 - Property Tax Current Unsecured	24,468.06	23,000	23,000	23,000	23,700	23,700

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Taxes						
RC41017 - Property Tax Prior Unsecured	781.38	0	0	681	0	0
RC41030 - Property Tax Current Supplemental	13,359	12,000	12,000	12,000	12,400	12,400
RC41061 - Transportation Tax	2,184,086	1,202,040	1,202,040	1,202,040	962,726	962,726
Taxes Total:	**2,741,907**	**1,723,190**	**1,723,190**	**1,723,871**	**1,651,826**	**1,651,826**
Licenses, Permits, and Franchises						
RC41100 - Public Water System Permits	36,779.4	41,567	41,567	0	0	0
RC41102 - Project Permits	6,616.4	0	0	7,000	0	0
RC41103 - Construction Permits	2,641	0	0	50,040	50,000	50,000
RC41125 - Transportation Permit Oversize	512	0	0	0	0	0
Licenses, Permits, and Franchises Total:	**46,548.8**	**41,567**	**41,567**	**57,040**	**50,000**	**50,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	280,193.59	140,400	140,400	140,400	300,000	300,000
RC41401 - Interest	13.24	0	0	20	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	234,903.69	0	0	0	0	0
RC41456 - Other Rents and Concessions	0	0	0	0	0	0
evenue from Investment and Property Total:	**515,110.52**	**140,400**	**140,400**	**140,420**	**300,000**	**300,000**
Intergovernmental Revenues						
RC41650 - State Highway Users Tax 2104	1,177,417.17	8,494,735	8,494,735	7,497,005	7,625,447	7,625,447
RC41651 - Prop 111 section 2105	976,244.79	0	0	997,730	1,024,263	1,024,263
RC43000 - State - Homeowner's Property Tax Relief	4,159.34	4,500	4,500	4,500	4,200	4,200
RC43390 - State - Other In-Lieu Taxes	187.85	0	0	172	0	0
RC43480 - Specify	185,383	185,383	185,383	185,383	185,383	185,383
RC43500 - Specify	92,692	92,692	92,692	92,692	92,692	92,692
RC44900 - Federal - Aid for Disaster	27,622.48	5,616	5,616	5,616	0	0
RC45004 - Road Projects	199,228.49	733,950	733,950	371,139	2,622,016	2,622,016
RC45100 - Specify	62,128.81	99,827	99,827	65,404	246,016	246,016
RC45530 - Special Districts	304,137.23	467,294	467,294	389,751	501,920	501,920
RC45580 - Specify	143,933	17,607	17,607	325,710	69,622	69,622
REVENUE_CATEGORY-3-1471 - State Highway Users Tax 2106	202,873.67	0	0	0	0	0
REVENUE_CATEGORY-3-1472 - State HUTA SB1 Rd Mnt/Rehab Act	4,507,148.94	0	0	0	0	0
REVENUE_CATEGORY-3-1481 - State Highway Users Tax 2103	1,585,443.15	0	0	0	0	0
Intergovernmental Revenues Total:	**9,468,599.92**	**10,101,604**	**10,101,604**	**9,935,102**	**12,371,559**	**12,371,559**
Charges for Services						
RC47150 - Road and Street Services	3,734.17	3,500	3,500	3,500	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Charges for Services						
RC47376 - Other Chgs Current Services	185.54	0	0	0	0	0
RC47450 - Interfund Revenue for Services Provided	51,623.56	0	0	0	0	0
RC47471 - Interfund Development Services Administration - Road	64,376.84	0	0	0	0	0
Charges for Services Total:	**119,920.11**	**3,500**	**3,500**	**3,500**	**0**	**0**
Miscellaneous Revenues						
RC47700 - Other Sales	1,458.71	0	0	552	0	0
RC47790 - Contribution From Non Government Agency	-500	2,100	2,100	2,100	1,050	1,050
RC47801 - Compensation and Micellaneous Insurance Refund	23,694.32	0	0	0	0	0
RC47810 - Insurance Reimbursement	49,158.74	0	0	0	0	0
RC47833 - Refund	4,215.93	0	0	1,508	0	0
RC47910 - Sale of Excess Property	310.64	0	0	6,591	0	0
Miscellaneous Revenues Total:	**78,338.34**	**2,100**	**2,100**	**10,751**	**1,050**	**1,050**
Sale of Capital Assets						
RC47900 - Sale of Capital Assets	66,759.21	0	0	7,133	0	0
Sale of Capital Assets Total:	**66,759.21**	**0**	**0**	**7,133**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	3,463,390	7,044,141	3,302,641	4,613,908	4,613,908
Budgetary - Revenue Total:	**0**	**3,463,390**	**7,044,141**	**3,302,641**	**4,613,908**	**4,613,908**
Total Revenues:	**13,037,183.9**	**15,475,751**	**19,056,502**	**15,180,458**	**18,988,343**	**18,988,343**
Total Expenditures	8,949,460.85	15,475,751	19,056,502	15,180,458	18,988,343	18,988,343
Total Revenues	13,037,183.9	15,475,751	19,056,502	15,180,458	18,988,343	18,988,343
Net County Cost	-4,087,723.05	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52725 - Contribution to Other Agencies	192,815	250,000	250,000	250,000	275,000	275,000
Other Charges Total:	**192,815**	**250,000**	**250,000**	**250,000**	**275,000**	**275,000**
Total Expenditures:	**192,815**	**250,000**	**250,000**	**250,000**	**275,000**	**275,000**
Taxes						
RC41061 - Transportation Tax	192,815	250,000	250,000	250,000	275,000	275,000
Taxes Total:	**192,815**	**250,000**	**250,000**	**250,000**	**275,000**	**275,000**
Total Revenues:	**192,815**	**250,000**	**250,000**	**250,000**	**275,000**	**275,000**
Total Expenditures	192,815	250,000	250,000	250,000	275,000	275,000
Total Revenues	192,815	250,000	250,000	250,000	275,000	275,000
Net County Cost	0	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51900 - Memberships	473	473	473	473	473	473
SC52182 - Internal Service Fund Liability Insurance Premium	78	118	118	118	214	214
SC52325 - Utilities	41,882.47	41,000	41,000	43,000	43,000	43,000
Services and Supplies Total:	**42,433.47**	**41,591**	**41,591**	**43,591**	**43,687**	**43,687**
Other Charges						
SC53001 - Interfund OH Cost Plan	61.48	1,800	1,800	1,800	2,278	2,278
SC53030 - Interfund Engineering	0	1,105	1,105	1,218	2,973	2,973
SC53100 - Treasury Fee	2,408.64	0	0	0	0	0
Other Charges Total:	**2,470.12**	**2,905**	**2,905**	**3,018**	**5,251**	**5,251**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	74,204	74,204	72,230	87,362	87,362
Budgetary - Expenditure Total:	**0**	**74,204**	**74,204**	**72,230**	**87,362**	**87,362**
Total Expenditures:	**44,903.59**	**118,700**	**118,700**	**118,839**	**136,300**	**136,300**
Taxes						
RC41000 - Property Tax Current Secured	85,881.73	77,000	77,000	77,000	88,000	88,000
RC41002 - Property Tax Current Unsecured	3,984.34	2,900	2,900	2,900	5,000	5,000
RC41017 - Property Tax Prior Unsecured	128.6	0	0	112	0	0
RC41030 - Property Tax Current Supplemental	2,184.79	2,000	2,000	2,000	2,500	2,500
Taxes Total:	**92,179.46**	**81,900**	**81,900**	**82,012**	**95,500**	**95,500**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	46,748.56	36,000	36,000	36,000	40,000	40,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	35,681.03	0	0	0	0	0
evenue from Investment and Property Total:	**82,429.59**	**36,000**	**36,000**	**36,000**	**40,000**	**40,000**
Intergovernmental Revenues						
RC43000 - State - Homeowner's Property Tax Relief	677.32	800	800	800	800	800
RC43390 - State - Other In-Lieu Taxes	30.79	0	0	27	0	0
RC45100 - Specify	20.93	0	0	0	0	0
Intergovernmental Revenues Total:	**729.04**	**800**	**800**	**827**	**800**	**800**
Total Revenues:	**175,338.09**	**118,700**	**118,700**	**118,839**	**136,300**	**136,300**
Total Expenditures	44,903.59	118,700	118,700	118,839	136,300	136,300
Total Revenues	175,338.09	118,700	118,700	118,839	136,300	136,300
Net County Cost	-130,434.5	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51850 - Maintenance Structure and Improvement	0	2,000	2,000	2,000	0	0
SC51900 - Memberships	157	157	157	157	157	157
SC52182 - Internal Service Fund Liability Insurance Premium	15.96	45	45	45	44	44
SC52325 - Utilities	15,324.39	15,000	15,000	15,912	16,500	16,500
Services and Supplies Total:	**15,497.35**	**17,202**	**17,202**	**18,114**	**16,701**	**16,701**
Other Charges						
SC53001 - Interfund OH Cost Plan	891.24	462	462	462	549	549
SC53030 - Interfund Engineering	4,882.48	3,314	3,314	8,865	2,973	2,973
SC53100 - Treasury Fee	461.34	0	0	0	0	0
Other Charges Total:	**6,235.06**	**3,776**	**3,776**	**9,327**	**3,522**	**3,522**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	3,422	3,422	0	0	0
Budgetary - Expenditure Total:	**0**	**3,422**	**3,422**	**0**	**0**	**0**
Total Expenditures:	**21,732.41**	**24,400**	**24,400**	**27,441**	**20,223**	**20,223**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	9,008.13	7,200	7,200	7,200	8,000	8,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	7,999.79	0	0	0	0	0
evenue from Investment and Property Total:	**17,007.92**	**7,200**	**7,200**	**7,200**	**8,000**	**8,000**
Special Benefit Assessments						
RC45901 - Property Special Assessment - Current	0	17,200	17,200	17,200	8,000	8,000
RC45908 - Property Special Assessment - Prior	288.6	0	0	130	0	0
Special Benefit Assessments Total:	**288.6**	**17,200**	**17,200**	**17,330**	**8,000**	**8,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	0	2,911	4,223	4,223
Budgetary - Revenue Total:	**0**	**0**	**0**	**2,911**	**4,223**	**4,223**
Total Revenues:	**17,296.52**	**24,400**	**24,400**	**27,441**	**20,223**	**20,223**
Total Expenditures	21,732.41	24,400	24,400	27,441	20,223	20,223
Total Revenues	17,296.52	24,400	24,400	27,441	20,223	20,223
Net County Cost	4,435.89	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51765 - Maintenance Equipment Contract	159.62	165	165	165	335	335
SC51900 - Memberships	6,240	6,667	6,667	6,667	6,667	6,667
SC51954 - Postage	29.12	250	250	250	250	250
SC51955 - Subscription - Publication	0	1,025	1,025	1,025	1,025	1,025
SC52057 - Professional / Specialized Services	97,226.93	1,565,077	1,565,077	225,382	1,785,000	1,785,000
SC52150 - Publication Legal Notice	0	1,000	1,000	1,000	1,000	1,000
SC52182 - Internal Service Fund Liability Insurance Premium	1,701	4,812	4,812	4,812	5,544	5,544
SC52267 - Special Department Expense Services	2,575	10,230	10,230	10,230	10,230	10,230
SC52325 - Utilities	552.74	600	600	600	700	700
SC52340 - Employment Training	750	950	950	0	950	950
SC52342 - Staff Training	0	0	0	950	0	0
SC52346 - Transportation & Travel	314.06	500	500	500	500	500
Services and Supplies Total:	**109,548.47**	**1,591,276**	**1,591,276**	**251,581**	**1,812,201**	**1,812,201**
Other Charges						
SC53006 - Interfund Development Services Administrative - Road	185.54	0	0	0	0	0
Other Charges Total:	**185.54**	**0**	**0**	**0**	**0**	**0**
Intrafund Transfers						
SC55000 - Intrafund - Other	19,833.29	0	0	0	0	0
SC55001 - Intrafund - Salaries and Benefits / Staff Time	238,099.46	333,522	333,522	379,945	370,291	370,291
SC55004 - Intrafund Admin Svcs	74.47	0	0	0	0	0
Intrafund Transfers Total:	**258,007.22**	**333,522**	**333,522**	**379,945**	**370,291**	**370,291**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	4,239.81	4,034	4,034	4,034	4,221	4,221
Transfers Out (Nonreciprocal) Total:	**4,239.81**	**4,034**	**4,034**	**4,034**	**4,221**	**4,221**
Total Expenditures:	**371,981.04**	**1,928,832**	**1,928,832**	**635,560**	**2,186,713**	**2,186,713**
Licenses, Permits, and Franchises						
RC41139 - Zoning Permits & Fees	3,475	3,475	3,475	1,675	3,475	3,475
Licenses, Permits, and Franchises Total:	**3,475**	**3,475**	**3,475**	**1,675**	**3,475**	**3,475**
Intergovernmental Revenues						
RC43500 - Specify	179,539.52	1,543,581	1,543,581	261,999	1,814,254	1,814,254
RC45530 - Special Districts	104,081.63	0	0	0	0	0
Intergovernmental Revenues Total:	**283,621.15**	**1,543,581**	**1,543,581**	**261,999**	**1,814,254**	**1,814,254**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Charges for Services						
RC46550 - Planning and Engineering Fees	7,765.5	6,000	6,000	4,076	6,000	6,000
RC46551 - Engineer Development / Special Project Fees	0	0	0	1,443	0	0
RC46556 - Other Services	0	0	0	481	0	0
RC47455 - Interfund Water Resources	195,300	206,326	206,326	206,326	244,800	244,800
Charges for Services Total:	**203,065.5**	**212,326**	**212,326**	**212,326**	**250,800**	**250,800**
Sale of Capital Assets						
RC47900 - Sale of Capital Assets	13,195	0	0	0	0	0
Sale of Capital Assets Total:	**13,195**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**503,356.65**	**1,759,382**	**1,759,382**	**476,000**	**2,068,529**	**2,068,529**
Total Expenditures	371,981.04	1,928,832	1,928,832	635,560	2,186,713	2,186,713
Total Revenues	503,356.65	1,759,382	1,759,382	476,000	2,068,529	2,068,529
Net County Cost	-131,375.61	169,450	169,450	159,560	118,184	118,184

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52056 - Professional & Specialized Legislatv Advocacy	24,000	28,000	28,000	28,000	28,000	28,000
Services and Supplies Total:	**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 Expenditures	24,000	28,000	28,000	28,000	28,000	28,000
Net County Cost	24,000	28,000	28,000	28,000	28,000	28,000

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52034 - Professional & Specialized Program Administration	0	0	0	0	19,645	19,645
SC52057 - Professional / Specialized Services	0	0	0	0	0	0
SC52182 - Internal Service Fund Liability Insurance Premium	162.96	228	228	228	373	373
Services and Supplies Total:	**162.96**	**228**	**228**	**228**	**20,018**	**20,018**
Other Charges						
SC53018 - Interfund Water Resources	195,300	206,326	206,326	206,326	244,800	244,800
SC53100 - Treasury Fee	354.44	0	0	0	0	0
Other Charges Total:	**195,654.44**	**206,326**	**206,326**	**206,326**	**244,800**	**244,800**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	88,818	4,627	4,627
Budgetary - Expenditure Total:	**0**	**0**	**0**	**88,818**	**4,627**	**4,627**
Total Expenditures:	**195,817.4**	**206,554**	**206,554**	**295,372**	**269,445**	**269,445**
Taxes						
RC41000 - Property Tax Current Secured	203,633	180,000	180,000	180,000	215,000	215,000
RC41002 - Property Tax Current Unsecured	9,714.12	9,500	9,500	95,000	12,500	12,500
RC41017 - Property Tax Prior Unsecured	309.72	0	0	275	0	0
RC41030 - Property Tax Current Supplemental	5,463.45	5,000	5,000	5,000	6,000	6,000
RC41040 - RDA Successor Agncy - Resid Dstr	3,962.23	1,400	1,400	4,603	5,000	5,000
RC41045 - Contribution From Other Agency Yuba City RDA	4,749.01	4,200	4,200	4,200	4,500	4,500
Taxes Total:	**227,831.53**	**200,100**	**200,100**	**289,078**	**243,000**	**243,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	7,022	4,500	4,500	4,500	5,000	5,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	3,648.14	0	0	0	0	0
evenue from Investment and Property Total:	**10,670.14**	**4,500**	**4,500**	**4,500**	**5,000**	**5,000**
Intergovernmental Revenues						
RC43000 - State - Homeowner's Property Tax Relief	1,651.36	1,726	1,726	1,726	1,800	1,800
RC43390 - State - Other In-Lieu Taxes	74.54	0	0	68	0	0
RC45100 - Specify	51.02	0	0	0	0	0
Intergovernmental Revenues Total:	**1,776.92**	**1,726**	**1,726**	**1,794**	**1,800**	**1,800**
Budgetary - Revenue						

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	228	228	0	19,645	19,645
Budgetary - Revenue Total:	**0**	**228**	**228**	**0**	**19,645**	**19,645**
Total Revenues:	**240,278.59**	**206,554**	**206,554**	**295,372**	**269,445**	**269,445**
Total Expenditures	195,817.4	206,554	206,554	295,372	269,445	269,445
Total Revenues	240,278.59	206,554	206,554	295,372	269,445	269,445
Net County Cost	-44,461.19	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51601 - Weed Control Chemicals	7,027.27	18,000	18,000	18,000	18,000	18,000
SC51850 - Maintenance Structure and Improvement	0	0	0	146	0	0
SC51954 - Postage	0	0	0	10	0	0
SC52057 - Professional / Specialized Services	26,154.15	157,587	157,587	157,587	137,700	137,700
SC52215 - Rents & Leases Equipment (Short Term)	0	3,500	3,500	3,500	3,500	3,500
SC52361 - General Supplies	4.2	1,500	1,500	1,500	1,500	1,500
Services and Supplies Total:	**33,185.62**	**180,587**	**180,587**	**180,743**	**160,700**	**160,700**
Other Charges						
SC52451 - Special Assessments Fees Zone Number 4	252	250	250	250	250	250
SC52452 - Special Assessments Fees Zone Number 5	129.6	130	130	130	130	130
SC52453 - Special Assessments Fees Zone Number 6	76.8	80	80	80	80	80
SC52454 - Special Assessments Fees Zone Number 7	84.6	90	90	90	90	90
SC52455 - Special Assessments Fees Zone Number 8	57.3	60	60	60	60	60
SC53000 - Interfund Expenditures for Services Used	15,628.84	0	0	0	0	0
SC53006 - Interfund Development Services Administrative - Road	56,952.46	0	0	0	0	0
SC53100 - Treasury Fee	464.01	0	0	0	0	0
Other Charges Total:	**73,645.61**	**610**	**610**	**610**	**610**	**610**
Capital Assets - Expenditures						
SC54051 - Capital Asset - Structure and Improvements	0	3,815	3,815	1,254	4,491	4,491
Capital Assets - Expenditures Total:	**0**	**3,815**	**3,815**	**1,254**	**4,491**	**4,491**
Total Expenditures:	**106,831.23**	**185,012**	**185,012**	**182,607**	**165,801**	**165,801**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	9,008.17	6,300	6,300	6,300	9,000	9,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	5,958.86	0	0	0	0	0
evenue from Investment and Property Total:	**14,967.03**	**6,300**	**6,300**	**6,300**	**9,000**	**9,000**
Special Benefit Assessments						
RC45900 - Special Assessments - Operations	0	0	0	109	0	0
RC45902 - Property Special Assessment - Current Zone 4	35,233.62	37,500	37,500	37,500	40,000	40,000

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Special Benefit Assessments						
RC45903 - Property Special Assessment - Current Zone 5	14,741.8	14,300	14,300	14,300	15,000	15,000
RC45904 - Property Special Assessment - Current Zone 6	23,721.59	25,000	25,000	25,000	25,500	25,500
RC45905 - Property Special Assessment - Current Zone 7	30,876.3	30,000	30,000	30,000	30,500	30,500
RC45906 - Property Special Assessment - Current Zone 8	19,771.48	20,000	20,000	20,000	21,000	21,000
RC45909 - Property Special Assessment - Prior Zone 4	205.94	1,000	1,000	3,596	4,000	4,000
RC45910 - Property Special Assessment - Prior Zone 5	61.48	100	100	169	100	100
RC45911 - Property Special Assessment - Prior Zone 6	160.37	200	200	1,791	600	600
RC45912 - Property Special Assessment - Prior Zone 7	1,373.91	450	450	1,163	900	900
RC45913 - Property Special Assessment - Prior Zone 8	220.53	50	50	73	100	100
REVENUE_CATEGORY-3-1519 - Property Special Assessment - Prior Zone 9Grant Sponsors	0	0	0	0	0	0
Special Benefit Assessments Total:	**126,367.02**	**128,600**	**128,600**	**133,701**	**137,700**	**137,700**
Charges for Services						
RC47250 - Drainage / Water Hook - Up Charges	0	0	0	0	0	0
RC47251 - New Construction Drainage Fees	0	0	0	2,713	0	0
Charges for Services Total:	**0**	**0**	**0**	**2,713**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48204 - Operating Transfer In - Non Major	15,236.93	10,654	10,654	7,360	4,491	4,491
Transfers In (Nonreciprocal) Total:	**15,236.93**	**10,654**	**10,654**	**7,360**	**4,491**	**4,491**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	39,458	39,458	32,533	14,610	14,610
Budgetary - Revenue Total:	**0**	**39,458**	**39,458**	**32,533**	**14,610**	**14,610**
Total Revenues:	**156,570.98**	**185,012**	**185,012**	**182,607**	**165,801**	**165,801**
Total Expenditures	106,831.23	185,012	185,012	182,607	165,801	165,801
Total Revenues	156,570.98	185,012	185,012	182,607	165,801	165,801
Net County Cost	-49,739.75	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51601 - Weed Control Chemicals	0	500	500	0	0	0
SC51900 - Memberships	0	115	115	0	0	0
SC51951 - Outside Printing	0	10	10	24	0	0
SC51952 - Office Expenses	0	40	40	0	0	0
SC51954 - Postage	69.72	113	113	92	100	100
SC52057 - Professional / Specialized Services	27,901	12,700	12,700	25,200	25,200	103,200
SC52065 - Professional & Specialized Services Administration	4,890.28	4,327	4,327	3,730	1,795	1,795
SC52182 - Internal Service Fund Liability Insurance Premium	188.04	306	306	306	58	58
SC52187 - Internal Service Fund Property/General	33.96	69	69	69	51	51
SC52267 - Special Department Expense Services	12,980.5	13,000	13,000	13,582	13,582	13,582
SC52325 - Utilities	392.27	500	500	201	215	215
Services and Supplies Total:	**46,455.77**	**31,680**	**31,680**	**43,204**	**41,001**	**119,001**
Other Charges						
SC53001 - Interfund OH Cost Plan	882.52	547	547	547	322	322
SC53100 - Treasury Fee	37.88	0	0	0	0	0
Other Charges Total:	**920.4**	**547**	**547**	**547**	**322**	**322**
Total Expenditures:	**47,376.17**	**32,227**	**32,227**	**43,751**	**41,323**	**119,323**
Taxes						
RC41000 - Property Tax Current Secured	2,688.06	3,000	3,000	3,000	3,000	3,000
RC41002 - Property Tax Current Unsecured	148.37	150	150	150	150	150
RC41017 - Property Tax Prior Unsecured	4.71	0	0	4	0	0
RC41030 - Property Tax Current Supplemental	82.69	60	60	60	60	60
Taxes Total:	**2,923.83**	**3,210**	**3,210**	**3,214**	**3,210**	**3,210**
Fines, Forfeitures, and Penalties						
RC41360 - Administrative Service Revenue	-4,319.54	0	0	0	0	0
RC41364 - Finance Charge / Late Fee	6,037.11	0	0	2	0	0
Fines, Forfeitures, and Penalties Total:	**1,717.57**	**0**	**0**	**2**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	816.02	1,080	1,080	0	283	283
RC41402 - Interest - Fair Market Value (FMV) Adjustments	2,264.12	0	0	0	0	0
evenue from Investment and Property Total:	**3,080.14**	**1,080**	**1,080**	**0**	**283**	**283**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Intergovernmental Revenues						
RC43000 - State - Homeowner's Property Tax Relief	25.22	0	0	20	50	50
RC43390 - State - Other In-Lieu Taxes	1.16	0	0	1	0	0
RC45100 - Specify	0.78	0	0	0	0	0
Intergovernmental Revenues Total:	**27.16**	**0**	**0**	**21**	**50**	**50**
Charges for Services						
RC47311 - Sewer Service	5,225	5,280	5,280	4,104	5,280	5,280
RC47350 - Administration / Clerical Cost Fee	3	0	0	0	0	0
Charges for Services Total:	**5,228**	**5,280**	**5,280**	**4,104**	**5,280**	**5,280**
Transfers In (Nonreciprocal)						
RC48200 - Operating Transfer in - General Fund	0	0	0	0	0	100,000
RC48204 - Operating Transfer In - Non Major	0	0	0	26,000	22,000	0
Transfers In (Nonreciprocal) Total:	**0**	**0**	**0**	**26,000**	**22,000**	**100,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	22,657	22,657	10,410	10,500	10,500
Budgetary - Revenue Total:	**0**	**22,657**	**22,657**	**10,410**	**10,500**	**10,500**
Total Revenues:	**12,976.7**	**32,227**	**32,227**	**43,751**	**41,323**	**119,323**
Total Expenditures	47,376.17	32,227	32,227	43,751	41,323	119,323
Total Revenues	12,976.7	32,227	32,227	43,751	41,323	119,323
Net County Cost	34,399.47	0	0	0	0	0

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General Government

Section C

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	1,182,528.82	1,224,261	1,224,261	1,110,000	1,262,987	1,262,987
SC51003 - Special Pay	24,586.16	20,937	20,937	20,460	15,832	15,832
SC51004 - Other Pay	14,472.21	27,893	27,893	27,927	13,230	13,230
SC51007 - Salary Savings	0	-67,954	-67,954	0	-149,943	-149,943
SC51050 - Overtime	0	0	0	0	0	0
SC51100 - Co Contribution Retirement	364,184.69	437,983	437,983	381,000	409,607	409,607
SC51101 - Retirement Allowance	0	0	0	0	4,884	4,884
SC51201 - Co Contribution - Group Insurance	282,479.34	285,481	285,481	285,100	374,083	374,083
SC51400 - Payroll Tax - Social Security	74,169.76	72,989	72,989	70,700	80,391	80,391
SC51401 - Payroll Taxes - Medicare	17,346.11	17,070	17,070	16,600	18,802	18,802
SC51403 - Co Contrib Unemploymnt Insrnc	484	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	6,520.79	7,645	7,645	7,600	10,533	10,533
SC51501 - Co Contribution - HSA	18,504.51	22,827	22,827	22,900	23,520	23,520
Salaries and Employee Benefits Total:	**1,985,276.39**	**2,049,132**	**2,049,132**	**1,942,287**	**2,063,926**	**2,063,926**
Services and Supplies						
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC51660 - Communications	3,438.76	3,260	3,260	4,100	4,080	4,080
SC51680 - Household Expense	0	100	100	0	0	0
SC51761 - Miscellaneous Vehicle Maintenance	18	75	75	75	110	110
SC51763 - Maintenance and Equipment	0	100	100	100	500	500
SC51765 - Maintenance Equipment Contract	928.66	957	957	957	986	986
SC51770 - Software License (short term) & Maintenance	3,098	2,300	2,300	2,300	1,000	1,000
SC51771 - IT Direct Charges (short term/ nonSBITA)	8,710.25	85,707	85,707	85,707	92,881	92,881
SC51900 - Memberships	1,961	1,950	1,950	1,950	2,100	2,100
SC51951 - Outside Printing	980.51	2,500	2,500	1,590	1,400	1,400
SC51952 - Office Expenses	5,088.21	5,500	5,500	5,500	6,000	6,000
SC51953 - Copy and Printing Costs	1,314.56	1,500	1,500	1,500	900	900
SC51954 - Postage	5,390.32	6,000	6,000	6,000	6,000	6,000
SC51955 - Subscription - Publication	389	1,100	1,100	2,010	2,230	2,230
SC52041 - Fingerprints	49	100	100	98	100	100
SC52042 - Drug Testing	0	100	100	0	0	0
SC52043 - Physicals	0	100	100	0	0	0
SC52057 - Professional / Specialized Services	27,862.5	31,350	31,350	31,350	31,900	31,900
SC52065 - Professional & Specialized Services Administration	0	50	50	50	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52175 - Internal Service Fund Vehicle Maintenance	3,658.35	1,361	1,361	1,361	2,842	2,842
SC52176 - Internal Service Fund Fleet Admin	1,664.33	2,172	2,172	2,172	2,240	2,240
SC52180 - Internal Service Fund Information Technology Services Used	233,253.89	366,240	366,240	366,240	312,753	312,753
SC52182 - Internal Service Fund Liability Insurance Premium	8,690.04	13,518	13,518	13,518	10,531	10,531
SC52185 - Internal Service Fund Workers' Compensation Premium	5,229	5,791	5,791	5,791	5,865	5,865
SC52187 - Internal Service Fund Property/General	2,388	4,851	4,851	4,851	3,976	3,976
SC52201 - Internal Service Fund Identification Badges	16.5	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	3,193.1	3,207	3,207	3,207	3,175	3,175
SC52267 - Special Department Expense Services	0	0	0	0	0	0
SC52325 - Utilities	24,890.37	25,000	25,000	27,850	31,550	31,550
SC52346 - Transportation & Travel	10,024.2	9,000	9,000	9,000	28,585	28,585
SC52350 - Fuel & Oil	668.03	600	600	600	740	740
Services and Supplies Total:	**352,904.58**	**574,489**	**574,489**	**577,877**	**552,444**	**552,444**
Other Charges						
SC53011 - Interfund Fingerprints	25	0	0	0	50	50
SC53400 - Subscription Based Infromation Technology	76,087.41	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	1,914.7	0	0	0	0	0
Other Charges Total:	**78,027.11**	**0**	**0**	**0**	**50**	**50**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	2,937.76	20,397	20,397	20,397	18,816	18,816
Transfers Out (Nonreciprocal) Total:	**2,937.76**	**20,397**	**20,397**	**20,397**	**18,816**	**18,816**
Total Expenditures:	**2,419,145.84**	**2,644,018**	**2,644,018**	**2,540,561**	**2,635,236**	**2,635,236**
Charges for Services						
RC46000 - Direct Assessment Fees	27,222	17,000	0	0	0	0
RC46001 - Assessor - Service Charge	4,200	0	17,000	22,000	17,000	17,000
Charges for Services Total:	**31,422**	**17,000**	**17,000**	**22,000**	**17,000**	**17,000**
Miscellaneous Revenues						
RC47800 - Miscellaneous Revenue - Specify	6,950.87	5,500	5,500	5,500	5,500	5,500
Miscellaneous Revenues Total:	**6,950.87**	**5,500**	**5,500**	**5,500**	**5,500**	**5,500**
Total Revenues:	**38,372.87**	**22,500**	**22,500**	**27,500**	**22,500**	**22,500**

Total Expenditures	2,419,145.84	2,644,018	2,644,018	2,540,561	2,635,236	2,635,236
Total Revenues	38,372.87	22,500	22,500	27,500	22,500	22,500
Net County Cost	2,380,772.97	2,621,518	2,621,518	2,513,061	2,612,736	2,612,736

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	861,092.29	1,026,883	1,053,945	925,085	1,238,280	1,238,280
SC51003 - Special Pay	26,480.85	19,800	19,800	36,330	48,749	48,749
SC51004 - Other Pay	21,526.92	19,800	19,800	13,612	23,350	23,350
SC51006 - Extra Help	45,389.78	83,159	83,159	91,305	13,000	13,000
SC51007 - Salary Savings	0	-328,000	-328,000	0	-120,000	-120,000
SC51050 - Overtime	4,262.49	8,000	8,000	8,000	8,000	8,000
SC51100 - Co Contribution Retirement	265,174.78	418,730	418,730	338,468	411,759	411,759
SC51101 - Retirement Allowance	76.5	0	0	0	1,980	1,980
SC51201 - Co Contribution - Group Insurance	179,321.09	277,157	277,157	177,155	300,766	300,766
SC51400 - Payroll Tax - Social Security	58,441.13	69,979	69,979	66,114	82,831	82,831
SC51401 - Payroll Taxes - Medicare	13,667.55	16,367	16,367	15,462	19,372	19,372
SC51403 - Co Contrib Unemploymnt Insrnc	0	0	0	9,704	0	0
SC51500 - Contribution Def Comp / 401a	7,410.78	12,053	12,053	7,702	9,504	9,504
SC51501 - Co Contribution - HSA	6,852.42	10,376	10,376	7,342	11,760	11,760
Salaries and Employee Benefits Total:	**1,489,696.58**	**1,634,304**	**1,661,366**	**1,696,279**	**2,049,351**	**2,049,351**
Services and Supplies						
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC51660 - Communications	899.2	2,700	2,700	2,405	2,700	2,700
SC51763 - Maintenance and Equipment	0	400	400	424	0	0
SC51770 - Software License (short term) & Maintenance	2,941.32	500	500	500	1,700	1,700
SC51771 - IT Direct Charges (short term/ nonSBITA)	64,019.01	30,651	30,651	30,651	34,780	34,780
SC51900 - Memberships	1,289	2,900	2,900	2,826	3,265	3,265
SC51950 - Copier Paper	0	0	0	285	0	0
SC51951 - Outside Printing	5,576.15	6,600	6,600	6,718	5,100	5,100
SC51952 - Office Expenses	9,976.19	14,320	14,320	10,917	12,000	12,000
SC51953 - Copy and Printing Costs	1,023.87	1,500	1,500	1,500	2,000	2,000
SC51954 - Postage	14,946.6	15,300	15,300	19,661	20,000	20,000
SC51955 - Subscription - Publication	0	500	500	215	250	250
SC51957 - Printing Supplies	0	0	0	579	0	0
SC52041 - Fingerprints	245	147	147	125	200	200
SC52042 - Drug Testing	0	174	174	0	0	0
SC52057 - Professional / Specialized Services	32,204.85	33,500	33,500	63,958	69,800	69,800
SC52065 - Professional & Specialized Services Administration	0	100	100	0	0	0
SC52180 - Internal Service Fund Information Technology Services Used	62,379.17	358,160	358,160	358,160	83,640	83,640

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52182 - Internal Service Fund Liability Insurance Premium	5,076	7,890	7,890	7,890	6,866	6,866
SC52185 - Internal Service Fund Workers' Compensation Premium	2,975.04	3,537	3,537	3,537	3,638	3,638
SC52187 - Internal Service Fund Property/General	1,004.04	1,911	1,911	1,911	1,488	1,488
SC52201 - Internal Service Fund Identification Badges	90.75	25	25	42	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	2,322.24	2,333	2,333	2,333	2,886	2,886
SC52243 - Office Equipment	0	450	450	429	450	450
SC52262 - Special Department Expense Transportation	0.11	0	0	0	0	0
SC52267 - Special Department Expense Services	1,736	0	0	0	0	0
SC52325 - Utilities	9,649.78	6,200	6,200	7,030	7,650	7,650
SC52340 - Employment Training	3,221.19	5,000	5,000	7,950	12,400	12,400
SC52342 - Staff Training	0	0	0	0	0	0
SC52346 - Transportation & Travel	8,056.91	12,000	12,000	7,215	14,360	14,360
SC52361 - General Supplies	0	0	0	60	0	0
Services and Supplies Total:	**229,632.42**	**506,798**	**506,798**	**537,321**	**285,173**	**285,173**
Other Charges						
SC53011 - Interfund Fingerprints	125	0	0	0	0	0
SC53400 - Subscription Based Infromation Technology	27,704.52	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	654.94	0	0	0	0	0
Other Charges Total:	**28,484.46**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	14,526.5	28,783	28,783	28,783	28,460	28,460
Transfers Out (Nonreciprocal) Total:	**14,526.5**	**28,783**	**28,783**	**28,783**	**28,460**	**28,460**
Total Expenditures:	**1,762,339.96**	**2,169,885**	**2,196,947**	**2,262,383**	**2,362,984**	**2,362,984**
Intergovernmental Revenues						
RC44900 - Federal - Aid for Disaster	2,004.26	0	0	0	0	0
Intergovernmental Revenues Total:	**2,004.26**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC46000 - Direct Assessment Fees	45,497.9	47,000	47,000	45,592	45,000	45,000
RC46300 - Audit & Accounting Fees - Auditor	2,500	2,500	2,500	2,500	2,500	2,500
RC47350 - Administration / Clerical Cost Fee	0	0	0	15	0	0
RC47370 - Treasury Fees	21,868.51	18,000	18,000	2,034	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Charges for Services						
RC47375 - Vendor E - payment Fee	0	0	0	0	2,000	2,000
RC47378 - Miscellaneous - Being used for both Code 117 and Code123 - Code 117 is tax exempt, Code 123 sales taxable	2.4	0	0	0	0	0
RC47450 - Interfund Revenue for Services Provided	0	0	27,062	0	110,000	110,000
Charges for Services Total:	**69,868.81**	**67,500**	**94,562**	**50,141**	**159,500**	**159,500**
Miscellaneous Revenues						
RC47790 - Contribution From Non Government Agency	0	39,469	39,469	0	0	0
RC47800 - Miscellaneous Revenue - Specify	15	0	0	0	0	0
RC47833 - Refund	9,420.36	8,000	8,000	9,707	8,000	8,000
Miscellaneous Revenues Total:	**9,435.36**	**47,469**	**47,469**	**9,707**	**8,000**	**8,000**
Total Revenues:	**81,308.43**	**114,969**	**142,031**	**59,848**	**167,500**	**167,500**
Total Expenditures	1,762,339.96	2,169,885	2,196,947	2,262,383	2,362,984	2,362,984
Total Revenues	81,308.43	114,969	142,031	59,848	167,500	167,500
Net County Cost	1,681,031.53	2,054,916	2,054,916	2,202,535	2,195,484	2,195,484

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	179,741.03	173,020	173,020	180,026	242,442	242,442
SC51100 - Co Contribution Retirement	43,698.38	50,648	50,648	51,158	66,613	66,613
SC51201 - Co Contribution - Group Insurance	114,679.68	118,012	118,012	103,912	133,436	133,436
SC51400 - Payroll Tax - Social Security	12,431.45	12,837	12,837	15,451	16,890	16,890
SC51401 - Payroll Taxes - Medicare	2,907.39	3,001	3,001	0	3,951	3,951
SC51500 - Contribution Def Comp / 401a	1,079.75	6,725	6,725	0	650	650
SC51501 - Co Contribution - HSA	6,524.64	9,338	9,338	1,196	6,411	6,411
Salaries and Employee Benefits Total:	**361,062.32**	**373,581**	**373,581**	**351,743**	**470,393**	**470,393**
Services and Supplies						
SC51660 - Communications	4,432.54	6,500	6,500	6,852	7,000	7,000
SC51700 - Insurance	329	0	0	0	0	0
SC51765 - Maintenance Equipment Contract	351.2	362	362	362	373	373
SC51770 - Software License (short term) & Maintenance	0	0	0	391	0	0
SC51771 - IT Direct Charges (short term/ nonSBITA)	398.21	480	480	0	1,436	1,436
SC51800 - Computer Hardware	0	4,000	4,000	3,583	3,000	3,000
SC51951 - Outside Printing	517.04	500	500	2,500	1,000	1,000
SC51952 - Office Expenses	1,430.81	2,000	2,000	2,475	2,000	2,000
SC51953 - Copy and Printing Costs	562.66	700	700	0	700	700
SC51954 - Postage	321.65	450	450	0	450	450
SC51955 - Subscription - Publication	1,914	0	0	0	0	0
SC52057 - Professional / Specialized Services	0	3,000	3,000	500	500	500
SC52150 - Publication Legal Notice	23,903.5	18,783	18,783	23,783	25,000	25,000
SC52180 - Internal Service Fund Information Technology Services Used	55,120.14	50,388	50,388	50,388	73,907	73,907
SC52182 - Internal Service Fund Liability Insurance Premium	37,626	58,602	58,602	58,602	39,286	39,286
SC52185 - Internal Service Fund Workers' Compensation Premium	795.96	642	642	642	613	613
SC52187 - Internal Service Fund Property/General	2,517	5,068	5,068	5,068	1,067	1,067
SC52202 - Internal Service Funds (ISF) Equipment Replacement	943.72	1,021	1,021	1,021	722	722
SC52215 - Rents & Leases Equipment (Short Term)	0	500	500	0	500	500
SC52243 - Office Equipment	0	2,000	2,000	2,000	2,000	2,000
SC52267 - Special Department Expense Services	17,345.41	17,000	17,000	5,183	17,000	17,000
SC52268 - Special Departmental Expense Supplies	0	0	0	1,184	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52325 - Utilities	9,367.41	8,500	8,500	13,295	14,000	14,000
SC52340 - Employment Training	0	2,000	5,000	2,163	1,000	1,000
SC52342 - Staff Training	0	0	0	0	0	0
SC52346 - Transportation & Travel	59,491.98	53,500	58,500	58,212	80,000	80,000
Services and Supplies Total:	**217,368.23**	**235,996**	**243,996**	**238,204**	**271,554**	**271,554**
Other Charges						
SC53400 - Subscription Based Infromation Technology	2,029.18	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	14.48	0	0	0	0	0
Other Charges Total:	**2,043.66**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	10,277.57	15,743	15,743	15,743	15,581	15,581
Transfers Out (Nonreciprocal) Total:	**10,277.57**	**15,743**	**15,743**	**15,743**	**15,581**	**15,581**
Total Expenditures:	**590,751.78**	**625,320**	**633,320**	**605,690**	**757,528**	**757,528**
Total Expenditures	590,751.78	625,320	633,320	605,690	757,528	757,528
Net County Cost	590,751.78	625,320	633,320	605,690	757,528	757,528

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	1,022,221.57	959,744	959,744	845,569	1,121,832	1,121,832
SC51003 - Special Pay	29,016.6	19,757	19,757	25,354	18,294	18,294
SC51004 - Other Pay	77,096.6	77,225	77,225	66,292	40,940	40,940
SC51006 - Extra Help	0	52,800	52,800	0	0	0
SC51050 - Overtime	769.13	0	0	0	0	0
SC51100 - Co Contribution Retirement	294,775.2	343,764	343,764	275,040	307,144	307,144
SC51201 - Co Contribution - Group Insurance	111,292.46	103,370	103,370	78,643	154,858	154,858
SC51400 - Payroll Tax - Social Security	61,607.72	58,176	58,176	51,613	67,839	67,839
SC51401 - Payroll Taxes - Medicare	16,171.7	14,937	14,937	13,915	17,259	17,259
SC51500 - Contribution Def Comp / 401a	6,596.75	7,103	7,103	6,736	8,758	8,758
SC51501 - Co Contribution - HSA	7,547.14	5,188	5,188	2,078	5,349	5,349
Salaries and Employee Benefits Total:	**1,627,094.87**	**1,642,064**	**1,642,064**	**1,365,240**	**1,742,273**	**1,742,273**
Services and Supplies						
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC51660 - Communications	4,518.66	5,100	5,100	4,835	5,100	5,100
SC51670 - Food	920.87	2,400	2,400	3,341	2,400	2,400
SC51765 - Maintenance Equipment Contract	285.96	295	295	295	304	304
SC51770 - Software License (short term) & Maintenance	161.45	0	0	0	200	200
SC51771 - IT Direct Charges (short term/ nonSBITA)	8,316.52	29,742	29,742	3,500	4,084	4,084
SC51800 - Computer Hardware	3,780.34	2,000	2,000	0	2,000	2,000
SC51900 - Memberships	583.85	3,250	3,250	1,214	2,250	2,250
SC51951 - Outside Printing	1,833.98	1,000	1,000	0	2,000	2,000
SC51952 - Office Expenses	1,448.93	2,500	2,500	5,293	2,200	2,200
SC51953 - Copy and Printing Costs	1,236.69	750	750	1,500	1,000	1,000
SC51954 - Postage	0	150	150	0	50	50
SC51955 - Subscription - Publication	633.99	775	775	0	675	675
SC52041 - Fingerprints	49	0	0	0	50	50
SC52057 - Professional / Specialized Services	18,133.81	35,112	35,112	33,612	67,500	67,500
SC52065 - Professional & Specialized Services Administration	0	0	0	0	0	0
SC52150 - Publication Legal Notice	0	0	0	0	0	0
SC52180 - Internal Service Fund Information Technology Services Used	30,917.14	71,185	71,185	71,185	41,456	41,456
SC52182 - Internal Service Fund Liability Insurance Premium	3,321.96	5,880	5,880	5,880	5,370	5,370
SC52185 - Internal Service Fund Workers' Compensation Premium	13,605	17,100	17,100	17,100	11,780	11,780

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52187 - Internal Service Fund Property/General	915	1,807	1,807	1,807	1,387	1,387
SC52201 - Internal Service Fund Identification Badges	8.25	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	1,813.96	1,750	1,750	1,750	1,876	1,876
SC52215 - Rents & Leases Equipment (Short Term)	0	350	350	0	350	350
SC52230 - Rent - Buildings (Short Term)	678	725	725	725	725	725
SC52243 - Office Equipment	678.78	1,000	1,000	250	1,500	1,500
SC52267 - Special Department Expense Services	398.82	81,000	81,000	1,020	26,000	26,000
SC52268 - Special Departmental Expense Supplies	0	0	0	98	200	200
SC52325 - Utilities	5,507.3	8,500	8,500	6,543	7,000	7,000
SC52340 - Employment Training	2,365.62	5,300	5,300	3,175	5,300	5,300
SC52342 - Staff Training	0	5,000	5,000	0	5,000	5,000
SC52346 - Transportation & Travel	13,591.42	34,400	34,400	10,000	32,170	32,170
Services and Supplies Total:	**115,705.3**	**317,071**	**317,071**	**173,123**	**229,927**	**229,927**
Other Charges						
SC53011 - Interfund Fingerprints	25	0	0	0	25	25
SC53400 - Subscription Based Infromation Technology	2,649.26	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	18.91	0	0	0	0	0
Other Charges Total:	**2,693.17**	**0**	**0**	**0**	**25**	**25**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	8,588.89	16,594	16,594	16,594	16,035	16,035
Transfers Out (Nonreciprocal) Total:	**8,588.89**	**16,594**	**16,594**	**16,594**	**16,035**	**16,035**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	58,591	42,100	42,100
Budgetary - Expenditure Total:	**0**	**0**	**0**	**58,591**	**42,100**	**42,100**
Total Expenditures:	**1,754,082.23**	**1,975,729**	**1,975,729**	**1,613,548**	**2,030,360**	**2,030,360**
Licenses, Permits, and Franchises						
RC41188 - Admin Fees - From Other Agencies	0	0	0	175	0	0
Licenses, Permits, and Franchises Total:	**0**	**0**	**0**	**175**	**0**	**0**
Intergovernmental Revenues						
RC43500 - Specify	50,000	100,000	100,000	100,000	100,000	100,000
RC45100 - Specify	99,651.31	0	0	0	0	0
RC45103 - COVID-19 Corona Virus Relief	0	0	0	349	0	0

County of Sutter
Schedule 9 Financing Sources and Uses
Fiscal Year 2025-26

Cost Center: CC1102-County Administrator - CAO
Fund: FD0001 - General Fund Administration
Function: General government
Activity: Legislative And Administrative

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Intergovernmental Revenues						
Intergovernmental Revenues Total:	**149,651.31**	**100,000**	**100,000**	**100,349**	**100,000**	**100,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	395,900	395,900	98,866	272,402	253,921
Budgetary - Revenue Total:	**0**	**395,900**	**395,900**	**98,866**	**272,402**	**253,921**
Total Revenues:	**149,651.31**	**495,900**	**495,900**	**199,390**	**372,402**	**353,921**
Total Expenditures	1,754,082.23	1,975,729	1,975,729	1,613,548	2,030,360	2,030,360
Total Revenues	149,651.31	495,900	495,900	199,390	372,402	353,921
Net County Cost	1,604,430.92	1,479,829	1,479,829	1,414,158	1,657,958	1,676,439

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51670 - Food	0	0	0	0	0	0
SC51765 - Maintenance Equipment Contract	349.93	350	350	360	372	372
SC51771 - IT Direct Charges (short term/ nonSBITA)	10,626.93	11,268	11,268	11,268	14,749	14,749
SC51900 - Memberships	1,825	3,125	3,125	2,969	3,125	3,125
SC52030 - Professional & Specialized Assessment Appeals	1,100	2,500	2,500	1,100	0	0
SC52049 - Accounting Fees	0	0	0	0	0	0
SC52050 - Auditing Fees	100,510	81,284	81,284	81,284	85,790	85,790
SC52056 - Professional & Specialized Legislatv Advocacy	106,770.1	149,241	149,241	110,426	135,000	135,000
SC52057 - Professional / Specialized Services	261,158.48	200,000	200,000	98,614	175,000	175,000
SC52065 - Professional & Specialized Services Administration	0	0	0	0	0	0
SC52180 - Internal Service Fund Information Technology Services Used	0	4,535	4,535	4,535	0	0
SC52187 - Internal Service Fund Property/General	17,627.04	17,844	17,844	17,844	17,127	17,127
SC52243 - Office Equipment	1,559.85	0	0	0	0	0
SC52267 - Special Department Expense Services	17,391.37	30,000	30,000	30,000	30,000	30,000
SC52325 - Utilities	30,083.12	42,000	42,000	33,091	35,000	35,000
SC52346 - Transportation & Travel	0.3	0	0	0	0	0
SC52361 - General Supplies	0	5,000	5,000	0	5,000	5,000
Services and Supplies Total:	**549,002.12**	**547,147**	**547,147**	**391,491**	**501,163**	**501,163**
Other Charges						
SC52725 - Contribution to Other Agencies	1,213,006.51	122,000	122,000	122,000	1,200,000	1,200,000
SC52729 - Contribution to Others	-1,088,159.77	12,000	12,000	12,000	12,000	12,000
SC52731 - Contribution Other Agency Yuba City	0	0	0	0	12,000	12,000
Other Charges Total:	**124,846.74**	**134,000**	**134,000**	**134,000**	**1,224,000**	**1,224,000**
Capital Assets - Expenditures						
SC54055 - Capital Asset - Software	0	0	0	0	0	0
Capital Assets - Expenditures Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intrafund Transfers						
SC55000 - Intrafund - Other	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
Intrafund Transfers Total:	**-5,000**	**-5,000**	**-5,000**	**-5,000**	**-5,000**	**-5,000**
Transfers Out (Nonreciprocal)						
SC56007 - Operating Transfer Out - Capital Project	0	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	14,214.98	80,972	80,972	80,972	14,672	14,672
Transfers Out (Nonreciprocal) Total:	**14,214.98**	**80,972**	**80,972**	**80,972**	**14,672**	**14,672**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	5,000	5,000	5,000	5,000	5,000
Budgetary - Expenditure Total:	**0**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
Total Expenditures:	**683,063.84**	**762,119**	**762,119**	**606,463**	**1,739,835**	**1,739,835**
Charges for Services						
RC47464 - Interfund Audit Expense	42,742	48,299	48,299	48,299	47,599	47,599
Charges for Services Total:	**42,742**	**48,299**	**48,299**	**48,299**	**47,599**	**47,599**
Total Revenues:	**42,742**	**48,299**	**48,299**	**48,299**	**47,599**	**47,599**
Total Expenditures	683,063.84	762,119	762,119	606,463	1,739,835	1,739,835
Total Revenues	42,742	48,299	48,299	48,299	47,599	47,599
Net County Cost	640,321.84	713,820	713,820	558,164	1,692,236	1,692,236

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	72,582.07	0	0	0	0	0
SPEND_CATEGORY-3-1040 - Bad Debt Expense	688,901.46	0	0	0	0	0
Other Charges Total:	**761,483.53**	**0**	**0**	**0**	**0**	**0**
Intrafund Transfers						
SC55003 - Intrafund - Cost Allocation Plan	-843,884.76	-255,348	-255,348	-255,348	-336,837	-336,837
Intrafund Transfers Total:	**-843,884.76**	**-255,348**	**-255,348**	**-255,348**	**-336,837**	**-336,837**
Transfers Out (Nonreciprocal)						
SC56000 - Operating Transfer Out - General Fund	3,608,020.34	0	0	0	239,804	430,481
SC56001 - Operating Transfer Out - General Fund Realignment	0	48,307	48,307	48,307	0	0
SC56007 - Operating Transfer Out - Capital Project	770,186.71	478,274	825,493	478,274	1,194,879	1,194,879
SC56008 - Operating Transfer Out - Debt Service	6,030,248.83	0	0	0	0	144,474
Transfers Out (Nonreciprocal) Total:	**10,408,455.88**	**526,581**	**873,800**	**526,581**	**1,434,683**	**1,769,834**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	2,606,012	0	0
Budgetary - Expenditure Total:	**0**	**0**	**0**	**2,606,012**	**0**	**0**
Total Expenditures:	**10,326,054.65**	**271,233**	**618,452**	**2,877,245**	**1,097,846**	**1,432,997**
Taxes						
RC41000 - Property Tax Current Secured	19,277,043.48	19,585,162	19,585,162	21,187,771	22,000,000	22,000,000
RC41002 - Property Tax Current Unsecured	995,075.87	990,000	990,000	1,033,748	1,084,000	1,084,000
RC41017 - Property Tax Prior Unsecured	39,562.12	20,000	20,000	65,952	35,000	35,000
RC41030 - Property Tax Current Supplemental	524,127.21	400,000	400,000	349,068	400,000	400,000
RC41040 - RDA Successor Agncy - Resid Dstr	186,181.56	187,000	187,000	229,993	230,000	230,000
RC41045 - Contribution From Other Agency Yuba City RDA	785,866.92	380,000	380,000	504,133	500,000	500,000
RC41050 - Prop Tax In - Lieu - Veh Lic Fee	13,852,063.81	13,491,375	13,491,375	14,601,905	14,700,000	14,700,000
RC41055 - Sales & Use Taxes	5,748,762.99	5,536,968	5,536,968	5,468,556	5,579,210	5,579,211
RC41060 - Transient Occupancy Tax	17,482.48	9,000	9,000	12,000	9,000	9,000
RC41062 - Property Transfer Tax	603,912.82	450,000	450,000	400,000	400,000	400,000
Taxes Total:	**42,030,079.26**	**41,049,505**	**41,049,505**	**43,853,126**	**44,937,210**	**44,937,211**
Licenses, Permits, and Franchises						
RC41150 - Franchises	2,267,120.19	2,200,000	2,200,000	2,070,000	2,000,000	2,000,000

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Licenses, Permits, and Franchises						
Licenses, Permits, and Franchises Total:	**2,267,120.19**	**2,200,000**	**2,200,000**	**2,070,000**	**2,000,000**	**2,000,000**
Fines, Forfeitures, and Penalties						
RC41200 - Vehicle Code Fines	573.39	500	500	500	500	500
RC41250 - Other Court Fines	37,731.01	41,500	41,500	41,500	38,000	38,000
RC41253 - Other Court Fines - Red Light TVS 30%	1,150.27	0	0	0	1,300	1,300
RC41254 - Other Court Fines - Co Share Traffic / PC 1463.001	11,606.38	0	0	0	19,300	19,300
RC41255 - Other Court Fines - Co Share Criminal / PC 1463.001	7,726.47	0	0	0	7,300	7,300
RC41258 - Other Court Fines - Red Light Fund / PC 1463.11	687.59	0	0	0	1,000	1,000
RC41310 - Penalty & Cost Delinquent Tax	118,684.95	310,000	310,000	120,000	300,000	300,000
RC41311 - Interest Delinquent Tax	97,608	152,000	152,000	100,000	150,000	150,000
Fines, Forfeitures, and Penalties Total:	**275,768.06**	**504,000**	**504,000**	**262,000**	**517,400**	**517,400**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	1,462,973.39	308,000	308,000	1,200,000	750,000	750,000
RC41401 - Interest	21,980.96	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	763,904.23	0	0	0	0	0
RC41450 - Reservation Fees	7,800	6,240	6,240	6,240	6,240	6,240
RC41451 - Rent Land and Buildings	0	0	0	0	0	0
evenue from Investment and Property Total:	**2,256,658.58**	**314,240**	**314,240**	**1,206,240**	**756,240**	**756,240**
Intergovernmental Revenues						
RC43000 - State - Homeowner's Property Tax Relief	154,758.87	165,000	165,000	149,588	165,000	165,000
RC43390 - State - Other In-Lieu Taxes	6,990.22	0	0	6,336	6,336	6,336
RC43430 - State - SB 90 Mandated Costs	110,084	110,000	110,000	135,000	135,000	135,000
RC45100 - Specify	4,781.01	0	0	0	0	0
Intergovernmental Revenues Total:	**276,614.1**	**275,000**	**275,000**	**290,924**	**306,336**	**306,336**
Special Benefit Assessments						
RC45901 - Property Special Assessment - Current	75,446.83	50,000	50,000	47,461	50,000	50,000
RC45908 - Property Special Assessment - Prior	1,727.36	0	0	0	0	0
RC46100 - Property Tax Administratn Fees	547,846	565,000	565,000	569,239	575,000	575,000
Special Benefit Assessments Total:	**625,020.19**	**615,000**	**615,000**	**616,700**	**625,000**	**625,000**
Charges for Services						
RC46000 - Direct Assessment Fees	81,969.92	160,000	160,000	149,588	0	0
RC46002 - Supplemental Roll Admin Cost	61,262.11	0	0	0	198,000	198,000
RC47052 - Restrictive Covenant Fees	0	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Charges for Services						
RC47175 - Private Pay	0	0	0	70	0	0
RC47179 - Assessment Fee	0	0	0	0	0	0
RC47350 - Administration / Clerical Cost Fee	0	0	0	2,184	0	0
RC47352 - Collection Fee PC1463.1-6	3,703.37	0	0	0	2,000	2,000
RC47380 - A - 87 Costs Reimbursement	18,250	0	0	0	0	0
RC47451 - Interfund OH Cost Plan	2,567,433.44	3,866,458	3,866,458	3,866,458	4,774,453	4,774,453
RC47456 - Interfund Jail Medical	3,760,303.98	3,611,620	3,611,620	3,611,620	3,778,357	3,778,357
Charges for Services Total:	**6,492,922.82**	**7,638,078**	**7,638,078**	**7,629,920**	**8,752,810**	**8,752,810**
Miscellaneous Revenues						
RC47750 - Tobacco Settlement	866,813.83	800,000	800,000	822,273	800,000	800,000
RC47800 - Miscellaneous Revenue - Specify	129,875.18	0	0	0	0	0
RC47801 - Compensation and Micellaneous Insurance Refund	17,414.03	0	0	0	0	0
RC47806 - Escheatment	1,365.68	0	0	0	0	0
Miscellaneous Revenues Total:	**1,015,468.72**	**800,000**	**800,000**	**822,273**	**800,000**	**800,000**
Transfers In (Nonreciprocal)						
RC48204 - Operating Transfer In - Non Major	625,193	0	0	0	0	0
Transfers In (Nonreciprocal) Total:	**625,193**	**0**	**0**	**0**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	1,357,611	347,219	1,357,611	0	1,530,360
RC49999 - Available Fund Balance 7 / 1	0	3,932,337	5,289,948	3,932,337	0	4,920,375
Budgetary - Revenue Total:	**0**	**5,289,948**	**5,637,167**	**5,289,948**	**0**	**6,450,735**
Total Revenues:	**55,864,844.92**	**58,685,771**	**59,032,990**	**62,041,131**	**58,694,996**	**65,145,732**
Total Expenditures	10,326,054.65	271,233	618,452	2,877,245	1,097,846	1,432,997
Total Revenues	55,864,844.92	58,685,771	59,032,990	62,041,131	58,694,996	65,145,732
Net County Cost	-45,538,790.27	-58,414,538	-58,414,538	-59,163,886	-57,597,150	-63,712,735

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Budgetary - Expenditure						
SC59900 - Appropriation for Contingency	0	1,268,903	1,260,903	1,260,903	1,208,000	1,008,000
Budgetary - Expenditure Total:	**0**	**1,268,903**	**1,260,903**	**1,260,903**	**1,208,000**	**1,008,000**
Total Expenditures:	**0**	**1,268,903**	**1,260,903**	**1,260,903**	**1,208,000**	**1,008,000**
Total Expenditures	0	1,268,903	1,260,903	1,260,903	1,208,000	1,008,000
Net County Cost	0	1,268,903	1,260,903	1,260,903	1,208,000	1,008,000

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	277,612.53	349,808	346,834	349,982	380,385	380,385
SC51003 - Special Pay	3,939.64	4,127	4,127	4,086	4,486	4,486
SC51004 - Other Pay	13,215.35	27,471	24,149	31,412	19,420	19,420
SC51050 - Overtime	5,175.93	0	0	120,069	0	0
SC51100 - Co Contribution Retirement	83,861.55	129,505	108,839	126,660	123,275	123,275
SC51201 - Co Contribution - Group Insurance	50,489.93	78,957	55,371	63,699	59,307	59,307
SC51400 - Payroll Tax - Social Security	18,207.62	23,344	21,589	36,863	25,066	25,066
SC51401 - Payroll Taxes - Medicare	4,258.19	5,460	5,050	9,339	5,863	5,863
SC51500 - Contribution Def Comp / 401a	1,107.14	1,959	1,306	1,293	1,300	1,300
SC51501 - Co Contribution - HSA	1,652.43	2,075	2,075	0	3,212	3,212
Salaries and Employee Benefits Total:	**459,520.31**	**622,706**	**569,340**	**743,403**	**622,314**	**622,314**
Services and Supplies						
SC51650 - Clothing & Personal	1,856.33	1,500	5,179	4,879	500	500
SC51660 - Communications	19,642.35	17,720	16,390	16,706	17,000	17,000
SC51670 - Food	223.04	75	75	108	50	50
SC51680 - Household Expense	231.33	210	210	173	350	350
SC51681 - Rodent Control	6	0	0	0	0	0
SC51760 - Outside Refurbish / Repair	25.73	0	0	59	0	0
SC51761 - Miscellaneous Vehicle Maintenance	90	444	444	331	400	400
SC51763 - Maintenance and Equipment	7,841.73	3,000	3,000	2,500	3,000	3,000
SC51765 - Maintenance Equipment Contract	15.8	17	17	16	17	17
SC51770 - Software License (short term) & Maintenance	22,507	38,500	38,500	38,500	39,200	39,200
SC51771 - IT Direct Charges (short term/ nonSBITA)	1,127.69	1,272	1,272	1,331	6,218	6,218
SC51800 - Computer Hardware	2,814.35	2,500	2,500	2,000	2,500	2,500
SC51900 - Memberships	606.25	620	620	615	600	600
SC51951 - Outside Printing	6,296.65	3,000	3,000	2,000	500	500
SC51952 - Office Expenses	4,032.13	3,000	5,026	4,876	3,000	3,000
SC51953 - Copy and Printing Costs	364.86	1,000	1,000	773	600	600
SC51954 - Postage	21.43	100	100	19	50	50
SC52041 - Fingerprints	98	0	0	0	0	0
SC52057 - Professional / Specialized Services	36,006.3	26,000	722,350	29,000	722,350	722,350
SC52150 - Publication Legal Notice	0	250	250	1,015	1,000	1,000
SC52175 - Internal Service Fund Vehicle Maintenance	5,460.93	1,899	1,899	1,899	4,243	4,243
SC52176 - Internal Service Fund Fleet Admin	2,504.08	3,620	3,620	3,620	3,733	3,733

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52180 - Internal Service Fund Information Technology Services Used	75,935.26	75,762	75,762	75,762	101,816	101,816
SC52182 - Internal Service Fund Liability Insurance Premium	3,672	7,938	7,938	7,938	4,801	4,801
SC52185 - Internal Service Fund Workers' Compensation Premium	783.96	1,122	1,122	1,122	1,239	1,239
SC52187 - Internal Service Fund Property/General	786	3,154	3,154	3,154	3,397	3,397
SC52201 - Internal Service Fund Identification Badges	16.5	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	797.96	1,604	1,604	1,604	1,010	1,010
SC52215 - Rents & Leases Equipment (Short Term)	1,232.63	2,000	2,000	1,992	2,400	2,400
SC52241 - Communication Equipment	49,865.55	41,595	41,595	38	0	0
SC52242 - Small Tools	443.15	1,500	38,543	38,536	1,500	1,500
SC52243 - Office Equipment	45,188.78	2,500	2,500	2,000	9,095	9,095
SC52267 - Special Department Expense Services	1,238.54	7,500	7,500	59,048	2,000	2,000
SC52268 - Special Departmental Expense Supplies	14,400	0	120,455	36,470	83,907	83,907
SC52325 - Utilities	3,348.16	2,100	2,100	2,828	2,500	2,500
SC52340 - Employment Training	2,425.92	9,500	9,500	4,475	4,453	4,453
SC52346 - Transportation & Travel	3,088.06	2,000	2,000	1,884	1,500	1,500
SC52350 - Fuel & Oil	6,254.12	5,500	5,500	5,768	6,000	6,000
SC52361 - General Supplies	33,086.79	0	0	3,749	0	0
Services and Supplies Total:	**354,335.36**	**268,502**	**1,126,725**	**356,788**	**1,030,929**	**1,030,929**
Other Charges						
SC52731 - Contribution Other Agency Yuba City	0	70,000	70,000	0	70,000	70,000
SC53001 - Interfund OH Cost Plan	29,553.2	60,379	60,379	60,379	109,556	109,556
SC53011 - Interfund Fingerprints	25	0	0	0	0	0
SC53400 - Subscription Based Infromation Technology	12,631.24	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	90.14	0	0	0	0	0
Other Charges Total:	**42,299.58**	**130,379**	**130,379**	**60,379**	**179,556**	**179,556**
Capital Assets - Expenditures						
SC54050 - Capital Asset - Land Improvements	18,430	0	0	0	0	0
SC54052 - Capital Asset - Equipment	144,431.32	0	0	0	0	0
SC54500 - Subscription Based Infromation Technology Subscription - Initial	105,204	0	0	0	0	0
Capital Assets - Expenditures Total:	**268,065.32**	**0**	**0**	**0**	**0**	**0**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Intrafund Transfers						
SC55000 - Intrafund - Other	0	9,000	9,000	0	0	0
SC55001 - Intrafund - Salaries and Benefits / Staff Time	-2,904.75	-3,500	-3,500	-7,601	-7,000	-7,000
SC55004 - Intrafund Admin Svcs	-2,869.89	0	0	0	0	0
Intrafund Transfers Total:	**-5,774.64**	**5,500**	**5,500**	**-7,601**	**-7,000**	**-7,000**
Transfers Out (Nonreciprocal)						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	9,385	10,000	10,000	0	0	0
SC56008 - Operating Transfer Out - Debt Service	2,868.48	18,983	18,983	18,983	19,474	19,474
Transfers Out (Nonreciprocal) Total:	**12,253.48**	**28,983**	**28,983**	**18,983**	**19,474**	**19,474**
Total Expenditures:	**1,130,699.41**	**1,056,070**	**1,860,927**	**1,171,952**	**1,845,273**	**1,845,273**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43500 - Specify	104,662.04	256,580	626,987	337,263	465,407	465,407
RC44200 - Federal - Public Assistance Programs	0	0	0	0	0	0
RC44900 - Federal - Aid for Disaster	0	0	0	63,583	0	0
RC45100 - Specify	69,937	314,195	713,645	165,217	718,164	718,164
RC45102 - Pass-through Grants	200,474	0	35,000	0	0	0
RC45105 - Pandemic	77,258	0	0	0	0	0
RC45510 - City/County	0	10,000	10,000	145,624	0	0
REVENUE_CATEGORY-3-1482 - Mutual Assistance	13,273.46	0	0	0	0	0
Intergovernmental Revenues Total:	**465,604.5**	**580,775**	**1,385,632**	**711,687**	**1,183,571**	**1,183,571**
Charges for Services						
RC47450 - Interfund Revenue for Services Provided	56,445.11	72,000	72,000	98,132	98,000	98,000
Charges for Services Total:	**56,445.11**	**72,000**	**72,000**	**98,132**	**98,000**	**98,000**
Miscellaneous Revenues						
RC47790 - Contribution From Non Government Agency	4,457.7	4,000	4,000	12,192	5,200	5,200
Miscellaneous Revenues Total:	**4,457.7**	**4,000**	**4,000**	**12,192**	**5,200**	**5,200**
Transfers In (Nonreciprocal)						
RC48206 - Operating Transfer in - Public Safety / Trial Courts	15,197.66	0	0	0	0	0
Transfers In (Nonreciprocal) Total:	**15,197.66**	**0**	**0**	**0**	**0**	**0**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Total Revenues:	**541,704.97**	**656,775**	**1,461,632**	**822,011**	**1,286,771**	**1,286,771**
Total Expenditures	1,130,699.41	1,056,070	1,860,927	1,171,952	1,845,273	1,845,273
Total Revenues	541,704.97	656,775	1,461,632	822,011	1,286,771	1,286,771
Net County Cost	588,994.44	399,295	399,295	349,941	558,502	558,502

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	183,726.61	151,884	151,884	308,914	284,583	284,583
SC51003 - Special Pay	8,600.69	8,554	8,554	10,417	10,544	10,544
SC51004 - Other Pay	44,640.48	17,944	17,944	7,556	7,557	7,557
SC51050 - Overtime	5,994.17	0	0	6,045	0	0
SC51100 - Co Contribution Retirement	64,826.65	85,290	85,290	99,366	72,329	72,329
SC51101 - Retirement Allowance	0	0	0	0	1,632	1,632
SC51201 - Co Contribution - Group Insurance	22,190.87	21,651	21,651	30,612	27,846	27,846
SC51400 - Payroll Tax - Social Security	13,172.19	10,453	10,453	19,414	18,826	18,826
SC51401 - Payroll Taxes - Medicare	3,512.74	2,446	2,446	4,541	4,403	4,403
SC51500 - Contribution Def Comp / 401a	0	653	653	0	0	0
SC51501 - Co Contribution - HSA	1,607.24	2,075	2,075	0	2,137	2,137
Salaries and Employee Benefits Total:	**348,271.64**	**300,950**	**300,950**	**486,865**	**429,857**	**429,857**
Services and Supplies						
SC51650 - Clothing & Personal	890.3	2,500	2,500	1,307	2,500	2,500
SC51660 - Communications	5,115.76	1,640	1,640	2,731	2,640	2,640
SC51670 - Food	0	0	0	0	0	0
SC51680 - Household Expense	237.33	210	210	930	300	300
SC51760 - Outside Refurbish / Repair	1,204.52	4,000	4,000	4,196	4,000	4,000
SC51761 - Miscellaneous Vehicle Maintenance	279	400	400	356	400	400
SC51763 - Maintenance and Equipment	1,609.56	2,225	2,225	1,692	2,225	2,225
SC51765 - Maintenance Equipment Contract	17.04	18	18	18	19	19
SC51771 - IT Direct Charges (short term/ nonSBITA)	935	980	980	1,013	1,731	1,731
SC51800 - Computer Hardware	0	500	500	0	500	500
SC51870 - Medical Dental Laboatory Supplies	0	100	100	50	100	100
SC51900 - Memberships	606.82	1,115	1,115	900	1,115	1,115
SC51951 - Outside Printing	0	200	200	350	200	200
SC51952 - Office Expenses	593.88	250	250	259	620	620
SC51953 - Copy and Printing Costs	526.39	510	510	543	510	510
SC51954 - Postage	46.56	50	50	10	28	28
SC51955 - Subscription - Publication	1,552.5	2,100	2,100	1,600	2,200	2,200
SC52020 - Maintenance Equipment - Supplies	0	0	0	0	0	0
SC52039 - Education Services	0	0	0	0	0	0
SC52041 - Fingerprints	49	49	49	49	49	49
SC52042 - Drug Testing	0	58	58	58	58	58
SC52043 - Physicals	766	986	986	986	986	986

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52057 - Professional / Specialized Services	0	500	500	-135	500	500
SC52175 - Internal Service Fund Vehicle Maintenance	5,168.96	1,537	1,537	1,537	4,016	4,016
SC52176 - Internal Service Fund Fleet Admin	554.77	724	724	724	1,494	1,494
SC52180 - Internal Service Fund Information Technology Services Used	5,032.56	7,703	7,703	7,703	6,748	6,748
SC52182 - Internal Service Fund Liability Insurance Premium	6,639	12,027	12,027	12,027	9,365	9,365
SC52185 - Internal Service Fund Workers' Compensation Premium	669.96	525	525	525	538	538
SC52187 - Internal Service Fund Property/General	11,187.96	10,054	10,054	10,054	7,840	7,840
SC52201 - Internal Service Fund Identification Badges	16.5	8	8	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	145.14	0	0	0	144	144
SC52215 - Rents & Leases Equipment (Short Term)	308.16	504	504	500	504	504
SC52241 - Communication Equipment	0	0	0	540	0	0
SC52242 - Small Tools	539.44	500	500	650	500	500
SC52243 - Office Equipment	0	100	100	0	100	100
SC52267 - Special Department Expense Services	905.51	0	0	0	0	0
SC52268 - Special Departmental Expense Supplies	0	0	0	85	0	0
SC52325 - Utilities	1,976.86	1,600	1,600	2,320	2,000	2,000
SC52340 - Employment Training	1,208.67	1,500	1,500	750	1,500	1,500
SC52346 - Transportation & Travel	3,220.84	1,500	1,500	500	1,500	1,500
SC52350 - Fuel & Oil	5,369.07	5,200	5,200	6,245	7,700	7,700
Services and Supplies Total:	**57,373.06**	**61,873**	**61,873**	**61,073**	**64,630**	**64,630**
Other Charges						
SC53001 - Interfund OH Cost Plan	5,480.24	22,843	22,843	22,843	42,545	42,545
SC53011 - Interfund Fingerprints	0	25	25	25	25	25
SC53400 - Subscription Based Infromation Technology	338.2	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	2.41	0	0	0	0	0
Other Charges Total:	**5,820.85**	**22,868**	**22,868**	**22,868**	**42,570**	**42,570**
Intrafund Transfers						
SC55000 - Intrafund - Other	25	0	0	0	0	0
SC55001 - Intrafund - Salaries and Benefits / Staff Time	2,904.75	3,500	3,500	7,601	7,000	7,000
SC55004 - Intrafund Admin Svcs	2,869.89	0	0	0	0	0
Intrafund Transfers Total:	**5,799.64**	**3,500**	**3,500**	**7,601**	**7,000**	**7,000**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	1,063.36	2,019	2,019	2,019	2,015	2,015
Transfers Out (Nonreciprocal) Total:	**1,063.36**	**2,019**	**2,019**	**2,019**	**2,015**	**2,015**
Total Expenditures:	**418,328.55**	**391,210**	**391,210**	**580,426**	**546,072**	**546,072**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC45510 - City/County	0	10,000	10,000	0	0	0
RC45580 - Specify	2,728.29	0	0	0	0	0
Intergovernmental Revenues Total:	**2,728.29**	**10,000**	**10,000**	**0**	**0**	**0**
Charges for Services						
RC47476 - Interfund Projects	8,796.88	10,000	10,000	0	0	0
Charges for Services Total:	**8,796.88**	**10,000**	**10,000**	**0**	**0**	**0**
Miscellaneous Revenues						
RC47790 - Contribution From Non Government Agency	1,272.58	1,000	1,000	2,065	0	0
RC47801 - Compensation and Micellaneous Insurance Refund	0	0	0	11,381	0	0
Miscellaneous Revenues Total:	**1,272.58**	**1,000**	**1,000**	**13,446**	**0**	**0**
Total Revenues:	**12,797.75**	**21,000**	**21,000**	**13,446**	**0**	**0**
Total Expenditures	418,328.55	391,210	391,210	580,426	546,072	546,072
Total Revenues	12,797.75	21,000	21,000	13,446	0	0
Net County Cost	405,530.8	370,210	370,210	566,980	546,072	546,072

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	1,241,782.59	1,655,598	1,479,861.68	1,399,297	1,711,720	1,616,834
SC51003 - Special Pay	45,206.23	55,079	45,564	32,226	44,508	44,508
SC51004 - Other Pay	70,742.08	17,847	11,003	3,516	10,472	10,472
SC51006 - Extra Help	79,068.8	149,448	149,448	44,992	132,975	132,975
SC51050 - Overtime	436,666.93	270,000	270,000	496,759	220,000	220,000
SC51100 - Co Contribution Retirement	599,029.48	1,175,912	1,103,412	719,981	863,209	832,817
SC51101 - Retirement Allowance	0	0	0	0	3,936	3,936
SC51201 - Co Contribution - Group Insurance	167,677.08	254,637	227,481	169,487	282,412	252,373
SC51400 - Payroll Tax - Social Security	113,207.97	133,585	125,182	132,355	132,596	126,713
SC51401 - Payroll Taxes - Medicare	27,150.48	31,245	29,280	31,359	31,012	29,636
SC51403 - Co Contrib Unemploymnt Insrnc	0	0	0	17,990	0	0
SC51500 - Contribution Def Comp / 401a	4,778.57	10,448	10,448	5,621	8,450	7,800
SC51501 - Co Contribution - HSA	10,153.8	15,567	13,492	0	11,799	11,799
Salaries and Employee Benefits Total:	**2,795,464.01**	**3,769,366**	**3,465,171.68**	**3,053,583**	**3,453,089**	**3,289,863**
Services and Supplies						
SC51650 - Clothing & Personal	27,471.9	46,100	130,081.79	130,026	46,100	46,100
SC51660 - Communications	13,118.71	11,800	11,800	15,269	12,500	12,500
SC51670 - Food	2,334.62	0	0	1,181	300	300
SC51680 - Household Expense	8,050	5,800	5,800	11,327	6,200	6,200
SC51681 - Rodent Control	1,764	2,000	2,000	1,832	2,000	2,000
SC51750 - Other Parts	0	0	0	0	0	0
SC51751 - Fleet Vehicle Parts	0	0	0	0	0	0
SC51752 - Stock Parts	0	0	0	961	0	0
SC51760 - Outside Refurbish / Repair	88,982.16	95,149	113,149	123,563	95,149	95,149
SC51761 - Miscellaneous Vehicle Maintenance	0	0	0	2,432	0	0
SC51763 - Maintenance and Equipment	35,847.56	25,000	25,000	29,947	25,000	25,000
SC51765 - Maintenance Equipment Contract	1,164.34	1,201	1,201	1,199	1,236	1,236
SC51766 - Outside Vehicle Repair	12,029.4	9,000	9,000	8,374	9,000	9,000
SC51770 - Software License (short term) & Maintenance	4,475	5,000	42,478.5	40,979	3,500	3,500
SC51771 - IT Direct Charges (short term/ nonSBITA)	5,429.54	7,431	7,431	7,431	7,523	7,523
SC51800 - Computer Hardware	0	500	500	300	500	500
SC51850 - Maintenance Structure and Improvement	6,724.33	5,000	5,000	12,872	5,000	5,000
SC51870 - Medical Dental Laboatory Supplies	7,556.08	9,000	9,000	9,064	9,000	9,000
SC51871 - Medical Supplies Floor Stock	0	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51900 - Memberships	3,870	3,300	3,300	1,890	3,800	3,800
SC51951 - Outside Printing	751.26	750	750	417	750	750
SC51952 - Office Expenses	176.65	1,000	1,000	978	1,000	1,000
SC51953 - Copy and Printing Costs	-40.16	1,500	1,500	1,217	1,500	1,500
SC51954 - Postage	518.46	400	400	285	400	400
SC51955 - Subscription - Publication	134.06	1,300	1,300	750	1,300	1,300
SC52020 - Maintenance Equipment - Supplies	0	0	0	0	0	0
SC52031 - Professional & Specialized Volunteers	87,900.72	54,000	54,000	243,033	54,000	54,000
SC52041 - Fingerprints	539	490	490	392	490	490
SC52042 - Drug Testing	400	580	580	580	580	580
SC52043 - Physicals	12,294	9,860	9,860	9,055	9,860	9,860
SC52055 - Professional & Specialized Legal	0	0	0	0	0	0
SC52057 - Professional / Specialized Services	52,956.2	6,100	6,100	5,497	6,100	6,100
SC52175 - Internal Service Fund Vehicle Maintenance	9,875.01	5,481	5,481	5,481	7,673	7,673
SC52176 - Internal Service Fund Fleet Admin	3,883.41	5,070	5,070	5,070	4,482	4,482
SC52180 - Internal Service Fund Information Technology Services Used	33,008.81	44,724	44,724	44,724	44,261	44,261
SC52182 - Internal Service Fund Liability Insurance Premium	33,948	331,905	331,905	331,905	235,717	235,717
SC52185 - Internal Service Fund Workers' Compensation Premium	442,497.96	502,812	502,812	502,812	525,023	525,023
SC52187 - Internal Service Fund Property/General	20,996.04	43,017	43,017	43,017	41,387	41,387
SC52201 - Internal Service Fund Identification Badges	8.25	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	1,233.36	438	438	438	1,298	1,298
SC52215 - Rents & Leases Equipment (Short Term)	9.64	0	0	0	0	0
SC52241 - Communication Equipment	23,249.96	0	0	50,208	0	0
SC52242 - Small Tools	21,126.3	36,900	206,890.03	176,782	36,900	36,900
SC52243 - Office Equipment	0	0	0	600	0	0
SC52244 - Equipment Replacement	0	0	0	0	0	0
SC52245 - Other Equipment	0	0	0	0	0	0
SC52267 - Special Department Expense Services	8,132.72	12,000	12,000	9,530	0	0
SC52268 - Special Departmental Expense Supplies	1,572.7	0	0	3,934	12,000	12,000
SC52325 - Utilities	24,449.31	24,750	24,750	26,920	24,750	24,750
SC52340 - Employment Training	15,008.87	14,000	14,000	13,424	14,000	14,000
SC52341 - Educational Materials	227.91	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52342 - Staff Training	36.96	18,000	18,000	978	18,000	18,000
SC52346 - Transportation & Travel	157.79	500	500	100	500	500
SC52350 - Fuel & Oil	61,230.86	66,000	66,000	67,330	66,000	66,000
Services and Supplies Total:	**1,075,101.69**	**1,407,858**	**1,717,308.32**	**1,944,104**	**1,334,779**	**1,334,779**
Other Charges						
SC52450 - Taxes and Assessments	1,800.32	1,500	1,500	755	1,400	1,400
SC53000 - Interfund Expenditures for Services Used	49,833.89	60,000	60,000	87,600	86,000	86,000
SC53001 - Interfund OH Cost Plan	69,407.04	83,500	83,500	83,500	112,899	112,899
SC53011 - Interfund Fingerprints	250	250	250	0	250	250
SC53100 - Treasury Fee	-43.99	0	0	0	0	0
SC53400 - Subscription Based Infromation Technology	6,670.85	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	47.61	0	0	0	0	0
Other Charges Total:	**127,965.72**	**145,250**	**145,250**	**171,855**	**200,549**	**200,549**
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	5,636.1	0	0	0	0	0
SC54053 - Capital Asset - Vehicle	22,497.34	0	0	0	0	0
Capital Assets - Expenditures Total:	**28,133.44**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	13,966.04	0	0	0	0	0
SC56008 - Operating Transfer Out - Debt Service	32,690.42	52,679	52,679	52,679	52,916	52,916
Transfers Out (Nonreciprocal) Total:	**46,656.46**	**52,679**	**52,679**	**52,679**	**52,916**	**52,916**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	304,746	0	0
Budgetary - Expenditure Total:	**0**	**0**	**0**	**304,746**	**0**	**0**
Total Expenditures:	**4,073,321.32**	**5,375,153**	**5,380,409**	**5,526,967**	**5,041,333**	**4,878,107**
Taxes						
RC41000 - Property Tax Current Secured	1,911,228.1	1,810,000	1,810,000	2,015,977	1,960,000	1,960,000
RC41002 - Property Tax Current Unsecured	91,021.68	83,100	83,100	91,197	85,100	85,100
RC41017 - Property Tax Prior Unsecured	2,888.67	0	0	0	0	0
RC41030 - Property Tax Current Supplemental	49,556.3	20,000	20,000	0	44,841	44,841
RC41085 - Fire Special Tax	276,446.19	279,400	279,400	298,481	276,600	276,600
RC41086 - Fire Special Tax Prior	9,643.75	8,300	8,300	6,619	9,000	9,000
Taxes Total:	**2,340,784.69**	**2,200,800**	**2,200,800**	**2,412,274**	**2,375,541**	**2,375,541**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Fines, Forfeitures, and Penalties						
RC41360 - Administrative Service Revenue	0	5,000	5,000	0	0	0
Fines, Forfeitures, and Penalties Total:	**0**	**5,000**	**5,000**	**0**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	1,688.94	1,000	1,000	0	15,000	15,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	43,053.03	0	0	0	0	0
evenue from Investment and Property Total:	**44,741.97**	**1,000**	**1,000**	**0**	**15,000**	**15,000**
Intergovernmental Revenues						
RC43000 - State - Homeowner's Property Tax Relief	15,472.92	16,000	16,000	14,765	16,000	16,000
RC43390 - State - Other In-Lieu Taxes	497.26	0	0	321	0	0
RC45100 - Specify	139,213.02	0	0	0	0	0
RC45510 - City/County	85,897.76	74,000	74,000	283,323	0	0
RC45511 - Live Oak	809,897.02	820,000	820,000	900,000	950,000	950,000
RC45580 - Specify	9,405.61	2,000	2,000	0	0	0
REVENUE_CATEGORY-3-1482 - Mutual Assistance	0	0	0	0	0	0
Intergovernmental Revenues Total:	**1,060,383.59**	**912,000**	**912,000**	**1,198,409**	**966,000**	**966,000**
Charges for Services						
RC46982 - Law Enforcement Services	30	0	0	0	0	0
RC47175 - Private Pay	0	0	0	0	0	0
RC47377 - Fire Cost Recovery	20,278.02	20,000	20,000	24,913	22,000	22,000
RC47450 - Interfund Revenue for Services Provided	49,205.14	131,735	131,735	144,187	210,878	210,878
RC47476 - Interfund Projects	605.95	0	0	0	0	0
Charges for Services Total:	**70,119.11**	**151,735**	**151,735**	**169,100**	**232,878**	**232,878**
Miscellaneous Revenues						
RC47790 - Contribution From Non Government Agency	7,492.84	5,000	5,000	8,331	0	693,756
RC47801 - Compensation and Micellaneous Insurance Refund	2,849.88	0	0	3,672	0	0
Miscellaneous Revenues Total:	**10,342.72**	**5,000**	**5,000**	**12,003**	**0**	**693,756**
Sale of Capital Assets						
RC47900 - Sale of Capital Assets	50,000	0	0	5,100	0	0
Sale of Capital Assets Total:	**50,000**	**0**	**0**	**5,100**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48200 - Operating Transfer in - General Fund	22,497.34	0	0	0	0	0
RC48204 - Operating Transfer In - Non Major	554,365.25	2,099,618	2,099,618	1,730,081	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Transfers In (Nonreciprocal)						
Transfers In (Nonreciprocal) Total:	**576,862.59**	**2,099,618**	**2,099,618**	**1,730,081**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	5,256	0	0	594,932
Budgetary - Revenue Total:	**0**	**0**	**5,256**	**0**	**0**	**594,932**
Total Revenues:	**4,153,234.67**	**5,375,153**	**5,380,409**	**5,526,967**	**3,589,419**	**4,878,107**
Total Expenditures	4,073,321.32	5,375,153	5,380,409	5,526,967	5,041,333	4,878,107
Total Revenues	4,153,234.67	5,375,153	5,380,409	5,526,967	3,589,419	4,878,107
Net County Cost	-79,913.35	0	0	0	1,451,914	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51650 - Clothing & Personal	8,061.3	15,000	18,849	17,469	24,750	24,750
SC51660 - Communications	7,258.68	8,350	8,350	8,397	8,873	8,873
SC51680 - Household Expense	251.57	1,800	1,800	1,656	2,000	2,000
SC51681 - Rodent Control	372	800	800	516	900	900
SC51760 - Outside Refurbish / Repair	13,023.11	15,650	15,650	39,984	20,000	20,000
SC51763 - Maintenance and Equipment	13,230.88	7,050	7,050	11,794	17,050	17,050
SC51766 - Outside Vehicle Repair	3,853.34	4,000	4,000	3,256	3,000	3,000
SC51770 - Software License (short term) & Maintenance	1,548.7	2,200	2,200	1,554	2,500	2,500
SC51771 - IT Direct Charges (short term/ nonSBITA)	0	0	0	1,549	0	0
SC51800 - Computer Hardware	2,393.61	3,000	3,000	569	3,000	3,000
SC51850 - Maintenance Structure and Improvement	4,932.79	12,000	12,000	11,834	18,000	18,000
SC51870 - Medical Dental Laboatory Supplies	2,937.54	5,000	5,000	3,270	6,000	6,000
SC51900 - Memberships	340	1,200	1,200	1,150	1,200	1,200
SC51951 - Outside Printing	0	200	200	195	200	200
SC51952 - Office Expenses	75.07	200	200	427	200	200
SC51954 - Postage	0	20	20	5	10	10
SC51955 - Subscription - Publication	0	200	200	50	200	200
SC52031 - Professional & Specialized Volunteers	6,753	15,000	15,000	13,040	15,000	15,000
SC52041 - Fingerprints	98	490	490	392	588	588
SC52042 - Drug Testing	755	580	580	464	696	696
SC52043 - Physicals	564	9,860	9,860	6,932	11,832	11,832
SC52182 - Internal Service Fund Liability Insurance Premium	7,374	6,820	6,820	6,820	6,006	6,006
SC52185 - Internal Service Fund Workers' Compensation Premium	944.04	2,010	2,010	2,010	124	124
SC52187 - Internal Service Fund Property/General	7,469.04	14,697	14,697	14,697	15,966	15,966
SC52241 - Communication Equipment	5,135.06	4,000	4,000	3,425	24,400	24,400
SC52242 - Small Tools	15,148.3	22,600	23,697	14,361	23,300	23,300
SC52267 - Special Department Expense Services	560.99	12,000	12,000	8,000	0	0
SC52268 - Special Departmental Expense Supplies	0	0	0	387	17,000	17,000
SC52325 - Utilities	6,791	10,000	10,000	10,435	12,000	12,000
SC52340 - Employment Training	3,231.19	5,000	5,000	4,536	5,000	5,000
SC52346 - Transportation & Travel	5,313.12	3,600	3,600	3,600	3,600	3,600
SC52350 - Fuel & Oil	9,412.27	8,000	8,000	7,746	10,000	10,000
Services and Supplies Total:	**127,827.6**	**191,327**	**196,273**	**200,520**	**253,395**	**253,395**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52450 - Taxes and Assessments	0	40	40	0	40	40
SC53000 - Interfund Expenditures for Services Used	25,657.36	68,349	68,349	65,212	111,439	111,439
SC53001 - Interfund OH Cost Plan	-290.56	5,830	5,830	5,830	16,096	16,096
SC53011 - Interfund Fingerprints	50	250	250	250	300	300
SC53100 - Treasury Fee	1,683.44	0	0	0	0	0
Other Charges Total:	**27,100.24**	**74,469**	**74,469**	**71,292**	**127,875**	**127,875**
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	0	39,345	39,345	34,200	0	0
SC54053 - Capital Asset - Vehicle	138,438.22	0	0	0	0	0
Capital Assets - Expenditures Total:	**138,438.22**	**39,345**	**39,345**	**34,200**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	639.05	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**639.05**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	55,207	0	0
Budgetary - Expenditure Total:	**0**	**0**	**0**	**55,207**	**0**	**0**
Total Expenditures:	**294,005.11**	**305,141**	**310,087**	**361,219**	**381,270**	**381,270**
Taxes						
RC41000 - Property Tax Current Secured	280,256.15	250,000	250,000	294,926	282,000	282,000
RC41002 - Property Tax Current Unsecured	13,178.17	11,896	11,896	13,208	12,247	12,247
RC41017 - Property Tax Prior Unsecured	417.05	0	0	0	0	0
RC41030 - Property Tax Current Supplemental	7,171.68	5,946	5,946	5,900	6,469	6,469
Taxes Total:	**301,023.05**	**267,842**	**267,842**	**314,034**	**300,716**	**300,716**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	33,107.73	13,600	13,600	45,000	20,000	20,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	31,078.69	0	0	0	0	0
evenue from Investment and Property Total:	**64,186.42**	**13,600**	**13,600**	**45,000**	**20,000**	**20,000**
Intergovernmental Revenues						
RC43000 - State - Homeowner's Property Tax Relief	2,240.18	2,300	2,300	2,138	2,278	2,278
RC43390 - State - Other In-Lieu Taxes	100.59	0	0	47	0	0
RC45100 - Specify	69.21	0	0	0	0	0
RC45510 - City/County	0	8,000	8,000	0	5,000	5,000
Intergovernmental Revenues Total:	**2,409.98**	**10,300**	**10,300**	**2,185**	**7,278**	**7,278**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Miscellaneous Revenues						
RC47833 - Refund	0	0	0	0	0	0
Miscellaneous Revenues Total:	**0**	**0**	**0**	**0**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	13,399	18,345	0	53,276	53,276
Budgetary - Revenue Total:	**0**	**13,399**	**18,345**	**0**	**53,276**	**53,276**
Total Revenues:	**367,619.45**	**305,141**	**310,087**	**361,219**	**381,270**	**381,270**
Total Expenditures	294,005.11	305,141	310,087	361,219	381,270	381,270
Total Revenues	367,619.45	305,141	310,087	361,219	381,270	381,270
Net County Cost	-73,614.34	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51650 - Clothing & Personal	7,222.02	15,000	15,000	12,868	24,750	24,750
SC51660 - Communications	6,845.87	7,181	7,181	7,630	8,373	8,373
SC51680 - Household Expense	1,247.71	1,040	1,040	838	2,000	2,000
SC51760 - Outside Refurbish / Repair	21,856.44	21,000	21,000	43,012	25,000	25,000
SC51763 - Maintenance and Equipment	12,906.16	10,800	10,800	11,343	20,800	20,800
SC51765 - Maintenance Equipment Contract	21.35	0	0	0	0	0
SC51766 - Outside Vehicle Repair	733.17	6,400	6,400	5,162	5,400	5,400
SC51770 - Software License (short term) & Maintenance	1,548.7	2,200	2,200	1,554	2,500	2,500
SC51771 - IT Direct Charges (short term/ nonSBITA)	0	460	460	2,174	607	607
SC51800 - Computer Hardware	2,393.63	3,000	3,000	600	3,000	3,000
SC51850 - Maintenance Structure and Improvement	275.61	1,700	1,700	845	1,700	1,700
SC51870 - Medical Dental Laboatory Supplies	2,377.55	5,000	5,000	4,877	6,000	6,000
SC51900 - Memberships	510	1,500	1,500	1,500	1,500	1,500
SC51951 - Outside Printing	0	200	200	105	200	200
SC51952 - Office Expenses	24.53	200	200	377	200	200
SC51954 - Postage	0	20	20	5	10	10
SC51955 - Subscription - Publication	0	600	600	200	600	600
SC52031 - Professional & Specialized Volunteers	4,866	20,000	20,000	11,865	20,000	20,000
SC52041 - Fingerprints	98	490	490	343	588	588
SC52042 - Drug Testing	100	580	580	434	696	696
SC52043 - Physicals	1,246	9,860	9,860	6,710	11,832	11,832
SC52182 - Internal Service Fund Liability Insurance Premium	9,392.04	10,341	10,341	10,341	6,812	6,812
SC52185 - Internal Service Fund Workers' Compensation Premium	2,042.04	2,514	2,514	2,514	245	245
SC52187 - Internal Service Fund Property/General	10,569	20,832	20,832	20,832	23,456	23,456
SC52230 - Rent - Buildings (Short Term)	0	0	0	0	0	0
SC52241 - Communication Equipment	5,108.06	4,000	4,000	3,425	24,400	24,400
SC52242 - Small Tools	15,219.2	22,000	23,238	19,820	23,000	23,000
SC52243 - Office Equipment	0	1,000	1,000	250	1,000	1,000
SC52267 - Special Department Expense Services	592.09	8,800	8,800	2,000	0	0
SC52268 - Special Departmental Expense Supplies	0	0	0	495	14,000	14,000
SC52325 - Utilities	13,004.56	12,500	12,500	15,038	14,500	14,500
SC52340 - Employment Training	3,249.44	4,250	4,250	2,068	4,250	4,250
SC52346 - Transportation & Travel	4,553.52	3,600	3,600	3,600	3,600	3,600

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52350 - Fuel & Oil	12,287.45	10,000	10,000	21,391	20,000	20,000
Services and Supplies Total:	**140,290.14**	**207,068**	**208,306**	**214,216**	**271,019**	**271,019**
Other Charges						
SC53000 - Interfund Expenditures for Services Used	30,159	75,386	75,386	74,320	111,439	111,439
SC53001 - Interfund OH Cost Plan	757.16	8,496	8,496	8,496	10,977	10,977
SC53011 - Interfund Fingerprints	25	250	250	225	300	300
SC53100 - Treasury Fee	1,866.7	0	0	0	0	0
SC53202 - Lease - Structure and Improvement	33,135.87	34,711	34,711	34,711	34,958	34,958
SC53700 - Interest on Lease	1,264.13	1,290	1,290	1,290	1,042	1,042
Other Charges Total:	**67,207.86**	**120,133**	**120,133**	**119,042**	**158,716**	**158,716**
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	0	46,445	46,445	40,239	0	0
SC54053 - Capital Asset - Vehicle	138,438.22	0	0	0	0	0
Capital Assets - Expenditures Total:	**138,438.22**	**46,445**	**46,445**	**40,239**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	592.57	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**592.57**	**0**	**0**	**0**	**0**	**0**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	102,669	0	0
Budgetary - Expenditure Total:	**0**	**0**	**0**	**102,669**	**0**	**0**
Total Expenditures:	**346,528.79**	**373,646**	**374,884**	**476,166**	**429,735**	**429,735**
Taxes						
RC41000 - Property Tax Current Secured	344,327.84	300,000	300,000	380,000	347,000	347,000
RC41002 - Property Tax Current Unsecured	16,207.4	14,536	14,536	19,919	15,006	15,006
RC41017 - Property Tax Prior Unsecured	501.97	0	0	0	0	0
RC41030 - Property Tax Current Supplemental	8,751.87	5,000	5,000	5,000	7,890	7,890
Taxes Total:	**369,789.08**	**319,536**	**319,536**	**404,919**	**369,896**	**369,896**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	36,664.11	12,400	12,400	51,000	20,000	20,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	33,774.05	0	0	0	0	0
evenue from Investment and Property Total:	**70,438.16**	**12,400**	**12,400**	**51,000**	**20,000**	**20,000**
Intergovernmental Revenues						

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Intergovernmental Revenues						
RC43000 - State - Homeowner's Property Tax Relief	2,755.16	2,801	2,801	3,000	2,790	2,790
RC43390 - State - Other In-Lieu Taxes	122.39	0	0	57	0	0
RC45100 - Specify	85.12	0	0	0	0	0
RC45510 - City/County	0	8,000	8,000	6,270	8,000	8,000
REVENUE_CATEGORY-3-1482 - Mutual Assistance	0	0	0	0	0	0
Intergovernmental Revenues Total:	**2,962.67**	**10,801**	**10,801**	**9,327**	**10,790**	**10,790**
Sale of Capital Assets						
RC47900 - Sale of Capital Assets	0	0	0	10,920	0	0
Sale of Capital Assets Total:	**0**	**0**	**0**	**10,920**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	30,909	32,147	0	29,049	29,049
Budgetary - Revenue Total:	**0**	**30,909**	**32,147**	**0**	**29,049**	**29,049**
Total Revenues:	**443,189.91**	**373,646**	**374,884**	**476,166**	**429,735**	**429,735**
Total Expenditures	346,528.79	373,646	374,884	476,166	429,735	429,735
Total Revenues	443,189.91	373,646	374,884	476,166	429,735	429,735
Net County Cost	-96,661.12	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	0	0	0	0	0	0
SC51100 - Co Contribution Retirement	0	0	0	0	0	0
SC51201 - Co Contribution - Group Insurance	0	0	0	0	0	0
SC51400 - Payroll Tax - Social Security	0	0	0	0	0	0
SC51401 - Payroll Taxes - Medicare	0	0	0	0	0	0
Salaries and Employee Benefits Total:	**0**	**0**	**0**	**0**	**0**	**0**
Services and Supplies						
SC52057 - Professional / Specialized Services	530,311.74	69,542	398,368	160,953	95,000	95,000
SC52065 - Professional & Specialized Services Administration	0	0	0	0	0	0
SC52180 - Internal Service Fund Information Technology Services Used	821,913.8	0	0	0	0	0
Services and Supplies Total:	**1,352,225.54**	**69,542**	**398,368**	**160,953**	**95,000**	**95,000**
Other Charges						
SC53400 - Subscription Based Infromation Technology	0	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	0	0	0	0	0	0
SC53852 - Amortization Expense - Subscription Based Information Technology Arrangements	0	39,112	39,112	0	0	0
Other Charges Total:	**0**	**39,112**	**39,112**	**0**	**0**	**0**
Capital Assets - Expenditures						
SC54050 - Capital Asset - Land Improvements	0	0	0	0	0	0
SC54055 - Capital Asset - Software	1,300,000	200,000	309,804	200,000	548,879	548,879
SC54500 - Subscription Based Infromation Technology Subscription - Initial	9,575,136.85	0	0	0	0	0
Capital Assets - Expenditures Total:	**10,875,136.85**	**200,000**	**309,804**	**200,000**	**548,879**	**548,879**
Total Expenditures:	**12,227,362.39**	**308,654**	**747,284**	**360,953**	**643,879**	**643,879**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-16,654.42	0	0	0	0	0
evenue from Investment and Property Total:	**-16,654.42**	**0**	**0**	**0**	**0**	**0**
Miscellaneous Revenues						
RC47833 - Refund	0	0	0	0	0	0
Miscellaneous Revenues Total:	**0**	**0**	**0**	**0**	**0**	**0**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Long-Term Debt Proceeds						
RC48050 - Subscription - Based Information Technology Arragement (SBITA)	9,089,957.85	0	0	0	0	0
Long-Term Debt Proceeds Total:	**9,089,957.85**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48200 - Operating Transfer in - General Fund	0	0	0	0	95,000	95,000
RC48207 - Operating Transfer In - Capital Project	542,142	260,000	607,219	260,000	548,879	548,879
Transfers In (Nonreciprocal) Total:	**542,142**	**260,000**	**607,219**	**260,000**	**643,879**	**643,879**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	48,654	140,065	140,065	0	0
Budgetary - Revenue Total:	**0**	**48,654**	**140,065**	**140,065**	**0**	**0**
Total Revenues:	**9,615,445.43**	**308,654**	**747,284**	**400,065**	**643,879**	**643,879**
Total Expenditures	12,227,362.39	308,654	747,284	360,953	643,879	643,879
Total Revenues	9,615,445.43	308,654	747,284	400,065	643,879	643,879
Net County Cost	2,611,916.96	0	0	-39,112	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52057 - Professional / Specialized Services	3,205.56	126,600	128,121	128,121	153,121	153,121
Services and Supplies Total:	**3,205.56**	**126,600**	**128,121**	**128,121**	**153,121**	**153,121**
Capital Assets - Expenditures						
SC54051 - Capital Asset - Structure and Improvements	0	1,152,300	1,152,300	1,152,300	1,621,079	1,621,079
Capital Assets - Expenditures Total:	**0**	**1,152,300**	**1,152,300**	**1,152,300**	**1,621,079**	**1,621,079**
Transfers Out (Nonreciprocal)						
SC56007 - Operating Transfer Out - Capital Project	0	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**0**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**3,205.56**	**1,278,900**	**1,280,421**	**1,280,421**	**1,774,200**	**1,774,200**
Transfers In (Nonreciprocal)						
RC48207 - Operating Transfer In - Capital Project	0	1,278,900	1,278,900	1,278,900	1,774,200	1,774,200
Transfers In (Nonreciprocal) Total:	**0**	**1,278,900**	**1,278,900**	**1,278,900**	**1,774,200**	**1,774,200**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	1,521	1,521	0	0
Budgetary - Revenue Total:	**0**	**0**	**1,521**	**1,521**	**0**	**0**
Total Revenues:	**0**	**1,278,900**	**1,280,421**	**1,280,421**	**1,774,200**	**1,774,200**
Total Expenditures	3,205.56	1,278,900	1,280,421	1,280,421	1,774,200	1,774,200
Total Revenues	0	1,278,900	1,280,421	1,280,421	1,774,200	1,774,200
Net County Cost	3,205.56	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Capital Assets - Expenditures						
SC54051 - Capital Asset - Structure and Improvements	251,721.75	655,000	655,000	655,000	185,000	185,000
Capital Assets - Expenditures Total:	**251,721.75**	**655,000**	**655,000**	**655,000**	**185,000**	**185,000**
Total Expenditures:	**251,721.75**	**655,000**	**655,000**	**655,000**	**185,000**	**185,000**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-11,526.53	0	0	0	0	0
evenue from Investment and Property Total:	**-11,526.53**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48207 - Operating Transfer In - Capital Project	731,721.75	655,000	655,000	655,000	185,000	185,000
RC48209 - Operating Transfer In - Realignment	0	0	0	0	0	0
Transfers In (Nonreciprocal) Total:	**731,721.75**	**655,000**	**655,000**	**655,000**	**185,000**	**185,000**
Total Revenues:	**720,195.22**	**655,000**	**655,000**	**655,000**	**185,000**	**185,000**
Total Expenditures	251,721.75	655,000	655,000	655,000	185,000	185,000
Total Revenues	720,195.22	655,000	655,000	655,000	185,000	185,000
Net County Cost	-468,473.47	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53204 - Lease Equipment	70,731.92	0	0	0	0	0
SC53450 - Retire Long - Term Debt	0	72,823	72,823	72,823	76,413	76,413
SC53650 - Interest on Long Term Debt	0	7,697	7,697	7,697	3,987	3,987
SC53700 - Interest on Lease	7,025.47	0	0	0	0	0
Other Charges Total:	**77,757.39**	**80,520**	**80,520**	**80,520**	**80,400**	**80,400**
Capital Assets - Expenditures						
SC54300 - Lease Asset - Initial	7,737.02	0	0	0	0	0
Capital Assets - Expenditures Total:	**7,737.02**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**85,494.41**	**80,520**	**80,520**	**80,520**	**80,400**	**80,400**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-189.35	0	0	0	0	0
evenue from Investment and Property Total:	**-189.35**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC45530 - Special Districts	1,009.44	1,009	1,009	1,009	0	0
Intergovernmental Revenues Total:	**1,009.44**	**1,009**	**1,009**	**1,009**	**0**	**0**
Long-Term Debt Proceeds						
RC48000 - Lease Proceeds	7,737.02	0	0	0	0	0
Long-Term Debt Proceeds Total:	**7,737.02**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48208 - Operating Transfer In - Debt Service	76,747.95	79,511	79,511	79,511	80,400	80,400
Transfers In (Nonreciprocal) Total:	**76,747.95**	**79,511**	**79,511**	**79,511**	**80,400**	**80,400**
Total Revenues:	**85,305.06**	**80,520**	**80,520**	**80,520**	**80,400**	**80,400**
Total Expenditures	85,494.41	80,520	80,520	80,520	80,400	80,400
Total Revenues	85,305.06	80,520	80,520	80,520	80,400	80,400
Net County Cost	189.35	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	87.26	0	0	0	0	0
SC53450 - Retire Long - Term Debt	696,082.58	679,111	679,111	679,111	744,497	744,497
SC53650 - Interest on Long Term Debt	177,111.48	151,285	151,285	151,285	124,714	124,714
Other Charges Total:	**873,281.32**	**830,396**	**830,396**	**830,396**	**869,211**	**869,211**
Total Expenditures:	**873,281.32**	**830,396**	**830,396**	**830,396**	**869,211**	**869,211**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	1,720.81	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	5,181.3	0	0	0	0	0
evenue from Investment and Property Total:	**6,902.11**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48208 - Operating Transfer In - Debt Service	873,194.06	830,396	830,396	830,396	869,211	869,211
Transfers In (Nonreciprocal) Total:	**873,194.06**	**830,396**	**830,396**	**830,396**	**869,211**	**869,211**
Total Revenues:	**880,096.17**	**830,396**	**830,396**	**830,396**	**869,211**	**869,211**
Total Expenditures	873,281.32	830,396	830,396	830,396	869,211	869,211
Total Revenues	880,096.17	830,396	830,396	830,396	869,211	869,211
Net County Cost	-6,814.85	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53205 - Lease Infrastructure	73,603.06	0	0	0	0	0
SC53450 - Retire Long - Term Debt	0	67,765	67,765	67,765	65,887	65,887
SC53650 - Interest on Long Term Debt	0	10,223	10,223	10,223	12,101	12,101
SC53700 - Interest on Lease	4,384.94	0	0	0	0	0
Other Charges Total:	**77,988**	**77,988**	**77,988**	**77,988**	**77,988**	**77,988**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	24	24	0	34	34
Budgetary - Expenditure Total:	**0**	**24**	**24**	**0**	**34**	**34**
Total Expenditures:	**77,988**	**78,012**	**78,012**	**77,988**	**78,022**	**78,022**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-157.98	0	0	0	0	0
evenue from Investment and Property Total:	**-157.98**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC45530 - Special Districts	137.87	0	0	0	93	93
Intergovernmental Revenues Total:	**137.87**	**0**	**0**	**0**	**93**	**93**
Transfers In (Nonreciprocal)						
RC48208 - Operating Transfer In - Debt Service	77,850.13	78,012	78,012	78,012	77,929	77,929
Transfers In (Nonreciprocal) Total:	**77,850.13**	**78,012**	**78,012**	**78,012**	**77,929**	**77,929**
Total Revenues:	**77,830.02**	**78,012**	**78,012**	**78,012**	**78,022**	**78,022**
Total Expenditures	77,988	78,012	78,012	77,988	78,022	78,022
Total Revenues	77,830.02	78,012	78,012	78,012	78,022	78,022
Net County Cost	157.98	0	0	-24	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53450 - Retire Long - Term Debt	5,975,000	0	0	0	0	0
SC53650 - Interest on Long Term Debt	55,248.83	0	0	0	0	0
Other Charges Total:	**6,030,248.83**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**6,030,248.83**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48208 - Operating Transfer In - Debt Service	6,030,248.83	0	0	0	0	0
Transfers In (Nonreciprocal) Total:	**6,030,248.83**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**6,030,248.83**	**0**	**0**	**0**	**0**	**0**
Total Expenditures	6,030,248.83	0	0	0	0	0
Total Revenues	6,030,248.83	0	0	0	0	0
Net County Cost	0	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53400 - Subscription Based Infromation Technology	0	1,082,533	1,082,533	1,082,533	1,026,905	1,027,166
SC53750 - Interest on Subscription-Based Information Technology Arrangement	0	77,905	77,905	77,905	145,790	145,829
Other Charges Total:	**0**	**1,160,438**	**1,160,438**	**1,160,438**	**1,172,695**	**1,172,995**
Total Expenditures:	**0**	**1,160,438**	**1,160,438**	**1,160,438**	**1,172,695**	**1,172,995**
Transfers In (Nonreciprocal)						
RC48208 - Operating Transfer In - Debt Service	0	1,160,438	1,160,438	1,160,438	1,172,995	1,172,995
Transfers In (Nonreciprocal) Total:	**0**	**1,160,438**	**1,160,438**	**1,160,438**	**1,172,995**	**1,172,995**
Total Revenues:	**0**	**1,160,438**	**1,160,438**	**1,160,438**	**1,172,995**	**1,172,995**
Total Expenditures	0	1,160,438	1,160,438	1,160,438	1,172,695	1,172,995
Total Revenues	0	1,160,438	1,160,438	1,160,438	1,172,995	1,172,995
Net County Cost	0	0	0	0	-300	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	5,412.18	0	0	0	0	0
Other Charges Total:	**5,412.18**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	554,365.25	3,419,803	3,419,803	3,544,224	0	0
Transfers Out (Nonreciprocal) Total:	**554,365.25**	**3,419,803**	**3,419,803**	**3,544,224**	**0**	**0**
Total Expenditures:	**559,777.43**	**3,419,803**	**3,419,803**	**3,544,224**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	105,180.46	48,000	48,000	4,575	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	83,754.04	0	0	0	0	0
evenue from Investment and Property Total:	**188,934.5**	**48,000**	**48,000**	**4,575**	**0**	**0**
Intergovernmental Revenues						
RC45100 - Specify	0	3,057,435	3,057,435	0	0	0
RC45103 - COVID-19 Corona Virus Relief	0	0	0	0	0	0
RC45105 - Pandemic	554,365.25	0	0	3,225,281	0	0
Intergovernmental Revenues Total:	**554,365.25**	**3,057,435**	**3,057,435**	**3,225,281**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	314,368	314,368	314,368	0	0
Budgetary - Revenue Total:	**0**	**314,368**	**314,368**	**314,368**	**0**	**0**
Total Revenues:	**743,299.75**	**3,419,803**	**3,419,803**	**3,544,224**	**0**	**0**
Total Expenditures	559,777.43	3,419,803	3,419,803	3,544,224	0	0
Total Revenues	743,299.75	3,419,803	3,419,803	3,544,224	0	0
Net County Cost	-183,522.32	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51952 - Office Expenses	251.21	0	0	0	0	0
Services and Supplies Total:	**251.21**	**0**	**0**	**0**	**0**	**0**
Other Charges						
SC53100 - Treasury Fee	-935	0	0	0	0	0
Other Charges Total:	**-935**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**-683.79**	**0**	**0**	**0**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	-16,200.42	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	33,910.1	0	0	0	0	0
evenue from Investment and Property Total:	**17,709.68**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48200 - Operating Transfer in - General Fund	3,706,737.52	4,878,770	4,878,770	4,556,148	4,839,453	4,839,454
Transfers In (Nonreciprocal) Total:	**3,706,737.52**	**4,878,770**	**4,878,770**	**4,556,148**	**4,839,453**	**4,839,454**
Total Revenues:	**3,724,447.2**	**4,878,770**	**4,878,770**	**4,556,148**	**4,839,453**	**4,839,454**
Total Expenditures	-683.79	0	0	0	0	0
Total Revenues	3,724,447.2	4,878,770	4,878,770	4,556,148	4,839,453	4,839,454
Net County Cost	-3,725,130.99	-4,878,770	-4,878,770	-4,556,148	-4,839,453	-4,839,454

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Transfers Out (Nonreciprocal)						
SC56000 - Operating Transfer Out - General Fund	3,793,939.38	4,878,770	4,878,770	4,556,148	4,839,453	4,839,454
Transfers Out (Nonreciprocal) Total:	**3,793,939.38**	**4,878,770**	**4,878,770**	**4,556,148**	**4,839,453**	**4,839,454**
Total Expenditures:	**3,793,939.38**	**4,878,770**	**4,878,770**	**4,556,148**	**4,839,453**	**4,839,454**
Total Expenditures	3,793,939.38	4,878,770	4,878,770	4,556,148	4,839,453	4,839,454
Net County Cost	3,793,939.38	4,878,770	4,878,770	4,556,148	4,839,453	4,839,454

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51952 - Office Expenses	17.1	0	0	0	0	0
Services and Supplies Total:	**17.1**	**0**	**0**	**0**	**0**	**0**
Other Charges						
SC53100 - Treasury Fee	656.19	0	0	0	0	0
Other Charges Total:	**656.19**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	0	480,000	480,000	0	0	0
Transfers Out (Nonreciprocal) Total:	**0**	**480,000**	**480,000**	**0**	**0**	**0**
Total Expenditures:	**673.29**	**480,000**	**480,000**	**0**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	-1,135.67	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	65,126.53	0	0	0	0	0
evenue from Investment and Property Total:	**63,990.86**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48200 - Operating Transfer in - General Fund	23,078,500.55	24,939,552	24,939,552	23,464,416	28,247,658	28,040,671
RC48204 - Operating Transfer In - Non Major	0	1,320,185	1,320,185	1,814,143	0	0
RC48206 - Operating Transfer in - Public Safety / Trial Courts	11,245,569.21	11,646,029	11,646,029	11,296,867	11,262,882	11,262,882
Transfers In (Nonreciprocal) Total:	**34,324,069.76**	**37,905,766**	**37,905,766**	**36,575,426**	**39,510,540**	**39,303,553**
Total Revenues:	**34,388,060.62**	**37,905,766**	**37,905,766**	**36,575,426**	**39,510,540**	**39,303,553**
Total Expenditures	673.29	480,000	480,000	0	0	0
Total Revenues	34,388,060.62	37,905,766	37,905,766	36,575,426	39,510,540	39,303,553
Net County Cost	-34,387,387.33	-37,425,766	-37,425,766	-36,575,426	-39,510,540	-39,303,553

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Transfers Out (Nonreciprocal)						
SC56000 - Operating Transfer Out - General Fund	23,078,500.55	25,118,889	25,118,889	23,464,416	28,247,658	28,040,671
Transfers Out (Nonreciprocal) Total:	**23,078,500.55**	**25,118,889**	**25,118,889**	**23,464,416**	**28,247,658**	**28,040,671**
Total Expenditures:	**23,078,500.55**	**25,118,889**	**25,118,889**	**23,464,416**	**28,247,658**	**28,040,671**
Total Expenditures	23,078,500.55	25,118,889	25,118,889	23,464,416	28,247,658	28,040,671
Net County Cost	23,078,500.55	25,118,889	25,118,889	23,464,416	28,247,658	28,040,671

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	2,109.93	0	0	0	0	0
Other Charges Total:	**2,109.93**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**2,109.93**	**0**	**0**	**0**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	41,458.28	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	138,623.49	0	0	0	0	0
evenue from Investment and Property Total:	**180,081.77**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48200 - Operating Transfer in - General Fund	1,264,648.75	2,328,336	2,328,336	1,875,143	4,069,743	4,069,743
RC48211 - Operating Transfer In - Health	5,618,176.14	6,065,376	6,065,376	5,850,249	5,800,000	5,800,000
Transfers In (Nonreciprocal) Total:	**6,882,824.89**	**8,393,712**	**8,393,712**	**7,725,392**	**9,869,743**	**9,869,743**
Total Revenues:	**7,062,906.66**	**8,393,712**	**8,393,712**	**7,725,392**	**9,869,743**	**9,869,743**
Total Expenditures	2,109.93	0	0	0	0	0
Total Revenues	7,062,906.66	8,393,712	8,393,712	7,725,392	9,869,743	9,869,743
Net County Cost	-7,060,796.73	-8,393,712	-8,393,712	-7,725,392	-9,869,743	-9,869,743

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Transfers Out (Nonreciprocal)						
SC56000 - Operating Transfer Out - General Fund	1,264,648.75	2,328,336	2,328,336	1,875,143	4,069,743	4,069,743
Transfers Out (Nonreciprocal) Total:	**1,264,648.75**	**2,328,336**	**2,328,336**	**1,875,143**	**4,069,743**	**4,069,743**
Total Expenditures:	**1,264,648.75**	**2,328,336**	**2,328,336**	**1,875,143**	**4,069,743**	**4,069,743**
Intergovernmental Revenues						
RC43400 - State - 1991 Realignment	0	0	0	0	0	0
Intergovernmental Revenues Total:	**0**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**0**	**0**	**0**	**0**	**0**	**0**
Total Expenditures	1,264,648.75	2,328,336	2,328,336	1,875,143	4,069,743	4,069,743
Total Revenues	0	0	0	0	0	0
Net County Cost	1,264,648.75	2,328,336	2,328,336	1,875,143	4,069,743	4,069,743

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	0	0	0	0	0	0
SC51100 - Co Contribution Retirement	0	0	0	0	0	0
SC51201 - Co Contribution - Group Insurance	0	0	0	0	0	0
SC51400 - Payroll Tax - Social Security	0	0	0	0	0	0
SC51401 - Payroll Taxes - Medicare	0	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	0	0	0	0	0	0
Salaries and Employee Benefits Total:	**0**	**0**	**0**	**0**	**0**	**0**
Other Charges						
SC53100 - Treasury Fee	-1,988.17	0	0	0	0	0
Other Charges Total:	**-1,988.17**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**-1,988.17**	**0**	**0**	**0**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	-48,046.7	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-110,435.85	0	0	0	0	0
evenue from Investment and Property Total:	**-158,482.55**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48200 - Operating Transfer in - General Fund	433,225	432,000	432,000	433,225	433,225	433,225
RC48205 - Operating Transfer In - Social Services	1,690,442.77	8,543,768	8,549,452	5,431,600	9,750,420	9,748,336
RC48209 - Operating Transfer In - Realignment	4,063,546.4	0	67,996	0	0	0
Transfers In (Nonreciprocal) Total:	**6,187,214.17**	**8,975,768**	**9,049,448**	**5,864,825**	**10,183,645**	**10,181,561**
Total Revenues:	**6,028,731.62**	**8,975,768**	**9,049,448**	**5,864,825**	**10,183,645**	**10,181,561**
Total Expenditures	-1,988.17	0	0	0	0	0
Total Revenues	6,028,731.62	8,975,768	9,049,448	5,864,825	10,183,645	10,181,561
Net County Cost	-6,030,719.79	-8,975,768	-9,049,448	-5,864,825	-10,183,645	-10,181,561

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Transfers Out (Nonreciprocal)						
SC56000 - Operating Transfer Out - General Fund	1,002,562.89	1,001,338	1,001,338	1,002,563	433,225	433,225
Transfers Out (Nonreciprocal) Total:	**1,002,562.89**	**1,001,338**	**1,001,338**	**1,002,563**	**433,225**	**433,225**
Total Expenditures:	**1,002,562.89**	**1,001,338**	**1,001,338**	**1,002,563**	**433,225**	**433,225**
Intergovernmental Revenues						
RC43401 - Family Support WIC 17601.75	569,337.89	569,338	569,338	569,338	0	0
Intergovernmental Revenues Total:	**569,337.89**	**569,338**	**569,338**	**569,338**	**0**	**0**
Total Revenues:	**569,337.89**	**569,338**	**569,338**	**569,338**	**0**	**0**
Total Expenditures	1,002,562.89	1,001,338	1,001,338	1,002,563	433,225	433,225
Total Revenues	569,337.89	569,338	569,338	569,338	0	0
Net County Cost	433,225	432,000	432,000	433,225	433,225	433,225

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	141,332.51	154,565	154,565	166,095	173,495	173,495
SC51003 - Special Pay	3,865.41	4,200	4,200	2,600	2,060	2,060
SC51004 - Other Pay	3,517.32	4,800	4,800	4,800	0	0
SC51050 - Overtime	518.61	3,500	3,500	3,500	3,500	3,500
SC51100 - Co Contribution Retirement	43,486.52	56,556	56,556	63,482	56,231	56,231
SC51201 - Co Contribution - Group Insurance	53,970.34	59,022	59,022	59,338	57,135	57,135
SC51400 - Payroll Tax - Social Security	8,718.78	9,114	9,114	10,757	11,130	11,130
SC51401 - Payroll Taxes - Medicare	2,039.16	2,131	2,131	2,516	2,603	2,603
SC51500 - Contribution Def Comp / 401a	1,557.94	1,636	1,636	1,636	1,629	1,629
SC51501 - Co Contribution - HSA	1,483.3	2,075	2,075	2,075	4,301	4,301
Salaries and Employee Benefits Total:	**260,489.89**	**297,599**	**297,599**	**316,799**	**312,084**	**312,084**
Services and Supplies						
SC51660 - Communications	211.27	400	400	400	400	400
SC51763 - Maintenance and Equipment	0	200	200	200	200	200
SC51765 - Maintenance Equipment Contract	47.53	50	50	50	101	101
SC51770 - Software License (short term) & Maintenance	5,955.44	9,000	9,000	9,000	58,215	58,215
SC51771 - IT Direct Charges (short term/ nonSBITA)	16,865.35	17,000	17,000	18,046	20,657	20,657
SC51900 - Memberships	672.5	900	900	900	900	900
SC51951 - Outside Printing	0	600	600	300	625	625
SC51952 - Office Expenses	831.36	1,000	1,000	800	1,300	1,300
SC51953 - Copy and Printing Costs	250.01	300	300	300	300	300
SC51954 - Postage	581.43	1,500	1,500	1,500	1,500	1,500
SC51955 - Subscription - Publication	0	25	25	25	25	25
SC52057 - Professional / Specialized Services	0	2,000	2,000	0	2,000	2,000
SC52180 - Internal Service Fund Information Technology Services Used	4,317.46	4,661	4,661	4,661	5,789	5,789
SC52182 - Internal Service Fund Liability Insurance Premium	756	4,843	4,843	4,843	1,097	1,097
SC52185 - Internal Service Fund Workers' Compensation Premium	749.04	511	511	511	548	548
SC52187 - Internal Service Fund Property/General	330	649	649	649	493	493
SC52202 - Internal Service Funds (ISF) Equipment Replacement	435.42	454	454	454	433	433
SC52215 - Rents & Leases Equipment (Short Term)	0	200	200	200	200	200
SC52230 - Rent - Buildings (Short Term)	2,225.7	2,300	2,300	2,300	2,300	2,300
SC52243 - Office Equipment	0	250	250	250	250	250

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52267 - Special Department Expense Services	0	0	0	0	0	0
SC52325 - Utilities	2,165.6	1,100	1,100	1,100	1,100	1,100
SC52340 - Employment Training	2,804.85	3,050	3,050	3,050	3,050	3,050
SC52346 - Transportation & Travel	4,081.6	6,000	6,000	4,700	6,459	6,459
Services and Supplies Total:	**43,280.56**	**56,993**	**56,993**	**54,238.63**	**107,942**	**107,942**
Other Charges						
SC53400 - Subscription Based Infromation Technology	676.39	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	4.83	0	0	0	0	0
Other Charges Total:	**681.22**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	1,679.24	3,648	3,648	3,648	3,508	3,508
Transfers Out (Nonreciprocal) Total:	**1,679.24**	**3,648**	**3,648**	**3,648**	**3,508**	**3,508**
Total Expenditures:	**306,130.91**	**358,240**	**358,240**	**374,686**	**423,534**	**423,534**
Fines, Forfeitures, and Penalties						
RC41360 - Administrative Service Revenue	1,000	750	750	750	750	750
Fines, Forfeitures, and Penalties Total:	**1,000**	**750**	**750**	**750**	**750**	**750**
Charges for Services						
RC47374 - Photocopy Charges	0	50	50	50	50	50
Charges for Services Total:	**0**	**50**	**50**	**50**	**50**	**50**
Total Revenues:	**1,000**	**800**	**800**	**800**	**800**	**800**
Total Expenditures	306,130.91	358,240	358,240	374,685.63	423,534	423,534
Total Revenues	1,000	800	800	800	800	800
Net County Cost	305,130.91	357,440	357,440	373,885.63	422,734	422,734

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	306,160.53	409,941	409,941	391,800	372,052	372,052
SC51003 - Special Pay	2,925.66	0	0	0	2,922	2,922
SC51004 - Other Pay	13,064.33	6,200	6,200	0	6,200	6,200
SC51006 - Extra Help	9,421.2	20,000	20,000	14,000	15,000	15,000
SC51050 - Overtime	11,542.81	6,000	6,000	9,775	11,000	11,000
SC51100 - Co Contribution Retirement	92,905.42	136,532	136,532	128,350	106,833	106,833
SC51201 - Co Contribution - Group Insurance	61,543.24	99,770	99,770	82,100	90,444	90,444
SC51400 - Payroll Tax - Social Security	20,966.74	24,250	24,250	24,023	25,387	25,387
SC51401 - Payroll Taxes - Medicare	4,903.46	5,683	5,683	5,698	5,939	5,939
SC51403 - Co Contrib Unemploymnt Insrnc	0	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	2,136.13	3,759	3,759	3,824	2,442	2,442
SC51501 - Co Contribution - HSA	1,615	2,075	2,075	2,075	4,650	4,650
Salaries and Employee Benefits Total:	**527,184.52**	**714,210**	**714,210**	**661,645**	**642,869**	**642,869**
Services and Supplies						
SC51660 - Communications	2,567.64	5,000	5,000	5,000	5,000	5,000
SC51763 - Maintenance and Equipment	22,928.12	21,000	21,000	21,000	20,000	20,000
SC51765 - Maintenance Equipment Contract	368.32	380	380	380	1,391	1,391
SC51770 - Software License (short term) & Maintenance	107,767.34	106,500	106,500	106,500	105,500	105,500
SC51771 - IT Direct Charges (short term/ nonSBITA)	1,806.79	11,011	11,011	11,011	16,589	16,589
SC51800 - Computer Hardware	756.83	0	0	0	0	0
SC51850 - Maintenance Structure and Improvement	29,065.05	0	0	0	0	0
SC51900 - Memberships	1,136.12	900	900	900	900	900
SC51951 - Outside Printing	0	169,860	169,860	155,000	170,060	170,060
SC51952 - Office Expenses	3,580.49	4,200	4,200	4,200	4,200	4,200
SC51953 - Copy and Printing Costs	2,140.51	20,000	20,000	15,100	20,000	20,000
SC51954 - Postage	19,659.27	75,195	75,195	75,195	75,195	75,195
SC51955 - Subscription - Publication	691.77	700	700	700	700	700
SC51957 - Printing Supplies	0	0	0	0	0	0
SC52041 - Fingerprints	123	0	0	0	0	0
SC52057 - Professional / Specialized Services	0	2,000	2,000	2,000	2,000	2,000
SC52150 - Publication Legal Notice	0	1,600	1,600	400	1,600	1,600
SC52180 - Internal Service Fund Information Technology Services Used	89,179.56	115,620	115,620	115,620	119,576	119,576
SC52182 - Internal Service Fund Liability Insurance Premium	3,620.04	6,337	6,337	6,337	3,681	3,681

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52185 - Internal Service Fund Workers' Compensation Premium	1,640.04	4,476	4,476	4,476	1,768	1,768
SC52187 - Internal Service Fund Property/General	3,579.96	7,254	7,254	7,254	5,430	5,430
SC52201 - Internal Service Fund Identification Badges	24.75	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	2,902.8	2,916	2,916	2,916	2,742	2,742
SC52215 - Rents & Leases Equipment (Short Term)	0	750	750	0	0	0
SC52243 - Office Equipment	323.01	0	0	0	0	0
SC52267 - Special Department Expense Services	271,883.3	137,720	137,720	72,105	137,720	137,720
SC52268 - Special Departmental Expense Supplies	0	0	0	0	0	0
SC52325 - Utilities	9,361.91	10,000	10,000	10,000	10,000	10,000
SC52340 - Employment Training	2,964	3,055	3,055	3,055	3,055	3,055
SC52342 - Staff Training	0	0	0	0	0	0
SC52346 - Transportation & Travel	5,008.34	7,200	7,200	7,200	9,993	9,993
Services and Supplies Total:	**583,078.96**	**713,674**	**713,674**	**626,349**	**717,100**	**717,100**
Other Charges						
SC53011 - Interfund Fingerprints	25	0	0	0	0	0
SC53029 - Interfund Maintenance and Improvement	0	20,000	20,000	16,905	0	0
SC53400 - Subscription Based Infromation Technology	4,857.72	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	34.67	0	0	0	0	0
Other Charges Total:	**4,917.39**	**20,000**	**20,000**	**16,905**	**0**	**0**
Intrafund Transfers						
SC55000 - Intrafund - Other	31,726.08	0	0	0	0	0
Intrafund Transfers Total:	**31,726.08**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	13,808.21	20,866	20,866	20,866	21,486	21,486
Transfers Out (Nonreciprocal) Total:	**13,808.21**	**20,866**	**20,866**	**20,866**	**21,486**	**21,486**
Total Expenditures:	**1,160,715.16**	**1,468,750**	**1,468,750**	**1,325,765**	**1,381,455**	**1,381,455**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	1.97	0	0	0	0	0
evenue from Investment and Property Total:	**1.97**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43430 - State - SB 90 Mandated Costs	8,839.6	5,500	5,500	53,500	5,500	5,500

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Intergovernmental Revenues						
RC43500 - Specify	51,678.95	100,000	100,000	0	100,000	100,000
Intergovernmental Revenues Total:	**60,518.55**	**105,500**	**105,500**	**53,500**	**105,500**	**105,500**
Charges for Services						
RC46400 - Election Services	80,455.65	120,000	120,000	147,000	120,000	120,000
RC46401 - Candidate Filing Fee	5,939.89	0	0	0	20,000	20,000
RC46402 - Candidate Statement	9,990.74	20,000	20,000	15,100	20,000	20,000
RC47374 - Photocopy Charges	74.2	500	500	500	500	500
RC47376 - Other Chgs Current Services	138.5	0	0	0	0	0
RC47378 - Miscellaneous - Being used for both Code 117 and Code123 - Code 117 is tax exempt, Code 123 sales taxable	993.81	1,000	1,000	1,000	1,000	1,000
Charges for Services Total:	**97,592.79**	**141,500**	**141,500**	**163,600**	**161,500**	**161,500**
Miscellaneous Revenues						
RC47700 - Other Sales	2,729	3,500	3,500	4,000	3,500	3,500
RC47701 - Commissary Sales	0	0	0	0	0	0
Miscellaneous Revenues Total:	**2,729**	**3,500**	**3,500**	**4,000**	**3,500**	**3,500**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	100,000	100,000	0	0	0
Budgetary - Revenue Total:	**0**	**100,000**	**100,000**	**0**	**0**	**0**
Total Revenues:	**160,842.31**	**350,500**	**350,500**	**221,100**	**270,500**	**270,500**
Total Expenditures	1,160,715.16	1,468,750	1,468,750	1,325,765	1,381,455	1,381,455
Total Revenues	160,842.31	350,500	350,500	221,100	270,500	270,500
Net County Cost	999,872.85	1,118,250	1,118,250	1,104,665	1,110,955	1,110,955

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	241,603.88	263,359	263,359	263,359	283,912	283,912
SC51003 - Special Pay	9,140.87	1,980	1,980	1,980	4,726	4,726
SC51004 - Other Pay	4,760.92	2,619	2,619	2,619	2,620	2,620
SC51006 - Extra Help	21,868.06	0	0	0	0	0
SC51050 - Overtime	11,443.32	5,000	5,000	5,000	5,000	5,000
SC51100 - Co Contribution Retirement	76,601.31	96,362	96,362	96,362	92,450	92,450
SC51201 - Co Contribution - Group Insurance	67,545.68	91,939	91,939	91,939	111,828	111,828
SC51400 - Payroll Tax - Social Security	16,905.28	15,229	15,229	15,229	18,439	18,439
SC51401 - Payroll Taxes - Medicare	3,953.61	3,562	3,562	3,562	4,312	4,312
SC51403 - Co Contrib Unemploymnt Insrnc	219	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	1,340.45	2,793	2,793	2,793	2,783	2,783
SC51501 - Co Contribution - HSA	1,229.98	1,141	1,141	1,141	2,701	2,701
Salaries and Employee Benefits Total:	**456,612.36**	**483,984**	**483,984**	**483,984**	**528,771**	**528,771**
Services and Supplies						
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC51660 - Communications	1,400.09	1,500	1,500	1,400	1,500	1,500
SC51763 - Maintenance and Equipment	2,438.87	2,600	2,600	0	2,600	2,600
SC51765 - Maintenance Equipment Contract	395.36	408	408	1,000	420	420
SC51770 - Software License (short term) & Maintenance	59,294.24	32,250	32,250	32,250	37,250	37,250
SC51771 - IT Direct Charges (short term/ nonSBITA)	1,421.5	2,122	2,122	2,122	9,178	9,178
SC51800 - Computer Hardware	139.06	10,850	10,850	2,000	2,000	2,000
SC51850 - Maintenance Structure and Improvement	0	278,500	278,500	5,000	278,500	0
SC51900 - Memberships	1,224.4	1,350	1,350	1,350	1,350	1,350
SC51951 - Outside Printing	808.21	2,800	2,800	1,325	2,800	2,800
SC51952 - Office Expenses	3,204.84	5,000	5,000	2,000	5,000	5,000
SC51953 - Copy and Printing Costs	203.63	400	400	400	400	400
SC51954 - Postage	6,943.31	7,500	7,500	4,600	7,500	7,500
SC51955 - Subscription - Publication	286.21	325	325	325	325	325
SC52041 - Fingerprints	98	100	100	100	100	100
SC52055 - Professional & Specialized Legal	0	0	0	0	0	0
SC52057 - Professional / Specialized Services	2,719.22	10,500	10,500	31,900	58,700	58,700
SC52180 - Internal Service Fund Information Technology Services Used	28,428.62	61,587	61,587	61,587	38,118	38,118
SC52182 - Internal Service Fund Liability Insurance Premium	2,774.04	5,148	5,148	5,148	3,129	3,129

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52185 - Internal Service Fund Workers' Compensation Premium	1,680	999	999	999	933	933
SC52187 - Internal Service Fund Property/General	6,584.04	13,387	13,387	13,387	10,002	10,002
SC52201 - Internal Service Fund Identification Badges	24.75	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	2,322.26	2,333	2,333	2,333	2,453	2,453
SC52215 - Rents & Leases Equipment (Short Term)	0	750	750	750	750	750
SC52230 - Rent - Buildings (Short Term)	2,864.85	2,600	2,600	2,600	2,600	2,600
SC52243 - Office Equipment	0	2,000	2,000	0	2,000	2,000
SC52267 - Special Department Expense Services	9,752.5	2,000	2,000	2,000	2,000	2,000
SC52325 - Utilities	8,195.33	7,000	7,000	7,000	7,000	7,000
SC52340 - Employment Training	886.05	2,400	2,400	2,400	2,400	2,400
SC52342 - Staff Training	0	0	0	0	0	0
SC52346 - Transportation & Travel	2,488.68	5,750	5,750	5,750	8,046	8,046
Services and Supplies Total:	**146,578.06**	**462,159**	**462,159**	**189,726**	**487,054**	**208,554**
Other Charges						
SC53011 - Interfund Fingerprints	50	0	0	40	0	0
SC53400 - Subscription Based Infromation Technology	2,035.07	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	14.52	0	0	0	0	0
Other Charges Total:	**2,099.59**	**0**	**0**	**40**	**0**	**0**
Capital Assets - Expenditures						
SC54051 - Capital Asset - Structure and Improvements	0	130,000	130,000	0	130,000	0
SC54055 - Capital Asset - Software	7,713.76	53,629	53,629	0	48,200	48,200
Capital Assets - Expenditures Total:	**7,713.76**	**183,629**	**183,629**	**0**	**178,200**	**48,200**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	12,044.48	18,817	18,817	18,817	18,795	18,795
Transfers Out (Nonreciprocal) Total:	**12,044.48**	**18,817**	**18,817**	**18,817**	**18,795**	**18,795**
Total Expenditures:	**625,048.25**	**1,148,589**	**1,148,589**	**692,567**	**1,212,820**	**804,320**
Charges for Services						
RC46800 - Admin Screening Fee / PC 1463.07	0	0	0	0	0	0
RC46803 - SB21 Recorder GC 27361(b)	2	0	0	0	0	0
RC47050 - Passports	0	0	0	0	0	0
RC47052 - Restrictive Covenant Fees	2	0	0	0	0	0
RC47053 - SB2 Affordable Housing Fee	75	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Charges for Services						
RC47056 - Recording Fees Recorder	217,548.25	300,000	300,000	235,000	320,000	320,000
RC47057 - Recorder Micrographics	2	0	0	0	0	0
RC47058 - E - Recording Fees	2	0	0	0	0	0
RC47351 - Data Processing Services	66,151.3	65,000	65,000	81,000	75,000	75,000
RC47374 - Photocopy Charges	20,680.25	18,000	18,000	26,000	26,800	26,800
RC47378 - Miscellaneous - Being used for both Code 117 and Code123 - Code 117 is tax exempt, Code 123 sales taxable	1,174.75	1,200	1,200	2,000	1,200	1,200
Charges for Services Total:	**305,637.55**	**384,200**	**384,200**	**344,000**	**423,000**	**423,000**
Miscellaneous Revenues						
RC47800 - Miscellaneous Revenue - Specify	0	0	0	400	0	0
Miscellaneous Revenues Total:	**0**	**0**	**0**	**400**	**0**	**0**
Sale of Capital Assets						
RC47900 - Sale of Capital Assets	4.05	0	0	0	0	0
Sale of Capital Assets Total:	**4.05**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48204 - Operating Transfer In - Non Major	260,938.98	748,459	748,459	313,380	764,212	355,712
Transfers In (Nonreciprocal) Total:	**260,938.98**	**748,459**	**748,459**	**313,380**	**764,212**	**355,712**
Total Revenues:	**566,580.58**	**1,132,659**	**1,132,659**	**657,780**	**1,187,212**	**778,712**
Total Expenditures	625,048.25	1,148,589	1,148,589	692,567	1,212,820	804,320
Total Revenues	566,580.58	1,132,659	1,132,659	657,780	1,187,212	778,712
Net County Cost	58,467.67	15,930	15,930	34,787	25,608	25,608

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	165,249.31	208,883	208,883	208,883	225,582	225,582
SC51003 - Special Pay	2,195.2	1,620	1,620	1,620	3,867	3,867
SC51004 - Other Pay	14,768.67	2,143	2,143	2,143	2,143	2,143
SC51006 - Extra Help	8,867.75	0	0	0	0	0
SC51050 - Overtime	1,829.38	0	0	3,500	0	0
SC51100 - Co Contribution Retirement	49,798.22	76,432	76,432	76,432	73,492	73,492
SC51201 - Co Contribution - Group Insurance	54,075.12	75,066	75,066	75,066	90,666	90,666
SC51400 - Payroll Tax - Social Security	11,034.74	12,065	12,065	12,065	14,401	14,401
SC51401 - Payroll Taxes - Medicare	2,587.68	2,821	2,821	2,821	3,367	3,367
SC51500 - Contribution Def Comp / 401a	838.88	2,137	2,137	2,137	2,129	2,129
SC51501 - Co Contribution - HSA	502.08	934	934	934	2,247	2,247
Salaries and Employee Benefits Total:	**311,747.03**	**382,101**	**382,101**	**385,601**	**417,894**	**417,894**
Services and Supplies						
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC51660 - Communications	1,126.37	1,200	1,200	1,200	1,200	1,200
SC51763 - Maintenance and Equipment	0	2,100	2,100	2,100	2,100	2,100
SC51765 - Maintenance Equipment Contract	131.79	136	136	136	140	140
SC51770 - Software License (short term) & Maintenance	10,766.06	15,750	15,750	15,750	25,500	25,500
SC51771 - IT Direct Charges (short term/ nonSBITA)	0	0	0	0	247	247
SC51800 - Computer Hardware	139.07	700	700	0	700	700
SC51850 - Maintenance Structure and Improvement	0	262,750	262,750	1,000	262,750	0
SC51900 - Memberships	740.59	600	600	600	650	650
SC51951 - Outside Printing	89.8	370	370	0	370	370
SC51952 - Office Expenses	3,444.82	5,000	5,000	5,000	5,000	5,000
SC51953 - Copy and Printing Costs	166.56	400	400	400	400	400
SC51954 - Postage	8,462.48	10,000	10,000	10,000	10,000	10,000
SC51955 - Subscription - Publication	150	225	225	225	225	225
SC52052 - Legal Fees	0	0	0	0	0	0
SC52057 - Professional / Specialized Services	1,752.78	0	0	0	0	0
SC52180 - Internal Service Fund Information Technology Services Used	5,696.34	11,812	11,812	11,812	7,638	7,638
SC52182 - Internal Service Fund Liability Insurance Premium	1,526.04	3,531	3,531	3,531	2,242	2,242
SC52185 - Internal Service Fund Workers' Compensation Premium	692.04	795	795	795	740	740
SC52187 - Internal Service Fund Property/General	500.04	972	972	972	743	743

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52202 - Internal Service Funds (ISF) Equipment Replacement	290.28	292	292	292	289	289
SC52215 - Rents & Leases Equipment (Short Term)	0	600	600	0	600	600
SC52230 - Rent - Buildings (Short Term)	1,064.85	1,170	1,170	2,490	2,500	2,500
SC52243 - Office Equipment	2,301.69	2,120	2,120	1,500	2,120	2,120
SC52267 - Special Department Expense Services	0	0	0	0	0	0
SC52325 - Utilities	5,523.76	4,000	4,000	7,500	7,500	7,500
SC52340 - Employment Training	436.1	1,250	1,250	1,250	1,250	1,250
SC52342 - Staff Training	0	0	0	0	0	0
SC52346 - Transportation & Travel	819.39	5,500	5,500	5,500	6,188	6,188
Services and Supplies Total:	**45,820.85**	**331,273**	**331,273**	**72,053**	**341,092**	**78,342**
Other Charges						
SC53400 - Subscription Based Infromation Technology	1,665.05	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	11.88	0	0	0	0	0
Other Charges Total:	**1,676.93**	**0**	**0**	**0**	**0**	**0**
Capital Assets - Expenditures						
SC54055 - Capital Asset - Software	6,311.24	46,151	46,151	-46,151	46,151	46,151
Capital Assets - Expenditures Total:	**6,311.24**	**46,151**	**46,151**	**-46,151**	**46,151**	**46,151**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	4,178.04	6,476	6,476	6,476	6,275	6,275
Transfers Out (Nonreciprocal) Total:	**4,178.04**	**6,476**	**6,476**	**6,476**	**6,275**	**6,275**
Total Expenditures:	**369,734.09**	**766,001**	**766,001**	**417,979**	**811,412**	**548,662**
Licenses, Permits, and Franchises						
RC41180 - Other Licenses and Permits - Specify	11,062.8	25,000	25,000	15,000	28,000	28,000
RC41185 - Marriage Licenses	3,553.75	0	0	0	0	0
RC41186 - Marriage Lic Domestic Violence	183.75	0	0	0	0	0
Licenses, Permits, and Franchises Total:	**14,800.3**	**25,000**	**25,000**	**15,000**	**28,000**	**28,000**
Charges for Services						
RC47050 - Passports	202,850.75	300,000	300,000	220,000	300,000	300,000
RC47351 - Data Processing Services	0	0	0	0	0	0
RC47354 - ORC Restitution Surcharge	36.75	0	0	0	0	0
RC47374 - Photocopy Charges	5,840	4,000	4,000	6,000	6,000	6,000
RC47376 - Other Chgs Current Services	28,391.53	30,000	30,000	40,000	42,000	42,000
Charges for Services Total:	**237,119.03**	**334,000**	**334,000**	**266,000**	**348,000**	**348,000**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Total Revenues:	**251,919.33**	**359,000**	**359,000**	**281,000**	**376,000**	**376,000**
Total Expenditures	369,734.09	766,001	766,001	417,979	811,412	548,662
Total Revenues	251,919.33	359,000	359,000	281,000	376,000	376,000
Net County Cost	117,814.76	407,001	407,001	136,979	435,412	172,662

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52725 - Contribution to Other Agencies	4,284.91	25,000	25,000	25,000	15,525	15,525
Other Charges Total:	**4,284.91**	**25,000**	**25,000**	**25,000**	**15,525**	**15,525**
Total Expenditures:	**4,284.91**	**25,000**	**25,000**	**25,000**	**15,525**	**15,525**
Licenses, Permits, and Franchises						
RC41180 - Other Licenses and Permits - Specify	4,725.67	25,000	25,000	25,000	15,525	15,525
Licenses, Permits, and Franchises Total:	**4,725.67**	**25,000**	**25,000**	**25,000**	**15,525**	**15,525**
Total Revenues:	**4,725.67**	**25,000**	**25,000**	**25,000**	**15,525**	**15,525**
Total Expenditures	4,284.91	25,000	25,000	25,000	15,525	15,525
Total Revenues	4,725.67	25,000	25,000	25,000	15,525	15,525
Net County Cost	-440.76	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	587,622.51	678,781	678,781	1,042,974	644,655	644,655
SC51003 - Special Pay	7,491.56	9,607	9,607	0	9,704	9,704
SC51004 - Other Pay	55,264.07	38,529	38,529	0	29,573	29,573
SC51050 - Overtime	0	0	0	0	0	0
SC51100 - Co Contribution Retirement	168,544.59	249,133	249,133	0	209,591	209,591
SC51201 - Co Contribution - Group Insurance	91,330.18	102,513	102,513	0	96,455	96,455
SC51400 - Payroll Tax - Social Security	37,139.98	42,501	42,501	0	38,879	38,879
SC51401 - Payroll Taxes - Medicare	9,312.16	10,780	10,780	0	9,965	9,965
SC51500 - Contribution Def Comp / 401a	5,113.54	5,962	5,962	0	4,844	4,844
SC51501 - Co Contribution - HSA	2,625.32	8,198	8,198	0	753	753
Salaries and Employee Benefits Total:	**964,443.91**	**1,146,004**	**1,146,004**	**1,042,973.89**	**1,044,419**	**1,044,419**
Services and Supplies						
SC51660 - Communications	5,368.53	4,000	4,000	4,000	5,400	5,400
SC51765 - Maintenance Equipment Contract	263.32	272	272	272	280	280
SC51770 - Software License (short term) & Maintenance	0	0	0	0	0	0
SC51771 - IT Direct Charges (short term/ nonSBITA)	3,180.84	4,162	4,162	4,162	6,172	6,172
SC51800 - Computer Hardware	0	3,000	3,000	3,000	3,000	3,000
SC51900 - Memberships	10,204	11,000	11,000	11,000	11,000	11,000
SC51952 - Office Expenses	4,482.79	4,000	4,000	4,000	4,000	4,000
SC51953 - Copy and Printing Costs	1,673.7	1,250	1,250	1,250	1,250	1,250
SC51954 - Postage	577.24	2,000	2,000	2,000	1,000	1,000
SC51955 - Subscription - Publication	29,513.55	27,000	27,000	27,000	27,000	27,000
SC52041 - Fingerprints	196	300	300	300	0	0
SC52055 - Professional & Specialized Legal	71,258.4	80,000	80,000	80,000	100,000	100,000
SC52057 - Professional / Specialized Services	360.2	1,000	1,000	1,000	1,500	1,500
SC52180 - Internal Service Fund Information Technology Services Used	34,740.17	41,266	41,266	41,266	46,581	46,581
SC52182 - Internal Service Fund Liability Insurance Premium	2,717.04	4,801	4,801	4,801	3,699	3,699
SC52185 - Internal Service Fund Workers' Compensation Premium	3,102.96	3,576	3,576	3,576	3,636	3,636
SC52187 - Internal Service Fund Property/General	956.04	1,884	1,884	1,884	1,430	1,430
SC52201 - Internal Service Fund Identification Badges	57.75	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	2,612.54	2,624	2,624	2,624	2,453	2,453
SC52243 - Office Equipment	0	2,500	2,500	2,500	2,500	2,500

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52325 - Utilities	5,935.78	5,000	5,000	5,000	5,250	5,250
SC52340 - Employment Training	4,983.52	8,000	8,000	8,000	10,000	10,000
SC52346 - Transportation & Travel	9,079.69	10,000	10,000	10,000	13,210	13,210
Services and Supplies Total:	**191,264.06**	**217,635**	**217,635**	**217,635**	**249,361**	**249,361**
Other Charges						
SC53011 - Interfund Fingerprints	50	0	0	0	0	0
SC53400 - Subscription Based Infromation Technology	2,705.57	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	19.31	0	0	0	0	0
Other Charges Total:	**2,774.88**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	9,416.91	15,518	15,518	15,518	15,441	15,441
Transfers Out (Nonreciprocal) Total:	**9,416.91**	**15,518**	**15,518**	**15,518**	**15,441**	**15,441**
Total Expenditures:	**1,167,899.76**	**1,379,157**	**1,379,157**	**1,276,127**	**1,309,221**	**1,309,221**
Charges for Services						
RC46451 - Legal Services	45,739.31	34,000	34,000	34,000	35,000	35,000
RC47450 - Interfund Revenue for Services Provided	142,432.9	151,949	151,949	159,999	152,387	152,387
Charges for Services Total:	**188,172.21**	**185,949**	**185,949**	**193,998.55**	**187,387**	**187,387**
Total Revenues:	**188,172.21**	**185,949**	**185,949**	**193,999**	**187,387**	**187,387**
Total Expenditures	1,167,899.76	1,379,157	1,379,157	1,276,126.89	1,309,221	1,309,221
Total Revenues	188,172.21	185,949	185,949	193,998.55	187,387	187,387
Net County Cost	979,727.55	1,193,208	1,193,208	1,082,128.34	1,121,834	1,121,834

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	188,814.93	203,902	203,902	195,000	244,419	244,419
SC51003 - Special Pay	1,174.28	1,200	1,200	2,000	1,919	1,919
SC51004 - Other Pay	11,158.59	12,000	12,000	8,556	10,329	10,329
SC51100 - Co Contribution Retirement	56,014.11	71,735	71,735	48,000	78,900	78,900
SC51201 - Co Contribution - Group Insurance	37,895.56	40,473	40,473	38,000	47,709	47,709
SC51400 - Payroll Tax - Social Security	12,178.8	12,682	12,682	12,000	15,065	15,065
SC51401 - Payroll Taxes - Medicare	3,027.11	3,103	3,103	3,000	3,736	3,736
SC51500 - Contribution Def Comp / 401a	1,612.66	1,973	1,973	1,600	1,848	1,848
SC51501 - Co Contribution - HSA	1,846.59	3,218	3,218	3,218	2,247	2,247
Salaries and Employee Benefits Total:	**313,722.63**	**350,286**	**350,286**	**311,374**	**406,172**	**406,172**
Services and Supplies						
SC51660 - Communications	13.95	400	400	200	300	300
SC51700 - Insurance	3,514,484	4,742,164	4,742,164	4,304,030	3,956,761	3,956,761
SC51771 - IT Direct Charges (short term/ nonSBITA)	328.9	356	356	200	772	772
SC51952 - Office Expenses	0	5,000	5,000	5,000	5,000	5,000
SC51957 - Printing Supplies	0	0	0	0	0	0
SC52057 - Professional / Specialized Services	0	1,000	1,000	1,000	1,000	1,000
SC52180 - Internal Service Fund Information Technology Services Used	1,071.24	1,751	1,751	1,751	1,437	1,437
SC52187 - Internal Service Fund Property/General	24.96	27	27	27	30	30
SC52201 - Internal Service Fund Identification Badges	205.71	3,000	3,000	3,000	3,000	3,000
SC52267 - Special Department Expense Services	0	0	0	0	0	0
SC52340 - Employment Training	0	1,000	1,000	1,000	1,000	1,000
SC52346 - Transportation & Travel	896.52	1,000	1,000	1,000	1,500	1,500
Services and Supplies Total:	**3,517,025.28**	**4,755,698**	**4,755,698**	**4,317,208**	**3,970,800**	**3,970,800**
Other Charges						
SC53001 - Interfund OH Cost Plan	9,981.04	12,552	12,552	12,552	32,304	32,304
SC53023 - Interfund Audit Expense	2,200	2,200	2,200	2,200	2,200	2,200
SC53100 - Treasury Fee	1,182.93	0	0	0	0	0
SC53400 - Subscription Based Infromation Technology	0	0	0	0	1,042	1,042
Other Charges Total:	**13,363.97**	**14,752**	**14,752**	**14,752**	**35,546**	**35,546**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	0	1,221	1,221	1,221	0	0
Transfers Out (Nonreciprocal) Total:	**0**	**1,221**	**1,221**	**1,221**	**0**	**0**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	119,037	119,037	119,037	0	0
Budgetary - Expenditure Total:	**0**	**119,037**	**119,037**	**119,037**	**0**	**0**
Total Expenditures:	**3,844,111.88**	**5,240,994**	**5,240,994**	**4,763,592**	**4,412,518**	**4,412,518**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	26,206.9	16,636	16,636	0	22,824	20,624
RC41402 - Interest - Fair Market Value (FMV) Adjustments	17,278.08	0	0	0	0	0
evenue from Investment and Property Total:	**43,484.98**	**16,636**	**16,636**	**0**	**22,824**	**20,624**
Charges for Services						
RC47496 - Internal Service Fund Identification Badges	3,077.25	3,426	3,426	0	6,047	6,047
RC47497 - Internal Service Fund Liability Insurance Premium	2,509,175.76	3,848,534	3,848,534	3,848,534	3,156,351	3,156,351
RC47501 - Internal Service Fund Malpractice	824,370	676,860	676,860	676,856	578,882	578,882
RC47502 - Internal Service Fund Property/General	308,268.96	625,538	625,538	625,538	580,614	580,614
Charges for Services Total:	**3,644,891.97**	**5,154,358**	**5,154,358**	**5,150,928**	**4,321,894**	**4,321,894**
Miscellaneous Revenues						
RC47822 - Loss Control Subsidy Revenue	70,000	70,000	70,000	70,000	70,000	70,000
Miscellaneous Revenues Total:	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**
Total Revenues:	**3,758,376.95**	**5,240,994**	**5,240,994**	**5,220,928**	**4,414,718**	**4,412,518**
Total Expenditures	3,844,111.88	5,240,994	5,240,994	4,763,592	4,412,518	4,412,518
Total Revenues	3,758,376.95	5,240,994	5,240,994	5,220,928	4,414,718	4,412,518
Net County Cost	85,734.93	0	0	-457,336	-2,200	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	100,401.8	148,762	148,762	100,000	131,020	131,020
SC51003 - Special Pay	0	0	0	494	751	751
SC51004 - Other Pay	1,897.12	8,000	8,000	6,389	7,000	7,000
SC51100 - Co Contribution Retirement	27,722.38	52,089	52,089	26,808	42,206	42,206
SC51102 - GASB 68 Pension Expense	0	55,000	55,000	0	0	0
SC51103 - GASB 75 OPEB Expense	0	5,000	5,000	0	0	0
SC51201 - Co Contribution - Group Insurance	18,151.48	28,883	28,883	21,892	27,324	27,324
SC51400 - Payroll Tax - Social Security	5,775.84	9,456	9,456	7,576	8,118	8,118
SC51401 - Payroll Taxes - Medicare	1,440.32	2,285	2,285	1,772	2,019	2,019
SC51500 - Contribution Def Comp / 401a	862.71	1,346	1,346	1,020	1,119	1,119
SC51501 - Co Contribution - HSA	1,195.58	2,388	2,388	2,388	1,924	1,924
Salaries and Employee Benefits Total:	**157,447.23**	**313,209**	**313,209**	**168,339**	**221,481**	**221,481**
Services and Supplies						
SC51660 - Communications	315.2	400	400	350	300	300
SC51700 - Insurance	2,510,378	2,741,226	2,741,226	2,767,627	2,692,334	2,692,334
SC51771 - IT Direct Charges (short term/ nonSBITA)	0	230	230	600	839	839
SC51800 - Computer Hardware	0	1,617	1,617	0	1,500	1,500
SC51952 - Office Expenses	0	500	500	250	500	500
SC51953 - Copy and Printing Costs	307.05	300	300	200	300	300
SC52057 - Professional / Specialized Services	625	2,500	2,500	1,000	2,500	2,500
SC52180 - Internal Service Fund Information Technology Services Used	1,302.48	1,827	1,827	1,827	1,747	1,747
SC52182 - Internal Service Fund Liability Insurance Premium	2,909.04	4,926	4,926	4,926	5,781	5,781
SC52187 - Internal Service Fund Property/General	14.04	15	15	15	16	16
SC52201 - Internal Service Fund Identification Badges	0	0	0	0	250	250
SC52202 - Internal Service Funds (ISF) Equipment Replacement	145.12	146	146	146	144	144
SC52230 - Rent - Buildings (Short Term)	703.08	750	750	720	750	750
SC52243 - Office Equipment	0	500	500	200	500	500
SC52340 - Employment Training	0	2,000	2,000	500	2,000	2,000
SC52346 - Transportation & Travel	448.2	1,000	1,000	600	1,459	1,459
Services and Supplies Total:	**2,517,147.21**	**2,757,937**	**2,757,937**	**2,778,961**	**2,710,920**	**2,710,920**
Other Charges						
SC53001 - Interfund OH Cost Plan	12,606.92	-3,340	-3,340	0	10,554	10,554
SC53023 - Interfund Audit Expense	2,200	2,200	2,200	2,200	2,200	2,200
SC53100 - Treasury Fee	395.98	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53400 - Subscription Based Infromation Technology	0	0	0	0	959	959
SC53750 - Interest on Subscription-Based Information Technology Arrangement	2.42	0	0	0	0	0
SC53852 - Amortization Expense - Subscription Based Information Technology Arrangements	335.28	0	0	0	0	0
Other Charges Total:	**15,540.6**	**-1,140**	**-1,140**	**2,200**	**13,713**	**13,713**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	324.72	1,364	1,364	1,364	656	656
Transfers Out (Nonreciprocal) Total:	**324.72**	**1,364**	**1,364**	**1,364**	**656**	**656**
Total Expenditures:	**2,690,459.76**	**3,071,370**	**3,071,370**	**2,950,864**	**2,946,770**	**2,946,770**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	10,008.87	0	0	0	20,765	18,265
RC41402 - Interest - Fair Market Value (FMV) Adjustments	7,994.04	0	0	0	0	0
evenue from Investment and Property Total:	**18,002.91**	**0**	**0**	**0**	**20,765**	**18,265**
Charges for Services						
RC47498 - Internal Service Fund Workers' Compensation Premium	2,536,053.48	3,060,038	3,060,038	3,060,038	2,928,505	2,928,505
Charges for Services Total:	**2,536,053.48**	**3,060,038**	**3,060,038**	**3,060,038**	**2,928,505**	**2,928,505**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	11,332	11,332	0	0	0
Budgetary - Revenue Total:	**0**	**11,332**	**11,332**	**0**	**0**	**0**
Total Revenues:	**2,554,056.39**	**3,071,370**	**3,071,370**	**3,060,038**	**2,949,270**	**2,946,770**
Total Expenditures	2,690,459.76	3,071,370	3,071,370	2,950,864	2,946,770	2,946,770
Total Revenues	2,554,056.39	3,071,370	3,071,370	3,060,038	2,949,270	2,946,770
Net County Cost	136,403.37	0	0	-109,174	-2,500	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	785,394.17	813,249	813,249	715,000	816,421	816,421
SC51003 - Special Pay	22,124.96	25,300	25,300	21,000	19,260	19,260
SC51004 - Other Pay	40,634.36	35,100	35,100	28,000	0	0
SC51006 - Extra Help	19,102.09	30,000	30,000	0	0	0
SC51007 - Salary Savings	0	-10,000	-10,000	-10,000	-10,000	-10,000
SC51100 - Co Contribution Retirement	243,540.22	306,825	306,825	240,000	267,670	267,670
SC51201 - Co Contribution - Group Insurance	175,217.81	189,675	189,675	154,000	192,918	192,918
SC51400 - Payroll Tax - Social Security	52,875.49	52,653	52,653	48,000	52,097	52,097
SC51401 - Payroll Taxes - Medicare	12,366	13,110	13,110	12,000	12,183	12,183
SC51500 - Contribution Def Comp / 401a	5,475.36	6,845	6,845	5,200	6,295	6,295
SC51501 - Co Contribution - HSA	9,963.46	17,687	17,687	11,000	10,050	10,050
Salaries and Employee Benefits Total:	**1,366,693.92**	**1,480,444**	**1,480,444**	**1,224,200**	**1,366,894**	**1,366,894**
Services and Supplies						
SC51660 - Communications	2,067.02	2,000	2,000	2,000	2,000	2,000
SC51765 - Maintenance Equipment Contract	177.75	184	184	184	189	189
SC51770 - Software License (short term) & Maintenance	0	300	300	300	300	300
SC51771 - IT Direct Charges (short term/ nonSBITA)	61,470.36	27,650	27,650	23,000	33,467	33,467
SC51800 - Computer Hardware	0	2,000	2,000	2,000	2,000	2,000
SC51900 - Memberships	600	900	900	900	1,200	1,200
SC51951 - Outside Printing	293.43	500	500	500	500	500
SC51952 - Office Expenses	2,553.53	3,500	3,500	3,000	3,500	3,500
SC51953 - Copy and Printing Costs	1,228.21	1,500	1,500	800	1,500	1,500
SC51954 - Postage	992.36	1,500	1,500	800	1,500	1,500
SC51955 - Subscription - Publication	3,252	3,000	3,000	3,315	3,600	3,600
SC52041 - Fingerprints	98	49	49	305	49	49
SC52042 - Drug Testing	525	450	450	300	450	450
SC52044 - Professional & Specialized Sutter	0	0	0	178	0	0
SC52057 - Professional / Specialized Services	41,885.64	40,000	40,000	28,000	40,000	40,000
SC52100 - Miscellaneous Expense - Services	0	0	0	27	0	0
SC52150 - Publication Legal Notice	1,796	1,000	1,000	0	1,000	1,000
SC52180 - Internal Service Fund Information Technology Services Used	34,389.49	172,739	172,739	172,739	46,111	46,111
SC52182 - Internal Service Fund Liability Insurance Premium	3,939.96	8,578	8,578	8,578	5,760	5,760
SC52185 - Internal Service Fund Workers' Compensation Premium	4,481.04	4,804	4,804	4,804	3,905	3,905

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52187 - Internal Service Fund Property/General	1,727.04	3,406	3,406	3,406	2,585	2,585
SC52201 - Internal Service Fund Identification Badges	24.75	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	2,395.78	2,624	2,624	2,624	2,020	2,020
SC52215 - Rents & Leases Equipment (Short Term)	0	1,300	1,300	1,300	1,300	1,300
SC52230 - Rent - Buildings (Short Term)	2,812.32	3,000	3,000	2,880	3,000	3,000
SC52243 - Office Equipment	9,454.79	1,000	1,000	1,000	1,000	1,000
SC52267 - Special Department Expense Services	70.82	2,000	2,000	1,000	2,000	2,000
SC52268 - Special Departmental Expense Supplies	300	0	0	0	0	0
SC52325 - Utilities	11,097.28	8,000	8,000	11,000	11,000	11,000
SC52340 - Employment Training	4,587	5,000	5,000	2,000	10,000	10,000
SC52341 - Educational Materials	0	0	0	100	0	0
SC52342 - Staff Training	0	0	0	125	0	0
SC52345 - Mileage	76.78	0	0	0	0	0
SC52346 - Transportation & Travel	2,199.71	5,500	5,500	4,800	14,670	14,670
Services and Supplies Total:	**194,496.06**	**302,484**	**302,484**	**281,965**	**194,606**	**194,606**
Other Charges						
SC53011 - Interfund Fingerprints	25	50	50	75	50	50
SC53400 - Subscription Based Infromation Technology	2,519.42	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	17.98	0	0	0	0	0
Other Charges Total:	**2,562.4**	**50**	**50**	**75**	**50**	**50**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	6,525.75	17,176	17,176	17,176	16,527	16,527
Transfers Out (Nonreciprocal) Total:	**6,525.75**	**17,176**	**17,176**	**17,176**	**16,527**	**16,527**
Total Expenditures:	**1,570,278.13**	**1,800,154**	**1,800,154**	**1,523,416**	**1,578,077**	**1,578,077**
Charges for Services						
RC47360 - Human Resource Services	7,391.98	4,500	4,500	5,200	0	0
RC47361 - Special Districts Health Insurance Support	1,437.12	1,620	1,620	1,620	1,620	1,620
RC47374 - Photocopy Charges	17.91	0	0	0	0	0
RC47450 - Interfund Revenue for Services Provided	120,858	193,740	193,740	130,000	167,800	167,800
RC47499 - Internal Service Fund Employee Wellness-Exp Counterpart is SC52189	11,082.56	50,000	50,000	42,000	27,650	27,650
Charges for Services Total:	**140,787.57**	**249,860**	**249,860**	**178,820**	**197,070**	**197,070**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Miscellaneous Revenues						
RC47800 - Miscellaneous Revenue - Specify	51.16	0	0	115	0	0
Miscellaneous Revenues Total:	**51.16**	**0**	**0**	**115**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48210 - Operating Transfer In - Internal Service Fund (ISF's)	130,750.92	0	0	0	0	0
Transfers In (Nonreciprocal) Total:	**130,750.92**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**271,589.65**	**249,860**	**249,860**	**178,935**	**197,070**	**197,070**
Total Expenditures	1,570,278.13	1,800,154	1,800,154	1,523,416	1,578,077	1,578,077
Total Revenues	271,589.65	249,860	249,860	178,935	197,070	197,070
Net County Cost	1,298,688.48	1,550,294	1,550,294	1,344,481	1,381,007	1,381,007

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	51,541.35	52,479	52,479	24,426	0	0
SC51003 - Special Pay	1,933.84	2,624	2,624	1,221	0	0
SC51004 - Other Pay	0	0	0	5,965	0	0
SC51100 - Co Contribution Retirement	16,150.41	19,202	19,202	8,089	0	0
SC51201 - Co Contribution - Group Insurance	10,544.82	11,343	11,343	5,400	0	0
SC51400 - Payroll Tax - Social Security	3,214.36	3,078	3,078	1,876	0	0
SC51401 - Payroll Taxes - Medicare	751.72	720	720	439	0	0
SC51500 - Contribution Def Comp / 401a	0	0	0	0	0	0
SC51501 - Co Contribution - HSA	481.26	0	0	0	0	0
Salaries and Employee Benefits Total:	**84,617.76**	**89,446**	**89,446**	**47,416**	**0**	**0**
Services and Supplies						
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC52182 - Internal Service Fund Liability Insurance Premium	1,034.04	1,570	1,570	1,570	0	0
SC52185 - Internal Service Fund Workers' Compensation Premium	468	172	172	172	0	0
SC52187 - Internal Service Fund Property/General	12.96	15	15	15	0	0
SC52230 - Rent - Buildings (Short Term)	2,457	2,457	2,457	2,457	0	0
Services and Supplies Total:	**3,972**	**4,214**	**4,214**	**4,214**	**0**	**0**
Other Charges						
SC52725 - Contribution to Other Agencies	131,637.3	385,477	385,477	0	412,460	412,460
SC52731 - Contribution Other Agency Yuba City	196,350.86	0	0	385,477	0	0
Other Charges Total:	**327,988.16**	**385,477**	**385,477**	**385,477**	**412,460**	**412,460**
Intrafund Transfers						
SC55003 - Intrafund - Cost Allocation Plan	-1,183.68	3,998	3,998	0	0	0
Intrafund Transfers Total:	**-1,183.68**	**3,998**	**3,998**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	0	610	610	610	0	0
Transfers Out (Nonreciprocal) Total:	**0**	**610**	**610**	**610**	**0**	**0**
Total Expenditures:	**415,394.24**	**483,745**	**483,745**	**437,717**	**412,460**	**412,460**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	2,166.43	0	0	0	0	0
RC41401 - Interest	72.92	0	0	0	0	0
evenue from Investment and Property Total:	**2,239.35**	**0**	**0**	**0**	**0**	**0**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Intergovernmental Revenues						
RC45510 - City/County	0	0	0	0	0	0
RC45512 - Yuba City	105,439.58	93,918	93,918	50,451	0	0
Intergovernmental Revenues Total:	**105,439.58**	**93,918**	**93,918**	**50,451**	**0**	**0**
Charges for Services						
RC46950 - Animal Control Services	97.12	0	0	0	0	0
Charges for Services Total:	**97.12**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**107,776.05**	**93,918**	**93,918**	**50,451**	**0**	**0**
Total Expenditures	415,394.24	483,745	483,745	437,717	412,460	412,460
Total Revenues	107,776.05	93,918	93,918	50,451	0	0
Net County Cost	307,618.19	389,827	389,827	387,266	412,460	412,460

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	14,533.59	0	0	0	0	0
SC51100 - Co Contribution Retirement	785.82	0	0	3	0	0
SC51201 - Co Contribution - Group Insurance	1,060.58	0	0	0	0	0
SC51400 - Payroll Tax - Social Security	417.52	0	0	0	0	0
SC51401 - Payroll Taxes - Medicare	97.64	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	27.52	0	0	0	0	0
Salaries and Employee Benefits Total:	**16,922.67**	**0**	**0**	**3**	**0**	**0**
Services and Supplies						
SC51660 - Communications	116	0	0	29	0	0
SC51771 - IT Direct Charges (short term/ nonSBITA)	0	30,000	30,000	0	30,000	30,000
SC51952 - Office Expenses	607.21	1,200	1,200	0	1,200	1,200
SC51955 - Subscription - Publication	0	10,000	10,000	1,500	10,000	10,000
SC52044 - Professional & Specialized Sutter	0	0	0	0	0	0
SC52057 - Professional / Specialized Services	44,903.52	90,000	90,000	54,000	90,000	90,000
SC52189 - Internal Service Fund-Employee Wellness	11,082.56	50,000	50,000	0	27,650	27,650
SC52201 - Internal Service Fund Identification Badges	8.25	0	0	0	0	0
SC52267 - Special Department Expense Services	231,267.07	250,000	250,000	150,000	250,000	250,000
SC52340 - Employment Training	4,757.81	20,000	20,000	3,000	20,000	20,000
SC52341 - Educational Materials	0	0	0	0	0	0
SC52342 - Staff Training	225	0	0	0	0	0
Services and Supplies Total:	**292,967.42**	**451,200**	**451,200**	**208,529**	**428,850**	**428,850**
Other Charges						
SC53001 - Interfund OH Cost Plan	10,260.6	55,711	55,711	55,711	84,191	84,191
SC53011 - Interfund Fingerprints	25	0	0	0	0	0
SC53100 - Treasury Fee	963.19	0	0	0	0	0
Other Charges Total:	**11,248.79**	**55,711**	**55,711**	**55,711**	**84,191**	**84,191**
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	130,750.92	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**130,750.92**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**451,889.8**	**506,911**	**506,911**	**264,243**	**513,041**	**513,041**

Revenue from Investment and Property

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Revenue from Investment and Property						
RC41400 - Interest Apportioned	17,782.36	13,800	13,800	13,800	13,800	13,800
RC41402 - Interest - Fair Market Value (FMV) Adjustments	6,585.69	0	0	0	0	0
evenue from Investment and Property Total:	**24,368.05**	**13,800**	**13,800**	**13,800**	**13,800**	**13,800**
Charges for Services						
RC47499 - Internal Service Fund Employee Wellness-Exp Counterpart is SC52189	469,460	0	0	-320	0	0
Charges for Services Total:	**469,460**	**0**	**0**	**-320**	**0**	**0**
Miscellaneous Revenues						
RC47800 - Miscellaneous Revenue - Specify	130,750.92	0	0	170	0	0
RC47810 - Insurance Reimbursement	0	0	0	2,665	235,481	0
RC47833 - Refund	0	0	0	0	0	0
Miscellaneous Revenues Total:	**130,750.92**	**0**	**0**	**2,835**	**235,481**	**0**
Transfers In (Nonreciprocal)						
RC48200 - Operating Transfer in - General Fund	0	0	0	0	0	235,481
Transfers In (Nonreciprocal) Total:	**0**	**0**	**0**	**0**	**0**	**235,481**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	493,111	493,111	247,928	263,760	263,760
Budgetary - Revenue Total:	**0**	**493,111**	**493,111**	**247,928**	**263,760**	**263,760**
Total Revenues:	**624,578.97**	**506,911**	**506,911**	**264,243**	**513,041**	**513,041**
Total Expenditures	451,889.8	506,911	506,911	264,243	513,041	513,041
Total Revenues	624,578.97	506,911	506,911	264,243	513,041	513,041
Net County Cost	-172,689.17	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	470,626.86	661,096	661,096	661,096	675,273	675,273
SC51003 - Special Pay	13,583.05	21,453	21,453	21,453	22,258	22,258
SC51004 - Other Pay	8,674	7,800	7,800	1,200	7,800	7,800
SC51006 - Extra Help	1,934.55	3,500	3,500	0	0	0
SC51050 - Overtime	116.45	0	0	0	0	0
SC51100 - Co Contribution Retirement	145,552.97	241,896	241,896	241,896	223,420	223,420
SC51201 - Co Contribution - Group Insurance	142,952.12	194,021	194,021	194,021	207,787	207,787
SC51400 - Payroll Tax - Social Security	30,667.5	41,095	41,095	41,095	44,016	44,016
SC51401 - Payroll Taxes - Medicare	7,172.32	9,611	9,611	9,611	10,292	10,292
SC51500 - Contribution Def Comp / 401a	5,528.72	6,544	6,544	6,544	5,866	5,866
SC51501 - Co Contribution - HSA	8,465.12	16,602	16,602	16,602	16,034	16,034
Salaries and Employee Benefits Total:	**835,273.66**	**1,203,618**	**1,203,618**	**1,193,518**	**1,212,746**	**1,212,746**
Services and Supplies						
SC51660 - Communications	1,395.87	2,500	2,500	2,500	3,000	3,000
SC51763 - Maintenance and Equipment	2,063.73	2,500	2,500	2,100	2,500	2,500
SC51771 - IT Direct Charges (short term/ nonSBITA)	7,102.63	80,011	80,011	80,011	85,888	85,888
SC51800 - Computer Hardware	0	4,500	4,500	1,500	4,600	4,600
SC51900 - Memberships	813	1,235	1,235	1,235	1,300	1,300
SC51951 - Outside Printing	7,035.88	9,200	9,200	7,000	7,500	7,500
SC51952 - Office Expenses	6,422.19	15,170	15,170	12,000	14,000	14,000
SC51953 - Copy and Printing Costs	171.04	550	550	300	300	300
SC51954 - Postage	4,268.15	5,500	5,500	4,000	5,000	5,000
SC52041 - Fingerprints	49	0	0	0	0	0
SC52050 - Auditing Fees	3,200	3,360	3,360	3,360	3,360	3,360
SC52055 - Professional & Specialized Legal	0	0	0	0	0	0
SC52057 - Professional / Specialized Services	50,636.26	123,775	123,775	82,000	183,775	183,775
SC52150 - Publication Legal Notice	684	14,300	14,300	12,800	17,000	17,000
SC52180 - Internal Service Fund Information Technology Services Used	51,404.88	149,463	149,463	149,463	89,097	89,097
SC52182 - Internal Service Fund Liability Insurance Premium	6,632.04	10,875	10,875	10,875	8,559	8,559
SC52185 - Internal Service Fund Workers' Compensation Premium	1,410	2,274	2,274	2,274	2,342	2,342
SC52187 - Internal Service Fund Property/General	1,056.96	2,052	2,052	2,052	1,750	1,750
SC52201 - Internal Service Fund Identification Badges	16.5	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	2,394.5	2,625	2,625	2,625	2,453	2,453

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52215 - Rents & Leases Equipment (Short Term)	0	2,250	2,250	2,250	0	0
SC52267 - Special Department Expense Services	48,914.31	55,000	55,000	55,000	65,000	65,000
SC52325 - Utilities	9,291.17	15,000	15,000	10,000	10,000	10,000
SC52340 - Employment Training	4,825	9,370	9,370	8,000	8,500	8,500
SC52346 - Transportation & Travel	16,898.94	25,116	25,116	23,000	27,585	27,585
Services and Supplies Total:	**226,686.05**	**536,626**	**536,626**	**474,345**	**543,509**	**543,509**
Other Charges						
SC53011 - Interfund Fingerprints	25	0	0	0	0	0
SC53400 - Subscription Based Infromation Technology	64,635.17	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	1,680.56	0	0	0	0	0
Other Charges Total:	**66,340.73**	**0**	**0**	**0**	**0**	**0**
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	6,067.93	0	0	0	0	0
Capital Assets - Expenditures Total:	**6,067.93**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	11,937.74	22,927	22,927	22,927	22,823	22,823
Transfers Out (Nonreciprocal) Total:	**11,937.74**	**22,927**	**22,927**	**22,927**	**22,823**	**22,823**
Total Expenditures:	**1,146,306.11**	**1,763,171**	**1,763,171**	**1,690,790**	**1,779,078**	**1,779,078**
Fines, Forfeitures, and Penalties						
RC41310 - Penalty & Cost Delinquent Tax	12,127.42	17,000	17,000	15,000	15,000	15,000
REVENUE_CATEGORY-3-1376 - Penalty & Cost Delinquent Tax R&T 4710 Costs	8,538.93	0	0	0	0	0
Fines, Forfeitures, and Penalties Total:	**20,666.35**	**17,000**	**17,000**	**15,000**	**15,000**	**15,000**
Charges for Services						
RC46003 - Tax Collector Service Charge	45	60	60	80	60	60
RC46004 - Unsecured Collection Fees	2,925	7,000	7,000	4,000	5,000	5,000
RC46005 - Installment Plan Fees	459.5	1,000	1,000	1,000	1,500	1,500
RC47350 - Administration / Clerical Cost Fee	0	420	420	420	0	0
RC47351 - Data Processing Services	12,600	13,000	13,000	13,000	13,000	13,000
RC47352 - Collection Fee PC1463.1-6	0	0	0	0	0	0
RC47355 - Power to Sale Cost Recovery	0	12,035	12,035	0	15,000	15,000
RC47370 - Treasury Fees	605,144	550,000	550,000	550,000	600,000	600,000
RC47371 - Research Special Services	1,748	1,500	1,500	1,500	1,500	1,500
Charges for Services Total:	**622,921.5**	**585,015**	**585,015**	**570,000**	**636,060**	**636,060**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Miscellaneous Revenues						
RC47800 - Miscellaneous Revenue - Specify	0	0	0	0	0	0
RC47805 - Duplicate Copies	315	184	184	200	200	200
RC47816 - Returned Check Fees	6,040	4,000	4,000	5,000	5,000	5,000
RC47833 - Refund	80	0	0	0	0	0
Miscellaneous Revenues Total:	**6,435**	**4,184**	**4,184**	**5,200**	**5,200**	**5,200**
Transfers In (Nonreciprocal)						
RC48204 - Operating Transfer In - Non Major	0	60,000	60,000	18,000	60,000	60,000
Transfers In (Nonreciprocal) Total:	**0**	**60,000**	**60,000**	**18,000**	**60,000**	**60,000**
Total Revenues:	**650,022.85**	**666,199**	**666,199**	**608,200**	**716,260**	**716,260**
Total Expenditures	1,146,306.11	1,763,171	1,763,171	1,690,790	1,779,078	1,779,078
Total Revenues	650,022.85	666,199	666,199	608,200	716,260	716,260
Net County Cost	496,283.26	1,096,972	1,096,972	1,082,590	1,062,818	1,062,818

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General Services

Section D

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	622,293.35	659,524	659,524	637,606	715,648	715,648
SC51003 - Special Pay	12,057.04	12,497	12,497	14,237	11,351	11,351
SC51004 - Other Pay	34,610.88	35,291	35,291	35,291	36,037	36,037
SC51006 - Extra Help	0	38,059	38,059	38,059	0	0
SC51050 - Overtime	2,873.46	1,000	1,000	6,300	1,000	1,000
SC51100 - Co Contribution Retirement	185,759.55	258,974	258,974	254,655	232,859	232,859
SC51101 - Retirement Allowance	0	0	0	0	1,812	1,812
SC51201 - Co Contribution - Group Insurance	133,255.64	227,790	227,790	195,441	174,871	174,871
SC51400 - Payroll Tax - Social Security	39,670.05	45,608	45,608	44,715	46,533	46,533
SC51401 - Payroll Taxes - Medicare	9,776.04	10,895	10,895	10,686	11,145	11,145
SC51500 - Contribution Def Comp / 401a	8,047.59	8,197	8,197	8,097	8,812	8,812
SC51501 - Co Contribution - HSA	9,230.42	11,413	11,413	9,338	8,561	8,561
Salaries and Employee Benefits Total:	**1,057,574.02**	**1,309,248**	**1,309,248**	**1,254,425**	**1,248,629**	**1,248,629**
Services and Supplies						
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC51660 - Communications	10,401.88	11,500	11,500	10,723	11,800	11,800
SC51680 - Household Expense	286	510	510	510	510	510
SC51761 - Miscellaneous Vehicle Maintenance	63	50	50	50	50	50
SC51765 - Maintenance Equipment Contract	234.3	242	242	241	249	249
SC51771 - IT Direct Charges (short term/ nonSBITA)	25,058.56	15,912	15,912	17,172	17,074	17,074
SC51800 - Computer Hardware	164.86	0	0	0	0	0
SC51900 - Memberships	749.82	1,500	1,500	1,018	1,200	1,200
SC51952 - Office Expenses	2,372.55	5,100	5,100	5,100	5,100	5,100
SC51953 - Copy and Printing Costs	701.42	700	700	700	700	700
SC51954 - Postage	39.58	100	100	100	100	100
SC51955 - Subscription - Publication	200	0	0	200	200	200
SC52041 - Fingerprints	49	0	0	0	0	0
SC52042 - Drug Testing	0	0	0	60	0	0
SC52043 - Physicals	0	0	0	600	0	0
SC52057 - Professional / Specialized Services	95	1,600	1,600	340	1,400	1,400
SC52150 - Publication Legal Notice	0	1,600	1,600	500	1,400	1,400
SC52175 - Internal Service Fund Vehicle Maintenance	1,661.55	205	205	205	1,291	1,291
SC52176 - Internal Service Fund Fleet Admin	553.12	724	724	724	747	747
SC52180 - Internal Service Fund Information Technology Services Used	26,743.06	59,939	59,939	59,939	35,858	35,858

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52182 - Internal Service Fund Liability Insurance Premium	7,098	5,565	5,565	5,565	8,594	8,594
SC52185 - Internal Service Fund Workers' Compensation Premium	14,147.04	4,870	4,870	4,870	8,074	8,074
SC52187 - Internal Service Fund Property/General	954.96	1,914	1,914	1,914	1,567	1,567
SC52201 - Internal Service Fund Identification Badges	8.25	0	0	10	20	20
SC52202 - Internal Service Funds (ISF) Equipment Replacement	1,813.96	1,750	1,750	1,750	1,583	1,583
SC52230 - Rent - Buildings (Short Term)	2,065	2,065	2,065	2,065	2,065	2,065
SC52265 - Special Department Expense - Safety / Environment	65.42	140	140	207	210	210
SC52267 - Special Department Expense Services	76.91	100	100	192	600	600
SC52325 - Utilities	10,772.29	20,000	20,000	23,429	29,000	29,000
SC52340 - Employment Training	1,295.93	4,400	4,400	4,400	4,400	4,400
SC52346 - Transportation & Travel	4,482.36	5,000	5,000	4,600	5,000	5,000
SC52350 - Fuel & Oil	405.79	500	500	500	500	500
Services and Supplies Total:	**112,559.61**	**145,986**	**145,986**	**147,685.54**	**139,292**	**139,292**
Other Charges						
SC53011 - Interfund Fingerprints	25	0	0	74	0	0
SC53400 - Subscription Based Infromation Technology	2,367.38	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	16.89	0	0	0	0	0
Other Charges Total:	**2,409.27**	**0**	**0**	**74**	**0**	**0**
Intrafund Transfers						
SC55001 - Intrafund - Salaries and Benefits / Staff Time	-309,117.4	-377,867	-377,867	-435,908	-401,154	-401,154
Intrafund Transfers Total:	**-309,117.4**	**-377,867**	**-377,867**	**-435,908**	**-401,154**	**-401,154**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	8,003.21	15,997	15,997	15,997	15,318	15,318
Transfers Out (Nonreciprocal) Total:	**8,003.21**	**15,997**	**15,997**	**15,997**	**15,318**	**15,318**
Total Expenditures:	**871,428.71**	**1,093,364**	**1,093,364**	**982,274**	**1,002,085**	**1,002,085**
Revenue from Investment and Property						
RC41404 - Lease Interest Income	1,781.49	0	0	0	0	0
RC41450 - Reservation Fees	0	6,000	6,000	0	0	0
RC41456 - Other Rents and Concessions	0	0	0	13,650	6,900	6,900
RC41500 - Lease Income - Land Improvements	8,956.2	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Revenue from Investment and Property						
evenue from Investment and Property Total:	**10,737.69**	**6,000**	**6,000**	**13,650**	**6,900**	**6,900**
Intergovernmental Revenues						
RC43500 - Specify	3,244.3	0	0	0	0	0
Intergovernmental Revenues Total:	**3,244.3**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC47450 - Interfund Revenue for Services Provided	522,534	643,139	643,139	664,944	712,598	712,598
Charges for Services Total:	**522,534**	**643,139**	**643,139**	**664,944**	**712,598**	**712,598**
Miscellaneous Revenues						
RC47833 - Refund	0	0	0	185	50	50
RC47910 - Sale of Excess Property	4,399.3	0	0	0	0	0
Miscellaneous Revenues Total:	**4,399.3**	**0**	**0**	**184.83**	**50**	**50**
Total Revenues:	**540,915.29**	**649,139**	**649,139**	**678,779**	**719,548**	**719,548**
Total Expenditures	871,428.71	1,093,364	1,093,364	982,273.54	1,002,085	1,002,085
Total Revenues	540,915.29	649,139	649,139	678,778.83	719,548	719,548
Net County Cost	330,513.42	444,225	444,225	303,494.71	282,537	282,537

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	0	0	0	0	0	0
SC51100 - Co Contribution Retirement	0	0	0	0	0	0
SC51201 - Co Contribution - Group Insurance	0	0	0	0	0	0
SC51400 - Payroll Tax - Social Security	0	0	0	0	0	0
SC51401 - Payroll Taxes - Medicare	0	0	0	0	0	0
Salaries and Employee Benefits Total:	**0**	**0**	**0**	**0**	**0**	**0**
Services and Supplies						
SC51660 - Communications	263.79	400	400	400	400	400
SC51680 - Household Expense	212.78	660	660	660	600	600
SC51763 - Maintenance and Equipment	2,948.35	0	0	0	0	0
SC51850 - Maintenance Structure and Improvement	547.58	20,000	20,000	20,000	20,000	20,000
SC51951 - Outside Printing	720	2,600	2,600	2,600	2,600	2,600
SC51952 - Office Expenses	219.19	300	300	300	300	300
SC51953 - Copy and Printing Costs	0	0	0	0	0	0
SC51954 - Postage	0	10	10	10	10	10
SC52041 - Fingerprints	196	0	0	0	0	0
SC52057 - Professional / Specialized Services	4,050.12	20,000	20,000	20,000	20,000	20,000
SC52175 - Internal Service Fund Vehicle Maintenance	15	2,181	2,181	2,181	12	12
SC52176 - Internal Service Fund Fleet Admin	554.77	724	724	724	747	747
SC52182 - Internal Service Fund Liability Insurance Premium	19,308	31,683	31,683	31,683	448	448
SC52187 - Internal Service Fund Property/General	5,768.04	11,773	11,773	11,773	8,789	8,789
SC52215 - Rents & Leases Equipment (Short Term)	3,002.94	500	500	500	500	500
SC52325 - Utilities	28,584.32	30,000	30,000	30,000	39,500	39,500
SC52350 - Fuel & Oil	440.15	470	470	470	500	500
SC52361 - General Supplies	3,169.78	3,000	3,000	3,000	3,000	3,000
Services and Supplies Total:	**70,000.81**	**124,301**	**124,301**	**124,301**	**97,406**	**97,406**
Other Charges						
SC53000 - Interfund Expenditures for Services Used	20,677.96	0	0	0	0	0
SC53006 - Interfund Development Services Administrative - Road	0	0	0	0	0	0
SC53011 - Interfund Fingerprints	50	0	0	0	0	0
Other Charges Total:	**20,727.96**	**0**	**0**	**0**	**0**	**0**
Intrafund Transfers						

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Intrafund Transfers						
SC55001 - Intrafund - Salaries and Benefits / Staff Time	17,220.94	21,765	21,765	21,765	22,809	22,809
SC55003 - Intrafund - Cost Allocation Plan	128,773	101,828	101,828	101,828	109,925	109,925
Intrafund Transfers Total:	**145,993.94**	**123,593**	**123,593**	**123,593**	**132,734**	**132,734**
Total Expenditures:	**236,722.71**	**247,894**	**247,894**	**247,894**	**230,140**	**230,140**
Fines, Forfeitures, and Penalties						
RC41250 - Other Court Fines	0	0	0	0	0	0
RC41260 - Other Court Fines - Litter Fines PC1463.9	17.36	0	0	0	0	0
Fines, Forfeitures, and Penalties Total:	**17.36**	**0**	**0**	**0**	**0**	**0**
Revenue from Investment and Property						
RC41450 - Reservation Fees	300	10,000	10,000	10,000	6,300	6,300
RC41550 - Boat Launch Fees	9,268.02	15,000	15,000	15,000	15,000	15,000
evenue from Investment and Property Total:	**9,568.02**	**25,000**	**25,000**	**25,000**	**21,300**	**21,300**
Total Revenues:	**9,585.38**	**25,000**	**25,000**	**25,000**	**21,300**	**21,300**
Total Expenditures	236,722.71	247,894	247,894	247,894	230,140	230,140
Total Revenues	9,585.38	25,000	25,000	25,000	21,300	21,300
Net County Cost	227,137.33	222,894	222,894	222,894	208,840	208,840

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	1,132,358	1,369,069	1,369,069	1,123,748	1,324,096	1,324,096
SC51003 - Special Pay	24,403.91	25,337	25,337	18,522	19,688	19,688
SC51004 - Other Pay	47,608.79	84,350	84,350	61,940	45,500	45,500
SC51006 - Extra Help	11,141.02	0	0	0	0	0
SC51007 - Salary Savings	0	-81,914	-81,914	0	-76,660	-76,660
SC51050 - Overtime	11,750.51	22,572	22,572	25,341	22,100	22,100
SC51100 - Co Contribution Retirement	353,600.77	517,534	517,534	427,021	430,417	430,417
SC51101 - Retirement Allowance	0	0	0	0	1,320	1,320
SC51201 - Co Contribution - Group Insurance	439,153.13	558,374	558,374	475,672	561,101	561,101
SC51400 - Payroll Tax - Social Security	74,562.49	91,432	91,432	74,037	88,917	88,917
SC51401 - Payroll Taxes - Medicare	17,438.05	21,386	21,386	17,409	20,796	20,796
SC51403 - Co Contrib Unemploymnt Insrnc	2,925	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	3,766.72	12,407	12,407	10,824	10,400	10,400
SC51501 - Co Contribution - HSA	27,867.67	28,014	28,014	24,141	31,006	31,006
Salaries and Employee Benefits Total:	**2,146,576.06**	**2,648,561**	**2,648,561**	**2,258,655**	**2,478,681**	**2,478,681**
Services and Supplies						
SC51601 - Weed Control Chemicals	0	7,000	7,000	7,000	7,000	7,000
SC51650 - Clothing & Personal	20,264.93	28,905	28,905	25,658	28,005	28,005
SC51660 - Communications	18,122.22	20,700	20,700	20,700	20,700	20,700
SC51670 - Food	2.55	0	0	0	0	0
SC51680 - Household Expense	1,677.22	2,420	2,420	4,229	27,020	27,020
SC51761 - Miscellaneous Vehicle Maintenance	-160.62	380	380	380	380	380
SC51763 - Maintenance and Equipment	103,056.61	157,850	157,850	116,100	116,100	116,100
SC51765 - Maintenance Equipment Contract	880.5	907	907	907	935	935
SC51771 - IT Direct Charges (short term/ nonSBITA)	36,264.24	35,471	35,471	35,471	42,272	42,272
SC51850 - Maintenance Structure and Improvement	670,984.72	862,639	877,822	967,977	677,938	677,938
SC51900 - Memberships	0	0	0	54	54	54
SC51952 - Office Expenses	1,098.2	1,100	1,100	2,300	2,300	2,300
SC51954 - Postage	35.2	20	20	20	20	20
SC52020 - Maintenance Equipment - Supplies	0	0	0	0	0	0
SC52041 - Fingerprints	98	0	0	0	0	0
SC52042 - Drug Testing	0	0	0	288	0	0
SC52043 - Physicals	290	0	0	2,188	0	0
SC52057 - Professional / Specialized Services	35,264.5	90,260	90,260	68,688	43,380	43,380

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52150 - Publication Legal Notice	0	0	0	75	0	0
SC52175 - Internal Service Fund Vehicle Maintenance	44,084.62	34,248	34,248	34,248	34,247	34,247
SC52176 - Internal Service Fund Fleet Admin	22,926.93	30,408	30,408	30,408	32,102	32,102
SC52180 - Internal Service Fund Information Technology Services Used	47,547.93	62,247	62,247	62,247	63,755	63,755
SC52182 - Internal Service Fund Liability Insurance Premium	33,045.12	43,339	43,339	43,339	32,273	32,273
SC52185 - Internal Service Fund Workers' Compensation Premium	146,678.04	139,447	139,447	139,447	144,883	144,883
SC52187 - Internal Service Fund Property/General	9,648	35,423	35,423	35,423	27,471	27,471
SC52201 - Internal Service Fund Identification Badges	33	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	2,829.92	2,771	2,771	2,771	2,743	2,743
SC52215 - Rents & Leases Equipment (Short Term)	13,139.87	5,500	5,500	11,000	11,000	11,000
SC52242 - Small Tools	5,828.56	13,200	13,200	13,200	13,200	13,200
SC52243 - Office Equipment	0	1,200	1,200	0	1,200	1,200
SC52244 - Equipment Replacement	0	2,700	2,700	2,700	2,700	2,700
SC52245 - Other Equipment	0	0	0	5,871	0	0
SC52265 - Special Department Expense - Safety / Environment	1,687.69	11,000	11,000	17,266	11,000	11,000
SC52267 - Special Department Expense Services	75,860.63	91,120	91,120	75,632	77,120	77,120
SC52325 - Utilities	19,852.78	26,215	26,215	26,215	26,215	26,215
SC52340 - Employment Training	0	7,650	7,650	7,650	7,650	7,650
SC52346 - Transportation & Travel	0	400	400	400	400	400
SC52350 - Fuel & Oil	29,170.2	40,450	40,450	33,300	40,450	40,450
SC52361 - General Supplies	151,681.09	158,065	158,065	174,400	169,945	169,945
Services and Supplies Total:	**1,491,892.65**	**1,913,035**	**1,928,218**	**1,967,552.17**	**1,664,458**	**1,664,458**
Other Charges						
SC52454 - Special Assessments Fees Zone Number 7	0	0	0	0	0	0
SC53011 - Interfund Fingerprints	50	0	0	182	0	0
SC53400 - Subscription Based Infromation Technology	8,116.71	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	57.93	0	0	0	0	0
Other Charges Total:	**8,224.64**	**0**	**0**	**182**	**0**	**0**
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	0	0	0	0	13,900	13,900
SC54053 - Capital Asset - Vehicle	176,186.15	0	0	0	0	0
Capital Assets - Expenditures Total:	**176,186.15**	**0**	**0**	**0**	**13,900**	**13,900**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Intrafund Transfers						
SC55000 - Intrafund - Other	-31,726.08	0	0	-33,873	0	0
SC55001 - Intrafund - Salaries and Benefits / Staff Time	236,323.64	273,174	273,174	359,827	316,970	316,970
SC55002 - Intrafund - Services and Supplies	-30,648.37	0	0	0	0	0
SC55003 - Intrafund - Cost Allocation Plan	-201,764	-221,171	-221,171	-221,442	-241,863	-241,863
Intrafund Transfers Total:	**-27,814.81**	**52,003**	**52,003**	**104,512.63**	**75,107**	**75,107**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	24,858.8	50,496	50,496	50,496	48,453	48,453
Transfers Out (Nonreciprocal) Total:	**24,858.8**	**50,496**	**50,496**	**50,496**	**48,453**	**48,453**
Total Expenditures:	**3,819,923.49**	**4,664,095**	**4,679,278**	**4,381,398**	**4,280,599**	**4,280,599**
Revenue from Investment and Property						
RC41450 - Reservation Fees	0	11,220	11,220	0	0	0
RC41451 - Rent Land and Buildings	11,220	0	0	10,860	7,770	7,770
RC41456 - Other Rents and Concessions	0	0	0	360	0	0
evenue from Investment and Property Total:	**11,220**	**11,220**	**11,220**	**11,220**	**7,770**	**7,770**
Intergovernmental Revenues						
RC44900 - Federal - Aid for Disaster	2,739	0	0	0	0	0
Intergovernmental Revenues Total:	**2,739**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC47451 - Interfund OH Cost Plan	261,593	259,318	259,318	266,764	289,209	289,209
RC47463 - Interfund Maintenance & Improvemnt	381,185.18	701,405	701,405	701,405	377,938	377,938
Charges for Services Total:	**642,778.18**	**960,723**	**960,723**	**968,169**	**667,147**	**667,147**
Miscellaneous Revenues						
RC47801 - Compensation and Micellaneous Insurance Refund	308.99	0	0	0	0	0
RC47804 - Court Reimbursement	9,398.8	9,400	9,400	9,400	9,400	9,400
RC47810 - Insurance Reimbursement	4,123	0	0	0	0	0
RC47833 - Refund	1.06	0	0	1,266	0	0
Miscellaneous Revenues Total:	**13,831.85**	**9,400**	**9,400**	**10,666.41**	**9,400**	**9,400**
Sale of Capital Assets						
RC47900 - Sale of Capital Assets	0	0	0	0	0	0
Sale of Capital Assets Total:	**0**	**0**	**0**	**0**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	15,183	0	0	0
Budgetary - Revenue Total:	**0**	**0**	**15,183**	**0**	**0**	**0**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Total Revenues:	**670,569.03**	**981,343**	**996,526**	**990,055**	**684,317**	**684,317**
Total Expenditures	3,819,923.49	4,664,095	4,679,278	4,381,397.8	4,280,599	4,280,599
Total Revenues	670,569.03	981,343	996,526	990,055.41	684,317	684,317
Net County Cost	3,149,354.46	3,682,752	3,682,752	3,391,342.39	3,596,282	3,596,282

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51763 - Maintenance and Equipment	1,786	6,000	6,000	6,000	6,000	6,000
SC51771 - IT Direct Charges (short term/ nonSBITA)	1,062.5	460	460	460	0	0
SC51850 - Maintenance Structure and Improvement	98,656.85	45,000	45,000	45,000	45,000	45,000
SC51954 - Postage	0	50	50	50	50	50
SC52057 - Professional / Specialized Services	11,249.38	20,000	20,000	20,000	20,000	20,000
SC52267 - Special Department Expense Services	19,574.72	23,500	23,500	23,500	21,000	21,000
SC52325 - Utilities	59,785.52	77,000	77,000	77,000	71,000	71,000
SC52361 - General Supplies	686.24	600	600	600	600	600
Services and Supplies Total:	**192,801.21**	**172,610**	**172,610**	**172,610**	**163,650**	**163,650**
Intrafund Transfers						
SC55001 - Intrafund - Salaries and Benefits / Staff Time	21,772.94	25,000	25,000	25,000	15,375	15,375
Intrafund Transfers Total:	**21,772.94**	**25,000**	**25,000**	**25,000**	**15,375**	**15,375**
Total Expenditures:	**214,574.15**	**197,610**	**197,610**	**197,610**	**179,025**	**179,025**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	0	0	0	0	0	0
RC41404 - Lease Interest Income	1,690.01	0	0	0	0	0
RC41450 - Reservation Fees	0	280,563	280,563	0	0	0
RC41451 - Rent Land and Buildings	39,869.26	0	0	280,563	292,478	292,478
RC41501 - Lease Income - Structure and improvement	229,822.73	0	0	0	0	0
evenue from Investment and Property Total:	**271,382**	**280,563**	**280,563**	**280,563**	**292,478**	**292,478**
Miscellaneous Revenues						
RC47810 - Insurance Reimbursement	92,098.5	0	0	0	0	0
Miscellaneous Revenues Total:	**92,098.5**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**363,480.5**	**280,563**	**280,563**	**280,563**	**292,478**	**292,478**
Total Expenditures	214,574.15	197,610	197,610	197,610	179,025	179,025
Total Revenues	363,480.5	280,563	280,563	280,563	292,478	292,478
Net County Cost	-148,906.35	-82,953	-82,953	-82,953	-113,453	-113,453

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51952 - Office Expenses	0	100	100	100	100	100
SC51954 - Postage	48.14	180	180	180	180	180
SC52182 - Internal Service Fund Liability Insurance Premium	12.96	18	18	18	26	26
SC52230 - Rent - Buildings (Short Term)	678	684	684	684	700	700
SC52260 - Special Department Expense Fish & Game	500	4,000	4,000	4,000	6,000	6,000
SC52267 - Special Department Expense Services	1,200	9,000	9,000	9,000	11,000	11,000
SC52363 - Miscellaneous Expense - Supplies	0	297	297	297	300	300
Services and Supplies Total:	**2,439.1**	**14,279**	**14,279**	**14,279**	**18,306**	**18,306**
Other Charges						
SC53100 - Treasury Fee	140.6	0	0	0	0	0
Other Charges Total:	**140.6**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**2,579.7**	**14,279**	**14,279**	**14,279**	**18,306**	**18,306**
Fines, Forfeitures, and Penalties						
RC41250 - Other Court Fines	7,061.64	3,842	3,842	3,842	4,500	4,500
Fines, Forfeitures, and Penalties Total:	**7,061.64**	**3,842**	**3,842**	**3,842**	**4,500**	**4,500**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	2,727.33	847	847	847	1,425	1,425
RC41402 - Interest - Fair Market Value (FMV) Adjustments	1,972.32	0	0	0	0	0
evenue from Investment and Property Total:	**4,699.65**	**847**	**847**	**847**	**1,425**	**1,425**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	9,590	9,590	9,590	12,381	12,381
Budgetary - Revenue Total:	**0**	**9,590**	**9,590**	**9,590**	**12,381**	**12,381**
Total Revenues:	**11,761.29**	**14,279**	**14,279**	**14,279**	**18,306**	**18,306**
Total Expenditures	2,579.7	14,279	14,279	14,279	18,306	18,306
Total Revenues	11,761.29	14,279	14,279	14,279	18,306	18,306
Net County Cost	-9,181.59	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	221,925.12	245,509	245,509	245,509	247,425	247,425
SC51003 - Special Pay	7,674.17	7,345	7,345	7,472	7,319	7,319
SC51004 - Other Pay	10,900.21	2,700	2,700	6,506	2,700	2,700
SC51050 - Overtime	0	0	0	2,400	2,400	2,400
SC51100 - Co Contribution Retirement	69,127.61	92,520	92,520	93,444	81,594	81,594
SC51201 - Co Contribution - Group Insurance	58,116.67	80,229	80,229	45,415	31,330	31,330
SC51400 - Payroll Tax - Social Security	14,513.88	15,490	15,490	15,883	16,111	16,111
SC51401 - Payroll Taxes - Medicare	3,394.37	3,622	3,622	3,714	3,767	3,767
SC51500 - Contribution Def Comp / 401a	303.57	1,306	1,306	1,306	1,300	1,300
SC51501 - Co Contribution - HSA	2,080.3	3,113	3,113	3,113	1,075	1,075
Salaries and Employee Benefits Total:	**388,035.9**	**451,834**	**451,834**	**424,762**	**395,021**	**395,021**
Services and Supplies						
SC51650 - Clothing & Personal	3,005.85	3,400	3,400	3,167	3,400	3,400
SC51660 - Communications	983	1,100	1,100	1,192	1,200	1,200
SC51680 - Household Expense	1,712.82	1,700	1,700	1,631	1,700	1,700
SC51750 - Other Parts	315,196.4	204,000	205,001	205,001	205,001	205,001
SC51751 - Fleet Vehicle Parts	567.69	1,000	1,000	1,000	1,000	1,000
SC51752 - Stock Parts	52,099.33	43,500	43,500	43,500	43,500	43,500
SC51763 - Maintenance and Equipment	8,029.86	7,100	7,100	7,495	8,500	8,500
SC51764 - Outside Accident Repair	104,034.25	32,000	32,000	32,000	32,000	32,000
SC51765 - Maintenance Equipment Contract	258.47	267	267	267	275	275
SC51766 - Outside Vehicle Repair	87,314.24	62,000	62,000	62,000	62,000	62,000
SC51770 - Software License (short term) & Maintenance	0	0	0	0	0	0
SC51771 - IT Direct Charges (short term/ nonSBITA)	9,449.23	9,330	9,330	9,737	12,888	12,888
SC51850 - Maintenance Structure and Improvement	599.69	0	0	0	0	0
SC51900 - Memberships	0	0	0	0	0	0
SC51951 - Outside Printing	0	230	230	269	270	270
SC51952 - Office Expenses	652.76	350	350	350	350	350
SC51953 - Copy and Printing Costs	56.95	100	100	100	100	100
SC51954 - Postage	5.81	100	100	100	100	100
SC51955 - Subscription - Publication	234.88	215	215	256	256	256
SC52020 - Maintenance Equipment - Supplies	7,539.42	5,800	5,800	5,800	5,800	5,800
SC52041 - Fingerprints	49	0	0	0	0	0
SC52042 - Drug Testing	0	180	180	180	180	180
SC52043 - Physicals	639.5	100	100	100	100	100

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52057 - Professional / Specialized Services	0	200	200	200	200	200
SC52180 - Internal Service Fund Information Technology Services Used	10,952.04	18,182	18,182	18,182	14,685	14,685
SC52182 - Internal Service Fund Liability Insurance Premium	8,759.04	11,278	11,278	11,278	8,366	8,366
SC52185 - Internal Service Fund Workers' Compensation Premium	29,076.96	19,570	19,570	19,570	18,927	18,927
SC52187 - Internal Service Fund Property/General	2,127	4,707	4,707	4,707	3,866	3,866
SC52201 - Internal Service Fund Identification Badges	8.25	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	870.84	875	875	875	866	866
SC52230 - Rent - Buildings (Short Term)	915	915	915	915	915	915
SC52242 - Small Tools	1,049.38	2,400	2,400	2,400	2,400	2,400
SC52243 - Office Equipment	0	500	500	500	500	500
SC52244 - Equipment Replacement	0	0	0	0	4,900	4,900
SC52245 - Other Equipment	344.25	0	0	1,644	0	0
SC52265 - Special Department Expense - Safety / Environment	6,276.86	8,000	8,000	8,000	6,600	6,600
SC52267 - Special Department Expense Services	1,092.58	2,350	2,350	2,350	2,350	2,350
SC52325 - Utilities	16,559.04	23,000	23,000	22,066	25,000	25,000
SC52340 - Employment Training	725	1,000	1,000	1,000	1,000	1,000
SC52350 - Fuel & Oil	3,508.86	4,500	4,500	4,500	4,500	4,500
Services and Supplies Total:	**674,694.25**	**469,949**	**470,950**	**472,332.27**	**473,695**	**473,695**
Other Charges						
SC53000 - Interfund Expenditures for Services Used	150,905	204,924	204,924	210,343	230,198	230,198
SC53001 - Interfund OH Cost Plan	43,191.72	52,348	52,348	52,348	76,257	76,257
SC53011 - Interfund Fingerprints	25	0	0	0	0	0
SC53023 - Interfund Audit Expense	2,200	2,200	2,200	2,200	2,200	2,200
SC53028 - Interfund CUPA	1,052	1,052	1,052	1,052	1,289	1,289
SC53100 - Treasury Fee	5.28	0	0	0	0	0
SC53400 - Subscription Based Infromation Technology	0	3,912	3,912	3,912	3,624	3,624
SC53450 - Retire Long - Term Debt	5,474.2	5,341	5,341	5,341	5,591	5,591
SC53650 - Interest on Long Term Debt	1,391.23	1,189	1,189	1,189	1,244	1,244
SC53750 - Interest on Subscription-Based Information Technology Arrangement	7.26	0	0	0	0	0
SC53800 - Depreciation Expense	6,491.62	5,223	5,223	5,223	26,533	26,533
SC53852 - Amortization Expense - Subscription Based Information Technology Arrangements	1,005.84	0	0	0	0	0
Other Charges Total:	**211,749.15**	**276,189**	**276,189**	**281,607.62**	**346,936**	**346,936**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	0	0	0	0	0	0
SC54053 - Capital Asset - Vehicle	0	0	0	57,600	132,600	132,600
Capital Assets - Expenditures Total:	**0**	**0**	**0**	**57,600**	**132,600**	**132,600**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	955.17	948	948	948	957	957
Transfers Out (Nonreciprocal) Total:	**955.17**	**948**	**948**	**948**	**957**	**957**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	27,583	27,583	0	0	0
Budgetary - Expenditure Total:	**0**	**27,583**	**27,583**	**0**	**0**	**0**
Total Expenditures:	**1,275,434.47**	**1,226,503**	**1,227,504**	**1,237,250**	**1,349,209**	**1,349,209**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	1,588.14	850	850	850	1,000	1,000
RC41402 - Interest - Fair Market Value (FMV) Adjustments	2,509.35	0	0	0	0	0
RC41450 - Reservation Fees	0	0	0	0	0	0
evenue from Investment and Property Total:	**4,097.49**	**850**	**850**	**850**	**1,000**	**1,000**
Charges for Services						
RC47325 - Maintenance	15,593.62	11,780	11,780	3,265	23,702	23,702
RC47491 - Internal Service Fund Vehicle Maintenance	1,103,622.56	880,833	880,833	933,370	843,532	843,532
RC47492 - Internal Service Fund Fleet Administration	251,573.54	333,040	333,040	384,860	356,133	356,133
Charges for Services Total:	**1,370,789.72**	**1,225,653**	**1,225,653**	**1,321,495**	**1,223,367**	**1,223,367**
Miscellaneous Revenues						
RC47810 - Insurance Reimbursement	0	0	0	45,977	0	0
RC47833 - Refund	0	0	0	603	0	0
RC47910 - Sale of Excess Property	641.93	0	0	0	0	0
Miscellaneous Revenues Total:	**641.93**	**0**	**0**	**46,580.03**	**0**	**0**
Sale of Capital Assets						
RC47900 - Sale of Capital Assets	0	0	0	203	0	0
Sale of Capital Assets Total:	**0**	**0**	**0**	**203**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	1,001	0	124,842	124,842
Budgetary - Revenue Total:	**0**	**0**	**1,001**	**0**	**124,842**	**124,842**
Total Revenues:	**1,375,529.14**	**1,226,503**	**1,227,504**	**1,369,128**	**1,349,209**	**1,349,209**

Total Expenditures	1,275,434.47	1,226,503	1,227,504	1,237,249.89	1,349,209	1,349,209
Total Revenues	1,375,529.14	1,226,503	1,227,504	1,369,128.03	1,349,209	1,349,209
Net County Cost	-100,094.67	0	0	-131,878.14	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	1,665,845.53	1,781,946	1,781,946	1,658,152	1,768,250	1,768,250
SC51003 - Special Pay	52,838.31	58,105	58,105	57,308	59,597	59,597
SC51004 - Other Pay	65,647.49	102,449	102,449	105,695	79,502	79,502
SC51050 - Overtime	20,907.96	18,100	18,100	19,637	0	0
SC51100 - Co Contribution Retirement	519,107.51	679,405	679,405	633,818	563,241	563,241
SC51101 - Retirement Allowance	0	0	0	0	1,980	1,980
SC51201 - Co Contribution - Group Insurance	307,534.85	321,694	321,694	320,441	342,873	342,873
SC51400 - Payroll Tax - Social Security	109,124.63	120,149	120,149	113,171	118,255	118,255
SC51401 - Payroll Taxes - Medicare	25,521.11	27,938	27,938	26,306	27,657	27,657
SC51500 - Contribution Def Comp / 401a	3,721.42	5,877	5,877	5,012	4,550	4,550
SC51501 - Co Contribution - HSA	15,327.53	21,789	21,789	21,789	18,184	18,184
Salaries and Employee Benefits Total:	**2,785,576.34**	**3,137,452**	**3,137,452**	**2,961,329.22**	**2,984,089**	**2,984,089**
Services and Supplies						
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC51660 - Communications	69,465.12	93,460	95,823	85,183	98,760	98,760
SC51680 - Household Expense	422.5	600	600	422	500	500
SC51760 - Outside Refurbish / Repair	0	0	3,000	3,000	0	0
SC51761 - Miscellaneous Vehicle Maintenance	243	240	240	186	210	210
SC51763 - Maintenance and Equipment	98,947.51	194,835	194,835	191,835	210,633	210,633
SC51765 - Maintenance Equipment Contract	982.6	1,013	1,013	1,012	1,043	1,043
SC51770 - Software License (short term) & Maintenance	196,004.6	336,398	336,398	285,883	328,544	328,544
SC51800 - Computer Hardware	147,518.15	129,300	130,457	130,457	129,300	129,300
SC51900 - Memberships	224	190	190	190	180	180
SC51952 - Office Expenses	2,073.35	3,100	3,100	3,100	3,100	3,100
SC51953 - Copy and Printing Costs	217.79	600	600	453	400	400
SC51954 - Postage	129.85	20	20	20	20	20
SC52030 - Professional & Specialized Assessment Appeals	0	0	9,176	9,176	0	0
SC52041 - Fingerprints	98	0	0	0	0	0
SC52057 - Professional / Specialized Services	8,501.42	32,500	32,500	32,500	50,623	50,623
SC52175 - Internal Service Fund Vehicle Maintenance	1,448.74	2,257	2,257	2,257	1,127	1,127
SC52176 - Internal Service Fund Fleet Admin	2,219.08	2,896	2,896	2,896	2,987	2,987
SC52182 - Internal Service Fund Liability Insurance Premium	24,738	18,223	18,223	18,223	31,776	31,776
SC52185 - Internal Service Fund Workers' Compensation Premium	9,322.08	36,330	36,330	36,330	36,626	36,626

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52187 - Internal Service Fund Property/General	21,519	31,060	31,060	31,060	43,937	43,937
SC52201 - Internal Service Fund Identification Badges	33	0	0	0	0	0
SC52243 - Office Equipment	687.29	3,450	3,450	3,450	3,450	3,450
SC52267 - Special Department Expense Services	0	9,000	9,000	10,000	10,000	10,000
SC52268 - Special Departmental Expense Supplies	286.03	6,437	6,437	6,437	11,540	11,540
SC52325 - Utilities	25,369.05	30,400	30,400	28,162	30,850	30,850
SC52340 - Employment Training	8,614.2	40,000	40,000	40,000	40,000	40,000
SC52342 - Staff Training	1,995	0	0	0	0	0
SC52346 - Transportation & Travel	6,142.75	20,500	20,500	20,500	20,500	20,500
SC52350 - Fuel & Oil	1,476.48	1,800	1,800	1,745	1,950	1,950
Services and Supplies Total:	**628,678.59**	**994,609**	**1,010,305**	**944,475.86**	**1,058,056**	**1,058,056**
Other Charges						
SC53000 - Interfund Expenditures for Services Used	371,629	438,215	438,215	454,601	482,400	482,400
SC53001 - Interfund OH Cost Plan	190,952.24	250,271	250,271	250,271	104,089	104,089
SC53011 - Interfund Fingerprints	50	0	0	0	0	0
SC53023 - Interfund Audit Expense	3,300	3,300	3,300	3,300	3,300	3,300
SC53100 - Treasury Fee	312.84	0	0	0	0	0
SC53400 - Subscription Based Infromation Technology	0	128,882	128,882	128,882	122,531	122,531
SC53450 - Retire Long - Term Debt	8,830.39	9,049	9,049	9,049	9,018	9,018
SC53650 - Interest on Long Term Debt	2,244.18	2,013	2,013	2,013	2,007	2,007
SC53750 - Interest on Subscription-Based Information Technology Arrangement	1,549.02	0	0	0	378	378
SC53800 - Depreciation Expense	105,609.19	121,759	121,759	126,295	126,714	126,714
SC53852 - Amortization Expense - Subscription Based Information Technology Arrangements	392,880.36	367,761	367,761	372,160	290,840	290,840
Other Charges Total:	**1,077,357.22**	**1,321,250**	**1,321,250**	**1,346,570.43**	**1,141,277**	**1,141,277**
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	0	300,000	300,000	300,000	40,836	40,836
Capital Assets - Expenditures Total:	**0**	**300,000**	**300,000**	**300,000**	**40,836**	**40,836**
Intrafund Transfers						
SC55000 - Intrafund - Other	0	1	1	0	0	0
Intrafund Transfers Total:	**0**	**1**	**1**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	843.6	844	844	844	844	844
Transfers Out (Nonreciprocal) Total:	**843.6**	**844**	**844**	**844**	**844**	**844**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	133,233	133,233	0	268,802	268,802
Budgetary - Expenditure Total:	**0**	**133,233**	**133,233**	**0**	**268,802**	**268,802**
Total Expenditures:	**4,492,455.75**	**5,887,389**	**5,903,085**	**5,553,220**	**5,493,904**	**5,493,904**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	10,166.23	7,321	7,321	7,321	6,553	6,553
RC41402 - Interest - Fair Market Value (FMV) Adjustments	78,162.73	0	0	0	0	0
evenue from Investment and Property Total:	**88,328.96**	**7,321**	**7,321**	**7,321**	**6,553**	**6,553**
Intergovernmental Revenues						
RC45580 - Specify	21,199.87	46,639	46,639	6,437	46,168	46,168
Intergovernmental Revenues Total:	**21,199.87**	**46,639**	**46,639**	**6,437**	**46,168**	**46,168**
Charges for Services						
RC47493 - Internal Service Fund Information Technology Intrafund Labor Charges	0	0	0	0	0	0
RC47494 - Internal Service Fund Equipment Replacement	98,113.1	97,851	97,851	97,851	98,124	98,124
RC47495 - Internal Service Fund Information Technology Services Provided	4,368,254.94	5,015,578	5,015,578	4,651,658	4,753,434	4,753,434
Charges for Services Total:	**4,466,368.04**	**5,113,429**	**5,113,429**	**4,749,508.98**	**4,851,558**	**4,851,558**
Miscellaneous Revenues						
RC47833 - Refund	27,632.92	0	0	0	0	0
RC47910 - Sale of Excess Property	481.95	0	0	0	0	0
Miscellaneous Revenues Total:	**28,114.87**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48207 - Operating Transfer In - Capital Project	1,418.59	0	0	0	0	0
Transfers In (Nonreciprocal) Total:	**1,418.59**	**0**	**0**	**0**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	720,000	735,696	0	589,625	589,625
Budgetary - Revenue Total:	**0**	**720,000**	**735,696**	**0**	**589,625**	**589,625**
Total Revenues:	**4,605,430.33**	**5,887,389**	**5,903,085**	**4,763,267**	**5,493,904**	**5,493,904**
Total Expenditures	4,492,455.75	5,887,389	5,903,085	5,553,219.51	5,493,904	5,493,904
Total Revenues	4,605,430.33	5,887,389	5,903,085	4,763,266.98	5,493,904	5,493,904
Net County Cost	-112,974.58	0	0	789,952.53	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51660 - Communications	2,031.4	1,998	1,998	1,998	2,110	2,110
SC51763 - Maintenance and Equipment	9,998.26	0	0	0	10,000	10,000
SC51765 - Maintenance Equipment Contract	1,331.1	1,372	1,372	1,372	1,413	1,413
SC51850 - Maintenance Structure and Improvement	4,703.38	0	0	0	5,000	5,000
SC51952 - Office Expenses	23.56	0	0	0	0	0
SC51954 - Postage	4.29	125	125	125	125	125
SC52057 - Professional / Specialized Services	0	2,160	2,160	2,160	2,160	2,160
SC52182 - Internal Service Fund Liability Insurance Premium	4,319.04	6,963	6,963	6,963	398	398
SC52187 - Internal Service Fund Property/General	2,988.96	6,103	6,103	6,103	4,550	4,550
SC52215 - Rents & Leases Equipment (Short Term)	0	500	500	500	500	500
SC52267 - Special Department Expense Services	0	0	0	0	0	0
SC52325 - Utilities	9,597.91	35,000	35,000	35,000	25,000	25,000
SC52361 - General Supplies	146.39	100	100	100	1,000	1,000
Services and Supplies Total:	**35,144.29**	**54,321**	**54,321**	**54,321**	**52,256**	**52,256**
Other Charges						
SC52813 - Other Charges	0	0	0	0	0	0
Other Charges Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intrafund Transfers						
SC55001 - Intrafund - Salaries and Benefits / Staff Time	33,799.88	57,928	57,928	57,928	46,000	46,000
SC55003 - Intrafund - Cost Allocation Plan	54,595	74,634	74,634	74,634	75,090	75,090
Intrafund Transfers Total:	**88,394.88**	**132,562**	**132,562**	**132,562**	**121,090**	**121,090**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	35,357.13	33,625	33,625	33,625	35,195	35,195
Transfers Out (Nonreciprocal) Total:	**35,357.13**	**33,625**	**33,625**	**33,625**	**35,195**	**35,195**
Total Expenditures:	**158,896.3**	**220,508**	**220,508**	**220,508**	**208,541**	**208,541**
Revenue from Investment and Property						
RC41450 - Reservation Fees	1,550	75,400	75,400	75,400	1,600	1,600
RC41452 - Rent Veterans' Building	8,970	0	0	0	28,120	28,120
RC41458 - Maintenance Veterans' Building	10,804.69	0	0	0	17,600	17,600
evenue from Investment and Property Total:	**21,324.69**	**75,400**	**75,400**	**75,400**	**47,320**	**47,320**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Total Revenues:	**21,324.69**	**75,400**	**75,400**	**75,400**	**47,320**	**47,320**
Total Expenditures	158,896.3	220,508	220,508	220,508	208,541	208,541
Total Revenues	21,324.69	75,400	75,400	75,400	47,320	47,320
Net County Cost	137,571.61	145,108	145,108	145,108	161,221	161,221

Health & Human Services

Section E

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	1,929,324.97	2,134,032	2,196,256	2,004,273	2,292,865	2,292,865
SC51003 - Special Pay	42,970.06	62,649	67,113	53,128	68,151	68,151
SC51004 - Other Pay	49,074.35	85,187	85,187	190,995	92,894	92,894
SC51006 - Extra Help	17,435.32	20,000	20,000	0	18,579	18,579
SC51007 - Salary Savings	0	-20,000	-20,000	0	0	0
SC51050 - Overtime	2,183.27	4,000	4,000	2,149	5,110	5,110
SC51100 - Co Contribution Retirement	595,266.3	778,169	811,899	611,557	750,161	750,161
SC51201 - Co Contribution - Group Insurance	380,531.04	459,623	504,816	424,889	565,774	565,774
SC51300 - Workers Compensation	0	0	0	702	0	0
SC51400 - Payroll Tax - Social Security	118,620.01	127,258	133,523	126,872	149,508	149,508
SC51401 - Payroll Taxes - Medicare	28,788.97	30,451	31,877	31,937	35,987	35,987
SC51403 - Co Contrib Unemploymnt Insrnc	0	0	0	486	0	0
SC51500 - Contribution Def Comp / 401a	5,057.43	13,251	15,114	5,760	8,450	8,450
SC51501 - Co Contribution - HSA	17,799	23,863	23,863	0	34,192	34,192
Salaries and Employee Benefits Total:	**3,187,050.72**	**3,718,483**	**3,873,648**	**3,452,747.7**	**4,021,671**	**4,021,671**
Services and Supplies						
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC51660 - Communications	15,033.43	13,000	13,000	14,000	14,000	14,000
SC51670 - Food	1,050.82	1,000	1,000	1,058	1,200	1,200
SC51765 - Maintenance Equipment Contract	57.73	60	60	59	62	62
SC51770 - Software License (short term) & Maintenance	6,484.6	6,000	6,000	1,587	6,000	6,000
SC51771 - IT Direct Charges (short term/ nonSBITA)	4,530.42	16,712	16,712	16,712	12,948	12,948
SC51800 - Computer Hardware	7,313.28	6,000	6,000	1,613	6,000	6,000
SC51900 - Memberships	153.61	1,000	1,000	500	1,000	1,000
SC51951 - Outside Printing	95.8	500	500	250	500	500
SC51952 - Office Expenses	4,612.48	6,000	6,000	3,500	6,000	6,000
SC51953 - Copy and Printing Costs	628	750	750	550	750	750
SC51954 - Postage	1,670	2,000	2,000	500	2,000	2,000
SC51955 - Subscription - Publication	607.89	500	500	476	500	500
SC52041 - Fingerprints	74	98	98	98	98	98
SC52042 - Drug Testing	0	74	74	74	74	74
SC52057 - Professional / Specialized Services	78,051.34	212,100	224,400	100,000	229,100	229,100
SC52065 - Professional & Specialized Services Administration	105	0	0	0	0	0
SC52150 - Publication Legal Notice	0	1,000	1,000	0	1,000	1,000

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52180 - Internal Service Fund Information Technology Services Used	54,255.85	69,018	69,018	69,018	72,749	72,749
SC52182 - Internal Service Fund Liability Insurance Premium	9,283.08	15,582	15,582	15,582	14,315	14,315
SC52185 - Internal Service Fund Workers' Compensation Premium	9,459	10,387	10,387	10,387	10,952	10,952
SC52187 - Internal Service Fund Property/General	13,815	27,991	27,991	27,991	21,013	21,013
SC52201 - Internal Service Fund Identification Badges	16.5	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	2,758.32	2,916	2,916	2,916	3,031	3,031
SC52230 - Rent - Buildings (Short Term)	0	35,000	35,000	35,000	0	0
SC52243 - Office Equipment	441.43	8,000	8,000	2,000	7,000	7,000
SC52262 - Special Department Expense Transportation	792.86	0	0	0	0	0
SC52267 - Special Department Expense Services	593.9	0	0	0	0	0
SC52325 - Utilities	22,681.23	5,000	5,000	33,655	5,000	5,000
SC52340 - Employment Training	720	20,000	20,000	0	5,000	5,000
SC52341 - Educational Materials	0	0	0	0	0	0
SC52342 - Staff Training	855	0	0	5,000	15,000	15,000
SC52346 - Transportation & Travel	10,886.06	10,000	10,000	10,053	14,585	14,585
Services and Supplies Total:	**247,026.63**	**470,688**	**482,988**	**352,579.44**	**449,877**	**449,877**
Other Charges						
SC53000 - Interfund Expenditures for Services Used	0	0	27,062	0	277,800	277,800
SC53001 - Interfund OH Cost Plan	226,146.48	124,359	124,359	124,359	208,794	208,794
SC53010 - Interfund Other Department	120,858	193,740	193,740	193,740	0	0
SC53201 - Lease Land and Improvements	0	0	0	0	0	0
SC53202 - Lease - Structure and Improvement	25,846.73	0	0	0	35,000	35,000
SC53400 - Subscription Based Infromation Technology	6,382.07	2,268	2,268	2,268	0	0
SC53700 - Interest on Lease	462.77	23	23	164	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	70	0	0	0	0	0
Other Charges Total:	**379,766.05**	**320,390**	**347,452**	**320,531**	**521,594**	**521,594**
Intrafund Transfers						
SC55001 - Intrafund - Salaries and Benefits / Staff Time	-324,646.06	-374,690	-374,690	-342,193	-510,118	-510,118
Intrafund Transfers Total:	**-324,646.06**	**-374,690**	**-374,690**	**-342,193**	**-510,118**	**-510,118**
Transfers Out (Nonreciprocal)						

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	3,004.04	22,505	22,505	22,505	19,128	19,128
Transfers Out (Nonreciprocal) Total:	**3,004.04**	**22,505**	**22,505**	**22,505**	**19,128**	**19,128**
Total Expenditures:	**3,492,201.38**	**4,157,376**	**4,351,903**	**3,806,170**	**4,502,152**	**4,502,152**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC45580 - Specify	10,695.43	0	0	0	0	0
RC45581 - Proposition 10 Children and Families Commission Agency	682,899.5	780,831	963,058	710,851	978,171	978,171
RC45582 - Public Authority	35,725.12	41,331	41,331	37,752	42,227	42,227
Intergovernmental Revenues Total:	**729,320.05**	**822,162**	**1,004,389**	**748,603**	**1,020,398**	**1,020,398**
Charges for Services						
RC47204 - Outpatient Fee	0	0	0	50	0	0
RC47450 - Interfund Revenue for Services Provided	388,652.62	477,553	477,553	436,053	474,759	474,759
RC47453 - Interfund Mental Health	853,974.32	1,105,596	1,105,596	1,020,986	1,115,971	1,115,971
RC47457 - Interfund Alcohol and Drug	111,238.76	130,358	130,358	119,144	144,100	144,100
RC47458 - Interfund Welfare / Social Services	1,295,402.92	1,621,707	1,621,707	1,469,034	1,746,924	1,746,924
Charges for Services Total:	**2,649,268.62**	**3,335,214**	**3,335,214**	**3,045,267**	**3,481,754**	**3,481,754**
Miscellaneous Revenues						
RC47833 - Refund	0	0	0	0	0	0
Miscellaneous Revenues Total:	**0**	**0**	**0**	**0**	**0**	**0**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	12,300	12,300	0	0
Budgetary - Revenue Total:	**0**	**0**	**12,300**	**12,300**	**0**	**0**
Total Revenues:	**3,378,588.67**	**4,157,376**	**4,351,903**	**3,806,170**	**4,502,152**	**4,502,152**
Total Expenditures	3,492,201.38	4,157,376	4,351,903	3,806,170.14	4,502,152	4,502,152
Total Revenues	3,378,588.67	4,157,376	4,351,903	3,806,170	4,502,152	4,502,152
Net County Cost	113,612.71	0	0	0.14	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	11,093,682.81	13,811,875	13,948,479	11,779,901	14,108,274	14,169,047
SC51003 - Special Pay	370,937.18	448,851	462,510	332,795	179,599	181,683
SC51004 - Other Pay	466,796.49	470,377	470,377	672,375	456,132	456,132
SC51005 - Mitigation Pay	175,570	340,000	340,000	338,646	0	0
SC51006 - Extra Help	293,650.38	580,500	580,500	0	1,440,757	1,440,757
SC51007 - Salary Savings	0	-2,257,699	-2,257,699	0	-3,507,132	-3,402,877
SC51050 - Overtime	598,903.63	393,500	393,500	509,847	390,850	390,850
SC51100 - Co Contribution Retirement	3,372,494.92	4,836,936	4,865,414	2,699,067	4,482,087	4,417,340
SC51101 - Retirement Allowance	-1,467.25	0	0	0	0	0
SC51201 - Co Contribution - Group Insurance	2,319,073.7	3,271,225	3,300,855	2,527,040	3,304,256	3,204,332
SC51400 - Payroll Tax - Social Security	727,293.65	802,966	815,924	688,747	992,436	990,821
SC51401 - Payroll Taxes - Medicare	183,701.16	197,451	206,238	187,105	240,342	241,253
SC51500 - Contribution Def Comp / 401a	32,459.82	89,364	90,017	36,048	57,722	55,447
SC51501 - Co Contribution - HSA	105,690.98	134,049	134,049	0	145,432	145,970
Salaries and Employee Benefits Total:	**19,738,787.47**	**23,119,395**	**23,350,164**	**19,771,570.15**	**22,290,755**	**22,290,755**
Services and Supplies						
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC51660 - Communications	123,009.5	127,132	127,308	145,299	136,089	136,089
SC51670 - Food	68,593.42	120,308	120,308	68,146	103,148	103,148
SC51680 - Household Expense	100,362.59	97,625	97,625	95,922	106,600	106,600
SC51760 - Outside Refurbish / Repair	0	0	0	541	600	600
SC51761 - Miscellaneous Vehicle Maintenance	3,573	3,080	3,080	1,836	2,987	2,987
SC51763 - Maintenance and Equipment	425.37	0	145	0	75	75
SC51765 - Maintenance Equipment Contract	7,186.93	7,403	7,403	14,805	7,625	7,625
SC51770 - Software License (short term) & Maintenance	876,091.69	1,040,500	1,040,991	1,040,991	32,013	32,013
SC51771 - IT Direct Charges (short term/ nonSBITA)	13,472.32	11,717	11,717	11,914	20,894	20,894
SC51800 - Computer Hardware	38,137.64	20,699	20,699	20,699	26,000	26,000
SC51850 - Maintenance Structure and Improvement	112,340.25	29,145	137,201	211,420	6,000	6,000
SC51870 - Medical Dental Laboatory Supplies	3,407.82	5,200	5,200	795	1,650	1,650
SC51871 - Medical Supplies Floor Stock	25,353.98	150,000	150,000	16,199	160,000	160,000
SC51900 - Memberships	28,977.11	27,214	27,214	76,052	47,465	47,465
SC51951 - Outside Printing	725.26	0	0	3,451	2,200	2,200
SC51952 - Office Expenses	27,703.83	42,960	42,960	53,005	50,250	50,250
SC51953 - Copy and Printing Costs	23,529.58	29,950	29,950	13,618	19,650	19,650
SC51954 - Postage	10,680.08	10,000	10,000	5,363	10,300	10,300

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51955 - Subscription - Publication	1,734.51	1,350	1,350	176	4,810	4,810
SC52041 - Fingerprints	1,795	931	931	2,157	1,446	1,446
SC52042 - Drug Testing	580	703	703	1,281	952	952
SC52043 - Physicals	4,571	850	850	11,526	3,600	3,600
SC52044 - Professional & Specialized Sutter	50.4	0	0	0	0	0
SC52047 - Psychiatric Exam	0	170,000	170,000	170,000	0	0
SC52057 - Professional / Specialized Services	4,712,409.53	7,562,236	9,543,012	11,725,881	9,780,818	9,780,818
SC52059 - Professional & Specialized Medical Services	0	3,750	3,750	211	250	250
SC52060 - Professional & Specialized Conservator Administration	359,817	413,790	413,790	413,790	596,400	596,400
SC52150 - Publication Legal Notice	61.18	0	0	0	0	0
SC52175 - Internal Service Fund Vehicle Maintenance	34,727.29	50,173	50,173	50,173	26,981	26,981
SC52176 - Internal Service Fund Fleet Admin	17,240.06	24,616	24,616	24,616	16,428	16,428
SC52180 - Internal Service Fund Information Technology Services Used	617,546.39	767,138	767,138	767,138	828,024	828,024
SC52182 - Internal Service Fund Liability Insurance Premium	210,447.96	286,036	286,036	286,036	257,895	257,895
SC52185 - Internal Service Fund Workers' Compensation Premium	299,220.96	356,140	356,140	356,140	389,524	389,524
SC52186 - Internal Service Fund Malpractice	481,562	389,414	389,414	389,414	345,067	345,067
SC52187 - Internal Service Fund Property/General	16,749	31,402	31,402	31,402	26,540	26,540
SC52201 - Internal Service Fund Identification Badges	643.5	199	199	0	411	411
SC52215 - Rents & Leases Equipment (Short Term)	0	0	0	4,488	0	0
SC52230 - Rent - Buildings (Short Term)	5,599.25	5,229	5,229	58,948	33,489	33,489
SC52243 - Office Equipment	3,529.98	7,800	7,800	12,741	13,150	13,150
SC52244 - Equipment Replacement	0	0	0	3,069	0	0
SC52267 - Special Department Expense Services	167,006.51	4,400	130,481	9,566	82,000	82,000
SC52268 - Special Departmental Expense Supplies	11,339.25	0	11,310	5,960	9,315	9,315
SC52325 - Utilities	74,336.58	46,715	46,715	23,384	82,300	82,300
SC52340 - Employment Training	26,971.25	20,680	178,189	5,938	1,300	1,300
SC52341 - Educational Materials	0	1,000	1,000	0	0	0
SC52342 - Staff Training	0	0	0	76,649	274,929	274,929
SC52346 - Transportation & Travel	21,469.58	20,200	20,200	11,989	46,570	46,570
SC52350 - Fuel & Oil	37,571.23	37,300	37,300	19,427	28,400	28,400
SC52361 - General Supplies	342.33	0	0	3,540	4,100	4,100

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52363 - Miscellaneous Expense - Supplies	1,249.91	0	0	0	0	0
SPEND_CATEGORY-3-1064 - Residential Care Services	0	0	0	0	1,899,500	1,899,500
SPEND_CATEGORY-3-1074 - IMD Facility Services	0	0	0	0	3,600,500	3,600,500
Services and Supplies Total:	**8,572,142.02**	**11,924,985**	**14,309,529**	**16,245,694.3**	**19,088,245**	**19,088,245**
Other Charges						
REVENUE_CATEGORY-3-1411 - State Offset Managed Care Inpt (RC)	297,554.75	0	0	0	0	0
REVENUE_CATEGORY-3-1560 - State Offset State HospitalSponsors	0	0	0	0	0	0
SC52380 - Support and Care of Persons	4,626,455.19	3,557,275	5,894,640	3,833,300	4,387,998	4,387,998
SC52388 - Support and Care - Regular Cases	0	0	0	153	0	0
SC52725 - Contribution to Other Agencies	48,978.42	0	0	308,219	539,001	539,001
SC52728 - Contribution to Res Care - FCH	823,899.45	2,368,100	3,118,100	0	0	0
SC52729 - Contribution to Others	481,107.22	587,741	587,741	618,341	0	0
SC52730 - Contribution to IMD Facilities	889,046.23	625,000	625,000	5,660,206	0	0
SC52731 - Contribution Other Agency Yuba City	0	0	0	40,389	0	0
SC52802 - State Offset State Hospital	0	0	0	0	285,120	285,120
SC52803 - State Offset Managed Care Inpt	912,389.09	858,000	858,000	965,027	900,000	900,000
SC52805 - Prior Year - Refund Medical	-259.32	0	0	6,939	0	0
SC53000 - Interfund Expenditures for Services Used	121.98	0	0	129	0	0
SC53001 - Interfund OH Cost Plan	609,480.2	1,019,776	1,019,776	1,019,776	1,409,895	1,409,895
SC53010 - Interfund Other Department	0	-2,233,000	-2,233,000	-2,233,000	-1,755,436	-1,755,436
SC53011 - Interfund Fingerprints	350	450	450	904	575	575
SC53013 - Interfund Human Services Administration	965,213.08	1,235,954	1,235,954	1,235,954	1,260,071	1,260,071
SC53021 - Interfund Conservator Services	363,450	445,268	445,268	445,268	445,268	445,268
SC53023 - Interfund Audit Expense	11,211	11,675	11,675	0	8,313	8,313
SC53029 - Interfund Maintenance and Improvement	89,258.01	0	0	0	96,791	96,791
SC53030 - Interfund Engineering	4,114.62	0	0	0	0	0
SC53100 - Treasury Fee	9,392.28	0	0	0	0	0
SC53200 - Lease Land	0	0	0	25,545	0	0
SC53201 - Lease Land and Improvements	0	0	0	0	0	0
SC53202 - Lease - Structure and Improvement	91,159.71	64,844	64,844	0	36,444	36,444
SC53400 - Subscription Based Infromation Technology	103,973.84	19,874	19,874	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53650 - Interest on Long Term Debt	27,622.05	0	0	0	0	0
SC53700 - Interest on Lease	1,637.01	204	204	414	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	953.05	0	0	0	0	0
Other Charges Total:	**10,357,107.86**	**8,561,161**	**11,648,526**	**11,927,562.09**	**7,614,040**	**7,614,040**
Capital Assets - Expenditures						
SC54050 - Capital Asset - Land Improvements	0	0	0	115,576	0	0
SC54051 - Capital Asset - Structure and Improvements	0	0	0	0	20,000	20,000
SC54052 - Capital Asset - Equipment	0	6,700	6,700	0	6,700	6,700
SC54053 - Capital Asset - Vehicle	32,731.97	93,720	148,431	0	0	0
Capital Assets - Expenditures Total:	**32,731.97**	**100,420**	**155,131**	**115,576.17**	**26,700**	**26,700**
Transfers Out (Nonreciprocal)						
SC56000 - Operating Transfer Out - General Fund	0	0	0	4,854	0	0
SC56002 - Operating Transfer Out - Behavioral Health (BH)	127,798.98	129,171	129,171	129,171	135,756	135,756
SC56008 - Operating Transfer Out - Debt Service	83,494.13	278,867	278,867	278,867	277,031	277,031
SC56009 - Operating Transfer Out - Realignment	1,134,280.04	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**1,345,573.15**	**408,038**	**408,038**	**412,891.69**	**412,787**	**412,787**
Total Expenditures:	**40,046,342.47**	**44,113,999**	**49,871,388**	**48,473,294**	**49,432,527**	**49,432,527**
Fines, Forfeitures, and Penalties						
RC41250 - Other Court Fines	50.17	0	0	0	0	0
Fines, Forfeitures, and Penalties Total:	**50.17**	**0**	**0**	**0**	**0**	**0**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	172,144.95	28,000	28,000	0	0	0
RC41401 - Interest	0.7	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	113,472.19	0	0	0	0	0
evenue from Investment and Property Total:	**285,617.84**	**28,000**	**28,000**	**0**	**0**	**0**
Intergovernmental Revenues						
RC42100 - State - Health Programs-Aid for Mental Health	912,844.88	1,931,423	1,931,423	934,961	2,084,304	2,084,304
RC43430 - State - SB 90 Mandated Costs	0	0	0	0	0	0
RC43500 - Specify	2,573,076.12	4,936,172	6,727,520	6,274,698	3,312,278	3,312,278
RC44200 - Federal - Public Assistance Programs	0	0	0	0	0	0
RC44900 - Federal - Aid for Disaster	304	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Intergovernmental Revenues						
RC45003 - Drug and Alcohol Programs	811,247.42	990,981	990,981	0	1,225,161	1,225,161
RC45007 - Health and Mental Health Grants	318,213	0	0	990,981	0	0
RC45100 - Specify	3,946,722.81	0	310,690	0	0	0
RC45104 - Mental Health	5,980,615.08	10,499,371	10,499,371	11,244,354	290,000	290,000
RC45580 - Specify	37,509.89	182,559	182,559	2,309,706	118,578	118,578
REVENUE_CATEGORY-3-1508 - Other Governmental Revenues: Nonprofit / Private Grant Sponsors	0	0	0	0	0	0
Intergovernmental Revenues Total:	**14,580,533.2**	**18,540,506**	**20,642,544**	**21,754,700.2**	**7,030,321**	**7,030,321**
Charges for Services						
RC47202 - Inpatient Fee	11,234	2,000	2,000	0	2,000	2,000
RC47203 - Inpatient Insurance	2,727	0	0	255	0	0
RC47204 - Outpatient Fee	23,416.53	28,500	28,500	1,119	28,500	28,500
RC47205 - Outpatient Insurance	96,480.52	68,500	68,500	10,199	66,750	66,750
RC47206 - Outpatient Medicare	127,514.31	160,600	160,600	53,718	51,100	51,100
RC47207 - Drug Diversion / Outpatient Fee	20	500	500	0	0	0
RC47208 - Blended Funding Yuba County	327,392.81	379,146	379,146	189,573	50,000	50,000
RC47300 - Library Fees & Fines	0	0	0	5	0	0
RC47325 - Maintenance	0	0	0	0	0	0
RC47374 - Photocopy Charges	5,166.75	4,000	4,000	2,040	3,000	3,000
RC47376 - Other Chgs Current Services	0	0	0	0	0	0
RC47450 - Interfund Revenue for Services Provided	3,869,381.93	0	0	0	0	0
RC47453 - Interfund Mental Health	0	0	0	0	0	0
RC47462 - Interfund Mental Hlth Srvs BF	416,519.72	555,354	555,354	555,354	529,645	529,645
RC47464 - Interfund Audit Expense	0	0	0	0	0	0
Charges for Services Total:	**4,879,853.57**	**1,198,600**	**1,198,600**	**812,263.1**	**730,995**	**730,995**
Miscellaneous Revenues						
RC47800 - Miscellaneous Revenue - Specify	22,354.9	0	0	24,668	0	0
RC47802 - Contrbtn Frm Oth MH Alcohol	19,270.55	27,000	27,000	0	20,000	20,000
RC47808 - IMD Reimb - Yuba Conservator	54,426.93	35,000	35,000	24,822	35,000	35,000
RC47809 - IMD Reimb Sutter Conservator	43,887	40,000	40,000	35,778	35,000	35,000
RC47810 - Insurance Reimbursement	48,785.16	54,720	97,818	119,833	0	0
RC47817 - Rev Prior Yr MH Cost Report	0	0	0	3,698,955	0	0
RC47833 - Refund	77,889.43	0	0	2,799,637	20,000	20,000
Miscellaneous Revenues Total:	**266,613.97**	**156,720**	**199,818**	**6,703,692.43**	**110,000**	**110,000**
Sale of Capital Assets						
RC47900 - Sale of Capital Assets	0	0	0	3,731	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Sale of Capital Assets						
Sale of Capital Assets Total:	**0**	**0**	**0**	**3,731**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48202 - Operating Transfer In - Behavioral Health (BH)	337,979.95	1,614,057	2,160,493	1,312,801	20,410,216	20,410,216
RC48203 - Operating Transfer In - Mental Health Services Act (MHSA)	0	0	0	0	0	0
RC48204 - Operating Transfer In - Non Major	64,384.24	0	0	0	0	0
RC48205 - Operating Transfer In - Social Services	0	1,500,000	1,500,000	0	1,500,000	1,500,000
RC48209 - Operating Transfer In - Realignment	17,703,506.85	19,134,621	20,291,521	19,980,831	17,976,190	17,976,190
RC48211 - Operating Transfer In - Health	162,936.62	0	0	0	0	0
Transfers In (Nonreciprocal) Total:	**18,268,807.66**	**22,248,678**	**23,952,014**	**21,293,632**	**39,886,406**	**39,886,406**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	1,941,495	3,850,412	0	1,674,805	1,674,805
Budgetary - Revenue Total:	**0**	**1,941,495**	**3,850,412**	**0**	**1,674,805**	**1,674,805**
Total Revenues:	**38,281,476.41**	**44,113,999**	**49,871,388**	**50,568,019**	**49,432,527**	**49,432,527**
Total Expenditures	39,748,787.72	44,113,999	49,871,388	48,473,294.41	49,432,527	49,432,527
Total Revenues	38,579,031.16	44,113,999	49,871,388	50,568,018.73	49,432,527	49,432,527
Net County Cost	1,169,756.56	0	0	-2,094,724.32	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	3,293,120.28	4,644,905	4,644,905	3,371,859	4,449,830	4,377,696
SC51003 - Special Pay	60,449.41	121,470	121,470	82,987	97,281	95,198
SC51004 - Other Pay	94,326.03	76,507	76,507	123,827	55,623	55,623
SC51006 - Extra Help	19,324.67	10,000	10,000	10,000	200,312	200,312
SC51007 - Salary Savings	0	-1,097,266	-1,097,266	0	-1,643,711	-1,519,295
SC51050 - Overtime	8,770.86	11,000	11,000	14,827	15,400	15,400
SC51100 - Co Contribution Retirement	1,016,192.32	1,700,232	1,700,232	784,401	1,456,437	1,432,665
SC51201 - Co Contribution - Group Insurance	839,530.22	1,266,596	1,266,596	823,925	1,142,073	1,122,185
SC51400 - Payroll Tax - Social Security	208,249.88	283,863	283,863	216,248	298,740	294,139
SC51401 - Payroll Taxes - Medicare	48,705.92	66,355	66,355	50,551	69,858	68,782
SC51403 - Co Contrib Unemploymnt Insrnc	573	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	15,851.42	29,812	29,812	14,383	22,069	21,744
SC51501 - Co Contribution - HSA	42,320.89	59,206	59,206	85	61,269	60,732
Salaries and Employee Benefits Total:	**5,647,414.9**	**7,172,680**	**7,172,680**	**5,493,091.12**	**6,225,181**	**6,225,181**
Services and Supplies						
SC51650 - Clothing & Personal	117.38	0	0	0	0	0
SC51660 - Communications	61,137.8	66,648	66,648	59,627	50,666	50,666
SC51670 - Food	10,989.24	4,545	4,545	17,691	16,400	16,400
SC51680 - Household Expense	15,229.98	13,300	13,300	36,093	27,000	27,000
SC51700 - Insurance	157	0	0	269	400	400
SC51760 - Outside Refurbish / Repair	0	0	0	464	600	600
SC51761 - Miscellaneous Vehicle Maintenance	963	792	792	1,124	1,350	1,350
SC51763 - Maintenance and Equipment	151.96	0	0	0	0	0
SC51770 - Software License (short term) & Maintenance	377,420.59	376,023	376,023	751,066	7,863	7,863
SC51771 - IT Direct Charges (short term/ nonSBITA)	4,783.73	8,178	8,178	6,909	25,942	25,942
SC51800 - Computer Hardware	12,594.84	14,744	14,744	14,608	12,000	12,000
SC51850 - Maintenance Structure and Improvement	56,171.6	251,000	251,000	251,660	500	500
SC51871 - Medical Supplies Floor Stock	0	845	845	250	0	0
SC51900 - Memberships	19,723.5	20,880	20,880	2,711	2,720	2,720
SC51951 - Outside Printing	489.6	1,000	1,000	529	700	700
SC51952 - Office Expenses	15,633.54	17,800	17,800	14,145	14,950	14,950
SC51953 - Copy and Printing Costs	5,460.94	6,650	6,650	14,108	9,850	9,850
SC51954 - Postage	160.09	0	0	49	61	61
SC51955 - Subscription - Publication	1,744.49	6,500	6,500	1,837	2,800	2,800
SC52041 - Fingerprints	516	490	490	903	1,045	1,045

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52042 - Drug Testing	308	396	396	518	659	659
SC52043 - Physicals	1,570.5	740	740	2,122	2,550	2,550
SC52044 - Professional & Specialized Sutter	382,325	0	0	0	0	0
SC52057 - Professional / Specialized Services	5,413,718.99	6,769,733	6,789,733	6,624,927	5,651,264	5,651,264
SC52100 - Miscellaneous Expense - Services	0	0	0	0	0	0
SC52150 - Publication Legal Notice	1,563.5	1,500	1,500	1,173	1,400	1,400
SC52175 - Internal Service Fund Vehicle Maintenance	19,429.63	9,515	9,515	9,515	15,095	15,095
SC52176 - Internal Service Fund Fleet Admin	7,607.5	8,688	8,688	8,688	17,174	17,174
SC52180 - Internal Service Fund Information Technology Services Used	32,555.04	289,352	289,352	289,352	43,651	43,651
SC52182 - Internal Service Fund Liability Insurance Premium	33,312.96	50,359	50,359	50,359	62,683	62,683
SC52185 - Internal Service Fund Workers' Compensation Premium	13,805.04	18,046	18,046	18,046	20,594	20,594
SC52186 - Internal Service Fund Malpractice	172,927	142,179	142,179	142,179	117,033	117,033
SC52187 - Internal Service Fund Property/General	3,158.04	10,086	10,086	10,086	11,830	11,830
SC52201 - Internal Service Fund Identification Badges	156.75	77	77	0	76	76
SC52215 - Rents & Leases Equipment (Short Term)	0	0	0	1,559	1,500	1,500
SC52230 - Rent - Buildings (Short Term)	1,559.4	0	0	0	63,147	63,147
SC52240 - Security Equipment	0	0	0	0	3,550	3,550
SC52243 - Office Equipment	8,867.73	2,000	2,000	1,898	2,200	2,200
SC52245 - Other Equipment	3,429.36	0	0	0	0	0
SC52267 - Special Department Expense Services	268,139.33	395,503	415,503	397,710	0	0
SC52268 - Special Departmental Expense Supplies	4,956.53	0	0	645	60,000	60,000
SC52277 - Community Programs	0	0	0	13,853	78,000	78,000
SC52325 - Utilities	55,861.93	45,600	45,600	35,794	59,900	59,900
SC52340 - Employment Training	47,005.1	107,552	107,552	75,818	34,000	34,000
SC52341 - Educational Materials	0	8,000	8,000	1,341	2,400	2,400
SC52342 - Staff Training	0	0	0	26,409	109,487	109,487
SC52346 - Transportation & Travel	8,086.8	7,900	7,900	5,880	16,800	16,800
SC52350 - Fuel & Oil	16,982.95	19,700	19,700	19,966	15,500	15,500
SC52361 - General Supplies	1,919.7	0	0	2,151	2,800	2,800
SC52363 - Miscellaneous Expense - Supplies	22,378.17	20,000	20,000	5,000	3,100	3,100
SPEND_CATEGORY-3-1064 - Residential Care Services	0	0	0	0	500,000	500,000

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
Services and Supplies Total:	**7,105,070.23**	**8,696,321**	**8,736,321**	**8,919,033.05**	**7,071,240**	**7,071,240**
Other Charges						
SC52380 - Support and Care of Persons	467,464.5	147,800	147,800	139,927	148,000	148,000
SC52383 - Support and Care - Transitttional Housing Plus	0	0	0	343	0	0
SC52385 - Support and Care of Persons - CTEC	194.53	0	0	0	0	0
SC52388 - Support and Care - Regular Cases	536.11	0	0	0	0	0
SC52390 - Support and Care - Family Stabilization	420.28	0	0	0	0	0
SC52728 - Contribution to Res Care - FCH	162,383.4	0	0	0	0	0
SC52730 - Contribution to IMD Facilities	1,928,830.99	0	3,796	-7,533	0	0
SC52805 - Prior Year - Refund Medical	-103	0	0	478	0	0
SC53000 - Interfund Expenditures for Services Used	1,137,755.81	0	0	0	0	0
SC53001 - Interfund OH Cost Plan	0	0	0	0	332,227	332,227
SC53010 - Interfund Other Department	2,731,748.11	2,233,000	2,233,000	1,783,000	1,755,436	1,755,436
SC53011 - Interfund Fingerprints	75	225	225	200	175	175
SC53013 - Interfund Human Services Administration	388,652.62	477,553	477,553	988,106	474,759	474,759
SC53029 - Interfund Maintenance and Improvement	12,172	0	0	0	96,791	96,791
SC53100 - Treasury Fee	14,847.17	0	0	0	0	0
SC53201 - Lease Land and Improvements	0	0	0	0	0	0
SC53202 - Lease - Structure and Improvement	93,270.63	97,851	97,851	35,843	36,513	36,513
SC53400 - Subscription Based Infromation Technology	6,911.73	7,257	7,257	0	0	0
SC53700 - Interest on Lease	2,084.59	74	74	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	128.55	0	0	0	0	0
SC53800 - Depreciation Expense	0	0	0	0	0	0
Other Charges Total:	**6,947,373.02**	**2,963,760**	**2,967,556**	**2,940,363.4**	**2,843,901**	**2,843,901**
Capital Assets - Expenditures						
SC54051 - Capital Asset - Structure and Improvements	0	354,000	354,000	354,000	367,500	367,500
SC54052 - Capital Asset - Equipment	0	6,700	6,700	6,700	0	0
SC54053 - Capital Asset - Vehicle	52,563.15	35,000	35,000	0	0	0
SC54300 - Lease Asset - Initial	99,026.2	0	0	0	0	0
Capital Assets - Expenditures Total:	**151,589.35**	**395,700**	**395,700**	**360,700**	**367,500**	**367,500**
Transfers Out (Nonreciprocal)						
SC56000 - Operating Transfer Out - General Fund	0	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Transfers Out (Nonreciprocal)						
SC56003 - Operating Transfer Out - Mental Health Services Act (MHSA)	0	26,680	26,680	27,000	0	0
SC56008 - Operating Transfer Out - Debt Service	3,191.28	40,271	40,271	40,271	35,144	35,144
Transfers Out (Nonreciprocal) Total:	**3,191.28**	**66,951**	**66,951**	**67,271**	**35,144**	**35,144**
Total Expenditures:	**19,854,638.78**	**19,295,412**	**19,339,208**	**17,780,459**	**16,542,966**	**16,542,966**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	301,926	90,000	90,000	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	131,053.83	0	0	0	0	0
evenue from Investment and Property Total:	**432,979.83**	**90,000**	**90,000**	**0**	**0**	**0**
Intergovernmental Revenues						
RC42100 - State - Health Programs-Aid for Mental Health	17,413,308.48	13,040,656	13,040,656	15,353,042	12,952,222	12,952,222
RC43483 - Library	0	0	0	0	0	0
RC43500 - Specify	0	354,000	354,000	354,000	354,000	354,000
RC44900 - Federal - Aid for Disaster	6,367.69	0	0	0	0	0
RC45003 - Drug and Alcohol Programs	38,000	38,000	38,000	38,000	0	0
RC45104 - Mental Health	571,243.27	2,328,750	0	2,328,750	0	0
RC45580 - Specify	0	0	0	0	0	0
REVENUE_CATEGORY-3-1508 - Other Governmental Revenues: Nonprofit / Private Grant Sponsors	0	0	0	0	0	0
Intergovernmental Revenues Total:	**18,028,919.44**	**15,761,406**	**13,432,656**	**18,073,791.98**	**13,306,222**	**13,306,222**
Charges for Services						
RC47204 - Outpatient Fee	3,321.65	2,200	2,200	43	2,200	2,200
RC47205 - Outpatient Insurance	5,851.34	6,200	6,200	0	6,200	6,200
RC47206 - Outpatient Medicare	138.76	10,100	10,100	0	10,100	10,100
RC47208 - Blended Funding Yuba County	0	0	0	0	50,000	50,000
RC47209 - CSS Reimbursement from SSI	9,229.64	5,000	5,000	1,858	5,000	5,000
RC47374 - Photocopy Charges	99.15	0	0	0	0	0
RC47450 - Interfund Revenue for Services Provided	88,279.35	103,885	103,885	103,885	0	0
Charges for Services Total:	**106,919.89**	**127,385**	**127,385**	**105,786**	**73,500**	**73,500**
Miscellaneous Revenues						
RC47791 - Donations	4,440	0	0	0	0	0
RC47810 - Insurance Reimbursement	4,199.72	0	0	2,965	0	0
RC47833 - Refund	3,193.65	0	0	1,894	0	0
Miscellaneous Revenues Total:	**11,833.37**	**0**	**0**	**4,859.33**	**0**	**0**
Long-Term Debt Proceeds						

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Long-Term Debt Proceeds						
RC48000 - Lease Proceeds	99,026.2	0	0	0	0	0
Long-Term Debt Proceeds Total:	**99,026.2**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48202 - Operating Transfer In - Behavioral Health (BH)	0	8,550	2,337,300	0	0	0
RC48203 - Operating Transfer In - Mental Health Services Act (MHSA)	1,432,332.21	0	0	0	2,555,750	2,555,750
RC48204 - Operating Transfer In - Non Major	0	0	0	0	0	0
Transfers In (Nonreciprocal) Total:	**1,432,332.21**	**8,550**	**2,337,300**	**0**	**2,555,750**	**2,555,750**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	3,308,071	3,351,867	0	607,494	607,494
Budgetary - Revenue Total:	**0**	**3,308,071**	**3,351,867**	**0**	**607,494**	**607,494**
Total Revenues:	**20,112,010.94**	**19,295,412**	**19,339,208**	**18,184,437**	**16,542,966**	**16,542,966**
Total Expenditures	19,854,638.78	19,295,412	19,339,208	17,780,458.57	16,542,966	16,542,966
Total Revenues	20,112,010.94	19,295,412	19,339,208	18,184,437.31	16,542,966	16,542,966
Net County Cost	-257,372.16	0	0	-403,978.74	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Transfers Out (Nonreciprocal)						
SC56002 - Operating Transfer Out - Behavioral Health (BH)	0	0	0	0	921,150	921,150
SC56003 - Operating Transfer Out - Mental Health Services Act (MHSA)	0	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**0**	**0**	**0**	**0**	**921,150**	**921,150**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	921,150	0	0	0
Budgetary - Expenditure Total:	**0**	**0**	**921,150**	**0**	**0**	**0**
Total Expenditures:	**0**	**0**	**921,150**	**0**	**921,150**	**921,150**
Intergovernmental Revenues						
RC45104 - Mental Health	0	0	921,150	0	921,150	921,150
Intergovernmental Revenues Total:	**0**	**0**	**921,150**	**0**	**921,150**	**921,150**
Total Revenues:	**0**	**0**	**921,150**	**0**	**921,150**	**921,150**
Total Expenditures	0	0	921,150	0	921,150	921,150
Total Revenues	0	0	921,150	0	921,150	921,150
Net County Cost	0	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52805 - Prior Year - Refund Medical	0	0	0	0	0	0
Other Charges Total:	**0**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56002 - Operating Transfer Out - Behavioral Health (BH)	0	0	2,328,750	0	17,440,831	17,440,831
SC56003 - Operating Transfer Out - Mental Health Services Act (MHSA)	0	0	0	0	2,555,750	2,555,750
Transfers Out (Nonreciprocal) Total:	**0**	**0**	**2,328,750**	**0**	**19,996,581**	**19,996,581**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	9,203,221	0	0	0
Budgetary - Expenditure Total:	**0**	**0**	**9,203,221**	**0**	**0**	**0**
Total Expenditures:	**0**	**0**	**11,531,971**	**0**	**19,996,581**	**19,996,581**
Intergovernmental Revenues						
RC45100 - Specify	0	0	0	0	0	0
RC45104 - Mental Health	0	0	11,531,971	0	19,996,581	19,996,581
Intergovernmental Revenues Total:	**0**	**0**	**11,531,971**	**0**	**19,996,581**	**19,996,581**
Total Revenues:	**0**	**0**	**11,531,971**	**0**	**19,996,581**	**19,996,581**
Total Expenditures	0	0	11,531,971	0	19,996,581	19,996,581
Total Revenues	0	0	11,531,971	0	19,996,581	19,996,581
Net County Cost	0	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	3,707,915.9	4,783,570	4,851,233	3,855,816	4,589,811	4,583,584
SC51003 - Special Pay	84,783.22	97,930	97,930	84,325	78,479	78,512
SC51004 - Other Pay	29,362.67	29,104	29,104	79,035	299,064	299,064
SC51006 - Extra Help	79,896.18	410,189	410,189	0	364,647	364,647
SC51007 - Salary Savings	0	-800,000	-800,000	0	-1,470,000	-1,443,350
SC51050 - Overtime	9,018.82	0	0	35,845	46,447	46,447
SC51100 - Co Contribution Retirement	1,159,759.8	1,741,262	1,745,185	1,418,571	1,495,258	1,493,274
SC51201 - Co Contribution - Group Insurance	941,756.44	1,332,477	1,336,401	982,414	1,163,172	1,163,172
SC51400 - Payroll Tax - Social Security	234,440.62	293,044	297,239	242,907	333,146	332,764
SC51401 - Payroll Taxes - Medicare	54,829.11	68,656	69,591	56,811	77,980	77,890
SC51403 - Co Contrib Unemploymnt Insrnc	0	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	12,499.75	29,001	29,674	13,327	19,506	19,506
SC51501 - Co Contribution - HSA	47,398.74	61,746	61,746	0	53,952	53,952
Salaries and Employee Benefits Total:	**6,361,661.25**	**8,046,979**	**8,128,292**	**6,769,051**	**7,051,462**	**7,069,462**
Services and Supplies						
SC51600 - Agriculture	0	0	0	0	0	0
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC51660 - Communications	50,243.47	60,021	60,021	44,210	54,851	54,851
SC51670 - Food	5,156.62	13,200	13,200	4,206	8,200	8,200
SC51680 - Household Expense	4,565.06	7,800	7,800	5,600	7,300	7,300
SC51761 - Miscellaneous Vehicle Maintenance	117	800	800	140	900	900
SC51762 - Maintenance and Transportation	1,325	3,000	3,000	1,200	3,000	3,000
SC51763 - Maintenance and Equipment	515.88	1,000	1,000	8,716	9,000	9,000
SC51765 - Maintenance Equipment Contract	3,722.8	76	76	7,669	3,950	3,950
SC51770 - Software License (short term) & Maintenance	12,634.47	21,500	21,500	11,000	61,500	61,500
SC51771 - IT Direct Charges (short term/ nonSBITA)	14,268.06	72,719	72,719	72,773	66,562	66,562
SC51780 - Vehicle Equipment Replacement	0	30	30	0	0	0
SC51800 - Computer Hardware	36,866.64	67,384	79,644	39,654	54,884	54,884
SC51850 - Maintenance Structure and Improvement	1,753.94	1,000	1,000	250	1,000	1,000
SC51870 - Medical Dental Laboatory Supplies	0	17,000	17,000	0	17,000	17,000
SC51871 - Medical Supplies Floor Stock	100,237.37	36,000	36,000	67,765	26,977	26,977
SC51900 - Memberships	61,373.86	23,300	23,300	32,775	41,400	41,400
SC51951 - Outside Printing	694.93	13,356	13,356	2,450	13,356	13,356

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51952 - Office Expenses	38,337.34	62,315	62,315	30,050	45,993	45,993
SC51953 - Copy and Printing Costs	4,794.39	8,250	8,250	7,700	9,250	9,250
SC51954 - Postage	15,401.29	18,370	18,370	15,168	18,270	18,270
SC51955 - Subscription - Publication	51,438	66,600	66,600	48,225	65,600	65,600
SC51956 - Map Supplies and Photocopies	0	0	0	600	0	0
SC51957 - Printing Supplies	0	3,308	3,308	0	3,308	3,308
SC52041 - Fingerprints	688	300	300	149	600	600
SC52042 - Drug Testing	136	365	365	36	435	435
SC52043 - Physicals	588	625	625	530	1,500	1,500
SC52057 - Professional / Specialized Services	489,823.36	1,241,794	1,212,144	384,541	708,048	708,048
SC52065 - Professional & Specialized Services Administration	190	56	56	0	0	0
SC52175 - Internal Service Fund Vehicle Maintenance	6,044.84	5,658	5,658	5,658	4,698	4,698
SC52176 - Internal Service Fund Fleet Admin	6,102.47	7,240	7,240	7,240	8,216	8,216
SC52180 - Internal Service Fund Information Technology Services Used	259,640.99	74,021	74,021	74,021	348,135	348,135
SC52182 - Internal Service Fund Liability Insurance Premium	29,706	47,491	47,491	47,491	38,068	38,068
SC52185 - Internal Service Fund Workers' Compensation Premium	38,724	50,610	50,610	50,610	43,264	43,264
SC52186 - Internal Service Fund Malpractice	169,881	145,267	145,267	145,267	115,815	115,815
SC52187 - Internal Service Fund Property/General	9,761.04	18,916	18,916	18,916	15,207	15,207
SC52201 - Internal Service Fund Identification Badges	255.75	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	11,173.92	11,371	11,371	11,371	11,400	11,400
SC52215 - Rents & Leases Equipment (Short Term)	1,759.66	2,811	2,811	2,311	2,311	2,311
SC52230 - Rent - Buildings (Short Term)	0	0	0	0	0	0
SC52240 - Security Equipment	76.93	0	0	0	0	0
SC52241 - Communication Equipment	9,385.72	0	0	0	0	0
SC52242 - Small Tools	0	0	0	197	0	0
SC52243 - Office Equipment	97,389.65	142,916	147,468	29,091	41,000	41,000
SC52245 - Other Equipment	2,010.87	10,000	10,000	0	10,000	10,000
SC52267 - Special Department Expense Services	23,066.24	21,094	21,094	11,000	6,094	6,094
SC52268 - Special Departmental Expense Supplies	13.12	0	0	38	0	0
SC52277 - Community Programs	24,788	4,000	4,000	2,000	4,000	4,000
SC52325 - Utilities	26,198.54	28,000	28,000	40,000	40,000	40,000
SC52340 - Employment Training	8,365	15,972	15,972	-940	18,600	18,600

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52341 - Educational Materials	20,977.94	51,823	51,823	10,751	27,823	27,823
SC52342 - Staff Training	123,237.18	40,492	40,492	49,000	52,870	52,870
SC52346 - Transportation & Travel	25,697.53	97,566	97,566	24,700	66,666	66,666
SC52350 - Fuel & Oil	2,575.77	3,450	3,450	2,200	5,450	5,450
SC52361 - General Supplies	37,883.45	45,343	45,343	56,791	72,500	72,500
SC52363 - Miscellaneous Expense - Supplies	314.03	0	0	0	0	0
Services and Supplies Total:	**1,829,901.12**	**2,564,210**	**2,551,372**	**1,373,120**	**2,155,001**	**2,155,001**
Other Charges						
SC52380 - Support and Care of Persons	1,050	0	0	0	0	0
SC53001 - Interfund OH Cost Plan	438,748.8	485,563	485,563	485,563	726,012	726,012
SC53011 - Interfund Fingerprints	175	0	0	0	0	0
SC53022 - Interfund Environmental Health	0	1,761	1,761	3,337	3,337	3,337
SC53029 - Interfund Maintenance and Improvement	48,984.81	0	0	0	30,000	30,000
SC53400 - Subscription Based Infromation Technology	26,329.71	7,413	7,413	7,413	0	0
SC53700 - Interest on Lease	0	75	75	75	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	259.16	0	0	0	0	0
Other Charges Total:	**515,547.48**	**494,812**	**494,812**	**496,388**	**759,349**	**759,349**
Capital Assets - Expenditures						
SC54051 - Capital Asset - Structure and Improvements	0	0	0	0	18,000	0
SC54052 - Capital Asset - Equipment	37,411.5	71,000	100,650	29,650	0	0
SC54053 - Capital Asset - Vehicle	0	0	40,000	0	0	0
Capital Assets - Expenditures Total:	**37,411.5**	**71,000**	**140,650**	**29,650**	**18,000**	**0**
Intrafund Transfers						
SC55001 - Intrafund - Salaries and Benefits / Staff Time	324,646.06	374,690	374,690	342,193	510,118	510,118
Intrafund Transfers Total:	**324,646.06**	**374,690**	**374,690**	**342,193**	**510,118**	**510,118**
Transfers Out (Nonreciprocal)						
SC56007 - Operating Transfer Out - Capital Project	136,669.09	0	0	0	0	0
SC56008 - Operating Transfer Out - Debt Service	110,829.88	171,133	171,133	171,133	172,167	172,167
Transfers Out (Nonreciprocal) Total:	**247,498.97**	**171,133**	**171,133**	**171,133**	**172,167**	**172,167**
Total Expenditures:	**9,316,666.38**	**11,722,824**	**11,860,949**	**9,181,535**	**10,666,097**	**10,666,097**

Revenue from Investment and Property

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC41850 - State - Public Assistance Admin (Including CalWORKS Admin)	161,957	172,197	293,510	160,974	392,055	392,055
RC43450 - State - Other Health Programs - Specify	981,061.09	1,194,618	1,194,618	902,307	311,741	311,741
RC43453 - County Medical Services Program	30,000	0	0	0	0	0
RC43455 - Aid for California Children	0	0	0	0	0	0
RC43456 - Aid for Tuberculosis Control	13,390.15	17,000	17,000	17,000	25,000	25,000
RC43458 - Home Visiting	222,957.9	408,000	408,000	163,266	408,000	408,000
RC43459 - Supplemental Nutrition Education	111,874.43	169,000	169,000	125,262	169,000	169,000
RC43480 - Specify	24,108	0	0	0	0	0
RC43490 - Law Enforcement	729,440	800,000	800,000	731,404	799,400	799,400
RC43500 - Specify	1,906,380.87	3,033,227	3,033,227	1,788,453	1,763,395	1,763,395
RC43504 - Pandemic	54,103.44	69,007	69,007	54,170	69,007	69,007
RC44205 - Women Infants Children	808,226.69	1,340,562	1,340,562	1,102,926	1,517,700	1,517,700
RC44900 - Federal - Aid for Disaster	300	0	0	0	0	0
RC45100 - Specify	1,531,057.33	1,276,017	1,276,017	941,174	200,000	200,000
RC45105 - Pandemic	25,245.94	0	0	0	0	0
RC45581 - Proposition 10 Children and Families Commission Agency	5,577.91	5,000	5,000	5,000	5,000	5,000
Intergovernmental Revenues Total:	**6,605,680.75**	**8,484,628**	**8,605,941**	**5,991,936**	**5,660,298**	**5,660,298**
Charges for Services						
RC47056 - Recording Fees Recorder	0	0	0	0	0	0
RC47175 - Private Pay	11,571	12,000	12,000	12,000	12,000	12,000
RC47176 - Vital Statistics	34,090.2	40,000	40,000	40,000	40,000	40,000
RC47179 - Assessment Fee	0	100	100	100	100	100
RC47180 - CCS Enrollment	0	500	500	0	500	500
RC47378 - Miscellaneous - Being used for both Code 117 and Code123 - Code 117 is tax exempt, Code 123 sales taxable	175	1,000	1,000	0	0	0
RC47469 - Interfund Miscellaneous Transfer	48,918	66,945	66,945	66,945	66,945	66,945
Charges for Services Total:	**94,754.2**	**120,545**	**120,545**	**119,045**	**119,545**	**119,545**
Miscellaneous Revenues						
RC47791 - Donations	298.75	0	0	0	0	0
RC47800 - Miscellaneous Revenue - Specify	0	0	0	15	0	0
RC47810 - Insurance Reimbursement	474.84	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Miscellaneous Revenues						
RC47833 - Refund	839.77	0	0	845	0	0
Miscellaneous Revenues Total:	**1,613.36**	**0**	**0**	**860**	**0**	**0**
Sale of Capital Assets						
RC47900 - Sale of Capital Assets	648	0	0	0	0	0
Sale of Capital Assets Total:	**648**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48203 - Operating Transfer In - Mental Health Services Act (MHSA)	0	26,680	26,680	0	0	0
RC48204 - Operating Transfer In - Non Major	231,808.04	0	0	0	0	0
RC48206 - Operating Transfer in - Public Safety / Trial Courts	9,385	10,000	10,000	10,000	0	0
RC48211 - Operating Transfer In - Health	88,100	453,459	453,459	170,268	675,573	675,573
Transfers In (Nonreciprocal) Total:	**329,293.04**	**490,139**	**490,139**	**180,268**	**675,573**	**675,573**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	16,812	0	0	0
Budgetary - Revenue Total:	**0**	**0**	**16,812**	**0**	**0**	**0**
Total Revenues:	**7,031,989.35**	**9,095,312**	**9,233,437**	**6,292,109**	**6,455,416**	**6,455,416**
Total Expenditures	9,316,666.38	11,722,824	11,860,949	9,181,535	10,666,097	10,666,097
Total Revenues	7,031,989.35	9,095,312	9,233,437	6,292,109	6,455,416	6,455,416
Net County Cost	2,284,677.03	2,627,512	2,627,512	2,889,426	4,210,681	4,210,681

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	118,574.64	381,512	381,512	413,819	501,756	501,756
SC51003 - Special Pay	5,404.82	4,187	4,187	18,143	8,020	8,020
SC51004 - Other Pay	0	10,112	10,112	6,048	21,304	21,304
SC51006 - Extra Help	0	344,138	344,138	0	163,820	163,820
SC51050 - Overtime	0	10,000	10,000	1,661	0	0
SC51100 - Co Contribution Retirement	36,735.37	142,033	142,033	147,442	163,282	163,282
SC51201 - Co Contribution - Group Insurance	43,170.67	161,659	161,659	158,711	161,946	161,946
SC51400 - Payroll Tax - Social Security	7,313.24	24,189	24,189	26,764	43,085	43,085
SC51401 - Payroll Taxes - Medicare	1,710.35	5,563	5,563	6,259	10,076	10,076
SC51500 - Contribution Def Comp / 401a	700.95	3,592	3,592	2,058	2,275	2,275
SC51501 - Co Contribution - HSA	1,845.07	1,038	1,038	0	12,829	12,829
Salaries and Employee Benefits Total:	**215,455.11**	**1,088,023**	**1,088,023**	**780,905**	**1,088,393**	**1,088,393**
Services and Supplies						
SC51660 - Communications	441.91	5,000	5,000	1,629	12,000	12,000
SC51770 - Software License (short term) & Maintenance	0	0	0	490	50,000	50,000
SC51771 - IT Direct Charges (short term/ nonSBITA)	0	0	0	0	935	935
SC51800 - Computer Hardware	5,678.35	75,000	75,000	5,077	26,000	26,000
SC51952 - Office Expenses	0	10,000	10,000	2,000	5,000	5,000
SC51953 - Copy and Printing Costs	0	0	0	0	0	0
SC52041 - Fingerprints	99	0	0	74	50	50
SC52057 - Professional / Specialized Services	3,794,538.41	5,792,719	5,792,719	3,972,625	4,809,605	4,809,605
SC52180 - Internal Service Fund Information Technology Services Used	1,314.18	1,561	1,561	1,561	1,763	1,763
SC52182 - Internal Service Fund Liability Insurance Premium	3,238.08	4,989	4,989	4,989	14,774	14,774
SC52185 - Internal Service Fund Workers' Compensation Premium	16,089.96	18,028	18,028	18,028	19,182	19,182
SC52186 - Internal Service Fund Malpractice	0	0	0	0	967	967
SC52187 - Internal Service Fund Property/General	0	42	42	42	74	74
SC52201 - Internal Service Fund Identification Badges	8.25	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	145.14	146	146	146	144	144
SC52243 - Office Equipment	0	20,000	20,000	5,000	20,000	20,000
SC52267 - Special Department Expense Services	130.52	50,000	50,000	0	60,000	60,000
SC52268 - Special Departmental Expense Supplies	0	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52342 - Staff Training	0	0	0	204	103,000	103,000
SC52346 - Transportation & Travel	0	0	0	0	3,000	3,000
SC52361 - General Supplies	0	0	0	2,499	1,000	1,000
Services and Supplies Total:	**3,821,683.8**	**5,977,485**	**5,977,485**	**4,014,364**	**5,127,494**	**5,127,494**
Other Charges						
SC52380 - Support and Care of Persons	6,527.6	25,000	25,000	6,000	20,000	20,000
SC53001 - Interfund OH Cost Plan	0	0	0	0	16,641	16,641
SC53011 - Interfund Fingerprints	0	0	0	0	0	0
Other Charges Total:	**6,527.6**	**25,000**	**25,000**	**6,000**	**36,641**	**36,641**
Capital Assets - Expenditures						
SC54055 - Capital Asset - Software	0	500,000	500,000	0	0	0
Capital Assets - Expenditures Total:	**0**	**500,000**	**500,000**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56007 - Operating Transfer Out - Capital Project	108,000	0	0	0	0	0
SC56008 - Operating Transfer Out - Debt Service	45.96	1,875	1,875	1,875	4,962	4,962
Transfers Out (Nonreciprocal) Total:	**108,045.96**	**1,875**	**1,875**	**1,875**	**4,962**	**4,962**
Total Expenditures:	**4,151,712.47**	**7,592,383**	**7,592,383**	**4,803,144**	**6,257,490**	**6,257,490**
Fines, Forfeitures, and Penalties						
RC41360 - Administrative Service Revenue	890.76	2,000	2,000	0	0	0
RC41365 - Victim Restitution	0	0	0	1,000	2,000	2,000
Fines, Forfeitures, and Penalties Total:	**890.76**	**2,000**	**2,000**	**1,000**	**2,000**	**2,000**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43500 - Specify	21,000	20,512	20,512	0	0	0
Intergovernmental Revenues Total:	**21,000**	**20,512**	**20,512**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48204 - Operating Transfer In - Non Major	37,450	0	0	0	0	0
RC48209 - Operating Transfer In - Realignment	495,399.71	460,668	460,668	435,644	465,124	465,124
RC48211 - Operating Transfer In - Health	241,646.94	3,497,583	3,497,583	761,398	1,939,771	1,939,771
Transfers In (Nonreciprocal) Total:	**774,496.65**	**3,958,251**	**3,958,251**	**1,197,042**	**2,404,895**	**2,404,895**
Total Revenues:	**796,387.41**	**3,980,763**	**3,980,763**	**1,198,042**	**2,406,895**	**2,406,895**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Total Expenditures	4,151,712.47	7,592,383	7,592,383	4,803,144	6,257,490	6,257,490
Total Revenues	796,387.41	3,980,763	3,980,763	1,198,042	2,406,895	2,406,895
Net County Cost	3,355,325.06	3,611,620	3,611,620	3,605,102	3,850,595	3,850,595

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51761 - Miscellaneous Vehicle Maintenance	9	0	0	0	0	0
SC52057 - Professional / Specialized Services	3,940.12	4,000	4,000	3,940	4,000	4,000
SC52064 - Professional & Specialized Ambulance Service	26,400	26,400	26,400	26,400	26,400	26,400
Services and Supplies Total:	**30,349.12**	**30,400**	**30,400**	**30,340**	**30,400**	**30,400**
Other Charges						
SC52725 - Contribution to Other Agencies	51,560	52,541	52,541	52,046	52,541	52,541
SC52729 - Contribution to Others	0	188,781	188,781	13,052	188,781	188,781
SC53022 - Interfund Environmental Health	303,876.87	486,412	486,412	294,334	483,179	483,179
Other Charges Total:	**355,436.87**	**727,734**	**727,734**	**359,432**	**724,501**	**724,501**
Total Expenditures:	**385,785.99**	**758,134**	**758,134**	**389,772**	**754,901**	**754,901**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Miscellaneous Revenues						
RC47833 - Refund	3,940.12	4,000	4,000	3,940	4,000	4,000
Miscellaneous Revenues Total:	**3,940.12**	**4,000**	**4,000**	**3,940**	**4,000**	**4,000**
Transfers In (Nonreciprocal)						
RC48211 - Operating Transfer In - Health	77,608	77,608	77,608	77,608	77,608	77,608
Transfers In (Nonreciprocal) Total:	**77,608**	**77,608**	**77,608**	**77,608**	**77,608**	**77,608**
Total Revenues:	**81,548.12**	**81,608**	**81,608**	**81,548**	**81,608**	**81,608**
Total Expenditures	385,785.99	758,134	758,134	389,772	754,901	754,901
Total Revenues	81,548.12	81,608	81,608	81,548	81,608	81,608
Net County Cost	304,237.87	676,526	676,526	308,224	673,293	673,293

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51050 - Overtime	0	0	0	0	0	0
Salaries and Employee Benefits Total:	**0**	**0**	**0**	**0**	**0**	**0**
Other Charges						
SC52726 - Contribution to Other State	22,782	200,000	200,000	51,667	175,000	175,000
Other Charges Total:	**22,782**	**200,000**	**200,000**	**51,667**	**175,000**	**175,000**
Total Expenditures:	**22,782**	**200,000**	**200,000**	**51,667**	**175,000**	**175,000**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43480 - Specify	0	0	0	0	0	0
RC43490 - Law Enforcement	1,151	0	0	0	0	0
Intergovernmental Revenues Total:	**1,151**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48205 - Operating Transfer In - Social Services	141,150	141,150	141,150	141,150	141,150	141,150
Transfers In (Nonreciprocal) Total:	**141,150**	**141,150**	**141,150**	**141,150**	**141,150**	**141,150**
Total Revenues:	**142,301**	**141,150**	**141,150**	**141,150**	**141,150**	**141,150**
Total Expenditures	22,782	200,000	200,000	51,667	175,000	175,000
Total Revenues	142,301	141,150	141,150	141,150	141,150	141,150
Net County Cost	-119,519	58,850	58,850	-89,483	33,850	33,850

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	530,479.06	632,447	632,447	801,746	773,531	773,531
SC51003 - Special Pay	18,941.76	6,660	6,660	12,759	9,073	9,073
SC51004 - Other Pay	19,114.69	25,000	25,000	10,589	13,934	13,934
SC51006 - Extra Help	144,909.28	727,428	727,428	0	174,199	174,199
SC51007 - Salary Savings	0	-15,000	-15,000	0	0	0
SC51050 - Overtime	29,326.88	25,000	25,000	18,072	23,223	23,223
SC51100 - Co Contribution Retirement	170,822.72	231,412	231,412	259,311	228,539	228,539
SC51201 - Co Contribution - Group Insurance	127,176.04	184,488	184,488	159,621	141,585	141,585
SC51400 - Payroll Tax - Social Security	45,278.7	39,390	39,390	51,209	61,627	61,627
SC51401 - Payroll Taxes - Medicare	10,589.34	9,212	9,212	11,977	14,414	14,414
SC51403 - Co Contrib Unemploymnt Insrnc	3,727	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	3,529.45	6,432	6,432	4,077	4,226	4,226
SC51501 - Co Contribution - HSA	10,520.41	10,376	10,376	0	11,883	11,883
Salaries and Employee Benefits Total:	**1,114,415.33**	**1,882,845**	**1,882,845**	**1,329,361**	**1,456,234**	**1,456,234**
Services and Supplies						
SC51650 - Clothing & Personal	0	1,500	1,500	0	1,500	1,500
SC51660 - Communications	7,061.75	12,000	12,000	7,000	9,000	9,000
SC51670 - Food	886.39	23,000	23,000	1,000	3,000	3,000
SC51680 - Household Expense	33,228.81	44,500	44,500	22,173	15,500	15,500
SC51761 - Miscellaneous Vehicle Maintenance	108	100	100	175	250	250
SC51762 - Maintenance and Transportation	0	3,000	3,000	0	0	0
SC51763 - Maintenance and Equipment	642.43	0	0	0	0	0
SC51770 - Software License (short term) & Maintenance	16,936.67	18,000	18,000	20,636	20,000	20,000
SC51771 - IT Direct Charges (short term/ nonSBITA)	0	10,717	10,717	10,717	833	833
SC51800 - Computer Hardware	5,971.04	107,735	107,735	1,000	10,000	10,000
SC51850 - Maintenance Structure and Improvement	55,350.81	105,000	105,000	40,000	82,000	82,000
SC51900 - Memberships	0	0	0	0	0	0
SC51951 - Outside Printing	294.74	600	600	0	600	600
SC51952 - Office Expenses	2,880.6	54,000	54,000	3,500	4,000	4,000
SC51953 - Copy and Printing Costs	1,071.3	6,000	6,000	3,000	1,000	1,000
SC51954 - Postage	0	0	0	0	0	0
SC52041 - Fingerprints	467	200	200	250	300	300
SC52042 - Drug Testing	258	150	150	70	150	150
SC52043 - Physicals	2,134.5	650	650	650	650	650

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52057 - Professional / Specialized Services	467,311.28	2,155,159	2,173,159	860,688	1,722,780	1,722,780
SC52175 - Internal Service Fund Vehicle Maintenance	1,403.95	819	819	819	1,091	1,091
SC52176 - Internal Service Fund Fleet Admin	9,661.55	12,308	12,308	12,308	13,438	13,438
SC52180 - Internal Service Fund Information Technology Services Used	10,721.37	9,808	9,808	9,808	14,377	14,377
SC52182 - Internal Service Fund Liability Insurance Premium	3,117	6,838	6,838	6,838	25,247	25,247
SC52185 - Internal Service Fund Workers' Compensation Premium	1,247.04	2,169	2,169	2,169	2,241	2,241
SC52187 - Internal Service Fund Property/General	84.96	1,422	1,422	1,422	2,167	2,167
SC52201 - Internal Service Fund Identification Badges	66	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	580.56	0	0	0	577	577
SC52215 - Rents & Leases Equipment (Short Term)	6,105.03	15,000	15,000	0	0	0
SC52243 - Office Equipment	2,394.78	16,000	16,000	6,260	3,000	3,000
SC52267 - Special Department Expense Services	500	26,000	26,000	500	8,000	8,000
SC52268 - Special Departmental Expense Supplies	0	0	0	100	5,000	5,000
SC52325 - Utilities	4,227.73	0	0	0	0	0
SC52340 - Employment Training	524.33	0	0	2,000	3,000	3,000
SC52342 - Staff Training	6,139.97	9,500	9,500	5,262	13,000	13,000
SC52346 - Transportation & Travel	5,674.83	8,500	8,500	6,387	9,000	9,000
SC52350 - Fuel & Oil	1,227.99	1,200	1,200	1,500	2,200	2,200
SC52361 - General Supplies	2,834.69	51,000	51,000	12,853	8,000	8,000
Services and Supplies Total:	**651,115.1**	**2,702,875**	**2,720,875**	**1,039,085**	**1,981,901**	**1,981,901**
Other Charges						
SC52380 - Support and Care of Persons	151,193	1,675,306	1,675,306	148,950	1,418,919	1,418,919
SC52725 - Contribution to Other Agencies	0	20,000	20,000	14,925	135,000	135,000
SC53000 - Interfund Expenditures for Services Used	14,342.33	0	0	0	0	0
SC53001 - Interfund OH Cost Plan	90,812.28	58,965	58,965	58,965	22,154	22,154
SC53006 - Interfund Development Services Administrative - Road	0	0	0	0	0	0
SC53011 - Interfund Fingerprints	150	0	0	0	0	0
SC53029 - Interfund Maintenance and Improvement	0	35,000	35,000	0	0	0
SC53400 - Subscription Based Infromation Technology	7,570.34	1,176	1,176	1,176	0	0
SC53700 - Interest on Lease	0	12	12	12	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53750 - Interest on Subscription-Based Information Technology Arrangement	125.28	0	0	0	0	0
Other Charges Total:	**264,193.23**	**1,790,459**	**1,790,459**	**224,028**	**1,576,073**	**1,576,073**
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	0	0	0	0	10,000	10,000
SC54053 - Capital Asset - Vehicle	32,460	40,000	40,000	0	0	0
Capital Assets - Expenditures Total:	**32,460**	**40,000**	**40,000**	**0**	**10,000**	**10,000**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	463.07	8,677	8,677	8,677	13,641	13,641
Transfers Out (Nonreciprocal) Total:	**463.07**	**8,677**	**8,677**	**8,677**	**13,641**	**13,641**
Total Expenditures:	**2,062,646.73**	**6,424,856**	**6,442,856**	**2,601,151**	**5,037,849**	**5,037,849**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43453 - County Medical Services Program	211,753.82	1,130,238	1,130,238	584,009	0	0
RC43500 - Specify	346,779.94	329,966	329,966	268,600	332,245	332,245
RC44900 - Federal - Aid for Disaster	1,065.42	0	0	0	0	0
RC45100 - Specify	26,958.08	0	0	0	0	0
RC45510 - City/County	0	20,000	20,000	14,925	0	0
RC45512 - Yuba City	0	0	0	0	0	0
Intergovernmental Revenues Total:	**586,557.26**	**1,480,204**	**1,480,204**	**867,534**	**332,245**	**332,245**
Transfers In (Nonreciprocal)						
RC48204 - Operating Transfer In - Non Major	45,569.08	0	0	0	0	0
RC48211 - Operating Transfer In - Health	201,505.7	3,525,448	3,525,448	721,494	3,604,280	3,604,280
Transfers In (Nonreciprocal) Total:	**247,074.78**	**3,525,448**	**3,525,448**	**721,494**	**3,604,280**	**3,604,280**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	18,000	0	0	0
Budgetary - Revenue Total:	**0**	**0**	**18,000**	**0**	**0**	**0**
Total Revenues:	**833,632.04**	**5,005,652**	**5,023,652**	**1,589,028**	**3,936,525**	**3,936,525**
Total Expenditures	2,062,646.73	6,424,856	6,442,856	2,601,151	5,037,849	5,037,849
Total Revenues	833,632.04	5,005,652	5,023,652	1,589,028	3,936,525	3,936,525
Net County Cost	1,229,014.69	1,419,204	1,419,204	1,012,123	1,101,324	1,101,324

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	12,947,389.59	15,860,619	16,062,702	14,085,400	16,000,005	16,492,833
SC51003 - Special Pay	261,098.31	332,485	332,485	0	309,853	309,853
SC51004 - Other Pay	240,710.15	298,124	298,124	0	292,181	292,181
SC51006 - Extra Help	16,309.43	0	0	0	171,236	171,236
SC51007 - Salary Savings	0	-2,250,000	-2,250,000	0	0	-954,960
SC51050 - Overtime	364,728.31	170,000	170,000	412,792	220,000	220,000
SC51100 - Co Contribution Retirement	3,990,537.96	5,860,606	5,934,548	4,478,543	5,224,055	5,381,905
SC51201 - Co Contribution - Group Insurance	3,868,739.65	5,212,660	5,242,290	4,420,940	4,990,399	5,249,636
SC51400 - Payroll Tax - Social Security	824,874.68	997,141	1,009,590	1,105,502	1,053,810	1,084,369
SC51401 - Payroll Taxes - Medicare	192,979.27	233,200	236,112	0	246,457	253,606
SC51403 - Co Contrib Unemploymnt Insrnc	8,982	15,000	15,000	0	0	0
SC51500 - Contribution Def Comp / 401a	63,906.07	136,640	137,293	69,976	93,763	98,963
SC51501 - Co Contribution - HSA	192,896.76	257,577	257,577	0	280,450	282,587
Salaries and Employee Benefits Total:	**22,973,152.18**	**27,124,052**	**27,445,721**	**24,573,153.56**	**28,882,209**	**28,882,209**
Services and Supplies						
SC51650 - Clothing & Personal	3,805.22	3,800	3,800	3,800	3,800	3,800
SC51660 - Communications	113,838.57	117,048	130,231	115,441	132,529	132,529
SC51670 - Food	106.92	0	0	0	0	0
SC51680 - Household Expense	0	0	0	0	0	0
SC51760 - Outside Refurbish / Repair	0	0	0	20,282	0	0
SC51761 - Miscellaneous Vehicle Maintenance	4,265.9	5,685	5,685	0	6,097	6,097
SC51763 - Maintenance and Equipment	241.61	12,300	12,300	0	8,058	8,058
SC51765 - Maintenance Equipment Contract	2,583.94	2,662	2,662	0	5,936	5,936
SC51770 - Software License (short term) & Maintenance	31,734.02	38,821	38,821	58,230	61,623	61,623
SC51771 - IT Direct Charges (short term/ nonSBITA)	26,312.44	19,250	19,250	0	136,216	136,216
SC51800 - Computer Hardware	203,392.61	506,939	513,214	506,939	143,326	143,326
SC51850 - Maintenance Structure and Improvement	-31,022.9	0	0	0	0	0
SC51900 - Memberships	35,525.23	37,370	37,370	37,370	42,633	42,633
SC51950 - Copier Paper	1,512.29	0	0	36,836	0	0
SC51951 - Outside Printing	17,979.62	29,313	29,313	0	19,077	19,077
SC51952 - Office Expenses	87,765.13	104,438	106,207	0	137,824	137,824
SC51953 - Copy and Printing Costs	13,788.72	10,842	10,842	0	21,268	21,268
SC51954 - Postage	221,806.01	240,327	240,327	0	299,189	299,189
SC51955 - Subscription - Publication	0	0	0	356,830	7,089	7,089
SC51957 - Printing Supplies	1,047.3	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52010 - Leased or Hired Vehicles (Short Term/ less than 12 months)	2.49	0	0	0	0	0
SC52030 - Professional & Specialized Assessment Appeals	0	0	0	2,044,255	0	0
SC52041 - Fingerprints	3,078	1,507	1,507	0	4,963	4,963
SC52057 - Professional / Specialized Services	1,583,964.66	2,852,581	3,008,756	0	3,128,509	3,128,509
SC52059 - Professional & Specialized Medical Services	538.75	0	0	0	0	0
SC52063 - Data Processing Service	33,239.04	42,328	42,328	0	57,003	57,003
SC52065 - Professional & Specialized Services Administration	2,700	0	0	0	0	0
SC52100 - Miscellaneous Expense - Services	82.5	0	0	0	0	0
SC52150 - Publication Legal Notice	2,967.72	2,428	2,943	2,428	2,914	2,914
SC52175 - Internal Service Fund Vehicle Maintenance	40,676.29	39,237	39,237	39,237	31,603	31,603
SC52176 - Internal Service Fund Fleet Admin	18,930	23,892	23,892	23,892	26,133	26,133
SC52180 - Internal Service Fund Information Technology Services Used	569,125.19	785,216	785,216	785,216	763,103	763,103
SC52182 - Internal Service Fund Liability Insurance Premium	119,825.04	176,431	176,431	176,431	190,235	190,235
SC52185 - Internal Service Fund Workers' Compensation Premium	141,194.14	186,359	186,359	186,359	187,979	187,979
SC52187 - Internal Service Fund Property/General	16,599.96	32,863	32,863	32,863	29,502	29,502
SC52201 - Internal Service Fund Identification Badges	833.25	0	0	0	2,081	2,081
SC52215 - Rents & Leases Equipment (Short Term)	0	12,832	12,832	12,832	0	0
SC52230 - Rent - Buildings (Short Term)	11,411	499,668	582,503	513,919	508,093	508,093
SC52240 - Security Equipment	4,348.31	4,000	4,000	0	27,081	27,081
SC52241 - Communication Equipment	0	0	0	0	0	0
SC52243 - Office Equipment	20,322.54	6,026	6,026	0	58,938	58,938
SC52245 - Other Equipment	0	0	0	38,943	0	0
SC52262 - Special Department Expense Transportation	254,468.96	420,475	420,475	0	504,570	504,570
SC52263 - Special Department Expense Ancillary	57,135.94	252,000	252,000	0	302,400	302,400
SC52266 - Collection Development	0	0	0	0	0	0
SC52267 - Special Department Expense Services	1,533.51	125,250	125,250	0	125,325	125,325
SC52268 - Special Departmental Expense Supplies	0	0	0	0	0	0
SC52325 - Utilities	121,665.44	93,686	93,686	127,694	217,661	217,661
SC52340 - Employment Training	28,742.67	218,878	218,878	224,035	204,294	204,294
SC52341 - Educational Materials	0	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52342 - Staff Training	18,405.25	0	0	0	0	0
SC52345 - Mileage	0	0	0	37,690	0	0
SC52346 - Transportation & Travel	29,855.26	35,624	35,624	0	91,099	91,099
SC52350 - Fuel & Oil	26,087.99	44,069	44,069	44,069	50,679	50,679
SC52361 - General Supplies	0	0	0	0	0	0
Services and Supplies Total:	**3,842,416.53**	**6,984,145**	**7,244,897**	**5,425,591.38**	**7,538,830**	**7,538,830**
Other Charges						
SC52380 - Support and Care of Persons	954,407.77	2,498,439	2,697,297	4,061,725	1,974,630	1,974,630
SC52382 - Temporary Aid - Needy Family Child Care	751,175.87	1,009,233	1,009,233	0	878,812	878,812
SC52383 - Support and Care - Transitttional Housing Plus	0	0	0	0	0	0
SC52385 - Support and Care of Persons - CTEC	550,167.72	872,542	1,115,595	0	872,542	872,542
SC52387 - Support and Care - Welfare - FC	2,999.6	0	0	0	0	0
SC52388 - Support and Care - Regular Cases	0	0	0	0	0	0
SC52390 - Support and Care - Family Stabilization	154,208.01	189,222	189,222	0	227,066	227,066
SC52391 - Support and Care Yuba College FC	12,795.4	19,744	19,744	0	19,450	19,450
SC52804 - Housing Support	929,737.07	2,062,000	2,069,572	0	2,500,000	2,500,000
SC52809 - Court Facilities Payment	3,857.44	3,980	3,980	0	3,983	3,983
SC52813 - Other Charges	0	0	0	0	0	0
SC53000 - Interfund Expenditures for Services Used	88,279.35	103,885	103,885	4,352,926	0	0
SC53001 - Interfund OH Cost Plan	737,327.96	1,488,184	1,488,184	0	1,346,234	1,346,234
SC53003 - Interfund Public Health Nurse	48,918	66,945	66,945	0	66,945	66,945
SC53010 - Interfund Other Department	142,432.9	271,949	271,949	0	152,387	152,387
SC53011 - Interfund Fingerprints	300	964	964	0	1,158	1,158
SC53013 - Interfund Human Services Administration	1,285,316.1	1,598,947	1,598,947	0	1,717,565	1,717,565
SC53014 - Interfund Prosecution	0	1,000	1,000	0	0	0
SC53016 - Interfund Mental Health Services BF	416,519.72	555,354	555,354	0	529,645	529,645
SC53023 - Interfund Audit Expense	18,331	22,581	22,581	0	25,849	25,849
SC53029 - Interfund Maintenance and Improvement	106,882.77	243,117	243,117	0	0	0
SC53030 - Interfund Engineering	0	0	0	0	151,713	151,713
SC53202 - Lease - Structure and Improvement	489,378.05	0	0	0	0	0
SC53400 - Subscription Based Infromation Technology	94,922.38	29,782	29,782	29,830	29,331	29,331
SC53700 - Interest on Lease	13,552.26	303	303	303	303	303

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53750 - Interest on Subscription-Based Information Technology Arrangement	984.15	962	962	962	467	467
Other Charges Total:	**6,802,493.52**	**11,039,133**	**11,488,616**	**8,445,746.42**	**10,498,080**	**10,498,080**
Capital Assets - Expenditures						
SC54050 - Capital Asset - Land Improvements	0	0	0	470,550	0	0
SC54052 - Capital Asset - Equipment	8,750.21	386,202	386,202	0	40,409	40,409
SC54053 - Capital Asset - Vehicle	102,973.59	307,200	307,200	0	295,800	295,800
SC54055 - Capital Asset - Software	0	583,900	583,900	0	611,426	611,426
SC54300 - Lease Asset - Initial	86,011.26	0	0	0	0	0
Capital Assets - Expenditures Total:	**197,735.06**	**1,277,302**	**1,277,302**	**470,550**	**947,635**	**947,635**
Transfers Out (Nonreciprocal)						
SC56000 - Operating Transfer Out - General Fund	0	0	0	2,925,155	0	0
SC56005 - Operating Transfer Out - Social Services	0	1,500,000	1,500,000	0	1,500,000	1,500,000
SC56007 - Operating Transfer Out - Capital Project	0	1,278,900	1,278,900	0	1,774,200	1,774,200
SC56008 - Operating Transfer Out - Debt Service	100,134.1	339,889	339,889	339,889	321,726	321,726
Transfers Out (Nonreciprocal) Total:	**100,134.1**	**3,118,789**	**3,118,789**	**3,265,044**	**3,595,926**	**3,595,926**
Total Expenditures:	**33,915,931.39**	**49,543,421**	**50,575,325**	**42,180,085**	**51,462,680**	**51,462,680**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	101,293.14	0	0	0	0	0
evenue from Investment and Property Total:	**101,293.14**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC41850 - State - Public Assistance Admin (Including CalWORKS Admin)	16,492,764.08	22,135,912	22,487,036	23,600,334	23,876,314	23,876,314
RC41851 - Public Authority	0	366,385	366,385	0	0	0
RC41875 - State - Public Assistance Program (Including CalWORKS Program)	0	0	0	8,436	0	0
RC41876 - WINS/LHEAP/SUAS	82,605.95	11,477	11,477	0	8,954	8,954
RC43500 - Specify	353,026	381,700	381,700	329,338	121,774	121,774
RC44000 - Federal - Public Assistance Administration	10,178,006.99	13,703,664	13,798,395	11,752,954	14,239,681	14,239,681
RC44001 - Public Authority	0	648,375	648,375	0	0	0
RC44200 - Federal - Public Assistance Programs	-137,847	0	0	63,222	0	0
RC44202 - FPSP	17,585	56,902	56,902	0	69,279	69,279
RC44900 - Federal - Aid for Disaster	482.52	0	0	0	0	0
Intergovernmental Revenues Total:	**26,986,623.54**	**37,304,415**	**37,750,270**	**35,754,284.09**	**38,316,002**	**38,316,002**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Miscellaneous Revenues						
RC47801 - Compensation and Micellaneous Insurance Refund	0	0	0	0	0	0
RC47807 - Food Stamps O / P Collection	53,601.3	0	0	0	0	0
RC47810 - Insurance Reimbursement	666.34	0	0	0	0	0
RC47833 - Refund	811.64	0	0	0	0	0
RC47910 - Sale of Excess Property	251.1	0	0	0	0	0
Miscellaneous Revenues Total:	**55,330.38**	**0**	**0**	**0**	**0**	**0**
Long-Term Debt Proceeds						
RC48000 - Lease Proceeds	86,011.26	0	0	0	0	0
Long-Term Debt Proceeds Total:	**86,011.26**	**0**	**0**	**0**	**0**	**0**
Sale of Capital Assets						
RC47900 - Sale of Capital Assets	9,514.96	0	0	0	0	0
Sale of Capital Assets Total:	**9,514.96**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48200 - Operating Transfer in - General Fund	0	0	0	3,265,044	0	0
RC48205 - Operating Transfer In - Social Services	1,302,247.04	2,015,525	2,015,525	0	2,189,776	2,189,776
RC48209 - Operating Transfer In - Realignment	2,608,370.91	4,204,235	4,204,235	0	4,636,527	4,636,527
Transfers In (Nonreciprocal) Total:	**3,910,617.95**	**6,219,760**	**6,219,760**	**3,265,044**	**6,826,303**	**6,826,303**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	512,369	512,369	0	0
Budgetary - Revenue Total:	**0**	**0**	**512,369**	**512,369**	**0**	**0**
Total Revenues:	**31,149,391.23**	**43,524,175**	**44,482,399**	**39,531,697**	**45,142,305**	**45,142,305**
Total Expenditures	33,915,931.39	49,543,421	50,575,325	42,180,085.36	51,462,680	51,462,680
Total Revenues	31,149,391.23	43,524,175	44,482,399	39,531,697.09	45,142,305	45,142,305
Net County Cost	2,766,540.16	6,019,246	6,092,926	2,648,388.27	6,320,375	6,320,375

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	291,986.1	363,106	363,106	390,923	359,714	359,714
SC51003 - Special Pay	7,389.06	9,615	9,615	7,335	10,679	10,679
SC51004 - Other Pay	13,921.49	11,096	11,096	26,831	14,000	14,000
SC51050 - Overtime	585.77	600	600	1,406	750	750
SC51100 - Co Contribution Retirement	90,338.51	137,535	137,535	70,309	118,636	118,636
SC51201 - Co Contribution - Group Insurance	89,983.47	122,956	122,956	90,064	125,840	125,840
SC51400 - Payroll Tax - Social Security	18,630.75	22,431	22,431	19,347	23,879	23,879
SC51401 - Payroll Taxes - Medicare	4,357.27	5,201	5,201	4,525	5,584	5,584
SC51500 - Contribution Def Comp / 401a	651.52	2,612	2,612	635	1,300	1,300
SC51501 - Co Contribution - HSA	4,028.4	5,188	5,188	0	4,274	4,274
Salaries and Employee Benefits Total:	**521,872.34**	**680,340**	**680,340**	**611,374.41**	**664,656**	**664,656**
Services and Supplies						
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC51660 - Communications	3,997.62	3,432	3,432	2,469	3,791	3,791
SC51670 - Food	250.8	420	420	283	350	350
SC51761 - Miscellaneous Vehicle Maintenance	207	324	324	232	216	216
SC51765 - Maintenance Equipment Contract	17.81	19	19	32	57	57
SC51770 - Software License (short term) & Maintenance	38,593.85	54,600	54,600	54,600	54,600	54,600
SC51771 - IT Direct Charges (short term/ nonSBITA)	387.48	5,360	5,360	5,360	278	278
SC51800 - Computer Hardware	0	0	0	1,014	4,000	4,000
SC51900 - Memberships	2,700	2,970	2,970	2,700	2,970	2,970
SC51951 - Outside Printing	378.86	0	0	0	0	0
SC51952 - Office Expenses	1,816.39	2,600	2,600	3,043	2,600	2,600
SC51953 - Copy and Printing Costs	461.98	400	400	700	500	500
SC51954 - Postage	781.63	600	600	450	750	750
SC52057 - Professional / Specialized Services	4,710.68	5,575	5,575	5,575	5,545	5,545
SC52060 - Professional & Specialized Conservator Administration	4,000	0	0	0	12,271	12,271
SC52175 - Internal Service Fund Vehicle Maintenance	1,077.15	268	268	268	837	837
SC52176 - Internal Service Fund Fleet Admin	554.77	724	724	724	747	747
SC52180 - Internal Service Fund Information Technology Services Used	7,727.84	9,060	9,060	9,060	10,362	10,362
SC52182 - Internal Service Fund Liability Insurance Premium	1,934.04	2,638	2,638	2,638	3,199	3,199
SC52185 - Internal Service Fund Workers' Compensation Premium	822.96	1,005	1,005	1,005	1,287	1,287

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52187 - Internal Service Fund Property/General	270.96	561	561	561	552	552
SC52201 - Internal Service Fund Identification Badges	0	8	8	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	435.42	438	438	438	433	433
SC52230 - Rent - Buildings (Short Term)	1,238.65	0	0	884	845	845
SC52243 - Office Equipment	2,059.14	683	683	0	0	0
SC52267 - Special Department Expense Services	0	0	0	0	0	0
SC52325 - Utilities	1,347.11	1,000	1,000	200	1,300	1,300
SC52340 - Employment Training	405	2,997	2,997	2,997	2,997	2,997
SC52342 - Staff Training	0	0	0	471	4,500	4,500
SC52346 - Transportation & Travel	994.66	1,250	1,250	3,425	1,250	1,250
SC52350 - Fuel & Oil	1,450.26	1,700	1,700	1,436	1,700	1,700
Services and Supplies Total:	**78,622.06**	**98,632**	**98,632**	**100,565.36**	**117,937**	**117,937**
Other Charges						
SC52380 - Support and Care of Persons	0	500	500	500	500	500
SC52729 - Contribution to Others	15	100	100	100	75	75
SC52730 - Contribution to IMD Facilities	0	0	0	0	0	0
SC52800 - Bank / Merchant Fees	0	50	50	50	50	50
SC53013 - Interfund Human Services Administration	10,086.82	22,760	22,760	22,760	29,359	29,359
SC53400 - Subscription Based Infromation Technology	1,079.18	478	478	0	0	0
SC53700 - Interest on Lease	0	5	5	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	12.85	0	0	0	0	0
Other Charges Total:	**11,193.85**	**23,893**	**23,893**	**23,410**	**29,984**	**29,984**
Capital Assets - Expenditures						
SC54055 - Capital Asset - Software	90,000	0	0	0	0	0
Capital Assets - Expenditures Total:	**90,000**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	656.8	4,174	4,174	4,174	4,462	4,462
Transfers Out (Nonreciprocal) Total:	**656.8**	**4,174**	**4,174**	**4,174**	**4,462**	**4,462**
Total Expenditures:	**702,345.05**	**807,039**	**807,039**	**739,524**	**817,039**	**817,039**
Charges for Services						
RC46901 - Public Guardian / Conservator Fees	32,885	10,000	10,000	15,769	20,000	20,000
RC47452 - Interfd MH Adm Conservatr Srvc	335,119	445,268	445,268	445,268	445,268	445,268

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Charges for Services						
RC47453 - Interfund Mental Health	28,331	0	0	0	0	0
Charges for Services Total:	**396,335**	**455,268**	**455,268**	**461,036.82**	**465,268**	**465,268**
Total Revenues:	**396,335**	**455,268**	**455,268**	**461,037**	**465,268**	**465,268**
Total Expenditures	702,345.05	807,039	807,039	739,523.77	817,039	817,039
Total Revenues	396,335	455,268	455,268	461,036.82	465,268	465,268
Net County Cost	306,010.05	351,771	351,771	278,486.95	351,771	351,771

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51800 - Computer Hardware	0	0	0	0	0	0
Services and Supplies Total:	**0**	**0**	**0**	**0**	**0**	**0**
Other Charges						
SC52725 - Contribution to Other Agencies	47,734.05	225,640	225,640	225,509	241,162	243,245
SC52801 - In Home Supportive Services (IHSS) - County Share	3,035,907	3,157,343	3,157,343	3,157,343	3,283,637	3,283,637
Other Charges Total:	**3,083,641.05**	**3,382,983**	**3,382,983**	**3,382,852**	**3,524,799**	**3,526,882**
Total Expenditures:	**3,083,641.05**	**3,382,983**	**3,382,983**	**3,382,852**	**3,524,799**	**3,526,882**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	23,252.22	0	0	0	0	0
evenue from Investment and Property Total:	**23,252.22**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48205 - Operating Transfer In - Social Services	3,083,641.05	3,382,983	3,382,983	3,382,852	3,524,799	3,526,882
Transfers In (Nonreciprocal) Total:	**3,083,641.05**	**3,382,983**	**3,382,983**	**3,382,852**	**3,524,799**	**3,526,882**
Total Revenues:	**3,106,893.27**	**3,382,983**	**3,382,983**	**3,382,852**	**3,524,799**	**3,526,882**
Total Expenditures	3,083,641.05	3,382,983	3,382,983	3,382,852	3,524,799	3,526,882
Total Revenues	3,106,893.27	3,382,983	3,382,983	3,382,852	3,524,799	3,526,882
Net County Cost	-23,252.22	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52380 - Support and Care of Persons	16,135,355.02	19,361,134	19,361,134	16,953,200	20,317,341	20,317,341
SC52381 - Support and Care CW ARC	24,407	0	0	0	10,740	10,740
Other Charges Total:	**16,159,762.02**	**19,361,134**	**19,361,134**	**16,953,200**	**20,328,081**	**20,328,081**
Total Expenditures:	**16,159,762.02**	**19,361,134**	**19,361,134**	**16,953,200**	**20,328,081**	**20,328,081**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	50,662.54	0	0	0	0	0
evenue from Investment and Property Total:	**50,662.54**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC44200 - Federal - Public Assistance Programs	6,643,306.03	10,194,000	10,194,000	5,022,971	7,170,688	7,170,688
RC44201 - County Share	25,703.9	28,270	28,270	28,270	30,000	30,000
RC44203 - Kin-GAP	85	0	0	0	0	0
RC44204 - Title IV-E	1,186,887.34	0	0	0	0	0
Intergovernmental Revenues Total:	**7,855,982.27**	**10,222,270**	**10,222,270**	**5,051,240.72**	**7,200,688**	**7,200,688**
Transfers In (Nonreciprocal)						
RC48205 - Operating Transfer In - Social Services	4,736,308.83	5,228,913	5,228,913	7,544,118	8,720,541	8,720,541
RC48209 - Operating Transfer In - Realignment	3,310,937.83	3,424,055	3,424,055	3,934,011	3,898,649	3,898,649
Transfers In (Nonreciprocal) Total:	**8,047,246.66**	**8,652,968**	**8,652,968**	**11,478,129.28**	**12,619,190**	**12,619,190**
Total Revenues:	**15,953,891.47**	**18,875,238**	**18,875,238**	**16,529,370**	**19,819,878**	**19,819,878**
Total Expenditures	16,159,762.02	19,361,134	19,361,134	16,953,200	20,328,081	20,328,081
Total Revenues	15,953,891.47	18,875,238	18,875,238	16,529,370	19,819,878	19,819,878
Net County Cost	205,870.55	485,896	485,896	423,830	508,203	508,203

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52383 - Support and Care - Transitional Housing Plus	717,224	844,544	844,544	810,376	869,757	869,757
SC52384 - Support and Care Welfare - Inst	4,056,067	1,135,254	1,135,254	1,062,848	1,266,793	1,266,793
SC52386 - Support and Care Welfare Kin - GAP	85,818	111,360	111,360	91,228	116,928	116,928
SC52387 - Support and Care - Welfare - FC	0	3,579,264	3,579,264	3,188,543	3,683,451	3,683,451
SC53000 - Interfund Expenditures for Services Used	41,594	0	0	0	0	0
Other Charges Total:	**4,900,703**	**5,670,422**	**5,670,422**	**5,152,994**	**5,936,929**	**5,936,929**
Total Expenditures:	**4,900,703**	**5,670,422**	**5,670,422**	**5,152,994**	**5,936,929**	**5,936,929**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	119,201.13	0	0	0	0	0
evenue from Investment and Property Total:	**119,201.13**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC41875 - State - Public Assistance Program (Including CalWORKS Program)	-661,381	0	0	0	0	0
RC41877 - KIN-GAP	32,354	58,962	58,962	196,292	31,447	31,447
RC44200 - Federal - Public Assistance Programs	1,114,694	1,668,625	1,668,625	1,160,189	1,713,495	1,713,495
RC44201 - County Share	13,685.83	34,996	34,996	34,996	30,000	30,000
RC44203 - Kin-GAP	32,263	36,725	36,725	30,156	38,561	38,561
RC44204 - Title IV-E	225,560	0	0	0	0	0
Intergovernmental Revenues Total:	**757,175.83**	**1,799,308**	**1,799,308**	**1,421,632.7**	**1,813,503**	**1,813,503**
Transfers In (Nonreciprocal)						
RC48209 - Operating Transfer In - Realignment	1,708,951.6	2,727,244	2,727,244	1,991,110	2,163,537	2,163,537
Transfers In (Nonreciprocal) Total:	**1,708,951.6**	**2,727,244**	**2,727,244**	**1,991,110**	**2,163,537**	**2,163,537**
Total Revenues:	**2,585,328.56**	**4,526,552**	**4,526,552**	**3,412,743**	**3,977,040**	**3,977,040**
Total Expenditures	4,900,703	5,670,422	5,670,422	5,152,994	5,936,929	5,936,929
Total Revenues	2,585,328.56	4,526,552	4,526,552	3,412,742.7	3,977,040	3,977,040
Net County Cost	2,315,374.44	1,143,870	1,143,870	1,740,251.3	1,959,889	1,959,889

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52380 - Support and Care of Persons	142,632.02	696,766	696,766	696,766	600,000	600,000
Other Charges Total:	**142,632.02**	**696,766**	**696,766**	**696,766**	**600,000**	**600,000**
Total Expenditures:	**142,632.02**	**696,766**	**696,766**	**696,766**	**600,000**	**600,000**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	1,182.34	0	0	0	0	0
evenue from Investment and Property Total:	**1,182.34**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC44200 - Federal - Public Assistance Programs	153,668	696,766	696,766	696,766	600,000	600,000
Intergovernmental Revenues Total:	**153,668**	**696,766**	**696,766**	**696,766**	**600,000**	**600,000**
Total Revenues:	**154,850.34**	**696,766**	**696,766**	**696,766**	**600,000**	**600,000**
Total Expenditures	142,632.02	696,766	696,766	696,766	600,000	600,000
Total Revenues	154,850.34	696,766	696,766	696,766	600,000	600,000
Net County Cost	-12,218.32	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52380 - Support and Care of Persons	8,047,046.45	9,715,080	9,715,080	8,048,814	10,200,834	10,200,834
SC52388 - Support and Care - Regular Cases	0	0	0	0	0	0
SC52389 - Support and Care Adoption EFC	24,197	27,328	27,328	30,192	28,694	28,694
Other Charges Total:	**8,071,243.45**	**9,742,408**	**9,742,408**	**8,079,006**	**10,229,528**	**10,229,528**
Total Expenditures:	**8,071,243.45**	**9,742,408**	**9,742,408**	**8,079,006**	**10,229,528**	**10,229,528**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	21,625.19	0	0	0	0	0
evenue from Investment and Property Total:	**21,625.19**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC41875 - State - Public Assistance Program (Including CalWORKS Program)	1,131,476	0	0	0	0	0
RC44200 - Federal - Public Assistance Programs	2,945,620	4,435,391	4,435,391	3,869,589	4,657,160	4,657,160
RC44204 - Title IV-E	374,842	0	0	0	0	0
Intergovernmental Revenues Total:	**4,451,938**	**4,435,391**	**4,435,391**	**3,869,589**	**4,657,160**	**4,657,160**
Transfers In (Nonreciprocal)						
RC48209 - Operating Transfer In - Realignment	3,724,313	3,980,261	3,980,261	3,157,062	4,179,274	4,179,274
Transfers In (Nonreciprocal) Total:	**3,724,313**	**3,980,261**	**3,980,261**	**3,157,061.83**	**4,179,274**	**4,179,274**
Total Revenues:	**8,197,876.19**	**8,415,652**	**8,415,652**	**7,026,651**	**8,836,434**	**8,836,434**
Total Expenditures	8,071,243.45	9,742,408	9,742,408	8,079,006	10,229,528	10,229,528
Total Revenues	8,197,876.19	8,415,652	8,415,652	7,026,650.83	8,836,434	8,836,434
Net County Cost	-126,632.74	1,326,756	1,326,756	1,052,355.17	1,393,094	1,393,094

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52054 - Professional & Specialized Indigent Burial	66,640.24	118,824	118,824	118,824	118,824	118,824
Services and Supplies Total:	**66,640.24**	**118,824**	**118,824**	**118,824**	**118,824**	**118,824**
Other Charges						
SC52388 - Support and Care - Regular Cases	10,291.93	21,000	21,000	21,000	21,000	21,000
Other Charges Total:	**10,291.93**	**21,000**	**21,000**	**21,000**	**21,000**	**21,000**
Total Expenditures:	**76,932.17**	**139,824**	**139,824**	**139,824**	**139,824**	**139,824**
Charges for Services						
RC47379 - OCO Program	801.13	1,000	1,000	7,313	1,000	1,000
Charges for Services Total:	**801.13**	**1,000**	**1,000**	**7,313**	**1,000**	**1,000**
Transfers In (Nonreciprocal)						
RC48205 - Operating Transfer In - Social Services	1,336	1,037	1,037	1,037	1,037	1,037
Transfers In (Nonreciprocal) Total:	**1,336**	**1,037**	**1,037**	**1,037**	**1,037**	**1,037**
Total Revenues:	**2,137.13**	**2,037**	**2,037**	**8,350**	**2,037**	**2,037**
Total Expenditures	76,932.17	139,824	139,824	139,824	139,824	139,824
Total Revenues	2,137.13	2,037	2,037	8,350	2,037	2,037
Net County Cost	74,795.04	137,787	137,787	131,474	137,787	137,787

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Law & Justice

Section F

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	231,460.73	235,694	235,694	227,000	88,137	88,137
SC51003 - Special Pay	12,898.74	12,986	12,986	12,650	5,007	5,007
SC51004 - Other Pay	0	5,000	5,000	5,100	5,000	5,000
SC51050 - Overtime	1,782.32	0	0	0	0	0
SC51100 - Co Contribution Retirement	73,845.57	86,240	86,240	60,000	29,834	29,834
SC51101 - Retirement Allowance	0	0	0	0	2,292	2,292
SC51201 - Co Contribution - Group Insurance	87,942.82	93,180	93,180	85,400	33,731	33,731
SC51400 - Payroll Tax - Social Security	14,618.4	14,811	14,811	14,500	6,085	6,085
SC51401 - Payroll Taxes - Medicare	3,418.75	3,464	3,464	3,400	1,423	1,423
SC51403 - Co Contrib Unemploymnt Insrnc	0	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	0	0	0	0	0	0
SC51501 - Co Contribution - HSA	4,841.26	8,300	8,300	0	3,207	3,207
Salaries and Employee Benefits Total:	**430,808.59**	**459,675**	**459,675**	**408,050**	**174,716**	**174,716**
Services and Supplies						
SC51650 - Clothing & Personal	0	0	0	0	0	0
SC51660 - Communications	43.7	0	0	0	0	0
SC51761 - Miscellaneous Vehicle Maintenance	315	324	324	100	0	0
SC51771 - IT Direct Charges (short term/ nonSBITA)	0	0	0	0	124	124
SC51952 - Office Expenses	0	2,000	2,000	1,000	2,000	2,000
SC52041 - Fingerprints	0	0	0	350	0	0
SC52046 - Investigation	0	0	0	150	0	0
SC52055 - Professional & Specialized Legal	0	0	0	200	0	0
SC52182 - Internal Service Fund Liability Insurance Premium	24,600	32,806	32,806	32,806	6,346	6,346
SC52185 - Internal Service Fund Workers' Compensation Premium	24,060.96	24,174	24,174	24,174	10,764	10,764
SC52187 - Internal Service Fund Property/General	818.04	1,155	1,155	1,155	59	59
SC52346 - Transportation & Travel	1,121.37	2,000	2,000	1,000	2,000	2,000
Services and Supplies Total:	**50,959.07**	**62,459**	**62,459**	**60,935**	**21,293**	**21,293**
Other Charges						
SC53001 - Interfund OH Cost Plan	38,448.68	-50,107	-50,107	-50,107	-48,377	-48,377
SC53011 - Interfund Fingerprints	0	0	0	0	0	0
SC53100 - Treasury Fee	909.36	0	0	0	0	0
SC53400 - Subscription Based Infromation Technology	676.37	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53750 - Interest on Subscription-Based Information Technology Arrangement	4.85	0	0	0	0	0
Other Charges Total:	**40,039.26**	**-50,107**	**-50,107**	**-50,107**	**-48,377**	**-48,377**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	0	3,787	3,787	3,787	2,854	2,854
Transfers Out (Nonreciprocal) Total:	**0**	**3,787**	**3,787**	**3,787**	**2,854**	**2,854**
Budgetary - Expenditure						
SC59995 - Increase in Obligated F / B	0	0	0	0	0	0
Budgetary - Expenditure Total:	**0**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**521,806.92**	**475,814**	**475,814**	**422,665**	**150,486**	**150,486**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	18,652.49	700	700	700	500	500
RC41402 - Interest - Fair Market Value (FMV) Adjustments	36,310.71	0	0	0	0	0
evenue from Investment and Property Total:	**54,963.2**	**700**	**700**	**700**	**500**	**500**
Intergovernmental Revenues						
RC43489 - Child Support Service	0	160,251	160,251	39,100	50,665	50,665
RC45001 - District Attorney Programs - Family / Child	0	311,076	311,076	75,900	99,321	99,321
Intergovernmental Revenues Total:	**0**	**471,327**	**471,327**	**115,000**	**149,986**	**149,986**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	3,787	3,787	306,965	0	0
Budgetary - Revenue Total:	**0**	**3,787**	**3,787**	**306,965**	**0**	**0**
Total Revenues:	**54,963.2**	**475,814**	**475,814**	**422,665**	**150,486**	**150,486**
Total Expenditures	521,806.92	475,814	475,814	422,665	150,486	150,486
Total Revenues	54,963.2	475,814	475,814	422,665	150,486	150,486
Net County Cost	466,843.72	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	1,972,849.13	2,298,479	2,393,300	2,117,765	2,440,693	2,556,965
SC51003 - Special Pay	87,284.4	84,406	84,406	81,150	88,501	88,501
SC51004 - Other Pay	72,154.25	23,262	23,262	42,509	28,960	28,960
SC51006 - Extra Help	50,182.98	61,903	61,903	0	88,751	88,751
SC51007 - Salary Savings	0	-250,000	-250,000	0	-149,000	-224,000
SC51050 - Overtime	49,713.72	68,618	68,618	78,447	111,897	111,897
SC51100 - Co Contribution Retirement	722,366.42	1,067,954	1,102,649	893,609	956,232	993,474
SC51101 - Retirement Allowance	0	0	0	0	5,904	5,904
SC51201 - Co Contribution - Group Insurance	356,104.22	499,634	521,858	416,638	466,218	496,172
SC51400 - Payroll Tax - Social Security	133,765.96	156,915	162,794	141,002	168,776	175,985
SC51401 - Payroll Taxes - Medicare	31,712	36,781	38,156	34,086	40,146	41,832
SC51403 - Co Contrib Unemploymnt Insrnc	1,144	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	6,205.88	14,921	15,410	7,476	10,487	11,137
SC51501 - Co Contribution - HSA	14,379.07	14,568	14,568	0	17,109	17,109
Salaries and Employee Benefits Total:	**3,497,862.03**	**4,077,441**	**4,236,924**	**3,812,682**	**4,274,674**	**4,392,687**
Services and Supplies						
SC51650 - Clothing & Personal	3,425.41	800	800	1,501	5,675	5,675
SC51660 - Communications	9,800.03	9,120	9,120	9,216	9,120	9,120
SC51720 - Criminal Jury Witness Fees	0	9,000	11,500	800	9,000	9,000
SC51761 - Miscellaneous Vehicle Maintenance	950.61	1,980	1,980	682	1,680	1,680
SC51770 - Software License (short term) & Maintenance	24,293.38	69,010	69,010	69,010	28,789	28,789
SC51771 - IT Direct Charges (short term/ nonSBITA)	613.51	28,286	28,286	28,286	13,762	13,762
SC51800 - Computer Hardware	463.94	1,012	1,012	250	506	506
SC51900 - Memberships	10,315.68	13,423	13,423	13,207	16,014	16,014
SC51950 - Copier Paper	0	0	0	500	0	0
SC51951 - Outside Printing	1,408.5	840	3,340	980	1,035	1,035
SC51952 - Office Expenses	17,962.82	15,814	15,842	12,281	15,838	15,838
SC51953 - Copy and Printing Costs	942.26	1,008	1,008	1,141	1,121	1,121
SC51954 - Postage	1,184.93	768	768	200	222	222
SC51955 - Subscription - Publication	35,979.32	39,014	39,014	41,516	52,950	52,950
SC52030 - Professional & Specialized Assessment Appeals	0	0	0	900	0	0
SC52041 - Fingerprints	320	320	320	418	224	224
SC52042 - Drug Testing	0	148	148	36	148	148
SC52043 - Physicals	0	597	597	857	597	597
SC52047 - Psychiatric Exam	0	450	450	475	500	500

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52057 - Professional / Specialized Services	41,883.86	171,630	174,130	105,643	40,045	40,045
SC52175 - Internal Service Fund Vehicle Maintenance	22,150.51	14,051	14,051	14,051	17,208	17,208
SC52176 - Internal Service Fund Fleet Admin	5,547.7	7,240	7,240	7,240	7,467	7,467
SC52180 - Internal Service Fund Information Technology Services Used	63,865.81	80,807	80,807	80,807	85,634	85,634
SC52182 - Internal Service Fund Liability Insurance Premium	359,146.08	387,695	387,695	387,695	276,646	276,646
SC52185 - Internal Service Fund Workers' Compensation Premium	8,341.92	9,383	9,383	9,383	11,766	11,766
SC52187 - Internal Service Fund Property/General	8,835.96	18,979	18,979	18,979	15,613	15,613
SC52201 - Internal Service Fund Identification Badges	57.75	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	4,862.52	4,958	4,958	4,958	5,051	5,051
SC52240 - Security Equipment	3,912.49	7,092	7,092	6,000	12,885	12,885
SC52243 - Office Equipment	1,862.76	0	0	342	0	0
SC52245 - Other Equipment	261.27	420	420	250	200	200
SC52267 - Special Department Expense Services	0	0	0	0	0	0
SC52268 - Special Departmental Expense Supplies	0	0	0	214	0	0
SC52277 - Community Programs	5,361.8	5,000	5,000	3,750	5,000	5,000
SC52325 - Utilities	60,938.38	49,200	49,200	53,700	53,700	53,700
SC52340 - Employment Training	15,077.92	30,000	30,000	9,554	30,500	30,500
SC52342 - Staff Training	700	0	0	100	300	300
SC52345 - Mileage	0	0	0	1,000	0	0
SC52346 - Transportation & Travel	25,779.93	28,000	31,000	19,100	35,786	35,786
SC52350 - Fuel & Oil	14,786.17	16,200	16,200	13,500	14,700	14,700
SC52363 - Miscellaneous Expense - Supplies	0	0	0	165	0	0
Services and Supplies Total:	**751,033.22**	**1,022,245**	**1,032,773**	**918,687**	**769,682**	**769,682**
Other Charges						
SC52380 - Support and Care of Persons	14,097.05	9,500	9,500	0	9,500	9,500
SC52800 - Bank / Merchant Fees	36	24	24	24	24	24
SC53029 - Interfund Maintenance and Improvement	0	99,356	99,356	0	99,356	99,356
SC53400 - Subscription Based Infromation Technology	13,396.38	6,727	6,727	6,855	6,855	6,855
SC53750 - Interest on Subscription-Based Information Technology Arrangement	224.37	129	129	135	81	81
Other Charges Total:	**27,753.8**	**115,736**	**115,736**	**7,014**	**115,816**	**115,816**
Capital Assets - Expenditures						

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	0	42,000	42,000	38,000	22,800	22,800
Capital Assets - Expenditures Total:	**0**	**42,000**	**42,000**	**38,000**	**22,800**	**22,800**
Intrafund Transfers						
SC55000 - Intrafund - Other	75	0	0	0	0	0
SC55002 - Intrafund - Services and Supplies	175	0	0	0	0	0
Intrafund Transfers Total:	**250**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	5,792.91	29,469	29,469	29,469	26,815	26,815
Transfers Out (Nonreciprocal) Total:	**5,792.91**	**29,469**	**29,469**	**29,469**	**26,815**	**26,815**
Total Expenditures:	**4,282,691.96**	**5,286,891**	**5,456,902**	**4,805,852**	**5,209,787**	**5,327,800**
Fines, Forfeitures, and Penalties						
RC41250 - Other Court Fines	6.15	0	0	6	0	0
RC41252 - Other Court Fines - B & P 7028.2 Contractor Fine	802.61	0	0	1,663	0	0
RC41300 - Forfeitures and Penalties (FP)	1,697.67	0	0	0	0	0
RC41302 - ST PC311.12 FINES	7.68	0	0	0	0	0
Fines, Forfeitures, and Penalties Total:	**2,514.11**	**0**	**0**	**1,669**	**0**	**0**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43110 - State - Peace Officers Standards and Training	683.2	700	700	0	700	700
RC43480 - Specify	15,417.83	0	0	0	0	0
RC43500 - Specify	0.03	17,500	17,500	0	17,500	17,500
RC45003 - Drug and Alcohol Programs	0	0	169,983	87,669	220,674	220,674
Intergovernmental Revenues Total:	**16,101.06**	**18,200**	**188,183**	**87,669**	**238,874**	**238,874**
Charges for Services						
RC46809 - Discovery Fees	-197.5	0	0	0	0	0
RC46981 - Security Services	6,422.38	7,000	7,000	8,728	8,728	8,728
RC47378 - Miscellaneous - Being used for both Code 117 and Code123 - Code 117 is tax exempt, Code 123 sales taxable	4,583.99	0	0	0	0	0
RC47463 - Interfund Maintenance & Improvemnt	0	1,000	1,000	0	0	0
Charges for Services Total:	**10,808.87**	**8,000**	**8,000**	**8,728**	**8,728**	**8,728**
Miscellaneous Revenues						

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Miscellaneous Revenues						
RC47800 - Miscellaneous Revenue - Specify	524.69	0	0	1,240	0	0
RC47801 - Compensation and Micellaneous Insurance Refund	380.72	0	0	0	0	0
Miscellaneous Revenues Total:	**905.41**	**0**	**0**	**1,240**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48204 - Operating Transfer In - Non Major	68,927	298,777	298,777	0	0	0
RC48206 - Operating Transfer in - Public Safety / Trial Courts	17,649.42	63,774	63,774	60,242	55,210	55,210
RC48209 - Operating Transfer In - Realignment	268,873.62	411,981	411,981	380,428	343,635	343,635
Transfers In (Nonreciprocal) Total:	**355,450.04**	**774,532**	**774,532**	**440,670**	**398,845**	**398,845**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	28	0	0	0
Budgetary - Revenue Total:	**0**	**0**	**28**	**0**	**0**	**0**
Total Revenues:	**385,779.49**	**800,732**	**970,743**	**539,976**	**646,447**	**646,447**
Total Expenditures	4,282,691.96	5,286,891	5,456,902	4,805,852	5,209,787	5,327,800
Total Revenues	385,779.49	800,732	970,743	539,976	646,447	646,447
Net County Cost	3,896,912.47	4,486,159	4,486,159	4,265,876	4,563,340	4,681,353

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	409,939.14	558,453	558,453	523,792	528,619	528,619
SC51003 - Special Pay	6,390.04	6,079	6,079	5,267	4,948	4,948
SC51004 - Other Pay	25,326.23	6,519	6,519	21,492	5,834	5,834
SC51006 - Extra Help	0	0	0	0	26,392	26,392
SC51007 - Salary Savings	0	-15,000	-15,000	0	0	0
SC51050 - Overtime	3,764.3	3,052	3,052	19,786	1,061	1,061
SC51100 - Co Contribution Retirement	127,630.25	211,408	211,408	191,501	170,901	170,901
SC51201 - Co Contribution - Group Insurance	126,550.79	188,316	188,316	159,285	135,247	135,247
SC51400 - Payroll Tax - Social Security	27,429.68	35,821	35,821	37,198	35,142	35,142
SC51401 - Payroll Taxes - Medicare	6,414.95	8,378	8,378	8,747	8,218	8,218
SC51500 - Contribution Def Comp / 401a	1,964.05	4,882	4,882	3,429	3,251	3,251
SC51501 - Co Contribution - HSA	9,631.57	11,371	11,371	1,274	10,698	10,698
Salaries and Employee Benefits Total:	**745,041**	**1,019,279**	**1,019,279**	**971,771**	**930,311**	**930,311**
Services and Supplies						
SC51650 - Clothing & Personal	0	1,025	1,025	1,134	1,020	1,020
SC51660 - Communications	3,374.16	4,780	4,780	3,696	4,740	4,740
SC51720 - Criminal Jury Witness Fees	0	1,000	1,000	0	0	0
SC51761 - Miscellaneous Vehicle Maintenance	72	288	288	81	288	288
SC51770 - Software License (short term) & Maintenance	0	1,000	1,000	0	0	0
SC51771 - IT Direct Charges (short term/ nonSBITA)	2,879.26	3,556	3,556	1,705	6,254	6,254
SC51800 - Computer Hardware	0	210	210	744	210	210
SC51850 - Maintenance Structure and Improvement	0	12,000	12,000	0	0	0
SC51900 - Memberships	555	585	585	135	1,183	1,183
SC51951 - Outside Printing	970.59	2,604	2,604	1,037	2,604	2,604
SC51952 - Office Expenses	4,910.14	9,320	9,320	14,293	9,320	9,320
SC51953 - Copy and Printing Costs	391.89	696	696	334	696	696
SC51954 - Postage	1,405.82	2,660	2,660	980	2,800	2,800
SC51955 - Subscription - Publication	3,544.43	3,395	3,395	4,655	4,266	4,266
SC52041 - Fingerprints	96	96	96	192	128	128
SC52042 - Drug Testing	0	111	111	0	148	148
SC52047 - Psychiatric Exam	0	0	0	0	0	0
SC52057 - Professional / Specialized Services	5,134.89	5,900	5,900	7,630	3,400	3,400
SC52175 - Internal Service Fund Vehicle Maintenance	839.42	1,258	1,258	1,258	653	653
SC52176 - Internal Service Fund Fleet Admin	1,664.31	2,172	2,172	2,172	2,241	2,241

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52180 - Internal Service Fund Information Technology Services Used	18,097.4	23,494	23,494	23,494	24,268	24,268
SC52182 - Internal Service Fund Liability Insurance Premium	5,424	9,324	9,324	9,324	6,579	6,579
SC52185 - Internal Service Fund Workers' Compensation Premium	2,413.92	3,144	3,144	3,144	2,021	2,021
SC52187 - Internal Service Fund Property/General	200.04	1,044	1,044	1,044	1,137	1,137
SC52201 - Internal Service Fund Identification Badges	8.25	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	1,886.82	1,896	1,896	1,896	2,020	2,020
SC52240 - Security Equipment	0	900	900	0	0	0
SC52241 - Communication Equipment	0	0	0	16,250	0	0
SC52243 - Office Equipment	448.44	0	0	3,358	0	0
SC52267 - Special Department Expense Services	1,884.64	3,379	3,379	1,270	1,000	1,000
SC52268 - Special Departmental Expense Supplies	4,521.36	0	0	5,817	0	0
SC52277 - Community Programs	0	0	0	653	0	0
SC52325 - Utilities	10,065.15	9,900	9,900	7,996	9,900	9,900
SC52340 - Employment Training	2,375	6,500	6,500	1,234	1,250	1,250
SC52342 - Staff Training	0	0	0	0	0	0
SC52346 - Transportation & Travel	10,202.58	19,000	19,000	2,226	6,615	6,615
SC52350 - Fuel & Oil	1,043.99	1,200	1,200	440	300	300
Services and Supplies Total:	**84,409.5**	**132,437**	**132,437**	**118,192**	**95,041**	**95,041**
Other Charges						
SC52380 - Support and Care of Persons	3,542.26	9,000	9,000	0	9,000	9,000
SC53400 - Subscription Based Infromation Technology	2,612.5	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	18.64	0	0	0	0	0
Other Charges Total:	**6,173.4**	**9,000**	**9,000**	**0**	**9,000**	**9,000**
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	0	0	0	0	24,484	24,484
Capital Assets - Expenditures Total:	**0**	**0**	**0**	**0**	**24,484**	**24,484**
Intrafund Transfers						
SC55000 - Intrafund - Other	0	0	0	0	0	0
Intrafund Transfers Total:	**0**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	1,726.51	10,276	10,276	10,276	10,277	10,277
Transfers Out (Nonreciprocal) Total:	**1,726.51**	**10,276**	**10,276**	**10,276**	**10,277**	**10,277**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Total Expenditures:	**837,350.41**	**1,170,992**	**1,170,992**	**1,100,239**	**1,069,113**	**1,069,113**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43480 - Specify	0	0	0	0	0	0
RC43488 - Victim Witness Programs	25,564	25,564	282,181	281,607	116,238	116,238
RC44900 - Federal - Aid for Disaster	308.12	0	0	0	0	0
RC45001 - District Attorney Programs - Family / Child	663,291	949,518	692,901	659,791	730,397	730,397
Intergovernmental Revenues Total:	**689,163.12**	**975,082**	**975,082**	**941,398**	**846,635**	**846,635**
Charges for Services						
RC47378 - Miscellaneous - Being used for both Code 117 and Code123 - Code 117 is tax exempt, Code 123 sales taxable	3,545.63	9,000	9,000	0	9,000	9,000
Charges for Services Total:	**3,545.63**	**9,000**	**9,000**	**0**	**9,000**	**9,000**
Miscellaneous Revenues						
RC47815 - Unclaimed Money in Treasury	6,588.75	0	0	0	0	0
RC47833 - Refund	83.18	0	0	0	0	0
Miscellaneous Revenues Total:	**6,671.93**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48204 - Operating Transfer In - Non Major	18,426.55	0	0	0	0	0
RC48206 - Operating Transfer in - Public Safety / Trial Courts	0	0	0	0	24,484	24,484
RC48209 - Operating Transfer In - Realignment	73,249.16	115,622	115,622	97,165	117,706	117,706
Transfers In (Nonreciprocal) Total:	**91,675.71**	**115,622**	**115,622**	**97,165**	**142,190**	**142,190**
Total Revenues:	**791,056.39**	**1,099,704**	**1,099,704**	**1,038,563**	**997,825**	**997,825**
Total Expenditures	837,350.41	1,170,992	1,170,992	1,100,239	1,069,113	1,069,113
Total Revenues	791,056.39	1,099,704	1,099,704	1,038,563	997,825	997,825
Net County Cost	46,294.02	71,288	71,288	61,676	71,288	71,288

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51660 - Communications	0	100	100	100	100	100
SC51670 - Food	0	100	100	100	0	0
SC51721 - Grand Jury Meetings	9,975	15,500	15,500	15,500	12,000	12,000
SC51770 - Software License (short term) & Maintenance	0	0	0	200	0	0
SC51951 - Outside Printing	0	100	100	100	100	100
SC51952 - Office Expenses	145.85	500	500	500	500	500
SC51953 - Copy and Printing Costs	2,903.93	500	500	500	3,000	3,000
SC51954 - Postage	0	50	50	50	50	50
SC51955 - Subscription - Publication	1,545.21	1,100	1,100	1,100	1,100	1,100
SC52047 - Psychiatric Exam	0	0	0	0	0	0
SC52057 - Professional / Specialized Services	0	500	500	500	500	500
SC52062 - Professional & Specialized Court Reporter	0	500	500	500	500	500
SC52065 - Professional & Specialized Services Administration	90	0	0	0	0	0
SC52075 - Superior Court Services	4,792.09	5,000	5,000	3,000	5,000	5,000
SC52180 - Internal Service Fund Information Technology Services Used	2,002.28	1,059	1,059	1,059	2,685	2,685
SC52182 - Internal Service Fund Liability Insurance Premium	333.96	840	840	840	73	73
SC52201 - Internal Service Fund Identification Badges	239.25	0	0	0	0	0
SC52215 - Rents & Leases Equipment (Short Term)	0	10	10	10	10	10
SC52243 - Office Equipment	0	500	500	500	500	500
SC52325 - Utilities	9,010.28	6,500	6,500	7,500	7,500	7,500
SC52340 - Employment Training	2,350	2,500	2,500	3,300	2,500	2,500
SC52345 - Mileage	4,732.26	4,732	4,732	4,732	4,800	4,800
Services and Supplies Total:	**38,120.11**	**40,091**	**40,091**	**40,091**	**40,918**	**40,918**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	55.68	55	55	55	267	267
Transfers Out (Nonreciprocal) Total:	**55.68**	**55**	**55**	**55**	**267**	**267**
Total Expenditures:	**38,175.79**	**40,146**	**40,146**	**40,146**	**41,185**	**41,185**
Total Expenditures	38,175.79	40,146	40,146	40,146	41,185	41,185
Net County Cost	38,175.79	40,146	40,146	40,146	41,185	41,185

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	3,693,908.72	3,938,194	3,938,194	3,927,998	3,942,365	3,942,365
SC51003 - Special Pay	81,696.76	85,618	85,618	29,367	76,615	76,615
SC51004 - Other Pay	48,664.81	42,562	42,562	5,899	39,686	39,686
SC51007 - Salary Savings	0	-117,655	-117,655	0	-115,577	-115,577
SC51050 - Overtime	10,683.33	17,000	17,000	32,077	10,001	10,001
SC51100 - Co Contribution Retirement	1,588,910.87	2,066,554	2,066,554	1,942,670	1,792,098	1,792,098
SC51101 - Retirement Allowance	0	0	0	0	4,896	4,896
SC51201 - Co Contribution - Group Insurance	837,900.39	945,729	945,729	925,248	994,314	994,314
SC51400 - Payroll Tax - Social Security	232,292.96	244,245	244,245	270,359	252,026	252,026
SC51401 - Payroll Taxes - Medicare	54,560.65	59,136	59,136	28,104	59,111	59,111
SC51403 - Co Contrib Unemploymnt Insrnc	0	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	19,235.26	24,388	24,388	33,507	21,690	21,690
SC51501 - Co Contribution - HSA	50,742.28	70,787	70,787	31,580	56,695	56,695
Salaries and Employee Benefits Total:	**6,618,596.03**	**7,376,558**	**7,376,558**	**7,226,809.81**	**7,133,920**	**7,133,920**
Services and Supplies						
SC51650 - Clothing & Personal	4,491.85	6,150	6,150	6,150	6,258	6,258
SC51660 - Communications	36,838.93	37,125	37,125	37,125	38,225	38,225
SC51670 - Food	102.06	0	0	0	0	0
SC51680 - Household Expense	1,217	1,200	1,200	1,200	1,200	1,200
SC51761 - Miscellaneous Vehicle Maintenance	1,197	1,800	1,800	1,800	1,800	1,800
SC51763 - Maintenance and Equipment	515.88	2,875	2,875	2,875	2,875	2,875
SC51765 - Maintenance Equipment Contract	2,332.37	2,403	2,403	1,465	2,475	2,475
SC51770 - Software License (short term) & Maintenance	24,371.61	25,114	25,114	25,114	28,083	28,083
SC51771 - IT Direct Charges (short term/ nonSBITA)	12,976.89	43,904	43,904	43,904	29,087	29,087
SC51800 - Computer Hardware	1,022.79	4,650	4,650	2,325	4,650	4,650
SC51900 - Memberships	4,140.66	4,800	4,800	6,462	7,400	7,400
SC51951 - Outside Printing	3,765.65	3,900	3,900	3,900	3,900	3,900
SC51952 - Office Expenses	10,886.73	18,310	18,310	18,310	19,880	19,880
SC51953 - Copy and Printing Costs	2,191.81	3,360	3,360	3,360	3,360	3,360
SC51954 - Postage	1,759.47	1,800	1,800	910	1,800	1,800
SC52041 - Fingerprints	643	1,450	1,450	1,450	1,450	1,450
SC52042 - Drug Testing	36	969	969	969	1,250	1,250
SC52043 - Physicals	794	2,985	2,985	2,985	8,000	8,000
SC52048 - Alcohol / Drug Analysis	0	0	0	0	0	0
SC52057 - Professional / Specialized Services	375,330.92	487,135	487,135	487,135	498,648	498,648

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52059 - Professional & Specialized Medical Services	6,818.19	31,125	31,125	31,125	31,125	31,125
SC52175 - Internal Service Fund Vehicle Maintenance	17,864.3	14,621	14,621	14,621	13,878	13,878
SC52176 - Internal Service Fund Fleet Admin	9,431.09	12,308	12,308	12,308	12,691	12,691
SC52180 - Internal Service Fund Information Technology Services Used	120,844.14	174,863	174,863	174,863	162,032	162,032
SC52182 - Internal Service Fund Liability Insurance Premium	33,472.08	50,454	50,454	50,454	41,050	41,050
SC52185 - Internal Service Fund Workers' Compensation Premium	27,615.12	36,380	36,380	36,380	23,063	23,063
SC52187 - Internal Service Fund Property/General	5,850.12	13,561	13,561	13,561	12,385	12,385
SC52201 - Internal Service Fund Identification Badges	66	0	0	0	0	0
SC52202 - Internal Service Funds (ISF) Equipment Replacement	14,443.06	14,869	14,869	14,869	13,708	13,708
SC52230 - Rent - Buildings (Short Term)	2,500	3,000	3,000	3,000	3,000	3,000
SC52240 - Security Equipment	34,503.03	29,040	29,040	29,040	58,461	58,461
SC52243 - Office Equipment	8,033.94	12,225	12,225	12,225	12,150	12,150
SC52267 - Special Department Expense Services	54,233.7	96,650	96,650	96,150	99,150	99,150
SC52268 - Special Departmental Expense Supplies	0	0	0	0	0	0
SC52325 - Utilities	31,350.16	37,260	37,260	37,260	38,060	38,060
SC52340 - Employment Training	39,144.68	92,671	92,671	84,542	96,199	96,199
SC52341 - Educational Materials	0	0	0	0	0	0
SC52342 - Staff Training	0	0	0	0	0	0
SC52346 - Transportation & Travel	13,970.26	29,050	29,050	25,675	31,550	31,550
SC52350 - Fuel & Oil	16,946.86	20,500	20,500	20,500	23,000	23,000
Services and Supplies Total:	**921,701.35**	**1,318,507**	**1,318,507**	**1,304,011.95**	**1,331,843**	**1,331,843**
Other Charges						
SC52380 - Support and Care of Persons	33,823.37	120,000	120,000	109,281	120,000	120,000
SC53202 - Lease - Structure and Improvement	86,293.45	88,831	88,831	88,831	92,808	92,808
SC53400 - Subscription Based Infromation Technology	84,188.94	77,013	77,013	77,013	86,247	86,247
SC53700 - Interest on Lease	1,150.55	365	365	365	5,000	5,000
SC53750 - Interest on Subscription-Based Information Technology Arrangement	1,396.16	750	750	750	153	153
Other Charges Total:	**206,852.47**	**286,959**	**286,959**	**276,240**	**304,208**	**304,208**
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	38,896.42	45,000	45,000	45,000	25,000	25,000
SC54053 - Capital Asset - Vehicle	0	0	0	0	120,000	120,000
Capital Assets - Expenditures Total:	**38,896.42**	**45,000**	**45,000**	**45,000**	**145,000**	**145,000**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Transfers Out (Nonreciprocal)						
SC56004 - Operating Transfer Out - Non Major	300,000	0	0	0	0	0
SC56008 - Operating Transfer Out - Debt Service	71,365.59	121,188	121,188	121,188	119,159	119,159
Transfers Out (Nonreciprocal) Total:	**371,365.59**	**121,188**	**121,188**	**121,188**	**119,159**	**119,159**
Total Expenditures:	**8,157,411.86**	**9,148,212**	**9,148,212**	**8,973,250**	**9,034,130**	**9,034,130**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43110 - State - Peace Officers Standards and Training	18,852	25,107	25,107	18,904	22,635	22,635
RC44204 - Title IV-E	93,674	101,300	101,300	101,300	101,300	101,300
RC44900 - Federal - Aid for Disaster	3,092.75	0	0	0	0	0
RC45100 - Specify	0	0	0	0	0	0
Intergovernmental Revenues Total:	**115,618.75**	**126,407**	**126,407**	**120,203.51**	**123,935**	**123,935**
Charges for Services						
RC46975 - Yuba City Unified School District Truancy	37,684.5	80,476	80,476	55,238	54,721	54,721
RC46976 - Yuba City Unified School District Special Programs	327,077.7	265,785	265,785	265,785	256,369	256,369
RC46978 - Sutter County Schools Truancy	91,244.34	160,925	160,925	121,901	63,745	63,745
RC46981 - Security Services	12,778.2	5,000	5,000	4,911	5,000	5,000
RC46984 - BTP Fees	2,084	2,400	2,400	2,400	2,400	2,400
Charges for Services Total:	**470,868.74**	**514,586**	**514,586**	**450,234.79**	**382,235**	**382,235**
Miscellaneous Revenues						
RC47800 - Miscellaneous Revenue - Specify	633.35	0	0	0	0	0
RC47801 - Compensation and Micellaneous Insurance Refund	0	0	0	0	0	0
RC47804 - Court Reimbursement	278,463.78	180,000	180,000	180,000	180,000	180,000
RC47810 - Insurance Reimbursement	1,325.85	0	0	0	0	0
RC47833 - Refund	0	0	0	0	0	0
Miscellaneous Revenues Total:	**280,422.98**	**180,000**	**180,000**	**180,000**	**180,000**	**180,000**
Transfers In (Nonreciprocal)						
RC48201 - Operating Transfer in - General Fund Realignment	33,000	0	0	0	0	0
RC48202 - Operating Transfer In - Behavioral Health (BH)	127,798.98	129,171	129,171	129,171	135,756	135,756

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Transfers In (Nonreciprocal)						
RC48204 - Operating Transfer In - Non Major	92,041.16	0	0	0	0	0
RC48205 - Operating Transfer In - Social Services	71,000	71,000	71,000	71,000	71,000	71,000
RC48206 - Operating Transfer in - Public Safety / Trial Courts	2,001,080.71	2,246,378	2,246,378	2,246,378	2,057,877	2,057,877
RC48209 - Operating Transfer In - Realignment	1,755,933.54	2,267,543	2,267,543	2,267,543	2,429,105	2,429,105
Transfers In (Nonreciprocal) Total:	**4,080,854.39**	**4,714,092**	**4,714,092**	**4,714,092**	**4,693,738**	**4,693,738**
Total Revenues:	**4,947,764.86**	**5,535,085**	**5,535,085**	**5,464,530**	**5,379,908**	**5,379,908**
Total Expenditures	8,157,411.86	9,148,212	9,148,212	8,973,249.76	9,034,130	9,034,130
Total Revenues	4,947,764.86	5,535,085	5,535,085	5,464,530.3	5,379,908	5,379,908
Net County Cost	3,209,647	3,613,127	3,613,127	3,508,719.46	3,654,222	3,654,222

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52267 - Special Department Expense Services	995.61	1,000	1,000	1,000	1,000	1,000
Services and Supplies Total:	**995.61**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
Total Expenditures:	**995.61**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48201 - Operating Transfer in - General Fund Realignment	0	0	0	0	0	0
RC48205 - Operating Transfer In - Social Services	1,000	1,000	1,000	1,000	1,000	1,000
Transfers In (Nonreciprocal) Total:	**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	995.61	1,000	1,000	1,000	1,000	1,000
Total Revenues	1,000	1,000	1,000	1,000	1,000	1,000
Net County Cost	-4.39	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC52380 - Support and Care of Persons	2,777,126.68	3,120,000	3,120,000	3,120,000	3,506,677	3,506,677
Other Charges Total:	**2,777,126.68**	**3,120,000**	**3,120,000**	**3,120,000**	**3,506,677**	**3,506,677**
Total Expenditures:	**2,777,126.68**	**3,120,000**	**3,120,000**	**3,120,000**	**3,506,677**	**3,506,677**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48204 - Operating Transfer In - Non Major	700,000	900,000	900,000	900,000	732,000	732,000
Transfers In (Nonreciprocal) Total:	**700,000**	**900,000**	**900,000**	**900,000**	**732,000**	**732,000**
Total Revenues:	**700,000**	**900,000**	**900,000**	**900,000**	**732,000**	**732,000**
Total Expenditures	2,777,126.68	3,120,000	3,120,000	3,120,000	3,506,677	3,506,677
Total Revenues	700,000	900,000	900,000	900,000	732,000	732,000
Net County Cost	2,077,126.68	2,220,000	2,220,000	2,220,000	2,774,677	2,774,677

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	238,590.54	249,113	249,113	252,769	251,949	251,949
SC51004 - Other Pay	6,298.83	7,500	7,500	7,462	0	0
SC51100 - Co Contribution Retirement	72,161.75	91,151	91,151	91,151	80,699	80,699
SC51201 - Co Contribution - Group Insurance	65,054.07	66,614	66,614	66,614	56,728	56,728
SC51400 - Payroll Tax - Social Security	14,955.95	15,116	15,116	15,116	6,235	6,235
SC51401 - Payroll Taxes - Medicare	3,497.76	3,535	3,535	3,535	1,458	1,458
SC51500 - Contribution Def Comp / 401a	0	4,955	4,955	4,955	0	0
SC51501 - Co Contribution - HSA	1,612.53	3,113	3,113	3,113	4,274	4,274
Salaries and Employee Benefits Total:	**402,171.43**	**441,097**	**441,097**	**444,715**	**401,343**	**401,343**
Services and Supplies						
SC51660 - Communications	2,150.02	2,135	2,135	2,135	2,400	2,400
SC51720 - Criminal Jury Witness Fees	520.2	1,500	1,500	1,500	1,500	1,500
SC51771 - IT Direct Charges (short term/ nonSBITA)	0	0	0	0	27,078	27,078
SC51900 - Memberships	620	1,000	1,000	1,000	1,000	1,000
SC51952 - Office Expenses	2,920.02	6,500	6,500	6,500	6,500	6,500
SC51953 - Copy and Printing Costs	756.96	1,500	1,500	1,500	1,500	1,500
SC52046 - Investigation	0	0	0	14,665	72,000	72,000
SC52053 - Professional & Specialized Defense Counsel	100,123.71	0	0	919,766	863,962	863,962
SC52057 - Professional / Specialized Services	489,266.74	898,612	898,612	0	24,000	24,000
SC52058 - Juvenile Depnd Procd / Physician	100	5,000	5,000	5,000	5,000	5,000
SC52180 - Internal Service Fund Information Technology Services Used	4,477.7	8,777	8,777	8,777	6,004	6,004
SC52182 - Internal Service Fund Liability Insurance Premium	4,197	6,384	6,384	6,384	5,312	5,312
SC52185 - Internal Service Fund Workers' Compensation Premium	645.96	832	832	832	883	883
SC52187 - Internal Service Fund Property/General	32.04	34	34	34	37	37
SC52202 - Internal Service Funds (ISF) Equipment Replacement	580.56	584	584	584	577	577
SC52230 - Rent - Buildings (Short Term)	19,800	21,600	21,600	21,600	21,600	21,600
SC52325 - Utilities	3,915.16	4,500	4,500	4,500	4,500	4,500
SC52340 - Employment Training	942.04	4,000	4,000	4,000	4,000	4,000
SC52346 - Transportation & Travel	4,482.36	4,000	4,000	4,000	12,585	12,585
Services and Supplies Total:	**635,530.47**	**966,958**	**966,958**	**1,002,777**	**1,060,438**	**1,060,438**
Other Charges						
SC53400 - Subscription Based Infromation Technology	1,014.59	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53750 - Interest on Subscription-Based Information Technology Arrangement	7.24	0	0	0	0	0
Other Charges Total:	**1,021.83**	**0**	**0**	**0**	**0**	**0**
Capital Assets - Expenditures						
SC54055 - Capital Asset - Software	0	48,307	48,307	0	0	0
Capital Assets - Expenditures Total:	**0**	**48,307**	**48,307**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	1,312.91	3,939	3,939	3,939	3,772	3,772
Transfers Out (Nonreciprocal) Total:	**1,312.91**	**3,939**	**3,939**	**3,939**	**3,772**	**3,772**
Total Expenditures:	**1,040,036.64**	**1,460,301**	**1,460,301**	**1,451,431**	**1,465,553**	**1,465,553**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43500 - Specify	0	0	0	0	0	0
Intergovernmental Revenues Total:	**0**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC46450 - Public Defender Fees	2,632.5	3,000	3,000	3,000	3,000	3,000
Charges for Services Total:	**2,632.5**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**
Miscellaneous Revenues						
RC47800 - Miscellaneous Revenue - Specify	390	0	0	0	18,000	18,000
RC47833 - Refund	50.4	0	0	0	0	0
Miscellaneous Revenues Total:	**440.4**	**0**	**0**	**0**	**18,000**	**18,000**
Transfers In (Nonreciprocal)						
RC48201 - Operating Transfer in - General Fund Realignment	7,500	48,307	48,307	48,307	0	0
RC48204 - Operating Transfer In - Non Major	7,500	0	0	0	0	0
RC48209 - Operating Transfer In - Realignment	153,757.21	278,409	278,409	278,409	316,837	316,837
Transfers In (Nonreciprocal) Total:	**168,757.21**	**326,716**	**326,716**	**326,716**	**316,837**	**316,837**
Total Revenues:	**171,830.11**	**329,716**	**329,716**	**329,716**	**337,837**	**337,837**

Total Expenditures	1,040,036.64	1,460,301	1,460,301	1,451,431	1,465,553	1,465,553
Total Revenues	171,830.11	329,716	329,716	329,716	337,837	337,837
Net County Cost	868,206.53	1,130,585	1,130,585	1,121,715	1,127,716	1,127,716

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	12.96	0	0	0	0	0
Other Charges Total:	**12.96**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56009 - Operating Transfer Out - Realignment	1,114,465.29	1,090,277	1,090,277	1,114,468	1,122,662	1,122,662
Transfers Out (Nonreciprocal) Total:	**1,114,465.29**	**1,090,277**	**1,090,277**	**1,114,468**	**1,122,662**	**1,122,662**
Total Expenditures:	**1,114,478.25**	**1,090,277**	**1,090,277**	**1,114,468**	**1,122,662**	**1,122,662**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	154.44	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	3,794.31	0	0	0	0	0
evenue from Investment and Property Total:	**3,948.75**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC46981 - Security Services	1,114,465.29	1,090,277	1,090,277	1,114,468	1,122,662	1,122,662
Charges for Services Total:	**1,114,465.29**	**1,090,277**	**1,090,277**	**1,114,468**	**1,122,662**	**1,122,662**
Total Revenues:	**1,118,414.04**	**1,090,277**	**1,090,277**	**1,114,468**	**1,122,662**	**1,122,662**
Total Expenditures	1,114,478.25	1,090,277	1,090,277	1,114,468	1,122,662	1,122,662
Total Revenues	1,118,414.04	1,090,277	1,090,277	1,114,468	1,122,662	1,122,662
Net County Cost	-3,935.79	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	1.95	0	0	0	0	0
Other Charges Total:	**1.95**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56009 - Operating Transfer Out - Realignment	279,064.29	289,583	289,583	266,344	299,019	299,019
Transfers Out (Nonreciprocal) Total:	**279,064.29**	**289,583**	**289,583**	**266,344**	**299,019**	**299,019**
Total Expenditures:	**279,066.24**	**289,583**	**289,583**	**266,344**	**299,019**	**299,019**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	23.27	0	0	0	0	0
evenue from Investment and Property Total:	**23.27**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43120 - State - Public Safety - 2011 Realignment GC 30025	279,064.29	289,583	289,583	266,344	299,019	299,019
Intergovernmental Revenues Total:	**279,064.29**	**289,583**	**289,583**	**266,344**	**299,019**	**299,019**
Total Revenues:	**279,087.56**	**289,583**	**289,583**	**266,344**	**299,019**	**299,019**
Total Expenditures	279,066.24	289,583	289,583	266,344	299,019	299,019
Total Revenues	279,087.56	289,583	289,583	266,344	299,019	299,019
Net County Cost	-21.32	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	-0.33	0	0	0	0	0
Other Charges Total:	**-0.33**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56009 - Operating Transfer Out - Realignment	1,881,066.35	2,069,772	2,069,772	2,069,772	2,134,772	2,134,772
Transfers Out (Nonreciprocal) Total:	**1,881,066.35**	**2,069,772**	**2,069,772**	**2,069,772**	**2,134,772**	**2,134,772**
Total Expenditures:	**1,881,066.02**	**2,069,772**	**2,069,772**	**2,069,772**	**2,134,772**	**2,134,772**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	-3.9	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	312.01	0	0	0	0	0
evenue from Investment and Property Total:	**308.11**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43120 - State - Public Safety - 2011 Realignment GC 30025	139,592.64	139,593	139,593	139,593	139,593	139,593
RC43200 - State - Supplemental Law Enforcement Services (SLESF / COPS)	1,177,294.71	1,366,000	1,366,000	1,366,000	1,431,000	1,431,000
Intergovernmental Revenues Total:	**1,316,887.35**	**1,505,593**	**1,505,593**	**1,505,593**	**1,570,593**	**1,570,593**
Charges for Services						
RC46500 - Booking Fees	64,179	64,179	64,179	64,179	64,179	64,179
RC46980 - Small County Law Enforcement Fund	500,000	500,000	500,000	500,000	500,000	500,000
RC47250 - Drainage / Water Hook - Up Charges	0	0	0	0	0	0
Charges for Services Total:	**564,179**	**564,179**	**564,179**	**564,179**	**564,179**	**564,179**
Total Revenues:	**1,881,374.46**	**2,069,772**	**2,069,772**	**2,069,772**	**2,134,772**	**2,134,772**
Total Expenditures	1,881,066.02	2,069,772	2,069,772	2,069,772	2,134,772	2,134,772
Total Revenues	1,881,374.46	2,069,772	2,069,772	2,069,772	2,134,772	2,134,772
Net County Cost	-308.44	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Transfers Out (Nonreciprocal)						
SC56009 - Operating Transfer Out - Realignment	100,000	0	0	0	0	0
Transfers Out (Nonreciprocal) Total:	**100,000**	**0**	**0**	**0**	**0**	**0**
Total Expenditures:	**100,000**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43500 - Specify	100,000	0	0	0	0	0
Intergovernmental Revenues Total:	**100,000**	**0**	**0**	**0**	**0**	**0**
Total Revenues:	**100,000**	**0**	**0**	**0**	**0**	**0**
Total Expenditures	100,000	0	0	0	0	0
Total Revenues	100,000	0	0	0	0	0
Net County Cost	0	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	-96.33	0	0	0	0	0
Other Charges Total:	**-96.33**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56001 - Operating Transfer Out - General Fund Realignment	461,469.54	0	0	0	0	0
SC56004 - Operating Transfer Out - Non Major	405,104.84	0	0	0	0	0
SC56009 - Operating Transfer Out - Realignment	4,428,495.53	5,340,500	5,340,500	5,340,500	5,565,340	5,565,340
Transfers Out (Nonreciprocal) Total:	**5,295,069.91**	**5,340,500**	**5,340,500**	**5,340,500**	**5,565,340**	**5,565,340**
Total Expenditures:	**5,294,973.58**	**5,340,500**	**5,340,500**	**5,340,500**	**5,565,340**	**5,565,340**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	-1,147.85	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-10,567.3	0	0	0	0	0
evenue from Investment and Property Total:	**-11,715.15**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43500 - Specify	5,295,069.91	5,340,500	5,340,500	5,340,500	5,565,340	5,565,340
Intergovernmental Revenues Total:	**5,295,069.91**	**5,340,500**	**5,340,500**	**5,340,500**	**5,565,340**	**5,565,340**
Total Revenues:	**5,283,354.76**	**5,340,500**	**5,340,500**	**5,340,500**	**5,565,340**	**5,565,340**
Total Expenditures	5,294,973.58	5,340,500	5,340,500	5,340,500	5,565,340	5,565,340
Total Revenues	5,283,354.76	5,340,500	5,340,500	5,340,500	5,565,340	5,565,340
Net County Cost	11,618.82	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	-16.07	0	0	0	0	0
Other Charges Total:	**-16.07**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56001 - Operating Transfer Out - General Fund Realignment	71,293.87	0	0	0	0	0
SC56004 - Operating Transfer Out - Non Major	133,020.12	0	0	0	0	0
SC56009 - Operating Transfer Out - Realignment	602,257.18	801,900	801,900	801,900	1,040,000	1,040,000
Transfers Out (Nonreciprocal) Total:	**806,571.17**	**801,900**	**801,900**	**801,900**	**1,040,000**	**1,040,000**
Total Expenditures:	**806,555.1**	**801,900**	**801,900**	**801,900**	**1,040,000**	**1,040,000**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	-191.48	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	441.51	0	0	0	0	0
evenue from Investment and Property Total:	**250.03**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC42700 - State - Aid for Corrections	33,934.66	34,000	34,000	34,000	40,000	40,000
RC43200 - State - Supplemental Law Enforcement Services (SLESF / COPS)	772,636.51	767,900	767,900	767,900	1,000,000	1,000,000
Intergovernmental Revenues Total:	**806,571.17**	**801,900**	**801,900**	**801,900**	**1,040,000**	**1,040,000**
Total Revenues:	**806,821.2**	**801,900**	**801,900**	**801,900**	**1,040,000**	**1,040,000**
Total Expenditures	806,555.1	801,900	801,900	801,900	1,040,000	1,040,000
Total Revenues	806,821.2	801,900	801,900	801,900	1,040,000	1,040,000
Net County Cost	-266.1	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	-171.14	0	0	0	0	0
Other Charges Total:	**-171.14**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56009 - Operating Transfer Out - Realignment	10,379,231.64	8,609,617	8,609,617	9,363,676	10,328,868	10,328,868
Transfers Out (Nonreciprocal) Total:	**10,379,231.64**	**8,609,617**	**8,609,617**	**9,363,676**	**10,328,868**	**10,328,868**
Total Expenditures:	**10,379,060.5**	**8,609,617**	**8,609,617**	**9,363,676**	**10,328,868**	**10,328,868**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	-2,039.19	0	0	0	0	0
evenue from Investment and Property Total:	**-2,039.19**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43120 - State - Public Safety - 2011 Realignment GC 30025	10,127,113.82	8,609,617	8,609,617	9,363,676	10,328,868	10,328,868
RC43412 - Growth	252,117.82	0	0	0	0	0
Intergovernmental Revenues Total:	**10,379,231.64**	**8,609,617**	**8,609,617**	**9,363,676**	**10,328,868**	**10,328,868**
Total Revenues:	**10,377,192.45**	**8,609,617**	**8,609,617**	**9,363,676**	**10,328,868**	**10,328,868**
Total Expenditures	10,379,060.5	8,609,617	8,609,617	9,363,676	10,328,868	10,328,868
Total Revenues	10,377,192.45	8,609,617	8,609,617	9,363,676	10,328,868	10,328,868
Net County Cost	1,868.05	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	331.39	0	0	0	0	0
Other Charges Total:	**331.39**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56009 - Operating Transfer Out - Realignment	9,632,319.87	9,950,049	9,950,049	10,460,005	9,227,273	9,227,273
Transfers Out (Nonreciprocal) Total:	**9,632,319.87**	**9,950,049**	**9,950,049**	**10,460,005**	**9,227,273**	**9,227,273**
Total Expenditures:	**9,632,651.26**	**9,950,049**	**9,950,049**	**10,460,005**	**9,227,273**	**9,227,273**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	3,948.69	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-14,577.35	0	0	0	0	0
evenue from Investment and Property Total:	**-10,628.66**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC42050 - State - Health Programs-Realignment for Mental Health (Sales Tax)	7,348,495.36	6,405,994	6,405,994	6,405,994	5,208,624	5,208,624
RC43120 - State - Public Safety - 2011 Realignment GC 30025	3,310,937.83	3,424,055	3,424,055	3,934,011	3,898,649	3,898,649
RC43400 - State - 1991 Realignment	340,747.1	120,000	120,000	120,000	120,000	120,000
Intergovernmental Revenues Total:	**11,000,180.29**	**9,950,049**	**9,950,049**	**10,460,005**	**9,227,273**	**9,227,273**
Total Revenues:	**10,989,551.63**	**9,950,049**	**9,950,049**	**10,460,005**	**9,227,273**	**9,227,273**
Total Expenditures	9,632,651.26	9,950,049	9,950,049	10,460,005	9,227,273	9,227,273
Total Revenues	10,989,551.63	9,950,049	9,950,049	10,460,005	9,227,273	9,227,273
Net County Cost	-1,356,900.37	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53100 - Treasury Fee	47.34	0	0	0	0	0
Other Charges Total:	**47.34**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56009 - Operating Transfer Out - Realignment	11,374,163.54	12,448,608	13,605,508	13,294,818	12,454,346	12,454,346
Transfers Out (Nonreciprocal) Total:	**11,374,163.54**	**12,448,608**	**13,605,508**	**13,294,818**	**12,454,346**	**12,454,346**
Total Expenditures:	**11,374,210.88**	**12,448,608**	**13,605,508**	**13,294,818**	**12,454,346**	**12,454,346**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	564.04	0	0	0	0	0
evenue from Investment and Property Total:	**564.04**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC42050 - State - Health Programs-Realignment for Mental Health (Sales Tax)	13,565,756.12	12,448,608	13,605,508	13,294,818	12,454,346	12,454,346
Intergovernmental Revenues Total:	**13,565,756.12**	**12,448,608**	**13,605,508**	**13,294,818**	**12,454,346**	**12,454,346**
Total Revenues:	**13,566,320.16**	**12,448,608**	**13,605,508**	**13,294,818**	**12,454,346**	**12,454,346**
Total Expenditures	11,374,210.88	12,448,608	13,605,508	13,294,818	12,454,346	12,454,346
Total Revenues	13,566,320.16	12,448,608	13,605,508	13,294,818	12,454,346	12,454,346
Net County Cost	-2,192,109.28	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	1,219,429.63	1,241,052	1,241,052	1,122,812	1,364,381	1,364,381
SC51003 - Special Pay	102,246.53	114,326	114,326	56,074	43,362	43,362
SC51004 - Other Pay	50,117.32	90,008	90,008	112,882	153,344	153,344
SC51007 - Salary Savings	0	-114,166	-114,166	0	0	0
SC51050 - Overtime	284,825.08	215,000	215,000	164,158	195,000	195,000
SC51100 - Co Contribution Retirement	423,793.95	541,650	541,650	416,920	531,003	531,003
SC51101 - Retirement Allowance	0	0	0	0	2,592	2,592
SC51201 - Co Contribution - Group Insurance	291,110.18	328,824	328,824	281,979	359,018	359,018
SC51400 - Payroll Tax - Social Security	96,049.01	102,663	102,663	90,267	109,884	109,884
SC51401 - Payroll Taxes - Medicare	23,661.42	24,010	24,010	21,111	25,701	25,701
SC51403 - Co Contrib Unemploymnt Insrnc	189	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	3,124.99	10,122	10,122	4,240	6,175	6,175
SC51501 - Co Contribution - HSA	17,750.63	16,602	16,602	21,789	17,109	17,109
Salaries and Employee Benefits Total:	**2,512,297.74**	**2,570,091**	**2,570,091**	**2,292,232**	**2,807,569**	**2,807,569**
Services and Supplies						
SC51650 - Clothing & Personal	18,319.8	21,000	21,000	14,391	18,150	18,150
SC51660 - Communications	70,009.79	121,860	124,855	85,010	123,720	123,720
SC51680 - Household Expense	185.39	700	700	200	500	500
SC51761 - Miscellaneous Vehicle Maintenance	432	480	480	480	480	480
SC51763 - Maintenance and Equipment	1,125.8	10,000	10,000	5,000	9,000	9,000
SC51765 - Maintenance Equipment Contract	78,380.66	82,071	82,071	79,441	83,977	83,977
SC51770 - Software License (short term) & Maintenance	0	0	0	0	0	0
SC51771 - IT Direct Charges (short term/ nonSBITA)	52,235.63	69,153	69,153	69,153	76,283	76,283
SC51800 - Computer Hardware	4,997.24	4,500	4,500	3,000	7,800	7,800
SC51900 - Memberships	572	844	844	844	719	719
SC51951 - Outside Printing	737.18	1,000	1,000	1,000	1,000	1,000
SC51952 - Office Expenses	5,748.58	7,000	7,000	7,000	7,000	7,000
SC51953 - Copy and Printing Costs	2,151.64	2,520	2,520	2,520	2,520	2,520
SC51954 - Postage	0	100	100	100	100	100
SC51955 - Subscription - Publication	1,067.15	1,015	1,015	1,015	1,265	1,265
SC52041 - Fingerprints	221	0	0	1,750	1,750	1,750
SC52042 - Drug Testing	322	483	483	483	483	483
SC52043 - Physicals	1,444	1,000	1,000	1,000	1,000	1,000
SC52057 - Professional / Specialized Services	13,732.99	11,690	11,690	8,940	10,312	10,312

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52175 - Internal Service Fund Vehicle Maintenance	12,876.95	9,919	9,919	9,919	10,004	10,004
SC52176 - Internal Service Fund Fleet Admin	1,109.54	1,448	1,448	1,448	1,494	1,494
SC52180 - Internal Service Fund Information Technology Services Used	168,629.34	185,457	185,457	185,457	226,103	226,103
SC52182 - Internal Service Fund Liability Insurance Premium	36,638.04	54,961	54,961	54,961	40,605	40,605
SC52185 - Internal Service Fund Workers' Compensation Premium	17,748	21,214	21,214	21,214	20,386	20,386
SC52187 - Internal Service Fund Property/General	513.96	1,440	1,440	1,440	1,435	1,435
SC52202 - Internal Service Funds (ISF) Equipment Replacement	3,119.56	2,916	2,916	2,916	3,030	3,030
SC52215 - Rents & Leases Equipment (Short Term)	29,355.17	30,360	30,360	29,620	30,724	30,724
SC52240 - Security Equipment	1,092.35	2,000	2,000	1,500	2,000	2,000
SC52243 - Office Equipment	208.45	2,900	2,900	2,900	2,000	2,000
SC52267 - Special Department Expense Services	202.6	1,000	1,000	0	0	0
SC52268 - Special Departmental Expense Supplies	0	0	0	500	700	700
SC52277 - Community Programs	0	0	0	0	0	0
SC52325 - Utilities	176.4	412	412	412	412	412
SC52340 - Employment Training	26,154.99	30,360	30,360	9,902	23,800	23,800
SC52341 - Educational Materials	0	0	0	0	0	0
SC52342 - Staff Training	0	0	0	0	0	0
SC52346 - Transportation & Travel	4,115.99	0	0	5,000	6,560	6,560
SC52350 - Fuel & Oil	9,517.02	12,000	12,000	10,497	11,040	11,040
Services and Supplies Total:	**563,141.21**	**691,803**	**694,798**	**619,013**	**726,352**	**726,352**
Other Charges						
SC53400 - Subscription Based Infromation Technology	6,269.63	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	44.74	0	0	0	0	0
Other Charges Total:	**6,314.37**	**0**	**0**	**0**	**0**	**0**
Capital Assets - Expenditures						
SC54051 - Capital Asset - Structure and Improvements	192,964.19	0	0	0	0	0
SC54052 - Capital Asset - Equipment	31,738.83	39,000	39,000	31,232	158,000	158,000
SC54053 - Capital Asset - Vehicle	0	0	0	0	120,000	120,000
SC54054 - Capital Asset - Infrastructure	643.49	0	0	0	0	0
Capital Assets - Expenditures Total:	**225,346.51**	**39,000**	**39,000**	**31,232**	**278,000**	**278,000**
Intrafund Transfers						
SC55000 - Intrafund - Other	-100	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Intrafund Transfers						
SC55002 - Intrafund - Services and Supplies	-175	0	0	0	0	0
Intrafund Transfers Total:	**-275**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	12,169.65	33,897	33,897	33,897	30,065	30,065
Transfers Out (Nonreciprocal) Total:	**12,169.65**	**33,897**	**33,897**	**33,897**	**30,065**	**30,065**
Total Expenditures:	**3,318,994.48**	**3,334,791**	**3,337,786**	**2,976,374**	**3,841,986**	**3,841,986**
Licenses, Permits, and Franchises						
RC41180 - Other Licenses and Permits - Specify	30,504.1	39,000	39,000	0	0	0
RC41183 - Sheriffs Fees & Permits	5,930.25	0	0	24,099	25,680	25,680
Licenses, Permits, and Franchises Total:	**36,434.35**	**39,000**	**39,000**	**24,099**	**25,680**	**25,680**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43480 - Specify	0	1,000	1,000	0	0	0
RC43500 - Specify	821.69	0	0	491	0	0
RC45511 - Live Oak	804.8	0	0	4,829	0	0
Intergovernmental Revenues Total:	**1,626.49**	**1,000**	**1,000**	**5,320**	**0**	**0**
Charges for Services						
RC46750 - Civil Process Service	34,206	35,040	35,040	34,144	34,320	34,320
RC46977 - Fingerprint Fees	52,405.04	58,800	58,800	33,280	44,820	44,820
RC47450 - Interfund Revenue for Services Provided	0	0	0	0	0	0
RC47460 - Interfund Fingerprints	2,564	2,639	2,639	3,828	3,958	3,958
Charges for Services Total:	**89,175.04**	**96,479**	**96,479**	**71,252**	**83,098**	**83,098**
Miscellaneous Revenues						
RC47833 - Refund	0	0	0	0	0	0
Miscellaneous Revenues Total:	**0**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48206 - Operating Transfer in - Public Safety / Trial Courts	214,942.92	18,000	18,000	18,000	141,800	141,800
Transfers In (Nonreciprocal) Total:	**214,942.92**	**18,000**	**18,000**	**18,000**	**141,800**	**141,800**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	2,995	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Budgetary - Revenue						
Budgetary - Revenue Total:	**0**	**0**	**2,995**	**0**	**0**	**0**
Total Revenues:	**342,178.8**	**154,479**	**157,474**	**118,671**	**250,578**	**250,578**
Total Expenditures	3,318,994.48	3,334,791	3,337,786	2,976,374	3,841,986	3,841,986
Total Revenues	342,178.8	154,479	157,474	118,671	250,578	250,578
Net County Cost	2,976,815.68	3,180,312	3,180,312	2,857,703	3,591,408	3,591,408

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	634,714.54	774,374	774,374	735,717	806,721	806,721
SC51003 - Special Pay	47,847.34	60,231	60,231	59,022	66,341	66,341
SC51004 - Other Pay	74,486.81	77,500	77,500	70,265	95,843	95,843
SC51006 - Extra Help	16,483.38	24,673	24,673	0	25,175	25,175
SC51050 - Overtime	25,194.75	18,000	18,000	51,829	50,000	50,000
SC51100 - Co Contribution Retirement	265,682.47	463,973	463,973	340,043	424,409	424,409
SC51201 - Co Contribution - Group Insurance	164,006.96	229,022	229,022	166,224	180,160	180,160
SC51400 - Payroll Tax - Social Security	48,219.39	58,035	58,035	56,844	65,350	65,350
SC51401 - Payroll Taxes - Medicare	11,277.08	13,571	13,571	13,294	15,283	15,283
SC51500 - Contribution Def Comp / 401a	27.8	2,612	2,612	428	1,300	1,300
SC51501 - Co Contribution - HSA	9,758.73	11,413	11,413	11,413	7,486	7,486
Salaries and Employee Benefits Total:	**1,297,699.25**	**1,733,404**	**1,733,404**	**1,505,079**	**1,738,068**	**1,738,068**
Services and Supplies						
SC51650 - Clothing & Personal	10,099.32	10,000	10,000	8,000	10,000	10,000
SC51660 - Communications	0	360	360	360	360	360
SC51771 - IT Direct Charges (short term/ nonSBITA)	0	0	0	0	310	310
SC51952 - Office Expenses	376.89	500	500	500	500	500
SC51955 - Subscription - Publication	473.07	544	544	544	560	560
SC52042 - Drug Testing	0	207	207	207	207	207
SC52057 - Professional / Specialized Services	0	140	140	140	140	141
SC52180 - Internal Service Fund Information Technology Services Used	9,583.66	15,068	15,068	15,068	12,851	12,851
SC52182 - Internal Service Fund Liability Insurance Premium	2,724	80,116	80,116	80,116	116,144	116,144
SC52185 - Internal Service Fund Workers' Compensation Premium	3,278.04	111,189	111,189	111,189	68,059	68,059
SC52187 - Internal Service Fund Property/General	113.04	123	123	123	148	148
SC52202 - Internal Service Funds (ISF) Equipment Replacement	725.72	729	729	729	722	722
SC52240 - Security Equipment	25	5,600	5,600	3,462	5,600	5,600
SC52340 - Employment Training	2,706.09	8,000	8,000	3,108	8,000	8,000
SC52346 - Transportation & Travel	0	0	0	4,892	5,000	5,000
Services and Supplies Total:	**30,104.83**	**232,576**	**232,576**	**228,438**	**228,601**	**228,602**
Other Charges						
SC53400 - Subscription Based Infromation Technology	3,043.77	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	21.72	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
Other Charges Total:	**3,065.49**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	229.78	9,026	9,026	9,026	8,906	8,906
Transfers Out (Nonreciprocal) Total:	**229.78**	**9,026**	**9,026**	**9,026**	**8,906**	**8,906**
Total Expenditures:	**1,331,099.35**	**1,975,006**	**1,975,006**	**1,742,543**	**1,975,575**	**1,975,576**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC46981 - Security Services	201,516	229,320	229,320	229,320	222,660	222,660
Charges for Services Total:	**201,516**	**229,320**	**229,320**	**229,320**	**222,660**	**222,660**
Transfers In (Nonreciprocal)						
RC48200 - Operating Transfer in - General Fund	87,201.86	0	0	0	0	0
RC48209 - Operating Transfer In - Realignment	1,113,406.92	1,745,686	1,745,686	1,513,222	1,752,916	1,752,916
Transfers In (Nonreciprocal) Total:	**1,200,608.78**	**1,745,686**	**1,745,686**	**1,513,222**	**1,752,916**	**1,752,916**
Total Revenues:	**1,402,124.78**	**1,975,006**	**1,975,006**	**1,742,542**	**1,975,576**	**1,975,576**
Total Expenditures	1,331,099.35	1,975,006	1,975,006	1,742,543	1,975,575	1,975,576
Total Revenues	1,402,124.78	1,975,006	1,975,006	1,742,542	1,975,576	1,975,576
Net County Cost	-71,025.43	0	0	1	-1	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	4,054,779.17	4,561,398	4,561,398	3,996,569	4,828,701	4,828,701
SC51003 - Special Pay	281,672.22	342,571	342,571	288,225	258,354	258,354
SC51004 - Other Pay	277,220.92	277,543	277,543	294,134	383,981	383,981
SC51006 - Extra Help	135,577.79	175,030	175,030	175,030	185,648	185,648
SC51007 - Salary Savings	0	-830,504	-830,504	0	-667,656	-742,656
SC51050 - Overtime	698,709.58	669,000	860,525.51	793,659	767,000	767,000
SC51100 - Co Contribution Retirement	1,917,247.92	2,612,149	2,612,149	2,129,787	2,425,253	2,425,253
SC51101 - Retirement Allowance	0	0	0	0	10,368	10,368
SC51201 - Co Contribution - Group Insurance	880,711.67	1,042,410	1,042,410	934,131	1,056,650	1,056,650
SC51400 - Payroll Tax - Social Security	322,665.67	365,447	368,810	343,952	383,347	383,347
SC51401 - Payroll Taxes - Medicare	77,736.48	86,284	87,071	80,440	93,850	93,850
SC51403 - Co Contrib Unemploymnt Insrnc	0	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	6,552.73	31,298	31,298	11,201	16,481	16,481
SC51501 - Co Contribution - HSA	42,106.4	58,831	58,831	58,831	47,047	47,047
Salaries and Employee Benefits Total:	**8,694,980.55**	**9,391,457**	**9,587,132.51**	**9,105,959**	**9,789,024**	**9,714,024**
Services and Supplies						
SC51650 - Clothing & Personal	62,377.06	59,115	59,115	52,394	59,875	59,875
SC51660 - Communications	22,788.75	21,620	21,620	21,620	22,424	22,424
SC51680 - Household Expense	497.01	300	300	300	300	300
SC51760 - Outside Refurbish / Repair	70	0	0	0	0	0
SC51761 - Miscellaneous Vehicle Maintenance	9,477	10,000	10,000	10,000	12,000	12,000
SC51763 - Maintenance and Equipment	17,200.74	16,000	16,000	10,000	14,000	14,000
SC51765 - Maintenance Equipment Contract	868.4	2,795	2,795	2,795	2,822	2,822
SC51770 - Software License (short term) & Maintenance	11,574.91	800	800	6,595	6,100	6,100
SC51771 - IT Direct Charges (short term/ nonSBITA)	64,444.23	64,630	64,630	64,630	75,808	75,808
SC51780 - Vehicle Equipment Replacement	65,015.56	90,000	90,000	82,267	85,000	85,000
SC51800 - Computer Hardware	5,581.89	7,000	9,500	7,000	7,000	7,000
SC51850 - Maintenance Structure and Improvement	7,975	9,000	9,000	9,000	0	0
SC51900 - Memberships	8,309.61	9,730	9,730	9,730	10,174	10,174
SC51951 - Outside Printing	3,542.16	5,000	5,000	4,500	5,000	5,000
SC51952 - Office Expenses	8,885.5	10,000	10,000	10,000	10,000	10,000
SC51953 - Copy and Printing Costs	1,032.07	1,200	1,200	912	1,200	1,200
SC51954 - Postage	9,138.72	10,200	10,200	10,200	10,200	10,200
SC51955 - Subscription - Publication	27,063.14	29,037	29,037	23,888	30,193	30,193

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52041 - Fingerprints	130	0	0	1,112	1,200	1,200
SC52042 - Drug Testing	1,540	1,342	1,342	1,342	1,342	1,342
SC52043 - Physicals	6,102.5	6,000	6,000	6,000	6,000	6,000
SC52044 - Professional & Specialized Sutter	0	0	0	0	0	0
SC52047 - Psychiatric Exam	500	0	0	0	0	0
SC52055 - Professional & Specialized Legal	16,961.84	40,000	40,000	15,000	40,000	40,000
SC52057 - Professional / Specialized Services	307,155.12	367,500	367,500	341,524	364,900	364,900
SC52061 - Canine Protection	19,034.57	19,400	19,400	19,400	19,400	19,400
SC52175 - Internal Service Fund Vehicle Maintenance	256,057.23	204,174	204,174	204,174	198,912	198,912
SC52176 - Internal Service Fund Fleet Admin	40,156.23	56,471	56,471	56,471	64,203	64,203
SC52180 - Internal Service Fund Information Technology Services Used	185,584.31	230,878	230,878	230,878	248,837	248,837
SC52182 - Internal Service Fund Liability Insurance Premium	592,485.96	869,931	869,931	869,931	569,103	569,103
SC52185 - Internal Service Fund Workers' Compensation Premium	350,031.96	487,536	487,536	487,536	333,489	333,489
SC52187 - Internal Service Fund Property/General	15,618	43,513	43,513	43,513	48,812	48,812
SC52202 - Internal Service Funds (ISF) Equipment Replacement	5,152.8	5,248	5,248	5,248	4,906	4,906
SC52215 - Rents & Leases Equipment (Short Term)	0	0	0	561	0	0
SC52240 - Security Equipment	104,403.34	127,800	130,300	121,800	128,200	128,200
SC52243 - Office Equipment	2,155.2	5,000	5,000	5,000	4,500	4,500
SC52267 - Special Department Expense Services	3,884.83	5,250	5,250	0	0	0
SC52268 - Special Departmental Expense Supplies	3,598.78	0	22,395	8,750	10,000	10,000
SC52277 - Community Programs	3,947.76	4,000	4,000	3,500	4,000	4,000
SC52325 - Utilities	1,650.4	2,520	2,520	2,520	2,580	2,580
SC52340 - Employment Training	71,028.04	120,000	120,000	60,000	83,000	83,000
SC52341 - Educational Materials	289.41	0	0	2,000	0	0
SC52342 - Staff Training	41,092.42	0	0	0	0	0
SC52346 - Transportation & Travel	18,214.66	4,000	37,255	65,000	55,000	55,000
SC52350 - Fuel & Oil	253,801.28	245,500	245,500	223,680	252,700	252,700
SC52361 - General Supplies	34.31	0	0	0	0	0
SC52362 - Evidence / Coroner Supplies	19,646.45	20,000	20,000	20,000	20,000	20,000
SPEND_CATEGORY-3-1052 - Mutual Aid with Other Agencies	0	0	0	0	50,000	50,000
Services and Supplies Total:	**2,646,099.15**	**3,212,490**	**3,273,140**	**3,120,771**	**2,863,180**	**2,863,180**
Other Charges						

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
SC53029 - Interfund Maintenance and Improvement	0	74,500	74,500	74,500	0	0
SC53400 - Subscription Based Infromation Technology	17,252.08	0	0	0	16,636	16,636
SC53750 - Interest on Subscription-Based Information Technology Arrangement	123.12	0	0	0	731	731
Other Charges Total:	**17,375.2**	**74,500**	**74,500**	**74,500**	**17,367**	**17,367**
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	78,881.41	180,500	180,500	140,800	62,500	62,500
SC54053 - Capital Asset - Vehicle	795,452.89	696,000	1,047,824	869,754	615,000	615,000
SC54500 - Subscription Based Infromation Technology Subscription - Initial	0	0	0	0	51,000	51,000
Capital Assets - Expenditures Total:	**874,334.3**	**876,500**	**1,228,324**	**1,010,554**	**728,500**	**728,500**
Intrafund Transfers						
SC55000 - Intrafund - Other	0	-9,000	-9,000	-9,000	0	0
Intrafund Transfers Total:	**0**	**-9,000**	**-9,000**	**-9,000**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	28,432.01	80,665	80,665	80,665	78,032	78,032
Transfers Out (Nonreciprocal) Total:	**28,432.01**	**80,665**	**80,665**	**80,665**	**78,032**	**78,032**
Total Expenditures:	**12,261,221.21**	**13,626,612**	**14,234,761.51**	**13,383,449**	**13,476,103**	**13,401,103**
Fines, Forfeitures, and Penalties						
RC41250 - Other Court Fines	6.15	0	0	6	0	0
RC41365 - Victim Restitution	0	0	0	130	0	0
Fines, Forfeitures, and Penalties Total:	**6.15**	**0**	**0**	**136**	**0**	**0**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43110 - State - Peace Officers Standards and Training	73,041.25	30,000	30,000	32,987	30,000	30,000
RC43500 - Specify	24,508	20,000	390,825.51	139,808	25,000	25,000
RC44900 - Federal - Aid for Disaster	1,579.38	0	0	0	0	0
RC45100 - Specify	24,577.34	15,000	112,000	2,989	0	0
RC45510 - City/County	21,854.94	0	0	0	0	0
RC45512 - Yuba City	0	0	0	0	0	0
REVENUE_CATEGORY-3-1482 - Mutual Assistance	0	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Intergovernmental Revenues						
Intergovernmental Revenues Total:	**145,560.91**	**65,000**	**532,825.51**	**175,784**	**55,000**	**55,000**
Charges for Services						
RC46981 - Security Services	49,054.74	30,000	30,000	120,860	95,000	95,000
RC46982 - Law Enforcement Services	20,553.68	19,200	19,200	16,800	70,200	70,200
RC47350 - Administration / Clerical Cost Fee	92.7	0	0	0	0	0
Charges for Services Total:	**69,701.12**	**49,200**	**49,200**	**137,660**	**165,200**	**165,200**
Miscellaneous Revenues						
RC47791 - Donations	5,450	0	0	1,000	0	0
RC47800 - Miscellaneous Revenue - Specify	38	0	0	0	0	0
RC47810 - Insurance Reimbursement	100,371.95	0	0	24,846	0	0
RC47833 - Refund	0	0	0	18	0	0
Miscellaneous Revenues Total:	**105,859.95**	**0**	**0**	**25,864**	**0**	**0**
Long-Term Debt Proceeds						
RC48050 - Subscription - Based Information Technology Arragement (SBITA)	0	0	0	0	51,000	51,000
Long-Term Debt Proceeds Total:	**0**	**0**	**0**	**0**	**51,000**	**51,000**
Sale of Capital Assets						
RC47900 - Sale of Capital Assets	6,916	0	0	15,458	0	0
Sale of Capital Assets Total:	**6,916**	**0**	**0**	**15,458**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48204 - Operating Transfer In - Non Major	30,198.39	30,000	30,000	30,000	15,000	15,000
RC48206 - Operating Transfer in - Public Safety / Trial Courts	32,872.3	380,500	410,500	380,500	37,500	37,500
RC48209 - Operating Transfer In - Realignment	500,000	500,000	500,000	500,000	500,000	500,000
Transfers In (Nonreciprocal) Total:	**563,070.69**	**910,500**	**940,500**	**910,500**	**552,500**	**552,500**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	110,324	0	0	0
Budgetary - Revenue Total:	**0**	**0**	**110,324**	**0**	**0**	**0**
Total Revenues:	**891,114.82**	**1,024,700**	**1,632,849.51**	**1,265,402**	**823,700**	**823,700**
Total Expenditures	12,261,221.21	13,626,612	14,234,761.51	13,383,449	13,476,103	13,401,103
Total Revenues	891,114.82	1,024,700	1,632,849.51	1,265,402	823,700	823,700
Net County Cost	11,370,106.39	12,601,912	12,601,912	12,118,047	12,652,403	12,577,403

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	58,076.04	49,179	49,179	49,179	55,103	55,103
SC51003 - Special Pay	2,405.77	2,460	2,460	3,606	4,202	4,202
SC51006 - Extra Help	38,638.17	51,400	51,400	51,400	51,400	51,400
SC51100 - Co Contribution Retirement	15,315.03	18,895	18,895	19,038	18,995	18,995
SC51201 - Co Contribution - Group Insurance	25,471.27	26,512	26,512	28,981	27,538	27,538
SC51400 - Payroll Tax - Social Security	6,072.61	6,429	6,429	6,459	6,923	6,923
SC51401 - Payroll Taxes - Medicare	1,420.2	1,504	1,504	1,511	1,619	1,619
SC51500 - Contribution Def Comp / 401a	653.57	653	653	653	650	650
SC51501 - Co Contribution - HSA	1,824.21	2,075	2,075	2,075	2,137	2,137
Salaries and Employee Benefits Total:	**149,876.87**	**159,107**	**159,107**	**162,902**	**168,567**	**168,567**
Services and Supplies						
SC51650 - Clothing & Personal	950	950	950	950	950	950
SC51761 - Miscellaneous Vehicle Maintenance	0	0	0	0	0	0
SC52182 - Internal Service Fund Liability Insurance Premium	3,746.04	5,505	5,505	5,505	11,614	11,614
SC52185 - Internal Service Fund Workers' Compensation Premium	135.96	9,909	9,909	9,909	6,806	6,806
SC52187 - Internal Service Fund Property/General	510	846	846	846	923	923
SC52350 - Fuel & Oil	0	0	0	0	0	0
Services and Supplies Total:	**5,342**	**17,210**	**17,210**	**17,210**	**20,293**	**20,293**
Other Charges						
SC52725 - Contribution to Other Agencies	57,766.67	68,000	68,000	65,000	68,000	68,000
SC52731 - Contribution Other Agency Yuba City	0	0	0	0	0	0
Other Charges Total:	**57,766.67**	**68,000**	**68,000**	**65,000**	**68,000**	**68,000**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	597.43	583	583	583	601	601
Transfers Out (Nonreciprocal) Total:	**597.43**	**583**	**583**	**583**	**601**	**601**
Total Expenditures:	**213,582.97**	**244,900**	**244,900**	**245,695**	**257,461**	**257,461**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC45510 - City/County	74,994.98	117,545	117,545	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Intergovernmental Revenues						
RC45512 - Yuba City	14,452.26	0	0	60,037	62,953	62,953
RC45513 - Yuba County	14,452.26	0	0	60,037	62,953	62,953
Intergovernmental Revenues Total:	**103,899.5**	**117,545**	**117,545**	**120,074**	**125,906**	**125,906**
Transfers In (Nonreciprocal)						
RC48209 - Operating Transfer In - Realignment	109,683.47	127,355	127,355	125,620	131,555	131,555
Transfers In (Nonreciprocal) Total:	**109,683.47**	**127,355**	**127,355**	**125,620**	**131,555**	**131,555**
Total Revenues:	**213,582.97**	**244,900**	**244,900**	**245,694**	**257,461**	**257,461**
Total Expenditures	213,582.97	244,900	244,900	245,695	257,461	257,461
Total Revenues	213,582.97	244,900	244,900	245,694	257,461	257,461
Net County Cost	0	0	0	1	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51680 - Household Expense	0	100	100	100	100	100
SC51763 - Maintenance and Equipment	545.17	7,000	7,000	6,000	1,000	1,000
SC51771 - IT Direct Charges (short term/ nonSBITA)	0	0	0	0	5,000	5,000
SC51850 - Maintenance Structure and Improvement	7,883.14	0	0	0	6,000	6,000
SC51952 - Office Expenses	0	200	200	0	200	200
SC52057 - Professional / Specialized Services	0	500	500	0	500	500
SC52230 - Rent - Buildings (Short Term)	3,406	3,406	3,406	3,406	3,406	3,406
SC52267 - Special Department Expense Services	305.7	320	320	307	320	320
SC52325 - Utilities	10,818.13	15,600	15,600	15,026	15,600	15,600
SC52361 - General Supplies	0	200	200	200	200	200
Services and Supplies Total:	**22,958.14**	**27,326**	**27,326**	**25,039**	**32,326**	**32,326**
Other Charges						
SC53029 - Interfund Maintenance and Improvement	0	0	0	0	35,000	35,000
Other Charges Total:	**0**	**0**	**0**	**0**	**35,000**	**35,000**
Total Expenditures:	**22,958.14**	**27,326**	**27,326**	**25,039**	**67,326**	**67,326**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
RC41450 - Reservation Fees	13,250	17,000	17,000	0	0	0
RC41455 - Rent Firing Range Sheriff	3,250	0	0	12,000	12,000	12,000
RC41457 - Maintenance Training Center	0	0	0	5,000	5,000	5,000
evenue from Investment and Property Total:	**16,500**	**17,000**	**17,000**	**17,000**	**17,000**	**17,000**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	0	0	25,535	25,535
Budgetary - Revenue Total:	**0**	**0**	**0**	**0**	**25,535**	**25,535**
Total Revenues:	**16,500**	**17,000**	**17,000**	**17,000**	**42,535**	**42,535**
Total Expenditures	22,958.14	27,326	27,326	25,039	67,326	67,326
Total Revenues	16,500	17,000	17,000	17,000	42,535	42,535
Net County Cost	6,458.14	10,326	10,326	8,039	24,791	24,791

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	108,298.69	245,089	245,089	177,842	261,455	261,455
SC51003 - Special Pay	11,483.31	23,014	23,014	17,829	9,805	9,805
SC51004 - Other Pay	5,822.19	9,830	9,830	15,985	33,517	33,517
SC51006 - Extra Help	2,024.27	0	0	0	0	0
SC51007 - Salary Savings	0	-140,000	-140,000	0	-100,000	-100,000
SC51050 - Overtime	22,790.36	50,000	50,000	50,000	50,000	50,000
SC51100 - Co Contribution Retirement	48,952.97	145,817	145,817	55,934	136,042	136,042
SC51201 - Co Contribution - Group Insurance	19,673.54	62,329	62,329	36,723	53,573	53,573
SC51400 - Payroll Tax - Social Security	9,560.13	20,323	20,323	16,223	22,152	22,152
SC51401 - Payroll Taxes - Medicare	2,231.69	4,753	4,753	3,794	5,181	5,181
SC51500 - Contribution Def Comp / 401a	15.91	653	653	200	650	650
SC51501 - Co Contribution - HSA	1,215.5	3,113	3,113	3,113	2,144	2,144
Salaries and Employee Benefits Total:	**232,068.56**	**424,921**	**424,921**	**377,643**	**474,519**	**474,519**
Services and Supplies						
SC51650 - Clothing & Personal	894.85	3,900	3,900	2,500	3,900	3,900
SC51660 - Communications	0	12	12	0	12	12
SC51761 - Miscellaneous Vehicle Maintenance	90	240	240	240	12,240	12,240
SC51763 - Maintenance and Equipment	7,225.33	14,000	14,000	10,000	2,000	2,000
SC51765 - Maintenance Equipment Contract	31.98	33	33	33	68	68
SC51771 - IT Direct Charges (short term/ nonSBITA)	226.03	0	0	0	78	78
SC51780 - Vehicle Equipment Replacement	1,621.62	0	0	1,000	0	0
SC51952 - Office Expenses	21.83	0	0	0	0	0
SC52042 - Drug Testing	0	58	58	0	58	58
SC52175 - Internal Service Fund Vehicle Maintenance	3,739.51	10,704	10,704	10,704	2,905	2,905
SC52176 - Internal Service Fund Fleet Admin	7,054.35	8,688	8,688	8,688	11,198	11,198
SC52180 - Internal Service Fund Information Technology Services Used	1,339.08	2,032	2,032	2,032	1,796	1,796
SC52182 - Internal Service Fund Liability Insurance Premium	2,513.04	44,203	44,203	44,203	29,036	29,036
SC52185 - Internal Service Fund Workers' Compensation Premium	18,042.96	24,774	24,774	24,774	17,015	17,015
SC52187 - Internal Service Fund Property/General	2,015.04	3,991	3,991	3,991	4,244	4,244
SC52240 - Security Equipment	72.91	0	0	0	0	0
SC52340 - Employment Training	3,613.55	5,800	5,800	2,000	3,300	3,300
SC52342 - Staff Training	550.66	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52346 - Transportation & Travel	1,395.66	0	0	2,416	3,000	3,000
SC52350 - Fuel & Oil	9,118.84	12,000	12,000	9,441	11,500	11,500
Services and Supplies Total:	**59,567.24**	**130,435**	**130,435**	**122,022**	**102,350**	**102,350**
Other Charges						
SC53400 - Subscription Based Infromation Technology	338.2	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	2.41	0	0	0	0	0
Other Charges Total:	**340.61**	**0**	**0**	**0**	**0**	**0**
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	7,444.31	0	0	0	0	0
SC54053 - Capital Asset - Vehicle	68,338.03	0	0	0	0	0
Capital Assets - Expenditures Total:	**75,782.34**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	849.53	3,069	3,069	3,069	2,919	2,919
Transfers Out (Nonreciprocal) Total:	**849.53**	**3,069**	**3,069**	**3,069**	**2,919**	**2,919**
Total Expenditures:	**368,608.28**	**558,425**	**558,425**	**502,734**	**579,788**	**579,788**
Taxes						
RC41003 - Property Tax Current Unsecure Boat	33,912.27	27,931	27,931	27,931	37,971	37,971
RC41016 - Prop Tax Prior Unsecured Boat	2,745.1	0	0	0	0	0
Taxes Total:	**36,657.37**	**27,931**	**27,931**	**27,931**	**37,971**	**37,971**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43487 - Sheriff Boating Safety	316,247.01	214,800	214,800	214,800	214,800	214,800
Intergovernmental Revenues Total:	**316,247.01**	**214,800**	**214,800**	**214,800**	**214,800**	**214,800**
Miscellaneous Revenues						
RC47833 - Refund	0	0	0	108	0	0
Miscellaneous Revenues Total:	**0**	**0**	**0**	**108**	**0**	**0**
Total Revenues:	**352,904.38**	**242,731**	**242,731**	**242,839**	**252,771**	**252,771**
Total Expenditures	368,608.28	558,425	558,425	502,734	579,788	579,788
Total Revenues	352,904.38	242,731	242,731	242,839	252,771	252,771
Net County Cost	15,703.9	315,694	315,694	259,895	327,017	327,017

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	822,935.7	1,180,052	1,180,052	1,164,469	1,231,591	1,231,591
SC51003 - Special Pay	61,794.13	96,929	96,929	89,011	89,888	89,888
SC51004 - Other Pay	80,090.25	78,808	78,808	82,579	113,125	113,125
SC51006 - Extra Help	289.98	0	0	0	0	0
SC51050 - Overtime	119,048.63	100,000	100,000	214,308	225,000	225,000
SC51100 - Co Contribution Retirement	403,025.51	672,041	672,041	568,585	620,940	620,940
SC51201 - Co Contribution - Group Insurance	155,152.65	262,719	262,719	269,276	287,995	287,995
SC51400 - Payroll Tax - Social Security	65,538.57	88,651	88,651	96,123	103,705	103,705
SC51401 - Payroll Taxes - Medicare	15,593.97	20,731	20,731	22,480	24,253	24,253
SC51403 - Co Contrib Unemploymnt Insrnc	7,283	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	2,006.13	6,948	6,948	1,162	1,625	1,625
SC51501 - Co Contribution - HSA	10,350.54	13,634	13,634	8,301	16,047	16,047
Salaries and Employee Benefits Total:	**1,743,109.06**	**2,520,513**	**2,520,513**	**2,516,294**	**2,714,169**	**2,714,169**
Services and Supplies						
SC51650 - Clothing & Personal	9,991.74	13,565	13,565	16,719	14,040	14,040
SC51660 - Communications	5,979.85	5,760	5,760	5,710	11,820	11,820
SC51680 - Household Expense	0	500	500	200	500	500
SC51761 - Miscellaneous Vehicle Maintenance	1,746	2,400	2,400	1,932	2,400	2,400
SC51763 - Maintenance and Equipment	710.81	1,500	1,500	1,500	1,500	1,500
SC51770 - Software License (short term) & Maintenance	0	0	0	900	900	900
SC51771 - IT Direct Charges (short term/ nonSBITA)	226.03	0	0	0	410	410
SC51780 - Vehicle Equipment Replacement	19,769.46	28,000	28,000	20,000	28,000	28,000
SC51800 - Computer Hardware	988.21	2,000	2,000	1,000	2,000	2,000
SC51900 - Memberships	20	0	0	0	0	0
SC51951 - Outside Printing	1,859.96	1,000	1,000	1,000	1,000	1,000
SC51952 - Office Expenses	398.88	2,000	2,000	1,000	2,000	2,000
SC51953 - Copy and Printing Costs	81.22	0	0	0	0	0
SC51955 - Subscription - Publication	7,805.99	8,475	8,475	7,500	8,851	8,851
SC52042 - Drug Testing	0	207	207	100	207	207
SC52044 - Professional & Specialized Sutter	0	0	0	0	0	0
SC52055 - Professional & Specialized Legal	351	0	0	0	0	0
SC52057 - Professional / Specialized Services	5,415	5,000	5,000	4,000	6,000	6,000
SC52061 - Canine Protection	964.63	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52175 - Internal Service Fund Vehicle Maintenance	71,494.94	53,778	53,778	53,778	55,539	55,539
SC52176 - Internal Service Fund Fleet Admin	6,318.19	7,964	7,964	7,964	8,959	8,959
SC52180 - Internal Service Fund Information Technology Services Used	23,473.85	32,840	32,840	32,840	31,475	31,475
SC52182 - Internal Service Fund Liability Insurance Premium	115,650.96	159,131	159,131	159,131	153,309	153,309
SC52185 - Internal Service Fund Workers' Compensation Premium	64,955.04	89,184	89,184	89,184	89,838	89,838
SC52187 - Internal Service Fund Property/General	1,809.96	1,950	1,950	1,950	7,692	7,692
SC52202 - Internal Service Funds (ISF) Equipment Replacement	580.56	584	584	584	1,010	1,010
SC52240 - Security Equipment	8,290.29	14,000	14,000	16,000	17,000	17,000
SC52267 - Special Department Expense Services	65.37	1,000	1,000	0	0	0
SC52268 - Special Departmental Expense Supplies	19.31	0	0	1,000	1,000	1,000
SC52277 - Community Programs	59.78	0	0	200	500	500
SC52325 - Utilities	0	0	0	0	0	0
SC52340 - Employment Training	20,912.57	15,300	15,300	8,210	17,000	17,000
SC52342 - Staff Training	3,651.32	0	0	0	0	0
SC52346 - Transportation & Travel	4,518.59	0	0	13,916	8,000	8,000
SC52350 - Fuel & Oil	69,804.87	84,000	84,000	70,364	76,800	76,800
SC52362 - Evidence / Coroner Supplies	3,560.55	2,000	2,000	1,000	2,000	2,000
Services and Supplies Total:	**451,474.93**	**532,138**	**532,138**	**517,682**	**549,750**	**549,750**
Other Charges						
SC52725 - Contribution to Other Agencies	0	0	0	10,053	43,200	43,200
SC53400 - Subscription Based Infromation Technology	2,705.57	0	0	0	8,194	8,194
SC53750 - Interest on Subscription-Based Information Technology Arrangement	19.31	0	0	0	360	360
Other Charges Total:	**2,724.88**	**0**	**0**	**10,053**	**51,754**	**51,754**
Capital Assets - Expenditures						
SC54500 - Subscription Based Infromation Technology Subscription - Initial	0	0	0	0	25,120	25,120
Capital Assets - Expenditures Total:	**0**	**0**	**0**	**0**	**25,120**	**25,120**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	1,001.96	9,791	9,791	9,791	11,486	11,486
Transfers Out (Nonreciprocal) Total:	**1,001.96**	**9,791**	**9,791**	**9,791**	**11,486**	**11,486**
Total Expenditures:	**2,198,310.83**	**3,062,442**	**3,062,442**	**3,053,820**	**3,352,279**	**3,352,279**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43500 - Specify	3,381	0	0	6,414	0	0
RC45100 - Specify	8,861.46	0	0	7,954	0	0
RC45511 - Live Oak	1,825,641.89	2,621,438	2,621,438	2,603,159	2,995,875	2,995,875
Intergovernmental Revenues Total:	**1,837,884.35**	**2,621,438**	**2,621,438**	**2,617,527**	**2,995,875**	**2,995,875**
Long-Term Debt Proceeds						
RC48050 - Subscription - Based Information Technology Arragement (SBITA)	0	0	0	0	25,120	25,120
Long-Term Debt Proceeds Total:	**0**	**0**	**0**	**0**	**25,120**	**25,120**
Total Revenues:	**1,837,884.35**	**2,621,438**	**2,621,438**	**2,617,527**	**3,020,995**	**3,020,995**
Total Expenditures	2,198,310.83	3,062,442	3,062,442	3,053,820	3,352,279	3,352,279
Total Revenues	1,837,884.35	2,621,438	2,621,438	2,617,527	3,020,995	3,020,995
Net County Cost	360,426.48	441,004	441,004	436,293	331,284	331,284

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	3,380,830.48	4,146,949	4,192,792.2	3,460,586	4,268,547	4,268,547
SC51003 - Special Pay	218,563.28	260,184	260,184	227,152	153,903	153,903
SC51004 - Other Pay	205,982.35	280,936	280,936	301,960	451,619	451,619
SC51006 - Extra Help	22,583.27	37,050	37,050	37,050	29,748	29,748
SC51007 - Salary Savings	0	-1,020,749	-1,020,749	0	-506,901	-756,901
SC51050 - Overtime	1,159,604.56	600,000	600,000	1,115,332	860,000	860,000
SC51100 - Co Contribution Retirement	1,652,247.22	2,458,498	2,475,272.02	1,891,417	2,155,973	2,155,973
SC51101 - Retirement Allowance	0	0	0	0	5,184	5,184
SC51201 - Co Contribution - Group Insurance	848,752.82	1,171,671	1,199,836	921,171	1,171,371	1,171,371
SC51400 - Payroll Tax - Social Security	299,891.08	325,869	328,711.28	318,809	361,027	361,027
SC51401 - Payroll Taxes - Medicare	70,677.87	76,215	76,879.73	74,560	84,436	84,436
SC51403 - Co Contrib Unemploymnt Insrnc	-78	0	0	0	0	0
SC51500 - Contribution Def Comp / 401a	7,318.82	30,234	30,887	9,283	16,900	16,900
SC51501 - Co Contribution - HSA	38,493.35	52,191	52,191	52,191	48,167	48,167
Salaries and Employee Benefits Total:	**7,904,867.1**	**8,419,048**	**8,513,990.23**	**8,409,511**	**9,099,974**	**8,849,974**
Services and Supplies						
SC51650 - Clothing & Personal	58,775.25	62,875	62,875	52,883	63,785	63,785
SC51660 - Communications	4,320.62	6,000	6,000	5,226	6,000	6,000
SC51670 - Food	279,774.25	365,001	365,001	308,396	365,001	365,001
SC51680 - Household Expense	144,701.88	175,001	175,001	180,000	180,000	180,000
SC51761 - Miscellaneous Vehicle Maintenance	405	400	400	400	400	400
SC51763 - Maintenance and Equipment	26,568.77	35,000	39,645	35,000	35,000	35,000
SC51765 - Maintenance Equipment Contract	13,583.53	33,859	33,859	33,859	34,055	34,055
SC51770 - Software License (short term) & Maintenance	0	0	0	0	0	0
SC51771 - IT Direct Charges (short term/ nonSBITA)	76,728.97	64,593	64,593	64,593	71,374	71,374
SC51780 - Vehicle Equipment Replacement	740	0	0	0	0	0
SC51800 - Computer Hardware	1,787.2	6,000	6,000	3,000	9,300	9,300
SC51900 - Memberships	120	120	120	120	120	120
SC51951 - Outside Printing	3,303.26	6,000	6,000	3,000	4,000	4,000
SC51952 - Office Expenses	7,249.46	9,000	9,000	7,720	7,500	7,500
SC51953 - Copy and Printing Costs	983.32	1,440	1,440	1,440	1,440	1,440
SC51954 - Postage	23.46	200	200	200	200	200
SC51955 - Subscription - Publication	8,108.78	9,200	9,200	9,196	9,290	9,290
SC52041 - Fingerprints	224	0	0	2,028	1,500	1,500
SC52042 - Drug Testing	402	1,288	1,288	1,288	5,600	5,600

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC52043 - Physicals	8,607.5	5,000	5,000	9,794	9,000	9,000
SC52048 - Alcohol / Drug Analysis	55,085.76	60,000	60,000	59,155	60,000	60,000
SC52057 - Professional / Specialized Services	79,396.01	95,300	147,800	80,619	89,300	89,300
SC52061 - Canine Protection	4,966.05	7,600	7,600	6,872	7,600	7,600
SC52175 - Internal Service Fund Vehicle Maintenance	16,372.63	7,253	7,253	7,253	12,719	12,719
SC52176 - Internal Service Fund Fleet Admin	3,873.82	5,068	5,068	5,068	5,973	5,973
SC52180 - Internal Service Fund Information Technology Services Used	115,382.5	145,817	145,817	145,817	154,709	154,709
SC52182 - Internal Service Fund Liability Insurance Premium	417,249.96	536,780	536,780	536,780	490,563	490,563
SC52185 - Internal Service Fund Workers' Compensation Premium	741,595.2	744,424	744,424	744,424	809,970	809,970
SC52187 - Internal Service Fund Property/General	26,281.92	53,655	53,655	53,655	42,249	42,249
SC52202 - Internal Service Funds (ISF) Equipment Replacement	3,410.48	3,353	3,353	3,353	3,608	3,608
SC52215 - Rents & Leases Equipment (Short Term)	0	10,511	10,511	10,511	10,511	10,511
SC52240 - Security Equipment	71,555.79	89,100	89,100	78,546	89,100	89,100
SC52243 - Office Equipment	1,079.66	5,000	5,000	5,000	5,000	5,000
SC52245 - Other Equipment	0	16,000	16,000	13,773	0	0
SC52267 - Special Department Expense Services	406.63	1,850	1,850	0	0	0
SC52268 - Special Departmental Expense Supplies	158.73	0	0	1,850	1,850	1,850
SC52277 - Community Programs	104.49	0	0	0	0	0
SC52325 - Utilities	396,611.01	450,350	450,350	493,177	528,350	528,350
SC52340 - Employment Training	60,420.58	73,000	73,000	18,464	57,000	57,000
SC52342 - Staff Training	27,233.05	0	0	0	0	0
SC52346 - Transportation & Travel	4,920.62	6,200	6,200	54,536	28,000	28,000
SC52350 - Fuel & Oil	18,533.75	21,600	21,600	16,366	21,600	21,600
Services and Supplies Total:	**2,681,045.89**	**3,113,838**	**3,170,983**	**3,053,362**	**3,221,667**	**3,221,667**
Other Charges						
SC53001 - Interfund OH Cost Plan	261,593	259,318	259,318	259,318	289,209	289,209
SC53015 - Interfund Jail Medical	3,760,303.98	3,611,620	3,611,620	3,611,620	3,778,357	3,778,357
SC53028 - Interfund CUPA	151	151	151	151	201	201
SC53029 - Interfund Maintenance and Improvement	123,887.59	220,032	220,032	168,123	20,000	20,000
SC53400 - Subscription Based Infromation Technology	19,277.2	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	137.57	0	0	0	0	0
Other Charges Total:	**4,165,350.34**	**4,091,121**	**4,091,121**	**4,039,212**	**4,087,767**	**4,087,767**

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Capital Assets - Expenditures						
SC54052 - Capital Asset - Equipment	93,089.25	646,000	725,967	695,439	100,000	100,000
SC54053 - Capital Asset - Vehicle	88,050.99	0	0	0	0	0
SC54055 - Capital Asset - Software	0	0	0	0	0	0
Capital Assets - Expenditures Total:	**181,140.24**	**646,000**	**725,967**	**695,439**	**100,000**	**100,000**
Transfers Out (Nonreciprocal)						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	58,835.59	108,918	108,918	103,197	97,575	97,575
SC56008 - Operating Transfer Out - Debt Service	170,733.08	221,050	221,050	221,050	224,831	224,831
Transfers Out (Nonreciprocal) Total:	**229,568.67**	**329,968**	**329,968**	**324,247**	**322,406**	**322,406**
Total Expenditures:	**15,161,972.24**	**16,599,975**	**16,832,029.23**	**16,521,771**	**16,831,814**	**16,581,814**
Fines, Forfeitures, and Penalties						
RC41250 - Other Court Fines	18,284.72	15,600	15,600	20,355	18,000	18,000
Fines, Forfeitures, and Penalties Total:	**18,284.72**	**15,600**	**15,600**	**20,355**	**18,000**	**18,000**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Intergovernmental Revenues						
RC43110 - State - Peace Officers Standards and Training	40,056	41,007	41,007	68,040	41,007	41,007
RC45100 - Specify	179,487	70,000	70,000	54,736	50,000	50,000
RC45101 - Social Security Admin Incentive Payments	7,600	7,000	7,000	7,000	7,000	7,000
RC45512 - Yuba City	414.58	0	0	236	0	0
RC45513 - Yuba County	0	0	0	0	0	0
Intergovernmental Revenues Total:	**227,557.58**	**118,007**	**118,007**	**130,012**	**98,007**	**98,007**
Charges for Services						
RC47275 - Institutional Care Jail	209,000.04	217,344	217,344	217,344	218,400	218,400
Charges for Services Total:	**209,000.04**	**217,344**	**217,344**	**217,344**	**218,400**	**218,400**
Miscellaneous Revenues						
RC47801 - Compensation and Micellaneous Insurance Refund	34,103.36	0	0	0	0	0
Miscellaneous Revenues Total:	**34,103.36**	**0**	**0**	**0**	**0**	**0**
Transfers In (Nonreciprocal)						
RC48204 - Operating Transfer In - Non Major	456,619.91	0	0	0	0	0
RC48206 - Operating Transfer in - Public Safety / Trial Courts	3,857.57	103,500	143,500	138,500	128,300	128,300

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Transfers In (Nonreciprocal)						
RC48209 - Operating Transfer In - Realignment	1,534,084.29	2,831,058	2,926,000.23	2,584,580	2,314,449	2,314,449
Transfers In (Nonreciprocal) Total:	**1,994,561.77**	**2,934,558**	**3,069,500.23**	**2,723,080**	**2,442,749**	**2,442,749**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	0	97,112	0	0	0
Budgetary - Revenue Total:	**0**	**0**	**97,112**	**0**	**0**	**0**
Total Revenues:	**2,483,507.47**	**3,285,509**	**3,517,563.23**	**3,090,791**	**2,777,156**	**2,777,156**
Total Expenditures	15,161,972.24	16,599,975	16,832,029.23	16,521,771	16,831,814	16,581,814
Total Revenues	2,483,507.47	3,285,509	3,517,563.23	3,090,791	2,777,156	2,777,156
Net County Cost	12,678,464.77	13,314,466	13,314,466	13,430,980	14,054,658	13,804,658

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51954 - Postage	9.49	100	100	20	100	100
SC52057 - Professional / Specialized Services	0	15,000	15,000	3,000	15,000	15,000
Services and Supplies Total:	**9.49**	**15,100**	**15,100**	**3,020**	**15,100**	**15,100**
Total Expenditures:	**9.49**	**15,100**	**15,100**	**3,020**	**15,100**	**15,100**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC46900 - Public Administrator Fees	3,816.31	0	0	3,025	0	0
Charges for Services Total:	**3,816.31**	**0**	**0**	**3,025**	**0**	**0**
Total Revenues:	**3,816.31**	**0**	**0**	**3,025**	**0**	**0**
Total Expenditures	9.49	15,100	15,100	3,020	15,100	15,100
Total Revenues	3,816.31	0	0	3,025	0	0
Net County Cost	-3,806.82	15,100	15,100	-5	15,100	15,100

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Salaries and Employee Benefits						
SC51001 - Permanent Salaries	66,071.99	69,012	69,012	67,708	72,774	72,774
SC51003 - Special Pay	1,669.33	1,825	1,825	3,329	5,549	5,549
SC51004 - Other Pay	3,301.73	4,202	4,202	5,267	4,520	4,520
SC51050 - Overtime	4,847.66	3,000	3,000	5,266	4,500	4,500
SC51100 - Co Contribution Retirement	26,751.34	41,467	41,467	33,586	39,835	39,835
SC51201 - Co Contribution - Group Insurance	16,341.8	21,306	21,306	3,144	1,463	1,463
SC51400 - Payroll Tax - Social Security	4,471.6	4,491	4,491	5,057	5,477	5,477
SC51401 - Payroll Taxes - Medicare	1,045.77	1,050	1,050	1,183	1,281	1,281
SC51500 - Contribution Def Comp / 401a	0	653	653	6	0	0
SC51501 - Co Contribution - HSA	15.37	0	0	0	0	0
Salaries and Employee Benefits Total:	**124,516.59**	**147,006**	**147,006**	**124,546**	**135,399**	**135,399**
Services and Supplies						
SC51650 - Clothing & Personal	579.03	1,000	1,000	1,000	1,000	1,000
SC51680 - Household Expense	250.2	1,000	1,000	100	1,000	1,000
SC51771 - IT Direct Charges (short term/ nonSBITA)	0	0	0	0	31	31
SC51800 - Computer Hardware	598.44	0	0	0	0	0
SC51952 - Office Expenses	29.58	500	500	500	500	500
SC51955 - Subscription - Publication	3,491.04	4,000	4,000	3,492	4,000	4,000
SC52057 - Professional / Specialized Services	0	4,000	4,000	1,000	4,000	4,000
SC52180 - Internal Service Fund Information Technology Services Used	535.62	813	813	813	719	719
SC52182 - Internal Service Fund Liability Insurance Premium	431.04	1,848	1,848	1,848	8,003	8,003
SC52185 - Internal Service Fund Workers' Compensation Premium	9,875.04	18,948	18,948	18,948	13,213	13,213
SC52187 - Internal Service Fund Property/General	12.96	15	15	15	15	15
SC52240 - Security Equipment	918.36	0	0	1,000	1,000	1,000
SC52325 - Utilities	3,055.48	3,600	3,600	6,855	6,960	6,960
SC52340 - Employment Training	369.2	1,000	1,000	200	1,000	1,000
SC52346 - Transportation & Travel	0	0	0	1,758	1,000	1,000
SC52361 - General Supplies	157,742.57	168,000	168,000	164,610	166,500	166,500
Services and Supplies Total:	**177,888.56**	**204,724**	**204,724**	**202,139**	**208,941**	**208,941**
Other Charges						
SC53100 - Treasury Fee	-50.92	0	0	0	0	0
SC53400 - Subscription Based Infromation Technology	338.2	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	2.41	0	0	0	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
Other Charges Total:	**289.69**	**0**	**0**	**0**	**0**	**0**
Transfers Out (Nonreciprocal)						
SC56008 - Operating Transfer Out - Debt Service	0	978	978	978	906	906
Transfers Out (Nonreciprocal) Total:	**0**	**978**	**978**	**978**	**906**	**906**
Total Expenditures:	**302,694.84**	**352,708**	**352,708**	**327,663**	**345,246**	**345,246**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	-910.45	99	99	99	99	99
RC41402 - Interest - Fair Market Value (FMV) Adjustments	1,030.27	0	0	0	0	0
evenue from Investment and Property Total:	**119.82**	**99**	**99**	**99**	**99**	**99**
Miscellaneous Revenues						
RC47701 - Commissary Sales	224,817.19	223,000	223,000	206,840	223,000	223,000
RC47702 - Phone Call Revenue	8,717.34	7,200	7,200	6,122	8,040	8,040
RC47820 - Tablet Commission Revenue	11,448.46	10,800	10,800	10,428	10,800	10,800
Miscellaneous Revenues Total:	**244,982.99**	**241,000**	**241,000**	**223,390**	**241,840**	**241,840**
Transfers In (Nonreciprocal)						
RC48206 - Operating Transfer in - Public Safety / Trial Courts	58,835.59	108,918	108,918	103,197	97,575	97,575
Transfers In (Nonreciprocal) Total:	**58,835.59**	**108,918**	**108,918**	**103,197**	**97,575**	**97,575**
Budgetary - Revenue						
RC49995 - Cancellation of Obligated F / B	0	2,691	2,691	0	5,732	5,732
Budgetary - Revenue Total:	**0**	**2,691**	**2,691**	**0**	**5,732**	**5,732**
Total Revenues:	**303,938.4**	**352,708**	**352,708**	**326,686**	**345,246**	**345,246**
Total Expenditures	302,694.84	352,708	352,708	327,663	345,246	345,246
Total Revenues	303,938.4	352,708	352,708	326,686	345,246	345,246
Net County Cost	-1,243.56	0	0	977	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Other Charges						
REVENUE_CATEGORY-3-1411 - State Offset Managed Care Inpt (RC)	0	0	0	0	0	0
SC52808 - Court Fine & Forfeiture MOE	644,174	650,000	650,000	650,000	644,174	644,174
SC52809 - Court Facilities Payment	110,852	110,852	110,852	110,852	110,852	110,852
SC52810 - Court Shared Cost Payment (JOA)	11,057.91	0	0	7,000	12,500	12,500
SC53100 - Treasury Fee	6.76	0	0	0	0	0
Other Charges Total:	**766,090.67**	**760,852**	**760,852**	**767,852**	**767,526**	**767,526**
Total Expenditures:	**766,090.67**	**760,852**	**760,852**	**767,852**	**767,526**	**767,526**
Taxes						
RC41062 - Property Transfer Tax	0	0	0	0	0	0
Taxes Total:	**0**	**0**	**0**	**0**	**0**	**0**
Fines, Forfeitures, and Penalties						
RC41200 - Vehicle Code Fines	0	250,000	250,000	0	0	0
RC41201 - 77% TVS Fine / VC 42007	345,260.75	0	0	340,878	300,000	300,000
RC41250 - Other Court Fines	38	117,500	117,500	0	0	0
RC41254 - Other Court Fines - Co Share Traffic / PC 1463.001	122,324.07	0	0	125,000	120,000	120,000
RC41255 - Other Court Fines - Co Share Criminal / PC 1463.001	50,676.77	0	0	45,000	50,000	50,000
RC41257 - Other Court Fines - Co Parking Fund / GC 76000(C)	762	0	0	750	750	750
RC41300 - Forfeitures and Penalties (FP)	0	92,500	92,500	0	0	0
RC41301 - County Penalty Assesment / PC 1464	115,287.52	0	0	100,000	115,000	115,000
Fines, Forfeitures, and Penalties Total:	**634,349.11**	**460,000**	**460,000**	**611,628**	**585,750**	**585,750**
Revenue from Investment and Property						
RC41400 - Interest Apportioned	114.44	0	0	0	100	100
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**114.44**	**0**	**0**	**0**	**100**	**100**
Intergovernmental Revenues						
RC43500 - Specify	348,560.22	348,561	348,561	348,560	348,560	348,560
Intergovernmental Revenues Total:	**348,560.22**	**348,561**	**348,561**	**348,560**	**348,560**	**348,560**
Charges for Services						
RC46800 - Admin Screening Fee / PC 1463.07	7,206.12	75,100	75,100	15,000	7,000	7,000
RC46801 - Cite Process Fee / PC 1463.07	82.21	0	0	80	60	60
RC46802 - TVS Admin Fee / VC 42007	55,119.41	0	0	56,000	50,000	50,000

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Charges for Services						
RC46803 - SB21 Recorder GC 27361(b)	26,407	0	0	25,000	25,000	25,000
RC47374 - Photocopy Charges	0	0	0	0	0	0
Charges for Services Total:	**88,814.74**	**75,100**	**75,100**	**96,080**	**82,060**	**82,060**
Total Revenues:	**1,071,838.51**	**883,661**	**883,661**	**1,056,268**	**1,016,470**	**1,016,470**
Total Expenditures	766,090.67	760,852	760,852	767,852	767,526	767,526
Total Revenues	1,071,838.51	883,661	883,661	1,056,268	1,016,470	1,016,470
Net County Cost	-305,747.84	-122,809	-122,809	-288,416	-248,944	-248,944

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
Services and Supplies						
SC51670 - Food	0	0	0	0	0	0
SC51720 - Criminal Jury Witness Fees	60	0	0	0	0	0
SC51721 - Grand Jury Meetings	0	0	0	0	0	0
SC52044 - Professional & Specialized Sutter	0	0	0	0	0	0
SC52045 - Professional & Specialized Conflict Attorneys	377,727.65	442,067	442,067	398,129	450,910	450,910
SC52046 - Investigation	20,700.48	20,000	20,000	10,000	22,000	22,000
SC52047 - Psychiatric Exam	6,852.5	30,000	30,000	10,000	30,000	30,000
SC52053 - Professional & Specialized Defense Counsel	32,061.5	12,000	12,000	33,000	35,000	35,000
SC52055 - Professional & Specialized Legal	0	0	0	0	0	0
SC52057 - Professional / Specialized Services	20,146.5	50,000	50,000	8,000	25,000	25,000
SC52065 - Professional & Specialized Services Administration	0	0	0	20,000	10,000	10,000
SC52345 - Mileage	581.64	0	0	4,000	2,500	2,500
Services and Supplies Total:	**458,130.27**	**554,067**	**554,067**	**483,128.92**	**575,410**	**575,410**
Total Expenditures:	**458,130.27**	**554,067**	**554,067**	**483,129**	**575,410**	**575,410**
Revenue from Investment and Property						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
evenue from Investment and Property Total:	**0**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
RC46805 - Additional Sutter County Court Fees	548.52	850	850	600	550	550
RC46807 - Fees and Costs Municipal Court	400.59	100	100	400	400	400
RC46808 - Muni Court $10 Correction Fee	8,959.21	5,250	5,250	6,000	8,000	8,000
Charges for Services Total:	**9,908.32**	**6,200**	**6,200**	**7,000**	**8,950**	**8,950**
Miscellaneous Revenues						
RC47804 - Court Reimbursement	261,361.09	290,000	290,000	262,000	260,000	260,000
Miscellaneous Revenues Total:	**261,361.09**	**290,000**	**290,000**	**262,000**	**260,000**	**260,000**
Total Revenues:	**271,269.41**	**296,200**	**296,200**	**269,000**	**268,950**	**268,950**
Total Expenditures	458,130.27	554,067	554,067	483,128.92	575,410	575,410
Total Revenues	271,269.41	296,200	296,200	269,000	268,950	268,950
Net County Cost	186,860.86	257,867	257,867	214,128.92	306,460	306,460

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Capital Improvement Plan

Section K

FY 2025-26 CAPITAL IMPROVEMENT PROGRAM

ASSET TYPE	DEPARTMENT	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	TOTAL COST	FUNDING SOURCE
GENERAL FUND 0001								
LAND - SC54000 (over $0)								
							$ -	
LAND IMP. - SC54050 (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
							$ -	
STRUCTURES & IMP. - SC54051 ($60,000)								
Exterior Painting	Museum-7201		30,000				$ **30,000**	General Fund (Requested PY)
Remove Water Fountain	Museum-7201		10,000				$ **10,000**	General Fund
Replace Ag Wing Exit Door	Museum-7201		5,000				$ **5,000**	General Fund
Floor Leveling	Clerk-2710		130,000				$ **130,000**	
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
Floor Leveling	Recorder-2706		130,000				$ **130,000**	GF / Recorder's Fund
Main Building insulation	Agriculture - 2601		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			50,000		50,000		GF / Gas Tax Reimb
							$ -	
VEHICLES - SC54053 (over $0)								
Replace vehicle 1622	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	$ **90,000**	GF / Gas Tax Reimb
Replace vehicle 5812	Agriculture - 2601		50,000				$ **50,000**	GF / Gas Tax Reimb
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
EQUIPMENT - SC54052 (over $5,000)								
Replace 2 cubicles	Farm Advisor-6301	5,500	11,000				$ **16,500**	General Fund
Heavy Duty Cargo Trailer	Building Maintenance-1700	13,900					$ **13,900**	General Fund
Network Security System- Cameras and Installation	Museum-7201	10,000					$ **10,000**	General Fund/ State Grant (Requested PY)
Elect Vehicle Equip Tester	Agriculture - 2601			60,000			$ **60,000**	General Fund
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
SOFTWARE - SC54055 (over $25,000)								
Tyler Computer System implementation	Recorder-2706	48,200					$ **48,200**	GF / Recorder's Fund
Tyler Computer System implementation	Clerk -2710	46,151					$ **46,151**	GF / Recorder's Fund
GIS Flyover	Agriculture - 2601		50,000		50,000		$ **100,000**	GF / Gas Tax Reimb
							$ -	
INFRASTRUCTURE - SC54054 (over $100,000)								
							$ -	
TOTAL GENERAL FUND 0001		**$ 123,751**	**$ 1,016,500**	**$ 525,000**	**$ 50,000**	**$ 185,000**	**$ 1,900,251**	

FY 2025-26 CAPITAL IMPROVEMENT PROGRAM

ASSET TYPE	DEPARTMENT	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	TOTAL COST	FUNDING SOURCE
ROAD FUND 0003								
LAND - SC54000 (over $0)								
							$ -	
LAND IMP. - SC54050 (over $60,000)								
							$ -	
STRUCTURES & IMP. - SC54051 ($60,000)								
Trowbridge Road Yard Rehabilitation Project	Road-3100	800,000					$ **800,000**	Road Fund
							$ -	
VEHICLES - SC54053 (over $0)								
Kenworth T380 Cab/Chassis w/12' Dump body	Road-3100	242,000					$ **242,000**	Road Fund
Kenworth T880 Cab/Chasses w/combo jet vactor	Road-3100	718,000					$ **718,000**	Road Fund
Midsize SUV 4x4	Road-3100	48,000					$ **48,000**	Road Fund
EQUIPMENT - SC54052 (over $5,000)								
Caterpillar Model 275XE Track Loader attachmen	Road-3100	175,000					$ **175,000**	Road Fund
Caterpillar Model BKTSSLIGSK Work Tools atta	Road-3100	8,200					$ **8,200**	Road Fund
Caterpillar Broom SSL Work Tools attachment	Road-3100	8,008					$ **8,008**	Road Fund
Caterpillar Model PLANER 39 Work Tools attachment	Road-3100	17,000					$ **17,000**	Road Fund
Road Sign Applicator Table	Road-3100	24,000					$ **24,000**	Road Fund
							$ -	
SOFTWARE - SC54055 (over $25,000)								
							$ -	
INFRASTRUCTURE - SC54054 (over $100,000)								
Mark Hopkins project	Road-3100	1,696,622					$ **1,696,622**	Road Fund
Sanders Bridge project	Road-3100	98,190					$ **98,190**	Road Fund
							$ -	
TOTAL ROAD FUND 0003		**$ 3,835,020**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,835,020**	
BEHAVIORAL HEALTH 0007								
LAND - SC54000 (over $0)								
							$ -	
LAND IMP. - SC54050 (over $60,000)								
Parking Lot Resurfacing	Behavioral Health-4102		1,000,000				$ **1,000,000**	This item needs CAO assistance to further define. Proposed funding source is to be determined.
STRUCTURES & IMP. - SC54051 ($60,000)								
545 A/B Garden Hwy SUDS/First Steps Office Space - PRG0154	Behavioral Health-4102		Need Estimates				$ -	
Rekeying (and number doors) or converting to pass points at 1965 Live Oak Blvd-PRG0101	Behavioral Health-4102		20,000	20,000	20,000	20,000	$ **80,000**	To Be Determined
1965 Live Oak Blvd. Paint Refresh -PRG0101	Behavioral Health-4102		15,000				$ **15,000**	To Be Determined
1965 Live Oak Blvd. Flooring Phase 1 and 2 Refresh - PRG0101	Behavioral Health-4102		11,500				$ **11,500**	To Be Determined
1965 Live Oak Blvd. create office space from storage space -PRG0136	Behavioral Health-4102	20,000					$ **20,000**	Realignment, Medi-Cal Revenue, Care Court Funds
PES Refresh -PRG0103	Behavioral Health-4102		50,000				$ **50,000**	To Be Determined
							$ -	
							$ -	
VEHICLES - SC54053 (over $0)								
							$ -	
							$ -	
EQUIPMENT - SC54052 (over $5,000)								
Wi-Fi 545 Garden Hwy Suite A (Holly Oak)-PRG0154	Behavioral Health-4102	6,700					$ **6,700**	Realignment, Medi-Cal Revenue
1965 LO Conference Rooms (River Oak & Four Rivers-PRG0101	Behavioral Health-4102		5,000				$ **5,000**	To Be Determined
							$ -	
							$ -	
							$ -	
							$ -	
SOFTWARE - SC54055 (over $25,000)								
Digitization of Medical Records -PRG0101	Behavioral Health-4102		-	100,000			$ **100,000**	To Be Determined
INFRASTRUCTURE - SC54054 (over $100,000)								
New Trailer for BH, Prop 36, Opioid Activities	Behavioral Health-4102		750,000				$ **750,000**	To Be Determined
TOTAL BEHAVIORAL HEALTH FUND 0007		**$ 26,700**	**$ 1,851,500**	**$ 120,000**	**$ 20,000**	**$ 20,000**	**$ 2,038,200**	

FY 2025-26 CAPITAL IMPROVEMENT PROGRAM

ASSET TYPE	DEPARTMENT	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	TOTAL COST	FUNDING SOURCE
MENTAL HEALTH SERVICES ACT FUND 0008								
LAND - SC54000 (over $0)								
							$ -	
LAND IMP. - SC54050 (over $60,000)								
Parking Lot Resurfacing-PRG0717	Mental Health Services Act-4104		1,000,000				$ **1,000,000**	This item needs CAO assistance to further define. Proposed funding source is to be determined.
STRUCTURES & IMP. - SC54051 ($60,000)								
Remediation and Remodel of 807/809 Plumas St-PRG0701	Mental Health Services Act-4104	354,000					$ **354,000**	Rebudget - St grant EBP-CEDP Round 4
1965 Live Oak Blvd. Flooring Phase 1 and 2 Refresh-PRG0717	Mental Health Services Act-4104		11,500				$ **11,500**	To Be Determined
1965 Live Oak Blvd. create office space from storage space-PRG0712	Mental Health Services Act-4104	13,500					$ **13,500**	Mental Health Services Act Funds
Rekeying (and number doors) or converting to pass points at 1965 Live Oak Blvd-PRG0717	Mental Health Services Act-4104		20,000	20,000			$ **40,000**	To Be Determined
VEHICLES - SC54053 (over $0)								
Replacement Vehicle 384-PRG0704	Mental Health Services Act-4104			40,000			$ **40,000**	Mental Health Services Act Funds, Medi-Cal Revenue
Replacement Vehicle 8914-PRG0704	Mental Health Services Act-4104			42,000			$ **42,000**	Mental Health Services Act Funds, Medi-Cal Revenue
Replacement Vehicle 1518 Mini Van-PRG0706	Mental Health Services Act-4104		63,600				$ **63,600**	Mental Health Services Act Funds, Medi-Cal Revenue
							$ -	
EQUIPMENT - SC54052 (over $5,000)								
1965 LO Conference Rooms (River Oak & Four Rivers-PRG0717	Mental Health Services Act-4104		5,000				$ **5,000**	To Be Determined
SOFTWARE - SC54055 (over $25,000)								
Digitization of Medical Records -PRG0717	Mental Health Services Act-4104			100,000			$ **100,000**	To Be Determined
INFRASTRUCTURE - SC54054 (over $100,000)								
							$ -	
TOTAL MENTAL HEALTH SERVICES ACT FUND 0008		**$ 367,500**	**$ 1,100,100**	**$ 202,000**	**$ -**	**$ -**	**$ 1,669,600**	
PUBLIC HEALTH FUND 0012								
LAND - SC54000 (over $0)								
							$ -	
LAND IMP. - SC54050 (over $60,000)								
							$ -	
STRUCTURES & IMP. - SC54051 ($60,000)								
Public Health Employee Restroom Renovation	Public Health-4103			35,000			$ **35,000**	GF/Realignment
Heath Education Cubicles/Carpet	Public Health-4103				80,000		$ **80,000**	To Be Determined
Public Health Public Restroom Renovation	Public Health-4103			75,000			$ **75,000**	GF/Realignment
Better Way - Replacement of Tough Sheds	Homeless Services-4121		150,000				$ **150,000**	To Be Determined
Public Health WIC Cubicle/Carpet	Public Health-4103				75,000		$ **75,000**	WIC
							$ -	
							$ -	
							$ -	
							$ -	
VEHICLES - SC54053 (over $0)								
							$ -	
EQUIPMENT - SC54052 (over $5,000)								
New Better Way Shade Structure	Homeless Services-4121	10,000					$ **10,000**	CMSP LICN Grant
							$ -	
SOFTWARE - SC54055 (over $25,000)								
							$ -	
INFRASTRUCTURE - SC54054 (over $100,000)								
							$ -	
TOTAL PUBLIC HEALTH FUND 0012		**$ 10,000**	**$ 150,000**	**$ 110,000**	**$ 155,000**	**$ -**	**$ 425,000**	

FY 2025-26 CAPITAL IMPROVEMENT PROGRAM

ASSET TYPE	DEPARTMENT	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	TOTAL COST	FUNDING SOURCE
WELFARE FUND 0013								
LAND - SC54000 (over $0)								
							$ -	
LAND IMP. - SC54050 (over $60,000)								
							$ -	
STRUCTURES & IMP. - SC54051 ($60,000)								
							$ -	
VEHICLES - SC54053 (over $0)								
Replace 1618 Full size sedan-PRG0220 (Rebudgeted from 24/25)	HHS Social Services-5101	36,000					$ **36,000**	Federal/State Funds & Realignment
Replace 1730 Mid-size sedan-PRG0220 (Rebudgeted from 23/24)	HHS Social Services-5101	36,000					$ **36,000**	Federal/State Funds & Realignment
Replace 1733 Mid-size sedan-PRG0220 (Rebudgeted from 23/24)	HHS Social Services-5101	36,000					$ **36,000**	Federal/State Funds & Realignment
Replace 6213 Mid-size sedan-PRG0220 (Rebudgetd from 23/24)	HHS Social Services-5101	36,000					$ **36,000**	Federal/State Funds & Realignment
Replace 5208 Mini Van- PRG0220 (Rebudgeted from 23/24)	HHS Social Services-5101	63,600					$ **63,600**	Federal/State Funds & Realignment
Replace 5112 Mid-size sedan-PRG0230 (Rebudgeted from 23/24)	HHS Social Services-5101	36,000					$ **36,000**	Federal/State Funds & Realignment
New Mid-size SUV for adult division-PRG0245	HHS Social Services-5101	52,200					$ **52,200**	Federal/State Funds & Realignment
EQUIPMENT - SC54052 (over $5,000)								
New Cubicles @ 539 Garden Hwy- Ste C- Fiscal-PRG0210 (Rebudgeted from 23/24)	HHS Social Services-5101	40,409					$ **40,409**	Federal/State Funds & Realignment
Cubicles (18) at 539 Garden Hwy, Suite A	HHS Social Services-5101		120,000				$ **120,000**	Federal/State Funds & Realignment
Breakroom Update at 539 Garden Hwy, Suite A	HHS Social Services-5101		26,982				$ **26,982**	Federal/State Funds & Realignment
Updates to lobby (customer/screening area) at 190 Garden Highway	HHS Social Services-5101			100,000			$ **100,000**	Federal/State Funds & Realignment
SOFTWARE - SC54055 (over $25,000)								
E&E Alarm System (Installation) for Holly Oak-PRG0230	HHS Social Services-5101	27,526					$ **27,526**	Federal/State Funds & Realignment
CWS E-Filing System Implementation & annual cost (Rebudgeted from 24/25)	HHS Social Services-5101	334,900					$ **334,900**	Federal/State Funds & Realignment
APS E-Filing System Implementation & annual cost (Rebudgeted from 24/25)	HHS Social Services-5101	249,000					$ **249,000**	Federal/State Funds & Realignment
INFRASTRUCTURE - SC54054 (over $100,000)								
							$ -	
TOTAL WELFARE FUND 0013		**$ 947,635**	**$ 146,982**	**$ 100,000**	**$ -**	**$ -**	**$ 1,194,617**	
TRIAL COURT 0014								
LAND - SC54000 (over $0)								
							$ -	
LAND IMP. - SC54050 (over $60,000)								
							$ -	
STRUCTURES & IMP. - SC54051 ($60,000)								
							$ -	
VEHICLES - SC54053 (over $0)								
Ford Ranger	Probation -2304	70,000					$ **70,000**	AB109 - 0172
Replace PTS Car	Probation -2304	50,000					$ **50,000**	AB109 - 0172
EQUIPMENT - SC54052 (over $5,000)								
Encrypted Radios (2)	Probation -2304	25,000					$ **25,000**	50% PRCS - 0001/50% AB109 - 0171
							$ -	
							$ -	
SOFTWARE - SC54055 (over $25,000)								
							$ -	
INFRASTRUCTURE - SC54054 (over $100,000)								
							$ -	
TOTAL TRIAL COURT FUND 0014		**$ 145,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 145,000**	

FY 2025-26 CAPITAL IMPROVEMENT PROGRAM

ASSET TYPE	DEPARTMENT	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	TOTAL COST	FUNDING SOURCE
PUBLIC SAFETY FUND 0015								
LAND - SC54000 (over $0)								
							$ -	
LAND IMP. - SC54050 (over $60,000)								
							$ -	
STRUCTURES & IMP. - SC54051 ($60,000)								
Repair/replace backstop and wood on range	Sheriff Training Center- 2204			85,000			$ **85,000**	General Fund
Removal of lead sand and debris from range	Sheriff Training Center- 2204					225,000	$ **225,000**	General Fund
New Emergency Operations Center location (Sutter)	Emergency Services-2401			20,000,000			$ **20,000,000**	TBD
VEHICLES - SC54053 (over $0)								
Civil Deputy Vehicle	Sheriff Communications-1600	120,000					$ **120,000**	Civil Fund 0210
Replace Patrol Vehicle 1928-SUV K9	Sheriff-Coroner- 2201	125,000	131,250	144,375	151,594	159,173	$ **711,392**	General Fund
Replace Patrol Vehicle 1930-SUV	Sheriff-Coroner- 2201	120,000	126,000	138,600	145,530	152,807	$ **682,937**	General Fund
Replace Patrol Vehicle 2129-SUV	Sheriff-Coroner- 2201	120,000	126,000	138,600	145,530	152,807	$ **682,937**	Insurance Reimb- Veh 2129 totaled
Replace Patrol Vehicle 2016-Truck	Sheriff-Coroner- 2201	125,000	131,250	144,375	151,594	159,173	$ **711,392**	General Fund
Replace Patrol Vehicle 2127-Truck	Sheriff-Coroner- 2201	125,000	131,250	144,375	151,594	159,173	$ **711,392**	General Fund
Replace truck 8909	Boat Patrol- 2205		110,000				$ **110,000**	General Fund
Replace transport van 1521	County Jail-2301		110,000				$ **110,000**	General Fund
Replace sedan	County Jail-2301					42,000	$ **42,000**	General Fund
Replace 3 Investigator Vehicles	District Attorney-2125		45000	45,000	45,000		$ **135,000**	COPS Fund 0155
Emergency Manager Truck	Emergency Services-2401			120,000			$ **120,000**	General Fund/possible grant
Fire Services Truck	Fire-2402			120,000			$ **120,000**	General Fund/possible grant
EQUIPMENT - SC54052 (over $5,000)								
Replance Voice Logger-Recording System	Sheriff Communications-1600	158,000					$ **158,000**	General Fund
1 Patrol K-9 Dog - IKO Replacement	Sheriff-Coroner- 2201	25,000						General Fund
Command Van Camera	Sheriff-Coroner- 2201	8,500						Sheriff Fed Asset Seiz. Fund 0285
Command Van Network Equipment	Sheriff-Coroner- 2201	29,000						Sheriff Fed Asset Seiz. Fund 0285
Portable APX6000 Radios	Sheriff-Coroner- 2201		45,000	50,000	55,000			General Fund
Replace kitchen equipment (stove, dishwasher, fridge)	Sheriff Training Center- 2204			30000		30000	$ **60,000**	General Fund
Main Jail Control Panel Intercom System	County Jail-2301	100,000					$ **100,000**	General Fund
Jail Refridgerators	County Jail-2301			60,000			$ **60,000**	General Fund
Replace excercise equipment for housing unit	County Jail-2301		18,000		18,000		$ **36,000**	General Fund
7 Investigator Encrypted Radios	District Attorney-2125	22,800					$ **22,800**	COPS Fund 0155
Camera and microphone equipment for CAC	District Attorney-2127	24,484					$ **24,484**	COPS Fund 0155
							$ -	
							$ -	
							$ -	
							$ -	
SOFTWARE - SC54055 (over $25,000)								
							$ -	
INFRASTRUCTURE - SC54054 (over $100,000)								
Patrol Radio Com Improve/Tower	Sheriff-Coroner- 2201			TBD	TBD	TBD	$ -	General Fund
Training Center bathroom	Sheriff Training Center- 2204		300,000				$ **300,000**	General Fund
Training Center tower and electrical	Sheriff Training Center- 2204			300,000			$ **300,000**	General Fund
TOTAL PUBLIC SAFETY FUND 0015		**$ 1,102,784**	**$ 1,273,750**	**$ 21,520,325**	**$ 863,841**	**$ 1,080,133**	**$ 25,840,834**	
CAPITAL PROJECT FUND 0016								
LAND - SC54000 (over $0)								
							$ -	
LAND IMP. - SC54050 (over $60,000)								
							$ -	
STRUCTURES & IMP. - SC54051 ($60,000)								
Removal of Grill grates & retrofit (lead abatement included)	County Jail-1822	185,000					$ **185,000**	CCP Fund 0241
Medium Flooring Replacment	County Jail-1822		100,000				$ **100,000**	General Fund
Remove/retrofit existing plumbing in Main Jail & Medium	County Jail-1822			1,524,788			$ **1,524,788**	General Fund
Jail AC	County Jail-1822		2,000,000	2,000,000	2,000,000	2,000,000	$ **8,000,000**	TBD
Replace boilder (2)	County Jail-1822		800,000				$ **800,000**	TBD
CWS Move Phase 1 - Modular Furniture	HHS Social Services-1821	68,900					$ **68,900**	Federal/State Funds & Realignment
CWS Move Phase 1 - Phone & Access Panel	HHS Social Services-1821	23,400					$ **23,400**	Federal/State Funds & Realignment
CWS Move Phase 2 - Remodel/Add Offices	HHS Social Services-1821	750,000					$ **750,000**	Federal/State Funds & Realignment
CWS Move Phase 2 - Paint	HHS Social Services-1821	50,000					$ **50,000**	Federal/State Funds & Realignment
CWS Phase 2 - Carpet	HHS Social Services-1821	130,000					$ **130,000**	Federal/State Funds & Realignment
CWS Phase 2 - Modular Furniture	HHS Social Services-1821	130,000					$ **130,000**	Federal/State Funds & Realignment
Carpet-190 Garden Hwy-PRG0230	HHS Social Services-1821	70,524					$ **70,524**	Federal/State Funds & Realignment
Paint-190 Garden Hwy-PRG0230	HHS Social Services-1821	45,900					$ **45,900**	Federal/State Funds & Realignment
Paint-190 Garden Hwy Non Public Area-PRG0230	HHS Social Services-1821	53,115					$ **53,115**	Federal/State Funds & Realignment
Flooring- 190 Garden Hwy Non Public Area-PRG0230	HHS Social Services-1821	46,290					$ **46,290**	Federal/State Funds & Realignment

FY 2025-26 CAPITAL IMPROVEMENT PROGRAM

ASSET TYPE	DEPARTMENT	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	TOTAL COST	FUNDING SOURCE
Wall & Flooring Remediation-190 Garden Hwy-PRG0230	HHS Social Services-1821	37,128					$ 37,128	Federal/State Funds & Realignment
Replace & Add 32 cubicles-190 Garden Hwy Bullpen-I	HHS Social Services-1821	215,822					$ 215,822	Federal/State Funds & Realignment
VEHICLES - SC54053 (over $0)								
							$ -	
EQUIPMENT - SC54052 (over $5,000)								
Countywide Access Control Replacement	Capital Improvement-1800	446,000					$ 446,000	General Fund for Capital Projects
Emergency Operations Center Generator	Capital Improvement-1800	200,000					$ 200,000	General Fund for Capital Projects
SOFTWARE - SC54055 (over $25,000)								
2nd phase of Sherpa Budget software	Workday ERP-1820	348,879					$ 348,879	General Fund for Capital Projects
PRISM software implementation	Workday ERP-1820	200,000					$ 200,000	General Fund for Capital Projects
INFRASTRUCTURE - SC54054 (over $100,000)								
							$ -	
TOTAL CAPITAL PROJECTS FUND 0016		**$ 3,000,958**	**$ 2,900,000**	**$ 3,524,788**	**$ 2,000,000**	**$ 2,000,000**	**$ 13,425,746**	
OTHER FUNDS								
LAND - SC54000 (over $0)								
							$ -	
LAND IMP. - SC54050 (over $60,000)								
							$ -	
STRUCTURES & IMP. - SC54051 ($60,000)								
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
VEHICLES - SC54053 (over $0)								
4x2 ½-ton Extended Cab Pickup	Fleet ISF-4580	57,600					$ 57,600	Insurance Reimb-Veh 8209 totaled
4x2 1-ton Regular Cab Pickup	Fleet ISF-4580	75,000					$ 75,000	Alloc to county depts
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
EQUIPMENT - SC54052 (over $5,000)								
10G Switch Replacement	IT ISF - 8145	40,836					$ 40,836	Alloc to county depts
IT - Managed Network Detection and Response	IT ISF - 8145		500,000				$ 500,000	Alloc to county depts or General Fund
IT - Data Protection System	IT ISF - 8145		200,000				$ 200,000	Alloc to county depts or General Fund
IT - Domain Controllers	IT ISF - 8145		30,000				$ 30,000	Alloc to county depts or General Fund
IT - DMZ	IT ISF - 8145				40000		$ 40,000	Alloc to county depts or General Fund
SOFTWARE - SC54055 (over $25,000)								
Microsoft Enterprise Agreement (Debt Service)	IT ISF - 8145		500,000	500,000	500,000		$ 1,500,000	Alloc to county depts or General Fund
Workday (Debt Service)	IT ISF - 8145		598,799	611,799	624,799		$ 1,835,397	Alloc to county depts or General Fund
Multifactor Authentication (5 yr term)	IT ISF - 8145		300,000	-	-		$ 300,000	Alloc to county depts or General Fund
Managed Endpoint Protection (5 yr term)	IT ISF - 8145		500,000	-	-		$ 500,000	Alloc to county depts or General Fund
Virtualization Software	IT ISF - 8145		62,000	65,000	69,000		$ 196,000	Alloc to county depts or General Fund
Licensing Management	IT ISF - 8145		24,300	25,550	27,000		$ 76,850	Alloc to county depts or General Fund
INFRASTRUCTURE - SC54054 (over $100,000)								
							$ -	
TOTAL OTHER FUNDS		**$ 173,436**	**$ 2,715,099**	**$ 1,202,349**	**$ 1,260,799**	**$ -**	**$ 5,351,683**	
GRAND TOTAL ALL FUNDS		**$ 9,732,784**	**$ 11,153,931**	**$ 27,304,462**	**$ 4,349,640**	**$ 3,285,133**	**$ 55,825,950**	