

Section H

Non-Appropriation Budget Units

The following budget units have no appropriations anticipated for the coming year. A Schedule 9 appears on the following pages for each of the budget units, but a budget narrative is not included.

County of Sutter
Schedule 9 Financing Sources and Uses
Fiscal Year 2025-26

Cost Center: CC1204-Office Of Revenue Collection - ORC
Fund: FD0001 - General Fund Administration
Function: General government
Activity: Finance

| 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 |

County of Sutter
 Schedule 9 Financing Sources and Uses
 Fiscal Year 2025-26

Cost Center: CC1204-Office Of Revenue Collection - ORC
 Fund: FD0001 - General Fund Administration
 Function: General government
 Activity: Finance

| 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 |
| Revenue 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 |
| Revenue 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 |
| Revenue 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 |