



Schedules  
and Detail of Budget Unit  
Financing Uses

Agriculture,  
Cultural  
& Educational

Section A

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

Cost Center: CC2601-Agricultural Commissioner  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Protection Inspection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>2,472,943.41</b>	<b>2,581,941</b>	<b>2,581,941</b>	<b>2,583,754</b>	<b>2,763,167</b>	<b>2,763,167</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC2601-Agricultural Commissioner  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Protection Inspection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>345,175.95</b>	<b>398,850</b>	<b>406,131</b>	<b>410,846</b>	<b>425,503</b>	<b>425,503</b>
<b>Other Charges</b>						
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 Information Technology	6,497.16	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	46.37	0	0	0	0	0
<b>Other Charges Total:</b>	<b>18,843.53</b>	<b>36,103</b>	<b>36,103</b>	<b>18,139</b>	<b>11,068</b>	<b>11,068</b>
<b>Capital Assets - Expenditures</b>						
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



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

Cost Center: CC2601-Agricultural Commissioner  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Protection Inspection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Capital Assets - Expenditures</b>						
Capital Assets - Expenditures Total:	41,476.32	0	29,572	29,572	0	0
<b>Intrafund Transfers</b>						
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
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Fines, Forfeitures, and Penalties</b>						
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
<b>Intergovernmental Revenues</b>						
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
<b>Charges for Services</b>						
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

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

Cost Center: CC2601-Agricultural Commissioner  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Protection Inspection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Miscellaneous Revenues</b>						
RC47910 - Sale of Excess Property	44.55	500	500	0	250	250
Miscellaneous Revenues Total:	44.55	500	500	0	250	250
<b>Sale of Capital Assets</b>						
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
<b>Budgetary - Revenue</b>						
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

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

Cost Center: CC0290-Agriculture Weight Truck  
Fund: FD1013 - SR Other Special Districts  
Function: Public protection  
Activity: Protection Inspection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>12,704.47</b>	<b>27,930</b>	<b>27,930</b>	<b>27,840</b>	<b>13,784</b>	<b>13,784</b>
<b>Other Charges</b>						
SC53100 - Treasury Fee	100.5	0	0	0	0	0
<b>Other Charges Total:</b>	<b>100.5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	8,412	8,412	8,090	8,000	8,000
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>8,412</b>	<b>8,412</b>	<b>8,090</b>	<b>8,000</b>	<b>8,000</b>
<b>Total Expenditures:</b>	<b>12,804.97</b>	<b>36,342</b>	<b>36,342</b>	<b>35,930</b>	<b>21,784</b>	<b>21,784</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>2,919.72</b>	<b>412</b>	<b>412</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>12,225</b>	<b>17,964</b>	<b>17,964</b>	<b>17,964</b>	<b>10,893</b>	<b>10,893</b>
<b>Miscellaneous Revenues</b>						
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
<b>Miscellaneous Revenues Total:</b>	<b>12,225</b>	<b>17,966</b>	<b>17,966</b>	<b>17,966</b>	<b>10,891</b>	<b>10,891</b>
<b>Total Revenues:</b>	<b>27,369.72</b>	<b>36,342</b>	<b>36,342</b>	<b>35,930</b>	<b>21,784</b>	<b>21,784</b>
<b>Total Expenditures</b>	12,804.97	36,342	36,342	35,930	21,784	21,784
<b>Total Revenues</b>	27,369.72	36,342	36,342	35,930	21,784	21,784
<b>Net County Cost</b>	-14,564.75	0	0	0	0	0

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

Cost Center: CC6301-Bi County Farm Advisor  
Fund: FD0001 - General Fund Administration  
Function: Education  
Activity: Agricultural Education

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>267,072.74</b>	<b>293,335</b>	<b>293,335</b>	<b>293,358</b>	<b>286,283</b>	<b>286,283</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC6301-Bi County Farm Advisor  
Fund: FD0001 - General Fund Administration  
Function: Education  
Activity: Agricultural Education

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>74,562.32</b>	<b>77,907</b>	<b>77,907</b>	<b>82,651</b>	<b>78,112</b>	<b>78,112</b>
<b>Other Charges</b>						
SC53011 - Interfund Fingerprints	50	0	0	0	0	0
<b>Other Charges Total:</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Assets - Expenditures</b>						
SC54052 - Capital Asset - Equipment	0	0	0	0	5,500	5,500
SC54053 - Capital Asset - Vehicle	28,560.91	0	0	0	0	0
<b>Capital Assets - Expenditures Total:</b>	<b>28,560.91</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,500</b>	<b>5,500</b>
<b>Intrafund Transfers</b>						
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
<b>Intrafund Transfers Total:</b>	<b>7,769</b>	<b>31,512</b>	<b>31,512</b>	<b>31,512</b>	<b>37,667</b>	<b>37,667</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	8,555.61	9,441	9,441	9,441	9,567	9,567
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>8,555.61</b>	<b>9,441</b>	<b>9,441</b>	<b>9,441</b>	<b>9,567</b>	<b>9,567</b>
<b>Total Expenditures:</b>	<b>386,570.58</b>	<b>412,195</b>	<b>412,195</b>	<b>416,962</b>	<b>417,129</b>	<b>417,129</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>139,834.04</b>	<b>164,389</b>	<b>164,389</b>	<b>164,389</b>	<b>164,389</b>	<b>164,389</b>
<b>Miscellaneous Revenues</b>						
RC47833 - Refund	23	0	0	0	0	0
<b>Miscellaneous Revenues Total:</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale of Capital Assets</b>						
RC47900 - Sale of Capital Assets	972	0	0	0	0	0
<b>Sale of Capital Assets Total:</b>	<b>972</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>140,829.04</b>	<b>164,389</b>	<b>164,389</b>	<b>164,389</b>	<b>164,389</b>	<b>164,389</b>
<b>Total Expenditures</b>	<b>386,570.58</b>	<b>412,195</b>	<b>412,195</b>	<b>416,962</b>	<b>417,129</b>	<b>417,129</b>
<b>Total Revenues</b>	<b>140,829.04</b>	<b>164,389</b>	<b>164,389</b>	<b>164,389</b>	<b>164,389</b>	<b>164,389</b>
<b>Net County Cost</b>	<b>245,741.54</b>	<b>247,806</b>	<b>247,806</b>	<b>252,573</b>	<b>252,740</b>	<b>262,740</b>

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

Cost Center: CC6201-County Library  
Fund: FD0001 - General Fund Administration  
Function: Education  
Activity: Library Services

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>1,365,513.1</b>	<b>1,569,606</b>	<b>1,569,606</b>	<b>1,516,216</b>	<b>1,401,527</b>	<b>1,417,532</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC6201-County Library  
Fund: FD0001 - General Fund Administration  
Function: Education  
Activity: Library Services

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>608,399.24</b>	<b>457,878</b>	<b>479,478</b>	<b>529,675</b>	<b>493,997</b>	<b>493,997</b>
<b>Other Charges</b>						
SC53011 - Interfund Fingerprints	75	0	0	0	0	0
SC53400 - Subscription Based Information Technology	4,688.21	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	33.46	0	0	0	0	0
<b>Other Charges Total:</b>	<b>4,796.67</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Assets - Expenditures</b>						
SC54052 - Capital Asset - Equipment	16,033.13	0	0	0	0	0
<b>Capital Assets - Expenditures Total:</b>	<b>16,033.13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	85,835.94	96,532	96,532	96,532	99,107	99,107
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>85,835.94</b>	<b>96,532</b>	<b>96,532</b>	<b>96,532</b>	<b>99,107</b>	<b>99,107</b>
<b>Total Expenditures:</b>	<b>2,080,578.08</b>	<b>2,124,016</b>	<b>2,145,616</b>	<b>2,142,423</b>	<b>1,994,631</b>	<b>2,010,636</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>574,927.8</b>	<b>496,617</b>	<b>498,994</b>	<b>396,105</b>	<b>366,470</b>	<b>366,470</b>
<b>Charges for Services</b>						
RC47300 - Library Fees & Fines	19,549.51	17,000	17,000	18,000	20,000	20,000
<b>Charges for Services Total:</b>	<b>19,549.51</b>	<b>17,000</b>	<b>17,000</b>	<b>18,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Miscellaneous Revenues</b>						
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

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

Cost Center: CC6201-County Library  
Fund: FD0001 - General Fund Administration  
Function: Education  
Activity: Library Services

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



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

Cost Center: CC7201-Museum  
Fund: FD0001 - General Fund Administration  
Function: Recreation and culture  
Activity: Cultural Services

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>286,047.89</b>	<b>269,516</b>	<b>269,516</b>	<b>241,555</b>	<b>300,081</b>	<b>300,081</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC7201-Museum  
Fund: FD0001 - General Fund Administration  
Function: Recreation and culture  
Activity: Cultural Services

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>138,912.32</b>	<b>265,123</b>	<b>265,123</b>	<b>278,228</b>	<b>96,333</b>	<b>86,333</b>
<b>Other Charges</b>						
SC53000 - Interfund Expenditures for Services Used	0	0	0	0	0	0
SC53011 - Interfund Fingerprints	100	0	0	0	750	750
SC53400 - Subscription Based Information Technology	338.2	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	2.41	0	0	0	0	0
<b>Other Charges Total:</b>	<b>440.61</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750</b>	<b>750</b>
<b>Capital Assets - Expenditures</b>						
SC54052 - Capital Asset - Equipment	0	0	0	0	0	10,000
<b>Capital Assets - Expenditures Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	38,346.31	38,408	38,408	38,408	39,886	39,886
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>38,346.31</b>	<b>38,408</b>	<b>38,408</b>	<b>38,408</b>	<b>39,886</b>	<b>39,886</b>
<b>Total Expenditures:</b>	<b>463,747.13</b>	<b>573,047</b>	<b>573,047</b>	<b>558,191</b>	<b>437,050</b>	<b>437,050</b>
<b>Intergovernmental Revenues</b>						
RC43500 - Specify	36,565.71	267,365	267,365	229,464	100,153	100,153
<b>Intergovernmental Revenues Total:</b>	<b>36,565.71</b>	<b>267,365</b>	<b>267,365</b>	<b>229,464</b>	<b>100,153</b>	<b>100,153</b>
<b>Miscellaneous Revenues</b>						
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
<b>Miscellaneous Revenues Total:</b>	<b>18,916</b>	<b>2,500</b>	<b>2,500</b>	<b>7,599</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,000</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>55,481.71</b>	<b>269,865</b>	<b>269,865</b>	<b>264,063</b>	<b>100,153</b>	<b>100,153</b>

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

Cost Center: CC7201-Museum  
Fund: FD0001 - General Fund Administration  
Function: Recreation and culture  
Activity: Cultural Services

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

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

Cost Center: CC7204-Ettl Hall (Museum Meeting Room)

Fund: FD0001 - General Fund Administration

Function: Recreation and culture

Activity: Recreation Facilities

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>17,069.29</b>	<b>19,276</b>	<b>19,276</b>	<b>21,560</b>	<b>24,260</b>	<b>24,260</b>
<b>Other Charges</b>						
SC53029 - Interfund Maintenance and Improvement	0	9,400	9,400	9,400	0	0
<b>Other Charges Total:</b>	<b>0</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>	<b>0</b>	<b>0</b>
<b>Intrafund Transfers</b>						
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
<b>Intrafund Transfers Total:</b>	<b>46,728.37</b>	<b>18,650</b>	<b>18,650</b>	<b>18,650</b>	<b>24,784</b>	<b>24,784</b>
<b>Total Expenditures:</b>	<b>63,797.66</b>	<b>47,326</b>	<b>47,326</b>	<b>49,610</b>	<b>49,044</b>	<b>49,044</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>25,725.5</b>	<b>26,650</b>	<b>26,650</b>	<b>25,170</b>	<b>28,000</b>	<b>28,000</b>
<b>Charges for Services</b>						
RC47325 - Maintenance	4,060	5,500	5,500	6,530	7,000	7,000
<b>Charges for Services Total:</b>	<b>4,060</b>	<b>5,500</b>	<b>5,500</b>	<b>6,530</b>	<b>7,000</b>	<b>7,000</b>
<b>Total Revenues:</b>	<b>29,785.5</b>	<b>32,150</b>	<b>32,150</b>	<b>31,700</b>	<b>35,000</b>	<b>35,000</b>
<b>Total Expenditures</b>	63,797.66	47,326	47,326	49,610	49,044	49,044
<b>Total Revenues</b>	29,785.5	32,150	32,150	31,700	35,000	35,000
<b>Net County Cost</b>	34,012.16	15,176	15,176	17,910	14,044	14,044

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

Cost Center: CC5601-Veterans Service Officer  
Fund: FD0001 - General Fund Administration  
Function: Public assistance  
Activity: Veterans' Services

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>148,470.78</b>	<b>230,493</b>	<b>230,493</b>	<b>230,493</b>	<b>230,493</b>	<b>230,493</b>
<b>Total Expenditures:</b>	<b>148,470.78</b>	<b>230,493</b>	<b>230,493</b>	<b>230,493</b>	<b>230,493</b>	<b>230,493</b>
<b>Total Expenditures</b>	148,470.78	230,493	230,493	230,493	230,493	230,493
<b>Net County Cost</b>	148,470.78	230,493	230,493	230,493	230,493	230,493

This Page Left Intentionally Blank

# Development Services

## Section B

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

Cost Center: CC2721-Development Services Administration  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>1,382,654.06</b>	<b>1,390,818</b>	<b>1,390,818</b>	<b>1,182,613</b>	<b>1,535,882</b>	<b>1,535,882</b>
<b>Services and Supplies</b>						
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



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

Cost Center: CC2721-Development Services Administration  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>154,112.43</b>	<b>145,555</b>	<b>145,555</b>	<b>163,836</b>	<b>208,796</b>	<b>208,796</b>
<b>Other Charges</b>						
SC53011 - Interfund Fingerprints	50	0	0	0	75	75
SC53400 - Subscription Based Information Technology	4,057.77	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	28.96	0	0	0	0	0
<b>Other Charges Total:</b>	<b>4,136.73</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75</b>	<b>75</b>
<b>Intrafund Transfers</b>						
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
<b>Intrafund Transfers Total:</b>	<b>-577,671.48</b>	<b>-871,613</b>	<b>-871,613</b>	<b>-730,899</b>	<b>-983,385</b>	<b>-983,385</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	6,964.79	23,436	23,436	23,436	19,338	19,338
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>6,964.79</b>	<b>23,436</b>	<b>23,436</b>	<b>23,436</b>	<b>19,338</b>	<b>19,338</b>
<b>Total Expenditures:</b>	<b>970,196.53</b>	<b>688,196</b>	<b>688,196</b>	<b>638,986</b>	<b>780,706</b>	<b>780,706</b>

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

Cost Center: CC2721-Development Services Administration  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Licenses, Permits, and Franchises</b>						
RC41180 - Other Licenses and Permits - Specify	9	0	0	0	0	0
<b>Licenses, Permits, and Franchises Total:</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
RC45530 - Special Districts	45,088.24	52,818	52,818	48,851	54,294	54,294
<b>Intergovernmental Revenues Total:</b>	<b>45,088.24</b>	<b>52,818</b>	<b>52,818</b>	<b>48,851</b>	<b>54,294</b>	<b>54,294</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>386,793.27</b>	<b>464,107</b>	<b>464,107</b>	<b>527,195</b>	<b>593,763</b>	<b>593,763</b>
<b>Miscellaneous Revenues</b>						
RC47801 - Compensation and Micellaneous Insurance Refund	602.38	0	0	0	0	0
<b>Miscellaneous Revenues Total:</b>	<b>602.38</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>432,492.89</b>	<b>516,925</b>	<b>516,925</b>	<b>576,046</b>	<b>648,057</b>	<b>648,057</b>
<b>Total Expenditures</b>	970,196.53	688,196	688,196	638,986	780,706	780,706
<b>Total Revenues</b>	432,492.89	516,925	516,925	576,046	648,057	648,057
<b>Net County Cost</b>	537,703.64	171,271	171,271	62,940	132,649	132,649

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

Cost Center: CC1800-Plant Acquisition  
Fund: FD0016 - Capital Projects  
Function: General government  
Activity: Plant Acquisition

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
SC52057 - Professional / Specialized Services	155,131.12	0	0	0	0	0
<b>Services and Supplies Total:</b>	<b>155,131.12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Charges</b>						
SC53100 - Treasury Fee	2,961.72	0	0	0	0	0
<b>Other Charges Total:</b>	<b>2,961.72</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Assets - Expenditures</b>						
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
<b>Capital Assets - Expenditures Total:</b>	<b>433,609.33</b>	<b>218,274</b>	<b>218,274</b>	<b>218,274</b>	<b>646,000</b>	<b>646,000</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56007 - Operating Transfer Out - Capital Project	481,418.59	0	0	0	0	0
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>481,418.59</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	22,500	22,500	22,500	0	0
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>1,073,120.76</b>	<b>240,774</b>	<b>240,774</b>	<b>240,774</b>	<b>646,000</b>	<b>646,000</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>86,002.71</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>198,138.8</b>	<b>218,274</b>	<b>218,274</b>	<b>218,274</b>	<b>646,000</b>	<b>646,000</b>
<b>Total Revenues:</b>	<b>284,141.51</b>	<b>240,774</b>	<b>240,774</b>	<b>240,774</b>	<b>646,000</b>	<b>646,000</b>
<b>Total Expenditures</b>	<b>1,073,120.76</b>	<b>240,774</b>	<b>240,774</b>	<b>240,774</b>	<b>646,000</b>	<b>646,000</b>
<b>Total Revenues</b>	<b>284,141.51</b>	<b>240,774</b>	<b>240,774</b>	<b>240,774</b>	<b>646,000</b>	<b>646,000</b>
<b>Net County Cost</b>	<b>788,979.25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC3200-County Airport  
Fund: FD0005 - County Airport  
Function: Public ways and facilities  
Activity: Transportation Terminals

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>5,715</b>	<b>10,111</b>	<b>10,111</b>	<b>9,986</b>	<b>8,001</b>	<b>8,001</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>20,130.01</b>	<b>32,610</b>	<b>32,610</b>	<b>9,845</b>	<b>10,058</b>	<b>10,058</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	9,593	9,593	30,082	32,385	32,385
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>9,593</b>	<b>9,593</b>	<b>30,082</b>	<b>32,385</b>	<b>32,385</b>
<b>Total Expenditures:</b>	<b>25,845.01</b>	<b>52,314</b>	<b>52,314</b>	<b>49,913</b>	<b>50,444</b>	<b>50,444</b>
<b>Taxes</b>						
RC41002 - Property Tax Current Unsecured	15,271.13	20,000	20,000	17,599	18,000	18,000
<b>Taxes Total:</b>	<b>15,271.13</b>	<b>20,000</b>	<b>20,000</b>	<b>17,599</b>	<b>18,000</b>	<b>18,000</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>24,052.65</b>	<b>22,314</b>	<b>22,314</b>	<b>22,314</b>	<b>22,444</b>	<b>22,444</b>
<b>Intergovernmental Revenues</b>						
RC41600 - State - Aviation	10,000	10,000	10,000	10,000	10,000	10,000
<b>Intergovernmental Revenues Total:</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Revenues:</b>	<b>49,323.78</b>	<b>52,314</b>	<b>52,314</b>	<b>49,913</b>	<b>50,444</b>	<b>50,444</b>
<b>Total Expenditures</b>	25,845.01	52,314	52,314	49,913	50,444	50,444
<b>Total Revenues</b>	49,323.78	52,314	52,314	49,913	50,444	50,444
<b>Net County Cost</b>	-23,478.77	0	0	0	0	0

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

Cost Center: CC1920-Engineering Services  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Other General

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>1,191,752.39</b>	<b>1,765,247</b>	<b>1,765,247</b>	<b>1,564,511</b>	<b>1,690,236</b>	<b>1,690,236</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC1920-Engineering Services  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Other General

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>441,408.39</b>	<b>254,914</b>	<b>405,994</b>	<b>892,516</b>	<b>355,205</b>	<b>355,205</b>
<b>Other Charges</b>						
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 Information Technology	2,633.56	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	18.79	0	0	0	0	0
<b>Other Charges Total:</b>	<b>5,207.25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>50</b>
<b>Intrafund Transfers</b>						
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
<b>Intrafund Transfers Total:</b>	<b>49,298.81</b>	<b>-8,008</b>	<b>-8,008</b>	<b>-128,617</b>	<b>-2,878</b>	<b>-2,878</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	11,106.27	18,083	18,083	18,083	21,740	21,740
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>11,106.27</b>	<b>18,083</b>	<b>18,083</b>	<b>18,083</b>	<b>21,740</b>	<b>21,740</b>
<b>Total Expenditures:</b>	<b>1,698,773.11</b>	<b>2,030,236</b>	<b>2,181,316</b>	<b>2,346,493</b>	<b>2,064,353</b>	<b>2,064,353</b>

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

Cost Center: CC1920-Engineering Services  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Other General

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Licenses, Permits, and Franchises</b>						
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
<b>Licenses, Permits, and Franchises Total:</b>	<b>4,170</b>	<b>4,170</b>	<b>4,170</b>	<b>7,635</b>	<b>4,170</b>	<b>4,170</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>176,244.68</b>	<b>455,548</b>	<b>455,548</b>	<b>169,046</b>	<b>260,052</b>	<b>260,052</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>844,657.82</b>	<b>1,392,010</b>	<b>1,392,010</b>	<b>1,915,696</b>	<b>1,594,471</b>	<b>1,594,471</b>
<b>Miscellaneous Revenues</b>						
RC47833 - Refund	0	0	0	110	0	0
<b>Miscellaneous Revenues Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110</b>	<b>0</b>	<b>0</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	0	151,080	0	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>151,080</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>1,025,072.5</b>	<b>1,851,728</b>	<b>2,002,808</b>	<b>2,092,487</b>	<b>1,858,693</b>	<b>1,858,693</b>
<b>Total Expenditures</b>	<b>1,698,773.11</b>	<b>2,030,236</b>	<b>2,181,316</b>	<b>2,346,493</b>	<b>2,064,353</b>	<b>2,064,353</b>
<b>Total Revenues</b>	<b>1,025,072.5</b>	<b>1,851,728</b>	<b>2,002,808</b>	<b>2,092,487</b>	<b>1,858,693</b>	<b>1,858,693</b>
<b>Net County Cost</b>	<b>673,700.61</b>	<b>178,508</b>	<b>178,508</b>	<b>254,006</b>	<b>205,660</b>	<b>205,660</b>

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

Cost Center: CC2725-Environmental Health  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>890,807.11</b>	<b>979,885</b>	<b>979,885</b>	<b>932,858</b>	<b>959,273</b>	<b>959,273</b>
<b>Services and Supplies</b>						
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



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

Cost Center: CC2725-Environmental Health  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Health

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>56,478.58</b>	<b>70,194</b>	<b>70,194</b>	<b>65,597</b>	<b>82,258</b>	<b>82,258</b>
<b>Other Charges</b>						
SC53400 - Subscription Based Information Technology	2,029.18	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	14.48	0	0	0	0	0
<b>Other Charges Total:</b>	<b>2,043.66</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intrafund Transfers</b>						
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
<b>Intrafund Transfers Total:</b>	<b>-145,936.54</b>	<b>-151,162</b>	<b>-151,162</b>	<b>-163,598</b>	<b>-25,156</b>	<b>-25,156</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	4,948.29	10,624	10,624	10,624	10,891	10,891
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>4,948.29</b>	<b>10,624</b>	<b>10,624</b>	<b>10,624</b>	<b>10,891</b>	<b>10,891</b>
<b>Total Expenditures:</b>	<b>808,341.1</b>	<b>909,541</b>	<b>909,541</b>	<b>845,481</b>	<b>1,027,266</b>	<b>1,027,266</b>
<b>Licenses, Permits, and Franchises</b>						
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

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

Cost Center: CC2725-Environmental Health  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Licenses, Permits, and Franchises</b>						
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
<b>Licenses, Permits, and Franchises Total:</b>	<b>454,690</b>	<b>381,368</b>	<b>381,368</b>	<b>508,202</b>	<b>507,250</b>	<b>507,250</b>
<b>Fines, Forfeitures, and Penalties</b>						
RC41364 - Finance Charge / Late Fee	0	0	0	0	0	0
<b>Fines, Forfeitures, and Penalties Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>348,758.87</b>	<b>528,173</b>	<b>528,173</b>	<b>326,834</b>	<b>520,016</b>	<b>520,016</b>
<b>Miscellaneous Revenues</b>						
RC47810 - Insurance Reimbursement	5,194.23	0	0	0	0	0
<b>Miscellaneous Revenues Total:</b>	<b>5,194.23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale of Capital Assets</b>						
RC47900 - Sale of Capital Assets	0	0	0	10,445	0	0
<b>Sale of Capital Assets Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,445</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>808,643.1</b>	<b>909,541</b>	<b>909,541</b>	<b>845,481</b>	<b>1,027,266</b>	<b>1,027,266</b>
<b>Total Expenditures</b>	<b>808,341.1</b>	<b>909,541</b>	<b>909,541</b>	<b>845,481</b>	<b>1,027,266</b>	<b>1,027,266</b>
<b>Total Revenues</b>	<b>808,643.1</b>	<b>909,541</b>	<b>909,541</b>	<b>845,481</b>	<b>1,027,266</b>	<b>1,027,266</b>
<b>Net County Cost</b>	<b>-302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC2727-Certified Unified Program Agency - CUPA  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>27,118.4</b>	<b>32,607</b>	<b>32,607</b>	<b>32,715</b>	<b>112,293</b>	<b>112,293</b>
<b>Intrafund Transfers</b>						
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
<b>Intrafund Transfers Total:</b>	<b>356,601.96</b>	<b>338,747</b>	<b>338,747</b>	<b>362,639</b>	<b>300,549</b>	<b>300,549</b>
<b>Total Expenditures:</b>	<b>383,720.36</b>	<b>371,354</b>	<b>371,354</b>	<b>395,354</b>	<b>412,842</b>	<b>412,842</b>
<b>Licenses, Permits, and Franchises</b>						
RC41090 - Food Facility Permits	3,153	0	0	0	0	0
RC41103 - Construction Permits	0	0	0	0	0	0
<b>Licenses, Permits, and Franchises Total:</b>	<b>3,153</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
RC43500 - Specify	60,000	60,000	60,000	60,000	60,000	60,000
<b>Intergovernmental Revenues Total:</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Charges for Services</b>						
RC47376 - Other Chgs Current Services	0	0	0	0	201	201

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

Cost Center: CC2727-Certified Unified Program Agency - CUPA  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

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

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

Cost Center: CC0301-County Service Area G - Yuba City  
Fund: FD0301 - County Service Area G YC  
Function: Public protection  
Activity: Fire Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
SC52057 - Professional / Specialized Services	991,162.93	980,490	980,490	1,058,930	1,082,403	1,082,403
<b>Services and Supplies Total:</b>	<b>991,162.93</b>	<b>980,490</b>	<b>980,490</b>	<b>1,058,930</b>	<b>1,082,403</b>	<b>1,082,403</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>1,762.43</b>	<b>3,686</b>	<b>3,686</b>	<b>3,686</b>	<b>3,597</b>	<b>3,597</b>
<b>Total Expenditures:</b>	<b>992,925.36</b>	<b>984,176</b>	<b>984,176</b>	<b>1,062,616</b>	<b>1,086,000</b>	<b>1,086,000</b>
<b>Taxes</b>						
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 Agency - Resid Dstr	23,018.69	14,686	14,686	28,274	29,000	29,000
<b>Taxes Total:</b>	<b>984,577.27</b>	<b>975,186</b>	<b>975,186</b>	<b>1,054,336</b>	<b>1,074,000</b>	<b>1,074,000</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>5,452.33</b>	<b>990</b>	<b>990</b>	<b>990</b>	<b>4,000</b>	<b>4,000</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>7,911.28</b>	<b>8,000</b>	<b>8,000</b>	<b>7,290</b>	<b>8,000</b>	<b>8,000</b>
<b>Total Revenues:</b>	<b>997,940.88</b>	<b>984,176</b>	<b>984,176</b>	<b>1,062,616</b>	<b>1,086,000</b>	<b>1,086,000</b>
<b>Total Expenditures</b>	992,925.36	984,176	984,176	1,062,616	1,086,000	1,086,000
<b>Total Revenues</b>	997,940.88	984,176	984,176	1,062,616	1,086,000	1,086,000
<b>Net County Cost</b>	-5,015.52	0	0	0	0	0

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

Cost Center: CC2724-Planning & Building  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>1,310,499.76</b>	<b>1,592,919</b>	<b>1,796,634</b>	<b>1,522,487</b>	<b>1,605,907</b>	<b>1,605,907</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC2724-Planning & Building  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>369,910.98</b>	<b>572,614</b>	<b>693,814</b>	<b>621,590</b>	<b>866,974</b>	<b>866,974</b>
<b>Other Charges</b>						
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 Information Technology	1,936.1	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	13.82	0	0	0	0	0
<b>Other Charges Total:</b>	<b>40,567.35</b>	<b>42,000</b>	<b>42,000</b>	<b>29,354</b>	<b>30,000</b>	<b>30,000</b>
<b>Capital Assets - Expenditures</b>						
SC54053 - Capital Asset - Vehicle	67,938.69	0	0	0	0	0
<b>Capital Assets - Expenditures Total:</b>	<b>67,938.69</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC2724-Planning & Building  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Intrafund Transfers</b>						
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
<b>Intrafund Transfers Total:</b>	<b>728,473.25</b>	<b>428,919</b>	<b>428,919</b>	<b>351,662</b>	<b>490,868</b>	<b>490,868</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	9,152.02	17,353	17,353	17,353	19,407	19,407
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>9,152.02</b>	<b>17,353</b>	<b>17,353</b>	<b>17,353</b>	<b>19,407</b>	<b>19,407</b>
<b>Total Expenditures:</b>	<b>2,526,542.05</b>	<b>2,653,805</b>	<b>2,978,720</b>	<b>2,542,446</b>	<b>3,013,156</b>	<b>3,013,156</b>

**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
<b>Licenses, Permits, and Franchises Total:</b>	<b>910,729.51</b>	<b>924,470</b>	<b>1,038,150</b>	<b>921,178</b>	<b>978,407</b>	<b>978,407</b>

**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
<b>Intergovernmental Revenues Total:</b>	<b>25,952.15</b>	<b>0</b>	<b>0</b>	<b>10,517</b>	<b>39,291</b>	<b>39,291</b>

**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



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

Cost Center: CC2724-Planning & Building  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>398,326.13</b>	<b>506,000</b>	<b>717,235</b>	<b>636,669</b>	<b>693,016</b>	<b>693,016</b>
<b>Sale of Capital Assets</b>						
RC47900 - Sale of Capital Assets	0	0	0	5,187	0	0
<b>Sale of Capital Assets Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,187</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>1,335,007.79</b>	<b>1,430,470</b>	<b>1,755,385</b>	<b>1,573,551</b>	<b>1,710,714</b>	<b>1,710,714</b>
<b>Total Expenditures</b>	2,526,542.05	2,653,805	2,978,720	2,542,446	3,013,156	3,013,156
<b>Total Revenues</b>	1,335,007.79	1,430,470	1,755,385	1,573,551	1,710,714	1,710,714
<b>Net County Cost</b>	1,191,534.26	1,223,335	1,223,335	968,895	1,302,442	1,302,442

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

Cost Center: CC3100-Road  
Fund: FD0003 - Road Fund Administration  
Function: Public ways and facilities  
Activity: Public Ways

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>2,548,241.01</b>	<b>3,075,805</b>	<b>3,075,805</b>	<b>2,389,481</b>	<b>2,918,403</b>	<b>2,918,403</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC3100-Road  
Fund: FD0003 - Road Fund Administration  
Function: Public ways and facilities  
Activity: Public Ways

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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

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

Cost Center: CC3100-Road  
Fund: FD0003 - Road Fund Administration  
Function: Public ways and facilities  
Activity: Public Ways

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
<b>Services and Supplies Total:</b>	<b>4,071,382.25</b>	<b>7,539,915</b>	<b>10,714,033</b>	<b>9,081,857</b>	<b>10,441,173</b>	<b>10,441,173</b>
<b>Other Charges</b>						
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 Information Technology	7,731.98	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	55.18	0	0	0	0	0
<b>Other Charges Total:</b>	<b>1,045,138.68</b>	<b>1,675,051</b>	<b>1,675,051</b>	<b>1,676,020</b>	<b>1,744,147</b>	<b>1,744,147</b>
<b>Capital Assets - Expenditures</b>						
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
<b>Capital Assets - Expenditures Total:</b>	<b>1,259,343.73</b>	<b>3,132,673</b>	<b>3,539,306</b>	<b>1,471,001</b>	<b>3,835,020</b>	<b>3,835,020</b>
<b>Intrafund Transfers</b>						
SC55000 - Intrafund - Other	0	0	0	0	0	0
SC55001 - Intrafund - Salaries and Benefits / Staff Time	0	0	0	0	0	0
<b>Intrafund Transfers Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	25,355.18	52,307	52,307	52,307	49,600	49,600
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>25,355.18</b>	<b>52,307</b>	<b>52,307</b>	<b>52,307</b>	<b>49,600</b>	<b>49,600</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	0	0	509,792	0	0
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>509,792</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>8,949,460.85</b>	<b>15,475,751</b>	<b>19,056,502</b>	<b>15,180,458</b>	<b>18,988,343</b>	<b>18,988,343</b>
<b>Taxes</b>						
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

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

Cost Center: CC3100-Road  
Fund: FD0003 - Road Fund Administration  
Function: Public ways and facilities  
Activity: Public Ways

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Taxes</b>						
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
<b>Taxes Total:</b>	<b>2,741,907</b>	<b>1,723,190</b>	<b>1,723,190</b>	<b>1,723,871</b>	<b>1,651,826</b>	<b>1,651,826</b>
<b>Licenses, Permits, and Franchises</b>						
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
<b>Licenses, Permits, and Franchises Total:</b>	<b>46,548.8</b>	<b>41,567</b>	<b>41,567</b>	<b>57,040</b>	<b>50,000</b>	<b>50,000</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>515,110.52</b>	<b>140,400</b>	<b>140,400</b>	<b>140,420</b>	<b>300,000</b>	<b>300,000</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>9,468,599.92</b>	<b>10,101,604</b>	<b>10,101,604</b>	<b>9,935,102</b>	<b>12,371,559</b>	<b>12,371,559</b>
<b>Charges for Services</b>						
RC47150 - Road and Street Services	3,734.17	3,500	3,500	3,500	0	0

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

Cost Center: CC3100-Road  
Fund: FD0003 - Road Fund Administration  
Function: Public ways and facilities  
Activity: Public Ways

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>119,920.11</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Revenues</b>						
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
<b>Miscellaneous Revenues Total:</b>	<b>78,338.34</b>	<b>2,100</b>	<b>2,100</b>	<b>10,751</b>	<b>1,050</b>	<b>1,050</b>
<b>Sale of Capital Assets</b>						
RC47900 - Sale of Capital Assets	66,759.21	0	0	7,133	0	0
<b>Sale of Capital Assets Total:</b>	<b>66,759.21</b>	<b>0</b>	<b>0</b>	<b>7,133</b>	<b>0</b>	<b>0</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	3,463,390	7,044,141	3,302,641	4,613,908	4,613,908
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>3,463,390</b>	<b>7,044,141</b>	<b>3,302,641</b>	<b>4,613,908</b>	<b>4,613,908</b>
<b>Total Revenues:</b>	<b>13,037,183.9</b>	<b>15,475,751</b>	<b>19,056,502</b>	<b>15,180,458</b>	<b>18,988,343</b>	<b>18,988,343</b>
<b>Total Expenditures</b>	<b>8,949,460.85</b>	<b>15,475,751</b>	<b>19,056,502</b>	<b>15,180,458</b>	<b>18,988,343</b>	<b>18,988,343</b>
<b>Total Revenues</b>	<b>13,037,183.9</b>	<b>15,475,751</b>	<b>19,056,502</b>	<b>15,180,458</b>	<b>18,988,343</b>	<b>18,988,343</b>
<b>Net County Cost</b>	<b>-4,087,723.05</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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

Cost Center: CC0340-County Consolidated Street Light District  
Fund: FD1013 - SR Other Special Districts  
Function: Public ways and facilities  
Activity: Public Ways

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>42,433.47</b>	<b>41,591</b>	<b>41,591</b>	<b>43,591</b>	<b>43,687</b>	<b>43,687</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>2,470.12</b>	<b>2,905</b>	<b>2,905</b>	<b>3,018</b>	<b>5,251</b>	<b>5,251</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	74,204	74,204	72,230	87,362	87,362
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>74,204</b>	<b>74,204</b>	<b>72,230</b>	<b>87,362</b>	<b>87,362</b>
<b>Total Expenditures:</b>	<b>44,903.59</b>	<b>118,700</b>	<b>118,700</b>	<b>118,839</b>	<b>136,300</b>	<b>136,300</b>
<b>Taxes</b>						
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
<b>Taxes Total:</b>	<b>92,179.46</b>	<b>81,900</b>	<b>81,900</b>	<b>82,012</b>	<b>95,500</b>	<b>95,500</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>82,429.59</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>729.04</b>	<b>800</b>	<b>800</b>	<b>827</b>	<b>800</b>	<b>800</b>
<b>Total Revenues:</b>	<b>175,338.09</b>	<b>118,700</b>	<b>118,700</b>	<b>118,839</b>	<b>136,300</b>	<b>136,300</b>
<b>Total Expenditures</b>	44,903.59	118,700	118,700	118,839	136,300	136,300
<b>Total Revenues</b>	175,338.09	118,700	118,700	118,839	136,300	136,300
<b>Net County Cost</b>	-130,434.5	0	0	0	0	0



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

Cost Center: CC3000-Urban Area Resident Street Lighting  
Fund: FD1013 - SR Other Special Districts  
Function: Public ways and facilities  
Activity: Public Ways

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>15,497.35</b>	<b>17,202</b>	<b>17,202</b>	<b>18,114</b>	<b>16,701</b>	<b>16,701</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>6,235.06</b>	<b>3,776</b>	<b>3,776</b>	<b>9,327</b>	<b>3,522</b>	<b>3,522</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	3,422	3,422	0	0	0
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>3,422</b>	<b>3,422</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>21,732.41</b>	<b>24,400</b>	<b>24,400</b>	<b>27,441</b>	<b>20,223</b>	<b>20,223</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>17,007.92</b>	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>	<b>8,000</b>	<b>8,000</b>
<b>Special Benefit Assessments</b>						
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
<b>Special Benefit Assessments Total:</b>	<b>288.6</b>	<b>17,200</b>	<b>17,200</b>	<b>17,330</b>	<b>8,000</b>	<b>8,000</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	0	0	2,911	4,223	4,223
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,911</b>	<b>4,223</b>	<b>4,223</b>
<b>Total Revenues:</b>	<b>17,296.52</b>	<b>24,400</b>	<b>24,400</b>	<b>27,441</b>	<b>20,223</b>	<b>20,223</b>
<b>Total Expenditures</b>	21,732.41	24,400	24,400	27,441	20,223	20,223
<b>Total Revenues</b>	17,296.52	24,400	24,400	27,441	20,223	20,223
<b>Net County Cost</b>	4,435.89	0	0	0	0	0

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

Cost Center: CC1922-Water Resources  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Flood Control & Soil/water Con

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>109,548.47</b>	<b>1,591,276</b>	<b>1,591,276</b>	<b>251,581</b>	<b>1,812,201</b>	<b>1,812,201</b>
<b>Other Charges</b>						
SC53006 - Interfund Development Services Administrative - Road	185.54	0	0	0	0	0
<b>Other Charges Total:</b>	<b>185.54</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intrafund Transfers</b>						
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
<b>Intrafund Transfers Total:</b>	<b>258,007.22</b>	<b>333,522</b>	<b>333,522</b>	<b>379,945</b>	<b>370,291</b>	<b>370,291</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	4,239.81	4,034	4,034	4,034	4,221	4,221
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>4,239.81</b>	<b>4,034</b>	<b>4,034</b>	<b>4,034</b>	<b>4,221</b>	<b>4,221</b>
<b>Total Expenditures:</b>	<b>371,981.04</b>	<b>1,928,832</b>	<b>1,928,832</b>	<b>635,560</b>	<b>2,186,713</b>	<b>2,186,713</b>
<b>Licenses, Permits, and Franchises</b>						
RC41139 - Zoning Permits & Fees	3,475	3,475	3,475	1,675	3,475	3,475
<b>Licenses, Permits, and Franchises Total:</b>	<b>3,475</b>	<b>3,475</b>	<b>3,475</b>	<b>1,675</b>	<b>3,475</b>	<b>3,475</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>283,621.15</b>	<b>1,543,581</b>	<b>1,543,581</b>	<b>261,999</b>	<b>1,814,254</b>	<b>1,814,254</b>

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

Cost Center: CC1922-Water Resources  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Flood Control & Soil/water Con

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>203,065.5</b>	<b>212,326</b>	<b>212,326</b>	<b>212,326</b>	<b>250,800</b>	<b>250,800</b>
<b>Sale of Capital Assets</b>						
RC47900 - Sale of Capital Assets	13,195	0	0	0	0	0
<b>Sale of Capital Assets Total:</b>	<b>13,195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>503,356.65</b>	<b>1,759,382</b>	<b>1,759,382</b>	<b>476,000</b>	<b>2,068,529</b>	<b>2,068,529</b>
<b>Total Expenditures</b>						
<b>Total Expenditures</b>	371,981.04	1,928,832	1,928,832	635,560	2,186,713	2,186,713
<b>Total Revenues</b>	503,356.65	1,759,382	1,759,382	476,000	2,068,529	2,068,529
<b>Net County Cost</b>	-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
<b>Services and Supplies</b>						
SC52056 - Professional & Specialized Legislatv Advocacy	24,000	28,000	28,000	28,000	28,000	28,000
<b>Services and Supplies Total:</b>	<b>24,000</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>
<b>Total Expenditures:</b>	<b>24,000</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>
<b>Total Expenditures</b>	24,000	28,000	28,000	28,000	28,000	28,000
<b>Net County Cost</b>	24,000	28,000	28,000	28,000	28,000	28,000

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

Cost Center: CC0320-Sutter County Water Agency  
Fund: FD1012 - SR Water Agencies Group  
Function: Public ways and facilities  
Activity: Public Ways

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>162.96</b>	<b>228</b>	<b>228</b>	<b>228</b>	<b>20,018</b>	<b>20,018</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>195,654.44</b>	<b>206,326</b>	<b>206,326</b>	<b>206,326</b>	<b>244,800</b>	<b>244,800</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	0	0	88,818	4,627	4,627
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,818</b>	<b>4,627</b>	<b>4,627</b>
<b>Total Expenditures:</b>	<b>195,817.4</b>	<b>206,554</b>	<b>206,554</b>	<b>295,372</b>	<b>269,445</b>	<b>269,445</b>
<b>Taxes</b>						
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
<b>Taxes Total:</b>	<b>227,831.53</b>	<b>200,100</b>	<b>200,100</b>	<b>289,078</b>	<b>243,000</b>	<b>243,000</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>10,670.14</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>5,000</b>	<b>5,000</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>1,776.92</b>	<b>1,726</b>	<b>1,726</b>	<b>1,794</b>	<b>1,800</b>	<b>1,800</b>
<b>Budgetary - Revenue</b>						

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

Cost Center: CC0320-Sutter County Water Agency  
Fund: FD1012 - SR Water Agencies Group  
Function: Public ways and facilities  
Activity: Public Ways

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

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

Cost Center: CC0321-Live Oak Canal Operations and Maintenance  
Fund: FD1013 - SR Other Special Districts  
Function: Public ways and facilities  
Activity: Public Ways

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>33,185.62</b>	<b>180,587</b>	<b>180,587</b>	<b>180,743</b>	<b>160,700</b>	<b>160,700</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>73,645.61</b>	<b>610</b>	<b>610</b>	<b>610</b>	<b>610</b>	<b>610</b>
<b>Capital Assets - Expenditures</b>						
SC54051 - Capital Asset - Structure and Improvements	0	3,815	3,815	1,254	4,491	4,491
<b>Capital Assets - Expenditures Total:</b>	<b>0</b>	<b>3,815</b>	<b>3,815</b>	<b>1,254</b>	<b>4,491</b>	<b>4,491</b>
<b>Total Expenditures:</b>	<b>106,831.23</b>	<b>185,012</b>	<b>185,012</b>	<b>182,607</b>	<b>165,801</b>	<b>165,801</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>14,967.03</b>	<b>6,300</b>	<b>6,300</b>	<b>6,300</b>	<b>9,000</b>	<b>9,000</b>
<b>Special Benefit Assessments</b>						
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

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

Cost Center: CC0321-Live Oak Canal Operations and Maintenance  
Fund: FD1013 - SR Other Special Districts  
Function: Public ways and facilities  
Activity: Public Ways

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Special Benefit Assessments</b>						
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 9 Grant Sponsors	0	0	0	0	0	0
<b>Special Benefit Assessments Total:</b>	<b>126,367.02</b>	<b>128,600</b>	<b>128,600</b>	<b>133,701</b>	<b>137,700</b>	<b>137,700</b>
<b>Charges for Services</b>						
RC47250 - Drainage / Water Hook - Up Charges	0	0	0	0	0	0
RC47251 - New Construction Drainage Fees	0	0	0	2,713	0	0
<b>Charges for Services Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,713</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48204 - Operating Transfer In - Non Major	15,236.93	10,654	10,654	7,360	4,491	4,491
<b>Transfers In (Nonreciprocal) Total:</b>	<b>15,236.93</b>	<b>10,654</b>	<b>10,654</b>	<b>7,360</b>	<b>4,491</b>	<b>4,491</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	39,458	39,458	32,533	14,610	14,610
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>39,458</b>	<b>39,458</b>	<b>32,533</b>	<b>14,610</b>	<b>14,610</b>
<b>Total Revenues:</b>	<b>156,570.98</b>	<b>185,012</b>	<b>185,012</b>	<b>182,607</b>	<b>165,801</b>	<b>165,801</b>
<b>Total Expenditures</b>	106,831.23	185,012	185,012	182,607	165,801	165,801
<b>Total Revenues</b>	156,570.98	185,012	185,012	182,607	165,801	165,801
<b>Net County Cost</b>	-49,739.75	0	0	0	0	0



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

Cost Center: CC0395-Rio Ramaza Community Service District  
Fund: FD1013 - SR Other Special Districts  
Function: Public ways and facilities  
Activity: Public Ways

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>46,455.77</b>	<b>31,680</b>	<b>31,680</b>	<b>43,204</b>	<b>41,001</b>	<b>119,001</b>
<b>Other Charges</b>						
SC53001 - Interfund OH Cost Plan	882.52	547	547	547	322	322
SC53100 - Treasury Fee	37.88	0	0	0	0	0
<b>Other Charges Total:</b>	<b>920.4</b>	<b>547</b>	<b>547</b>	<b>547</b>	<b>322</b>	<b>322</b>
<b>Total Expenditures:</b>	<b>47,376.17</b>	<b>32,227</b>	<b>32,227</b>	<b>43,751</b>	<b>41,323</b>	<b>119,323</b>
<b>Taxes</b>						
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
<b>Taxes Total:</b>	<b>2,923.83</b>	<b>3,210</b>	<b>3,210</b>	<b>3,214</b>	<b>3,210</b>	<b>3,210</b>
<b>Fines, Forfeitures, and Penalties</b>						
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
<b>Fines, Forfeitures, and Penalties Total:</b>	<b>1,717.57</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>3,080.14</b>	<b>1,080</b>	<b>1,080</b>	<b>0</b>	<b>283</b>	<b>283</b>

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

Cost Center: CC0395-Rio Ramaza Community Service District  
Fund: FD1013 - SR Other Special Districts  
Function: Public ways and facilities  
Activity: Public Ways

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>27.16</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>50</b>	<b>50</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>5,228</b>	<b>5,280</b>	<b>5,280</b>	<b>4,104</b>	<b>5,280</b>	<b>5,280</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,000</b>	<b>22,000</b>	<b>100,000</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	22,657	22,657	10,410	10,500	10,500
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>22,657</b>	<b>22,657</b>	<b>10,410</b>	<b>10,500</b>	<b>10,500</b>
<b>Total Revenues:</b>	<b>12,976.7</b>	<b>32,227</b>	<b>32,227</b>	<b>43,751</b>	<b>41,323</b>	<b>119,323</b>
<b>Total Expenditures</b>	<b>47,376.17</b>	<b>32,227</b>	<b>32,227</b>	<b>43,751</b>	<b>41,323</b>	<b>119,323</b>
<b>Total Revenues</b>	<b>12,976.7</b>	<b>32,227</b>	<b>32,227</b>	<b>43,751</b>	<b>41,323</b>	<b>119,323</b>
<b>Net County Cost</b>	<b>34,399.47</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

This Page Left Intentionally Blank

General  
Government

Section C

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

Cost Center: CC1203-Assessor  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Finance

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>1,985,276.39</b>	<b>2,049,132</b>	<b>2,049,132</b>	<b>1,942,287</b>	<b>2,063,926</b>	<b>2,063,926</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC1203-Assessor  
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
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>352,904.58</b>	<b>574,489</b>	<b>574,489</b>	<b>577,877</b>	<b>552,444</b>	<b>552,444</b>
<b>Other Charges</b>						
SC53011 - Interfund Fingerprints	25	0	0	0	50	50
SC53400 - Subscription Based Information 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
<b>Other Charges Total:</b>	<b>78,027.11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>50</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	2,937.76	20,397	20,397	20,397	18,816	18,816
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>2,937.76</b>	<b>20,397</b>	<b>20,397</b>	<b>20,397</b>	<b>18,816</b>	<b>18,816</b>
<b>Total Expenditures:</b>	<b>2,419,145.84</b>	<b>2,644,018</b>	<b>2,644,018</b>	<b>2,540,561</b>	<b>2,635,236</b>	<b>2,635,236</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>31,422</b>	<b>17,000</b>	<b>17,000</b>	<b>22,000</b>	<b>17,000</b>	<b>17,000</b>
<b>Miscellaneous Revenues</b>						
RC47800 - Miscellaneous Revenue - Specify	6,950.87	5,500	5,500	5,500	5,500	5,500
<b>Miscellaneous Revenues Total:</b>	<b>6,950.87</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
<b>Total Revenues:</b>	<b>38,372.87</b>	<b>22,500</b>	<b>22,500</b>	<b>27,500</b>	<b>22,500</b>	<b>22,500</b>

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

Cost Center: CC1203-Assessor  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Finance

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

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

Cost Center: CC1201-Auditor - Controller - ACO  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Finance

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>1,489,696.58</b>	<b>1,634,304</b>	<b>1,661,366</b>	<b>1,696,279</b>	<b>2,049,351</b>	<b>2,049,351</b>
<b>Services and Supplies</b>						
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



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

Cost Center: CC1201-Auditor - Controller - ACO  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Finance

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>229,632.42</b>	<b>506,798</b>	<b>506,798</b>	<b>537,321</b>	<b>285,173</b>	<b>285,173</b>
<b>Other Charges</b>						
SC53011 - Interfund Fingerprints	125	0	0	0	0	0
SC53400 - Subscription Based Information Technology	27,704.52	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	654.94	0	0	0	0	0
<b>Other Charges Total:</b>	<b>28,484.46</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	14,526.5	28,783	28,783	28,783	28,460	28,460
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>14,526.5</b>	<b>28,783</b>	<b>28,783</b>	<b>28,783</b>	<b>28,460</b>	<b>28,460</b>
<b>Total Expenditures:</b>	<b>1,762,339.96</b>	<b>2,169,885</b>	<b>2,196,947</b>	<b>2,262,383</b>	<b>2,362,984</b>	<b>2,362,984</b>
<b>Intergovernmental Revenues</b>						
RC44900 - Federal - Aid for Disaster	2,004.26	0	0	0	0	0
<b>Intergovernmental Revenues Total:</b>	<b>2,004.26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Charges for Services</b>						
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

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

Cost Center: CC1201-Auditor - Controller - ACO  
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
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>69,868.81</b>	<b>67,500</b>	<b>94,562</b>	<b>50,141</b>	<b>159,500</b>	<b>159,500</b>
<b>Miscellaneous Revenues</b>						
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
<b>Miscellaneous Revenues Total:</b>	<b>9,435.36</b>	<b>47,469</b>	<b>47,469</b>	<b>9,707</b>	<b>8,000</b>	<b>8,000</b>
<b>Total Revenues:</b>	<b>81,308.43</b>	<b>114,969</b>	<b>142,031</b>	<b>59,848</b>	<b>167,500</b>	<b>167,500</b>
<b>Total Expenditures</b>						
<b>Total Revenues</b>	1,762,339.96	2,169,885	2,196,947	2,262,383	2,362,984	2,362,984
<b>Net County Cost</b>	81,308.43	114,969	142,031	59,848	167,500	167,500
	1,681,031.53	2,054,916	2,054,916	2,202,535	2,195,484	2,195,484

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

Cost Center: CC1101-Board Of Supervisors  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Legislative And Administrative

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>361,062.32</b>	<b>373,581</b>	<b>373,581</b>	<b>351,743</b>	<b>470,393</b>	<b>470,393</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC1101-Board Of Supervisors  
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
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>217,368.23</b>	<b>235,996</b>	<b>243,996</b>	<b>238,204</b>	<b>271,554</b>	<b>271,554</b>
<b>Other Charges</b>						
SC53400 - Subscription Based Information Technology	2,029.18	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	14.48	0	0	0	0	0
<b>Other Charges Total:</b>	<b>2,043.66</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	10,277.57	15,743	15,743	15,743	15,581	15,581
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>10,277.57</b>	<b>15,743</b>	<b>15,743</b>	<b>15,743</b>	<b>15,581</b>	<b>15,581</b>
<b>Total Expenditures:</b>	<b>590,751.78</b>	<b>625,320</b>	<b>633,320</b>	<b>605,690</b>	<b>757,528</b>	<b>757,528</b>
<b>Total Expenditures</b>	590,751.78	625,320	633,320	605,690	757,528	757,528
<b>Net County Cost</b>	590,751.78	625,320	633,320	605,690	757,528	757,528

**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
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>1,627,094.87</b>	<b>1,642,064</b>	<b>1,642,064</b>	<b>1,365,240</b>	<b>1,742,273</b>	<b>1,742,273</b>
<b>Services and Supplies</b>						
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

**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

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>115,705.3</b>	<b>317,071</b>	<b>317,071</b>	<b>173,123</b>	<b>229,927</b>	<b>229,927</b>
<b>Other Charges</b>						
SC53011 - Interfund Fingerprints	25	0	0	0	25	25
SC53400 - Subscription Based Information Technology	2,649.26	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	18.91	0	0	0	0	0
<b>Other Charges Total:</b>	<b>2,693.17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>25</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	8,588.89	16,594	16,594	16,594	16,035	16,035
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>8,588.89</b>	<b>16,594</b>	<b>16,594</b>	<b>16,594</b>	<b>16,035</b>	<b>16,035</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	0	0	58,591	42,100	42,100
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,591</b>	<b>42,100</b>	<b>42,100</b>
<b>Total Expenditures:</b>	<b>1,754,082.23</b>	<b>1,975,729</b>	<b>1,975,729</b>	<b>1,613,548</b>	<b>2,030,360</b>	<b>2,030,360</b>
<b>Licenses, Permits, and Franchises</b>						
RC41188 - Admin Fees - From Other Agencies	0	0	0	175	0	0
<b>Licenses, Permits, and Franchises Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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

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

Cost Center: CC1103-Non-Departmental Expenses  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Legislative And Administrative

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>549,002.12</b>	<b>547,147</b>	<b>547,147</b>	<b>391,491</b>	<b>501,163</b>	<b>501,163</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>124,846.74</b>	<b>134,000</b>	<b>134,000</b>	<b>134,000</b>	<b>1,224,000</b>	<b>1,224,000</b>
<b>Capital Assets - Expenditures</b>						
SC54055 - Capital Asset - Software	0	0	0	0	0	0
<b>Capital Assets - Expenditures Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intrafund Transfers</b>						
SC55000 - Intrafund - Other	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
<b>Intrafund Transfers Total:</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56007 - Operating Transfer Out - Capital Project	0	0	0	0	0	0



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

Cost Center: CC1103-Non-Departmental Expenses  
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
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	14,214.98	80,972	80,972	80,972	14,672	14,672
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>14,214.98</b>	<b>80,972</b>	<b>80,972</b>	<b>80,972</b>	<b>14,672</b>	<b>14,672</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	5,000	5,000	5,000	5,000	5,000
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Total Expenditures:</b>	<b>683,063.84</b>	<b>762,119</b>	<b>762,119</b>	<b>606,463</b>	<b>1,739,835</b>	<b>1,739,835</b>
<b>Charges for Services</b>						
RC47464 - Interfund Audit Expense	42,742	48,299	48,299	48,299	47,599	47,599
<b>Charges for Services Total:</b>	<b>42,742</b>	<b>48,299</b>	<b>48,299</b>	<b>48,299</b>	<b>47,599</b>	<b>47,599</b>
<b>Total Revenues:</b>	<b>42,742</b>	<b>48,299</b>	<b>48,299</b>	<b>48,299</b>	<b>47,599</b>	<b>47,599</b>
<b>Total Expenditures</b>	683,063.84	762,119	762,119	606,463	1,739,835	1,739,835
<b>Total Revenues</b>	42,742	48,299	48,299	48,299	47,599	47,599
<b>Net County Cost</b>	640,321.84	713,820	713,820	558,164	1,692,236	1,692,236

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

Cost Center: CC1209-General Revenues  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Finance

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>761,483.53</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intrafund Transfers</b>						
SC55003 - Intrafund - Cost Allocation Plan	-843,884.76	-255,348	-255,348	-255,348	-336,837	-336,837
<b>Intrafund Transfers Total:</b>	<b>-843,884.76</b>	<b>-255,348</b>	<b>-255,348</b>	<b>-255,348</b>	<b>-336,837</b>	<b>-336,837</b>
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>10,408,455.88</b>	<b>526,581</b>	<b>873,800</b>	<b>526,581</b>	<b>1,434,683</b>	<b>1,769,834</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	0	0	2,606,012	0	0
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,606,012</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>10,326,054.65</b>	<b>271,233</b>	<b>618,452</b>	<b>2,877,245</b>	<b>1,097,846</b>	<b>1,432,997</b>
<b>Taxes</b>						
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 Agency - 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
<b>Taxes Total:</b>	<b>42,030,079.26</b>	<b>41,049,505</b>	<b>41,049,505</b>	<b>43,853,126</b>	<b>44,937,210</b>	<b>44,937,211</b>
<b>Licenses, Permits, and Franchises</b>						
RC41150 - Franchises	2,267,120.19	2,200,000	2,200,000	2,070,000	2,000,000	2,000,000

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

Cost Center: CC1209-General Revenues  
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
<b>Licenses, Permits, and Franchises</b>						
<b>Licenses, Permits, and Franchises Total:</b>	<b>2,267,120.19</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,070,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Fines, Forfeitures, and Penalties</b>						
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
<b>Fines, Forfeitures, and Penalties Total:</b>	<b>275,768.06</b>	<b>504,000</b>	<b>504,000</b>	<b>262,000</b>	<b>517,400</b>	<b>517,400</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>2,256,658.58</b>	<b>314,240</b>	<b>314,240</b>	<b>1,206,240</b>	<b>756,240</b>	<b>756,240</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>276,614.1</b>	<b>275,000</b>	<b>275,000</b>	<b>290,924</b>	<b>306,336</b>	<b>306,336</b>
<b>Special Benefit Assessments</b>						
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
<b>Special Benefit Assessments Total:</b>	<b>625,020.19</b>	<b>615,000</b>	<b>615,000</b>	<b>616,700</b>	<b>625,000</b>	<b>625,000</b>
<b>Charges for Services</b>						
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

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

Cost Center: CC1209-General Revenues  
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
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>6,492,922.82</b>	<b>7,638,078</b>	<b>7,638,078</b>	<b>7,629,920</b>	<b>8,752,810</b>	<b>8,752,810</b>
<b>Miscellaneous Revenues</b>						
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 Miscellaneous Insurance Refund	17,414.03	0	0	0	0	0
RC47806 - Escheatment	1,365.68	0	0	0	0	0
<b>Miscellaneous Revenues Total:</b>	<b>1,015,468.72</b>	<b>800,000</b>	<b>800,000</b>	<b>822,273</b>	<b>800,000</b>	<b>800,000</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48204 - Operating Transfer In - Non Major	625,193	0	0	0	0	0
<b>Transfers In (Nonreciprocal) Total:</b>	<b>625,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budgetary - Revenue</b>						
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
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>5,289,948</b>	<b>5,637,167</b>	<b>5,289,948</b>	<b>0</b>	<b>6,450,735</b>
<b>Total Revenues:</b>	<b>55,864,844.92</b>	<b>58,685,771</b>	<b>59,032,990</b>	<b>62,041,131</b>	<b>58,694,996</b>	<b>65,145,732</b>
<b>Total Expenditures</b>	10,326,054.65	271,233	618,452	2,877,245	1,097,846	1,432,997
<b>Total Revenues</b>	55,864,844.92	58,685,771	59,032,990	62,041,131	58,694,996	65,145,732
<b>Net County Cost</b>	-45,538,790.27	-58,414,538	-58,414,538	-59,163,886	-57,597,150	-63,712,735

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

Cost Center: CC9900-Contingency  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Other General

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

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

Cost Center: CC2401-Emergency Services  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Other Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>459,520.31</b>	<b>622,706</b>	<b>569,340</b>	<b>743,403</b>	<b>622,314</b>	<b>622,314</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC2401-Emergency Services  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Other Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>354,335.36</b>	<b>268,502</b>	<b>1,126,725</b>	<b>356,788</b>	<b>1,030,929</b>	<b>1,030,929</b>
<b>Other Charges</b>						
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 Information Technology	12,631.24	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	90.14	0	0	0	0	0
<b>Other Charges Total:</b>	<b>42,299.58</b>	<b>130,379</b>	<b>130,379</b>	<b>60,379</b>	<b>179,556</b>	<b>179,556</b>
<b>Capital Assets - Expenditures</b>						
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 Information Technology Subscription - Initial	105,204	0	0	0	0	0
<b>Capital Assets - Expenditures Total:</b>	<b>268,065.32</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC2401-Emergency Services  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Other Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Intrafund Transfers</b>						
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
<b>Intrafund Transfers Total:</b>	<b>-5,774.64</b>	<b>5,500</b>	<b>5,500</b>	<b>-7,601</b>	<b>-7,000</b>	<b>-7,000</b>
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>12,253.48</b>	<b>28,983</b>	<b>28,983</b>	<b>18,983</b>	<b>19,474</b>	<b>19,474</b>
<b>Total Expenditures:</b>	<b>1,130,699.41</b>	<b>1,056,070</b>	<b>1,860,927</b>	<b>1,171,952</b>	<b>1,845,273</b>	<b>1,845,273</b>

**Revenue from Investment and  
Property**

RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>Intergovernmental Revenues Total:</b>	<b>465,604.5</b>	<b>580,775</b>	<b>1,385,632</b>	<b>711,687</b>	<b>1,183,571</b>	<b>1,183,571</b>

**Charges for Services**

RC47450 - Interfund Revenue for Services Provided	56,445.11	72,000	72,000	98,132	98,000	98,000
<b>Charges for Services Total:</b>	<b>56,445.11</b>	<b>72,000</b>	<b>72,000</b>	<b>98,132</b>	<b>98,000</b>	<b>98,000</b>

**Miscellaneous Revenues**

RC47790 - Contribution From Non Government Agency	4,457.7	4,000	4,000	12,192	5,200	5,200
<b>Miscellaneous Revenues Total:</b>	<b>4,457.7</b>	<b>4,000</b>	<b>4,000</b>	<b>12,192</b>	<b>5,200</b>	<b>5,200</b>

**Transfers In (Nonreciprocal)**

RC48206 - Operating Transfer in - Public Safety / Trial Courts	15,197.66	0	0	0	0	0
<b>Transfers In (Nonreciprocal) Total:</b>	<b>15,197.66</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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

Cost Center: CC2401-Emergency Services  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Other Protection

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

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

Cost Center: CC2402-Fire Services Administration  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Fire Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>348,271.64</b>	<b>300,950</b>	<b>300,950</b>	<b>486,865</b>	<b>429,857</b>	<b>429,857</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC2402-Fire Services Administration  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Fire Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>57,373.06</b>	<b>61,873</b>	<b>61,873</b>	<b>61,073</b>	<b>64,630</b>	<b>64,630</b>
<b>Other Charges</b>						
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 Information Technology	338.2	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	2.41	0	0	0	0	0
<b>Other Charges Total:</b>	<b>5,820.85</b>	<b>22,868</b>	<b>22,868</b>	<b>22,868</b>	<b>42,570</b>	<b>42,570</b>
<b>Intrafund Transfers</b>						
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
<b>Intrafund Transfers Total:</b>	<b>5,799.64</b>	<b>3,500</b>	<b>3,500</b>	<b>7,601</b>	<b>7,000</b>	<b>7,000</b>

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

Cost Center: CC2402-Fire Services Administration  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Fire Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	1,063.36	2,019	2,019	2,019	2,015	2,015
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>1,063.36</b>	<b>2,019</b>	<b>2,019</b>	<b>2,019</b>	<b>2,015</b>	<b>2,015</b>
<b>Total Expenditures:</b>	<b>418,328.55</b>	<b>391,210</b>	<b>391,210</b>	<b>580,426</b>	<b>546,072</b>	<b>546,072</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
RC45510 - City/County	0	10,000	10,000	0	0	0
RC45580 - Specify	2,728.29	0	0	0	0	0
<b>Intergovernmental Revenues Total:</b>	<b>2,728.29</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Charges for Services</b>						
RC47476 - Interfund Projects	8,796.88	10,000	10,000	0	0	0
<b>Charges for Services Total:</b>	<b>8,796.88</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Revenues</b>						
RC47790 - Contribution From Non Government Agency	1,272.58	1,000	1,000	2,065	0	0
RC47801 - Compensation and Miscellaneous Insurance Refund	0	0	0	11,381	0	0
<b>Miscellaneous Revenues Total:</b>	<b>1,272.58</b>	<b>1,000</b>	<b>1,000</b>	<b>13,446</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>12,797.75</b>	<b>21,000</b>	<b>21,000</b>	<b>13,446</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>418,328.55</b>	<b>391,210</b>	<b>391,210</b>	<b>580,426</b>	<b>546,072</b>	<b>546,072</b>
<b>Total Revenues</b>	<b>12,797.75</b>	<b>21,000</b>	<b>21,000</b>	<b>13,446</b>	<b>0</b>	<b>0</b>
<b>Net County Cost</b>	<b>405,530.8</b>	<b>370,210</b>	<b>370,210</b>	<b>566,980</b>	<b>546,072</b>	<b>546,072</b>

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

Cost Center: CC0305-County Service Area F - Live Oak-Sutter  
Fund: FD0305 - County Service Area F  
Function: Public protection  
Activity: Fire Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>2,795,464.01</b>	<b>3,769,366</b>	<b>3,465,171.68</b>	<b>3,053,583</b>	<b>3,453,089</b>	<b>3,289,863</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC0305-County Service Area F - Live Oak-Sutter  
Fund: FD0305 - County Service Area F  
Function: Public protection  
Activity: Fire Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC0305-County Service Area F - Live Oak-Sutter  
Fund: FD0305 - County Service Area F  
Function: Public protection  
Activity: Fire Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>1,075,101.69</b>	<b>1,407,858</b>	<b>1,717,308.32</b>	<b>1,944,104</b>	<b>1,334,779</b>	<b>1,334,779</b>
<b>Other Charges</b>						
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 Information Technology	6,670.85	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	47.61	0	0	0	0	0
<b>Other Charges Total:</b>	<b>127,965.72</b>	<b>145,250</b>	<b>145,250</b>	<b>171,855</b>	<b>200,549</b>	<b>200,549</b>
<b>Capital Assets - Expenditures</b>						
SC54052 - Capital Asset - Equipment	5,636.1	0	0	0	0	0
SC54053 - Capital Asset - Vehicle	22,497.34	0	0	0	0	0
<b>Capital Assets - Expenditures Total:</b>	<b>28,133.44</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>46,656.46</b>	<b>52,679</b>	<b>52,679</b>	<b>52,679</b>	<b>52,916</b>	<b>52,916</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	0	0	304,746	0	0
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>304,746</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>4,073,321.32</b>	<b>5,375,153</b>	<b>5,380,409</b>	<b>5,526,967</b>	<b>5,041,333</b>	<b>4,878,107</b>
<b>Taxes</b>						
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
<b>Taxes Total:</b>	<b>2,340,784.69</b>	<b>2,200,800</b>	<b>2,200,800</b>	<b>2,412,274</b>	<b>2,375,541</b>	<b>2,375,541</b>

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

Cost Center: CC0305-County Service Area F - Live Oak-Sutter  
Fund: FD0305 - County Service Area F  
Function: Public protection  
Activity: Fire Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Fines, Forfeitures, and Penalties</b>						
RC41360 - Administrative Service Revenue	0	5,000	5,000	0	0	0
<b>Fines, Forfeitures, and Penalties Total:</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>44,741.97</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>1,060,383.59</b>	<b>912,000</b>	<b>912,000</b>	<b>1,198,409</b>	<b>966,000</b>	<b>966,000</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>70,119.11</b>	<b>151,735</b>	<b>151,735</b>	<b>169,100</b>	<b>232,878</b>	<b>232,878</b>
<b>Miscellaneous Revenues</b>						
RC47790 - Contribution From Non Government Agency	7,492.84	5,000	5,000	8,331	0	693,756
RC47801 - Compensation and Miscellaneous Insurance Refund	2,849.88	0	0	3,672	0	0
<b>Miscellaneous Revenues Total:</b>	<b>10,342.72</b>	<b>5,000</b>	<b>5,000</b>	<b>12,003</b>	<b>0</b>	<b>693,756</b>
<b>Sale of Capital Assets</b>						
RC47900 - Sale of Capital Assets	50,000	0	0	5,100	0	0
<b>Sale of Capital Assets Total:</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>5,100</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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



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

Cost Center: CC0305-County Service Area F - Live Oak-Sutter  
Fund: FD0305 - County Service Area F  
Function: Public protection  
Activity: Fire Protection

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

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

Cost Center: CC0309-County Service Area C - East Nicolaus  
Fund: FD0309 - County Service Area C-E Nicolaus  
Function: Public protection  
Activity: Fire Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>127,827.6</b>	<b>191,327</b>	<b>196,273</b>	<b>200,520</b>	<b>253,395</b>	<b>253,395</b>

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

Cost Center: CC0309-County Service Area C - East Nicolaus  
Fund: FD0309 - County Service Area C-E Nicolaus  
Function: Public protection  
Activity: Fire Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>27,100.24</b>	<b>74,469</b>	<b>74,469</b>	<b>71,292</b>	<b>127,875</b>	<b>127,875</b>
<b>Capital Assets - Expenditures</b>						
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
<b>Capital Assets - Expenditures Total:</b>	<b>138,438.22</b>	<b>39,345</b>	<b>39,345</b>	<b>34,200</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	639.05	0	0	0	0	0
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>639.05</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	0	0	55,207	0	0
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,207</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>294,005.11</b>	<b>305,141</b>	<b>310,087</b>	<b>361,219</b>	<b>381,270</b>	<b>381,270</b>
<b>Taxes</b>						
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
<b>Taxes Total:</b>	<b>301,023.05</b>	<b>267,842</b>	<b>267,842</b>	<b>314,034</b>	<b>300,716</b>	<b>300,716</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>64,186.42</b>	<b>13,600</b>	<b>13,600</b>	<b>45,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>2,409.98</b>	<b>10,300</b>	<b>10,300</b>	<b>2,185</b>	<b>7,278</b>	<b>7,278</b>

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

Cost Center: CC0309-County Service Area C - East Nicolaus  
Fund: FD0309 - County Service Area C-E Nicolaus  
Function: Public protection  
Activity: Fire Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Miscellaneous Revenues</b>						
RC47833 - Refund	0	0	0	0	0	0
<b>Miscellaneous Revenues Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	13,399	18,345	0	53,276	53,276
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>13,399</b>	<b>18,345</b>	<b>0</b>	<b>53,276</b>	<b>53,276</b>
<b>Total Revenues:</b>	<b>367,619.45</b>	<b>305,141</b>	<b>310,087</b>	<b>361,219</b>	<b>381,270</b>	<b>381,270</b>
<b>Total Expenditures</b>						
	294,005.11	305,141	310,087	361,219	381,270	381,270
<b>Total Revenues</b>	367,619.45	305,141	310,087	361,219	381,270	381,270
<b>Net County Cost</b>	-73,614.34	0	0	0	0	0

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

Cost Center: CC0311-County Service Area D - Pleasant Grove  
Fund: FD0311 - County Service Area D-Pleasant Grove  
Function: Public protection  
Activity: Fire Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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

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

Cost Center: CC0311-County Service Area D - Pleasant Grove  
Fund: FD0311 - County Service Area D-Pleasant Grove  
Function: Public protection  
Activity: Fire Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
SC52350 - Fuel & Oil	12,287.45	10,000	10,000	21,391	20,000	20,000
<b>Services and Supplies Total:</b>	<b>140,290.14</b>	<b>207,068</b>	<b>208,306</b>	<b>214,216</b>	<b>271,019</b>	<b>271,019</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>67,207.86</b>	<b>120,133</b>	<b>120,133</b>	<b>119,042</b>	<b>158,716</b>	<b>158,716</b>
<b>Capital Assets - Expenditures</b>						
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
<b>Capital Assets - Expenditures Total:</b>	<b>138,438.22</b>	<b>46,445</b>	<b>46,445</b>	<b>40,239</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	592.57	0	0	0	0	0
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>592.57</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	0	0	102,669	0	0
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102,669</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>346,528.79</b>	<b>373,646</b>	<b>374,884</b>	<b>476,166</b>	<b>429,735</b>	<b>429,735</b>
<b>Taxes</b>						
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
<b>Taxes Total:</b>	<b>369,789.08</b>	<b>319,536</b>	<b>319,536</b>	<b>404,919</b>	<b>369,896</b>	<b>369,896</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>70,438.16</b>	<b>12,400</b>	<b>12,400</b>	<b>51,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Intergovernmental Revenues</b>						

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

Cost Center: CC0311-County Service Area D - Pleasant Grove  
Fund: FD0311 - County Service Area D-Pleasant Grove  
Function: Public protection  
Activity: Fire Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>2,962.67</b>	<b>10,801</b>	<b>10,801</b>	<b>9,327</b>	<b>10,790</b>	<b>10,790</b>
<b>Sale of Capital Assets</b>						
RC47900 - Sale of Capital Assets	0	0	0	10,920	0	0
<b>Sale of Capital Assets Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,920</b>	<b>0</b>	<b>0</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	30,909	32,147	0	29,049	29,049
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>30,909</b>	<b>32,147</b>	<b>0</b>	<b>29,049</b>	<b>29,049</b>
<b>Total Revenues:</b>	<b>443,189.91</b>	<b>373,646</b>	<b>374,884</b>	<b>476,166</b>	<b>429,735</b>	<b>429,735</b>
<b>Total Expenditures</b>	346,528.79	373,646	374,884	476,166	429,735	429,735
<b>Total Revenues</b>	443,189.91	373,646	374,884	476,166	429,735	429,735
<b>Net County Cost</b>	-96,661.12	0	0	0	0	0

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

Cost Center: CC1820-Workday Enterprise Resource Planning - Workday ERP

Fund: FD0016 - Capital Projects

Function: General government

Activity: Plant Acquisition

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>1,352,225.54</b>	<b>69,542</b>	<b>398,368</b>	<b>160,953</b>	<b>95,000</b>	<b>95,000</b>
<b>Other Charges</b>						
SC53400 - Subscription Based Information 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
<b>Other Charges Total:</b>	<b>0</b>	<b>39,112</b>	<b>39,112</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Assets - Expenditures</b>						
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 Information Technology Subscription - Initial	9,575,136.85	0	0	0	0	0
<b>Capital Assets - Expenditures Total:</b>	<b>10,875,136.85</b>	<b>200,000</b>	<b>309,804</b>	<b>200,000</b>	<b>548,879</b>	<b>548,879</b>
<b>Total Expenditures:</b>	<b>12,227,362.39</b>	<b>308,654</b>	<b>747,284</b>	<b>360,953</b>	<b>643,879</b>	<b>643,879</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-16,654.42	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>-16,654.42</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Revenues</b>						
RC47833 - Refund	0	0	0	0	0	0
<b>Miscellaneous Revenues Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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

Cost Center: CC1820-Workday Enterprise Resource Planning - Workday ERP  
Fund: FD0016 - Capital Projects  
Function: General government  
Activity: Plant Acquisition

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Long-Term Debt Proceeds</b>						
RC48050 - Subscription - Based Information Technology Arrangement (SBITA)	9,089,957.85	0	0	0	0	0
<b>Long-Term Debt Proceeds Total:</b>	<b>9,089,957.85</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>542,142</b>	<b>260,000</b>	<b>607,219</b>	<b>260,000</b>	<b>643,879</b>	<b>643,879</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	48,654	140,065	140,065	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>48,654</b>	<b>140,065</b>	<b>140,065</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>9,615,445.43</b>	<b>308,654</b>	<b>747,284</b>	<b>400,065</b>	<b>643,879</b>	<b>643,879</b>
<b>Total Expenditures</b>	12,227,362.39	308,654	747,284	360,953	643,879	643,879
<b>Total Revenues</b>	9,615,445.43	308,654	747,284	400,065	643,879	643,879
<b>Net County Cost</b>	2,611,916.96	0	0	-39,112	0	0

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

Cost Center: CC1821-Social Services Facility Imprv  
Fund: FD0016 - Capital Projects  
Function: General government  
Activity: Plant Acquisition

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
SC52057 - Professional / Specialized Services	3,205.56	126,600	128,121	128,121	153,121	153,121
<b>Services and Supplies Total:</b>	<b>3,205.56</b>	<b>126,600</b>	<b>128,121</b>	<b>128,121</b>	<b>153,121</b>	<b>153,121</b>
<b>Capital Assets - Expenditures</b>						
SC54051 - Capital Asset - Structure and Improvements	0	1,152,300	1,152,300	1,152,300	1,621,079	1,621,079
<b>Capital Assets - Expenditures Total:</b>	<b>0</b>	<b>1,152,300</b>	<b>1,152,300</b>	<b>1,152,300</b>	<b>1,621,079</b>	<b>1,621,079</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56007 - Operating Transfer Out - Capital Project	0	0	0	0	0	0
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>3,205.56</b>	<b>1,278,900</b>	<b>1,280,421</b>	<b>1,280,421</b>	<b>1,774,200</b>	<b>1,774,200</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48207 - Operating Transfer In - Capital Project	0	1,278,900	1,278,900	1,278,900	1,774,200	1,774,200
<b>Transfers In (Nonreciprocal) Total:</b>	<b>0</b>	<b>1,278,900</b>	<b>1,278,900</b>	<b>1,278,900</b>	<b>1,774,200</b>	<b>1,774,200</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	0	1,521	1,521	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>1,521</b>	<b>1,521</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>0</b>	<b>1,278,900</b>	<b>1,280,421</b>	<b>1,280,421</b>	<b>1,774,200</b>	<b>1,774,200</b>
<b>Total Expenditures</b>	3,205.56	1,278,900	1,280,421	1,280,421	1,774,200	1,774,200
<b>Total Revenues</b>	0	1,278,900	1,280,421	1,280,421	1,774,200	1,774,200
<b>Net County Cost</b>	3,205.56	0	0	0	0	0

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

Cost Center: CC1822-County Jail Facility Improvem  
Fund: FD0016 - Capital Projects  
Function: General government  
Activity: Plant Acquisition

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Capital Assets - Expenditures</b>						
SC54051 - Capital Asset - Structure and Improvements	251,721.75	655,000	655,000	655,000	185,000	185,000
<b>Capital Assets - Expenditures Total:</b>	<b>251,721.75</b>	<b>655,000</b>	<b>655,000</b>	<b>655,000</b>	<b>185,000</b>	<b>185,000</b>
<b>Total Expenditures:</b>	<b>251,721.75</b>	<b>655,000</b>	<b>655,000</b>	<b>655,000</b>	<b>185,000</b>	<b>185,000</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-11,526.53	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>-11,526.53</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>731,721.75</b>	<b>655,000</b>	<b>655,000</b>	<b>655,000</b>	<b>185,000</b>	<b>185,000</b>
<b>Total Revenues:</b>	<b>720,195.22</b>	<b>655,000</b>	<b>655,000</b>	<b>655,000</b>	<b>185,000</b>	<b>185,000</b>
<b>Total Expenditures</b>	251,721.75	655,000	655,000	655,000	185,000	185,000
<b>Total Revenues</b>	720,195.22	655,000	655,000	655,000	185,000	185,000
<b>Net County Cost</b>	-468,473.47	0	0	0	0	0

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

Cost Center: CC1210-Kyocera Debt Service  
Fund: FD0020 - Debt Service  
Function: Debt Service  
Activity: Interest On Long-term Debt

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>77,757.39</b>	<b>80,520</b>	<b>80,520</b>	<b>80,520</b>	<b>80,400</b>	<b>80,400</b>
<b>Capital Assets - Expenditures</b>						
SC54300 - Lease Asset - Initial	7,737.02	0	0	0	0	0
<b>Capital Assets - Expenditures Total:</b>	<b>7,737.02</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>85,494.41</b>	<b>80,520</b>	<b>80,520</b>	<b>80,520</b>	<b>80,400</b>	<b>80,400</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-189.35	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>-189.35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
RC45530 - Special Districts	1,009.44	1,009	1,009	1,009	0	0
<b>Intergovernmental Revenues Total:</b>	<b>1,009.44</b>	<b>1,009</b>	<b>1,009</b>	<b>1,009</b>	<b>0</b>	<b>0</b>
<b>Long-Term Debt Proceeds</b>						
RC48000 - Lease Proceeds	7,737.02	0	0	0	0	0
<b>Long-Term Debt Proceeds Total:</b>	<b>7,737.02</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48208 - Operating Transfer In - Debt Service	76,747.95	79,511	79,511	79,511	80,400	80,400
<b>Transfers In (Nonreciprocal) Total:</b>	<b>76,747.95</b>	<b>79,511</b>	<b>79,511</b>	<b>79,511</b>	<b>80,400</b>	<b>80,400</b>
<b>Total Revenues:</b>	<b>85,305.06</b>	<b>80,520</b>	<b>80,520</b>	<b>80,520</b>	<b>80,400</b>	<b>80,400</b>
<b>Total Expenditures</b>	<b>85,494.41</b>	<b>80,520</b>	<b>80,520</b>	<b>80,520</b>	<b>80,400</b>	<b>80,400</b>
<b>Total Revenues</b>	<b>85,305.06</b>	<b>80,520</b>	<b>80,520</b>	<b>80,520</b>	<b>80,400</b>	<b>80,400</b>
<b>Net County Cost</b>	<b>189.35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC1211-Chevron Debt Service  
Fund: FD0020 - Debt Service  
Function: Debt Service  
Activity: Interest On Long-term Debt

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>873,281.32</b>	<b>830,396</b>	<b>830,396</b>	<b>830,396</b>	<b>869,211</b>	<b>869,211</b>
<b>Total Expenditures:</b>	<b>873,281.32</b>	<b>830,396</b>	<b>830,396</b>	<b>830,396</b>	<b>869,211</b>	<b>869,211</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>6,902.11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48208 - Operating Transfer In - Debt Service	873,194.06	830,396	830,396	830,396	869,211	869,211
<b>Transfers In (Nonreciprocal) Total:</b>	<b>873,194.06</b>	<b>830,396</b>	<b>830,396</b>	<b>830,396</b>	<b>869,211</b>	<b>869,211</b>
<b>Total Revenues:</b>	<b>880,096.17</b>	<b>830,396</b>	<b>830,396</b>	<b>830,396</b>	<b>869,211</b>	<b>869,211</b>
<b>Total Expenditures</b>	873,281.32	830,396	830,396	830,396	869,211	869,211
<b>Total Revenues</b>	880,096.17	830,396	830,396	830,396	869,211	869,211
<b>Net County Cost</b>	-6,814.85	0	0	0	0	0

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

Cost Center: CC1212-Comcast Debt Service  
Fund: FD0020 - Debt Service  
Function: Debt Service  
Activity: Interest On Long-term Debt

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>77,988</b>	<b>77,988</b>	<b>77,988</b>	<b>77,988</b>	<b>77,988</b>	<b>77,988</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	24	24	0	34	34
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>24</b>	<b>24</b>	<b>0</b>	<b>34</b>	<b>34</b>
<b>Total Expenditures:</b>	<b>77,988</b>	<b>78,012</b>	<b>78,012</b>	<b>77,988</b>	<b>78,022</b>	<b>78,022</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	-157.98	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>-157.98</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
RC45530 - Special Districts	137.87	0	0	0	93	93
<b>Intergovernmental Revenues Total:</b>	<b>137.87</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93</b>	<b>93</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48208 - Operating Transfer In - Debt Service	77,850.13	78,012	78,012	78,012	77,929	77,929
<b>Transfers In (Nonreciprocal) Total:</b>	<b>77,850.13</b>	<b>78,012</b>	<b>78,012</b>	<b>78,012</b>	<b>77,929</b>	<b>77,929</b>
<b>Total Revenues:</b>	<b>77,830.02</b>	<b>78,012</b>	<b>78,012</b>	<b>78,012</b>	<b>78,022</b>	<b>78,022</b>
<b>Total Expenditures</b>	<b>77,988</b>	<b>78,012</b>	<b>78,012</b>	<b>77,988</b>	<b>78,022</b>	<b>78,022</b>
<b>Total Revenues</b>	<b>77,830.02</b>	<b>78,012</b>	<b>78,012</b>	<b>78,012</b>	<b>78,022</b>	<b>78,022</b>
<b>Net County Cost</b>	<b>157.98</b>	<b>0</b>	<b>0</b>	<b>-24</b>	<b>0</b>	<b>0</b>

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>6,030,248.83</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>6,030,248.83</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48208 - Operating Transfer In - Debt Service	6,030,248.83	0	0	0	0	0
<b>Transfers In (Nonreciprocal) Total:</b>	<b>6,030,248.83</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>6,030,248.83</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	6,030,248.83	0	0	0	0	0
<b>Total Revenues</b>	6,030,248.83	0	0	0	0	0
<b>Net County Cost</b>	0	0	0	0	0	0

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

Cost Center: CC1215-SBITA Debt Service  
Fund: FD0020 - Debt Service  
Function: Debt Service  
Activity: Retirement Of Long-term Debt

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>0</b>	<b>1,160,438</b>	<b>1,160,438</b>	<b>1,160,438</b>	<b>1,172,695</b>	<b>1,172,995</b>
<b>Total Expenditures:</b>	<b>0</b>	<b>1,160,438</b>	<b>1,160,438</b>	<b>1,160,438</b>	<b>1,172,695</b>	<b>1,172,995</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48208 - Operating Transfer In - Debt Service	0	1,160,438	1,160,438	1,160,438	1,172,995	1,172,995
<b>Transfers In (Nonreciprocal) Total:</b>	<b>0</b>	<b>1,160,438</b>	<b>1,160,438</b>	<b>1,160,438</b>	<b>1,172,995</b>	<b>1,172,995</b>
<b>Total Revenues:</b>	<b>0</b>	<b>1,160,438</b>	<b>1,160,438</b>	<b>1,160,438</b>	<b>1,172,995</b>	<b>1,172,995</b>
<b>Total Expenditures</b>	0	1,160,438	1,160,438	1,160,438	1,172,695	1,172,995
<b>Total Revenues</b>	0	1,160,438	1,160,438	1,160,438	1,172,995	1,172,995
<b>Net County Cost</b>	0	0	0	0	-300	0



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

Cost Center: CC0269-American Recovery Plan Act - ARPA

Fund: FD1005 - SR Public Health

Function: Health and sanitation

Activity: Other General

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC53100 - Treasury Fee	5,412.18	0	0	0	0	0
<b>Other Charges Total:</b>	<b>5,412.18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56004 - Operating Transfer Out - Non Major	554,365.25	3,419,803	3,419,803	3,544,224	0	0
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>554,365.25</b>	<b>3,419,803</b>	<b>3,419,803</b>	<b>3,544,224</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>559,777.43</b>	<b>3,419,803</b>	<b>3,419,803</b>	<b>3,544,224</b>	<b>0</b>	<b>0</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>188,934.5</b>	<b>48,000</b>	<b>48,000</b>	<b>4,575</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>554,365.25</b>	<b>3,057,435</b>	<b>3,057,435</b>	<b>3,225,281</b>	<b>0</b>	<b>0</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	314,368	314,368	314,368	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>314,368</b>	<b>314,368</b>	<b>314,368</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>743,299.75</b>	<b>3,419,803</b>	<b>3,419,803</b>	<b>3,544,224</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	559,777.43	3,419,803	3,419,803	3,544,224	0	0
<b>Total Revenues</b>	743,299.75	3,419,803	3,419,803	3,544,224	0	0
<b>Net County Cost</b>	-183,522.32	0	0	0	0	0

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

Cost Center: CC2110-Trial Court - General  
Fund: FD0014 - Trial Court  
Function: Public protection  
Activity: Judicial

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
SC51952 - Office Expenses	251.21	0	0	0	0	0
<b>Services and Supplies Total:</b>	<b>251.21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Charges</b>						
SC53100 - Treasury Fee	-935	0	0	0	0	0
<b>Other Charges Total:</b>	<b>-935</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>-683.79</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>17,709.68</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>3,706,737.52</b>	<b>4,878,770</b>	<b>4,878,770</b>	<b>4,556,148</b>	<b>4,839,453</b>	<b>4,839,454</b>
<b>Total Revenues:</b>	<b>3,724,447.2</b>	<b>4,878,770</b>	<b>4,878,770</b>	<b>4,556,148</b>	<b>4,839,453</b>	<b>4,839,454</b>
<b>Total Expenditures</b>	<b>-683.79</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>3,724,447.2</b>	<b>4,878,770</b>	<b>4,878,770</b>	<b>4,556,148</b>	<b>4,839,453</b>	<b>4,839,454</b>
<b>Net County Cost</b>	<b>-3,725,130.99</b>	<b>-4,878,770</b>	<b>-4,878,770</b>	<b>-4,556,148</b>	<b>-4,839,453</b>	<b>-4,839,454</b>

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

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

Cost Center: CC2210-Public Safety - General  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Police Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
SC51952 - Office Expenses	17.1	0	0	0	0	0
<b>Services and Supplies Total:</b>	<b>17.1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Charges</b>						
SC53100 - Treasury Fee	656.19	0	0	0	0	0
<b>Other Charges Total:</b>	<b>656.19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56006 - Operating Transfer Out - Public Safety / Trial Courts	0	480,000	480,000	0	0	0
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>0</b>	<b>480,000</b>	<b>480,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>673.29</b>	<b>480,000</b>	<b>480,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>63,990.86</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>34,324,069.76</b>	<b>37,905,766</b>	<b>37,905,766</b>	<b>36,575,426</b>	<b>39,510,540</b>	<b>39,303,553</b>
<b>Total Revenues:</b>	<b>34,388,060.62</b>	<b>37,905,766</b>	<b>37,905,766</b>	<b>36,575,426</b>	<b>39,510,540</b>	<b>39,303,553</b>
<b>Total Expenditures</b>	<b>673.29</b>	<b>480,000</b>	<b>480,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>34,388,060.62</b>	<b>37,905,766</b>	<b>37,905,766</b>	<b>36,575,426</b>	<b>39,510,540</b>	<b>39,303,553</b>
<b>Net County Cost</b>	<b>-34,387,387.33</b>	<b>-37,425,766</b>	<b>-37,425,766</b>	<b>-36,575,426</b>	<b>-39,510,540</b>	<b>-39,303,553</b>

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

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

Cost Center: CC4110-Healthcare - General  
Fund: FD0012 - Health  
Function: Health and sanitation  
Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC53100 - Treasury Fee	2,109.93	0	0	0	0	0
<b>Other Charges Total:</b>	<b>2,109.93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>2,109.93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>180,081.77</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>6,882,824.89</b>	<b>8,393,712</b>	<b>8,393,712</b>	<b>7,725,392</b>	<b>9,869,743</b>	<b>9,869,743</b>
<b>Total Revenues:</b>	<b>7,062,906.66</b>	<b>8,393,712</b>	<b>8,393,712</b>	<b>7,725,392</b>	<b>9,869,743</b>	<b>9,869,743</b>
<b>Total Expenditures</b>	<b>2,109.93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>7,062,906.66</b>	<b>8,393,712</b>	<b>8,393,712</b>	<b>7,725,392</b>	<b>9,869,743</b>	<b>9,869,743</b>
<b>Net County Cost</b>	<b>-7,060,796.73</b>	<b>-8,393,712</b>	<b>-8,393,712</b>	<b>-7,725,392</b>	<b>-9,869,743</b>	<b>-9,869,743</b>

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

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

Cost Center: CC5110-Welfare and Social Services - General  
Fund: FD0013 - Welfare/Social Services  
Function: Public assistance  
Activity: Administration

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Charges</b>						
SC53100 - Treasury Fee	-1,988.17	0	0	0	0	0
<b>Other Charges Total:</b>	<b>-1,988.17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>-1,988.17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>-158,482.55</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>6,187,214.17</b>	<b>8,975,768</b>	<b>9,049,448</b>	<b>5,864,825</b>	<b>10,183,645</b>	<b>10,181,561</b>
<b>Total Revenues:</b>	<b>6,028,731.62</b>	<b>8,975,768</b>	<b>9,049,448</b>	<b>5,864,825</b>	<b>10,183,645</b>	<b>10,181,561</b>
<b>Total Expenditures</b>	<b>-1,988.17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>6,028,731.62</b>	<b>8,975,768</b>	<b>9,049,448</b>	<b>5,864,825</b>	<b>10,183,645</b>	<b>10,181,561</b>
<b>Net County Cost</b>	<b>-6,030,719.79</b>	<b>-8,975,768</b>	<b>-9,049,448</b>	<b>-5,864,825</b>	<b>-10,183,645</b>	<b>-10,181,561</b>



Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Transfers Out (Nonreciprocal)</b>						
SC56000 - Operating Transfer Out - General Fund	1,002,562.89	1,001,338	1,001,338	1,002,563	433,225	433,225
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>1,002,562.89</b>	<b>1,001,338</b>	<b>1,001,338</b>	<b>1,002,563</b>	<b>433,225</b>	<b>433,225</b>
<b>Total Expenditures:</b>	<b>1,002,562.89</b>	<b>1,001,338</b>	<b>1,001,338</b>	<b>1,002,563</b>	<b>433,225</b>	<b>433,225</b>
<b>Intergovernmental Revenues</b>						
RC43401 - Family Support WIC 17601.75	569,337.89	569,338	569,338	569,338	0	0
<b>Intergovernmental Revenues Total:</b>	<b>569,337.89</b>	<b>569,338</b>	<b>569,338</b>	<b>569,338</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>569,337.89</b>	<b>569,338</b>	<b>569,338</b>	<b>569,338</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	1,002,562.89	1,001,338	1,001,338	1,002,563	433,225	433,225
<b>Total Revenues</b>	569,337.89	569,338	569,338	569,338	0	0
<b>Net County Cost</b>	433,225	432,000	432,000	433,225	433,225	433,225

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

Cost Center: CC1105-Clerk Of The Board  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Legislative And Administrative

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>260,489.89</b>	<b>297,599</b>	<b>297,599</b>	<b>316,799</b>	<b>312,084</b>	<b>312,084</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC1105-Clerk Of The Board  
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
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>43,280.56</b>	<b>56,993</b>	<b>56,993</b>	<b>54,238.63</b>	<b>107,942</b>	<b>107,942</b>
<b>Other Charges</b>						
SC53400 - Subscription Based Information Technology	676.39	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	4.83	0	0	0	0	0
<b>Other Charges Total:</b>	<b>681.22</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	1,679.24	3,648	3,648	3,648	3,508	3,508
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>1,679.24</b>	<b>3,648</b>	<b>3,648</b>	<b>3,648</b>	<b>3,508</b>	<b>3,508</b>
<b>Total Expenditures:</b>	<b>306,130.91</b>	<b>358,240</b>	<b>358,240</b>	<b>374,686</b>	<b>423,534</b>	<b>423,534</b>
<b>Fines, Forfeitures, and Penalties</b>						
RC41360 - Administrative Service Revenue	1,000	750	750	750	750	750
<b>Fines, Forfeitures, and Penalties Total:</b>	<b>1,000</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>
<b>Charges for Services</b>						
RC47374 - Photocopy Charges	0	50	50	50	50	50
<b>Charges for Services Total:</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Total Revenues:</b>	<b>1,000</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>Total Expenditures</b>	306,130.91	358,240	358,240	374,685.63	423,534	423,534
<b>Total Revenues</b>	1,000	800	800	800	800	800
<b>Net County Cost</b>	305,130.91	357,440	357,440	373,885.63	422,734	422,734

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

Cost Center: CC1502-Elections  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Elections

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>527,184.52</b>	<b>714,210</b>	<b>714,210</b>	<b>661,645</b>	<b>642,869</b>	<b>642,869</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC1502-Elections  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Elections

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>583,078.96</b>	<b>713,674</b>	<b>713,674</b>	<b>626,349</b>	<b>717,100</b>	<b>717,100</b>
<b>Other Charges</b>						
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 Information Technology	4,857.72	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	34.67	0	0	0	0	0
<b>Other Charges Total:</b>	<b>4,917.39</b>	<b>20,000</b>	<b>20,000</b>	<b>16,905</b>	<b>0</b>	<b>0</b>
<b>Intrafund Transfers</b>						
SC55000 - Intrafund - Other	31,726.08	0	0	0	0	0
<b>Intrafund Transfers Total:</b>	<b>31,726.08</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	13,808.21	20,866	20,866	20,866	21,486	21,486
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>13,808.21</b>	<b>20,866</b>	<b>20,866</b>	<b>20,866</b>	<b>21,486</b>	<b>21,486</b>
<b>Total Expenditures:</b>	<b>1,160,715.16</b>	<b>1,468,750</b>	<b>1,468,750</b>	<b>1,325,765</b>	<b>1,381,455</b>	<b>1,381,455</b>
<b>Revenue from Investment and Property</b>						
RC41400 - Interest Apportioned	1.97	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>1.97</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
RC43430 - State - SB 90 Mandated Costs	8,839.6	5,500	5,500	53,500	5,500	5,500

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

Cost Center: CC1502-Elections  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Elections

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Intergovernmental Revenues</b>						
RC43500 - Specify	51,678.95	100,000	100,000	0	100,000	100,000
<b>Intergovernmental Revenues Total:</b>	<b>60,518.55</b>	<b>105,500</b>	<b>105,500</b>	<b>53,500</b>	<b>105,500</b>	<b>105,500</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>97,592.79</b>	<b>141,500</b>	<b>141,500</b>	<b>163,600</b>	<b>161,500</b>	<b>161,500</b>
<b>Miscellaneous Revenues</b>						
RC47700 - Other Sales	2,729	3,500	3,500	4,000	3,500	3,500
RC47701 - Commissary Sales	0	0	0	0	0	0
<b>Miscellaneous Revenues Total:</b>	<b>2,729</b>	<b>3,500</b>	<b>3,500</b>	<b>4,000</b>	<b>3,500</b>	<b>3,500</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	100,000	100,000	0	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>160,842.31</b>	<b>350,500</b>	<b>350,500</b>	<b>221,100</b>	<b>270,500</b>	<b>270,500</b>
<b>Total Expenditures</b>	1,160,715.16	1,468,750	1,468,750	1,325,765	1,381,455	1,381,455
<b>Total Revenues</b>	160,842.31	350,500	350,500	221,100	270,500	270,500
<b>Net County Cost</b>	999,872.85	1,118,250	1,118,250	1,104,665	1,110,955	1,110,955

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

Cost Center: CC2706-Recorder  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>456,612.36</b>	<b>483,984</b>	<b>483,984</b>	<b>483,984</b>	<b>528,771</b>	<b>528,771</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC2706-Recorder  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>146,578.06</b>	<b>462,159</b>	<b>462,159</b>	<b>189,726</b>	<b>487,054</b>	<b>208,554</b>
<b>Other Charges</b>						
SC53011 - Interfund Fingerprints	50	0	0	40	0	0
SC53400 - Subscription Based Information Technology	2,035.07	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	14.52	0	0	0	0	0
<b>Other Charges Total:</b>	<b>2,099.59</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>0</b>
<b>Capital Assets - Expenditures</b>						
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
<b>Capital Assets - Expenditures Total:</b>	<b>7,713.76</b>	<b>183,629</b>	<b>183,629</b>	<b>0</b>	<b>178,200</b>	<b>48,200</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	12,044.48	18,817	18,817	18,817	18,795	18,795
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>12,044.48</b>	<b>18,817</b>	<b>18,817</b>	<b>18,817</b>	<b>18,795</b>	<b>18,795</b>
<b>Total Expenditures:</b>	<b>625,048.25</b>	<b>1,148,589</b>	<b>1,148,589</b>	<b>692,567</b>	<b>1,212,820</b>	<b>804,320</b>

**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



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

Cost Center: CC2706-Recorder  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>305,637.55</b>	<b>384,200</b>	<b>384,200</b>	<b>344,000</b>	<b>423,000</b>	<b>423,000</b>
<b>Miscellaneous Revenues</b>						
RC47800 - Miscellaneous Revenue - Specify	0	0	0	400	0	0
<b>Miscellaneous Revenues Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0</b>
<b>Sale of Capital Assets</b>						
RC47900 - Sale of Capital Assets	4.05	0	0	0	0	0
<b>Sale of Capital Assets Total:</b>	<b>4.05</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48204 - Operating Transfer In - Non Major	260,938.98	748,459	748,459	313,380	764,212	355,712
<b>Transfers In (Nonreciprocal) Total:</b>	<b>260,938.98</b>	<b>748,459</b>	<b>748,459</b>	<b>313,380</b>	<b>764,212</b>	<b>355,712</b>
<b>Total Revenues:</b>	<b>566,580.58</b>	<b>1,132,659</b>	<b>1,132,659</b>	<b>657,780</b>	<b>1,187,212</b>	<b>778,712</b>
<b>Total Expenditures</b>	625,048.25	1,148,589	1,148,589	692,567	1,212,820	804,320
<b>Total Revenues</b>	566,580.58	1,132,659	1,132,659	657,780	1,187,212	778,712
<b>Net County Cost</b>	58,467.67	15,930	15,930	34,787	25,608	25,608

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

Cost Center: CC2710-County Clerk  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>311,747.03</b>	<b>382,101</b>	<b>382,101</b>	<b>385,601</b>	<b>417,894</b>	<b>417,894</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC2710-County Clerk  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>45,820.85</b>	<b>331,273</b>	<b>331,273</b>	<b>72,053</b>	<b>341,092</b>	<b>78,342</b>
<b>Other Charges</b>						
SC53400 - Subscription Based Information Technology	1,665.05	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	11.88	0	0	0	0	0
<b>Other Charges Total:</b>	<b>1,676.93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Assets - Expenditures</b>						
SC54055 - Capital Asset - Software	6,311.24	46,151	46,151	-46,151	46,151	46,151
<b>Capital Assets - Expenditures Total:</b>	<b>6,311.24</b>	<b>46,151</b>	<b>46,151</b>	<b>-46,151</b>	<b>46,151</b>	<b>46,151</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	4,178.04	6,476	6,476	6,476	6,275	6,275
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>4,178.04</b>	<b>6,476</b>	<b>6,476</b>	<b>6,476</b>	<b>6,275</b>	<b>6,275</b>
<b>Total Expenditures:</b>	<b>369,734.09</b>	<b>766,001</b>	<b>766,001</b>	<b>417,979</b>	<b>811,412</b>	<b>548,662</b>
<b>Licenses, Permits, and Franchises</b>						
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
<b>Licenses, Permits, and Franchises Total:</b>	<b>14,800.3</b>	<b>25,000</b>	<b>25,000</b>	<b>15,000</b>	<b>28,000</b>	<b>28,000</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>237,119.03</b>	<b>334,000</b>	<b>334,000</b>	<b>266,000</b>	<b>348,000</b>	<b>348,000</b>

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

Cost Center: CC2710-County Clerk  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

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

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

Cost Center: CC2711-Domestic Violence Centers  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC52725 - Contribution to Other Agencies	4,284.91	25,000	25,000	25,000	15,525	15,525
<b>Other Charges Total:</b>	<b>4,284.91</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>15,525</b>	<b>15,525</b>
<b>Total Expenditures:</b>	<b>4,284.91</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>15,525</b>	<b>15,525</b>
<b>Licenses, Permits, and Franchises</b>						
RC41180 - Other Licenses and Permits - Specify	4,725.67	25,000	25,000	25,000	15,525	15,525
<b>Licenses, Permits, and Franchises Total:</b>	<b>4,725.67</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>15,525</b>	<b>15,525</b>
<b>Total Revenues:</b>	<b>4,725.67</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>15,525</b>	<b>15,525</b>
<b>Total Expenditures</b>	4,284.91	25,000	25,000	25,000	15,525	15,525
<b>Total Revenues</b>	4,725.67	25,000	25,000	25,000	15,525	15,525
<b>Net County Cost</b>	-440.76	0	0	0	0	0

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

Cost Center: CC1301-County Counsel  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Counsel

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>964,443.91</b>	<b>1,146,004</b>	<b>1,146,004</b>	<b>1,042,973.89</b>	<b>1,044,419</b>	<b>1,044,419</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC1301-County Counsel  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Counsel

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>191,264.06</b>	<b>217,635</b>	<b>217,635</b>	<b>217,635</b>	<b>249,361</b>	<b>249,361</b>
<b>Other Charges</b>						
SC53011 - Interfund Fingerprints	50	0	0	0	0	0
SC53400 - Subscription Based Information Technology	2,705.57	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	19.31	0	0	0	0	0
<b>Other Charges Total:</b>	<b>2,774.88</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	9,416.91	15,518	15,518	15,518	15,441	15,441
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>9,416.91</b>	<b>15,518</b>	<b>15,518</b>	<b>15,518</b>	<b>15,441</b>	<b>15,441</b>
<b>Total Expenditures:</b>	<b>1,167,899.76</b>	<b>1,379,157</b>	<b>1,379,157</b>	<b>1,276,127</b>	<b>1,309,221</b>	<b>1,309,221</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>188,172.21</b>	<b>185,949</b>	<b>185,949</b>	<b>193,998.55</b>	<b>187,387</b>	<b>187,387</b>
<b>Total Revenues:</b>	<b>188,172.21</b>	<b>185,949</b>	<b>185,949</b>	<b>193,999</b>	<b>187,387</b>	<b>187,387</b>
<b>Total Expenditures</b>	1,167,899.76	1,379,157	1,379,157	1,276,126.89	1,309,221	1,309,221
<b>Total Revenues</b>	188,172.21	185,949	185,949	193,998.55	187,387	187,387
<b>Net County Cost</b>	979,727.55	1,193,208	1,193,208	1,082,128.34	1,121,834	1,121,834

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

Cost Center: CC4590-Liability Insurance ISF  
Fund: FD4590 - Liability Insurance ISF  
Function: Internal Service Funds  
Activity: Other General

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>313,722.63</b>	<b>350,286</b>	<b>350,286</b>	<b>311,374</b>	<b>406,172</b>	<b>406,172</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>3,517,025.28</b>	<b>4,755,698</b>	<b>4,755,698</b>	<b>4,317,208</b>	<b>3,970,800</b>	<b>3,970,800</b>
<b>Other Charges</b>						
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 Information Technology	0	0	0	0	1,042	1,042
<b>Other Charges Total:</b>	<b>13,363.97</b>	<b>14,752</b>	<b>14,752</b>	<b>14,752</b>	<b>35,546</b>	<b>35,546</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	0	1,221	1,221	1,221	0	0
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>0</b>	<b>1,221</b>	<b>1,221</b>	<b>1,221</b>	<b>0</b>	<b>0</b>



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

Cost Center: CC4590-Liability Insurance ISF  
Fund: FD4590 - Liability Insurance ISF  
Function: Internal Service Funds  
Activity: Other General

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	119,037	119,037	119,037	0	0
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>119,037</b>	<b>119,037</b>	<b>119,037</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>3,844,111.88</b>	<b>5,240,994</b>	<b>5,240,994</b>	<b>4,763,592</b>	<b>4,412,518</b>	<b>4,412,518</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>43,484.98</b>	<b>16,636</b>	<b>16,636</b>	<b>0</b>	<b>22,824</b>	<b>20,624</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>3,644,891.97</b>	<b>5,154,358</b>	<b>5,154,358</b>	<b>5,150,928</b>	<b>4,321,894</b>	<b>4,321,894</b>
<b>Miscellaneous Revenues</b>						
RC47822 - Loss Control Subsidy Revenue	70,000	70,000	70,000	70,000	70,000	70,000
<b>Miscellaneous Revenues Total:</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Total Revenues:</b>	<b>3,758,376.95</b>	<b>5,240,994</b>	<b>5,240,994</b>	<b>5,220,928</b>	<b>4,414,718</b>	<b>4,412,518</b>
<b>Total Expenditures</b>	<b>3,844,111.88</b>	<b>5,240,994</b>	<b>5,240,994</b>	<b>4,763,592</b>	<b>4,412,518</b>	<b>4,412,518</b>
<b>Total Revenues</b>	<b>3,758,376.95</b>	<b>5,240,994</b>	<b>5,240,994</b>	<b>5,220,928</b>	<b>4,414,718</b>	<b>4,412,518</b>
<b>Net County Cost</b>	<b>85,734.93</b>	<b>0</b>	<b>0</b>	<b>-457,336</b>	<b>-2,200</b>	<b>0</b>

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

Cost Center: CC4591-Workers Comp Insurance ISF  
Fund: FD4591 - Workers' Comp Insurance ISF  
Function: Internal Service Funds  
Activity: Other General

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>157,447.23</b>	<b>313,209</b>	<b>313,209</b>	<b>168,339</b>	<b>221,481</b>	<b>221,481</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>2,517,147.21</b>	<b>2,757,937</b>	<b>2,757,937</b>	<b>2,778,961</b>	<b>2,710,920</b>	<b>2,710,920</b>
<b>Other Charges</b>						
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

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

Cost Center: CC4591-Workers Comp Insurance ISF  
Fund: FD4591 - Workers' Comp Insurance ISF  
Function: Internal Service Funds  
Activity: Other General

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC53400 - Subscription Based Information 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
<b>Other Charges Total:</b>	<b>15,540.6</b>	<b>-1,140</b>	<b>-1,140</b>	<b>2,200</b>	<b>13,713</b>	<b>13,713</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	324.72	1,364	1,364	1,364	656	656
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>324.72</b>	<b>1,364</b>	<b>1,364</b>	<b>1,364</b>	<b>656</b>	<b>656</b>
<b>Total Expenditures:</b>	<b>2,690,459.76</b>	<b>3,071,370</b>	<b>3,071,370</b>	<b>2,950,864</b>	<b>2,946,770</b>	<b>2,946,770</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>18,002.91</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,765</b>	<b>18,265</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>2,536,053.48</b>	<b>3,060,038</b>	<b>3,060,038</b>	<b>3,060,038</b>	<b>2,928,505</b>	<b>2,928,505</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	11,332	11,332	0	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>11,332</b>	<b>11,332</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>2,554,056.39</b>	<b>3,071,370</b>	<b>3,071,370</b>	<b>3,060,038</b>	<b>2,949,270</b>	<b>2,946,770</b>
<b>Total Expenditures</b>	<b>2,690,459.76</b>	<b>3,071,370</b>	<b>3,071,370</b>	<b>2,950,864</b>	<b>2,946,770</b>	<b>2,946,770</b>
<b>Total Revenues</b>	<b>2,554,056.39</b>	<b>3,071,370</b>	<b>3,071,370</b>	<b>3,060,038</b>	<b>2,949,270</b>	<b>2,946,770</b>
<b>Net County Cost</b>	<b>136,403.37</b>	<b>0</b>	<b>0</b>	<b>-109,174</b>	<b>-2,500</b>	<b>0</b>

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

Cost Center: CC1401-Human Resources - HR  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Personnel

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>1,366,693.92</b>	<b>1,480,444</b>	<b>1,480,444</b>	<b>1,224,200</b>	<b>1,366,894</b>	<b>1,366,894</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC1401-Human Resources - HR  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Personnel

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>194,496.06</b>	<b>302,484</b>	<b>302,484</b>	<b>281,965</b>	<b>194,606</b>	<b>194,606</b>
<b>Other Charges</b>						
SC53011 - Interfund Fingerprints	25	50	50	75	50	50
SC53400 - Subscription Based Information Technology	2,519.42	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	17.98	0	0	0	0	0
<b>Other Charges Total:</b>	<b>2,562.4</b>	<b>50</b>	<b>50</b>	<b>75</b>	<b>50</b>	<b>50</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	6,525.75	17,176	17,176	17,176	16,527	16,527
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>6,525.75</b>	<b>17,176</b>	<b>17,176</b>	<b>17,176</b>	<b>16,527</b>	<b>16,527</b>
<b>Total Expenditures:</b>	<b>1,570,278.13</b>	<b>1,800,154</b>	<b>1,800,154</b>	<b>1,523,416</b>	<b>1,578,077</b>	<b>1,578,077</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>140,787.57</b>	<b>249,860</b>	<b>249,860</b>	<b>178,820</b>	<b>197,070</b>	<b>197,070</b>

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

Cost Center: CC1401-Human Resources - HR  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Personnel

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Miscellaneous Revenues</b>						
RC47800 - Miscellaneous Revenue - Specify	51.16	0	0	115	0	0
Miscellaneous Revenues Total:	51.16	0	0	115	0	0
<b>Transfers In (Nonreciprocal)</b>						
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

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

Cost Center: CC2726-Animal Control  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>84,617.76</b>	<b>89,446</b>	<b>89,446</b>	<b>47,416</b>	<b>0</b>	<b>0</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>3,972</b>	<b>4,214</b>	<b>4,214</b>	<b>4,214</b>	<b>0</b>	<b>0</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>327,988.16</b>	<b>385,477</b>	<b>385,477</b>	<b>385,477</b>	<b>412,460</b>	<b>412,460</b>
<b>Intrafund Transfers</b>						
SC55003 - Intrafund - Cost Allocation Plan	-1,183.68	3,998	3,998	0	0	0
<b>Intrafund Transfers Total:</b>	<b>-1,183.68</b>	<b>3,998</b>	<b>3,998</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	0	610	610	610	0	0
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>0</b>	<b>610</b>	<b>610</b>	<b>610</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>415,394.24</b>	<b>483,745</b>	<b>483,745</b>	<b>437,717</b>	<b>412,460</b>	<b>412,460</b>
<b>Revenue from Investment and Property</b>						
RC41400 - Interest Apportioned	2,166.43	0	0	0	0	0
RC41401 - Interest	72.92	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>2,239.35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC2726-Animal Control  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Intergovernmental Revenues</b>						
RC45510 - City/County	0	0	0	0	0	0
RC45512 - Yuba City	105,439.58	93,918	93,918	50,451	0	0
<b>Intergovernmental Revenues Total:</b>	<b>105,439.58</b>	<b>93,918</b>	<b>93,918</b>	<b>50,451</b>	<b>0</b>	<b>0</b>
<b>Charges for Services</b>						
RC46950 - Animal Control Services	97.12	0	0	0	0	0
<b>Charges for Services Total:</b>	<b>97.12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>107,776.05</b>	<b>93,918</b>	<b>93,918</b>	<b>50,451</b>	<b>0</b>	<b>0</b>
<hr/>						
<b>Total Expenditures</b>	415,394.24	483,745	483,745	437,717	412,460	412,460
<b>Total Revenues</b>	107,776.05	93,918	93,918	50,451	0	0
<b>Net County Cost</b>	307,618.19	389,827	389,827	387,266	412,460	412,460



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

Cost Center: CC4595-Employee Wellness Services  
Fund: FD4595 - Employee Wellness Services  
Function: Internal Service Funds  
Activity: Other

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>16,922.67</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>292,967.42</b>	<b>451,200</b>	<b>451,200</b>	<b>208,529</b>	<b>428,850</b>	<b>428,850</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>11,248.79</b>	<b>55,711</b>	<b>55,711</b>	<b>55,711</b>	<b>84,191</b>	<b>84,191</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56004 - Operating Transfer Out - Non Major	130,750.92	0	0	0	0	0
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>130,750.92</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>451,889.8</b>	<b>506,911</b>	<b>506,911</b>	<b>264,243</b>	<b>513,041</b>	<b>513,041</b>

Revenue from Investment and  
Property

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

Cost Center: CC4595-Employee Wellness Services  
Fund: FD4595 - Employee Wellness Services  
Function: Internal Service Funds  
Activity: Other

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>24,368.05</b>	<b>13,800</b>	<b>13,800</b>	<b>13,800</b>	<b>13,800</b>	<b>13,800</b>
<b>Charges for Services</b>						
RC47499 - Internal Service Fund Employee Wellness-Exp Counterpart is SC52189	469,460	0	0	-320	0	0
<b>Charges for Services Total:</b>	<b>469,460</b>	<b>0</b>	<b>0</b>	<b>-320</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Revenues</b>						
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
<b>Miscellaneous Revenues Total:</b>	<b>130,750.92</b>	<b>0</b>	<b>0</b>	<b>2,835</b>	<b>235,481</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48200 - Operating Transfer in - General Fund	0	0	0	0	0	235,481
<b>Transfers In (Nonreciprocal) Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>235,481</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	493,111	493,111	247,928	263,760	263,760
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>493,111</b>	<b>493,111</b>	<b>247,928</b>	<b>263,760</b>	<b>263,760</b>
<b>Total Revenues:</b>	<b>624,578.97</b>	<b>506,911</b>	<b>506,911</b>	<b>264,243</b>	<b>513,041</b>	<b>513,041</b>
<b>Total Expenditures</b>						
<b>Total Expenditures</b>	<b>451,889.8</b>	<b>506,911</b>	<b>506,911</b>	<b>264,243</b>	<b>513,041</b>	<b>513,041</b>
<b>Total Revenues</b>	<b>624,578.97</b>	<b>506,911</b>	<b>506,911</b>	<b>264,243</b>	<b>513,041</b>	<b>513,041</b>
<b>Net County Cost</b>	<b>-172,689.17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC1202-Treasurer - Tax Collector - TTC  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Finance

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>835,273.66</b>	<b>1,203,618</b>	<b>1,203,618</b>	<b>1,193,518</b>	<b>1,212,746</b>	<b>1,212,746</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC1202-Treasurer - Tax Collector - TTC  
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
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>226,686.05</b>	<b>536,626</b>	<b>536,626</b>	<b>474,345</b>	<b>543,509</b>	<b>543,509</b>
<b>Other Charges</b>						
SC53011 - Interfund Fingerprints	25	0	0	0	0	0
SC53400 - Subscription Based Information 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
<b>Other Charges Total:</b>	<b>66,340.73</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Assets - Expenditures</b>						
SC54052 - Capital Asset - Equipment	6,067.93	0	0	0	0	0
<b>Capital Assets - Expenditures Total:</b>	<b>6,067.93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	11,937.74	22,927	22,927	22,927	22,823	22,823
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>11,937.74</b>	<b>22,927</b>	<b>22,927</b>	<b>22,927</b>	<b>22,823</b>	<b>22,823</b>
<b>Total Expenditures:</b>	<b>1,146,306.11</b>	<b>1,763,171</b>	<b>1,763,171</b>	<b>1,690,790</b>	<b>1,779,078</b>	<b>1,779,078</b>
<b>Fines, Forfeitures, and Penalties</b>						
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
<b>Fines, Forfeitures, and Penalties Total:</b>	<b>20,666.35</b>	<b>17,000</b>	<b>17,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>622,921.5</b>	<b>585,015</b>	<b>585,015</b>	<b>570,000</b>	<b>636,060</b>	<b>636,060</b>

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

Cost Center: CC1202-Treasurer - Tax Collector - TTC  
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
<b>Miscellaneous Revenues</b>						
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
<b>Miscellaneous Revenues Total:</b>	<b>6,435</b>	<b>4,184</b>	<b>4,184</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48204 - Operating Transfer In - Non Major	0	60,000	60,000	18,000	60,000	60,000
<b>Transfers In (Nonreciprocal) Total:</b>	<b>0</b>	<b>60,000</b>	<b>60,000</b>	<b>18,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Total Revenues:</b>	<b>650,022.85</b>	<b>666,199</b>	<b>666,199</b>	<b>608,200</b>	<b>716,260</b>	<b>716,260</b>
<b>Total Expenditures</b>	1,146,306.11	1,763,171	1,763,171	1,690,790	1,779,078	1,779,078
<b>Total Revenues</b>	650,022.85	666,199	666,199	608,200	716,260	716,260
<b>Net County Cost</b>	496,283.26	1,096,972	1,096,972	1,082,590	1,062,818	1,062,818

This Page Left Intentionally Blank

General  
Services

Section D

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

Cost Center: CC1205-General Services Department  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Finance

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>1,057,574.02</b>	<b>1,309,248</b>	<b>1,309,248</b>	<b>1,254,425</b>	<b>1,248,629</b>	<b>1,248,629</b>
<b>Services and Supplies</b>						
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



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

Cost Center: CC1205-General Services Department  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Finance

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>112,559.61</b>	<b>145,986</b>	<b>145,986</b>	<b>147,685.54</b>	<b>139,292</b>	<b>139,292</b>
<b>Other Charges</b>						
SC53011 - Interfund Fingerprints	25	0	0	74	0	0
SC53400 - Subscription Based Information Technology	2,367.38	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	16.89	0	0	0	0	0
<b>Other Charges Total:</b>	<b>2,409.27</b>	<b>0</b>	<b>0</b>	<b>74</b>	<b>0</b>	<b>0</b>
<b>Intrafund Transfers</b>						
SC55001 - Intrafund - Salaries and Benefits / Staff Time	-309,117.4	-377,867	-377,867	-435,908	-401,154	-401,154
<b>Intrafund Transfers Total:</b>	<b>-309,117.4</b>	<b>-377,867</b>	<b>-377,867</b>	<b>-435,908</b>	<b>-401,154</b>	<b>-401,154</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	8,003.21	15,997	15,997	15,997	15,318	15,318
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>8,003.21</b>	<b>15,997</b>	<b>15,997</b>	<b>15,997</b>	<b>15,318</b>	<b>15,318</b>
<b>Total Expenditures:</b>	<b>871,428.71</b>	<b>1,093,364</b>	<b>1,093,364</b>	<b>982,274</b>	<b>1,002,085</b>	<b>1,002,085</b>
<b>Revenue from Investment and Property</b>						
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

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

Cost Center: CC1205-General Services Department  
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
<b>Revenue from Investment and Property</b>						
Revenue from Investment and Property Total:	10,737.69	6,000	6,000	13,650	6,900	6,900
<b>Intergovernmental Revenues</b>						
RC43500 - Specify	3,244.3	0	0	0	0	0
Intergovernmental Revenues Total:	3,244.3	0	0	0	0	0
<b>Charges for Services</b>						
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
<b>Miscellaneous Revenues</b>						
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
<b>Total Revenues:</b>	<b>540,915.29</b>	<b>649,139</b>	<b>649,139</b>	<b>678,779</b>	<b>719,548</b>	<b>719,548</b>
<b>Total Expenditures</b>						
<b>Total Expenditures</b>	871,428.71	1,093,364	1,093,364	982,273.54	1,002,085	1,002,085
<b>Total Revenues</b>	540,915.29	649,139	649,139	678,778.83	719,548	719,548
<b>Net County Cost</b>	330,513.42	444,225	444,225	303,494.71	282,537	282,537

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

Cost Center: CC7101-Parks and Recreation  
Fund: FD0001 - General Fund Administration  
Function: Recreation and culture  
Activity: Recreation Facilities

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>70,000.81</b>	<b>124,301</b>	<b>124,301</b>	<b>124,301</b>	<b>97,406</b>	<b>97,406</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>20,727.96</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intrafund Transfers</b>						

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

Cost Center: CC7101-Parks and Recreation  
Fund: FD0001 - General Fund Administration  
Function: Recreation and culture  
Activity: Recreation Facilities

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Intrafund Transfers</b>						
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
<b>Intrafund Transfers Total:</b>	<b>145,993.94</b>	<b>123,593</b>	<b>123,593</b>	<b>123,593</b>	<b>132,734</b>	<b>132,734</b>
<b>Total Expenditures:</b>	<b>236,722.71</b>	<b>247,894</b>	<b>247,894</b>	<b>247,894</b>	<b>230,140</b>	<b>230,140</b>
<b>Fines, Forfeitures, and Penalties</b>						
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
<b>Fines, Forfeitures, and Penalties Total:</b>	<b>17.36</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>9,568.02</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>21,300</b>	<b>21,300</b>
<b>Total Revenues:</b>	<b>9,585.38</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>21,300</b>	<b>21,300</b>
<b>Total Expenditures</b>	236,722.71	247,894	247,894	247,894	230,140	230,140
<b>Total Revenues</b>	9,585.38	25,000	25,000	25,000	21,300	21,300
<b>Net County Cost</b>	227,137.33	222,894	222,894	222,894	208,840	208,840

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

Cost Center: CC1700-Building Maintenance  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Property Management

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>2,146,576.06</b>	<b>2,648,561</b>	<b>2,648,561</b>	<b>2,258,655</b>	<b>2,478,681</b>	<b>2,478,681</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC1700-Building Maintenance  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Property Management

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>1,491,892.65</b>	<b>1,913,035</b>	<b>1,928,218</b>	<b>1,967,552.17</b>	<b>1,664,458</b>	<b>1,664,458</b>
<b>Other Charges</b>						
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 Information Technology	8,116.71	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	57.93	0	0	0	0	0
<b>Other Charges Total:</b>	<b>8,224.64</b>	<b>0</b>	<b>0</b>	<b>182</b>	<b>0</b>	<b>0</b>
<b>Capital Assets - Expenditures</b>						
SC54052 - Capital Asset - Equipment	0	0	0	0	13,900	13,900
SC54053 - Capital Asset - Vehicle	176,186.15	0	0	0	0	0
<b>Capital Assets - Expenditures Total:</b>	<b>176,186.15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,900</b>	<b>13,900</b>

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

Cost Center: CC1700-Building Maintenance  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Property Management

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Intrafund Transfers</b>						
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
<b>Intrafund Transfers Total:</b>	<b>-27,814.81</b>	<b>52,003</b>	<b>52,003</b>	<b>104,512.63</b>	<b>75,107</b>	<b>75,107</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	24,858.8	50,496	50,496	50,496	48,453	48,453
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>24,858.8</b>	<b>50,496</b>	<b>50,496</b>	<b>50,496</b>	<b>48,453</b>	<b>48,453</b>
<b>Total Expenditures:</b>	<b>3,819,923.49</b>	<b>4,664,095</b>	<b>4,679,278</b>	<b>4,381,398</b>	<b>4,280,599</b>	<b>4,280,599</b>

**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
<b>Revenue from Investment and Property Total:</b>	<b>11,220</b>	<b>11,220</b>	<b>11,220</b>	<b>11,220</b>	<b>7,770</b>	<b>7,770</b>

**Intergovernmental Revenues**

RC44900 - Federal - Aid for Disaster	2,739	0	0	0	0	0
<b>Intergovernmental Revenues Total:</b>	<b>2,739</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>Charges for Services Total:</b>	<b>642,778.18</b>	<b>960,723</b>	<b>960,723</b>	<b>968,169</b>	<b>667,147</b>	<b>667,147</b>

**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
<b>Miscellaneous Revenues Total:</b>	<b>13,831.85</b>	<b>9,400</b>	<b>9,400</b>	<b>10,666.41</b>	<b>9,400</b>	<b>9,400</b>

**Sale of Capital Assets**

RC47900 - Sale of Capital Assets	0	0	0	0	0	0
<b>Sale of Capital Assets Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Budgetary - Revenue**

RC49995 - Cancellation of Obligated F / B	0	0	15,183	0	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>15,183</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC1700-Building Maintenance  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Property Management

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



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

Cost Center: CC1703-Commercial Leases  
Fund: FD0001 - General Fund Administration  
Function: General government  
Activity: Property Management

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>192,801.21</b>	<b>172,610</b>	<b>172,610</b>	<b>172,610</b>	<b>163,650</b>	<b>163,650</b>
<b>Intrafund Transfers</b>						
SC55001 - Intrafund - Salaries and Benefits / Staff Time	21,772.94	25,000	25,000	25,000	15,375	15,375
<b>Intrafund Transfers Total:</b>	<b>21,772.94</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>15,375</b>	<b>15,375</b>
<b>Total Expenditures:</b>	<b>214,574.15</b>	<b>197,610</b>	<b>197,610</b>	<b>197,610</b>	<b>179,025</b>	<b>179,025</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>271,382</b>	<b>280,563</b>	<b>280,563</b>	<b>280,563</b>	<b>292,478</b>	<b>292,478</b>
<b>Miscellaneous Revenues</b>						
RC47810 - Insurance Reimbursement	92,098.5	0	0	0	0	0
<b>Miscellaneous Revenues Total:</b>	<b>92,098.5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>363,480.5</b>	<b>280,563</b>	<b>280,563</b>	<b>280,563</b>	<b>292,478</b>	<b>292,478</b>
<b>Total Expenditures</b>	214,574.15	197,610	197,610	197,610	179,025	179,025
<b>Total Revenues</b>	363,480.5	280,563	280,563	280,563	292,478	292,478
<b>Net County Cost</b>	-148,906.35	-82,953	-82,953	-82,953	-113,453	-113,453

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

Cost Center: CC2703-Fish & Game Propagation  
Fund: FD0006 - Fish And Game Propagation  
Function: Public protection  
Activity: Other Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>2,439.1</b>	<b>14,279</b>	<b>14,279</b>	<b>14,279</b>	<b>18,306</b>	<b>18,306</b>
<b>Other Charges</b>						
SC53100 - Treasury Fee	140.6	0	0	0	0	0
<b>Other Charges Total:</b>	<b>140.6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>2,579.7</b>	<b>14,279</b>	<b>14,279</b>	<b>14,279</b>	<b>18,306</b>	<b>18,306</b>
<b>Fines, Forfeitures, and Penalties</b>						
RC41250 - Other Court Fines	7,061.64	3,842	3,842	3,842	4,500	4,500
<b>Fines, Forfeitures, and Penalties Total:</b>	<b>7,061.64</b>	<b>3,842</b>	<b>3,842</b>	<b>3,842</b>	<b>4,500</b>	<b>4,500</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>4,699.65</b>	<b>847</b>	<b>847</b>	<b>847</b>	<b>1,425</b>	<b>1,425</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	9,590	9,590	9,590	12,381	12,381
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>9,590</b>	<b>9,590</b>	<b>9,590</b>	<b>12,381</b>	<b>12,381</b>
<b>Total Revenues:</b>	<b>11,761.29</b>	<b>14,279</b>	<b>14,279</b>	<b>14,279</b>	<b>18,306</b>	<b>18,306</b>
<b>Total Expenditures</b>	<b>2,579.7</b>	<b>14,279</b>	<b>14,279</b>	<b>14,279</b>	<b>18,306</b>	<b>18,306</b>
<b>Total Revenues</b>	<b>11,761.29</b>	<b>14,279</b>	<b>14,279</b>	<b>14,279</b>	<b>18,306</b>	<b>18,306</b>
<b>Net County Cost</b>	<b>-9,181.59</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC4580-Fleet Management ISF  
Fund: FD4580 - Fleet Management ISF  
Function: Internal Service Funds  
Activity: Other General

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>388,035.9</b>	<b>451,834</b>	<b>451,834</b>	<b>424,762</b>	<b>395,021</b>	<b>395,021</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC4580-Fleet Management ISF  
Fund: FD4580 - Fleet Management ISF  
Function: Internal Service Funds  
Activity: Other General

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>674,694.25</b>	<b>469,949</b>	<b>470,950</b>	<b>472,332.27</b>	<b>473,695</b>	<b>473,695</b>
<b>Other Charges</b>						
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 Information 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
<b>Other Charges Total:</b>	<b>211,749.15</b>	<b>276,189</b>	<b>276,189</b>	<b>281,607.62</b>	<b>346,936</b>	<b>346,936</b>

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

Cost Center: CC4580-Fleet Management ISF  
Fund: FD4580 - Fleet Management ISF  
Function: Internal Service Funds  
Activity: Other General

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Capital Assets - Expenditures</b>						
SC54052 - Capital Asset - Equipment	0	0	0	0	0	0
SC54053 - Capital Asset - Vehicle	0	0	0	57,600	132,600	132,600
<b>Capital Assets - Expenditures Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,600</b>	<b>132,600</b>	<b>132,600</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	955.17	948	948	948	957	957
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>955.17</b>	<b>948</b>	<b>948</b>	<b>948</b>	<b>957</b>	<b>957</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	27,583	27,583	0	0	0
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>27,583</b>	<b>27,583</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>1,275,434.47</b>	<b>1,226,503</b>	<b>1,227,504</b>	<b>1,237,250</b>	<b>1,349,209</b>	<b>1,349,209</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>4,097.49</b>	<b>850</b>	<b>850</b>	<b>850</b>	<b>1,000</b>	<b>1,000</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>1,370,789.72</b>	<b>1,225,653</b>	<b>1,225,653</b>	<b>1,321,495</b>	<b>1,223,367</b>	<b>1,223,367</b>
<b>Miscellaneous Revenues</b>						
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
<b>Miscellaneous Revenues Total:</b>	<b>641.93</b>	<b>0</b>	<b>0</b>	<b>46,580.03</b>	<b>0</b>	<b>0</b>
<b>Sale of Capital Assets</b>						
RC47900 - Sale of Capital Assets	0	0	0	203	0	0
<b>Sale of Capital Assets Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>203</b>	<b>0</b>	<b>0</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	0	1,001	0	124,842	124,842
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>1,001</b>	<b>0</b>	<b>124,842</b>	<b>124,842</b>
<b>Total Revenues:</b>	<b>1,375,529.14</b>	<b>1,226,503</b>	<b>1,227,504</b>	<b>1,369,128</b>	<b>1,349,209</b>	<b>1,349,209</b>

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

Cost Center: CC4580-Fleet Management ISF  
Fund: FD4580 - Fleet Management ISF  
Function: Internal Service Funds  
Activity: Other General

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

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

Cost Center: CC8145-Information Technology Internal Services Fund - ISF  
Fund: FD4581 - Information Technology ISF  
Function: Internal Service Funds  
Activity: Other General

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>2,785,576.34</b>	<b>3,137,452</b>	<b>3,137,452</b>	<b>2,961,329.22</b>	<b>2,984,089</b>	<b>2,984,089</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC8145-Information Technology Internal Services Fund - ISF  
Fund: FD4581 - Information Technology ISF  
Function: Internal Service Funds  
Activity: Other General

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>628,678.59</b>	<b>994,609</b>	<b>1,010,305</b>	<b>944,475.86</b>	<b>1,058,056</b>	<b>1,058,056</b>
<b>Other Charges</b>						
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 Information 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
<b>Other Charges Total:</b>	<b>1,077,357.22</b>	<b>1,321,250</b>	<b>1,321,250</b>	<b>1,346,570.43</b>	<b>1,141,277</b>	<b>1,141,277</b>
<b>Capital Assets - Expenditures</b>						
SC54052 - Capital Asset - Equipment	0	300,000	300,000	300,000	40,836	40,836
<b>Capital Assets - Expenditures Total:</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>40,836</b>	<b>40,836</b>
<b>Intrafund Transfers</b>						
SC55000 - Intrafund - Other	0	1	1	0	0	0
<b>Intrafund Transfers Total:</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	843.6	844	844	844	844	844
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>843.6</b>	<b>844</b>	<b>844</b>	<b>844</b>	<b>844</b>	<b>844</b>



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

Cost Center: CC8145-Information Technology Internal Services Fund - ISF  
Fund: FD4581 - Information Technology ISF  
Function: Internal Service Funds  
Activity: Other General

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	133,233	133,233	0	268,802	268,802
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>133,233</b>	<b>133,233</b>	<b>0</b>	<b>268,802</b>	<b>268,802</b>
<b>Total Expenditures:</b>	<b>4,492,455.75</b>	<b>5,887,389</b>	<b>5,903,085</b>	<b>5,553,220</b>	<b>5,493,904</b>	<b>5,493,904</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>88,328.96</b>	<b>7,321</b>	<b>7,321</b>	<b>7,321</b>	<b>6,553</b>	<b>6,553</b>
<b>Intergovernmental Revenues</b>						
RC45580 - Specify	21,199.87	46,639	46,639	6,437	46,168	46,168
<b>Intergovernmental Revenues Total:</b>	<b>21,199.87</b>	<b>46,639</b>	<b>46,639</b>	<b>6,437</b>	<b>46,168</b>	<b>46,168</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>4,466,368.04</b>	<b>5,113,429</b>	<b>5,113,429</b>	<b>4,749,508.98</b>	<b>4,851,558</b>	<b>4,851,558</b>
<b>Miscellaneous Revenues</b>						
RC47833 - Refund	27,632.92	0	0	0	0	0
RC47910 - Sale of Excess Property	481.95	0	0	0	0	0
<b>Miscellaneous Revenues Total:</b>	<b>28,114.87</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48207 - Operating Transfer In - Capital Project	1,418.59	0	0	0	0	0
<b>Transfers In (Nonreciprocal) Total:</b>	<b>1,418.59</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	720,000	735,696	0	589,625	589,625
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>720,000</b>	<b>735,696</b>	<b>0</b>	<b>589,625</b>	<b>589,625</b>
<b>Total Revenues:</b>	<b>4,605,430.33</b>	<b>5,887,389</b>	<b>5,903,085</b>	<b>4,763,267</b>	<b>5,493,904</b>	<b>5,493,904</b>
<b>Total Expenditures</b>	<b>4,492,455.75</b>	<b>5,887,389</b>	<b>5,903,085</b>	<b>5,553,219.51</b>	<b>5,493,904</b>	<b>5,493,904</b>
<b>Total Revenues</b>	<b>4,605,430.33</b>	<b>5,887,389</b>	<b>5,903,085</b>	<b>4,763,266.98</b>	<b>5,493,904</b>	<b>5,493,904</b>
<b>Net County Cost</b>	<b>-112,974.58</b>	<b>0</b>	<b>0</b>	<b>789,952.53</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC7203-Veterans Memorial Community Building  
Fund: FD0001 - General Fund Administration  
Function: Recreation and culture  
Activity: Veterans Memorial Buildings

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>35,144.29</b>	<b>54,321</b>	<b>54,321</b>	<b>54,321</b>	<b>52,256</b>	<b>52,256</b>
<b>Other Charges</b>						
SC52813 - Other Charges	0	0	0	0	0	0
<b>Other Charges Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intrafund Transfers</b>						
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
<b>Intrafund Transfers Total:</b>	<b>88,394.88</b>	<b>132,562</b>	<b>132,562</b>	<b>132,562</b>	<b>121,090</b>	<b>121,090</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	35,357.13	33,625	33,625	33,625	35,195	35,195
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>35,357.13</b>	<b>33,625</b>	<b>33,625</b>	<b>33,625</b>	<b>35,195</b>	<b>35,195</b>
<b>Total Expenditures:</b>	<b>158,896.3</b>	<b>220,508</b>	<b>220,508</b>	<b>220,508</b>	<b>208,541</b>	<b>208,541</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>21,324.69</b>	<b>75,400</b>	<b>75,400</b>	<b>75,400</b>	<b>47,320</b>	<b>47,320</b>

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

Cost Center: CC7203-Veterans Memorial Community Building  
Fund: FD0001 - General Fund Administration  
Function: Recreation and culture  
Activity: Veterans Memorial Buildings

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

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

Cost Center: CC4120-Human Services Administration  
Fund: FD0012 - Health  
Function: Health and sanitation  
Activity: Health

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>3,187,050.72</b>	<b>3,718,483</b>	<b>3,873,648</b>	<b>3,452,747.7</b>	<b>4,021,671</b>	<b>4,021,671</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC4120-Human Services Administration  
Fund: FD0012 - Health  
Function: Health and sanitation  
Activity: Health

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>247,026.63</b>	<b>470,688</b>	<b>482,988</b>	<b>352,579.44</b>	<b>449,877</b>	<b>449,877</b>
<b>Other Charges</b>						
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 Information 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
<b>Other Charges Total:</b>	<b>379,766.05</b>	<b>320,390</b>	<b>347,452</b>	<b>320,531</b>	<b>521,594</b>	<b>521,594</b>
<b>Intrafund Transfers</b>						
SC55001 - Intrafund - Salaries and Benefits / Staff Time	-324,646.06	-374,690	-374,690	-342,193	-510,118	-510,118
<b>Intrafund Transfers Total:</b>	<b>-324,646.06</b>	<b>-374,690</b>	<b>-374,690</b>	<b>-342,193</b>	<b>-510,118</b>	<b>-510,118</b>
<b>Transfers Out (Nonreciprocal)</b>						

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

Cost Center: CC4120-Human Services Administration  
Fund: FD0012 - Health  
Function: Health and sanitation  
Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	3,004.04	22,505	22,505	22,505	19,128	19,128
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>3,004.04</b>	<b>22,505</b>	<b>22,505</b>	<b>22,505</b>	<b>19,128</b>	<b>19,128</b>
<b>Total Expenditures:</b>	<b>3,492,201.38</b>	<b>4,157,376</b>	<b>4,351,903</b>	<b>3,806,170</b>	<b>4,502,152</b>	<b>4,502,152</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>729,320.05</b>	<b>822,162</b>	<b>1,004,389</b>	<b>748,603</b>	<b>1,020,398</b>	<b>1,020,398</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>2,649,268.62</b>	<b>3,335,214</b>	<b>3,335,214</b>	<b>3,045,267</b>	<b>3,481,754</b>	<b>3,481,754</b>
<b>Miscellaneous Revenues</b>						
RC47833 - Refund	0	0	0	0	0	0
<b>Miscellaneous Revenues Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	0	12,300	12,300	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>12,300</b>	<b>12,300</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>3,378,588.67</b>	<b>4,157,376</b>	<b>4,351,903</b>	<b>3,806,170</b>	<b>4,502,152</b>	<b>4,502,152</b>
<b>Total Expenditures</b>	<b>3,492,201.38</b>	<b>4,157,376</b>	<b>4,351,903</b>	<b>3,806,170.14</b>	<b>4,502,152</b>	<b>4,502,152</b>
<b>Total Revenues</b>	<b>3,378,588.67</b>	<b>4,157,376</b>	<b>4,351,903</b>	<b>3,806,170</b>	<b>4,502,152</b>	<b>4,502,152</b>
<b>Net County Cost</b>	<b>113,612.71</b>	<b>0</b>	<b>0</b>	<b>0.14</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC4102-Behavioral Health  
Fund: FD0007 - Bi County Behavioral Health  
Function: Health and sanitation  
Activity: Health

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>19,738,787.47</b>	<b>23,119,395</b>	<b>23,350,164</b>	<b>19,771,570.15</b>	<b>22,290,755</b>	<b>22,290,755</b>
<b>Services and Supplies</b>						
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



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

Cost Center: CC4102-Behavioral Health  
Fund: FD0007 - Bi County Behavioral Health  
Function: Health and sanitation  
Activity: Health

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC4102-Behavioral Health  
Fund: FD0007 - Bi County Behavioral Health  
Function: Health and sanitation  
Activity: Health

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>8,572,142.02</b>	<b>11,924,985</b>	<b>14,309,529</b>	<b>16,245,694.3</b>	<b>19,088,245</b>	<b>19,088,245</b>
<b>Other Charges</b>						
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 Infomation Technology	103,973.84	19,874	19,874	0	0	0

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

Cost Center: CC4102-Behavioral Health  
Fund: FD0007 - Bi County Behavioral Health  
Function: Health and sanitation  
Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>10,357,107.86</b>	<b>8,561,161</b>	<b>11,648,526</b>	<b>11,927,562.09</b>	<b>7,614,040</b>	<b>7,614,040</b>
<b>Capital Assets - Expenditures</b>						
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
<b>Capital Assets - Expenditures Total:</b>	<b>32,731.97</b>	<b>100,420</b>	<b>155,131</b>	<b>115,576.17</b>	<b>26,700</b>	<b>26,700</b>
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>1,345,573.15</b>	<b>408,038</b>	<b>408,038</b>	<b>412,891.69</b>	<b>412,787</b>	<b>412,787</b>
<b>Total Expenditures:</b>	<b>40,046,342.47</b>	<b>44,113,999</b>	<b>49,871,388</b>	<b>48,473,294</b>	<b>49,432,527</b>	<b>49,432,527</b>

**Fines, Forfeitures, and Penalties**

RC41250 - Other Court Fines	50.17	0	0	0	0	0
<b>Fines, Forfeitures, and Penalties Total:</b>	<b>50.17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>Revenue from Investment and Property Total:</b>	<b>285,617.84</b>	<b>28,000</b>	<b>28,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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

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

Cost Center: CC4102-Behavioral Health  
Fund: FD0007 - Bi County Behavioral Health  
Function: Health and sanitation  
Activity: Health

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>14,580,533.2</b>	<b>18,540,506</b>	<b>20,642,544</b>	<b>21,754,700.2</b>	<b>7,030,321</b>	<b>7,030,321</b>
<b>Charges for Services</b>						
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 Svcs BF	416,519.72	555,354	555,354	555,354	529,645	529,645
RC47464 - Interfund Audit Expense	0	0	0	0	0	0
<b>Charges for Services Total:</b>	<b>4,879,853.57</b>	<b>1,198,600</b>	<b>1,198,600</b>	<b>812,263.1</b>	<b>730,995</b>	<b>730,995</b>
<b>Miscellaneous Revenues</b>						
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
<b>Miscellaneous Revenues Total:</b>	<b>266,613.97</b>	<b>156,720</b>	<b>199,818</b>	<b>6,703,692.43</b>	<b>110,000</b>	<b>110,000</b>
<b>Sale of Capital Assets</b>						
RC47900 - Sale of Capital Assets	0	0	0	3,731	0	0

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

Cost Center: CC4102-Behavioral Health  
Fund: FD0007 - Bi County Behavioral Health  
Function: Health and sanitation  
Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Sale of Capital Assets</b>						
<b>Sale of Capital Assets Total:</b>	0	0	0	3,731	0	0
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>18,268,807.66</b>	<b>22,248,678</b>	<b>23,952,014</b>	<b>21,293,632</b>	<b>39,886,406</b>	<b>39,886,406</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	1,941,495	3,850,412	0	1,674,805	1,674,805
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>1,941,495</b>	<b>3,850,412</b>	<b>0</b>	<b>1,674,805</b>	<b>1,674,805</b>
<b>Total Revenues:</b>	<b>38,281,476.41</b>	<b>44,113,999</b>	<b>49,871,388</b>	<b>50,568,019</b>	<b>49,432,527</b>	<b>49,432,527</b>
<b>Total Expenditures</b>	39,748,787.72	44,113,999	49,871,388	48,473,294.41	49,432,527	49,432,527
<b>Total Revenues</b>	38,579,031.16	44,113,999	49,871,388	50,568,018.73	49,432,527	49,432,527
<b>Net County Cost</b>	1,169,756.56	0	0	-2,094,724.32	0	0

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

Cost Center: CC4104-Mental Health Services Act - MHSA  
Fund: FD0008 - Mental Health Services Act  
Function: Health and sanitation  
Activity: Health

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>5,647,414.9</b>	<b>7,172,680</b>	<b>7,172,680</b>	<b>5,493,091.12</b>	<b>6,225,181</b>	<b>6,225,181</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC4104-Mental Health Services Act - MHSA  
Fund: FD0008 - Mental Health Services Act  
Function: Health and sanitation  
Activity: Health

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC4104-Mental Health Services Act - MHSA

Fund: FD0008 - Mental Health Services Act

Function: Health and sanitation

Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
<b>Services and Supplies Total:</b>	<b>7,105,070.23</b>	<b>8,696,321</b>	<b>8,736,321</b>	<b>8,919,033.05</b>	<b>7,071,240</b>	<b>7,071,240</b>
<b>Other Charges</b>						
SC52380 - Support and Care of Persons	467,464.5	147,800	147,800	139,927	148,000	148,000
SC52383 - Support and Care - Transitional 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 Information 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
<b>Other Charges Total:</b>	<b>6,947,373.02</b>	<b>2,963,760</b>	<b>2,967,556</b>	<b>2,940,363.4</b>	<b>2,843,901</b>	<b>2,843,901</b>
<b>Capital Assets - Expenditures</b>						
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
<b>Capital Assets - Expenditures Total:</b>	<b>151,589.35</b>	<b>395,700</b>	<b>395,700</b>	<b>360,700</b>	<b>367,500</b>	<b>367,500</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56000 - Operating Transfer Out - General Fund	0	0	0	0	0	0



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

Cost Center: CC4104-Mental Health Services Act - MHSA

Fund: FD0008 - Mental Health Services Act

Function: Health and sanitation

Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>3,191.28</b>	<b>66,951</b>	<b>66,951</b>	<b>67,271</b>	<b>35,144</b>	<b>35,144</b>
<b>Total Expenditures:</b>	<b>19,854,638.78</b>	<b>19,295,412</b>	<b>19,339,208</b>	<b>17,780,459</b>	<b>16,542,966</b>	<b>16,542,966</b>

**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
<b>Revenue from Investment and Property Total:</b>	<b>432,979.83</b>	<b>90,000</b>	<b>90,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>Intergovernmental Revenues Total:</b>	<b>18,028,919.44</b>	<b>15,761,406</b>	<b>13,432,656</b>	<b>18,073,791.98</b>	<b>13,306,222</b>	<b>13,306,222</b>

**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
<b>Charges for Services Total:</b>	<b>106,919.89</b>	<b>127,385</b>	<b>127,385</b>	<b>105,786</b>	<b>73,500</b>	<b>73,500</b>

**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
<b>Miscellaneous Revenues Total:</b>	<b>11,833.37</b>	<b>0</b>	<b>0</b>	<b>4,859.33</b>	<b>0</b>	<b>0</b>

**Long-Term Debt Proceeds**

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

Cost Center: CC4104-Mental Health Services Act - MHSA  
Fund: FD0008 - Mental Health Services Act  
Function: Health and sanitation  
Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Long-Term Debt Proceeds</b>						
RC48000 - Lease Proceeds	99,026.2	0	0	0	0	0
<b>Long-Term Debt Proceeds Total:</b>	<b>99,026.2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>1,432,332.21</b>	<b>8,550</b>	<b>2,337,300</b>	<b>0</b>	<b>2,555,750</b>	<b>2,555,750</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	3,308,071	3,351,867	0	607,494	607,494
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>3,308,071</b>	<b>3,351,867</b>	<b>0</b>	<b>607,494</b>	<b>607,494</b>
<b>Total Revenues:</b>	<b>20,112,010.94</b>	<b>19,295,412</b>	<b>19,339,208</b>	<b>18,184,437</b>	<b>16,542,966</b>	<b>16,542,966</b>
<b>Total Expenditures</b>	19,854,638.78	19,295,412	19,339,208	17,780,458.57	16,542,966	16,542,966
<b>Total Revenues</b>	20,112,010.94	19,295,412	19,339,208	18,184,437.31	16,542,966	16,542,966
<b>Net County Cost</b>	-257,372.16	0	0	-403,978.74	0	0

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

Cost Center: CC4122-Drug Medi-Cal (DMC) IGT  
Fund: FD0007 - Bi County Behavioral Health  
Function: Health and sanitation  
Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>921,150</b>	<b>921,150</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	0	921,150	0	0	0
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>0</b>	<b>921,150</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>0</b>	<b>0</b>	<b>921,150</b>	<b>0</b>	<b>921,150</b>	<b>921,150</b>
<b>Intergovernmental Revenues</b>						
RC45104 - Mental Health	0	0	921,150	0	921,150	921,150
<b>Intergovernmental Revenues Total:</b>	<b>0</b>	<b>0</b>	<b>921,150</b>	<b>0</b>	<b>921,150</b>	<b>921,150</b>
<b>Total Revenues:</b>	<b>0</b>	<b>0</b>	<b>921,150</b>	<b>0</b>	<b>921,150</b>	<b>921,150</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>921,150</b>	<b>0</b>	<b>921,150</b>	<b>921,150</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>921,150</b>	<b>0</b>	<b>921,150</b>	<b>921,150</b>
<b>Net County Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC4123-Specialty Mental Health Services (SMHS) IGT  
Fund: FD0007 - Bi County Behavioral Health  
Function: Health and sanitation  
Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC52805 - Prior Year - Refund Medical	0	0	0	0	0	0
<b>Other Charges Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>0</b>	<b>0</b>	<b>2,328,750</b>	<b>0</b>	<b>19,996,581</b>	<b>19,996,581</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	0	9,203,221	0	0	0
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>0</b>	<b>9,203,221</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>0</b>	<b>0</b>	<b>11,531,971</b>	<b>0</b>	<b>19,996,581</b>	<b>19,996,581</b>
<b>Intergovernmental Revenues</b>						
RC45100 - Specify	0	0	0	0	0	0
RC45104 - Mental Health	0	0	11,531,971	0	19,996,581	19,996,581
<b>Intergovernmental Revenues Total:</b>	<b>0</b>	<b>0</b>	<b>11,531,971</b>	<b>0</b>	<b>19,996,581</b>	<b>19,996,581</b>
<b>Total Revenues:</b>	<b>0</b>	<b>0</b>	<b>11,531,971</b>	<b>0</b>	<b>19,996,581</b>	<b>19,996,581</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>11,531,971</b>	<b>0</b>	<b>19,996,581</b>	<b>19,996,581</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>11,531,971</b>	<b>0</b>	<b>19,996,581</b>	<b>19,996,581</b>
<b>Net County Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC4103-County Health  
Fund: FD0012 - Health  
Function: Health and sanitation  
Activity: Health

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>6,361,661.25</b>	<b>8,046,979</b>	<b>8,128,292</b>	<b>6,769,051</b>	<b>7,051,462</b>	<b>7,069,462</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC4103-County Health  
Fund: FD0012 - Health  
Function: Health and sanitation  
Activity: Health

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC4103-County Health  
Fund: FD0012 - Health  
Function: Health and sanitation  
Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>1,829,901.12</b>	<b>2,564,210</b>	<b>2,551,372</b>	<b>1,373,120</b>	<b>2,155,001</b>	<b>2,155,001</b>
<b>Other Charges</b>						
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 Information 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
<b>Other Charges Total:</b>	<b>515,547.48</b>	<b>494,812</b>	<b>494,812</b>	<b>496,388</b>	<b>759,349</b>	<b>759,349</b>
<b>Capital Assets - Expenditures</b>						
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
<b>Capital Assets - Expenditures Total:</b>	<b>37,411.5</b>	<b>71,000</b>	<b>140,650</b>	<b>29,650</b>	<b>18,000</b>	<b>0</b>
<b>Intrafund Transfers</b>						
SC55001 - Intrafund - Salaries and Benefits / Staff Time	324,646.06	374,690	374,690	342,193	510,118	510,118
<b>Intrafund Transfers Total:</b>	<b>324,646.06</b>	<b>374,690</b>	<b>374,690</b>	<b>342,193</b>	<b>510,118</b>	<b>510,118</b>
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>247,498.97</b>	<b>171,133</b>	<b>171,133</b>	<b>171,133</b>	<b>172,167</b>	<b>172,167</b>
<b>Total Expenditures:</b>	<b>9,316,666.38</b>	<b>11,722,824</b>	<b>11,860,949</b>	<b>9,181,535</b>	<b>10,666,097</b>	<b>10,666,097</b>

Revenue from Investment and  
Property

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

Cost Center: CC4103-County Health  
Fund: FD0012 - Health  
Function: Health and sanitation  
Activity: Health

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>6,605,680.75</b>	<b>8,484,628</b>	<b>8,605,941</b>	<b>5,991,936</b>	<b>5,660,298</b>	<b>5,660,298</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>94,754.2</b>	<b>120,545</b>	<b>120,545</b>	<b>119,045</b>	<b>119,545</b>	<b>119,545</b>
<b>Miscellaneous Revenues</b>						
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



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

Cost Center: CC4103-County Health  
Fund: FD0012 - Health  
Function: Health and sanitation  
Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Miscellaneous Revenues</b>						
RC47833 - Refund	839.77	0	0	845	0	0
<b>Miscellaneous Revenues Total:</b>	<b>1,613.36</b>	<b>0</b>	<b>0</b>	<b>860</b>	<b>0</b>	<b>0</b>
<b>Sale of Capital Assets</b>						
RC47900 - Sale of Capital Assets	648	0	0	0	0	0
<b>Sale of Capital Assets Total:</b>	<b>648</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>329,293.04</b>	<b>490,139</b>	<b>490,139</b>	<b>180,268</b>	<b>675,573</b>	<b>675,573</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	0	16,812	0	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>16,812</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>7,031,989.35</b>	<b>9,095,312</b>	<b>9,233,437</b>	<b>6,292,109</b>	<b>6,455,416</b>	<b>6,455,416</b>
<b>Total Expenditures</b>	9,316,666.38	11,722,824	11,860,949	9,181,535	10,666,097	10,666,097
<b>Total Revenues</b>	7,031,989.35	9,095,312	9,233,437	6,292,109	6,455,416	6,455,416
<b>Net County Cost</b>	2,284,677.03	2,627,512	2,627,512	2,889,426	4,210,681	4,210,681

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

Cost Center: CC4134-Jail Medical Services  
Fund: FD0012 - Health  
Function: Health and sanitation  
Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>215,455.11</b>	<b>1,088,023</b>	<b>1,088,023</b>	<b>780,905</b>	<b>1,088,393</b>	<b>1,088,393</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC4134-Jail Medical Services

Fund: FD0012 - Health

Function: Health and sanitation

Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>3,821,683.8</b>	<b>5,977,485</b>	<b>5,977,485</b>	<b>4,014,364</b>	<b>5,127,494</b>	<b>5,127,494</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>6,527.6</b>	<b>25,000</b>	<b>25,000</b>	<b>6,000</b>	<b>36,641</b>	<b>36,641</b>
<b>Capital Assets - Expenditures</b>						
SC54055 - Capital Asset - Software	0	500,000	500,000	0	0	0
<b>Capital Assets - Expenditures Total:</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>108,045.96</b>	<b>1,875</b>	<b>1,875</b>	<b>1,875</b>	<b>4,962</b>	<b>4,962</b>
<b>Total Expenditures:</b>	<b>4,151,712.47</b>	<b>7,592,383</b>	<b>7,592,383</b>	<b>4,803,144</b>	<b>6,257,490</b>	<b>6,257,490</b>
<b>Fines, Forfeitures, and Penalties</b>						
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
<b>Fines, Forfeitures, and Penalties Total:</b>	<b>890.76</b>	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
RC43500 - Specify	21,000	20,512	20,512	0	0	0
<b>Intergovernmental Revenues Total:</b>	<b>21,000</b>	<b>20,512</b>	<b>20,512</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>774,496.65</b>	<b>3,958,251</b>	<b>3,958,251</b>	<b>1,197,042</b>	<b>2,404,895</b>	<b>2,404,895</b>
<b>Total Revenues:</b>	<b>796,387.41</b>	<b>3,980,763</b>	<b>3,980,763</b>	<b>1,198,042</b>	<b>2,406,895</b>	<b>2,406,895</b>

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

Cost Center: CC4134-Jail Medical Services  
Fund: FD0012 - Health  
Function: Health and sanitation  
Activity: Health

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

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

Cost Center: CC4201-Non-County Providers  
Fund: FD0012 - Health  
Function: Health and sanitation  
Activity: Hospital Care

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>30,349.12</b>	<b>30,400</b>	<b>30,400</b>	<b>30,340</b>	<b>30,400</b>	<b>30,400</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>355,436.87</b>	<b>727,734</b>	<b>727,734</b>	<b>359,432</b>	<b>724,501</b>	<b>724,501</b>
<b>Total Expenditures:</b>	<b>385,785.99</b>	<b>758,134</b>	<b>758,134</b>	<b>389,772</b>	<b>754,901</b>	<b>754,901</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Revenues</b>						
RC47833 - Refund	3,940.12	4,000	4,000	3,940	4,000	4,000
<b>Miscellaneous Revenues Total:</b>	<b>3,940.12</b>	<b>4,000</b>	<b>4,000</b>	<b>3,940</b>	<b>4,000</b>	<b>4,000</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48211 - Operating Transfer In - Health	77,608	77,608	77,608	77,608	77,608	77,608
<b>Transfers In (Nonreciprocal) Total:</b>	<b>77,608</b>	<b>77,608</b>	<b>77,608</b>	<b>77,608</b>	<b>77,608</b>	<b>77,608</b>
<b>Total Revenues:</b>	<b>81,548.12</b>	<b>81,608</b>	<b>81,608</b>	<b>81,548</b>	<b>81,608</b>	<b>81,608</b>
<b>Total Expenditures</b>	385,785.99	758,134	758,134	389,772	754,901	754,901
<b>Total Revenues</b>	81,548.12	81,608	81,608	81,548	81,608	81,608
<b>Net County Cost</b>	304,237.87	676,526	676,526	308,224	673,293	673,293

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

Cost Center: CC4301-California Children Services  
Fund: FD0012 - Health  
Function: Health and sanitation  
Activity: California Children Services

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Salaries and Employee Benefits</b>						
SC51050 - Overtime	0	0	0	0	0	0
<b>Salaries and Employee Benefits Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Charges</b>						
SC52726 - Contribution to Other State	22,782	200,000	200,000	51,667	175,000	175,000
<b>Other Charges Total:</b>	<b>22,782</b>	<b>200,000</b>	<b>200,000</b>	<b>51,667</b>	<b>175,000</b>	<b>175,000</b>
<b>Total Expenditures:</b>	<b>22,782</b>	<b>200,000</b>	<b>200,000</b>	<b>51,667</b>	<b>175,000</b>	<b>175,000</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
RC43480 - Specify	0	0	0	0	0	0
RC43490 - Law Enforcement	1,151	0	0	0	0	0
<b>Intergovernmental Revenues Total:</b>	<b>1,151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48205 - Operating Transfer In - Social Services	141,150	141,150	141,150	141,150	141,150	141,150
<b>Transfers In (Nonreciprocal) Total:</b>	<b>141,150</b>	<b>141,150</b>	<b>141,150</b>	<b>141,150</b>	<b>141,150</b>	<b>141,150</b>
<b>Total Revenues:</b>	<b>142,301</b>	<b>141,150</b>	<b>141,150</b>	<b>141,150</b>	<b>141,150</b>	<b>141,150</b>
<b>Total Expenditures</b>	22,782	200,000	200,000	51,667	175,000	175,000
<b>Total Revenues</b>	142,301	141,150	141,150	141,150	141,150	141,150
<b>Net County Cost</b>	-119,519	58,850	58,850	-89,483	33,850	33,850

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

Cost Center: CC4121-Homeless Services  
Fund: FD0012 - Health  
Function: Health and sanitation  
Activity: Health

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>1,114,415.33</b>	<b>1,882,845</b>	<b>1,882,845</b>	<b>1,329,361</b>	<b>1,456,234</b>	<b>1,456,234</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC4121-Homeless Services

Fund: FD0012 - Health

Function: Health and sanitation

Activity: Health

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>651,115.1</b>	<b>2,702,875</b>	<b>2,720,875</b>	<b>1,039,085</b>	<b>1,981,901</b>	<b>1,981,901</b>
<b>Other Charges</b>						
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 Information Technology	7,570.34	1,176	1,176	1,176	0	0
SC53700 - Interest on Lease	0	12	12	12	0	0



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

Cost Center: CC4121-Homeless Services

Fund: FD0012 - Health

Function: Health and sanitation

Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC53750 - Interest on Subscription-Based Information Technology Arrangement	125.28	0	0	0	0	0
<b>Other Charges Total:</b>	<b>264,193.23</b>	<b>1,790,459</b>	<b>1,790,459</b>	<b>224,028</b>	<b>1,576,073</b>	<b>1,576,073</b>
<b>Capital Assets - Expenditures</b>						
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
<b>Capital Assets - Expenditures Total:</b>	<b>32,460</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	463.07	8,677	8,677	8,677	13,641	13,641
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>463.07</b>	<b>8,677</b>	<b>8,677</b>	<b>8,677</b>	<b>13,641</b>	<b>13,641</b>
<b>Total Expenditures:</b>	<b>2,062,646.73</b>	<b>6,424,856</b>	<b>6,442,856</b>	<b>2,601,151</b>	<b>5,037,849</b>	<b>5,037,849</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>586,557.26</b>	<b>1,480,204</b>	<b>1,480,204</b>	<b>867,534</b>	<b>332,245</b>	<b>332,245</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>247,074.78</b>	<b>3,525,448</b>	<b>3,525,448</b>	<b>721,494</b>	<b>3,604,280</b>	<b>3,604,280</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	0	18,000	0	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>833,632.04</b>	<b>5,005,652</b>	<b>5,023,652</b>	<b>1,589,028</b>	<b>3,936,525</b>	<b>3,936,525</b>
<b>Total Expenditures</b>	<b>2,062,646.73</b>	<b>6,424,856</b>	<b>6,442,856</b>	<b>2,601,151</b>	<b>5,037,849</b>	<b>5,037,849</b>
<b>Total Revenues</b>	<b>833,632.04</b>	<b>5,005,652</b>	<b>5,023,652</b>	<b>1,589,028</b>	<b>3,936,525</b>	<b>3,936,525</b>
<b>Net County Cost</b>	<b>1,229,014.69</b>	<b>1,419,204</b>	<b>1,419,204</b>	<b>1,012,123</b>	<b>1,101,324</b>	<b>1,101,324</b>

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

Cost Center: CC5101-Social Services Administration  
Fund: FD0013 - Welfare/Social Services  
Function: Public assistance  
Activity: Administration

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>22,973,152.18</b>	<b>27,124,052</b>	<b>27,445,721</b>	<b>24,573,153.56</b>	<b>28,882,209</b>	<b>28,882,209</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC5101-Social Services Administration  
Fund: FD0013 - Welfare/Social Services  
Function: Public assistance  
Activity: Administration

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC5101-Social Services Administration  
Fund: FD0013 - Welfare/Social Services  
Function: Public assistance  
Activity: Administration

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>3,842,416.53</b>	<b>6,984,145</b>	<b>7,244,897</b>	<b>5,425,591.38</b>	<b>7,538,830</b>	<b>7,538,830</b>
<b>Other Charges</b>						
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 - Transitional 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 Information 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

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

Cost Center: CC5101-Social Services Administration  
Fund: FD0013 - Welfare/Social Services  
Function: Public assistance  
Activity: Administration

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Other Charges</b>						
SC53750 - Interest on Subscription-Based Information Technology Arrangement	984.15	962	962	962	467	467
<b>Other Charges Total:</b>	<b>6,802,493.52</b>	<b>11,039,133</b>	<b>11,488,616</b>	<b>8,445,746.42</b>	<b>10,498,080</b>	<b>10,498,080</b>
<b>Capital Assets - Expenditures</b>						
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
<b>Capital Assets - Expenditures Total:</b>	<b>197,735.06</b>	<b>1,277,302</b>	<b>1,277,302</b>	<b>470,550</b>	<b>947,635</b>	<b>947,635</b>
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>100,134.1</b>	<b>3,118,789</b>	<b>3,118,789</b>	<b>3,265,044</b>	<b>3,595,926</b>	<b>3,595,926</b>
<b>Total Expenditures:</b>	<b>33,915,931.39</b>	<b>49,543,421</b>	<b>50,575,325</b>	<b>42,180,085</b>	<b>51,462,680</b>	<b>51,462,680</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	101,293.14	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>101,293.14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>26,986,623.54</b>	<b>37,304,415</b>	<b>37,750,270</b>	<b>35,754,284.09</b>	<b>38,316,002</b>	<b>38,316,002</b>

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

Cost Center: CC5101-Social Services Administration  
Fund: FD0013 - Welfare/Social Services  
Function: Public assistance  
Activity: Administration

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Miscellaneous Revenues</b>						
RC47801 - Compensation and Miscellaneous 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
<b>Miscellaneous Revenues Total:</b>	<b>55,330.38</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Long-Term Debt Proceeds</b>						
RC48000 - Lease Proceeds	86,011.26	0	0	0	0	0
<b>Long-Term Debt Proceeds Total:</b>	<b>86,011.26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale of Capital Assets</b>						
RC47900 - Sale of Capital Assets	9,514.96	0	0	0	0	0
<b>Sale of Capital Assets Total:</b>	<b>9,514.96</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>3,910,617.95</b>	<b>6,219,760</b>	<b>6,219,760</b>	<b>3,265,044</b>	<b>6,826,303</b>	<b>6,826,303</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	0	512,369	512,369	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>512,369</b>	<b>512,369</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>31,149,391.23</b>	<b>43,524,175</b>	<b>44,482,399</b>	<b>39,531,697</b>	<b>45,142,305</b>	<b>45,142,305</b>
<b>Total Expenditures</b>	33,915,931.39	49,543,421	50,575,325	42,180,085.36	51,462,680	51,462,680
<b>Total Revenues</b>	31,149,391.23	43,524,175	44,482,399	39,531,697.09	45,142,305	45,142,305
<b>Net County Cost</b>	2,766,540.16	6,019,246	6,092,926	2,648,388.27	6,320,375	6,320,375

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

Cost Center: CC2709-Public Guardian & Conservator  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>521,872.34</b>	<b>680,340</b>	<b>680,340</b>	<b>611,374.41</b>	<b>664,656</b>	<b>664,656</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC2709-Public Guardian & Conservator  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>78,622.06</b>	<b>98,632</b>	<b>98,632</b>	<b>100,565.36</b>	<b>117,937</b>	<b>117,937</b>
<b>Other Charges</b>						
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 Information 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
<b>Other Charges Total:</b>	<b>11,193.85</b>	<b>23,893</b>	<b>23,893</b>	<b>23,410</b>	<b>29,984</b>	<b>29,984</b>
<b>Capital Assets - Expenditures</b>						
SC54055 - Capital Asset - Software	90,000	0	0	0	0	0
<b>Capital Assets - Expenditures Total:</b>	<b>90,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	656.8	4,174	4,174	4,174	4,462	4,462
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>656.8</b>	<b>4,174</b>	<b>4,174</b>	<b>4,174</b>	<b>4,462</b>	<b>4,462</b>
<b>Total Expenditures:</b>	<b>702,345.05</b>	<b>807,039</b>	<b>807,039</b>	<b>739,524</b>	<b>817,039</b>	<b>817,039</b>
<b>Charges for Services</b>						
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



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

Cost Center: CC2709-Public Guardian & Conservator  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Other Protection

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

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

Cost Center: CC5201-In-Home Supportive Services - IHSS  
Fund: FD0013 - Welfare/Social Services  
Function: Public assistance  
Activity: Aid Programs

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
SC51800 - Computer Hardware	0	0	0	0	0	0
<b>Services and Supplies Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>3,083,641.05</b>	<b>3,382,983</b>	<b>3,382,983</b>	<b>3,382,852</b>	<b>3,524,799</b>	<b>3,526,882</b>
<b>Total Expenditures:</b>	<b>3,083,641.05</b>	<b>3,382,983</b>	<b>3,382,983</b>	<b>3,382,852</b>	<b>3,524,799</b>	<b>3,526,882</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	23,252.22	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>23,252.22</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>3,083,641.05</b>	<b>3,382,983</b>	<b>3,382,983</b>	<b>3,382,852</b>	<b>3,524,799</b>	<b>3,526,882</b>
<b>Total Revenues:</b>	<b>3,106,893.27</b>	<b>3,382,983</b>	<b>3,382,983</b>	<b>3,382,852</b>	<b>3,524,799</b>	<b>3,526,882</b>
<b>Total Expenditures</b>	<b>3,083,641.05</b>	<b>3,382,983</b>	<b>3,382,983</b>	<b>3,382,852</b>	<b>3,524,799</b>	<b>3,526,882</b>
<b>Total Revenues</b>	<b>3,106,893.27</b>	<b>3,382,983</b>	<b>3,382,983</b>	<b>3,382,852</b>	<b>3,524,799</b>	<b>3,526,882</b>
<b>Net County Cost</b>	<b>-23,252.22</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC5204-Temporary Assistance for Needy Families - TANF Family Group  
Fund: FD0013 - Welfare/Social Services  
Function: Public assistance  
Activity: Aid Programs

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>16,159,762.02</b>	<b>19,361,134</b>	<b>19,361,134</b>	<b>16,953,200</b>	<b>20,328,081</b>	<b>20,328,081</b>
<b>Total Expenditures:</b>	<b>16,159,762.02</b>	<b>19,361,134</b>	<b>19,361,134</b>	<b>16,953,200</b>	<b>20,328,081</b>	<b>20,328,081</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	50,662.54	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>50,662.54</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>7,855,982.27</b>	<b>10,222,270</b>	<b>10,222,270</b>	<b>5,051,240.72</b>	<b>7,200,688</b>	<b>7,200,688</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>8,047,246.66</b>	<b>8,652,968</b>	<b>8,652,968</b>	<b>11,478,129.28</b>	<b>12,619,190</b>	<b>12,619,190</b>
<b>Total Revenues:</b>	<b>15,953,891.47</b>	<b>18,875,238</b>	<b>18,875,238</b>	<b>16,529,370</b>	<b>19,819,878</b>	<b>19,819,878</b>
<b>Total Expenditures</b>	<b>16,159,762.02</b>	<b>19,361,134</b>	<b>19,361,134</b>	<b>16,953,200</b>	<b>20,328,081</b>	<b>20,328,081</b>
<b>Total Revenues</b>	<b>15,953,891.47</b>	<b>18,875,238</b>	<b>18,875,238</b>	<b>16,529,370</b>	<b>19,819,878</b>	<b>19,819,878</b>
<b>Net County Cost</b>	<b>205,870.55</b>	<b>485,896</b>	<b>485,896</b>	<b>423,830</b>	<b>508,203</b>	<b>508,203</b>

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

Cost Center: CC5206-Foster Care  
Fund: FD0013 - Welfare/Social Services  
Function: Public assistance  
Activity: Aid Programs

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>4,900,703</b>	<b>5,670,422</b>	<b>5,670,422</b>	<b>5,152,994</b>	<b>5,936,929</b>	<b>5,936,929</b>
<b>Total Expenditures:</b>	<b>4,900,703</b>	<b>5,670,422</b>	<b>5,670,422</b>	<b>5,152,994</b>	<b>5,936,929</b>	<b>5,936,929</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	119,201.13	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>119,201.13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>757,175.83</b>	<b>1,799,308</b>	<b>1,799,308</b>	<b>1,421,632.7</b>	<b>1,813,503</b>	<b>1,813,503</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48209 - Operating Transfer In - Realignment	1,708,951.6	2,727,244	2,727,244	1,991,110	2,163,537	2,163,537
<b>Transfers In (Nonreciprocal) Total:</b>	<b>1,708,951.6</b>	<b>2,727,244</b>	<b>2,727,244</b>	<b>1,991,110</b>	<b>2,163,537</b>	<b>2,163,537</b>
<b>Total Revenues:</b>	<b>2,585,328.56</b>	<b>4,526,552</b>	<b>4,526,552</b>	<b>3,412,743</b>	<b>3,977,040</b>	<b>3,977,040</b>
<b>Total Expenditures</b>	<b>4,900,703</b>	<b>5,670,422</b>	<b>5,670,422</b>	<b>5,152,994</b>	<b>5,936,929</b>	<b>5,936,929</b>
<b>Total Revenues</b>	<b>2,585,328.56</b>	<b>4,526,552</b>	<b>4,526,552</b>	<b>3,412,742.7</b>	<b>3,977,040</b>	<b>3,977,040</b>
<b>Net County Cost</b>	<b>2,315,374.44</b>	<b>1,143,870</b>	<b>1,143,870</b>	<b>1,740,251.3</b>	<b>1,959,889</b>	<b>1,959,889</b>

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC52380 - Support and Care of Persons	142,632.02	696,766	696,766	696,766	600,000	600,000
<b>Other Charges Total:</b>	<b>142,632.02</b>	<b>696,766</b>	<b>696,766</b>	<b>696,766</b>	<b>600,000</b>	<b>600,000</b>
<b>Total Expenditures:</b>	<b>142,632.02</b>	<b>696,766</b>	<b>696,766</b>	<b>696,766</b>	<b>600,000</b>	<b>600,000</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	1,182.34	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>1,182.34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
RC44200 - Federal - Public Assistance Programs	153,668	696,766	696,766	696,766	600,000	600,000
<b>Intergovernmental Revenues Total:</b>	<b>153,668</b>	<b>696,766</b>	<b>696,766</b>	<b>696,766</b>	<b>600,000</b>	<b>600,000</b>
<b>Total Revenues:</b>	<b>154,850.34</b>	<b>696,766</b>	<b>696,766</b>	<b>696,766</b>	<b>600,000</b>	<b>600,000</b>
<b>Total Expenditures</b>	142,632.02	696,766	696,766	696,766	600,000	600,000
<b>Total Revenues</b>	154,850.34	696,766	696,766	696,766	600,000	600,000
<b>Net County Cost</b>	-12,218.32	0	0	0	0	0

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

Cost Center: CC5209-Aid For Adoption  
Fund: FD0013 - Welfare/Social Services  
Function: Public assistance  
Activity: Aid Programs

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>8,071,243.45</b>	<b>9,742,408</b>	<b>9,742,408</b>	<b>8,079,006</b>	<b>10,229,528</b>	<b>10,229,528</b>
<b>Total Expenditures:</b>	<b>8,071,243.45</b>	<b>9,742,408</b>	<b>9,742,408</b>	<b>8,079,006</b>	<b>10,229,528</b>	<b>10,229,528</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	21,625.19	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>21,625.19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>4,451,938</b>	<b>4,435,391</b>	<b>4,435,391</b>	<b>3,869,589</b>	<b>4,657,160</b>	<b>4,657,160</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48209 - Operating Transfer In - Realignment	3,724,313	3,980,261	3,980,261	3,157,062	4,179,274	4,179,274
<b>Transfers In (Nonreciprocal) Total:</b>	<b>3,724,313</b>	<b>3,980,261</b>	<b>3,980,261</b>	<b>3,157,061.83</b>	<b>4,179,274</b>	<b>4,179,274</b>
<b>Total Revenues:</b>	<b>8,197,876.19</b>	<b>8,415,652</b>	<b>8,415,652</b>	<b>7,026,651</b>	<b>8,836,434</b>	<b>8,836,434</b>
<b>Total Expenditures</b>	<b>8,071,243.45</b>	<b>9,742,408</b>	<b>9,742,408</b>	<b>8,079,006</b>	<b>10,229,528</b>	<b>10,229,528</b>
<b>Total Revenues</b>	<b>8,197,876.19</b>	<b>8,415,652</b>	<b>8,415,652</b>	<b>7,026,650.83</b>	<b>8,836,434</b>	<b>8,836,434</b>
<b>Net County Cost</b>	<b>-126,632.74</b>	<b>1,326,756</b>	<b>1,326,756</b>	<b>1,052,355.17</b>	<b>1,393,094</b>	<b>1,393,094</b>

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

Cost Center: CC5302-General Relief - General  
Fund: FD0001 - General Fund Administration  
Function: Public assistance  
Activity: General Relief

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
SC52054 - Professional & Specialized Indigent Burial	66,640.24	118,824	118,824	118,824	118,824	118,824
<b>Services and Supplies Total:</b>	<b>66,640.24</b>	<b>118,824</b>	<b>118,824</b>	<b>118,824</b>	<b>118,824</b>	<b>118,824</b>
<b>Other Charges</b>						
SC52388 - Support and Care - Regular Cases	10,291.93	21,000	21,000	21,000	21,000	21,000
<b>Other Charges Total:</b>	<b>10,291.93</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>
<b>Total Expenditures:</b>	<b>76,932.17</b>	<b>139,824</b>	<b>139,824</b>	<b>139,824</b>	<b>139,824</b>	<b>139,824</b>
<b>Charges for Services</b>						
RC47379 - OCO Program	801.13	1,000	1,000	7,313	1,000	1,000
<b>Charges for Services Total:</b>	<b>801.13</b>	<b>1,000</b>	<b>1,000</b>	<b>7,313</b>	<b>1,000</b>	<b>1,000</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48205 - Operating Transfer In - Social Services	1,336	1,037	1,037	1,037	1,037	1,037
<b>Transfers In (Nonreciprocal) Total:</b>	<b>1,336</b>	<b>1,037</b>	<b>1,037</b>	<b>1,037</b>	<b>1,037</b>	<b>1,037</b>
<b>Total Revenues:</b>	<b>2,137.13</b>	<b>2,037</b>	<b>2,037</b>	<b>8,350</b>	<b>2,037</b>	<b>2,037</b>
<b>Total Expenditures</b>	76,932.17	139,824	139,824	139,824	139,824	139,824
<b>Total Revenues</b>	2,137.13	2,037	2,037	8,350	2,037	2,037
<b>Net County Cost</b>	74,795.04	137,787	137,787	131,474	137,787	137,787

This Page Left Intentionally Blank



**Law &  
Justice**

**Section F**

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

Cost Center: CC0112-Child Support Services  
Fund: FD0112 - Child Supp Serv Reimbursement/Adjustment  
Function: Public protection  
Activity: Judicial

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>430,808.59</b>	<b>459,675</b>	<b>459,675</b>	<b>408,050</b>	<b>174,716</b>	<b>174,716</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>50,959.07</b>	<b>62,459</b>	<b>62,459</b>	<b>60,935</b>	<b>21,293</b>	<b>21,293</b>
<b>Other Charges</b>						
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 Infomation Technology	676.37	0	0	0	0	0

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

Cost Center: CC0112-Child Support Services  
Fund: FD0112 - Child Supp Serv Reimbursement/Adjustment  
Function: Public protection  
Activity: Judicial

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC53750 - Interest on Subscription-Based Information Technology Arrangement	4.85	0	0	0	0	0
<b>Other Charges Total:</b>	<b>40,039.26</b>	<b>-50,107</b>	<b>-50,107</b>	<b>-50,107</b>	<b>-48,377</b>	<b>-48,377</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	0	3,787	3,787	3,787	2,854	2,854
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>0</b>	<b>3,787</b>	<b>3,787</b>	<b>3,787</b>	<b>2,854</b>	<b>2,854</b>
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	0	0	0	0	0
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>521,806.92</b>	<b>475,814</b>	<b>475,814</b>	<b>422,665</b>	<b>150,486</b>	<b>150,486</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>54,963.2</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>500</b>	<b>500</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>0</b>	<b>471,327</b>	<b>471,327</b>	<b>115,000</b>	<b>149,986</b>	<b>149,986</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	3,787	3,787	306,965	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>3,787</b>	<b>3,787</b>	<b>306,965</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>54,963.2</b>	<b>475,814</b>	<b>475,814</b>	<b>422,665</b>	<b>150,486</b>	<b>150,486</b>
<b>Total Expenditures</b>	521,806.92	475,814	475,814	422,665	150,486	150,486
<b>Total Revenues</b>	54,963.2	475,814	475,814	422,665	150,486	150,486
<b>Net County Cost</b>	466,843.72	0	0	0	0	0

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

Cost Center: CC2125-District Attorney - DA  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Judicial

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>3,497,862.03</b>	<b>4,077,441</b>	<b>4,236,924</b>	<b>3,812,682</b>	<b>4,274,674</b>	<b>4,392,687</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC2125-District Attorney - DA  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Judicial

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>751,033.22</b>	<b>1,022,245</b>	<b>1,032,773</b>	<b>918,687</b>	<b>769,682</b>	<b>769,682</b>
<b>Other Charges</b>						
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 Information 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
<b>Other Charges Total:</b>	<b>27,753.8</b>	<b>115,736</b>	<b>115,736</b>	<b>7,014</b>	<b>115,816</b>	<b>115,816</b>
<b>Capital Assets - Expenditures</b>						

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

Cost Center: CC2125-District Attorney - DA  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Judicial

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Capital Assets - Expenditures</b>						
SC54052 - Capital Asset - Equipment	0	42,000	42,000	38,000	22,800	22,800
<b>Capital Assets - Expenditures Total:</b>	<b>0</b>	<b>42,000</b>	<b>42,000</b>	<b>38,000</b>	<b>22,800</b>	<b>22,800</b>
<b>Intrafund Transfers</b>						
SC55000 - Intrafund - Other	75	0	0	0	0	0
SC55002 - Intrafund - Services and Supplies	175	0	0	0	0	0
<b>Intrafund Transfers Total:</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	5,792.91	29,469	29,469	29,469	26,815	26,815
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>5,792.91</b>	<b>29,469</b>	<b>29,469</b>	<b>29,469</b>	<b>26,815</b>	<b>26,815</b>
<b>Total Expenditures:</b>	<b>4,282,691.96</b>	<b>5,286,891</b>	<b>5,456,902</b>	<b>4,805,852</b>	<b>5,209,787</b>	<b>5,327,800</b>

<b>Fines, Forfeitures, and Penalties</b>						
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
<b>Fines, Forfeitures, and Penalties Total:</b>	<b>2,514.11</b>	<b>0</b>	<b>0</b>	<b>1,669</b>	<b>0</b>	<b>0</b>

<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>16,101.06</b>	<b>18,200</b>	<b>188,183</b>	<b>87,669</b>	<b>238,874</b>	<b>238,874</b>

<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>10,808.87</b>	<b>8,000</b>	<b>8,000</b>	<b>8,728</b>	<b>8,728</b>	<b>8,728</b>

**Miscellaneous Revenues**

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

Cost Center: CC2125-District Attorney - DA  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Judicial

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Miscellaneous Revenues</b>						
RC47800 - Miscellaneous Revenue - Specify	524.69	0	0	1,240	0	0
RC47801 - Compensation and Miscellaneous Insurance Refund	380.72	0	0	0	0	0
<b>Miscellaneous Revenues Total:</b>	<b>905.41</b>	<b>0</b>	<b>0</b>	<b>1,240</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>355,450.04</b>	<b>774,532</b>	<b>774,532</b>	<b>440,670</b>	<b>398,845</b>	<b>398,845</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	0	28	0	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>385,779.49</b>	<b>800,732</b>	<b>970,743</b>	<b>539,976</b>	<b>646,447</b>	<b>646,447</b>
<b>Total Expenditures</b>	4,282,691.96	5,286,891	5,456,902	4,805,852	5,209,787	5,327,800
<b>Total Revenues</b>	385,779.49	800,732	970,743	539,976	646,447	646,447
<b>Net County Cost</b>	3,896,912.47	4,486,159	4,486,159	4,265,876	4,563,340	4,681,353

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

Cost Center: CC2127-Victim Services  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Judicial

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>745,041</b>	<b>1,019,279</b>	<b>1,019,279</b>	<b>971,771</b>	<b>930,311</b>	<b>930,311</b>
<b>Services and Supplies</b>						
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



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

Cost Center: CC2127-Victim Services  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Judicial

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>84,409.5</b>	<b>132,437</b>	<b>132,437</b>	<b>118,192</b>	<b>95,041</b>	<b>95,041</b>
<b>Other Charges</b>						
SC52380 - Support and Care of Persons	3,542.26	9,000	9,000	0	9,000	9,000
SC53400 - Subscription Based Information Technology	2,612.5	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	18.64	0	0	0	0	0
<b>Other Charges Total:</b>	<b>6,173.4</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>
<b>Capital Assets - Expenditures</b>						
SC54052 - Capital Asset - Equipment	0	0	0	0	24,484	24,484
<b>Capital Assets - Expenditures Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,484</b>	<b>24,484</b>
<b>Intrafund Transfers</b>						
SC55000 - Intrafund - Other	0	0	0	0	0	0
<b>Intrafund Transfers Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	1,726.51	10,276	10,276	10,276	10,277	10,277
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>1,726.51</b>	<b>10,276</b>	<b>10,276</b>	<b>10,276</b>	<b>10,277</b>	<b>10,277</b>

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

Cost Center: CC2127-Victim Services  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Judicial

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Total Expenditures:</b>	<b>837,350.41</b>	<b>1,170,992</b>	<b>1,170,992</b>	<b>1,100,239</b>	<b>1,069,113</b>	<b>1,069,113</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>689,163.12</b>	<b>975,082</b>	<b>975,082</b>	<b>941,398</b>	<b>846,635</b>	<b>846,635</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>3,545.63</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>
<b>Miscellaneous Revenues</b>						
RC47815 - Unclaimed Money in Treasury	6,588.75	0	0	0	0	0
RC47833 - Refund	83.18	0	0	0	0	0
<b>Miscellaneous Revenues Total:</b>	<b>6,671.93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>91,675.71</b>	<b>115,622</b>	<b>115,622</b>	<b>97,165</b>	<b>142,190</b>	<b>142,190</b>
<b>Total Revenues:</b>	<b>791,056.39</b>	<b>1,099,704</b>	<b>1,099,704</b>	<b>1,038,563</b>	<b>997,825</b>	<b>997,825</b>
<b>Total Expenditures</b>	<b>837,350.41</b>	<b>1,170,992</b>	<b>1,170,992</b>	<b>1,100,239</b>	<b>1,069,113</b>	<b>1,069,113</b>
<b>Total Revenues</b>	<b>791,056.39</b>	<b>1,099,704</b>	<b>1,099,704</b>	<b>1,038,563</b>	<b>997,825</b>	<b>997,825</b>
<b>Net County Cost</b>	<b>46,294.02</b>	<b>71,288</b>	<b>71,288</b>	<b>61,676</b>	<b>71,288</b>	<b>71,288</b>

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

Cost Center: CC2104-Grand Jury  
Fund: FD0001 - General Fund Administration  
Function: Public protection  
Activity: Judicial

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>38,120.11</b>	<b>40,091</b>	<b>40,091</b>	<b>40,091</b>	<b>40,918</b>	<b>40,918</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	55.68	55	55	55	267	267
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>55.68</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>267</b>	<b>267</b>
<b>Total Expenditures:</b>	<b>38,175.79</b>	<b>40,146</b>	<b>40,146</b>	<b>40,146</b>	<b>41,185</b>	<b>41,185</b>
<b>Total Expenditures</b>	38,175.79	40,146	40,146	40,146	41,185	41,185
<b>Net County Cost</b>	38,175.79	40,146	40,146	40,146	41,185	41,185

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

Cost Center: CC2304-Probation  
Fund: FD0014 - Trial Court  
Function: Public protection  
Activity: Detention And Correction

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>6,618,596.03</b>	<b>7,376,558</b>	<b>7,376,558</b>	<b>7,226,809.81</b>	<b>7,133,920</b>	<b>7,133,920</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC2304-Probation  
Fund: FD0014 - Trial Court  
Function: Public protection  
Activity: Detention And Correction

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>921,701.35</b>	<b>1,318,507</b>	<b>1,318,507</b>	<b>1,304,011.95</b>	<b>1,331,843</b>	<b>1,331,843</b>
<b>Other Charges</b>						
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 Information 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
<b>Other Charges Total:</b>	<b>206,852.47</b>	<b>286,959</b>	<b>286,959</b>	<b>276,240</b>	<b>304,208</b>	<b>304,208</b>
<b>Capital Assets - Expenditures</b>						
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
<b>Capital Assets - Expenditures Total:</b>	<b>38,896.42</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>145,000</b>	<b>145,000</b>

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

Cost Center: CC2304-Probation  
Fund: FD0014 - Trial Court  
Function: Public protection  
Activity: Detention And Correction

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>371,365.59</b>	<b>121,188</b>	<b>121,188</b>	<b>121,188</b>	<b>119,159</b>	<b>119,159</b>
<b>Total Expenditures:</b>	<b>8,157,411.86</b>	<b>9,148,212</b>	<b>9,148,212</b>	<b>8,973,250</b>	<b>9,034,130</b>	<b>9,034,130</b>

**Revenue from Investment and Property**

RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>Intergovernmental Revenues Total:</b>	<b>115,618.75</b>	<b>126,407</b>	<b>126,407</b>	<b>120,203.51</b>	<b>123,935</b>	<b>123,935</b>

**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
<b>Charges for Services Total:</b>	<b>470,868.74</b>	<b>514,586</b>	<b>514,586</b>	<b>450,234.79</b>	<b>382,235</b>	<b>382,235</b>

**Miscellaneous Revenues**

RC47800 - Miscellaneous Revenue - Specify	633.35	0	0	0	0	0
RC47801 - Compensation and Miscellaneous 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
<b>Miscellaneous Revenues Total:</b>	<b>280,422.98</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>

**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

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

Cost Center: CC2304-Probation  
Fund: FD0014 - Trial Court  
Function: Public protection  
Activity: Detention And Correction

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>4,080,854.39</b>	<b>4,714,092</b>	<b>4,714,092</b>	<b>4,714,092</b>	<b>4,693,738</b>	<b>4,693,738</b>
<b>Total Revenues:</b>	<b>4,947,764.86</b>	<b>5,535,085</b>	<b>5,535,085</b>	<b>5,464,530</b>	<b>5,379,908</b>	<b>5,379,908</b>
<b>Total Expenditures</b>	8,157,411.86	9,148,212	9,148,212	8,973,249.76	9,034,130	9,034,130
<b>Total Revenues</b>	4,947,764.86	5,535,085	5,535,085	5,464,530.3	5,379,908	5,379,908
<b>Net County Cost</b>	3,209,647	3,613,127	3,613,127	3,508,719.46	3,654,222	3,654,222

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

Cost Center: CC2303-Delinquency Prevent Commission

Fund: FD0015 - Public Safety

Function: Public protection

Activity: Detention And Correction

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
SC52267 - Special Department Expense Services	995.61	1,000	1,000	1,000	1,000	1,000
<b>Services and Supplies Total:</b>	<b>995.61</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Total Expenditures:</b>	<b>995.61</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Total Revenues:</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Total Expenditures</b>	995.61	1,000	1,000	1,000	1,000	1,000
<b>Total Revenues</b>	1,000	1,000	1,000	1,000	1,000	1,000
<b>Net County Cost</b>	-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
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>2,777,126.68</b>	<b>3,120,000</b>	<b>3,120,000</b>	<b>3,120,000</b>	<b>3,506,677</b>	<b>3,506,677</b>
<b>Total Expenditures:</b>	<b>2,777,126.68</b>	<b>3,120,000</b>	<b>3,120,000</b>	<b>3,120,000</b>	<b>3,506,677</b>	<b>3,506,677</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48204 - Operating Transfer In - Non Major	700,000	900,000	900,000	900,000	732,000	732,000
<b>Transfers In (Nonreciprocal) Total:</b>	<b>700,000</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>	<b>732,000</b>	<b>732,000</b>
<b>Total Revenues:</b>	<b>700,000</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>	<b>732,000</b>	<b>732,000</b>
<b>Total Expenditures</b>	2,777,126.68	3,120,000	3,120,000	3,120,000	3,506,677	3,506,677
<b>Total Revenues</b>	700,000	900,000	900,000	900,000	732,000	732,000
<b>Net County Cost</b>	2,077,126.68	2,220,000	2,220,000	2,220,000	2,774,677	2,774,677

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

Cost Center: CC2106-Public Defender  
Fund: FD0014 - Trial Court  
Function: Public protection  
Activity: Judicial

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>402,171.43</b>	<b>441,097</b>	<b>441,097</b>	<b>444,715</b>	<b>401,343</b>	<b>401,343</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>635,530.47</b>	<b>966,958</b>	<b>966,958</b>	<b>1,002,777</b>	<b>1,060,438</b>	<b>1,060,438</b>
<b>Other Charges</b>						
SC53400 - Subscription Based Information Technology	1,014.59	0	0	0	0	0

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

Cost Center: CC2106-Public Defender  
Fund: FD0014 - Trial Court  
Function: Public protection  
Activity: Judicial

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC53750 - Interest on Subscription-Based Information Technology Arrangement	7.24	0	0	0	0	0
<b>Other Charges Total:</b>	<b>1,021.83</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Assets - Expenditures</b>						
SC54055 - Capital Asset - Software	0	48,307	48,307	0	0	0
<b>Capital Assets - Expenditures Total:</b>	<b>0</b>	<b>48,307</b>	<b>48,307</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	1,312.91	3,939	3,939	3,939	3,772	3,772
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>1,312.91</b>	<b>3,939</b>	<b>3,939</b>	<b>3,939</b>	<b>3,772</b>	<b>3,772</b>
<b>Total Expenditures:</b>	<b>1,040,036.64</b>	<b>1,460,301</b>	<b>1,460,301</b>	<b>1,451,431</b>	<b>1,465,553</b>	<b>1,465,553</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
RC43500 - Specify	0	0	0	0	0	0
<b>Intergovernmental Revenues Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Charges for Services</b>						
RC46450 - Public Defender Fees	2,632.5	3,000	3,000	3,000	3,000	3,000
<b>Charges for Services Total:</b>	<b>2,632.5</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Miscellaneous Revenues</b>						
RC47800 - Miscellaneous Revenue - Specify	390	0	0	0	18,000	18,000
RC47833 - Refund	50.4	0	0	0	0	0
<b>Miscellaneous Revenues Total:</b>	<b>440.4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	<b>18,000</b>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>168,757.21</b>	<b>326,716</b>	<b>326,716</b>	<b>326,716</b>	<b>316,837</b>	<b>316,837</b>
<b>Total Revenues:</b>	<b>171,830.11</b>	<b>329,716</b>	<b>329,716</b>	<b>329,716</b>	<b>337,837</b>	<b>337,837</b>
<b>Total Expenditures</b>	<b>1,040,036.64</b>	<b>1,460,301</b>	<b>1,460,301</b>	<b>1,451,431</b>	<b>1,465,553</b>	<b>1,465,553</b>
<b>Total Revenues</b>	<b>171,830.11</b>	<b>329,716</b>	<b>329,716</b>	<b>329,716</b>	<b>337,837</b>	<b>337,837</b>
<b>Net County Cost</b>	<b>868,206.53</b>	<b>1,130,585</b>	<b>1,130,585</b>	<b>1,121,715</b>	<b>1,127,716</b>	<b>1,127,716</b>

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

Cost Center: CC2105-Trial Court Security  
Fund: FD1010 - SR 2011 Realignment  
Function: Public protection  
Activity: Police Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC53100 - Treasury Fee	12.96	0	0	0	0	0
<b>Other Charges Total:</b>	<b>12.96</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56009 - Operating Transfer Out - Realignment	1,114,465.29	1,090,277	1,090,277	1,114,468	1,122,662	1,122,662
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>1,114,465.29</b>	<b>1,090,277</b>	<b>1,090,277</b>	<b>1,114,468</b>	<b>1,122,662</b>	<b>1,122,662</b>
<b>Total Expenditures:</b>	<b>1,114,478.25</b>	<b>1,090,277</b>	<b>1,090,277</b>	<b>1,114,468</b>	<b>1,122,662</b>	<b>1,122,662</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>3,948.75</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Charges for Services</b>						
RC46981 - Security Services	1,114,465.29	1,090,277	1,090,277	1,114,468	1,122,662	1,122,662
<b>Charges for Services Total:</b>	<b>1,114,465.29</b>	<b>1,090,277</b>	<b>1,090,277</b>	<b>1,114,468</b>	<b>1,122,662</b>	<b>1,122,662</b>
<b>Total Revenues:</b>	<b>1,118,414.04</b>	<b>1,090,277</b>	<b>1,090,277</b>	<b>1,114,468</b>	<b>1,122,662</b>	<b>1,122,662</b>
<b>Total Expenditures</b>	<b>1,114,478.25</b>	<b>1,090,277</b>	<b>1,090,277</b>	<b>1,114,468</b>	<b>1,122,662</b>	<b>1,122,662</b>
<b>Total Revenues</b>	<b>1,118,414.04</b>	<b>1,090,277</b>	<b>1,090,277</b>	<b>1,114,468</b>	<b>1,122,662</b>	<b>1,122,662</b>
<b>Net County Cost</b>	<b>-3,935.79</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC2120-District Attorney and Public Defender Subaccount  
Fund: FD1010 - SR 2011 Realignment  
Function: Public protection  
Activity: Judicial

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC53100 - Treasury Fee	1.95	0	0	0	0	0
<b>Other Charges Total:</b>	<b>1.95</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56009 - Operating Transfer Out - Realignment	279,064.29	289,583	289,583	266,344	299,019	299,019
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>279,064.29</b>	<b>289,583</b>	<b>289,583</b>	<b>266,344</b>	<b>299,019</b>	<b>299,019</b>
<b>Total Expenditures:</b>	<b>279,066.24</b>	<b>289,583</b>	<b>289,583</b>	<b>266,344</b>	<b>299,019</b>	<b>299,019</b>
<b>Revenue from Investment and Property</b>						
RC41400 - Interest Apportioned	23.27	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>23.27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
RC43120 - State - Public Safety - 2011 Realignment GC 30025	279,064.29	289,583	289,583	266,344	299,019	299,019
<b>Intergovernmental Revenues Total:</b>	<b>279,064.29</b>	<b>289,583</b>	<b>289,583</b>	<b>266,344</b>	<b>299,019</b>	<b>299,019</b>
<b>Total Revenues:</b>	<b>279,087.56</b>	<b>289,583</b>	<b>289,583</b>	<b>266,344</b>	<b>299,019</b>	<b>299,019</b>
<b>Total Expenditures</b>	279,066.24	289,583	289,583	266,344	299,019	299,019
<b>Total Revenues</b>	279,087.56	289,583	289,583	266,344	299,019	299,019
<b>Net County Cost</b>	-21.32	0	0	0	0	0

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

Cost Center: CC2203-ELESA (Law Enforcement Service -Old)

Fund: FD1010 - SR 2011 Realignment

Function: Public protection

Activity: Detention And Correction

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC53100 - Treasury Fee	-0.33	0	0	0	0	0
<b>Other Charges Total:</b>	<b>-0.33</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56009 - Operating Transfer Out - Realignment	1,881,066.35	2,069,772	2,069,772	2,069,772	2,134,772	2,134,772
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>1,881,066.35</b>	<b>2,069,772</b>	<b>2,069,772</b>	<b>2,069,772</b>	<b>2,134,772</b>	<b>2,134,772</b>
<b>Total Expenditures:</b>	<b>1,881,066.02</b>	<b>2,069,772</b>	<b>2,069,772</b>	<b>2,069,772</b>	<b>2,134,772</b>	<b>2,134,772</b>
<b>Revenue from Investment and Property</b>						
RC41400 - Interest Apportioned	-3.9	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	312.01	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>308.11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>1,316,887.35</b>	<b>1,505,593</b>	<b>1,505,593</b>	<b>1,505,593</b>	<b>1,570,593</b>	<b>1,570,593</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>564,179</b>	<b>564,179</b>	<b>564,179</b>	<b>564,179</b>	<b>564,179</b>	<b>564,179</b>
<b>Total Revenues:</b>	<b>1,881,374.46</b>	<b>2,069,772</b>	<b>2,069,772</b>	<b>2,069,772</b>	<b>2,134,772</b>	<b>2,134,772</b>
<b>Total Expenditures</b>	<b>1,881,066.02</b>	<b>2,069,772</b>	<b>2,069,772</b>	<b>2,069,772</b>	<b>2,134,772</b>	<b>2,134,772</b>
<b>Total Revenues</b>	<b>1,881,374.46</b>	<b>2,069,772</b>	<b>2,069,772</b>	<b>2,069,772</b>	<b>2,134,772</b>	<b>2,134,772</b>
<b>Net County Cost</b>	<b>-308.44</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC2306-Community Corrections Partnership - CCP Planning  
Fund: FD1010 - SR 2011 Realignment  
Function: Public protection  
Activity: Detention And Correction

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Transfers Out (Nonreciprocal)</b>						
SC56009 - Operating Transfer Out - Realignment	100,000	0	0	0	0	0
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
RC43500 - Specify	100,000	0	0	0	0	0
<b>Intergovernmental Revenues Total:</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	100,000	0	0	0	0	0
<b>Total Revenues</b>	100,000	0	0	0	0	0
<b>Net County Cost</b>	0	0	0	0	0	0

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

Cost Center: CC2307-Local Community Correction Account  
Fund: FD1010 - SR 2011 Realignment  
Function: Public protection  
Activity: Detention And Correction

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC53100 - Treasury Fee	-96.33	0	0	0	0	0
<b>Other Charges Total:</b>	<b>-96.33</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>5,295,069.91</b>	<b>5,340,500</b>	<b>5,340,500</b>	<b>5,340,500</b>	<b>5,565,340</b>	<b>5,565,340</b>
<b>Total Expenditures:</b>	<b>5,294,973.58</b>	<b>5,340,500</b>	<b>5,340,500</b>	<b>5,340,500</b>	<b>5,565,340</b>	<b>5,565,340</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>-11,715.15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
RC43500 - Specify	5,295,069.91	5,340,500	5,340,500	5,340,500	5,565,340	5,565,340
<b>Intergovernmental Revenues Total:</b>	<b>5,295,069.91</b>	<b>5,340,500</b>	<b>5,340,500</b>	<b>5,340,500</b>	<b>5,565,340</b>	<b>5,565,340</b>
<b>Total Revenues:</b>	<b>5,283,354.76</b>	<b>5,340,500</b>	<b>5,340,500</b>	<b>5,340,500</b>	<b>5,565,340</b>	<b>5,565,340</b>
<b>Total Expenditures</b>	5,294,973.58	5,340,500	5,340,500	5,340,500	5,565,340	5,565,340
<b>Total Revenues</b>	5,283,354.76	5,340,500	5,340,500	5,340,500	5,565,340	5,565,340
<b>Net County Cost</b>	11,618.82	0	0	0	0	0



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

Cost Center: CC2308-Juvenile Justice  
Fund: FD1010 - SR 2011 Realignment  
Function: Public protection  
Activity: Detention And Correction

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC53100 - Treasury Fee	-16.07	0	0	0	0	0
<b>Other Charges Total:</b>	<b>-16.07</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>806,571.17</b>	<b>801,900</b>	<b>801,900</b>	<b>801,900</b>	<b>1,040,000</b>	<b>1,040,000</b>
<b>Total Expenditures:</b>	<b>806,555.1</b>	<b>801,900</b>	<b>801,900</b>	<b>801,900</b>	<b>1,040,000</b>	<b>1,040,000</b>
<b>Revenue from Investment and Property</b>						
RC41400 - Interest Apportioned	-191.48	0	0	0	0	0
RC41402 - Interest - Fair Market Value (FMV) Adjustments	441.51	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>250.03</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>806,571.17</b>	<b>801,900</b>	<b>801,900</b>	<b>801,900</b>	<b>1,040,000</b>	<b>1,040,000</b>
<b>Total Revenues:</b>	<b>806,821.2</b>	<b>801,900</b>	<b>801,900</b>	<b>801,900</b>	<b>1,040,000</b>	<b>1,040,000</b>
<b>Total Expenditures</b>	<b>806,555.1</b>	<b>801,900</b>	<b>801,900</b>	<b>801,900</b>	<b>1,040,000</b>	<b>1,040,000</b>
<b>Total Revenues</b>	<b>806,821.2</b>	<b>801,900</b>	<b>801,900</b>	<b>801,900</b>	<b>1,040,000</b>	<b>1,040,000</b>
<b>Net County Cost</b>	<b>-266.1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Cost Center: CC4105-Protective Services Subaccount  
Fund: FD1010 - SR 2011 Realignment  
Function: Health and sanitation  
Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC53100 - Treasury Fee	-171.14	0	0	0	0	0
<b>Other Charges Total:</b>	<b>-171.14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56009 - Operating Transfer Out - Realignment	10,379,231.64	8,609,617	8,609,617	9,363,676	10,328,868	10,328,868
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>10,379,231.64</b>	<b>8,609,617</b>	<b>8,609,617</b>	<b>9,363,676</b>	<b>10,328,868</b>	<b>10,328,868</b>
<b>Total Expenditures:</b>	<b>10,379,060.5</b>	<b>8,609,617</b>	<b>8,609,617</b>	<b>9,363,676</b>	<b>10,328,868</b>	<b>10,328,868</b>
<b>Revenue from Investment and Property</b>						
RC41400 - Interest Apportioned	-2,039.19	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>-2,039.19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>10,379,231.64</b>	<b>8,609,617</b>	<b>8,609,617</b>	<b>9,363,676</b>	<b>10,328,868</b>	<b>10,328,868</b>
<b>Total Revenues:</b>	<b>10,377,192.45</b>	<b>8,609,617</b>	<b>8,609,617</b>	<b>9,363,676</b>	<b>10,328,868</b>	<b>10,328,868</b>
<b>Total Expenditures</b>	10,379,060.5	8,609,617	8,609,617	9,363,676	10,328,868	10,328,868
<b>Total Revenues</b>	10,377,192.45	8,609,617	8,609,617	9,363,676	10,328,868	10,328,868
<b>Net County Cost</b>	1,868.05	0	0	0	0	0

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

Cost Center: CC4106-Mental Health Account  
Fund: FD1010 - SR 2011 Realignment  
Function: Health and sanitation  
Activity: Hospital Care

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC53100 - Treasury Fee	331.39	0	0	0	0	0
<b>Other Charges Total:</b>	<b>331.39</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56009 - Operating Transfer Out - Realignment	9,632,319.87	9,950,049	9,950,049	10,460,005	9,227,273	9,227,273
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>9,632,319.87</b>	<b>9,950,049</b>	<b>9,950,049</b>	<b>10,460,005</b>	<b>9,227,273</b>	<b>9,227,273</b>
<b>Total Expenditures:</b>	<b>9,632,651.26</b>	<b>9,950,049</b>	<b>9,950,049</b>	<b>10,460,005</b>	<b>9,227,273</b>	<b>9,227,273</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>-10,628.66</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>11,000,180.29</b>	<b>9,950,049</b>	<b>9,950,049</b>	<b>10,460,005</b>	<b>9,227,273</b>	<b>9,227,273</b>
<b>Total Revenues:</b>	<b>10,989,551.63</b>	<b>9,950,049</b>	<b>9,950,049</b>	<b>10,460,005</b>	<b>9,227,273</b>	<b>9,227,273</b>
<b>Total Expenditures</b>	9,632,651.26	9,950,049	9,950,049	10,460,005	9,227,273	9,227,273
<b>Total Revenues</b>	10,989,551.63	9,950,049	9,950,049	10,460,005	9,227,273	9,227,273
<b>Net County Cost</b>	-1,356,900.37	0	0	0	0	0

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

Cost Center: CC4108-Behavioral Health Subaccount  
Fund: FD1010 - SR 2011 Realignment  
Function: Health and sanitation  
Activity: Health

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC53100 - Treasury Fee	47.34	0	0	0	0	0
<b>Other Charges Total:</b>	<b>47.34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56009 - Operating Transfer Out - Realignment	11,374,163.54	12,448,608	13,605,508	13,294,818	12,454,346	12,454,346
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>11,374,163.54</b>	<b>12,448,608</b>	<b>13,605,508</b>	<b>13,294,818</b>	<b>12,454,346</b>	<b>12,454,346</b>
<b>Total Expenditures:</b>	<b>11,374,210.88</b>	<b>12,448,608</b>	<b>13,605,508</b>	<b>13,294,818</b>	<b>12,454,346</b>	<b>12,454,346</b>
<b>Revenue from Investment and Property</b>						
RC41400 - Interest Apportioned	564.04	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>564.04</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>13,565,756.12</b>	<b>12,448,608</b>	<b>13,605,508</b>	<b>13,294,818</b>	<b>12,454,346</b>	<b>12,454,346</b>
<b>Total Revenues:</b>	<b>13,566,320.16</b>	<b>12,448,608</b>	<b>13,605,508</b>	<b>13,294,818</b>	<b>12,454,346</b>	<b>12,454,346</b>
<b>Total Expenditures</b>	11,374,210.88	12,448,608	13,605,508	13,294,818	12,454,346	12,454,346
<b>Total Revenues</b>	13,566,320.16	12,448,608	13,605,508	13,294,818	12,454,346	12,454,346
<b>Net County Cost</b>	-2,192,109.28	0	0	0	0	0

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

Cost Center: CC1600-Sheriff - Communications  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Communications

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>2,512,297.74</b>	<b>2,570,091</b>	<b>2,570,091</b>	<b>2,292,232</b>	<b>2,807,569</b>	<b>2,807,569</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC1600-Sheriff - Communications  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Communications

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>563,141.21</b>	<b>691,803</b>	<b>694,798</b>	<b>619,013</b>	<b>726,352</b>	<b>726,352</b>
<b>Other Charges</b>						
SC53400 - Subscription Based Information Technology	6,269.63	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	44.74	0	0	0	0	0
<b>Other Charges Total:</b>	<b>6,314.37</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Assets - Expenditures</b>						
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
<b>Capital Assets - Expenditures Total:</b>	<b>225,346.51</b>	<b>39,000</b>	<b>39,000</b>	<b>31,232</b>	<b>278,000</b>	<b>278,000</b>
<b>Intrafund Transfers</b>						
SC55000 - Intrafund - Other	-100	0	0	0	0	0

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

Cost Center: CC1600-Sheriff - Communications  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Communications

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Intrafund Transfers</b>						
SC55002 - Intrafund - Services and Supplies	-175	0	0	0	0	0
<b>Intrafund Transfers Total:</b>	<b>-275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	12,169.65	33,897	33,897	33,897	30,065	30,065
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>12,169.65</b>	<b>33,897</b>	<b>33,897</b>	<b>33,897</b>	<b>30,065</b>	<b>30,065</b>
<b>Total Expenditures:</b>	<b>3,318,994.48</b>	<b>3,334,791</b>	<b>3,337,786</b>	<b>2,976,374</b>	<b>3,841,986</b>	<b>3,841,986</b>
<b>Licenses, Permits, and Franchises</b>						
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
<b>Licenses, Permits, and Franchises Total:</b>	<b>36,434.35</b>	<b>39,000</b>	<b>39,000</b>	<b>24,099</b>	<b>25,680</b>	<b>25,680</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>1,626.49</b>	<b>1,000</b>	<b>1,000</b>	<b>5,320</b>	<b>0</b>	<b>0</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>89,175.04</b>	<b>96,479</b>	<b>96,479</b>	<b>71,252</b>	<b>83,098</b>	<b>83,098</b>
<b>Miscellaneous Revenues</b>						
RC47833 - Refund	0	0	0	0	0	0
<b>Miscellaneous Revenues Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48206 - Operating Transfer in - Public Safety / Trial Courts	214,942.92	18,000	18,000	18,000	141,800	141,800
<b>Transfers In (Nonreciprocal) Total:</b>	<b>214,942.92</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>141,800</b>	<b>141,800</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	0	2,995	0	0	0

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

Cost Center: CC1600-Sheriff - Communications  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Communications

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



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

Cost Center: CC2103-Sheriff Court Bailiffs  
Fund: FD0014 - Trial Court  
Function: Public protection  
Activity: Judicial

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>1,297,699.25</b>	<b>1,733,404</b>	<b>1,733,404</b>	<b>1,505,079</b>	<b>1,738,068</b>	<b>1,738,068</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>30,104.83</b>	<b>232,576</b>	<b>232,576</b>	<b>228,438</b>	<b>228,601</b>	<b>228,602</b>
<b>Other Charges</b>						
SC53400 - Subscription Based Information Technology	3,043.77	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	21.72	0	0	0	0	0

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

Cost Center: CC2103-Sheriff Court Bailiffs  
Fund: FD0014 - Trial Court  
Function: Public protection  
Activity: Judicial

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
Other Charges Total:	3,065.49	0	0	0	0	0
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
Revenue from Investment and Property Total:	0	0	0	0	0	0
<b>Charges for Services</b>						
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
<b>Transfers In (Nonreciprocal)</b>						
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

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

Cost Center: CC2201-Sheriff - Coroner  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Police Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>8,694,980.55</b>	<b>9,391,457</b>	<b>9,587,132.51</b>	<b>9,105,959</b>	<b>9,789,024</b>	<b>9,714,024</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC2201-Sheriff - Coroner  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Police Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>2,646,099.15</b>	<b>3,212,490</b>	<b>3,273,140</b>	<b>3,120,771</b>	<b>2,863,180</b>	<b>2,863,180</b>

**Other Charges**

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

Cost Center: CC2201-Sheriff - Coroner  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Police Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
SC53029 - Interfund Maintenance and Improvement	0	74,500	74,500	74,500	0	0
SC53400 - Subscription Based Infomation 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
<b>Other Charges Total:</b>	<b>17,375.2</b>	<b>74,500</b>	<b>74,500</b>	<b>74,500</b>	<b>17,367</b>	<b>17,367</b>
<b>Capital Assets - Expenditures</b>						
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 Infomation Technology Subscription - Initial	0	0	0	0	51,000	51,000
<b>Capital Assets - Expenditures Total:</b>	<b>874,334.3</b>	<b>876,500</b>	<b>1,228,324</b>	<b>1,010,554</b>	<b>728,500</b>	<b>728,500</b>
<b>Intrafund Transfers</b>						
SC55000 - Intrafund - Other	0	-9,000	-9,000	-9,000	0	0
<b>Intrafund Transfers Total:</b>	<b>0</b>	<b>-9,000</b>	<b>-9,000</b>	<b>-9,000</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	28,432.01	80,665	80,665	80,665	78,032	78,032
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>28,432.01</b>	<b>80,665</b>	<b>80,665</b>	<b>80,665</b>	<b>78,032</b>	<b>78,032</b>
<b>Total Expenditures:</b>	<b>12,261,221.21</b>	<b>13,626,612</b>	<b>14,234,761.51</b>	<b>13,383,449</b>	<b>13,476,103</b>	<b>13,401,103</b>
<b>Fines, Forfeitures, and Penalties</b>						
RC41250 - Other Court Fines	6.15	0	0	6	0	0
RC41365 - Victim Restitution	0	0	0	130	0	0
<b>Fines, Forfeitures, and Penalties Total:</b>	<b>6.15</b>	<b>0</b>	<b>0</b>	<b>136</b>	<b>0</b>	<b>0</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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

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

Cost Center: CC2201-Sheriff - Coroner  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Police Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Intergovernmental Revenues</b>						
Intergovernmental Revenues Total:	145,560.91	65,000	532,825.51	175,784	55,000	55,000
<b>Charges for Services</b>						
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
<b>Miscellaneous Revenues</b>						
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
<b>Long-Term Debt Proceeds</b>						
RC48050 - Subscription - Based Information Technology Arrangement (SBITA)	0	0	0	0	51,000	51,000
Long-Term Debt Proceeds Total:	0	0	0	0	51,000	51,000
<b>Sale of Capital Assets</b>						
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
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Budgetary - Revenue</b>						
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

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

Cost Center: CC2202-Net 5 Sheriff  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Police Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>149,876.87</b>	<b>159,107</b>	<b>159,107</b>	<b>162,902</b>	<b>168,567</b>	<b>168,567</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>5,342</b>	<b>17,210</b>	<b>17,210</b>	<b>17,210</b>	<b>20,293</b>	<b>20,293</b>
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>57,766.67</b>	<b>68,000</b>	<b>68,000</b>	<b>65,000</b>	<b>68,000</b>	<b>68,000</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	597.43	583	583	583	601	601
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>597.43</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>601</b>	<b>601</b>
<b>Total Expenditures:</b>	<b>213,582.97</b>	<b>244,900</b>	<b>244,900</b>	<b>245,695</b>	<b>257,461</b>	<b>257,461</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
RC45510 - City/County	74,994.98	117,545	117,545	0	0	0

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

Cost Center: CC2202-Net 5 Sheriff  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Police Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>103,899.5</b>	<b>117,545</b>	<b>117,545</b>	<b>120,074</b>	<b>125,906</b>	<b>125,906</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48209 - Operating Transfer In - Realignment	109,683.47	127,355	127,355	125,620	131,555	131,555
<b>Transfers In (Nonreciprocal) Total:</b>	<b>109,683.47</b>	<b>127,355</b>	<b>127,355</b>	<b>125,620</b>	<b>131,555</b>	<b>131,555</b>
<b>Total Revenues:</b>	<b>213,582.97</b>	<b>244,900</b>	<b>244,900</b>	<b>245,694</b>	<b>257,461</b>	<b>257,461</b>
<b>Total Expenditures</b>						
<b>Total Revenues</b>	213,582.97	244,900	244,900	245,695	257,461	257,461
<b>Net County Cost</b>	0	0	0	1	0	0



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

Cost Center: CC2204-Sheriff Training Center  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Police Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>22,958.14</b>	<b>27,326</b>	<b>27,326</b>	<b>25,039</b>	<b>32,326</b>	<b>32,326</b>
<b>Other Charges</b>						
SC53029 - Interfund Maintenance and Improvement	0	0	0	0	35,000	35,000
<b>Other Charges Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>35,000</b>
<b>Total Expenditures:</b>	<b>22,958.14</b>	<b>27,326</b>	<b>27,326</b>	<b>25,039</b>	<b>67,326</b>	<b>67,326</b>
<b>Revenue from Investment and Property</b>						
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
<b>Revenue from Investment and Property Total:</b>	<b>16,500</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	0	0	0	25,535	25,535
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,535</b>	<b>25,535</b>
<b>Total Revenues:</b>	<b>16,500</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>42,535</b>	<b>42,535</b>
<b>Total Expenditures</b>	22,958.14	27,326	27,326	25,039	67,326	67,326
<b>Total Revenues</b>	16,500	17,000	17,000	17,000	42,535	42,535
<b>Net County Cost</b>	6,458.14	10,326	10,326	8,039	24,791	24,791

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

Cost Center: CC2205-Sheriff Boat Patrol  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Police Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>232,068.56</b>	<b>424,921</b>	<b>424,921</b>	<b>377,643</b>	<b>474,519</b>	<b>474,519</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC2205-Sheriff Boat Patrol  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Police Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>59,567.24</b>	<b>130,435</b>	<b>130,435</b>	<b>122,022</b>	<b>102,350</b>	<b>102,350</b>
<b>Other Charges</b>						
SC53400 - Subscription Based Information Technology	338.2	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	2.41	0	0	0	0	0
<b>Other Charges Total:</b>	<b>340.61</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Assets - Expenditures</b>						
SC54052 - Capital Asset - Equipment	7,444.31	0	0	0	0	0
SC54053 - Capital Asset - Vehicle	68,338.03	0	0	0	0	0
<b>Capital Assets - Expenditures Total:</b>	<b>75,782.34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	849.53	3,069	3,069	3,069	2,919	2,919
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>849.53</b>	<b>3,069</b>	<b>3,069</b>	<b>3,069</b>	<b>2,919</b>	<b>2,919</b>
<b>Total Expenditures:</b>	<b>368,608.28</b>	<b>558,425</b>	<b>558,425</b>	<b>502,734</b>	<b>579,788</b>	<b>579,788</b>
<b>Taxes</b>						
RC41003 - Property Tax Current Unsecured 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
<b>Taxes Total:</b>	<b>36,657.37</b>	<b>27,931</b>	<b>27,931</b>	<b>27,931</b>	<b>37,971</b>	<b>37,971</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
RC43487 - Sheriff Boating Safety	316,247.01	214,800	214,800	214,800	214,800	214,800
<b>Intergovernmental Revenues Total:</b>	<b>316,247.01</b>	<b>214,800</b>	<b>214,800</b>	<b>214,800</b>	<b>214,800</b>	<b>214,800</b>
<b>Miscellaneous Revenues</b>						
RC47833 - Refund	0	0	0	108	0	0
<b>Miscellaneous Revenues Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>352,904.38</b>	<b>242,731</b>	<b>242,731</b>	<b>242,839</b>	<b>252,771</b>	<b>252,771</b>
<b>Total Expenditures</b>	<b>368,608.28</b>	<b>558,425</b>	<b>558,425</b>	<b>502,734</b>	<b>579,788</b>	<b>579,788</b>
<b>Total Revenues</b>	<b>352,904.38</b>	<b>242,731</b>	<b>242,731</b>	<b>242,839</b>	<b>252,771</b>	<b>252,771</b>
<b>Net County Cost</b>	<b>15,703.9</b>	<b>315,694</b>	<b>315,694</b>	<b>259,895</b>	<b>327,017</b>	<b>327,017</b>

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

Cost Center: CC2208-Sheriff Live Oak Contract  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Police Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>1,743,109.06</b>	<b>2,520,513</b>	<b>2,520,513</b>	<b>2,516,294</b>	<b>2,714,169</b>	<b>2,714,169</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC2208-Sheriff Live Oak Contract  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Police Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>451,474.93</b>	<b>532,138</b>	<b>532,138</b>	<b>517,682</b>	<b>549,750</b>	<b>549,750</b>
<b>Other Charges</b>						
SC52725 - Contribution to Other Agencies	0	0	0	10,053	43,200	43,200
SC53400 - Subscription Based Information 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
<b>Other Charges Total:</b>	<b>2,724.88</b>	<b>0</b>	<b>0</b>	<b>10,053</b>	<b>51,754</b>	<b>51,754</b>
<b>Capital Assets - Expenditures</b>						
SC54500 - Subscription Based Information Technology Subscription - Initial	0	0	0	0	25,120	25,120
<b>Capital Assets - Expenditures Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,120</b>	<b>25,120</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	1,001.96	9,791	9,791	9,791	11,486	11,486
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>1,001.96</b>	<b>9,791</b>	<b>9,791</b>	<b>9,791</b>	<b>11,486</b>	<b>11,486</b>
<b>Total Expenditures:</b>	<b>2,198,310.83</b>	<b>3,062,442</b>	<b>3,062,442</b>	<b>3,053,820</b>	<b>3,352,279</b>	<b>3,352,279</b>

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

Cost Center: CC2208-Sheriff Live Oak Contract  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Police Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>1,837,884.35</b>	<b>2,621,438</b>	<b>2,621,438</b>	<b>2,617,527</b>	<b>2,995,875</b>	<b>2,995,875</b>
<b>Long-Term Debt Proceeds</b>						
RC48050 - Subscription - Based Information Technology Arrangement (SBITA)	0	0	0	0	25,120	25,120
<b>Long-Term Debt Proceeds Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,120</b>	<b>25,120</b>
<b>Total Revenues:</b>	<b>1,837,884.35</b>	<b>2,621,438</b>	<b>2,621,438</b>	<b>2,617,527</b>	<b>3,020,995</b>	<b>3,020,995</b>
<b>Total Expenditures</b>						
<b>Total Revenues</b>	2,198,310.83	3,062,442	3,062,442	3,053,820	3,352,279	3,352,279
<b>Net County Cost</b>	1,837,884.35	2,621,438	2,621,438	2,617,527	3,020,995	3,020,995
	360,426.48	441,004	441,004	436,293	331,284	331,284

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

Cost Center: CC2301-County Jail  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Detention And Correction

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>7,904,867.1</b>	<b>8,419,048</b>	<b>8,513,990.23</b>	<b>8,409,511</b>	<b>9,099,974</b>	<b>8,849,974</b>
<b>Services and Supplies</b>						
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

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

Cost Center: CC2301-County Jail  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Detention And Correction

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>2,681,045.89</b>	<b>3,113,838</b>	<b>3,170,983</b>	<b>3,053,362</b>	<b>3,221,667</b>	<b>3,221,667</b>
<b>Other Charges</b>						
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 Information Technology	19,277.2	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	137.57	0	0	0	0	0
<b>Other Charges Total:</b>	<b>4,165,350.34</b>	<b>4,091,121</b>	<b>4,091,121</b>	<b>4,039,212</b>	<b>4,087,767</b>	<b>4,087,767</b>



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

Cost Center: CC2301-County Jail  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Detention And Correction

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Capital Assets - Expenditures</b>						
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
<b>Capital Assets - Expenditures Total:</b>	<b>181,140.24</b>	<b>646,000</b>	<b>725,967</b>	<b>695,439</b>	<b>100,000</b>	<b>100,000</b>
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>229,568.67</b>	<b>329,968</b>	<b>329,968</b>	<b>324,247</b>	<b>322,406</b>	<b>322,406</b>
<b>Total Expenditures:</b>	<b>15,161,972.24</b>	<b>16,599,975</b>	<b>16,832,029.23</b>	<b>16,521,771</b>	<b>16,831,814</b>	<b>16,581,814</b>
<b>Fines, Forfeitures, and Penalties</b>						
RC41250 - Other Court Fines	18,284.72	15,600	15,600	20,355	18,000	18,000
<b>Fines, Forfeitures, and Penalties Total:</b>	<b>18,284.72</b>	<b>15,600</b>	<b>15,600</b>	<b>20,355</b>	<b>18,000</b>	<b>18,000</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
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
<b>Intergovernmental Revenues Total:</b>	<b>227,557.58</b>	<b>118,007</b>	<b>118,007</b>	<b>130,012</b>	<b>98,007</b>	<b>98,007</b>
<b>Charges for Services</b>						
RC47275 - Institutional Care Jail	209,000.04	217,344	217,344	217,344	218,400	218,400
<b>Charges for Services Total:</b>	<b>209,000.04</b>	<b>217,344</b>	<b>217,344</b>	<b>217,344</b>	<b>218,400</b>	<b>218,400</b>
<b>Miscellaneous Revenues</b>						
RC47801 - Compensation and Miscellaneous Insurance Refund	34,103.36	0	0	0	0	0
<b>Miscellaneous Revenues Total:</b>	<b>34,103.36</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
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

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

Cost Center: CC2301-County Jail  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Detention And Correction

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

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

Cost Center: CC2310-Public Administrator  
Fund: FD0015 - Public Safety  
Function: Public protection  
Activity: Other Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
SC51954 - Postage	9.49	100	100	20	100	100
SC52057 - Professional / Specialized Services	0	15,000	15,000	3,000	15,000	15,000
<b>Services and Supplies Total:</b>	<b>9.49</b>	<b>15,100</b>	<b>15,100</b>	<b>3,020</b>	<b>15,100</b>	<b>15,100</b>
<b>Total Expenditures:</b>	<b>9.49</b>	<b>15,100</b>	<b>15,100</b>	<b>3,020</b>	<b>15,100</b>	<b>15,100</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Charges for Services</b>						
RC46900 - Public Administrator Fees	3,816.31	0	0	3,025	0	0
<b>Charges for Services Total:</b>	<b>3,816.31</b>	<b>0</b>	<b>0</b>	<b>3,025</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>3,816.31</b>	<b>0</b>	<b>0</b>	<b>3,025</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>9.49</b>	<b>15,100</b>	<b>15,100</b>	<b>3,020</b>	<b>15,100</b>	<b>15,100</b>
<b>Total Revenues</b>	<b>3,816.31</b>	<b>0</b>	<b>0</b>	<b>3,025</b>	<b>0</b>	<b>0</b>
<b>Net County Cost</b>	<b>-3,806.82</b>	<b>15,100</b>	<b>15,100</b>	<b>-5</b>	<b>15,100</b>	<b>15,100</b>

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

Cost Center: CC0184-Sheriff Inmate Welfare  
Fund: FD1004 - SR Public Safety/Trial Court  
Function: Public protection  
Activity: Other Protection

<b>Financing Uses Classification</b>	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2024-25 Adjusted</b>	<b>2024-25 Estimated</b>	<b>2025-26 Department</b>	<b>2025-26 CAO Recommended</b>
<b>Salaries and Employee Benefits</b>						
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
<b>Salaries and Employee Benefits Total:</b>	<b>124,516.59</b>	<b>147,006</b>	<b>147,006</b>	<b>124,546</b>	<b>135,399</b>	<b>135,399</b>
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>177,888.56</b>	<b>204,724</b>	<b>204,724</b>	<b>202,139</b>	<b>208,941</b>	<b>208,941</b>
<b>Other Charges</b>						
SC53100 - Treasury Fee	-50.92	0	0	0	0	0
SC53400 - Subscription Based Information Technology	338.2	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	2.41	0	0	0	0	0

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

Cost Center: CC0184-Sheriff Inmate Welfare  
Fund: FD1004 - SR Public Safety/Trial Court  
Function: Public protection  
Activity: Other Protection

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
Other Charges Total:	289.69	0	0	0	0	0
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Revenue from Investment and Property</b>						
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
Revenue from Investment and Property Total:	119.82	99	99	99	99	99
<b>Miscellaneous Revenues</b>						
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
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Budgetary - Revenue</b>						
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

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

Cost Center: CC2109-Trial Court Funding  
Fund: FD0014 - Trial Court  
Function: Public protection  
Activity: Judicial

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Other Charges</b>						
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
<b>Other Charges Total:</b>	<b>766,090.67</b>	<b>760,852</b>	<b>760,852</b>	<b>767,852</b>	<b>767,526</b>	<b>767,526</b>
<b>Total Expenditures:</b>	<b>766,090.67</b>	<b>760,852</b>	<b>760,852</b>	<b>767,852</b>	<b>767,526</b>	<b>767,526</b>

<b>Taxes</b>						
RC41062 - Property Transfer Tax	0	0	0	0	0	0
<b>Taxes Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Fines, Forfeitures, and Penalties</b>						
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
<b>Fines, Forfeitures, and Penalties Total:</b>	<b>634,349.11</b>	<b>460,000</b>	<b>460,000</b>	<b>611,628</b>	<b>585,750</b>	<b>585,750</b>

<b>Revenue from Investment and Property</b>						
RC41400 - Interest Apportioned	114.44	0	0	0	100	100
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>114.44</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>

<b>Intergovernmental Revenues</b>						
RC43500 - Specify	348,560.22	348,561	348,561	348,560	348,560	348,560
<b>Intergovernmental Revenues Total:</b>	<b>348,560.22</b>	<b>348,561</b>	<b>348,561</b>	<b>348,560</b>	<b>348,560</b>	<b>348,560</b>

<b>Charges for Services</b>						
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

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

Cost Center: CC2109-Trial Court Funding  
Fund: FD0014 - Trial Court  
Function: Public protection  
Activity: Judicial

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

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

Cost Center: CC2112-Consolidated Court  
Fund: FD0014 - Trial Court  
Function: Public protection  
Activity: Judicial

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<b>Services and Supplies</b>						
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
<b>Services and Supplies Total:</b>	<b>458,130.27</b>	<b>554,067</b>	<b>554,067</b>	<b>483,128.92</b>	<b>575,410</b>	<b>575,410</b>
<b>Total Expenditures:</b>	<b>458,130.27</b>	<b>554,067</b>	<b>554,067</b>	<b>483,129</b>	<b>575,410</b>	<b>575,410</b>
<b>Revenue from Investment and Property</b>						
RC41402 - Interest - Fair Market Value (FMV) Adjustments	0	0	0	0	0	0
<b>Revenue from Investment and Property Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>9,908.32</b>	<b>6,200</b>	<b>6,200</b>	<b>7,000</b>	<b>8,950</b>	<b>8,950</b>
<b>Miscellaneous Revenues</b>						
RC47804 - Court Reimbursement	261,361.09	290,000	290,000	262,000	260,000	260,000
<b>Miscellaneous Revenues Total:</b>	<b>261,361.09</b>	<b>290,000</b>	<b>290,000</b>	<b>262,000</b>	<b>260,000</b>	<b>260,000</b>
<b>Total Revenues:</b>	<b>271,269.41</b>	<b>296,200</b>	<b>296,200</b>	<b>269,000</b>	<b>268,950</b>	<b>268,950</b>
<b>Total Expenditures</b>	458,130.27	554,067	554,067	483,128.92	575,410	575,410
<b>Total Revenues</b>	271,269.41	296,200	296,200	269,000	268,950	268,950
<b>Net County Cost</b>	186,860.86	257,867	257,867	214,128.92	306,460	306,460



This Page Left Intentionally Blank