



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

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	1,446,474.92	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 Unemployment 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  
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 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>						
<b>Capital Assets - Expenditures Total:</b>	<b>41,476.32</b>	<b>0</b>	<b>29,572</b>	<b>29,572</b>	<b>0</b>	<b>0</b>
<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
<b>Intrafund Transfers Total:</b>	<b>175,842.22</b>	<b>180,492</b>	<b>180,492</b>	<b>180,492</b>	<b>185,945</b>	<b>185,945</b>
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	17,933.46	36,272	36,272	36,272	35,813	35,813
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>17,933.46</b>	<b>36,272</b>	<b>36,272</b>	<b>36,272</b>	<b>35,813</b>	<b>35,813</b>
<b>Total Expenditures:</b>	<b>3,072,214.89</b>	<b>3,233,658</b>	<b>3,270,511</b>	<b>3,259,075</b>	<b>3,421,496</b>	<b>3,421,496</b>
<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
<b>Fines, Forfeitures, and Penalties Total:</b>	<b>21,100</b>	<b>19,669</b>	<b>19,669</b>	<b>33,300</b>	<b>25,500</b>	<b>25,500</b>
<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
<b>Intergovernmental Revenues Total:</b>	<b>1,337,777.34</b>	<b>1,213,530</b>	<b>1,213,530</b>	<b>1,482,808</b>	<b>1,322,280</b>	<b>1,322,280</b>
<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
<b>Charges for Services Total:</b>	<b>369,191.93</b>	<b>319,670</b>	<b>319,670</b>	<b>253,190</b>	<b>270,020</b>	<b>270,020</b>

**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
<b>Miscellaneous Revenues Total:</b>	<b>44.55</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>250</b>	<b>250</b>
<b>Sale of Capital Assets</b>						
RC47900 - Sale of Capital Assets	0	1,000	1,000	0	250	250
<b>Sale of Capital Assets Total:</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>250</b>	<b>250</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	0	36,853	36,853	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>36,853</b>	<b>36,853</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>1,728,113.82</b>	<b>1,554,369</b>	<b>1,591,222</b>	<b>1,806,151</b>	<b>1,618,300</b>	<b>1,618,300</b>
<b>Total Expenditures</b>	3,072,214.89	3,233,658	3,270,511	3,259,075	3,421,496	3,421,496
<b>Total Revenues</b>	<b>1,728,113.82</b>	<b>1,554,369</b>	<b>1,591,222</b>	<b>1,806,151</b>	<b>1,618,300</b>	<b>1,618,300</b>
<b>Net County Cost</b>	<b>1,344,101.07</b>	<b>1,679,289</b>	<b>1,679,289</b>	<b>1,452,924</b>	<b>1,803,196</b>	<b>1,803,196</b>

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>	<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>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>Net County Cost</b>	<b>-14,564.75</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: 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>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

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	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

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>						
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 Infromation Technology	4,688.21	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	33.46	0	0	0	0	0
<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
<b>Miscellaneous Revenues</b>						
RC47833 - Refund	3,288.61	25,000	25,847	20,846	30,000	30,000
<b>Miscellaneous Revenues Total:</b>	<b>33,458.95</b>	<b>35,324</b>	<b>54,547</b>	<b>66,774</b>	<b>37,500</b>	<b>37,500</b>
<b>Total Revenues:</b>	<b>627,936.26</b>	<b>548,941</b>	<b>570,541</b>	<b>480,879</b>	<b>423,970</b>	<b>423,970</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>Total Revenues</b>	<b>627,936.26</b>	<b>548,941</b>	<b>570,541</b>	<b>480,879</b>	<b>423,970</b>	<b>423,970</b>
<b>Net County Cost</b>	<b>1,452,641.82</b>	<b>1,575,075</b>	<b>1,575,075</b>	<b>1,661,544</b>	<b>1,570,661</b>	<b>1,586,666</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

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	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

<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>						
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 Infromation 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

<b>Total Expenditures</b>	463,747.13	573,047	573,047	558,191	437,050	437,050
<b>Total Revenues</b>	55,481.71	269,865	269,865	264,063	100,153	100,153
<b>Net County Cost</b>	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

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>	<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>Net County Cost</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>

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# Development Services

## Section B

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<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

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>						
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 Infomration 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 Miscellaneous 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>	<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>Net County Cost</b>	<b>537,703.64</b>	<b>171,271</b>	<b>171,271</b>	<b>62,940</b>	<b>132,649</b>	<b>132,649</b>

**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>	<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>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>Net County Cost</b>	<b>-23,478.77</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: 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>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

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>						
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 Infromation Technology	2,633.56	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	18.79	0	0	0	0	0
<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>	1,698,773.11	2,030,236	2,181,316	2,346,493	2,064,353	2,064,353
<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

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>						
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>

**Licenses, Permits, and Franchises**

RC41090 - Food Facility Permits	272,791	217,868	217,868	300,000	310,000	310,000
RC41100 - Public Water System Permits	102,795	127,500	127,500	10,500	11,550	11,550

**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>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>	808,341.1	909,541	909,541	845,481	1,027,266	1,027,266
<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

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	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
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>320,567.36</b>	<b>311,354</b>	<b>311,354</b>	<b>335,354</b>	<b>352,842</b>	<b>352,842</b>
<b>Total Revenues:</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>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>Total Revenues</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>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: 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 Agncy - 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>	<b>-5,015.52</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

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	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

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>						
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 Infromation Technology	1,936.1	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	13.82	0	0	0	0	0
<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

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	-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>
<b>Licenses, Permits, and Franchises</b>						
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>
<b>Intergovernmental Revenues</b>						
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>
<b>Charges for Services</b>						
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>	<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>Net County Cost</b>	<b>1,191,534.26</b>	<b>1,223,335</b>	<b>1,223,335</b>	<b>968,895</b>	<b>1,302,442</b>	<b>1,302,442</b>

**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>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 Unemployment 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>						
Services and Supplies Total:	4,071,382.25	7,539,915	10,714,033	9,081,857	10,441,173	10,441,173
<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
Other Charges Total:	1,045,138.68	1,675,051	1,675,051	1,676,020	1,744,147	1,744,147
<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
Capital Assets - Expenditures Total:	1,259,343.73	3,132,673	3,539,306	1,471,001	3,835,020	3,835,020
<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
Intrafund Transfers Total:	0	0	0	0	0	0
<b>Transfers Out (Nonreciprocal)</b>						
SC56008 - Operating Transfer Out - Debt Service	25,355.18	52,307	52,307	52,307	49,600	49,600
Transfers Out (Nonreciprocal) Total:	25,355.18	52,307	52,307	52,307	49,600	49,600
<b>Budgetary - Expenditure</b>						
SC59995 - Increase in Obligated F / B	0	0	0	509,792	0	0
Budgetary - Expenditure Total:	0	0	0	509,792	0	0
Total Expenditures:	8,949,460.85	15,475,751	19,056,502	15,180,458	18,988,343	18,988,343
<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 Miscellaneous 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>	8,949,460.85	15,475,751	19,056,502	15,180,458	18,988,343	18,988,343
<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
<b>Other Charges</b>						
SC52725 - Contribution to Other Agencies	192,815	250,000	250,000	250,000	275,000	275,000
<b>Other Charges Total:</b>	<b>192,815</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>275,000</b>	<b>275,000</b>
<b>Total Expenditures:</b>	<b>192,815</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>275,000</b>	<b>275,000</b>
<b>Taxes</b>						
RC41061 - Transportation Tax	192,815	250,000	250,000	250,000	275,000	275,000
<b>Taxes Total:</b>	<b>192,815</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>275,000</b>	<b>275,000</b>
<b>Total Revenues:</b>	<b>192,815</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>275,000</b>	<b>275,000</b>
<b>Total Expenditures</b>	<b>192,815</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>275,000</b>	<b>275,000</b>
<b>Total Revenues</b>	<b>192,815</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>275,000</b>	<b>275,000</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: 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>	<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>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>Net County Cost</b>	<b>-130,434.5</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: 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>	371,981.04	1,928,832	1,928,832	635,560	2,186,713	2,186,713
<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>Net County Cost</b>	<b>-131,375.61</b>	<b>169,450</b>	<b>169,450</b>	<b>159,560</b>	<b>118,184</b>	<b>118,184</b>

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 Legislative 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>	<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>Net County Cost</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>

**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
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	228	228	0	19,645	19,645
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>228</b>	<b>228</b>	<b>0</b>	<b>19,645</b>	<b>19,645</b>
<b>Total Revenues:</b>	<b>240,278.59</b>	<b>206,554</b>	<b>206,554</b>	<b>295,372</b>	<b>269,445</b>	<b>269,445</b>
<b>Total Expenditures</b>	195,817.4	206,554	206,554	295,372	269,445	269,445
<b>Total Revenues</b>	<b>240,278.59</b>	<b>206,554</b>	<b>206,554</b>	<b>295,372</b>	<b>269,445</b>	<b>269,445</b>
<b>Net County Cost</b>	<b>-44,461.19</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: 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 9Grant 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

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	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>	47,376.17	32,227	32,227	43,751	41,323	119,323
<b>Total Revenues</b>	12,976.7	32,227	32,227	43,751	41,323	119,323
<b>Net County Cost</b>	34,399.47	0	0	0	0	0

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# 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

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	1,182,528.82	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 Unemployment 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 Infromation Technology	76,087.41	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	1,914.7	0	0	0	0	0
<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

<b>Total Expenditures</b>	2,419,145.84	2,644,018	2,644,018	2,540,561	2,635,236	2,635,236
<b>Total Revenues</b>	38,372.87	22,500	22,500	27,500	22,500	22,500
<b>Net County Cost</b>	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

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	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>

**Intergovernmental Revenues**

RC44900 - Federal - Aid for Disaster	2,004.26	0	0	0	0	0
<b>Intergovernmental Revenues Total:</b>						

**Charges for Services**

RC46000 - Direct Assessment Fees	45,497.9	47,000	47,000	45,592	45,000	45,000
RC46300 - Audit & Accounting Fees - Auditor	2,500	2,500	2,500	2,500	2,500	2,500
RC47350 - Administration / Clerical Cost Fee	0	0	0	15	0	0
RC47370 - Treasury Fees	21,868.51	18,000	18,000	2,034	0	0

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>	1,762,339.96	2,169,885	2,196,947	2,262,383	2,362,984	2,362,984
<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>Net County Cost</b>	<b>1,681,031.53</b>	<b>2,054,916</b>	<b>2,054,916</b>	<b>2,202,535</b>	<b>2,195,484</b>	<b>2,195,484</b>

**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 Infromation Technology	2,029.18	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	14.48	0	0	0	0	0
<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>	<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>

**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

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>						
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 Infromation Technology	2,649.26	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	18.91	0	0	0	0	0
<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>						
SC5995 - 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
<b>Intergovernmental Revenues</b>						
<b>Intergovernmental Revenues Total:</b>	<b>149,651.31</b>	<b>100,000</b>	<b>100,000</b>	<b>100,349</b>	<b>100,000</b>	<b>100,000</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	395,900	395,900	98,866	272,402	253,921
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>395,900</b>	<b>395,900</b>	<b>98,866</b>	<b>272,402</b>	<b>253,921</b>
<b>Total Revenues:</b>	<b>149,651.31</b>	<b>495,900</b>	<b>495,900</b>	<b>199,390</b>	<b>372,402</b>	<b>353,921</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>Total Revenues</b>	<b>149,651.31</b>	<b>495,900</b>	<b>495,900</b>	<b>199,390</b>	<b>372,402</b>	<b>353,921</b>
<b>Net County Cost</b>	<b>1,604,430.92</b>	<b>1,479,829</b>	<b>1,479,829</b>	<b>1,414,158</b>	<b>1,657,958</b>	<b>1,676,439</b>

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>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>	<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>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>Net County Cost</b>	<b>640,321.84</b>	<b>713,820</b>	<b>713,820</b>	<b>558,164</b>	<b>1,692,236</b>	<b>1,692,236</b>

**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>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 Agncy - Resid Dstr	186,181.56	187,000	187,000	229,993	230,000	230,000
RC41045 - Contribution From Other Agency Yuba City RDA	785,866.92	380,000	380,000	504,133	500,000	500,000
RC41050 - Prop Tax In - Lieu - Veh Lic Fee	13,852,063.81	13,491,375	13,491,375	14,601,905	14,700,000	14,700,000
RC41055 - Sales & Use Taxes	5,748,762.99	5,536,968	5,536,968	5,468,556	5,579,210	5,579,211
RC41060 - Transient Occupancy Tax	17,482.48	9,000	9,000	12,000	9,000	9,000
RC41062 - Property Transfer Tax	603,912.82	450,000	450,000	400,000	400,000	400,000
<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

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>						
SC59900 - Appropriation for Contingency	0	1,268,903	1,260,903	1,260,903	1,208,000	1,008,000
<b>Budgetary - Expenditure Total:</b>	<b>0</b>	<b>1,268,903</b>	<b>1,260,903</b>	<b>1,260,903</b>	<b>1,208,000</b>	<b>1,008,000</b>
<b>Total Expenditures:</b>	<b>0</b>	<b>1,268,903</b>	<b>1,260,903</b>	<b>1,260,903</b>	<b>1,208,000</b>	<b>1,008,000</b>
<b>Total Expenditures</b>	<b>0</b>	<b>1,268,903</b>	<b>1,260,903</b>	<b>1,260,903</b>	<b>1,208,000</b>	<b>1,008,000</b>
<b>Net County Cost</b>	<b>0</b>	<b>1,268,903</b>	<b>1,260,903</b>	<b>1,260,903</b>	<b>1,208,000</b>	<b>1,008,000</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

<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	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

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	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 Infromation Technology	12,631.24	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	90.14	0	0	0	0	0
<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 Infromation 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>
<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	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>
<b>Charges for Services</b>						
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>
<b>Miscellaneous Revenues</b>						
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>
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Total Revenues:</b>	<b>541,704.97</b>	<b>656,775</b>	<b>1,461,632</b>	<b>822,011</b>	<b>1,286,771</b>	<b>1,286,771</b>
<b>Total Expenditures</b>	1,130,699.41	1,056,070	1,860,927	1,171,952	1,845,273	1,845,273
<b>Total Revenues</b>	<b>541,704.97</b>	<b>656,775</b>	<b>1,461,632</b>	<b>822,011</b>	<b>1,286,771</b>	<b>1,286,771</b>
<b>Net County Cost</b>	<b>588,994.44</b>	<b>399,295</b>	<b>399,295</b>	<b>349,941</b>	<b>558,502</b>	<b>558,502</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>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

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	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 Infromation 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 Unemployment 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

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	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

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<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
<b>Transfers In (Nonreciprocal)</b>						
<b>Transfers In (Nonreciprocal) Total:</b>	<b>576,862.59</b>	<b>2,099,618</b>	<b>2,099,618</b>	<b>1,730,081</b>	<b>0</b>	<b>0</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	0	5,256	0	0	594,932
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>5,256</b>	<b>0</b>	<b>0</b>	<b>594,932</b>
<b>Total Revenues:</b>	<b>4,153,234.67</b>	<b>5,375,153</b>	<b>5,380,409</b>	<b>5,526,967</b>	<b>3,589,419</b>	<b>4,878,107</b>
<b>Total Expenditures</b>	4,073,321.32	5,375,153	5,380,409	5,526,967	5,041,333	4,878,107
<b>Total Revenues</b>	<b>4,153,234.67</b>	<b>5,375,153</b>	<b>5,380,409</b>	<b>5,526,967</b>	<b>3,589,419</b>	<b>4,878,107</b>
<b>Net County Cost</b>	<b>-79,913.35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,451,914</b>	<b>0</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>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

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>						
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>	<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>Net County Cost</b>	<b>-73,614.34</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: 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>						
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

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>						
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

<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>						
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>	<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>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>Net County Cost</b>	<b>-96,661.12</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>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 Infromation Technology	0	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	0	0	0	0	0	0
SC53852 - Amortization Expense - Subscription Based Information Technology Arrangements	0	39,112	39,112	0	0	0
<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 Infromation 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>	<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>Net County Cost</b>	2,611,916.96	0	0	-39,112	0	0

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<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>	<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>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>Net County Cost</b>	<b>3,205.56</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
<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>	<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 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>Net County Cost</b>	<b>-468,473.47</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
<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>	85,494.41	80,520	80,520	80,520	80,400	80,400
<b>Total Revenues</b>	85,305.06	80,520	80,520	80,520	80,400	80,400
<b>Net County Cost</b>	189.35	0	0	0	0	0

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>	<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 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>Net County Cost</b>	<b>-6,814.85</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
<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>	<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>Net County Cost</b>	<b>0</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
<b>Other Charges</b>						
SC53400 - Subscription Based Information 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>	<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 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>Net County Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-300</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>						
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>	<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>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>Net County Cost</b>	<b>-183,522.32</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
<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
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>3,793,939.38</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>3,793,939.38</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>3,793,939.38</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>3,793,939.38</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
<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
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>23,078,500.55</b>	<b>25,118,889</b>	<b>25,118,889</b>	<b>23,464,416</b>	<b>28,247,658</b>	<b>28,040,671</b>
<b>Total Expenditures:</b>	<b>23,078,500.55</b>	<b>25,118,889</b>	<b>25,118,889</b>	<b>23,464,416</b>	<b>28,247,658</b>	<b>28,040,671</b>
<b>Total Expenditures</b>	<b>23,078,500.55</b>	<b>25,118,889</b>	<b>25,118,889</b>	<b>23,464,416</b>	<b>28,247,658</b>	<b>28,040,671</b>
<b>Net County Cost</b>	<b>23,078,500.55</b>	<b>25,118,889</b>	<b>25,118,889</b>	<b>23,464,416</b>	<b>28,247,658</b>	<b>28,040,671</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>						
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
<b>Transfers Out (Nonreciprocal)</b>						
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
<b>Transfers Out (Nonreciprocal) Total:</b>	<b>1,264,648.75</b>	<b>2,328,336</b>	<b>2,328,336</b>	<b>1,875,143</b>	<b>4,069,743</b>	<b>4,069,743</b>
<b>Total Expenditures:</b>	<b>1,264,648.75</b>	<b>2,328,336</b>	<b>2,328,336</b>	<b>1,875,143</b>	<b>4,069,743</b>	<b>4,069,743</b>
<b>Intergovernmental Revenues</b>						
RC43400 - State - 1991 Realignment	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>Total Revenues:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>1,264,648.75</b>	<b>2,328,336</b>	<b>2,328,336</b>	<b>1,875,143</b>	<b>4,069,743</b>	<b>4,069,743</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net County Cost</b>	<b>1,264,648.75</b>	<b>2,328,336</b>	<b>2,328,336</b>	<b>1,875,143</b>	<b>4,069,743</b>	<b>4,069,743</b>

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>	<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 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>Net County Cost</b>	<b>433,225</b>	<b>432,000</b>	<b>432,000</b>	<b>433,225</b>	<b>433,225</b>	<b>433,225</b>

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	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 Infromation 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

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	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 Unemployment 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

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>						
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 Infromation Technology	4,857.72	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	34.67	0	0	0	0	0
<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>	<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>Net County Cost</b>	<b>999,872.85</b>	<b>1,118,250</b>	<b>1,118,250</b>	<b>1,104,665</b>	<b>1,110,955</b>	<b>1,110,955</b>

**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>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 Unemployment 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

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>						
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 Infromation Technology	2,035.07	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	14.52	0	0	0	0	0
<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>	<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>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

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	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

<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>						
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
<b>Total Revenues:</b>	<b>251,919.33</b>	<b>359,000</b>	<b>359,000</b>	<b>281,000</b>	<b>376,000</b>	<b>376,000</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>Total Revenues</b>	<b>251,919.33</b>	<b>359,000</b>	<b>359,000</b>	<b>281,000</b>	<b>376,000</b>	<b>376,000</b>
<b>Net County Cost</b>	<b>117,814.76</b>	<b>407,001</b>	<b>407,001</b>	<b>136,979</b>	<b>435,412</b>	<b>172,662</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>						
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>	<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 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>Net County Cost</b>	<b>-440.76</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: 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>	<b>1,167,899.76</b>	<b>1,379,157</b>	<b>1,379,157</b>	<b>1,276,126.89</b>	<b>1,309,221</b>	<b>1,309,221</b>
<b>Total Revenues</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>Net County Cost</b>	<b>979,727.55</b>	<b>1,193,208</b>	<b>1,193,208</b>	<b>1,082,128.34</b>	<b>1,121,834</b>	<b>1,121,834</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>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 Infomration 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

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	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 Infromation Technology	2,519.42	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	17.98	0	0	0	0	0
<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
<b>Miscellaneous Revenues Total:</b>	<b>51.16</b>	<b>0</b>	<b>0</b>	<b>115</b>	<b>0</b>	<b>0</b>
<b>Transfers In (Nonreciprocal)</b>						
RC48210 - Operating Transfer In - Internal Service Fund (ISF's)	130,750.92	0	0	0	0	0
<b>Transfers In (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 Revenues:</b>	<b>271,589.65</b>	<b>249,860</b>	<b>249,860</b>	<b>178,935</b>	<b>197,070</b>	<b>197,070</b>
<b>Total Expenditures</b>	1,570,278.13	1,800,154	1,800,154	1,523,416	1,578,077	1,578,077
<b>Total Revenues</b>	<b>271,589.65</b>	<b>249,860</b>	<b>249,860</b>	<b>178,935</b>	<b>197,070</b>	<b>197,070</b>
<b>Net County Cost</b>	<b>1,298,688.48</b>	<b>1,550,294</b>	<b>1,550,294</b>	<b>1,344,481</b>	<b>1,381,007</b>	<b>1,381,007</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>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>
<b>Total Expenditures</b>	415,394.24	483,745	483,745	437,717	412,460	412,460
<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>
<b>Net County Cost</b>	<b>307,618.19</b>	<b>389,827</b>	<b>389,827</b>	<b>387,266</b>	<b>412,460</b>	<b>412,460</b>

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>
<b>Revenue from Investment and Property</b>						

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>	451,889.8	506,911	506,911	264,243	513,041	513,041
<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

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	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 Infromation Technology	64,635.17	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	1,680.56	0	0	0	0	0
<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>	<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>Net County Cost</b>	<b>496,283.26</b>	<b>1,096,972</b>	<b>1,096,972</b>	<b>1,082,590</b>	<b>1,062,818</b>	<b>1,062,818</b>

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## General Services

### Section D

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<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

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>						
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>

**Revenue from Investment and Property**

RC41404 - Lease Interest Income	1,781.49	0	0	0	0	0
RC41450 - Reservation Fees	0	6,000	6,000	0	0	0
RC41456 - Other Rents and Concessions	0	0	0	13,650	6,900	6,900
RC41500 - Lease Income - Land Improvements	8,956.2	0	0	0	0	0

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>						
<b>Revenue from Investment and Property Total:</b>	<b>10,737.69</b>	<b>6,000</b>	<b>6,000</b>	<b>13,650</b>	<b>6,900</b>	<b>6,900</b>
<b>Intergovernmental Revenues</b>						
RC43500 - Specify	3,244.3	0	0	0	0	0
<b>Intergovernmental Revenues Total:</b>	<b>3,244.3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Charges for Services</b>						
RC47450 - Interfund Revenue for Services Provided	522,534	643,139	643,139	664,944	712,598	712,598
<b>Charges for Services Total:</b>	<b>522,534</b>	<b>643,139</b>	<b>643,139</b>	<b>664,944</b>	<b>712,598</b>	<b>712,598</b>
<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
<b>Miscellaneous Revenues Total:</b>	<b>4,399.3</b>	<b>0</b>	<b>0</b>	<b>184.83</b>	<b>50</b>	<b>50</b>
<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>	871,428.71	1,093,364	1,093,364	982,273.54	1,002,085	1,002,085
<b>Total Revenues</b>	<b>540,915.29</b>	<b>649,139</b>	<b>649,139</b>	<b>678,778.83</b>	<b>719,548</b>	<b>719,548</b>
<b>Net County Cost</b>	<b>330,513.42</b>	<b>444,225</b>	<b>444,225</b>	<b>303,494.71</b>	<b>282,537</b>	<b>282,537</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>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>	<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>Net County Cost</b>	<b>227,137.33</b>	<b>222,894</b>	<b>222,894</b>	<b>222,894</b>	<b>208,840</b>	<b>208,840</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>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

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>						
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 Infromation Technology	8,116.71	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	57.93	0	0	0	0	0
<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>
<b>Revenue from Investment and Property</b>						
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>
<b>Intergovernmental Revenues</b>						
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>
<b>Charges for Services</b>						
RC47451 - Interfund OH Cost Plan	261,593	259,318	259,318	266,764	289,209	289,209
RC47463 - Interfund Maintenance & Improvement	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>
<b>Miscellaneous Revenues</b>						
RC47801 - Compensation and Miscellaneous 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>
<b>Sale of Capital Assets</b>						
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>
<b>Budgetary - Revenue</b>						
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
<b>Total Revenues:</b>	<b>670,569.03</b>	<b>981,343</b>	<b>996,526</b>	<b>990,055</b>	<b>684,317</b>	<b>684,317</b>
<b>Total Expenditures</b>	3,819,923.49	4,664,095	4,679,278	4,381,397.8	4,280,599	4,280,599
<b>Total Revenues</b>	<b>670,569.03</b>	<b>981,343</b>	<b>996,526</b>	<b>990,055.41</b>	<b>684,317</b>	<b>684,317</b>
<b>Net County Cost</b>	<b>3,149,354.46</b>	<b>3,682,752</b>	<b>3,682,752</b>	<b>3,391,342.39</b>	<b>3,596,282</b>	<b>3,596,282</b>

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>	<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>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>Net County Cost</b>	<b>-148,906.35</b>	<b>-82,953</b>	<b>-82,953</b>	<b>-82,953</b>	<b>-113,453</b>	<b>-113,453</b>

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>

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	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

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	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

<b>Total Expenditures</b>	1,275,434.47	1,226,503	1,227,504	1,237,249.89	1,349,209	1,349,209
<b>Total Revenues</b>	1,375,529.14	1,226,503	1,227,504	1,369,128.03	1,349,209	1,349,209
<b>Net County Cost</b>	-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

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	1,665,845.53	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

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>						
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 Infromation Technology	0	128,882	128,882	128,882	122,531	122,531
SC53450 - Retire Long - Term Debt	8,830.39	9,049	9,049	9,049	9,018	9,018
SC53650 - Interest on Long Term Debt	2,244.18	2,013	2,013	2,013	2,007	2,007
SC53750 - Interest on Subscription-Based Information Technology Arrangement	1,549.02	0	0	0	378	378
SC53800 - Depreciation Expense	105,609.19	121,759	121,759	126,295	126,714	126,714
SC53852 - Amortization Expense - Subscription Based Information Technology Arrangements	392,880.36	367,761	367,761	372,160	290,840	290,840
<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

<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>Total Revenues:</b>	21,324.69	75,400	75,400	75,400	47,320	47,320
<b>Total Expenditures</b>	158,896.3	220,508	220,508	220,508	208,541	208,541
<b>Total Revenues</b>	21,324.69	75,400	75,400	75,400	47,320	47,320
<b>Net County Cost</b>	137,571.61	145,108	145,108	145,108	161,221	161,221

Health  
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Section E

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	1,929,324.97	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 Unemployment 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

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	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

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	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

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>						
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

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>						
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 Infromation 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>
<b>Fines, Forfeitures, and Penalties</b>						
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>
<b>Revenue from Investment and Property</b>						
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>
<b>Intergovernmental Revenues</b>						
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

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>						
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 Svrs 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 - Contrbnt 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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,731</b>	<b>0</b>	<b>0</b>
<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 (MHSAA)	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

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	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 Unemployment 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

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>						
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 - Transittional 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 Infomration 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>
<b>Revenue from Investment and Property</b>						
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>
<b>Intergovernmental Revenues</b>						
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>
<b>Charges for Services</b>						
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>
<b>Miscellaneous Revenues</b>						
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>
<b>Long-Term Debt Proceeds</b>						

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

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>

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>

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	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 Unemployment 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

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	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>
<b>Revenue from Investment and Property</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

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>						
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 (MHSAA)	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>	<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>Net County Cost</b>	<b>2,284,677.03</b>	<b>2,627,512</b>	<b>2,627,512</b>	<b>2,889,426</b>	<b>4,210,681</b>	<b>4,210,681</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
<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
<b>Total Expenditures</b>	4,151,712.47	7,592,383	7,592,383	4,803,144	6,257,490	6,257,490
<b>Total Revenues</b>	796,387.41	3,980,763	3,980,763	1,198,042	2,406,895	2,406,895
<b>Net County Cost</b>	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

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>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>Total Expenditures</b>	<b>22,782</b>	<b>200,000</b>	<b>200,000</b>	<b>51,667</b>	<b>175,000</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>Net County Cost</b>	<b>-119,519</b>	<b>58,850</b>	<b>58,850</b>	<b>-89,483</b>	<b>33,850</b>
						<b>33,850</b>

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	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 Unemployment 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

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	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 Unemployment 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

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	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 - Transittional Housing Plus	0	0	0	0	0	0
SC52385 - Support and Care of Persons - CTEC	550,167.72	872,542	1,115,595	0	872,542	872,542
SC52387 - Support and Care - Welfare - FC	2,999.6	0	0	0	0	0
SC52388 - Support and Care - Regular Cases	0	0	0	0	0	0
SC52390 - Support and Care - Family Stabilization	154,208.01	189,222	189,222	0	227,066	227,066
SC52391 - Support and Care Yuba College FC	12,795.4	19,744	19,744	0	19,450	19,450
SC52804 - Housing Support	929,737.07	2,062,000	2,069,572	0	2,500,000	2,500,000
SC52809 - Court Facilities Payment	3,857.44	3,980	3,980	0	3,983	3,983
SC52813 - Other Charges	0	0	0	0	0	0
SC53000 - Interfund Expenditures for Services Used	88,279.35	103,885	103,885	4,352,926	0	0
SC53001 - Interfund OH Cost Plan	737,327.96	1,488,184	1,488,184	0	1,346,234	1,346,234
SC53003 - Interfund Public Health Nurse	48,918	66,945	66,945	0	66,945	66,945
SC53010 - Interfund Other Department	142,432.9	271,949	271,949	0	152,387	152,387
SC53011 - Interfund Fingerprints	300	964	964	0	1,158	1,158
SC53013 - Interfund Human Services Administration	1,285,316.1	1,598,947	1,598,947	0	1,717,565	1,717,565
SC53014 - Interfund Prosecution	0	1,000	1,000	0	0	0
SC53016 - Interfund Mental Health Services BF	416,519.72	555,354	555,354	0	529,645	529,645
SC53023 - Interfund Audit Expense	18,331	22,581	22,581	0	25,849	25,849
SC53029 - Interfund Maintenance and Improvement	106,882.77	243,117	243,117	0	0	0
SC53030 - Interfund Engineering	0	0	0	0	151,713	151,713
SC53202 - Lease - Structure and Improvement	489,378.05	0	0	0	0	0
SC53400 - Subscription Based Infromation Technology	94,922.38	29,782	29,782	29,830	29,331	29,331
SC53700 - Interest on Lease	13,552.26	303	303	303	303	303

**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>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

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	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

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>						
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 Infomration 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
<b>Charges for Services</b>						
RC47453 - Interfund Mental Health	28,331	0	0	0	0	0
<b>Charges for Services Total:</b>	<b>396,335</b>	<b>455,268</b>	<b>455,268</b>	<b>461,036.82</b>	<b>465,268</b>	<b>465,268</b>
<b>Total Revenues:</b>	<b>396,335</b>	<b>455,268</b>	<b>455,268</b>	<b>461,037</b>	<b>465,268</b>	<b>465,268</b>
<b>Total Expenditures</b>	<b>702,345.05</b>	<b>807,039</b>	<b>807,039</b>	<b>739,523.77</b>	<b>817,039</b>	<b>817,039</b>
<b>Total Revenues</b>	<b>396,335</b>	<b>455,268</b>	<b>455,268</b>	<b>461,036.82</b>	<b>465,268</b>	<b>465,268</b>
<b>Net County Cost</b>	<b>306,010.05</b>	<b>351,771</b>	<b>351,771</b>	<b>278,486.95</b>	<b>351,771</b>	<b>351,771</b>

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>	3,083,641.05	3,382,983	3,382,983	3,382,852	3,524,799	3,526,882
<b>Total Revenues</b>	3,106,893.27	3,382,983	3,382,983	3,382,852	3,524,799	3,526,882
<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 - Transittional 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>	<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>Net County Cost</b>	<b>-12,218.32</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: 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

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**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

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	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 Unemployment 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 Infromation 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>	<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>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>Net County Cost</b>	<b>466,843.72</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
<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>
<b>Miscellaneous Revenues</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>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>	<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>Net County Cost</b>	<b>3,896,912.47</b>	<b>4,486,159</b>	<b>4,486,159</b>	<b>4,265,876</b>	<b>4,563,340</b>	<b>4,681,353</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>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 Infomration 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>	837,350.41	1,170,992	1,170,992	1,100,239	1,069,113	1,069,113
<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>	837,350.41	1,170,992	1,170,992	1,100,239	1,069,113	1,069,113
<b>Total Revenues</b>	791,056.39	1,099,704	1,099,704	1,038,563	997,825	997,825
<b>Net County Cost</b>	46,294.02	71,288	71,288	61,676	71,288	71,288

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<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>	<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>

**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>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 Unemployment 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

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>						
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 Infromation Technology	84,188.94	77,013	77,013	77,013	86,247	86,247
SC53700 - Interest on Lease	1,150.55	365	365	365	5,000	5,000
SC53750 - Interest on Subscription-Based Information Technology Arrangement	1,396.16	750	750	750	153	153
<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>
<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	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>
<b>Charges for Services</b>						
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>
<b>Miscellaneous Revenues</b>						
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>
<b>Transfers In (Nonreciprocal)</b>						
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>	<b>8,157,411.86</b>	<b>9,148,212</b>	<b>9,148,212</b>	<b>8,973,249.76</b>	<b>9,034,130</b>	<b>9,034,130</b>
<b>Total Revenues</b>	<b>4,947,764.86</b>	<b>5,535,085</b>	<b>5,535,085</b>	<b>5,464,530.3</b>	<b>5,379,908</b>	<b>5,379,908</b>
<b>Net County Cost</b>	<b>3,209,647</b>	<b>3,613,127</b>	<b>3,613,127</b>	<b>3,508,719.46</b>	<b>3,654,222</b>	<b>3,654,222</b>

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>	<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 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>Net County Cost</b>	<b>-4.39</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
<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>	<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 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>Net County Cost</b>	<b>2,077,126.68</b>	<b>2,220,000</b>	<b>2,220,000</b>	<b>2,220,000</b>	<b>2,774,677</b>	<b>2,774,677</b>

**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>	1,040,036.64	1,460,301	1,460,301	1,451,431	1,465,553	1,465,553
<b>Total Revenues</b>	171,830.11	329,716	329,716	329,716	337,837	337,837
<b>Net County Cost</b>	868,206.53	1,130,585	1,130,585	1,121,715	1,127,716	1,127,716

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<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>

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>	1,881,066.02	2,069,772	2,069,772	2,069,772	2,134,772	2,134,772
<b>Total Revenues</b>	1,881,374.46	2,069,772	2,069,772	2,069,772	2,134,772	2,134,772
<b>Net County Cost</b>	<b>-308.44</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
<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>	<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>Net County Cost</b>	<b>0</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
<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>

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>	<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>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>Net County Cost</b>	<b>1,868.05</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
<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>	<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>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>Net County Cost</b>	<b>-1,356,900.37</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
<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

**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>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 Unemployment 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

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	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 Infromation Technology	6,269.63	0	0	0	0	0
SC53750 - Interest on Subscription-Based Information Technology Arrangement	44.74	0	0	0	0	0
<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
<b>Budgetary - Revenue</b>						
<b>Budgetary - Revenue Total:</b>	0	0	2,995	0	0	0
<b>Total Revenues:</b>	342,178.8	154,479	157,474	118,671	250,578	250,578
<b>Total Expenditures</b>	3,318,994.48	3,334,791	3,337,786	2,976,374	3,841,986	3,841,986
<b>Total Revenues</b>	342,178.8	154,479	157,474	118,671	250,578	250,578
<b>Net County Cost</b>	2,976,815.68	3,180,312	3,180,312	2,857,703	3,591,408	3,591,408

Financing Uses Classification	2023-24 Actuals	2024-25 Adopted	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 CAO Recommended
<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

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>						
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 Infromation Technology	17,252.08	0	0	0	16,636	16,636
SC53750 - Interest on Subscription-Based Information Technology Arrangement	123.12	0	0	0	731	731
<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 Infromation 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>						
<b>Intergovernmental Revenues Total:</b>	<b>145,560.91</b>	<b>65,000</b>	<b>532,825.51</b>	<b>175,784</b>	<b>55,000</b>	<b>55,000</b>
<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
<b>Charges for Services Total:</b>	<b>69,701.12</b>	<b>49,200</b>	<b>49,200</b>	<b>137,660</b>	<b>165,200</b>	<b>165,200</b>
<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
<b>Miscellaneous Revenues Total:</b>	<b>105,859.95</b>	<b>0</b>	<b>0</b>	<b>25,864</b>	<b>0</b>	<b>0</b>
<b>Long-Term Debt Proceeds</b>						
RC48050 - Subscription - Based Information Technology Arrangement (SBITA)	0	0	0	0	51,000	51,000
<b>Long-Term Debt Proceeds Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,000</b>	<b>51,000</b>
<b>Sale of Capital Assets</b>						
RC47900 - Sale of Capital Assets	6,916	0	0	15,458	0	0
<b>Sale of Capital Assets Total:</b>	<b>6,916</b>	<b>0</b>	<b>0</b>	<b>15,458</b>	<b>0</b>	<b>0</b>
<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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>563,070.69</b>	<b>910,500</b>	<b>940,500</b>	<b>910,500</b>	<b>552,500</b>	<b>552,500</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	0	110,324	0	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>110,324</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>891,114.82</b>	<b>1,024,700</b>	<b>1,632,849.51</b>	<b>1,265,402</b>	<b>823,700</b>	<b>823,700</b>
<b>Total Expenditures</b>	12,261,221.21	13,626,612	14,234,761.51	13,383,449	13,476,103	13,401,103
<b>Total Revenues</b>	891,114.82	1,024,700	1,632,849.51	1,265,402	823,700	823,700
<b>Net County Cost</b>	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>	213,582.97	244,900	244,900	245,695	257,461	257,461
<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>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>	<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>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>Net County Cost</b>	<b>6,458.14</b>	<b>10,326</b>	<b>10,326</b>	<b>8,039</b>	<b>24,791</b>	<b>24,791</b>

**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>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 Unsecure Boat	33,912.27	27,931	27,931	27,931	37,971	37,971
RC41016 - Prop Tax Prior Unsecured Boat	2,745.1	0	0	0	0	0
<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 Unemployment 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

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	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 Infromation Technology	2,705.57	0	0	0	8,194	8,194
SC53750 - Interest on Subscription-Based Information Technology Arrangement	19.31	0	0	0	360	360
<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 Infromation 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>	2,198,310.83	3,062,442	3,062,442	3,053,820	3,352,279	3,352,279
<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>Net County Cost</b>	<b>360,426.48</b>	<b>441,004</b>	<b>441,004</b>	<b>436,293</b>	<b>331,284</b>	<b>331,284</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>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

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>						
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
<b>Transfers In (Nonreciprocal)</b>						
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
<b>Transfers In (Nonreciprocal) Total:</b>	<b>1,994,561.77</b>	<b>2,934,558</b>	<b>3,069,500.23</b>	<b>2,723,080</b>	<b>2,442,749</b>	<b>2,442,749</b>
<b>Budgetary - Revenue</b>						
RC49995 - Cancellation of Obligated F / B	0	0	97,112	0	0	0
<b>Budgetary - Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>97,112</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>2,483,507.47</b>	<b>3,285,509</b>	<b>3,517,563.23</b>	<b>3,090,791</b>	<b>2,777,156</b>	<b>2,777,156</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>Total Revenues</b>	<b>2,483,507.47</b>	<b>3,285,509</b>	<b>3,517,563.23</b>	<b>3,090,791</b>	<b>2,777,156</b>	<b>2,777,156</b>
<b>Net County Cost</b>	<b>12,678,464.77</b>	<b>13,314,466</b>	<b>13,314,466</b>	<b>13,430,980</b>	<b>14,054,658</b>	<b>13,804,658</b>

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

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	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
<b>Total Expenditures</b>	302,694.84	352,708	352,708	327,663	345,246	345,246
<b>Total Revenues</b>	303,938.4	352,708	352,708	326,686	345,246	345,246
<b>Net County Cost</b>	-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
<b>Charges for Services</b>						
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
<b>Charges for Services Total:</b>	<b>88,814.74</b>	<b>75,100</b>	<b>75,100</b>	<b>96,080</b>	<b>82,060</b>	<b>82,060</b>
<b>Total Revenues:</b>	<b>1,071,838.51</b>	<b>883,661</b>	<b>883,661</b>	<b>1,056,268</b>	<b>1,016,470</b>	<b>1,016,470</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>Total Revenues</b>	<b>1,071,838.51</b>	<b>883,661</b>	<b>883,661</b>	<b>1,056,268</b>	<b>1,016,470</b>	<b>1,016,470</b>
<b>Net County Cost</b>	<b>-305,747.84</b>	<b>-122,809</b>	<b>-122,809</b>	<b>-288,416</b>	<b>-248,944</b>	<b>-248,944</b>

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>	<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 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>Net County Cost</b>	<b>186,860.86</b>	<b>257,867</b>	<b>257,867</b>	<b>214,128.92</b>	<b>306,460</b>	<b>306,460</b>

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