

California Counties

Impact of Legislative, Judicial, and Voter-Approved Actions

EVENT	YEAR	DESCRIPTION	\$ IMPACT
Proposition 13	1978	Added Article XIII A to the State Constitution. Capped property tax assessments to 1 percent of assessed value. Capped annual growth to 2 percent.	Reduced local property tax revenues by billions of dollars annually.
SB 154 (Chapter 292) AB 8 (Chapter 282)	1978 1979	Transferred property tax revenues from schools to counties, cities and special districts by an annual amount equal to the fiscal specified by SB 154, with certain adjustments. Also relieved counties of a number of Health and Welfare matching requirements.	Significantly increased local property tax revenues to counties, cities & special districts.
AB 66 (Chapter 1150)	1979	Exempted 100 percent of the assessed value of business inventories. Previous exemption had been 50 percent.	Minimal. State reimbursed local governments.
Proposition 4	1979	Added Article XIII B to the State Constitution. Limited state and local spending (appropriations) from tax source in any given year.	Unknown.
"New Federalism"	1981	Concept introduced by President Ronald Reagan. Consolidated a number of categorical and federal programs into "block" grants. Frequently, the dollar amount of the block grant was less than for the categorical program it replaced.	Unknown.
SB 102 (Chapter 101)	1981	Suspended the "deflator" originally enacted as part of AB 8. In exchange, the state took a number of actions that reduced county and city revenues.	Loss to local governments of \$270 million.
AB 21/SB 1326 (Chapter 326 & 327)	1982	Suspended the "deflator" saving local governments approximately \$2.4 billion. In exchange, the Legislature made a number of reductions to local government subventions.	Loss to local governments of \$300 million.
SB 2001 (Chapter 1439)	1982	Enacted the Mello-Roos Community Facilities Act. Authorized local governments to create community facilities districts to be financed through bonds secured by special taxes.	Unknown.
AB 799 (Chapter 1439)	1982	State effectively transfers responsibility for Medically Indigent Adult (MIA) funding responsibility to counties.	Loss to counties in the hundreds of millions annually.
Proposition 6	1982	Repealed the state's Inheritance and Gift Tax laws.	Loss of hundreds of millions to state general fund.
Farrell Decision, State Supreme Court	1982	A tax funding general purposes of the imposing jurisdiction does not require 2/3 voter approval.	Unknown.
Richmond Decision, State Supreme Court	1982	2/3 voter approval requirement for special taxes does not apply to special districts lacking property tax authority.	Unknown.

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Proposition 7	1982	Amended the state's Personal Income Tax law to require "permanent full indexing."	Loss of hundreds of millions to state general fund.
AB 223 (Chapter 223)	1983	Suspended the "deflator" saving local governments approximately \$875 million and provided for a more modest \$348 million in subvention reductions.	Loss to local governments of \$348 million.
SB 813 (Chapter 498)	1983	Established the supplemental property tax roll to fund K-12 education reform programs. Beginning in 1985-86, revenue attributable to the supplemental roll was allocated to local government according to the regular property tax roll.	Increase of hundreds of millions to local governments.
1984-85 Budget	1984	Repealed the AB 8 "deflator." Repealed the personal property tax subvention. Allocated state's share of VLF to counties.	
AB 19 (Chapter 1607)	1985	Enacted the Trial Court Funding Act.	Unknown.
Proposition 47	1986	Ensured that revenues from the Vehicle License Fee (VLF) are designated local government revenues. The state, however, retained control of the amount of revenues collected and the method of their distribution.	Unknown.
Proposition 62	1986	Required majority voter approval for local general taxes and 2/3 voter approval for local special taxes.	Unknown.
AB 999 (Chapter 1257)	1987	General Purpose Sales Tax. Permitted counties with a population of less than 300,000 to increase their sales tax by ½ percent, if approved by 2/3 of the county board of supervisors and a majority of the voters. Subsequent changes expanded the scope for which these taxes could be used. These provisions were ultimately amended to allow any county to impose the tax as long as the conditions mentioned above were met.	Unknown.
AB 1197 (Chapter 944)	1988	Repealed the Trial Court Funding Act of 1985 and enacted the Brown-Presley Trial Court Funding Act, which provided net block grant funding for trial courts at the option of the county.	Unknown.
Proposition 98	1988	Enacted the Classroom Instructional Improvement and Accountability Act that constitutionally guaranteed state funding for K-12 education and community colleges (K-14).	Unknown.
Proposition 99	1988	Enacted the Tobacco Tax and Health and Welfare Protection Act. Increased the tax for cigarette and tobacco products to fund certain health education and resources programs. Funds are deposited into the Tobacco Products Surtax Fund and disbursed to six specific accounts.	\$500 million annually to state and county health and smoking prevention programs.
Proposition 111	1989	Made important changes to Proposition 98 and Proposition 4. Modified factors used to calculate state and local appropriations limits, modified minimum funding level calculation for K-14 education and modified how revenue excess of the state's appropriation limit would be allocated.	Unknown.

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SB 2557 (Chapter 466)	1990	Provided counties the authority to charge other local jurisdictions a property tax administration fee to cover the cost associated with the administration of the property tax and authorized counties to impose a "booking fee" based upon the costs associated with the processing a person into a county jail. Also provided counties the authority to enact a business license tax and a utility users tax.	Increase of approximately \$200 million to county government.
1990-91 Budget	1990	Reductions in funding for various county programs.	Loss of \$431 million to counties.
SB 910 (Chapter 1179)	1991	Medi-Cal administration claims.	Unknown, but potentially significant.
AB 1288 (Chapter 89) AB 758 (Chapter 87) AB 2181 (Chapter 85) AB 948 (Chapter 91)	1991	Realignment. Eliminated transferred state General Fund support for a number of health services to counties. The total cost to county government for these new program costs was approximately \$2.3 billion. In order to fund these newly realigned programs, the state increased the sales and use tax by ½ percent and adjusted the Vehicle License Fee depreciation schedule. Combined, the VLF and sales tax increase roughly matched the new county cost under Realignment.	Unknown.
1991-92 Budget	1991	Repeal of property tax administration fees to schools, reduction in trial court funding, one-month sales tax loss.	Loss of \$334 million to counties.
AB 1297 (Chapter 90)	1991	Enacted the Trial Court Realignment and Efficiency Act. Provided 50 percent of the trial court costs during 1991-92 and stated legislative intent to increase the state's share by 5 percent each year until the total state share reached 70 percent. The Act also increased a number of civil filing fees and enacted a number of efficiency and delay reduction programs.	Unknown.
SB 855 (Chapter 279)	1991	Medi-Cal disproportionate share hospital.	Unknown, but potentially significant.
Woodlake Decision, California Court of Appeals	1991	Upheld City of Woodlake's utility users tax imposed for general purposes without voter approval; Proposition 62 voter approval requirement found unconstitutional.	Unknown.
Cal-Fed Decision, State Supreme Court	1991	Found taxation to be a municipal affair that may be superseded by state statute.	Unknown.
Rider Decision, State Supreme Court	1991	Invalidated transactions and use tax imposed by the San Diego County Regional Justice Facility Financing Agency for criminal justice facilities.	Unknown.
SB 617 (Chapter 699) SB 844 (Chapter 800)	1992	Shifted \$1.3 billion in property tax revenues to schools (Educational Revenue Augmentation Fund - ERAF) from counties (\$525 million), cities (\$200 million), special districts (\$375 million), and redevelopment agencies (\$200 million).	Loss of \$525 million to counties.
1992-93 Budget	1992	Reductions to: Trial Court Funding, VLF, Medi-Cal, Proposition 99 Funding, Alcohol and Drug Funding, Mental Health, Mandate Funding, Dependent Special Districts.	Loss of \$496 million to counties.

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SB 1135 (Chapter 68)	1993	Shifted \$2.6 billion in property tax revenues to schools (Educational Revenue Augmentation Fund - ERAF) from counties (\$1.998 billion), cities (\$288 million), special districts (\$244 million), and redevelopment agencies (\$65 million).	Loss of \$1.998 billion to counties.
SB 509 (Chapter 73) SCA 1 (Resolution, Chapter 41)	1993	Extended for six months the ½ percent state sales tax schedule to sunset June 30, 1993. These revenues, approximately \$744 million, were dedicated to local government for public safety purposes. SCA 1 placed on the ballot a constitutional amendment to make both the tax and the funding permanent.	Increase to counties of approximately \$744 million (one time).
Proposition 172	1993	Enacted the Local Public Safety Protection and Improvement Act that made permanent the ½ percent sales tax scheduled to expire on December 31, 1993. Requires all revenues generated from the tax to be deposited into the Local Public Safety Fund to be used exclusively for public safety purposes as defined by the Legislature.	Permanent increase to counties of \$1.3 billion.
SB 742 (Chapter 130)	1993	Provided window for non-participating counties the ability to opt-in the Teeter Property Tax Administration Program.	Unknown.
1993-94 Budget	1993	Increase Williamson Act funding, mandate relief, and one-time VLF roundabout.	\$110 million increase to counties.
AB 2788 (Chapter 866)	1994	Established a public safety maintenance of effort by requiring cities and counties to fund combined public safety services at the FY 1992-93 level as a condition of receiving Proposition 172 funds.	Unknown.
AB 971 (Chapter 12)	1994	"Three Strikes You're Out". Doubles the prison term for the second serious or violent felony conviction and requires imprisonment for 25 years to life for the third felony conviction, regardless of the nature of the felony.	Significant increase in the cost of adjudication and incarceration.
1994-95 Budget	1994	ERAF shift, plus property tax administration reduction. Loss of county Medi-Cal funds. Loss of probation camp funding, specialized care/options for recovery.	\$307 million loss. \$285 million loss. \$45 million loss.
AB 818 (Chapter 914)	1995	Provided \$60 million to counties for property tax administration in each of the following years: 1995-96, 1996-97, and 1997-98.	\$180 million increase to counties.
Guardino Decision, State Supreme Court	1995	Ruled that the Santa Clara County Transit Authority sales tax for transportation required a 2/3 vote and was therefore invalid. Also overturned prior appellate cases by stating that Proposition 62 was now valid.	Unknown.
SB 861 CYA Sliding Scale	1996	Increases from \$25 to \$150 per month the charge for violent/serious offenders sent to the California Youth Authority (CYA). Additionally, provides that counties will be charged up to \$31,000 for "low level" offenders sent to the CYA.	Up to \$50 million a year, subject to programmatic changes.
Proposition 218	1996	Requires local governments to place before the voters the imposition of, increase in, and certain existing taxes, assessments and property-related fees/charges.	Unknown.
SB 3229 (Chapter 134) COPS	1996	Provided \$100 million to cities and counties for law enforcement purposes. Breakdown of expenses: \$75 million for "front-line" law enforcement, \$12.5 million for sheriffs and jail operations, and \$ 12.5 million in district attorney prosecutors.	County share of COPS funding is approximately \$38 million.

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AB 1584 (Chapter 289) COPS	1997	Provided \$100 million to cities and counties for law enforcement purposes. Breakdown of expenses: \$75 million for "front-line" law enforcement, \$12.5 million for sheriffs and jail operations, and \$ 12.5 million in district attorney prosecutors.	County share of COPS funding is approximately \$38 million.
AB 233 (Chapter 850) Trial Court Funding Redesign	1997	Trial Court Funding Redesign implementation permits adjustment of counties' obligation to the state through a declaration process.	Unknown. Potential savings of approximately \$288 million.
AB 1542 (Chapter 270) CalWORKs	1997	Established CalWORKs, California's implementation of the federal welfare reform.	Unknown. County impact dependent upon adequate funding for program operation.
AB 1126 (Chapter 623) Healthy Families	1997	Created the Healthy Families program, which is designed to provide access to health insurance for children (under two hundred percent of poverty level) who are ineligible for Medi-Cal.	Unknown. Potentially significant county savings in indigent health care costs.
AB 1590 & AB 2788 Trial Court Funding	1998	Buys out an additional 18 counties and provide 10 percent MOE relief to the remaining counties.	\$96 million in savings.
AB 1656 (Budget Bill) COPS	1998	Provided \$100 million to cities and counties for law enforcement purposes. Breakdown of expenses: \$75 million for "front-line" law enforcement, \$12.5 million for sheriffs and jail operations, and \$ 12.5 million in district attorney prosecutors.	County share of COPS funding is approximately \$38 million.
AB 2796 (Chapter 499) Jail & Juvenile Halls	1998	Provides \$100 million to counties for repair and construction of juvenile halls, camps, and ranches.	\$100 million.
AB 2784 Flood Control Subventions	1998	The state's share of federal flood control project costs, in arrears, is \$172 million. \$40 million to be paid to counties in 1998-99 with the remaining \$132 million to be paid over the next three years.	\$40 million repayment to counties.
SB 491 & SB 2108 (Chapters 500 & 502) Juvenile Challenge Grant Program	1998	The measures together provide an additional \$50 million for the Juvenile Challenge Grant Program over a three-year period to reduce the threat of juvenile crime and delinquency. The bills were designed to encourage counties to deliver services to juveniles in a collaborative and cooperative manner among county agencies and community based organizations.	\$50 million over a three-year period.
SB 933 (Chapter 311) Foster Care/Group Homes	1998	Made numerous changes to the foster care group home system, including a requirement for monthly visits, changes out-of-state placement policies, and a rate increase for foster family agencies and group homes.	County share of rate increase totals approximately \$29 million.

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Proposition 10	1998	Enacted the California Children and Families Act. Raised tax on cigarettes and other tobacco products to fund early childhood development and smoking prevention programs at the state and county levels.	Approximately \$700 million annually; 80% of revenues spent at the local level on programs approved by county commissions.
AB 1682 (Chapter 90)	1999	In-Home Supportive Services program (IHSS). Required that counties act as, or establish, an employer of record for IHSS personnel by January 1, 2003.	Unknown, but likely significant due to employer of record requirement.
SB 160 (Budget Bill) Local Law Enforcement Technology Block Grants	1999	Provides \$30 million in one-time block grants to local law enforcement for technology and equipment purchases for crime suppression or prevention.	\$30 million to local law enforcement agencies.
AB 1661 (Chapter 84)	1999	Local Government Trailer Bill to the Budget. Caps the growth on ERAF and requires that the state provide the funds to pay for the schools' fair share of property tax administration, contingent on the passage of a constitutional amendment making a change in the state/local government fiscal relationship. Returned \$150 million to local governments, half on a per capita basis, and half on an ERAF basis.	\$150 million to local governments: half on an ERAF basis, half on a per capita basis.
Proposition 12	1999	\$2.1 billion general obligation parks bond to finance the acquisition, development, improvement, restoration, enhancement, and protection of state and local park, recreational, cultural, historical, fish and wildlife, lake, river, reservoir, coastal, and clean air resources. Includes \$846.5 million in grants to local agencies.	\$846.5 million in per capita, competitive, and direct grants for local park and recreation agencies.
Proposition 13	1999	\$1.97 billion general obligation bond to finance a variety of projects and programs aimed at improving California's water infrastructure, including safe drinking water, flood protection, watershed protection, clean water, water conservation, and water recycling.	Unknown.
Proposition 14	1999	Reading and Literacy Improvement and Public Library Construction and Renovation Bond Act of 2000. \$350 million bond for financing public library construction and renovation to be administered by the state librarian. Funds are issued based on certain priorities and require a 35 percent local match.	\$350 million in grant funding for library construction and renovation.
Proposition 21	1999	Enacted the Gang Violence and Juvenile Crime Prevention Act that makes substantial changes to the juvenile and adult justice systems. Changes in three key areas represent the areas of greatest fiscal impact to counties: mandatory detention, changes to probation, and gang crime expansion and registration requirements.	\$300 - \$600 million in county costs.
AB 1147 (Chapter 1071)	2000	Created a new system for determining how state funds are allocated to flood control projects. Reduces the state's share of non-federal capital costs from 70 percent to 50 percent for locally sponsored flood control projects. Percentage of non-federal costs of the project paid by the state can be increased to 70 percent in the project meets specific objectives.	Unknown, potentially significant costs to counties.

EVENT	YEAR	DESCRIPTION	\$ IMPACT
AB 1396 (Chapter 903)	2000	Conference report from the conference committee on state/local fiscal reform. Allocated \$200 million budget set-aside for local government fiscal relief, plus an additional \$10 million for counties and \$2 million for independent library, park, and recreation special districts.	\$212 million to local governments: \$100 million on a per capita basis, \$100 million on an ERAF basis, \$10 million to counties, \$2 million to independent library, park, and recreation special districts.
AB 1740 (Chapter 77) Budget Bill	2000	Provides \$75 million in one-time block grants to local law enforcement for technology and equipment purchases.	\$75 million to local law enforcement agencies.
AB 1913 (Chapter 353)	2000	Enacted the Schiff-Cardenas Crime Prevention Act of 2000 that provides \$242.6 million to be split equally between front-line law enforcement services and juvenile justice prevention programs.	\$242.6 million in law enforcement and crime prevention resources.
AB 2928 (Chapter 91)	2000	Transferred state's share of sales tax on gasoline from state General Fund for transportation purposes. Cities and counties receive funds directly for rehabilitation and maintenance for 5 years.	\$200 million to counties in 2000-01. \$85 to \$100 million over each of the next 5 years.
SB 402 (Chapter 906)	2000	Binding interest arbitration for law enforcement and fire employees.	Unknown, but potentially significant, cost to local government.
SB 739 (Chapter 901)	2000	Places local agency collective bargaining disputes under the state Public Employee Relations Board (PERB).	Unknown.
SB 2140 (Chapter 1010)	2000	Establishes separate employment systems for 18,000 trial court employees.	Unknown.
Proposition 36	2000	Enacted the Substance Abuse and Crime Prevention Act of 2000 that places certain non-violent drug offenders into treatment rather than detention.	\$60 million to counties for first year (2000-01) start-up costs. \$120 million in program dollars for the subsequent four fiscal years (through 2005-06).
Sonoma County Decision, State Court of Appeals	2000	In a ruling for the defendants, the First District Court of Appeals ruled that the shift of property tax revenues from local governments to schools did not constitute a "new program or higher level of service" and thus did not qualify as a state mandate.	Unknown.

EVENT	YEAR	DESCRIPTION	\$ IMPACT
HR 2389	2000	The Secure Rural Schools and Community Self-Determination Act of 2000. Ensures a stable annual payment, for the next five years, to over 800 forest counties.	Affected counties will receive nearly \$1.1 billion over the next five years.
Federal 2001-02 Budget	2001	Federal Bioterrorism Funding for States. States will receive \$1.1 billion in federal funds for biopreparedness. California will be receiving \$100 million in total funding to strengthen capacity to respond to bioterrorism and other public health emergencies resulting from terrorism.	\$100 million to California; \$28 million to Los Angeles County; \$2.2 million to seven specified cities.
AB 443 (Chapter 205) and AB 867 (Chapter 784)	2001	Provides \$500,000 for 37 designated sheriffs' departments in support of a rural and small counties local law enforcement assistance program.	\$18.5 million.
SB 223 (Chapter 721)	2001	Provides \$8.4 million in federal Substance Abuse Prevention and Treatment funds to provide for drug testing of Proposition 36 clients.	\$8.4 million.
SB 739 (Budget Bill – Chapter 106)	2001	Provides \$35 million in one-time block grants to local law enforcement for technology and equipment purchases.	\$35 million to local law enforcement agencies.
SB 736 (Chapter 475) and SB 739 (Budget Bill – Chapter 106)	2001	Provides one-year extension (SB 736) to the joint law enforcement and juvenile justice crime funding initiative enacted by the Schiff-Cardenas Crime Prevention Act of 2000 (Chapter 353), and appropriates (SB 739) \$232.6 million to be split equally between front-line law enforcement services and juvenile justice prevention programs. <i>(Although the program is permanent, funding to support its implementation is subject to an annual budget appropriation.)</i>	\$232.6 million in law enforcement and crime prevention resources.
Brewster v. Shasta County	2001	Ninth U.S. Circuit Court of Appeals decision ruling that California sheriffs are county – not state – officials, exposing counties to federal civil rights lawsuits.	Unknown.
Proposition 40	2002	Enacted the California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Act of 2002. Provides for a bond issuance of \$2.6 billion to provide funds for the acquisition, development, restoration, protection, rehabilitation, stabilization, reconstruction, preservation, and interpretation of park, coastal, agricultural land, air, and historical resources.	Includes \$832.5 million in grant funding for local parks.
Proposition 41	2002	Voting Modernization Bond Act of 2002. Provides \$200 million in general obligation bonds for updated voting systems. A new five-member Voting Modernization Board will consider applications and award the bond funds to counties for new voting equipment.	\$200 million to counties. A county must contribute one dollar for every three dollars of bonds funds.

EVENT	YEAR	DESCRIPTION	\$ IMPACT
Proposition 42	2002	Transportation Congestion Improvement Act. Constitutionally dedicates the sales tax on gasoline to transportation. Beginning in 2008-09, it provides that the gasoline sales tax revenues continue to be used for state and local transportation purposes under a formula that provides 40 percent to cities and counties for local streets and roads preservation, 40 percent to transportation improvement projects funded in the State Transportation Improvement Program (STIP), and 20 percent to public transportation.	Counties and cities can expect to receive approximately \$560 million annually for preservation on the local system beginning in 2008-09.
Proposition 50	2002	Water Security, Clean Drinking Water, Coastal, and Beach Protection Act of 2002. Provided \$3.44 billion in general obligation bonds for a variety of water and coastal projects.	Unknown.
Salinas Decision, State Court of Appeals	2002	Determined that City of Salinas' stormwater drainage fee was a user fee for a property-related service and therefore was subject to Proposition 218 voting requirements.	Unknown.
2002-03 Budget	2002	Enacted a number of reductions in the areas of Medi-Cal, CalWORKs, and Food Stamps administration, public libraries, public hospitals, Adult Protective Services, deferral of mandate reimbursement, and mental health, among others. Funding maintained for a variety of law enforcement programs.	\$1.162 billion in reductions/deferrals.
SB 1732 (Chapter 1082)	2002	Establishes a process by which responsibility for court facilities are transferred from the counties to the state as a final major component of the trial court funding reform begun under AB 233 (Chapter 850, Statutes of 1997).	Significant county fiscal relief will be realized by transfer of counties' responsibility for court facilities to the state.
Homeland Security Grants	2003	Federal Department of Homeland Security allocates nearly \$600 million in state fiscal assistance to help prevent, prepare for, and respond to terrorism; California received \$45 million. Funds are allocated for specific equipment purchases, exercises, training, and planning.	\$45 million to counties in federal fiscal year 2003
Riverside County Decision	2003	California Supreme Court ruled that SB 402 (mandated binding interest arbitration for law enforcement and fire employees) was unconstitutional.	Unknown, but potentially significant savings to local governments.
2003-04 Budget	2003	Enacted a number of reductions/cost shifts in the areas of public safety/law enforcement, federal child support penalties, mental health managed care, public libraries, and deferral of mandate reimbursement, among others.	Approximately \$1.4 billion in reductions/deferrals.
2003-04 Budget	2003	Enacted the VLF gap "loan," a three-month period during which local governments did not receive state General Fund backfill for VLF offsets. This amount will be repaid to cities and counties by August 2006.	\$1.3 billion.
2003-04 Budget/ Proposition 57 and 58	2003/2004	Enacted the "Triple Flip," a mechanism to provide a revenue source for funding the state's \$15 billion deficit recovery bonds. The Triple Flip reduces the local Bradley-Burns sales tax rate from 1.0% to 0.75% and increases the state sales tax rate by 0.25%. Cities and counties will be reimbursed their losses on a dollar-for-dollar basis from property tax revenues currently shifted to ERAF.	\$1.1 billion annually, until bonds are repaid.

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2003-04 Budget	2003	<p>Enacted a number of reductions in law enforcement assistance programs including the following:</p> <ul style="list-style-type: none"> Reduction of \$16.3 million from both the Citizens' Option for Public Safety (COPS) and the Juvenile Justice Crime Prevention Act (JJCPA), for a total loss of \$32.6 million; Elimination of local law enforcement technology and equipment purchase program (funded most recently in the 2002-03 fiscal year at \$18.5 million); Two-year suspension of the Rural and Small County Law Enforcement Assistance Program, which in previous years had provided a \$500,000 assistance grant to 37 specified local sheriffs' departments for purposes of enhancing local law enforcement efforts (\$18.5 million); and Elimination of the Standards and Training for Corrections (STC) program, a state-funded local assistance program to partially offset training costs for local detention facility personnel (\$16.1 million) 	\$85.7 million in reductions/suspensions.
Homeland Security Grants	2003	<p>Additional federal homeland security grants for various programs:</p> <ul style="list-style-type: none"> In April 2003, \$119.3 million for equipment, exercise, training, and planning purposes, as well as funds to reimburse public agencies for costs associated with increased security measures during past and future periods of heightened alert; In May 2003, approximately \$80 million in supplemental homeland security funds allocated to enhance security of urban areas with high population areas and critical infrastructure; most of these dollars are dedicated to specific entities, with the vast majority going to city governments, transit districts, or port authorities. In November 2003, \$176.5 million in awards to support three program areas: (1) State Homeland Security Grant Program; (2) Citizen Corps Grant Program; and (3) Law Enforcement Terrorism Prevention Program. 	\$375.8 million to local agencies in federal fiscal year 2003.
SB 20 (Chapter 526)	2003	Enacted the Electronic Waste Recycling Act of 2003 to provide for the convenient recycling of covered electronic devices in California. The Act will be financed through a recycling fee assessed on the sales of all televisions, and computers at the time of purchase.	Unknown, but potentially significant funding to local governments for their electronic waste collection activities.
SB 899 (Chapter 34)	2004	Comprehensive Workers' Compensation reform legislation affecting all employers, including public agencies.	Unknown, but potentially significant savings to local governments.
2004-05 Budget	2004	Restored funding for the Rural and Small County Law Enforcement Assistance Program, which had been suspended in the 2003-04 fiscal year. The program provides a \$500,000 assistance grant to 37 specified local sheriffs' departments for purposes of enhancing local law enforcement efforts in rural and small counties.	\$18.5 million to specified county sheriffs' departments.
2004-05 Budget	2004	Enacted a two-year reduction to local governments. A total \$1.3 billion annual reduction is allocated as follows: \$350 million to cities, \$350 million to counties, \$350 million to special districts, and \$250 million to redevelopment agencies.	\$350 million reduction.

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SB 1438 (Chapter 814)	2004	Prohibits the Secretary of State from certifying any voting system unless that system includes an accessible voter verified paper audit trail (AVVPAT). Prohibits any city or county from purchasing a direct electronic voting system that does not include an accessible voter verified paper audit trail on or after January 1, 2006. Requires all current electronic systems to have an AVVPAT by January 1, 2006.	Unknown. Cost of retrofitting existing systems and new systems may be paid for with Proposition 41 funds of with Help America Vote funds, but these may include a county match.
Proposition 1A	2004	Enacted significant protections of local government revenues, including property and sales taxes and vehicle license fees. Requires the state to either fund or suspend state-local mandates and specifies that a "new program or higher level of service" includes transfer of complete or partial responsibility for a required program to cities, counties, or special districts.	Unknown, but potentially significant savings to local governments.
Proposition 63	2004	Enacted the Mental Health Services Act. The measure imposes an additional 1 percent tax on individuals' taxable income over \$1 million; these funds are dedicated to expanding mental health services in California. Beginning in 2004-05, Proposition 63 revenues will be used to create new county mental health programs and to expand some existing programs. These funds would not be provided through the annual state budget act; thus, amounts would not be subject to change by actions of the Legislature and Governor.	Enhanced revenues to county mental health programs; an estimated \$275 million in 2004-05, \$750 million in 2005-06, and \$800 million in 2006-07.
SB 1102 (Chapter 227)	2004	Limits counties' ability to charge booking fees to one-half actual administrative costs effective July 1, 2005.	Estimated \$20 million annual loss to county governments in 2005-06 and going forward.
2005-06 Budget	2005	Eliminated Property Tax Administration Grant Program, which provided state funds for property tax administration programs.	\$60 million reduction to county property tax administration systems.
2005-06 Budget	2005	Provided early payback of the Vehicle License Fee (VLF) gap loan to cities and counties.	\$1.2 billion to cities and counties.
SB 1100 (Chapter 560)	2005	Implements the Medicaid hospital financing waiver agreed to in July 2005 by California and the federal Centers for Medicare and Medicaid Services (CMS). The waiver provides California with a new mechanism for financing safety net hospitals. The legislation provides a baseline hold harmless for all hospitals – public and private. SB 1100 also disburses base and growth funds. This measure also provides a framework for implementing the waiver in California.	The federal waiver is worth \$3.68 billion a year for 5 years. There are \$671 million in new funds (beyond what hospitals got through the previous waiver and the Disproportionate Share Hospital program) each year for five years.

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Bighorn Decision	2006	California Supreme Court ruled that charges for ongoing water delivery are subject to Proposition 218 restrictions.	Unknown.
AB 1805 (Chapter 78)	2006	Establishes Local Detention Facility Revenue Accounts to be established at the local level "exclusively for the purpose of operation, renovation, remodeling, or constructing local detention facilities and related equipment." In any year in which the state appropriates funds to the LDFRAs, counties cannot exercise their authority to impose a fee on arresting agencies for actual administrative costs associated with booking and processing arrestees. Sets threshold for state appropriation at \$35 million and authorizes counties to levy prorated booking fee if the state appropriates less than that amount. Gives counties ability to charge jail access fee for low-level offenses to cities in which bookings exceed previous three-year average.	\$35 million appropriation to counties to offset loss of revenue collected by counties through imposition of booking fees.
2006-07 Budget Act	2006	Significant augmentations to enhance local government public safety assistance and law enforcement programs including increased front-line assistance, mentally ill diversion programs, training support for probation and correctional officers, and methamphetamine abatement programs.	Approximately \$125 in additional funding to local public safety.
Proposition 1A	2006	Amended the State Constitution to further limit the conditions under which the Proposition 42 transfer of gasoline sales tax revenues for transportation uses can be suspended. In addition, it laid out a new schedule to repay the Proposition 42 suspensions that occurred in 2003-04 and 2004-05	Provides further protection of an estimated \$1.5 billion annually for transportation of which counties receive 20% beginning in 2008-09.
Proposition 1B	2006	Authorized the state to sell \$19.925 billion in general obligation bonds to fund transportation projects to relieve congestion, improve the movement of goods, improve air quality, and enhance the safety and security of the transportation system.	At least \$1 billion for counties for local streets and roads pursuant to formula. Additional access to the other accounts pursuant to regional and state agency administration.
Proposition 1C	2006	Authorized the state to sell \$2.85 billion in general obligation bonds to fund 13 new and existing housing and development programs.	County access dependent on application process through the California Housing and Community Development Department and further criteria pursuant to legislative action.
SB 113 (Chapter 2)	2007	Creates a stand-alone February Presidential primary election in California. Under SB 113, California voters will participate in a presidential primary on February 5, 2008. Prior to SB 113, the California primary was held in June.	An estimated \$75 million cost to counties for the 2008 election.

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AB 900 Corrections Reform	2007	Makes significant infrastructure investment in state and local adult detention facilities through lease revenue bonds over two phases (Phase I – \$3.6 for state beds and \$750 million for local beds; Phase II – \$2.5 billion for state beds and \$470 million for local jail beds). “Soft” county match of 25 percent (approximately \$300 million) required on local jail bed investment. Over 7-year build-out program, 53,000 (16,000 state re-entry beds; 16,000 infill bed in existing state prisons; and 13,000 local jail beds) are expected to be built. Commencement of Phase II of construction for both state and local beds is conditioned upon achievement of specified benchmarks, including significant rehabilitative programming requirements.	\$1.2 billion in lease revenue bonds provided for construction of county jail beds (with expected \$300 million local match provided).

FUND DIRECTORY

<u>Fund #</u>	<u>Fund Name</u>
100	Social Services
101	General
102	Road
104	Fish and Game
105	Special Aviation
106	Health Services
107	Child Support Services
108	Public Safety
109	Public Authority
111	County Drug Grant
112	Criminal Justice Grant
115	Sutter County Community Services Block Grant
116	Community Development Block Grant 2001
117	Community Services Block Grant
118	Community Development Block Grant 2004
119	Community Development Block Grant 2000
120	Community Development Block Grant 2002
126	Microenterprise
127	EDBG – Planning/Technical Assistance
130	Airport Enterprise
150	Automotive Services (Internal Service Fund)
151	Sheriff – Automotive Services (Internal Service Fund)
155	Workers Compensation (Internal Service Fund)
156	Liability Insurance (Internal Service Fund)
157	Health Insurance (Internal Service Fund)
158	General Insurance (Internal Service Fund)
159	Unemployment Insurance (Internal Service Fund)
160	Short Term Disability Insurance (Internal Service Fund)

COUNTY OF YUBA
ANALYSIS OF FINANCING USES
BUDGET FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 8

	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2004-2005	ACTUAL EXPENDITURES 2005-2006	YTD EXPENDITURES 2006-2007	DEPT REQUEST 2007-2008
	OTHER GENERAL				
*	SURVEYOR	1,300,132	1,792,310	1,338,808	1,712,502
*	PUBLIC WORKS - ADMIN	1,282-	1	0	170,000
*	ADMINISTRATIVE SERVICES	168,405	383,257	304,581	247,489
*	INFORMATION TECHNOLOGY	820,960	1,471,126	1,297,086	1,689,540
*	SUBSIDIES	9,175,188	11,660,130	11,249,411	16,857,839
*	CONTINGENCIES	0	0	0	3,620,000
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**	OTHER GENERAL	11,463,403	15,306,824	14,189,886	24,297,370
	LEGISLATIVE				
*	BOARD OF SUPERVISORS	498,824	240,713	305,993	412,964
*	BD OF SUPERVISOR-SPEC	1,059,616	1,323,298	1,281,262	1,409,045
*	CLERK RECORDER	488,395	447,175	419,791	590,714
*	COUNTY ADMINISTRATION	300,327	454,080	428,464	625,257
*	CLERK OF THE BOARD	134,450	131,549	145,387	228,649
		-----	-----	-----	-----
**	LEGISLATIVE	2,481,612	2,596,815	2,580,897	3,266,629
	FINANCE				
*	AUDITOR-CONTROLLER	324,624	487,906	492,400	453,919
*	TREASURER	275,498	377,119	323,183	537,059
*	ASSESSOR	1,247,430	1,098,962	1,242,019	1,487,364
*	REVENUE RECOVERY	219,711	245,808	233,704	278,505
*	CONTINGENCIES	0	0	0	4,000,000
		-----	-----	-----	-----
**	FINANCE	2,067,263	2,209,795	2,291,306	6,756,847
	COUNSEL				
*	COUNTY COUNSEL	413,983	520,353	417,981	704,280
		-----	-----	-----	-----
**	COUNSEL	413,983	520,353	417,981	704,280
*	PERSONNEL				
*	PERSONNEL	320,256	588,759	605,086	886,522

92 STATE CONTROLLER COUNTY BUDGET ACT 1985 COUNTY OF YUBA ANALYSIS OF FINANCING USES BUDGET FOR FISCAL YEAR 2007-2008 COUNTY BUDGET FORM SCHEDULE 8

	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2004-2005	ACTUAL EXPENDITURES 2005-2006	YTD EXPENDITURES 2006-2007	DEPT REQUEST 2007-2008
**	PERSONNEL	320,256	588,759	605,086	886,522
*	ELECTIONS	285,188	1,113,691	810,188	830,893
**	ELECTIONS	285,188	1,113,691	810,188	830,893
*	PROPERTY MANAGEMENT				
*	BUILDINGS & GROUNDS	271,961	441,373	200,602	312,089
*	ENERGY	416,380	480,725	223,536	281,435
*	CUSTODIAL SERVICES	212,613	294,196	193,672	226,397
**	PROPERTY MANAGEMENT	900,954	1,216,294	617,810	819,921
*	PLANT ACQUISITION	1,575,722	1,461,360	354,218	44,915
**	CAPITAL IMPROVEMENTS	1,575,722	1,461,360	354,218	44,915
*	PLANT ACQUISITION				
*	PROMOTION				
*	INDUSTRIAL DEVELOPMENT	128,049	138,208	134,191	154,415
*	INDUSTRIAL DEV. GRANT	6,765	14,412	1,389-	500,000
*	INDUSTRIAL DEVELOP	0	5,970	126,167	0
*	EDBG	39,549	40,743	0	64,460
*	EDBG RLF	43,804	98,262	32,007	80,000
**	PROMOTION	218,167	297,595	290,976	798,875
***	LEGISLATIVE	19,726,548	25,311,486	22,158,348	38,406,252
	JUDICIAL				
*	PUBLIC DEFENDER	1,066,426	1,308,681	1,136,218	1,369,012
*	GRAND JURY	35,835	41,511	35,983	51,300
*	DISTRICT ATTORNEY	1,423,372	1,657,947	1,860,235	2,298,925
*	YCDCSS	3,938,374	4,260,898	3,369,395	4,203,473
*	JUVENILE TRAFFIC	14,664	14,634	15,065	18,250
*	OTHER COURT OPERATIONS	3,759,249	4,018,919	3,713,450	0

STATE CONTROLLER
COUNTY BUDGET ACT
1985

COUNTY OF YUBA
ANALYSIS OF FINANCING USES
BUDGET FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 8

ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2004-2005	ACTUAL EXPENDITURES 2005-2006	YTD EXPENDITURES 2006-2007	DEPT REQUEST 2007-2008
* COMMISSIONER	99,730	68,879	79,613	0
* FACILITATOR	7,011	2,380	720	0
* JUDICIAL SALARIES	33,615	35,629	34,774	0
* JURY SERVICES	48,848	50,098	42,509	0
* ALTERN DISPUTE RESOLUTION	39,104	20,249	1,250	0
* INFORMATION TECHNOLOGY	167,159	105,644	103,807	0
* SHERIFF - BAILIFFS	482,770	512,562	467,007	0
*****	*****	*****	*****	*****
** JUDICIAL	11,116,157	12,098,031	10,860,026	7,940,960
POLICE PROTECTION				
* SHERIFF	7,364,932	8,329,141	8,687,978	10,578,500
* SHERIFF BOAT GRANT	230,031	212,846	220,749	230,643
* STDS & TRAINING- SHERIFF	26,286	21,047	12,970	39,610
* YUBA CO DRUG GRANT	224,207	212,223	133,479	122,710
*****	*****	*****	*****	*****
** POLICE PROTECTION	7,845,456	8,775,257	9,055,176	10,971,463
DETENTION & CORRECTION				
* JAIL	6,076,513	6,999,998	6,719,894	8,038,022
* JUVENILE HALL	2,664,041	3,052,950	2,939,849	3,852,691
* PROBATION DEPT	3,209,572	3,351,712	3,636,006	4,780,220
* VICTIM WITNESS CLEARING	64,275	0	122,319	0
* VIC. WIT.-CHILD ABUSE	141,864	129,764	101,621	125,000
* J.A.B.G.	60,635	41,343	105,221	0
* VICTIM-WITNESS PROGRAM	130,946	135,528	26,726	132,285
* VIC-WIT - SPEC EMPHASIS	105,934	114,141	84,652	110,000
* V.W. ELDER ABUSE	27,444	40,240	28,945	36,267
* J.A.I.B.G.	8,863	0	0	0
* Crime Prev Act of 2000	196,678	186,362	51,496	248,023
* FAMILY RESOURCE CENTER	182,447	207,681	77,880	124,212
* STATE CORRECTIONAL SCHOOL	20,755	41,983	24,039	43,000
* CRIM JST SYSTEM GRANT	1,304-	0	1,174	1,500
* STANDARDS & TRAINING-PROB	6,037	0	9,191	21,580

	ACCOUNT DESCRIPTION	ACTUAL		ACTUAL	YTD		DEPT REQUEST
		EXPENDITURES	2004-2005	EXPENDITURES	2005-2006	EXPENDITURES	2007-2008
*	STDS & TRAINING-JUV HALL		6,345		13,181	10,959	20,800
**	DETENTION & CORRECTION		12,901,045		14,314,883	13,939,972	17,533,600
*	FLOOD CONTROL-WATER CONSV						
	DRAINAGE DITCH MAINT		190,748		621,603	55,221	229,075
**	FLOOD CONTROL-WATER CONSV		190,748		621,603	55,221	229,075
*	PROTECTION INSPECTION						
	AGRICULTURE COMM & SEALER		868,229		883,938	842,177	1,007,055
*	BUILDING INSPECTION		1,580,758		2,654,799	1,885,183	3,600,619
*	CODE ENFORCEMENT		268,141		345,324	463,867	713,803
**	PROTECTION INSPECTION		2,717,128		3,884,061	3,191,227	5,321,477
	OTHER PROTECTION						
*	PUBLIC GUARDIAN		253,317		153,907	212,064	263,217
*	EMERGENCY SERVICES		815,349		588,013	1,195,247	871,956
*	PLANNING		1,237,845		1,212,733	1,853,180	4,110,956
*	ANIMAL CONTROL		794,563		500,571	479,103	575,324
*	FISH & GAME		4,458		5,559	3,757	5,906
**	OTHER PROTECTION		3,105,532		2,460,783	3,743,351	5,827,359
***	PUBLIC PROTECTION		37,876,066		42,154,618	40,844,973	47,823,934
*	PUBLIC WAYS						
	ROAD		5,177,894		10,808,519	13,143,792	15,599,618
**	PUBLIC WAYS		5,177,894		10,808,519	13,143,792	15,599,618
	TRANSPORTATION TERMINALS						
*	SPECIAL AVIATION		8,087		9,255	9,358	12,000
*	AIRPORT		667,553		1,094,240	826,080	468,700
**	TRANSPORTATION TERMINALS		675,640		1,103,495	835,438	480,700

	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2004-2005	ACTUAL EXPENDITURES 2005-2006	YTD EXPENDITURES 2006-2007	DEPT REQUEST 2007-2008
***	PUBLIC WAYS & FACILITIES	5,853,534	11,912,014	13,979,230	16,080,318
	HEALTH				
*	PUBLIC AUTHORITY	238,315	465,818	410,259	558,969
*	HEALTH DEPT	4,498,328	3,783,407	4,190,602	6,153,484
*	CMSP	244,690	101,906	84,921	244,254
*	ENVIRONMENTAL HEALTH	860,072	973,857	1,056,585	1,571,765
*	COUNTY DUMP	287	0	0	2,010
**	HEALTH	5,841,692	5,324,988	5,742,367	8,530,482
***	HEALTH & SANITATION	5,841,692	5,324,988	5,742,367	8,530,482
	ADMINISTRATION				
*	WELFARE-ADMINISTRATION	22,460,503	24,434,171	22,925,335	28,982,923
*	YUBA CNTY CHILDREN'S COMM	953,757	702,794	924,407	0
**	ADMINISTRATION	23,414,260	25,136,965	23,849,742	28,982,923
	AID PROGRAMS				
*	WELFARE-CATEGORICAL AIDS	21,225,969	19,813,583	17,246,729	20,715,011
**	AID PROGRAMS	21,225,969	19,813,583	17,246,729	20,715,011
	GENERAL RELIEF				
*	GENERAL RELIEF	12,521	13,187	7,519	31,713
**	GENERAL RELIEF	12,521	13,187	7,519	31,713
	VETERAN'S SERVICES				
*	BI-CO VETERANS	171,508	180,903	199,068	246,393
**	VETERAN'S SERVICES	171,508	180,903	199,068	246,393
	OTHER ASSISTANCE				
*	HOUSING AUTHORITY	312,260	174,352	218,256	196,604
*	CSBG 2006	108,020	40,590	134,730	86,705

92 STATE CONTROLLER COUNTY OF YUBA COUNTY BUDGET FORM
COUNTY BUDGET ACT ANALYSIS OF FINANCING USES SCHEDULE 8
1985 BUDGET FOR FISCAL YEAR 2007-2008

	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2004-2005	ACTUAL EXPENDITURES 2005-2006	YTD EXPENDITURES 2006-2007	DEPT REQUEST 2007-2008
*	CDBG 2004	45,629	405,473	108,982	0
*	CDBG 2004 P & TA	9	17,125	161,184	563,700
*	CSBG 2007	68,364	106,242	14,215	86,053
*	CDBG 2002	289,594	0	0	0
*	CSBG-SUTTER CO-2007	51,189	123,107	6,412	86,443
*	CSBG-SUTTER CO-2006	122,011	28,014	147,670	86,001
*	2004 HOME Program	0	653	253	799,653
*	2001 HOME Program	9,490	0	0	0
**	OTHER ASSISTANCE	1,006,566	895,556	791,702	1,905,159
***	PUBLIC ASSISTANCE	45,830,824	46,040,194	42,094,760	51,881,199
	LIBRARY SERVICES				
*	LIBRARY	782,638	487,265	595,116	725,798
*	LITERACY PROGRAM	1,806	0	0	0
**	LIBRARY SERVICES	784,444	487,265	595,116	725,798
*	AGRICULTURE EDUCATION	58,582	53,083	58,706	84,555
**	AGRICULTURE EXTENSION	58,582	53,083	58,706	84,555
**	AGRICULTURE EDUCATION	843,026	540,348	653,822	810,353
***	EDUCATION	289,440	295,568	26,343	308,000
*	LONG TERM DEBT	289,440	295,568	26,343	308,000
**	OTHER LONG TERM DEBTS	289,440	295,568	26,343	308,000
**	LONG TERM DEBT	289,440	295,568	26,343	308,000
***	DEBT SERVICE	116,261,130	131,579,216	125,499,843	163,840,538
****	EXPENDITURE	116,261,130	131,579,216	125,499,843	163,840,538

STATE CONTROLLER
COUNTY BUDGET ACT
1985

COUNTY OF YUBA
ANALYSIS OF FINANCING SOURCES
BUDGET FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
INTER-GOVERNMENT					
100-0000-361.45-00	SOCIAL SERVICES ADMIN	37,276,270	39,045,132	33,899,281	40,781,951
100-0000-361.46-12	REALIGNMENT	4,767,700	5,339,060	3,188,886	5,825,011
100-0000-361.62-17	SPEC.IMPACT FDS CHPT97785	257,000	257,000	257,000	257,000
* STATE		42,300,970	44,641,192	37,345,167	46,863,962

** INTER-GOVERNMENT		42,300,970	44,641,192	37,345,167	46,863,962
GENERAL GOVERNMENT					
100-0000-371.97-03	LOCAL FEES FOR CONSTRUCT	213,488	216,321	1,140,352	177,500
100-0000-371.98-15	OUTLAWED WARRANTS	5,988	2,655	7,140	7,140
100-0000-371.98-33	CHARGES OTHER AGENCIES	180,000	180,000	90,000	180,000
100-0000-371.98-99	MISCELLANEOUS	510,047	454,786	440,850	876,816
* CHARGES CURRENT SERVICES		909,523	853,762	1,678,342	1,241,456
100-0000-372.99-02	COUNTY CONTRIBUTION	878,247	878,247	658,685	878,247
100-0000-372.99-03	OPERATING TRANSFERS	87,600	80,250	35,850	0
* OPERATING TRANSFERS IN		965,847	958,497	694,535	878,247

** GENERAL GOVERNMENT		1,875,370	1,812,259	2,372,877	2,119,703
TAXES					
101-0000-311.01-00	CURRENT SECURED TAXES	5,770,985	6,837,999	9,592,045	10,500,000
101-0000-311.02-00	CURRENT UNSECURED	481,153	444,012	409,780	450,000
101-0000-311.04-00	PRIOR UNSECURED	5,639	21,873	10,008	15,000
101-0000-311.05-00	PENALTIES - DELINQUENT	250,914	246,240	459,489	300,000
101-0000-311.05-01	TEETER PEN. & 1 1/2% INT	50,901	241,297	288,475	300,000
101-0000-311.06-00	SUPPLEMENTAL	319,601	492,838	2,251,000	1,000,000
101-0000-311.07-01	PRIOR YEARS	0	63,841	0	0
* PROPERTY TAXES		6,879,193	8,348,100	13,010,797	12,565,000
101-0000-312.07-00	SALES & USE TAX	2,635,347	2,687,389	2,269,367	2,750,000
101-0000-312.07-05	IN LIEU	636,442	897,523	881,630	881,630
101-0000-312.08-00	SALES TAX TRANSPORTATION	366,470	564,454	543,264	600,000
101-0000-312.09-00	TRANSIENT OCCUPANCY TAX	191,488	214,047	280,175	300,000
101-0000-312.10-00	TIMBER TAXES	111,179	52,561	46,023	50,000

STATE CONTROLLER
COUNTY BUDGET ACT
1985

COUNTY OF YUBA
ANALYSIS OF FINANCING SOURCES
BUDGET FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
101-0000-312.11-00	PROPERTY TRANSFER TAX	1,071,331	1,222,946	624,919	600,000
*	OTHER TAXES	5,012,257	5,638,920	4,645,378	5,181,630
**	TAXES	11,891,450	13,987,020	17,656,175	17,746,630
	LICENSES AND PERMITS				
101-0000-331.10-00	ANIMAL LICENSES	116,336	126,514	103,687	110,000
101-0000-331.11-00	BUSINESS LICENSES	4,826	4,461	3,046	4,000
101-0000-331.12-00	CONSTRUCTION PERMITS	1,618,622	2,502,839	1,464,365	3,594,619
101-0000-331.14-00	ZONING PERMITS	135,489	190,044	300,744	543,202
101-0000-331.15-00	FRANCHISES	815,299	965,182	1,036,433	1,050,000
101-0000-331.16-03	DANCE PERMITS	400	400	700	1,000
101-0000-331.16-06	MARRIAGE LICENSES	3,785	3,903	3,257	3,822
101-0000-331.16-07	O.E.S UNDERGROUND TANKS	38,050	39,564	30,302	34,965
101-0000-331.16-09	BURIAL PERMITS	1,122	1,564	1,290	1,500
*	LICENSES AND PERMITS	2,733,929	3,834,471	2,943,824	5,343,108
**	LICENSES AND PERMITS	2,733,929	3,834,471	2,943,824	5,343,108
	FINES-FORFEITURES-PENALTY				
101-0000-341.20-00	VEHICLE CODE FINES	250,868	419,790	424,774	421,200
101-0000-341.20-01	PARKING FINES	4,975	5,570	6,143	8,100
101-0000-341.21-00	GENERAL FINES	239,984	338,282	469,073	350,000
*	FINES	495,827	763,642	899,990	779,300
**	FINES-FORFEITURES-PENALTY	495,827	763,642	899,990	779,300
	USE OF MONEY & PROPERTY				
101-0000-351.30-00	INTEREST EARNED	453,815	1,189,355	2,094,638	2,000,000
101-0000-351.30-10	TRAN INVEST PROCEEDS	0	42,329	81,568	0
101-0000-351.32-01	RENTS & CONCESSIONS MISC	1	1	0	0
101-0000-351.32-03	LIBRARY USE	590	240	270	0
101-0000-351.32-04	VENDING MACHINES	7,763	4,775	2,238	5,000
*	USE OF MONEY & PROPERTY	462,169	1,236,700	2,178,714	2,005,000

STATE CONTROLLER
COUNTY BUDGET ACT
1985

COUNTY OF YUBA
ANALYSIS OF FINANCING SOURCES
BUDGET FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
**	USE OF MONEY & PROPERTY	462,169	1,236,700	2,178,714	2,005,000
	INTER-GOVERNMENT				
101-0000-361.41-01	TRIPLE FLIP	4,449,343	7,247,305	7,814,457	8,284,533
101-0000-361.42-00	STATE MOTOR VEH.-IN LIEU	0	1,620,013	0	1,289,171
101-0000-361.44-00	OTHER IN LIEU TAX	10,522	240	10,519	0
101-0000-361.52-01	REALIGNMENT	60,000	60,000	0	0
101-0000-361.52-11	SOLID WASTE GRANT - EH	29,990	33,330	33,334	32,900
101-0000-361.52-12	ENV HLTH - E.A.R. GRANTS	0	0	65,317	300,000
101-0000-361.52-13	TIRE GRANT - EH & CE	112,416	74,152	20,782	90,000
101-0000-361.52-15	CODE ENFORCEMENT - AVA	42,029	41,243	0	44,000
101-0000-361.53-00	AGRICULTURE	6,600	6,600	6,600	6,600
101-0000-361.53-01	UNCLAIMED GAS TAX	209,661	226,402	208,145	210,000
101-0000-361.53-02	INSPECTION PROGRAM	30,668	15,384	10,777	8,277
101-0000-361.53-03	PESTICIDE USE ENFORCEMENT	164,461	175,061	175,557	175,914
101-0000-361.53-04	WEIGHTS & MEASURES	2,984	3,970	2,978	2,450
101-0000-361.53-05	YUBA COUNTY PROP 204	15,000	0	0	0
101-0000-361.56-01	VICTIM WITNESS PROGRAM	239,181	370,946	160,348	257,285
101-0000-361.56-02	VIC/WITNESS SPEC EMPHASIS	26,082	169,022	84,002	110,000
101-0000-361.56-03	PROBATION-TITLE IV E	551,789	567,315	591,738	500,000
101-0000-361.56-04	VICTIM WITNESS-J.A.B.G.	0	0	117,895	0
101-0000-361.56-06	Juv Prob Fndg Prog (JPF)	156,372	178,134	162,430	194,898
101-0000-361.56-09	VIC WITNESS-CPT94-4 CONTR	92,793	5,495	0	0
101-0000-361.56-17	V.W. ELDER ABUSE	37,817	26,517	64,647	36,267
101-0000-361.58-05	PENDOLA FIRE	17,160	0	0	0
101-0000-361.58-06	WMD GRANT	519,886	163,143	470,661	476,317
101-0000-361.58-07	PRE-DISASTER MITIG GRANT	117,958	352,800	207,577	0
101-0000-361.58-08	2005-06 WINTER STORM	0	25,000	0	0
101-0000-361.59-00	VETERANS AFFAIRS	91,154	104,191	85,833	78,897
101-0000-361.60-00	H.O.P.T.R	139,101	150,392	79,702	159,404
101-0000-361.62-00	OTHER -	32	0	0	0
101-0000-361.62-02	STATE ALCOHOL AND DRUG	76,155	239,174	138,645	176,795
101-0000-361.62-04	SHERIFF BOAT SAFETY	173,786	186,698	103,257	166,131

STATE CONTROLLER
COUNTY BUDGET ACT
1985

COUNTY OF YUBA
ANALYSIS OF FINANCING SOURCES
BUDGET FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
101-0000-361.62-06	MANDATED COSTS		195,531	495,096	81,509
101-0000-361.62-14	LIBRARY SERVICE ACT	31,743	683	932	1,200
101-0000-361.62-21	PUBLIC LIBRARY	33,069	26,206	40,311	40,000
101-0000-361.62-23	LIBRARY LITERACY PROGRAM	87,907	69,188	68,738	5,000
*	STATE	7,526,588	12,334,135	11,220,278	12,727,548
101-0000-362.65-03	TARGETED CASE MNGMNT-TCM	31,772	43,974	26,458	40,000
101-0000-362.72-00	FEDERAL OTHER	146,677	392,113	62,034	0
101-0000-362.72-03	FEDERAL BLOCK GRANT	217,573	200,456	58,504	248,023
101-0000-362.72-04	AID LAND USE	0	0	659	0
101-0000-362.72-05	FEMA EMERGENCY SERVICE	36,169	0	46,966	58,069
*	FEDERAL	432,191	636,543	194,621	346,092
101-0000-363.74-00	OUTSIDE AGENCIES	87	0	0	0
101-0000-363.74-01	CENTRAL SERVICES REIMB	0	316	213	0
101-0000-363.74-04	BLDG & GRDS-OUTSIDE AGY	4,780	9,548	7,835	8,500
101-0000-363.74-05	PRINT SHOP FEES	68,885	77,428	64,547	65,000
101-0000-363.74-07	VETERAN SVCS-SUTTER CO	31,987	47,322	47,071	83,688
101-0000-363.74-08	ANIMAL CONTROL-MARYSVILLE	109,379	30,738	0	0
101-0000-363.74-09	INFORMATION SERVICES	22,759	2,689	1,947	10,988
101-0000-363.74-11	PROB-PASS PROG	376,880	499,872	469,149	438,189
101-0000-363.74-12	PROB-MATTHEWS SCH PROG	30,000	30,000	30,000	49,500
101-0000-363.74-14	HOUSING AUTHORITY REIMB	173,577	185,624	166,707	196,604
101-0000-363.74-20	MISCELLANEOUS	0	176,450	0	0
*	OTHER AGENCIES	818,334	1,059,987	787,469	852,469
**	INTER-GOVERNMENT	8,777,113	14,030,665	12,202,368	13,926,109
	GENERAL GOVERNMENT				
101-0000-371.79-01	PROPERTY TAX ADMIN FEES	151,317	190,803	230,816	237,823
101-0000-371.79-02	SUPPLE TAX ADMIN FEES	87,037	149,362	318,481	226,498
101-0000-371.79-03	PROPERTY TAX REPORT FEES	8,910	11,580	10,867	18,000
101-0000-371.80-00	TAX COLLECTORS FEES	60,122	118,383	122,561	150,000
101-0000-371.80-01	SECURED INST.PLAN FEES	2,050	1,800	1,750	2,000
101-0000-371.80-04	TREASURERS FEES	166,517	225,000	241,534	280,000

STATE CONTROLLER
COUNTY BUDGET ACT
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COUNTY OF YUBA
ANALYSIS OF FINANCING SOURCES
BUDGET FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
101-0000-371.81-01	AUDITOR & ACCTG FEES	8,403	32,136	28,145	38,320
101-0000-371.81-04	DIR ASSMT FEE	15,178	21,048	21,939	20,584
101-0000-371.82-01	PLANNING & ENG FEES	151,722	70,514	113,979	50,000
101-0000-371.82-02	E.I.R. FEES	13,191	5,333	7,290	10,000
101-0000-371.82-04	SURVEYOR FEES	145,889	68,919	175,948	111,977
101-0000-371.82-05	ENGINEERS FEES	930,760	853,068	1,348,948	1,445,000
101-0000-371.82-08	ENVIR. CONSULT. FEES	440,697	316,146	532,990	2,776,022
101-0000-371.82-11	SURVEYOR APPLICATION FEES	39,832	52,220	31,398	32,000
101-0000-371.82-12	MISCELLANEOUS	189,031	7,156	3,612	0
101-0000-371.83-01	AGRICULTURAL SERVICES	13,175	10,426	11,573	10,000
101-0000-371.83-04	PESTICIDE USE ENFORCEMENT	4,936	4,409	6,425	33,000
101-0000-371.83-05	INSPECTION PROGRAM	1,284	831	1,076	300
101-0000-371.83-06	WEIGHTS & MEASURES	17,945	17,127	35,761	34,000
101-0000-371.83-08	AGRICULTURAL BURNING	2,613	0	0	0
101-0000-371.84-01	COURT FEES & COSTS	367,590	292,396	248,939	441,729
101-0000-371.84-02	DEFENDANT PAY-PUBLIC DEF	42,450	50,575	31,425	45,000
101-0000-371.84-03	SMALL CLAIMS ADVISOR	4,418	2,461	0	0
101-0000-371.84-04	ESTATE & ADMINSTR. FEES	0	130	0	0
101-0000-371.86-01	E.H. - FEES	551,708	662,063	627,818	754,000
101-0000-371.86-06	CODE ENFORCEMENT - OTHER	8,182	34,263	106,893	105,000
101-0000-371.86-99	REFUSE DISP-TIPPING FEES	1,340,849	1,320,192	1,098,433	1,600,000
101-0000-371.87-04	INCARCERATION MED FEES	683	300	3	0
101-0000-371.88-01	ELECTION SERVICES	27,002	172,945	820,358	1,000
101-0000-371.89-01	LEGAL SERVICES	176,160	266,517	187,478	209,099
101-0000-371.89-05	PERSONNEL SERVICES	100,836	335,475	195,161	331,605
101-0000-371.90-01	LIBRARY SERVICES	12,097	62,599	12,720	15,000
101-0000-371.91-01	DISTRICT ATTY COPIES	18	0	0	0
101-0000-371.91-02	OTHER COPIES	348	522	376	0
101-0000-371.93-01	HUMANE SERVICES	29,586	42,577	34,080	40,000
101-0000-371.94-01	FIXED ASSETS	6,321	1,835	0	0
101-0000-371.94-02	DISTRICT WARRANTS	738	607	430	0
101-0000-371.94-08	OTHER SALES-ASSESSOR	7,617	11,652	9,969	10,000

STATE CONTROLLER

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COUNTY BUDGET FORM

COUNTY BUDGET ACT

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SCHEDULE 5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
101-0000-371.94-11	MEGABYTE TITLE FEES	7,500	7,900	0	0
101-0000-371.95-01	RECORDING FEES	212,682	458,568	230,141	250,000
101-0000-371.96-01	CONTRIBUTIONS & DONATIONS	414	707	1,064	0
101-0000-371.97-01	CLERK RECORDER	43,300	0	0	0
101-0000-371.97-06	COURTHOUSE TEMP CONSTR	178,300	178,300	178,300	178,300
101-0000-371.97-12	PROB-FAMILY RESOURCE CTR	157,720	209,459	70,292	124,212
101-0000-371.97-16	AB 818 LOAN TRUST	88,968	21,800	5,600	7,500
101-0000-371.97-27	CAPITAL IMPROVEMENT	0	2,500,000	0	0
101-0000-371.97-29	GOVERNMENT CENTER	1,690	0	0	0
101-0000-371.98-02	BD OF SUPV APPELLET FEES	1,050	700	1,050	0
101-0000-371.98-03	PUBLIC GUARDIAN FEE	25,004	16,090	16,925	20,000
101-0000-371.98-05	RETURNED CHECK FEE	1,943	2,150	2,890	2,400
101-0000-371.98-13	UNCLAIMED MONEY	9,797	5,988	0	2,000
101-0000-371.98-15	OUTLAWED WARRANTS	7,170	441	929	0
101-0000-371.98-18	FIRE MITIGATION FEES	148,827	81,332	136,519	6,000
101-0000-371.98-20	TAX DEED PROPERTY SALES	20,051	0	3,900	0
101-0000-371.98-23	ERS-HAZARD MATL FILG FEE	156,265	139,588	143,655	199,900
101-0000-371.98-29	PUBLIC GUARDIAN REIMB	51,500	60,846	64,070	69,894
101-0000-371.98-99	MISCELLANEOUS	218,765	794,850	153,544	283,800
* CHARGES CURRENT SERVICES		6,458,158	9,892,089	7,628,055	10,171,963
101-0000-372.99-03	OPERATING TRANSFERS	113,200	118,400	63,150	0
101-0000-372.99-04	A-87 INDIRECT COSTS	2,769,094	2,581,358	0	0
* OPERATING TRANSFERS IN		2,882,294	2,699,758	63,150	0
** GENERAL GOVERNMENT		9,340,452	12,591,847	7,691,205	10,171,963
TAXES					
102-0000-312.08-00	SALES TAX TRANSPORTATION	299,254	405,155	698,920	1,070,895
* OTHER TAXES		299,254	405,155	698,920	1,070,895
** TAXES		299,254	405,155	698,920	1,070,895
LICENSES AND PERMITS					
102-0000-331.13-01	TRANSPORTATION PERMITS	26,661	31,188	22,682	30,000

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
102-0000-331.13-02	ENCROACHMENT PERMITS	221,609	107,282	153,620	150,000
102-0000-331.13-03	GRADING PERMITS	24,579	5,752	5,546	8,000
*	LICENSES AND PERMITS	272,849	144,222	181,848	188,000
**	LICENSES AND PERMITS	272,849	144,222	181,848	188,000
	FINES-FORFEITURES-PENALTY				
102-0000-341.20-00	VEHICLE CODE FINES	40,000	40,000	40,000	40,000
*	FINES	40,000	40,000	40,000	40,000
**	FINES-FORFEITURES-PENALTY	40,000	40,000	40,000	40,000
	USE OF MONEY & PROPERTY				
102-0000-351.30-00	INTEREST EARNED	28,297	36,543	83,566	60,000
102-0000-351.32-00	RENTS & CONCESSIONS	600	0	0	0
*	USE OF MONEY & PROPERTY	28,897	36,543	83,566	60,000
**	USE OF MONEY & PROPERTY	28,897	36,543	83,566	60,000
	INTER-GOVERNMENT				
102-0000-361.42-02	STATE HWY USERS TX #2104	752,439	778,998	666,397	794,412
102-0000-361.42-03	STATE HWY USERS TX #2106	242,565	248,783	217,703	248,609
102-0000-361.42-04	STATE HWY USERS TX #2105	649,677	665,235	579,392	697,345
102-0000-361.54-00	TEA-21 MATCHING/EXCHANGE	201,017	0	0	0
102-0000-361.55-01	AID FOR CONSTRUCTION	1,391,907	2,722,642	2,377,631	6,915,684
102-0000-361.55-02	AID FOR CONST - PROP-42	0	378,625	985,383	0
*	STATE	3,237,605	4,794,283	4,826,506	8,656,050
102-0000-362.68-00	FOREST RESERVE REVENUE	95,593	97,792	98,770	92,507
102-0000-362.82-01	PLANNING & ENGINEERING	1,247	1,612	1,808	1,500
*	FEDERAL	96,840	99,404	100,578	94,007
**	INTER-GOVERNMENT	3,334,445	4,893,687	4,927,084	8,750,057
	GENERAL GOVERNMENT				
102-0000-371.94-01	FIXED ASSETS	139	4,929	0	4,000
102-0000-371.94-03	MISCELLANEOUS	55,952	1,969	40,129	10,000

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COUNTY BUDGET FORM
SCHEDULE 5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
102-0000-371.96-01	CONTRIBUTIONS & DONATIONS	108,862	44,125	69,000	413,143
102-0000-371.97-03	LOCAL FEES FOR CONSTRUCT	0	4,969,866	4,141,352	2,907,000
102-0000-371.98-15	OUTLAWED WARRANTS	2,817	785	0	0
102-0000-371.98-99	MISCELLANEOUS	1,259,121	574,150	1,118,943	37,500
* CHARGES CURRENT SERVICES		1,426,891	5,595,824	5,369,424	3,371,643
102-0000-372.99-02	COUNTY CONTRIBUTION	10,000	10,000	22,500	1,467,078
102-0000-372.99-03	OPERATING TRANSFERS	8,250	8,550	3,750	0
* OPERATING TRANSFERS IN		18,250	18,550	26,250	1,467,078
** GENERAL GOVERNMENT		---	---	---	---
USE OF MONEY & PROPERTY		1,445,141	5,614,374	5,395,674	4,838,721
103-0000-351.30-00	INTEREST EARNED	9,698	12,379	24,127	0
* USE OF MONEY & PROPERTY		9,698	12,379	24,127	0
** USE OF MONEY & PROPERTY		---	---	---	---
INTER-GOVERNMENT		9,698	12,379	24,127	0
103-0000-361.56-05	STATE NARC OR TRIAL CT	4,357,777	4,763,810	4,707,068	0
103-0000-361.56-06	Juv Prob Fndg Prog (JPF)	0	0	1,888	0
* STATE		4,357,777	4,763,810	4,708,956	0
** INTER-GOVERNMENT		---	---	---	---
GENERAL GOVERNMENT		4,357,777	4,763,810	4,708,956	0
103-0000-371.84-05	MEDIATOR	1,245	835	15	0
103-0000-371.97-22	SUPR CT JURY FEE TRUST	1,373	9,178	2,783	0
103-0000-371.98-15	OUTLAWED WARRANTS	1,974	1,218	500	0
103-0000-371.98-98	COURT OVER/UNDER ACCOUNT	0	21-	492	0
103-0000-371.98-99	MISCELLANEOUS	1,262	298	133	0
* CHARGES CURRENT SERVICES		5,854	11,508	3,923	0
103-0000-372.99-03	OPERATING TRANSFERS	32,400	28,950	16,200	0
* OPERATING TRANSFERS IN		32,400	28,950	16,200	0
** GENERAL GOVERNMENT		---	---	---	---
GENERAL GOVERNMENT		38,254	40,458	20,123	0

STATE CONTROLLER COUNTY OF YUBA COUNTY BUDGET FORM
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
FINES-FORFEITURES-PENALTY					
104-0000-341.21-00	GENERAL FINES	2,240	1,401	2,355	4,406
*	FINES	2,240	1,401	2,355	4,406
FINES-FORFEITURES-PENALTY					
**	GENERAL GOVERNMENT	2,240	1,401	2,355	4,406
GENERAL GOVERNMENT					
104-0000-371.98-99	MISCELLANEOUS	500	1,306	0	1,500
*	CHARGES CURRENT SERVICES	500	1,306	0	1,500
GENERAL GOVERNMENT					
**	INTER-GOVERNMENT	500	1,306	0	1,500
INTER-GOVERNMENT					
105-0000-361.40-00	AID FOR AVIATION	10,000	10,000	10,000	10,000
*	STATE	10,000	10,000	10,000	10,000
INTER-GOVERNMENT					
**	INTER-GOVERNMENT	10,000	10,000	10,000	10,000
INTER-GOVERNMENT					
106-0000-361.45-00	SOCIAL SERVICES ADMIN	29,855	0	0	0
106-0000-361.47-04	SERVICES FEES	99,003	100,118	76,772	92,996
106-0000-361.47-07	HEALTH GRANTS	978,938	939,523	535,129	1,113,402
106-0000-361.52-02	REALIGNMENT	3,016,323	3,015,583	2,056,946	3,068,827
*	STATE	4,124,119	4,055,224	2,668,847	4,275,225
TARGETED CASE MNGMNT-TCM					
106-0000-362.65-03		227,456	232,246	72,556	98,070
*	FEDERAL	227,456	232,246	72,556	98,070
INTER-GOVERNMENT					
**	INTER-GOVERNMENT	4,351,575	4,287,470	2,741,403	4,373,295
GENERAL GOVERNMENT					
106-0000-371.98-15	OUTLAWED WARRANTS	977	235	0	0
106-0000-371.98-99	MISCELLANEOUS	2,098	8,479	1,878	0
*	CHARGES CURRENT SERVICES	3,075	8,714	1,878	0
106-0000-372.99-02	COUNTY CONTRIBUTION	187,701	187,701	140,776	187,701
106-0000-372.99-03	OPERATING TRANSFERS	23,400	21,300	11,550	0
*	OPERATING TRANSFERS IN	211,101	209,001	152,326	187,701

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COUNTY BUDGET FORM
SCHEDULE 5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
**	GENERAL GOVERNMENT				
	USE OF MONEY & PROPERTY	214,176	217,715	154,204	187,701
	107-0000-351.30-00 INTEREST EARNED	8,796	19,563	31,017	0
*	USE OF MONEY & PROPERTY	8,796	19,563	31,017	0
**	USE OF MONEY & PROPERTY	8,796	19,563	31,017	0
	INTER-GOVERNMENT				
	107-0000-362.72-01 CHILD SUPPORT SERVICES	4,035,304	3,866,943	3,776,027	4,081,973
*	FEDERAL	4,035,304	3,866,943	3,776,027	4,081,973
**	INTER-GOVERNMENT	4,035,304	3,866,943	3,776,027	4,081,973
	GENERAL GOVERNMENT				
	107-0000-371.96-01 CONTRIBUTIONS & DONATIONS	98	40	0	0
	107-0000-371.97-08 D.A.-BLOOD TEST RECOUP	450	2,646	0	0
	107-0000-371.98-15 OUTLAWED WARRANTS	136	19	0	0
	107-0000-371.98-99 MISCELLANEOUS	20	140	180	121,500
*	CHARGES CURRENT SERVICES	704	2,845	180	121,500
	107-0000-372.99-03 OPERATING TRANSFERS	24,450	18,000	8,400	0
*	OPERATING TRANSFERS IN	24,450	18,000	8,400	0
**	GENERAL GOVERNMENT	25,154	20,845	8,580	121,500
	LICENSES AND PERMITS				
	108-0000-331.16-01 GUN PERMITS	4,290	7,528	5,640	7,000
	108-0000-331.16-04 EXPLOSIVE PERMITS	24	27	31	30
*	LICENSES AND PERMITS	4,314	7,555	5,671	7,030
**	LICENSES AND PERMITS	4,314	7,555	5,671	7,030
	USE OF MONEY & PROPERTY				
	108-0000-351.32-02 JUVENILE HALL BED SPACE	167,406	295,042	153,194	130,000
*	USE OF MONEY & PROPERTY	167,406	295,042	153,194	130,000

STATE CONTROLLER COUNTY BUDGET ACT 1985		COUNTY OF YUBA ANALYSIS OF FINANCING SOURCES BUDGET FOR FISCAL YEAR 2007-2008		COUNTY BUDGET FORM SCHEDULE 5	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
**	USE OF MONEY & PROPERTY	167,406	295,042	153,194	130,000
	INTER-GOVERNMENT				
108-0000-361.56-07	VEHICLE THEFT FEES	55,128	58,562	60,862	56,000
108-0000-361.56-10	D.A.-SPOUSAL ABUSER	44,799	71,223	51,683	61,248
108-0000-361.56-11	D.A. CHILD ABUSE GRANT	114,315	141,987	107,365	169,501
108-0000-361.56-12	COPS GRANT	118,186	118,673	104,658	132,000
108-0000-361.56-23	CA VIOLENCE AGAINST WOMEN	52,870	61,082	0	0
108-0000-361.56-28	CH 353 - JAIL OP	18,186	18,673	23,025	28,000
108-0000-361.56-29	CH 353 - D A	0	0	23,025	0
108-0000-361.56-31	OCJP CHILD ABUSE GRANT-SH	49,373	0	0	0
108-0000-361.56-32	AB443 STATE RURAL/SMALL	66,000	740,000	694,000	525,000
108-0000-361.62-01	PEACE OFFICERS TRAINING	25,184	15,357	29,006	25,000
108-0000-361.62-03	PUB SAFETY SVCS-SALES TAX	2,003,687	2,338,466	2,042,177	2,589,715
108-0000-361.62-10	JUV HALL FOOD PROGRAM	115,309	131,512	98,497	125,000
108-0000-361.62-29	CAMP FUNDING-JUV HALL	137,431	169,152	108,201	120,000
*	STATE	2,800,468	3,864,687	3,342,499	3,831,464
108-0000-362.72-03	FEDERAL BLOCK GRANT	24,100	0	26,872	8,480
108-0000-362.72-13	LANGUAGE LINE - JAIL	28,720	13,730	9,302	12,000
*	FEDERAL	52,820	13,730	36,174	20,480
108-0000-363.74-02	JUV HALL OP. SUTTER CO	1,340,655	1,183,940	1,162,248	1,861,704
*	OTHER AGENCIES	1,340,655	1,183,940	1,162,248	1,861,704
**	INTER-GOVERNMENT	4,193,943	5,062,357	4,540,921	5,713,648
	GENERAL GOVERNMENT				
108-0000-371.85-01	LAW ENFORCEMENT FEES	93,383	107,522	123,308	204,000
108-0000-371.85-02	SHERIFF FOREST PATROL	8,000	8,010	12,000	12,000
108-0000-371.85-03	MARIJUANA ERADICATION	14,315	17,675	15,000	15,000
108-0000-371.85-04	BOOKING FEES	34,713	32,103	40,368	40,000
108-0000-371.85-05	INMATE WELFARE FUND	468,031	532,389	314,874	620,300
108-0000-371.85-06	SCHL DRUG GRANT REIM	69,097	0	0	0
108-0000-371.87-00	INSTITUTIONAL CARE	14,275	35,430	41,700	40,000
108-0000-371.87-02	JUVENILE HALL CARE	10,069	10,691	6,274	10,000

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
108-0000-371.87-03	JAIL MAINT PRISONERS	2,637,648	2,401,343	2,011,915	2,245,440
108-0000-371.87-04	INCARCERATION MED FEES	120,268	56,847	12,015	15,000
108-0000-371.87-10	JAIL MAINT.PRIS.-EXTRA	1,726,755	1,016,180	800,000	1,251,860
108-0000-371.91-01	DISTRICT ATTY COPIES	2,523	6,686	2,019	3,000
108-0000-371.96-01	CONTRIBUTIONS & DONATIONS	440	16,470	381	500
108-0000-371.97-09	D.A.SEIZED ASSETS	0	10,155	0	11,150
108-0000-371.97-14	SHERIFF SEIZED ASSETS	34,000	28,750	11,929	1,340
108-0000-371.98-13	UNCLAIMED MONEY	1,606	8,274	1,006	1,000
108-0000-371.98-15	OUTLAWED WARRANTS	1,037	61	513	0
108-0000-371.98-99	MISCELLANEOUS	76,357	74,393	66,371	103,500
*	CHARGES CURRENT SERVICES	5,312,517	4,362,979	3,459,673	4,574,090
108-0000-372.99-02	COUNTY CONTRIBUTION	7,971,532	10,481,640	10,342,621	14,218,905
108-0000-372.99-03	OPERATING TRANSFERS	305,606	311,659	158,200	124,465
*	OPERATING TRANSFERS IN	8,277,138	10,793,299	10,500,821	14,343,370
		-----	-----	-----	-----
**	GENERAL GOVERNMENT	13,589,655	15,156,278	13,960,494	18,917,460
INTER-GOVERNMENT					
109-0000-361.45-00	SOCIAL SERVICES ADMIN	155,737	260,887	494,863	453,061
*	STATE	155,737	260,887	494,863	453,061
		-----	-----	-----	-----
**	INTER-GOVERNMENT	155,737	260,887	494,863	453,061
GENERAL GOVERNMENT					
109-0000-372.99-02	COUNTY CONTRIBUTION	127,708	102,542	84,829	105,908
*	OPERATING TRANSFERS IN	127,708	102,542	84,829	105,908
		-----	-----	-----	-----
**	GENERAL GOVERNMENT	127,708	102,542	84,829	105,908
USE OF MONEY & PROPERTY					
110-0000-351.30-00	INTEREST EARNED	283-	171-	1,435-	0
*	USE OF MONEY & PROPERTY	283-	171-	1,435-	0
		-----	-----	-----	-----
**	USE OF MONEY & PROPERTY	283-	171-	1,435-	0
GENERAL GOVERNMENT					

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
110-0000-371.98-15	OUTLAWED WARRANTS	0	248	0	0
110-0000-371.98-99	MISCELLANEOUS	900,050	700,000	807,000	0
*	CHARGES CURRENT SERVICES	900,050	700,248	807,000	0
		-----	-----	-----	-----
**	GENERAL GOVERNMENT	900,050	700,248	807,000	0
	USE OF MONEY & PROPERTY				
111-0000-351.30-00	INTEREST EARNED	2,052-	3,226-	5,348-	0
*	USE OF MONEY & PROPERTY	2,052-	3,226-	5,348-	0
		-----	-----	-----	-----
**	USE OF MONEY & PROPERTY	2,052-	3,226-	5,348-	0
	INTER-GOVERNMENT				
111-0000-361.56-00	AID FOR CORRECTIONS	345,922	216,931	101,206	122,710
*	STATE	345,922	216,931	101,206	122,710
		-----	-----	-----	-----
**	INTER-GOVERNMENT	345,922	216,931	101,206	122,710
	USE OF MONEY & PROPERTY				
112-0000-351.30-00	INTEREST EARNED	3,517	8,228	14,894	0
*	USE OF MONEY & PROPERTY	3,517	8,228	14,894	0
		-----	-----	-----	-----
**	USE OF MONEY & PROPERTY	3,517	8,228	14,894	0
	INTER-GOVERNMENT				
112-0000-361.46-12	REALIGNMENT	64,463	64,463	64,463	64,463
*	STATE	64,463	64,463	64,463	64,463
		-----	-----	-----	-----
**	INTER-GOVERNMENT	64,463	64,463	64,463	64,463
	USE OF MONEY & PROPERTY				
113-0000-351.30-00	INTEREST EARNED	35	48	14	0
*	USE OF MONEY & PROPERTY	35	48	14	0
		-----	-----	-----	-----
**	USE OF MONEY & PROPERTY	35	48	14	0
	GENERAL GOVERNMENT				
113-0000-371.98-99	MISCELLANEOUS	9,490	0	16,800	799,653

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
* CHARGES CURRENT SERVICES		9,490	0	16,800	799,653
** GENERAL GOVERNMENT		9,490	0	16,800	799,653
114-0000-371.98-99 MISCELLANEOUS		3-	0	0	0
* CHARGES CURRENT SERVICES		3-	0	0	0
** GENERAL GOVERNMENT		3-	0	0	0
USE OF MONEY & PROPERTY					
115-0000-351.30-00 INTEREST EARNED		524	865	1,486	1,000
* USE OF MONEY & PROPERTY		524	865	1,486	1,000
** USE OF MONEY & PROPERTY		524	865	1,486	1,000
115-0000-363.74-20 MISCELLANEOUS		169,633	170,009	147,212	171,444
* OTHER AGENCIES		169,633	170,009	147,212	171,444
** INTER-GOVERNMENT		169,633	170,009	147,212	171,444
GENERAL GOVERNMENT					
115-0000-371.98-99 MISCELLANEOUS		86	0	0	0
* CHARGES CURRENT SERVICES		86	0	0	0
** GENERAL GOVERNMENT		86	0	0	0
USE OF MONEY & PROPERTY					
116-0000-351.30-00 INTEREST EARNED		121-	46-	0	0
* USE OF MONEY & PROPERTY		121-	46-	0	0
** USE OF MONEY & PROPERTY		121-	46-	0	0
GENERAL GOVERNMENT					
116-0000-371.98-99 MISCELLANEOUS		2,040	46	0	0
* CHARGES CURRENT SERVICES		2,040	46	0	0

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COUNTY BUDGET FORM
SCHEDULE 5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
**	GENERAL GOVERNMENT				
	USE OF MONEY & PROPERTY				
117-0000-351.30-00	INTEREST EARNED	2,040	46	0	0
*	USE OF MONEY & PROPERTY	537	887	1,591	1,000
		537	887	1,591	1,000
**	USE OF MONEY & PROPERTY				
	INTER-GOVERNMENT				
117-0000-361.62-00	OTHER -	537	887	1,591	1,000
*	STATE				
		169,932	168,087	145,597	171,758
		169,932	168,087	145,597	171,758
**	INTER-GOVERNMENT				
	GENERAL GOVERNMENT				
117-0000-371.98-99	MISCELLANEOUS	169,932	168,087	145,597	171,758
*	CHARGES CURRENT SERVICES				
		86	0	0	0
		86	0	0	0
**	GENERAL GOVERNMENT				
	USE OF MONEY & PROPERTY				
118-0000-351.30-00	INTEREST EARNED	86	0	0	0
*	USE OF MONEY & PROPERTY				
		0	0	78	0
		0	0	78	0
**	USE OF MONEY & PROPERTY				
	INTER-GOVERNMENT				
118-0000-361.62-00	OTHER -	0	0	78	0
*	STATE				
		0	17,000	14,500	0
		0	17,000	14,500	0
**	INTER-GOVERNMENT				
	GENERAL GOVERNMENT				
118-0000-371.98-99	MISCELLANEOUS	0	17,000	14,500	0
*	CHARGES CURRENT SERVICES				
		56,300	508,700	0	0
		56,300	508,700	0	0
**	GENERAL GOVERNMENT				
	USE OF MONEY & PROPERTY				
		56,300	508,700	0	0

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
119-0000-351.30-00	INTEREST EARNED	40-	15-	9	0
*	USE OF MONEY & PROPERTY	40-	15-	9	0
**	USE OF MONEY & PROPERTY	40-	15-	9	0
	GENERAL GOVERNMENT				
119-0000-371.98-99	MISCELLANEOUS	2,676	15	426,739	563,700
*	CHARGES CURRENT SERVICES	2,676	15	426,739	563,700
**	GENERAL GOVERNMENT	2,676	15	426,739	563,700
	USE OF MONEY & PROPERTY				
120-0000-351.30-00	INTEREST EARNED	0	0	6	0
*	USE OF MONEY & PROPERTY	0	0	6	0
**	USE OF MONEY & PROPERTY	0	0	6	0
	GENERAL GOVERNMENT				
120-0000-371.98-99	MISCELLANEOUS	232,796	0	0	0
*	CHARGES CURRENT SERVICES	232,796	0	0	0
**	GENERAL GOVERNMENT	232,796	0	0	0
	USE OF MONEY & PROPERTY				
122-0000-351.30-00	INTEREST EARNED	5,872	15,918	2,574	0
*	USE OF MONEY & PROPERTY	5,872	15,918	2,574	0
**	USE OF MONEY & PROPERTY	5,872	15,918	2,574	0
	GENERAL GOVERNMENT				
122-0000-371.98-99	MISCELLANEOUS	236,953	434,594-	13,909-	0
*	CHARGES CURRENT SERVICES	236,953	434,594-	13,909-	0
**	GENERAL GOVERNMENT	236,953	434,594-	13,909-	0
	USE OF MONEY & PROPERTY				
126-0000-351.30-00	INTEREST EARNED	1,526	2,455	1,290	0
*	USE OF MONEY & PROPERTY	1,526	2,455	1,290	0

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
**	USE OF MONEY & PROPERTY	-----	-----	-----	-----
	INTER-GOVERNMENT	1,526	2,455	1,290	0
126-0000-361.46-50	ECON DEV GRANT				
*	STATE	55,452	2,631	61,154	50,000
		55,452	2,631	61,154	50,000
**	INTER-GOVERNMENT	-----	-----	-----	-----
	USE OF MONEY & PROPERTY	55,452	2,631	61,154	50,000
127-0000-351.30-00	INTEREST EARNED	0	325	1,287	0
*	USE OF MONEY & PROPERTY	0	325	1,287	0
**	USE OF MONEY & PROPERTY	-----	-----	-----	-----
	INTER-GOVERNMENT	0	325	1,287	0
127-0000-361.46-50	ECON DEV GRANT				
*	STATE	34,758	70,000	0	33,960
		34,758	70,000	0	33,960
**	INTER-GOVERNMENT	-----	-----	-----	-----
	GENERAL GOVERNMENT	34,758	70,000	0	33,960
127-0000-371.98-99	MISCELLANEOUS	2-	0	0	0
*	CHARGES CURRENT SERVICES	2-	0	0	0
**	GENERAL GOVERNMENT	-----	-----	-----	-----
	USE OF MONEY & PROPERTY	2-	0	0	0
128-0000-351.30-00	INTEREST EARNED	0	0	15	0
*	USE OF MONEY & PROPERTY	0	0	15	0
**	USE OF MONEY & PROPERTY	-----	-----	-----	-----
	INTER-GOVERNMENT	0	0	15	0
128-0000-361.46-50	ECON DEV GRANT				
*	STATE	0	11,560	118,761	0
		0	11,560	118,761	0
**	INTER-GOVERNMENT	-----	-----	-----	-----
		0	11,560	118,761	0

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
GENERAL GOVERNMENT					
128-0000-371.98-99	MISCELLANEOUS	0	3,040	0	0
*	CHARGES CURRENT SERVICES	0	3,040	0	0

**	GENERAL GOVERNMENT	0	3,040	0	0
USE OF MONEY & PROPERTY					
129-0000-351.30-00	INTEREST EARNED	18-	12-	57	0
*	USE OF MONEY & PROPERTY	18-	12-	57	0

**	USE OF MONEY & PROPERTY	18-	12-	57	0
INTER-GOVERNMENT					
129-0000-361.46-50	ECON DEV GRANT	9,998	8,348	3,597	500,000
*	STATE	9,998	8,348	3,597	500,000

**	INTER-GOVERNMENT	9,998	8,348	3,597	500,000
GENERAL GOVERNMENT					
129-0000-371.98-99	MISCELLANEOUS	0	2,871	0	0
*	CHARGES CURRENT SERVICES	0	2,871	0	0

**	GENERAL GOVERNMENT	0	2,871	0	0
USE OF MONEY & PROPERTY					
130-0000-351.30-00	INTEREST EARNED	8,002	15,529	18,811	0
130-0000-351.32-00	RENTS & CONCESSIONS	252,160	225,473	377,761	411,500
*	USE OF MONEY & PROPERTY	260,162	241,002	396,572	411,500

**	USE OF MONEY & PROPERTY	260,162	241,002	396,572	411,500
INTER-GOVERNMENT					
130-0000-361.40-00	AID FOR AVIATION	97,671	496,925	125,146	0
*	STATE	97,671	496,925	125,146	0

**	INTER-GOVERNMENT	97,671	496,925	125,146	0
GENERAL GOVERNMENT					

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
130-0000-371.94-05	LAND SALES	67,584	53,181	179,754	57,200
130-0000-371.98-15	OUTLAWED WARRANTS	0	150	0	0
130-0000-371.98-99	MISCELLANEOUS	22,900	100,002	118,000	0
*	CHARGES CURRENT SERVICES	90,484	153,333	297,754	57,200
130-0000-372.99-01	OPERATING FUNDS	900	0	0	0
130-0000-372.99-04	A-87 INDIRECT COSTS	0	1,800	900	0
*	OPERATING TRANSFERS IN	900	1,800	900	0
**	GENERAL GOVERNMENT	91,384	155,133	298,654	57,200
	GENERAL GOVERNMENT				
131-0000-371.98-99	MISCELLANEOUS	157,063	0	118,000-	0
*	CHARGES CURRENT SERVICES	157,063	0	118,000-	0
**	GENERAL GOVERNMENT	157,063	0	118,000-	0
	INTER-GOVERNMENT				
132-0000-361.62-00	OTHER -	0	0	18,343	21,580
*	STATE	0	0	18,343	21,580
**	INTER-GOVERNMENT	0	0	18,343	21,580
	GENERAL GOVERNMENT				
132-0000-371.98-99	MISCELLANEOUS	0	8	8	0
*	CHARGES CURRENT SERVICES	0	8	8	0
**	GENERAL GOVERNMENT	0	8	8	0
	INTER-GOVERNMENT				
133-0000-361.62-00	OTHER -	0	0	31,845	39,610
*	STATE	0	0	31,845	39,610
**	INTER-GOVERNMENT	0	0	31,845	39,610
	GENERAL GOVERNMENT				
133-0000-371.98-99	MISCELLANEOUS	23,680	21,540	31	0
*	CHARGES CURRENT SERVICES	23,680	21,540	31	0

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COUNTY BUDGET FORM
SCHEDULE 5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2004-2005	ACTUAL REVENUE 2005-2006	YTD REVENUE 2006-2007	DEPT REQUEST 2007-2008
**	GENERAL GOVERNMENT				
	INTER-GOVERNMENT	23,680	21,540	31	0
	134-0000-361.62-00 OTHER -	0	0	17,680	20,800
*	STATE	0	0	17,680	20,800
**	INTER-GOVERNMENT	0	0	17,680	20,800
	GENERAL GOVERNMENT				
	134-0000-371.98-99 MISCELLANEOUS	0	200	0	0
*	CHARGES CURRENT SERVICES	0	200	0	0
**	GENERAL GOVERNMENT	0	200	0	0
		117,520,190	140,607,747	128,014,093	151,041,308

COUNTY OF YUBA
POSITION ALLOCATION FOR FISCAL YEAR 2007 - 2008

5/25/2007

Administrative Services	
Accounting Specialist	1
Administrative Assistant	4
Airport Maintenance Coordinator	1
Airport Manager	1
Assistant Director of Administrative Services	1
Assistant Purchasing Agent	1
Building Maintenance Custodian	10
Building Maintenance Manager	1
Building Maintenance Technician I/II	6
Custodial Services Manager	1
Director of Administrative Services	1
Fleet Services Coordinator	1
Geographic Information Systems Analyst I/II	1
Information Systems Analyst I/II	3
Information Systems Analyst III	6
Information Systems Manager	1
Information Systems Specialist	6
Information Systems Supervisor	3
Lead Building Maintenance Custodian	1
Office Assistant I/II	1
Office Specialist	1
Printer's Assistant	1
Printing Services Coordinator	1
TOTAL:	54

*Administrative supervision only

Agricultural Commissioner / Weights & Measures	
Agricultural Commissioner / Director of Weights & Measures	1
Agricultural, Weights & Measures Specialist I/II/III	5
Assistant Ag Comm / Dir. of Weights & Measures	1
Office Specialist	1
Secretary	1
TOTAL:	9

Assessor	
Assessment Assistant I/II	4
Assessment Specialist	3
Assessor	1
Assistant Assessor	1
Auditor-Appraiser I/II/III	2
Cadastral Drafting Technician I/II	2
Chief Deputy Assessor - Administration	1
Real Property Appraiser I/II/III (1 I/II)	5
Transfer Analyst I/II	2
TOTAL:	21

Auditor-Controller	
Accountant-Auditor I/II	1
Accounting Assistant I/II	1
Accounting Specialist	1
Accounting Technician	1
Assistant Auditor-Controller	1
Auditor-Controller	1
Chief Auditor	1
Senior Accounting Technician	3
TOTAL:	10

Board of Supervisors	
Supervisor	5
TOTAL:	5

Child Support Services	
Accounting Assistant I/II	8
Accounting Specialist	1
Accounting Supervisor	1
Administrative Assistant	1
Attorney I/II/III	2
Case Manager I/II	18
Child Support Technician	3
Customer Relations Supervisor	1
Deputy Director/Administrative Affairs	1
Deputy Director/Legal Affairs	1
Director of Child Support Services	1
Information Systems Analyst I/II	1
Legal Office Assistant I/II	4
Office Assistant I/II	11
Senior Supervising Case Manager	1
Supervising Case Manager	2
Supervising Office Assistant	1
Training Coordinator - CSS	1
TOTAL:	59

Clerk of the Board	
Clerk of the Board of Supervisors	1
Deputy Clerk of the Board of Supervisors - C	2
TOTAL:	3

Community Development & Services Agency	
Accounting Assistant I/II	1
Accounting Specialist	1
Accounting Technician	2
Administrative Assistant	3
Administrative Services Officer	2
Assistant/Associate Engineer	3
Assistant Planner	1
Assistant/Associate Planner	5
Assistant Chief Building Official	1
Asst. Director of Planning	1
Assistant Director of Public Works	1
Assistant Public Works Superintendent	1
Assistant Surveyor	1
Associate Civil Engineer	4
Associate Surveyor	1
Building Inspector I/II (2 LT)	12
Building Inspector III	2
Chief Building Official	1
Code Enforcement Officer	5
Community Development & Services Agency Director	1
Community Development Specialist I/II/III/IV	4
County Surveyor	1
Director of Environmental Health	1
Director of Planning	1
Engineering Technician I/II	5
Environmental Health Specialist I/II	3
Environmental Health Technician	2
Environmental Health Supervisor	1
Equipment Service Specialist	1
Finance & Administration Manager	1
Fiscal Analyst	2
Hazardous Materials Specialist I/II/III	2
Hazardous Materials Supervisor	1
Heavy Equipment Mechanic	2
SUBTOTAL: (Cont. Next Page)	76

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Community Development & Services Agency (Cont)	
Housing & Community Services Manager	1
Housing Specialist	3
Office Assistant	3
Office Specialist (1-LT)	9
Parks & Landscape Coordinator	1
Permit Technician	4
Plan Checker I/II	3
Project Planner	1
Principal Engineer	2
Principal Planner	2
Public Works Director	1
Public Works Superintendent	1
Road Maintenance Supervisor	3
Road Maintenance Worker I/II (2-LT)	22
Senior Accounting Technician	1
Senior Environmental Health Specialist (1 PT)	2
Senior Permit Technician	1
Senior Planner	2
Senior Road Maintenance Worker	4
Social Worker II/III (LT)	1
Supervising Building Official	3
Supervising Code Enforcement Officer	1
Supervising Mechanic	1
TOTAL:	148

County Administrator	
Administrative Analyst I/II	1
*Administrative Assistant	2
Asst CAO/Principal Analyst/Admin Analyst I/II	1
Communications and Legislative Affairs Coordinator	1
County Administrator	1
*Deputy County Administrator - Emergency Services	1
Economic Development Coordinator	1
*Emergency Services Officer	1
Executive Assistant to County Administrator - C	1
*Executive Director, Three Rivers Levee Improvement Authority	1
TOTAL:	11

*Administrative supervision only

County Clerk-Recorder	
Chief Deputy Clerk / Registrar of Voters	1
Chief Deputy Recorder	1
County Clerk-Recorder	1
Elections Clerk I/II	3
Office Specialist	1
Recorder Clerk I/II	4
TOTAL:	11

County Counsel	
Chief Deputy County Counsel	1
County Counsel	1
Deputy County Counsel I/II/III	4
Legal Secretary - C	1
Office Specialist - C	1
Paralegal	1
TOTAL:	9

District Attorney	
Administrative Assistant	1
Chief Deputy District Attorney	1
Deputy District Attorney I/II	2
Deputy District Attorney III (2 - LT)	8
District Attorney	1
District Attorney Investigator (2 LT)	3
Legal Office Assistant I/II (1 PT)	4
TOTAL:	20

Emergency Services	
TOTAL:	0

Health & Human Services	
Accounting Assistant I/II	3
Accounting Specialist	3
Accounting Technician	7
Administration and Accounting Supervisor	3
Administrative Analyst - Health & Human Services	6
Administrative Assistant	4
Appeals Specialist	1
CCS Case Manager	2
Clinic Licensed Vocational Nurse	1
Community Services Coordinator	1
Contract Administrator	1
Correctional Facility LVN	2
Correctional Facility Medical Assistant	5
Correctional Facility Registered Nurse	3
Deputy Director of Health & Human Services	1
Deputy Director of Health & Human Services (Admin/Fin)	1
Director of Health & Human Services	1
Director of Nurses	1
Eligibility Supervisor	6
Eligibility Technician I/II	35
Employment and Training Specialist I/II	7
Epidemiologist	1
Executive Secretary	2
Family Nurse Practitioner	1
First 5 Yuba Commission Executive Director	1
Fiscal Analyst	1
Health Aide	1
Health & Human Services Aide	6
Health & Human Services Asst. Program Mgr (CPS)	1
Health & Human Services Fiscal Manager	1
Health & Human Services Program Manager (APS)	1
Health & Human Services Program Manager (CPS)	1
Health & Human Services Program Manager (ELIG)	1
Health & Human Services Program Manager (EMPLOY)	1
Health Education Specialist I/II	6
Health Officer	1
Legal Office Assistant I/II	2
Office Assistant I/II	29
Office Specialist	18
Physical Therapist	1
Program Aide	11
Program Assistant	10
SUB TOTAL:	191

COUNTY OF YUBA
POSITION ALLOCATION FOR FISCAL YEAR 2007 - 2008

5/25/2007

Health & Human Services (Continued)	
Program Specialist	4
Project Manager LTD	1
Public Health Nurse I/II	12
Purchasing Coordinator	1
Registered Nurse	2
Senior Accounting Technician	3
Senior Correctional Facility Registered Nurse	1
Senior Eligibility Technician	10
Senior Public Health Nurse	3
Senior Substance Abuse Counselor	2
Senior Welfare Fraud Investigator	1
Social Worker I (EMPLOY)	32
Social Worker I/II (APS)	4
Social Worker I/II (CPS)	6
Social Worker II (EMPLOY)	13
Social Worker III (APS)	3
Social Worker III (CPS)	2
Social Worker III/IV (APS)	2
Social Worker III/IV (CPS)	23
Social Worker Supervisor (APS)	2
Social Worker Supervisor (CPS)	6
Social Worker Supervisor (EMPLOY)	7
Substance Abuse Counselor I/II	2
Supervising Health Education Specialist	1
Supervising Legal Office Assistant	1
Supervising Office Assistant	6
Supply/Mail Clerk I/II	2
Systems Support Analyst	4
Training Coordinator	1
Veterans' Services Officer	1
Veterans' Services Representative	1
Welfare Fraud Investigator	4
TOTAL:	354

Library	
Administrative Assistant	1
Librarian	1
Library Director	1
Library Technician I	2
Library Technician II	1
Library Technician III	2
Library Technician IV	2
TOTAL:	10

Personnel/Risk Management	
Assistant Personnel Director/Risk Manager	1
Benefits/Safety Manager	1
Employee Relations Manager	1
Human Resources Training Analyst I/II	1
Office Assistant I/II - C	2
Personnel Analyst I/II - C	4
Personnel Director/Risk Manager	1
Personnel Specialist - C	1
TOTAL:	12

Public Guardian	
Conservatorship Officer	1
Office Specialist	1
Public Guardian	1
TOTAL:	3

Probation	
Accounting Assistant I/II	2
Administrative Assistant	2
Administrative Services Officer	2
Chief Probation Officer	1
Clinical Social Worker I/II (4 LT) (1 PT)	6
Control Room Operator	4
Cook (1 PT)	4
Deputy Probation Officer I/II/III (4 LT)	22
Deputy Superintendent	2
Group Counselor I/II	29
Intervention Counselor I/II	3
Kitchen Supervisor	1
Legal Office Assistant I/II	2
Office Assistant I/II	6
Probation Program Manager (1 LT)	4
Program Aide	3
Revenue Recovery Officer	1
Revenue Recovery Technician	1
Senior Deputy Probation Officer (1 LT)	11
Senior Victim Witness Advocate	1
Superintendent of Institutions	1
Supervising Deputy Probation Officer	3
Supervising Group Counselor	9
Victim Witness Advocate I/II (1 LT)	2
TOTAL:	122

Sheriff - Coroner	
Administrative Assistant	2
Animal Care Technician	1
Animal Care Services Officer	3
Building Maintenance Technician I/II	1
Commissary Assistant	2
Communication Dispatcher I/II	15
Community Services Officer	7
Cook	3
Corrections Food Services Supervisor	1
Crime Analyst	1
Deputy Sheriff I	61
Deputy Sheriff II	3
Deputy Sheriff III	51
Evidence Technician	1
Office Specialist	5
Purchasing Coordinator	1
Sheriff - Coroner	1
Sheriff's Captain	3
Sheriff's Communications & Records Supervisor	1
Sheriff's Financial Manager	1
Sheriff's Legal Specialist	1
Sheriff's Lieutenant Corrections	1
Sheriff's Lieutenant Operations	3
Sheriff's Records Clerk	1
Sheriff's Sergeant - Corrections	6
Sheriff's Sergeant - Operations	11
Supervising Animal Care Services Officer	1
Undersheriff	1
TOTAL:	189

Treasurer / Tax Collector	
Accounting Assistant I/II	1
Accounting Specialist	1
Accounting Technician	1
Assistant Treasurer and Tax Collector	1
Chief Deputy Treasurer / Tax Collector	1
Senior Accounting Technician	2
Treasurer / Tax Collector	1
TOTAL:	8

YUBA COUNTY POSITION ALLOCATION GRAND TOTAL: 1,058

POSITION WORKSHEET CAO RECOMMENDED

Department	Current FY 06/07 Allocated Positions	Recommend FY 07/08 New Positions	Recommend FY 07/08 Deleted Positions	Recommend FY 07/08 Unfund Positions	Recommend FY 07/08 Abolish/Est Positions	Recommend FY 07/08 Title Change Positions	Recommend FY 07/08 Allocated Positions
Administrative Services	52	2	0	0	0	0	54
Agricultural Commissioner	8	1	0	0	0	0	9
Assessor	21	0	0	0	1	0	21
Auditor	10	0	0	0	0	0	10
Board of Supervisors	5	0	0	0	0	0	5
Child Support Services	59	0	0	10	0	0	59
Clerk of the Board	2	1	0	0	0	0	3
ClerkRecorder/Elections	11	0	0	0	0	0	11
Comm Dev & Servs Agency	146	2	0	0	2	0	148
County Administrator	10	1	0	0	0	0	11
County Counsel	8	1	0	0	0	0	9
District Attorney	20	0	0	0	0	0	20
Emergency Services	0	0	0	0	0	0	0
Health & Human Services	354	0	0	0	0	0	354
Library	10	0	0	0	0	0	10
Personnel	12	0	0	0	0	0	12
Probation	119	3	0	0	0	0	122
Public Guardian	3	0	0	0	0	0	3
Public Works	0	0	0	0	0	0	0
Sheriff	185	4	0	0	0	0	189
Treasurer	8	0	0	0	0	0	8
Total	1043	15	0	10	3	0	1058

POSITION DETAIL**Recommended New Positions**

Department	Quantity	Position(s)
County Counsel	1	Office Specialist
Sheriff	2	Community Services Officer
	1	Crime Analyst
	1	Sergeant - Corrections
Probation	3	Supervising Probation Officer
Clerk of the Board	1	Deputy Clerk of the Board
Agricultural Commissioner	1	Ag Weights & Measures Specialist I/II/III
County Administrator - OES	1	Emergency Services Officer
Comm Dev & Servs Agency - Building	1	Supervising Building Official
	1	Office Specialist
Admin Services - B & G	1	Building Maintenance Tech I/II
Admin Services - Custodial	1	Building Maintenance Custodian
Total		15

POSITION DETAIL**Recommended Abolish/Establish Positions**

Department	Quantity	Position(s)
Assessor	1	Abolish Assessment Office Supervisor Establish Chief Deputy Assessor
Comm Dev & Servs Agency - Public Works	1	Abolish Road Foreman Establish Public Works Superintendent
Comm Dev & Servs Agency - Public Works	1	Abolish Road Foreman Establish Assistant Public Works Superintendent
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Total	3	

POSITION DETAIL Recommended Unfund Positions

Department	Quantity	Position(s)
Child Support Services	1	Vacant Senior Supervising Case Manager
	2	Vacant Accounting Assistant I/II
	3	Vacant Office Assistant I/II
	4	Vacant Case Manager I/II
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Total	10	

GLOSSARY OF BUDGET TERMS

<u>A-87</u>	A method used to estimate and recover the cost of county support services from federal, state and non-General Fund programs. This is also referred to as general County overhead.
<u>Appropriation</u>	Authorization granted by the Board of Supervisors to incur obligations and make expenditures of County funds.
<u>Authorized Positions</u>	The number of positions allowed in each budget unit as shown on the Authorized Position Resolution.
<u>Budget</u>	A financial plan for County operations detailing and balancing proposed expenditures and the projected revenues for a given period of time. A Budget is a Recommended until it has been approved and adopted by the Yuba County Board of Supervisors and the Board has resolved to appropriate (authorize) the County Administrative Office to expend/incur obligations. Yuba County's Operating Budget encompasses a period from July 1 through June 30.
<u>Budget Unit</u>	An organizational unit that separates a function or program for which a separation in accounting needs to occur.
<u>Capital Projects Funds</u>	These funds account for acquiring and use of resources for the construction or purchase of major, long-lived fixed assets (building). This is different from a Construction in Progress Account where expenses are for a single year and do not accumulate.
<u>Contingencies</u>	Established to provide for unanticipated expense and insure adequate cash flow. A contingency budget may occur for each special fund.
<u>Debt Service Fund</u>	The debt service fund is used to account for the annual repayment of long-term debt. As principal and interest become due (matures), an annual transfer is made from the long-term debt account group to the debt service fund reducing the balance of the long-term portion due.
<u>Development Fees</u>	Fees exacted on new residential or commercial development projects. The fee is based on population growth caused by the project.
<u>Earmarked</u>	Describes funds which may only be used for one purpose, as in certain fees or grants.

<u>Enterprise Fund</u>	Used to account for operations financed and operated in a manner similar to provide business enterprises.
<u>Educational Revenue Augmentation Fund (ERAF)</u>	The fund to which County, city and special district's property tax revenues are allocated, by law, to schools.
<u>Employee Salary Transfers</u>	An account used to transfer costs of salary and benefits between budget units. This is used when two or more budget units share employees. The transfer is reflected in Salary & Benefits.
<u>Expenditures</u>	Actual spending of funds set aside by an appropriation.
<u>Extra Help</u>	Work to be performed on less than a year-round basis to cover seasonal peak work loads or emergency work loads of limited duration, necessary vacation and sick leave relief and other situations involving fluctuating staff. Extra help can be used where no authorized position exists, but where funding exists to cover the cost.
<u>Fixed Asset</u>	Land, building or equipment with a value of at least \$3,000. If it appears in an operating department's financial schedule, it is more certain to be equipment. Smaller items with values less than \$3,000 are either small tools or office supplies included in Services & Supplies.
<u>Full-Time Equivalent (FTE)</u>	The amount of employee time actually budgeted for, compared to the number of positions authorized in a budget unit. One full-time equivalent is a position that works or is budgeted to work 40 hours per week throughout the year.
<u>Fund</u>	A balanced set of accounts for a major County activity which shows an equal amount of requirements charged against it and income dollar resources. Funds may contain one or more budget units.
<u>Fund Balance</u>	The amount of dollar resources remaining in a fund at year's end. Usually this is the difference between total expenditures and total resources of a fund.
<u>Gross Appropriation</u>	The total spending authority of a budget unit. This is the total of all expenditures not including intrafund (or expense) transfers.
<u>Internal Service Fund (ISF)</u>	A fund which charges other County departments for its services (i.e., telephone services).

<u>Interfund Transfer</u>	Refers to a transfer made between budget units in different funds for services rendered and received. The service rendering budget unit shows these transfers as revenue, as opposed to expense reduction (see intrafund).
<u>Intrafund Transfer</u>	Refers to a transfer made between budget units within the same fund for services rendered and received.
<u>Maintenance of Effort (MOE)</u>	Refers to federal or state statutory or regulatory program requirements that the County must maintain to participate in a program and/or to receive funding for a program.
<u>Mello-Roos Bond</u>	Mello-Roos is the name of two legislators who created special tax assessments. These are usually on a per parcel basis and used for a specific project benefiting a designated geographic area.
<u>Net Appropriation</u>	A budget unit's gross appropriation less any transfers within the same budget unit for services rendered and received.
<u>Operating Transfers</u>	The transfer of monies between two departments within the same fund and is not considered revenue. Revenue is new money; a transfer is the reallocation of existing funds (i.e., Operating Transfers Out are payment from Department A to B and are expenses in Department B. Operating Transfers In are the receipts of these transfers by Department B).
<u>Other Charges</u>	Expenditures not associated with the operating cost of a budget unit. Example: Aid payments made to welfare recipients.
<u>Part Time (PT)</u>	Part-time positions are authorized positions that are approved at a less than full time equivalent. This is in contrast to extra help or overtime, which do not require permanently authorized positions.
<u>Realignment Funds</u>	These funds come from vehicle license fee and sales tax revenue collected by the state and allocated to counties. The funds are a backfill of the loss of state General Fund support for health, social services and youth correction programs.
<u>Reserves</u>	A portion of fund equity that is set aside and not appropriated or spent.
<u>Revenues</u>	Amounts received from taxes, fees, permits, licenses, interest earnings and intergovernmental sources.

Salaries and Benefits

A major expense to account for the total cost of compensating County employees. Included in this object are regular salaries, extra help salaries, overtime, standby and callback pay; the County's share of health, dental, retirement, social security and workers' compensation costs.

Services and Supplies

A major expense including the cost of purchased goods and services required for operation of a budget unit. Included in this object are rent, telecommunications, travel and professional contract costs.

Special Fund

Funds which are segregated until they are applied against an eligible expense.