

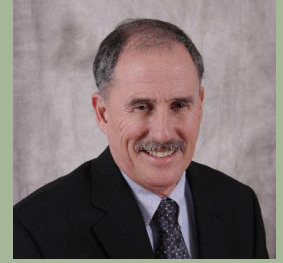
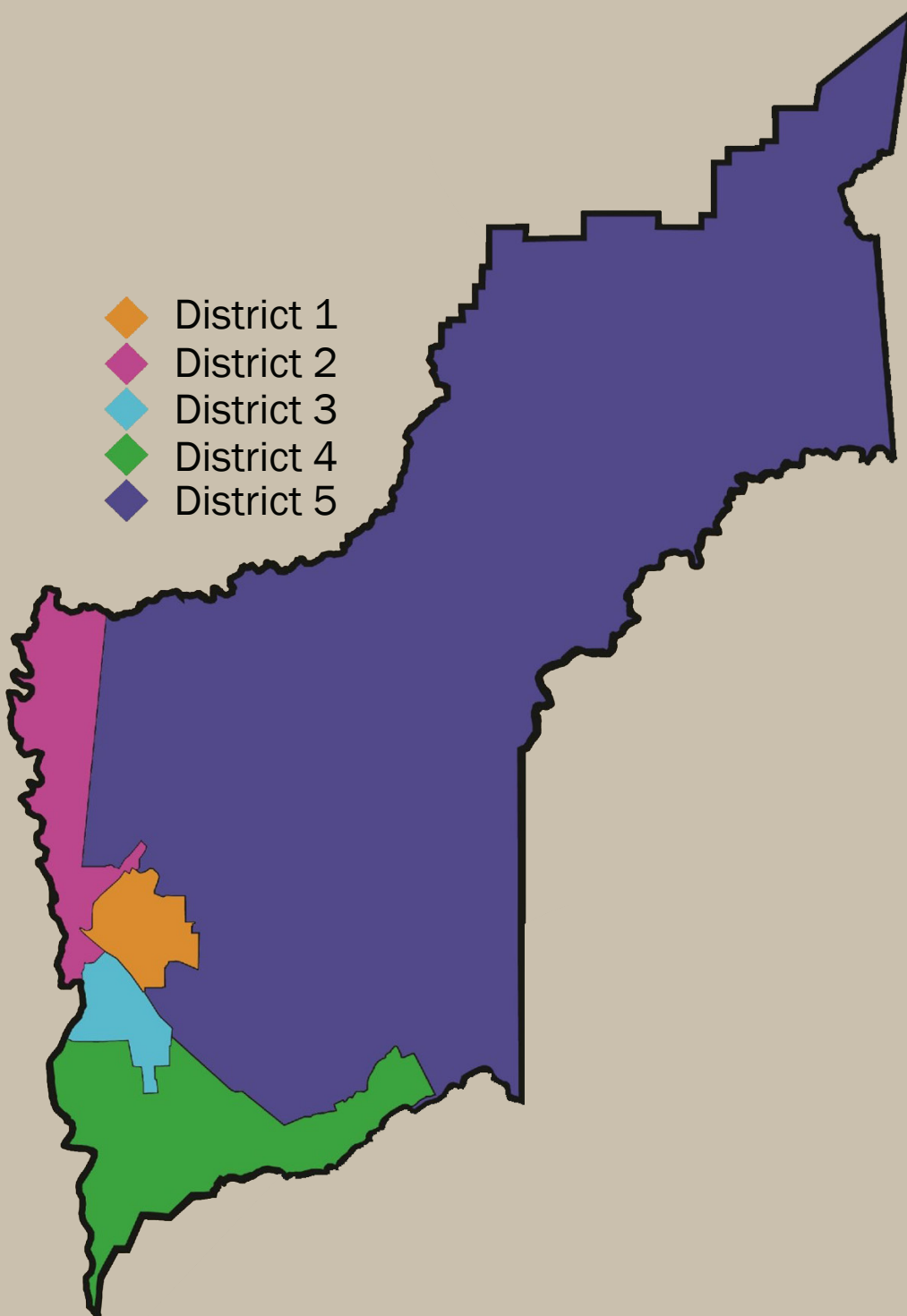


Proposed Budget

2024-25



Board of Supervisors



District 1
Andy Vasquez



District 2
Don Blaser



District 3
Seth Fuhrer



District 4
Gary Bradford



District 5
Jon Messick

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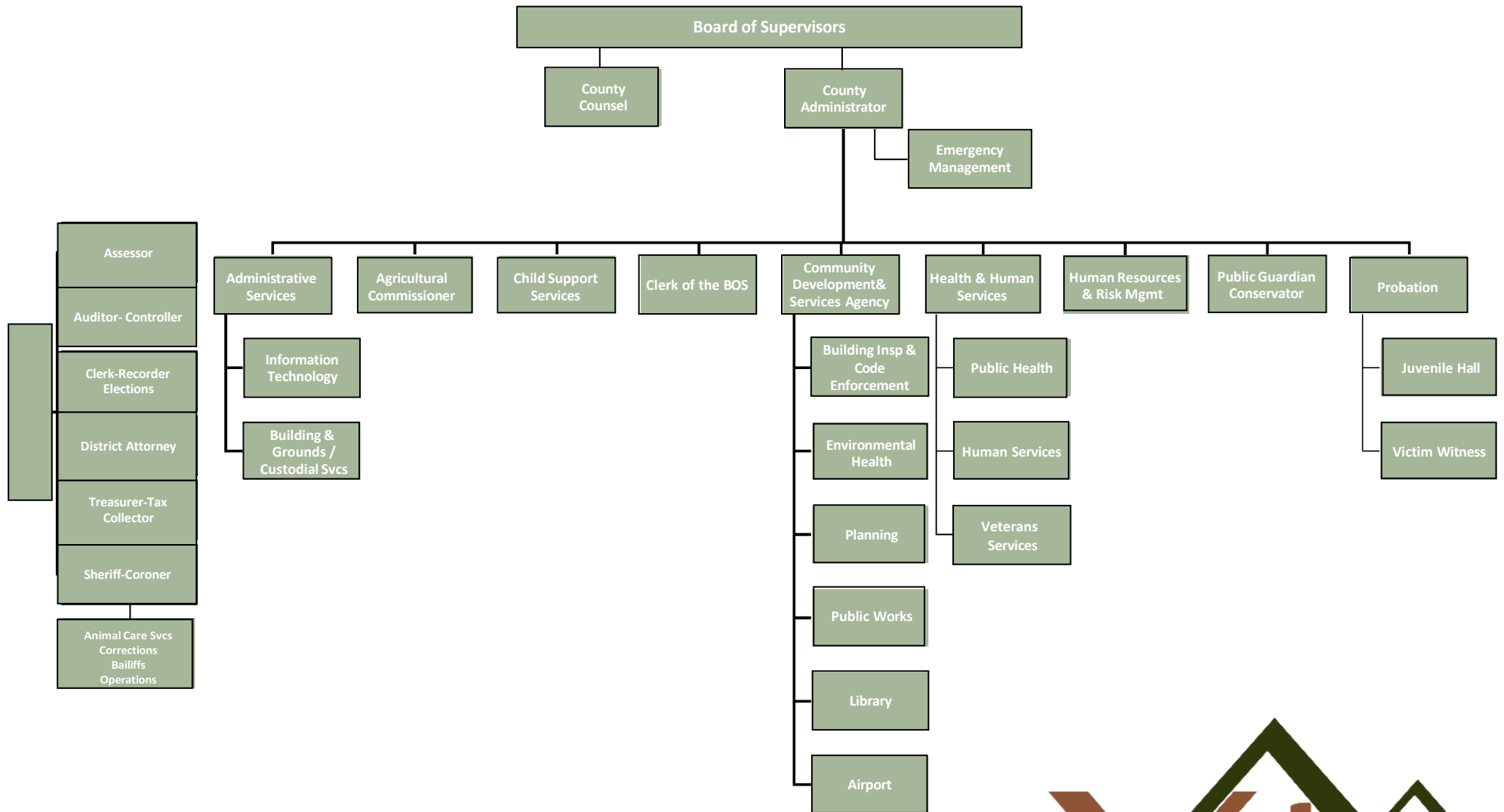
Directory of Elected Officers

Supervisor - District 1	Andy Vasquez, Jr.
Supervisor - District 2	Don Blaser
Supervisor - District 3	Seth Fuhrer
Supervisor - District 4	Gary Bradford
Supervisor - District 5	John Messick
Assessor	Stephen S. Duckels
Auditor-Controller	C. Richard Eberle
Clerk-Recorder	Donna Hillegass
District Attorney	Clinton Curry
Sheriff-Coroner	Wendell Anderson
Treasurer-Tax Collector	Jolié Turk

Directory of Appointed Officers

Administrative Services Director	Perminder Bains
Agricultural Commissioner/Director of Weights & Measures	Stephen Scheer
Bi-County Agricultural Extension Director	Whitney Brim-DeForest, PhD
Chief Building Official	Mike Lee
Chief Probation Officer	Matt Ricardy
Child Support Services Director	Tina Taylor
Clerk of the Board	Mary Pasillas
Community Development & Services Agency Director	Mike Lee
County Administrator	Kevin Mallen
County Counsel	Janet Bender
Emergency Services Director	Kevin Mallen
Environmental Health Director	Clark Pickell
Health & Human Services Director	Jennifer Vasquez
Health Officer	Dr. Phuong Luu
Human Resources Director/Risk Manager	Tiffany Manuel
Public Guardian/Conservator	Kiranjit Phagura
Public Works Director	Sam Bunton
Sutter-Yuba Behavioral Health Director	Rick Bingham
Veterans Services Officer	Marvin King

YUBA COUNTY ELECTORATE



The County of Yuba

OFFICE OF THE COUNTY ADMINISTRATOR

GOVERNMENT CENTER 915 8TH STREET, SUITE 115

MARYSVILLE, CALIFORNIA 95901-5273



KEVIN MALLEN
COUNTY ADMINISTRATOR

SEAN POWERS
ASSISTANT COUNTY
ADMINISTRATOR

June 11, 2024

Yuba County Board of Supervisors
915 8th Street
Marysville, CA 95901

FISCAL YEAR 2024-2025 PROPOSED BUDGET

INTRODUCTION

In accordance with the Yuba County Ordinance Code and State law, presented to the Yuba County Board of Supervisors is the Fiscal Year 2024-2025 Proposed Budget as recommended by the County Administrator.

Through the collaboration and creativity of Yuba County's Management Team, Employees, and community partners, this Proposed Budget presented to the Board of Supervisors will continue to move the County forward in a fiscally responsible manner that best serves the community with the resources we have available.

This fiscal responsibility resulted in the Proposed Budget containing General Fund reserves and contingencies that meet or exceed adopted policies, while also providing the ability to continue investing in our workforce, continue to expand our technology to enhance our security and responsiveness to our customers, and continue planning for and implementing critical infrastructure projects.

Another significant dynamic of the County's budget process is the economy and the role it plays in the discretionary revenues available for the County to provide services. Unlike the State, which relies heavily on income taxes that can vary, as seen playing out currently in the State budget process, the County relies on General Fund revenue sources such as property taxes, sales taxes, and transient occupancy taxes. While these revenue sources rely on the health of the economy, they have historically been less volatile than income tax.

Over the past several years, the County has seen a steady rise in property tax revenue due to new home construction at a pace of roughly 400 homes per year, as well as a steady rise in property prices that are realized on the property tax roll (with a few exceptions) when properties change ownership. In addition, consumption of taxable goods continues to rise thereby generating sales tax revenues at a steadily increasing rate. Both of these revenue sources have been growing at a rate that has offset the rising costs to provide County services.

There is no certainty that the growth we are experiencing will go on indefinitely, which is why the Proposed Budget embraces a conservative approach to projecting future discretionary revenue growth. In addition, we will be monitoring the economy both locally and broadly throughout the 2024-2025 fiscal year and analyzing longer-term trends to ensure the organization is fiscally positioned to weather a downturn in the economy in future fiscal years. The County made great progress to create a development-friendly environment that encourages private investment in our communities, which will better position the County for the future. However, disruptions to the economy statewide or nationally will create disruptions locally, but to a level to be determined.

The County organization has had a productive 2023-2024 fiscal year with many great accomplishments and this Proposed Budget identifies numerous services, projects and programs to be accomplished in the 2024-2025 fiscal year. Details on all of these accomplishments and goals for each specific budget can be found at:

https://www.yuba.org/departments/county_administrator/county_budgets.php

The County is also following the State's budget situation. The Governor released a summary of the May Revision to the proposed 2024-25 California State Budget on May 10th, projecting a budget shortfall and reductions in certain spending. The May Revise proposal outlines the State's financial priorities and sets the stage for resource allocation across various sectors, including Health and Human Services. The legislature will now review the State's budget and likely recommend further adjustments to the budget. The County Administrator and Health and Human Services will be monitoring this process closely tracking how this affects County services and making any necessary adjustments at final budget, or thereafter.

Finally, the Board of Supervisors adopted a Strategic Plan in August of 2023 that not only set long-term goals for the organization, but also focused priorities over the fiscal year. The focus provided in the Strategic Plan carries into the Proposed Budget for 2024-25 and will set the stage for the Board's Budget Workshop in August to discuss if adjustments to the Final Budget in September are needed to meet the Priorities established by the Board. In addition, adjustments will need to be made at Final Budget for changes in employee costs as a result of current labor negotiations.

BUDGET SUMMARY

TOTAL OPERATING BUDGET

Fiscal Year 2023-2024 (Final Budget)	\$313,498,364
Fiscal Year 2024-2025 (Proposed Budget)	\$338,194,301

The total FY 2024-2025 Proposed Budget is approximately \$24.7 million more than the FY 2023-2024 Final Budget.

- Revenue from the Measure K one-cent sales tax that was approved by County voters in 2018 and sunsets in 2028 continues to provide an opportunity for the County to enhance services. The Proposed Budget contains over \$11.3 million in ongoing public safety and essential services funded by Measure K.
- The Proposed Budget contains approximately \$20.1 million in capital asset projects from various funding sources, including over \$3.3 million in ARPA (American Rescue Plan Act) funds, and a grant funded \$6.5 million investment to revitalize the County Library. These capital projects represent enhancing as well as preserving the County's facilities to better serve our community.
- While salaries and benefits increased at a typical and anticipated rate of growth, the proposed budget is also accommodating a significant increase in liability and property insurance cost increases totaling \$2.65 million.
- The County is investing in network server updates and upgrades for \$4.5 million for enhanced security, performance, and efficiency.
- The County General Fund cash position has been improving over the past few fiscal years, which has helped in both increasing the amount of interest earned as well as decreasing the amount needed to be borrowed throughout the fiscal year to meet County obligations. For FY 2024-2025 the County is anticipating to no longer need to borrow from the Yuba Water Agency to cash flow the County's pension liability payments and instead be able to handle the cash flow of the payments internally.

CalPERS

The County's share of pension costs as a percentage of salary:

	FY 2022/2023	FY 2023/2024	FY 2024/2025
SAFETY	43.64%	41.65%	44.84%
MISCELLANEOUS	30.93%	30.61%	33.12%

Health Insurance

Health Insurance premiums continue to rise every year, with this year's estimate being approximately 14% higher than FY 2023-2024. Actual costs are yet to be determined, as they depend upon open enrollment changes and an analysis of rates received just prior to the submission of the recommended budget.

Use of One-Time Revenues

Additional one-time funding expenditures over prior fiscal year are estimated at approximately \$1,023,087. The primary funding source is the County's capital project account. The one-time recommended expenditures are identified across numerous departments and public projects that are core to the County's strategic priorities of Public Safety and Health, Economic Development, Responsible Growth and Workforce Excellence.

General Fund Reserve and Contingency levels remain above budgeted policy levels and no use of reserves are proposed in this budget. A more detailed summary is provided later in this document.

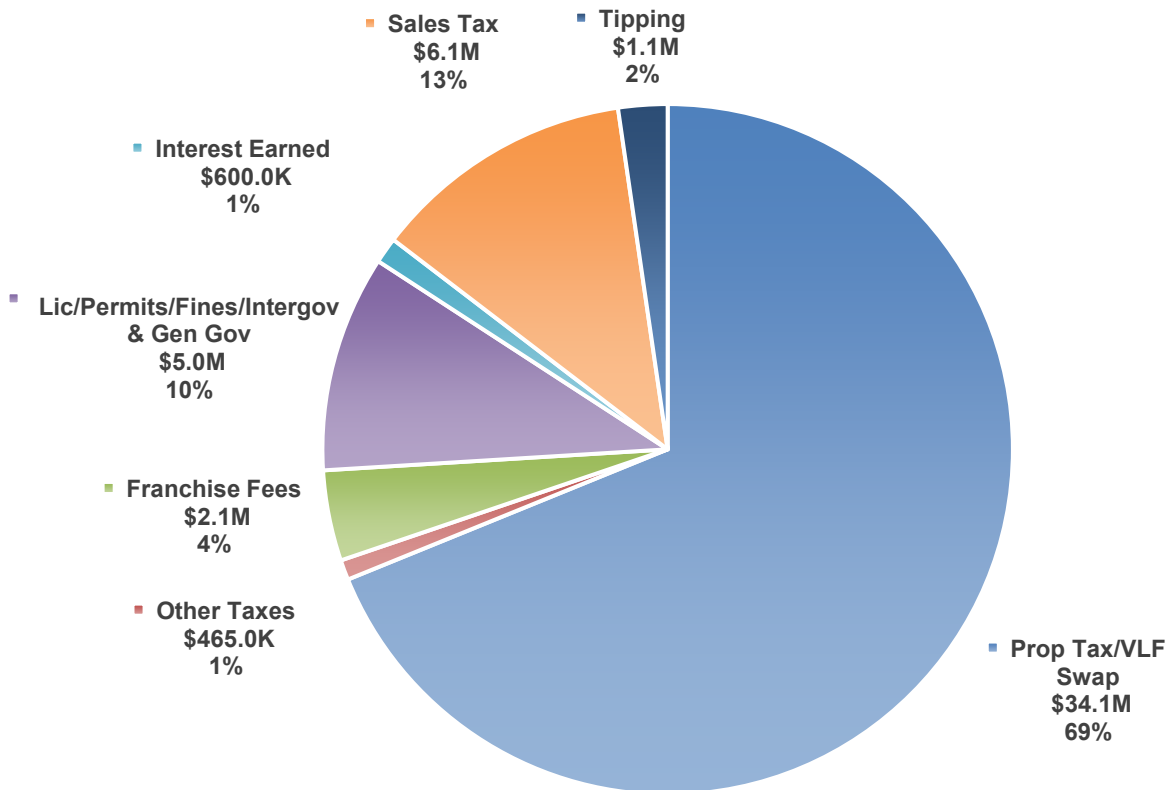
The recommended budget assumes a carryover General Fund balance of approximately \$9.6 million. The estimate may increase or decrease, based on closing of the financials for the current fiscal year. Should there be an increase, it is recommended the funds be considered one-time, reserves and/or contingencies and budgeted in the Final Budget, according to policy.

The proposed operating budget uses the 2023-2024 Cost Plan Allocation Rates and the rates for 2024-2025 will be included in the final budget.

REVENUES

General Fund Revenues

Secured Property Tax revenues are projected to increase by approximately 9.06% or \$1,515,000. Primary factors contributing to the increase are property transfers and new home construction. Along with the increase in property tax, the Motor Vehicle/VLF is projected to increase by approximately 9% and Sales Tax is projected to increase 16% for the upcoming fiscal year. The County was conservative in prior year sales tax projections and this increase includes making adjustments for growth in the prior two fiscal years. Total General Fund projected revenue is \$49,498,327.



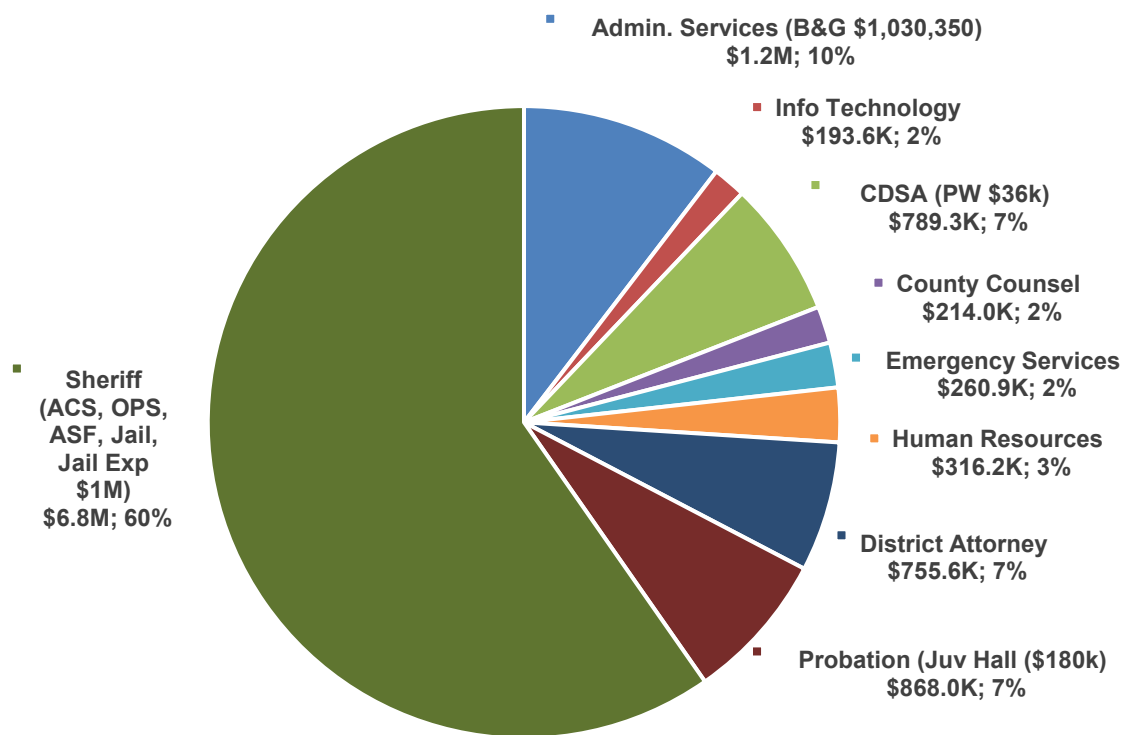
Measure K Revenues

Approved by the voters in November 2018, with implementation delayed until December 2021 due to litigation, and sun-setting November 2028, Measure K is a 1 cent sales tax in the unincorporated area of the County that enables the County to increase public safety and essential service levels.

The total County Measure K allocation for FY 2024-2025 is \$11,366,922, with 74% allocated directly to the Sheriff, District Attorney and Probation Departments, with the remainder of the Measure K funds going to departments to either provide essential services or support departments providing public safety and essential services.

In addition, 20% of the total Measure K revenue generated is distributed to the nine independent fire districts providing fire protection for the unincorporated areas of the County.

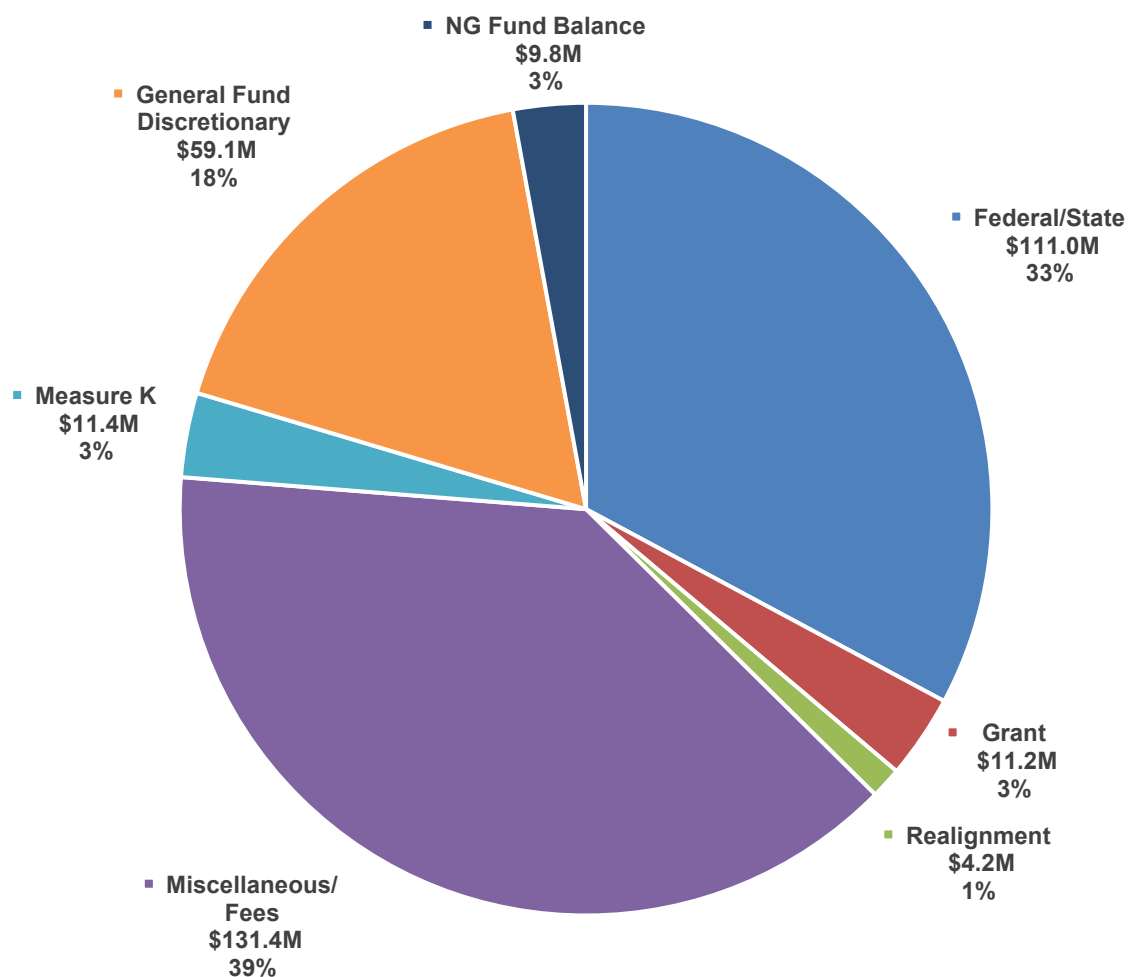
Appropriation of Measure K Funds by Department for FY 2024-2025 \$11,366,922



Total Revenues

In addition to General Fund revenues, there are Non-General Fund revenues received from State and Federal sources, a portion of state sales tax (commonly referred to as Realignment Revenue), and fees for services. Non-General Fund revenues provide all or nearly all the revenue for the Health and Human Services Agency, Child Support Services, and the Community Development and Services Agency.

**FIGURE 2: Total of All Revenue Sources \$338,194,301
(General Fund and Non-General Fund)**



EXPENDITURES

Departmental expenditures are recommended to remain relatively static. While this information is summarized in a General Fund contribution worksheet, departmental level detail indicates whether the increases are primarily for ongoing costs or one-time purchases.

All Departments continue to budget conservatively and continue to work with each other to maximize all revenue sources and collaborative service opportunities.

**FIGURE 3: Total Expenditures \$338,194,301
(General Fund and Non-General Fund)**

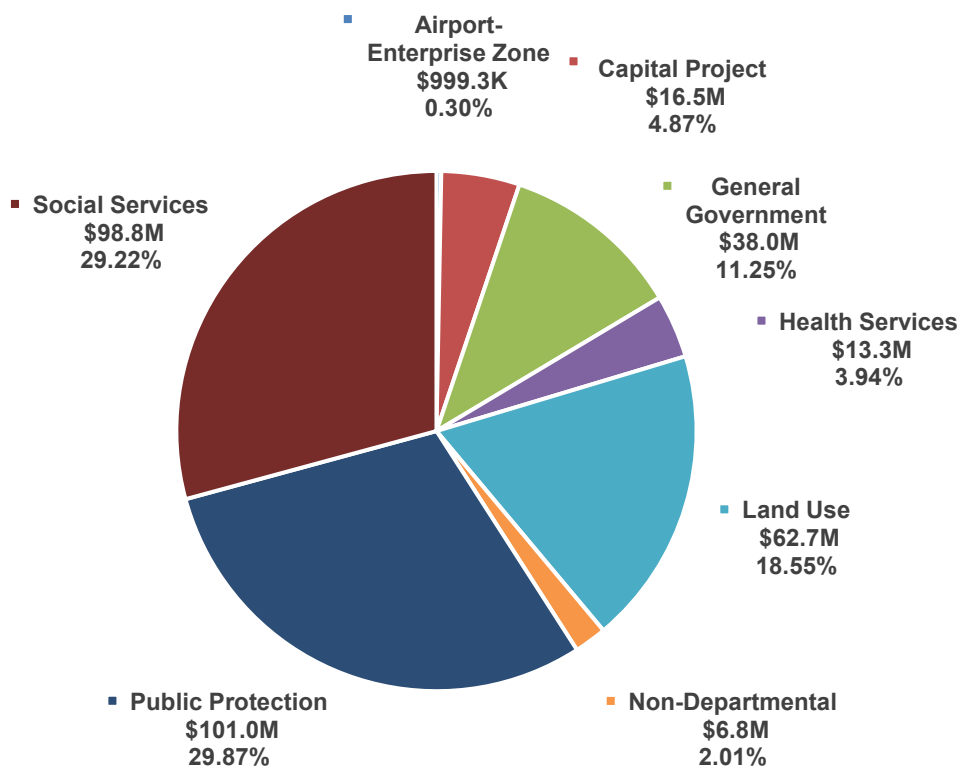
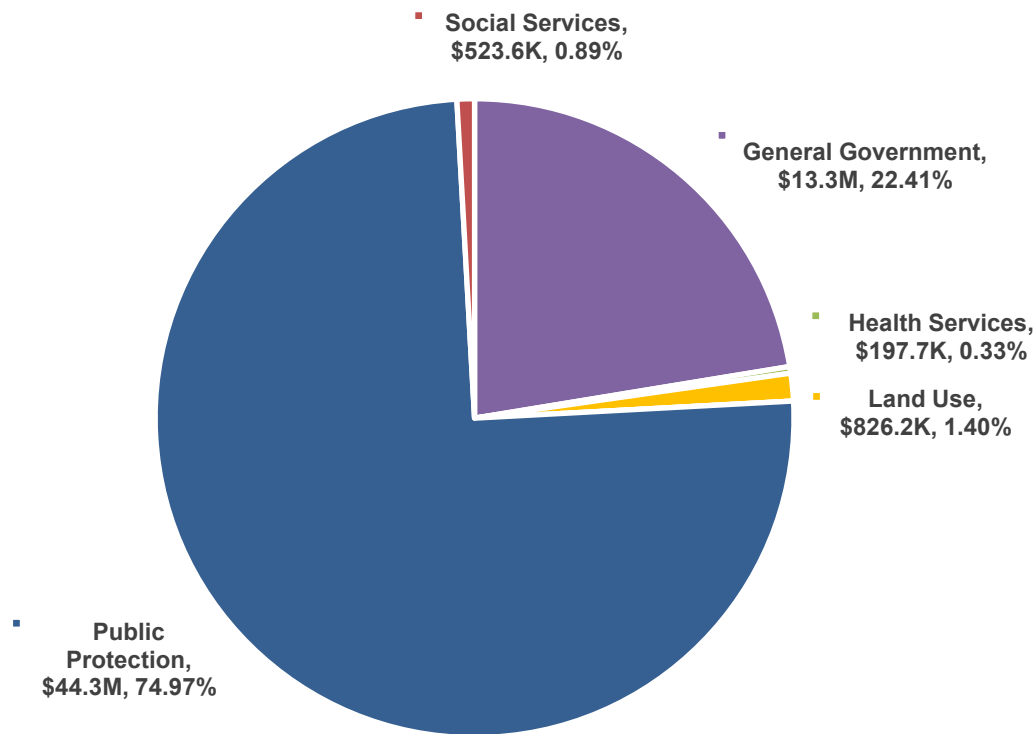


FIGURE 4: Total General Fund Expenditures by Function \$59,140,451



Functional groups are identified based on type of County service provided and grouped according to the County Budget Act.

Public Protection

Sheriff
Jail
Juvenile Hall
Probation
District Attorney
Ag Commissioner
Code Enforcement
Public Defender
County Share Court
Child Support Services

Land Use

Planning
Public Works
Building Department
Roads
Surveyor

General Government

Board of Supervisors
County Administrator
County Counsel
Library
Treasurer-Tax Collector
Auditor-Controller
Human Resources
Clerk-Recorder
Clerk of the Board
Assessor
Administrative Services
Information Technology

Non-Departmental

Debt Service
Reserves

Health Services

Health Department
Environmental Health
CMSP

Social Services

Welfare Administration
Veteran Services
Housing Programs
Child Welfare Services
CalWORKS
Public Guardian

RESERVES & CONTINGENCIES

General Fund Reserves

The Board's approved policy for General Fund Reserves states, in part: the General Fund's total General Reserve and Designation for Economic Uncertainties should be accumulated over time until 5% of the annual operating budget reserve level is achieved.

FY 2023-2024 General Reserve levels are recommended to be above the stated policy level of 5%. This recommendation is consistent with Board direction in 2014 to achieve a stated goal of a 10% reserve funding level within the next five years.

The proposed budget includes the current reserve amount of \$5,000,000, achieving a 10.10% reserve funding level exceeding the Board's prior goal. Staff will review actual end-of-year cash balance, as well as any one-time revenue sources that may materialize between now and Final Budget. Any additional one-time funding sources are recommended to increase this reserve funding.

FY 2023-2024	\$4,700,000
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FY 2024-2025	\$5,000,000
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In addition to General Fund Reserves, the current balance in the Reserves for Economic Uncertainty fund that will carry forward to FY 2024-2025 is \$2,870,255, achieving a 5.8% reserve funding level.

As stated previously to the Board, reducing reserve levels or not meeting stated goals may affect the County's credit rating resulting in having fewer reserves to address emergencies, and impact interest earnings.

General Fund Contingencies

The Board-approved policy for General Fund Contingencies states in part: the General Fund's Appropriation for Contingencies should be budgeted at not less than 1.5% of the operating budget. Following the prior Board-approved budget, contingencies are held in a separate fund.

General Fund Contingencies are recommended at \$ 1,440,634 for FY 2024-2025, which is over the base policy level of 1.5% at 3.46%.

Similar to General Fund Reserves, staff will review actual end-of-year cash balance, as well as any one-time revenue sources that may materialize between now and Final Budget. Any additional one-time funding sources are recommended to increase this level.

WORKFORCE

As part of the Proposed Budget, the overall number of allocated positions for the Yuba County organization is proposed to increase by 6 positions. Retention, training, and development of our workforce will remain a focus for our organization as we deal with a growing community that we serve. As an organization, we will continue our commitment to have a culture that values the talent we have in our workforce, focus on training and developing our workforce, and most importantly ensure we retain that talent to serve our community at the highest performing level possible.

RECOMMENDED ACTIONS

It is recommended the Board of Supervisors:

1. Accept and adopt the Proposed Budget for Fiscal Year 2024-2025 as the County's interim spending plan, including position allocation changes, and direct staff to make available copies for public review.
2. Set dates for the Fiscal Year 2024-2025 Budget Workshops for August 13th and August 14th.
3. Set public hearings to commence September 10th for consideration and adoption of the Fiscal Year 2024-2025 Final Budget.

Respectfully Submitted,



Kevin Mallen
County Administrator

Recommended General Fund Appropriation by Function FY 2024/2025

Budget	Department	Expenditures	Reimbursements	Non-Gen Fund Revenue	FY 24/25 General Fund	Final Budget FY 23/24 General Fund
Airport-Enterprise Zone						
130-9500	Airport	\$999,312	\$0	\$999,312	\$0	\$0
Airport-Enterprise Zone Total		\$999,312	\$0	\$999,312	\$0	\$0
General Government						
101-0100	Board of Supervisors	\$1,216,480	\$0	\$521,718	\$694,762	\$652,510
101-0101	General Government	\$2,732,394	(\$72,288)	\$1,618,363	\$1,041,743	\$930,629
101-0200	Clerk-Recorder	\$1,531,851	\$0	\$702,051	\$829,800	\$861,734
101-0300	Human Resources/Risk Mgt	\$3,276,863	(\$1,576,665)	\$1,148,564	\$551,634	\$340,932
101-0400	Auditor-Controller	\$2,390,738	(\$1,151,484)	\$224,390	\$1,014,864	\$621,388
101-0500	Treasurer/Tax Collector	\$1,242,675	(\$217,943)	\$374,500	\$650,232	\$524,662
101-0600	Assessor	\$2,688,319	\$0	\$334,000	\$2,354,319	\$2,299,445
101-0700	County Counsel	\$1,819,846	(\$833,846)	\$563,920	\$422,080	\$425,980
101-0800	Elections	\$1,364,123	\$0	\$150,000	\$1,214,123	\$997,031
101-0900	Building & Grounds/Custodial	\$8,972,690	(\$2,340,459)	\$5,845,228	\$787,003	\$529,542
101-1600	Com Dev Finance & Admin	\$3,554,993	\$0	\$3,554,993	\$0	\$0
101-1602	Com Dev Econ Dev	\$533,760	\$0	\$306,282	\$227,478	\$127,249
101-1700	County Administrator	\$2,084,586	(\$1,040,635)	\$433,216	\$610,735	\$287,830
101-1701	Clerk of the Board	\$617,137	\$0	\$10,700	\$606,437	\$563,962
101-1800	Administrative Services	\$2,355,283	(\$897,297)	\$681,511	\$776,475	\$613,528
101-1900	Information Technology	\$4,624,041	(\$2,715,003)	\$1,476,038	\$433,000	\$383,000
101-2400	Grand Jury	\$69,388	\$0	\$0	\$69,388	\$71,792
101-6000	Library Services	\$7,649,238	\$0	\$6,841,633	\$807,605	\$807,605
101-6300	Agriculture Extension	\$164,502	\$0	\$0	\$164,502	\$152,004
General Government Total		\$48,888,907	(\$10,845,620)	\$24,787,107	\$13,256,180	\$11,190,823
Health Services						
101-4720	Health / CMSP	\$0	\$0	\$0	\$0	\$0
101-4800	Environmental Health	\$1,968,036	\$0	\$1,958,036	\$10,000	\$0
106-4700	Health Services	\$11,351,329	\$0	\$11,163,628	\$187,701	\$187,701
Health Services Total		\$13,319,365	\$0	\$13,121,664	\$197,701	\$187,701
Land Use						
101-1500	Surveyor	\$793,189	\$0	\$549,189	\$244,000	\$244,000
101-3300	Drainage Ditch Maintenance	\$1,447,336	\$0	\$1,445,326	\$2,010	\$2,010
101-4300	Planning	\$2,646,574	\$0	\$2,351,305	\$295,269	\$295,269
101-4900	County Parks	\$2,845,378	\$0	\$2,667,699	\$177,679	\$177,679
102-9100	Public Works -Road	\$55,004,922	\$0	\$54,897,709	\$107,213	\$127,237
Land Use Total		\$62,737,399	\$0	\$61,911,228	\$826,171	\$846,195
Non-Departmental						
125-0000	Debt Service	\$6,796,999	\$0	\$6,796,999	\$0	\$0
Non-Departmental Total		\$6,796,999	\$0	\$6,796,999	\$0	\$0
Public Protection						
101-2300	Public Defender	\$1,694,410	\$0	\$169,009	\$1,525,401	\$1,493,313
101-2701	Sheriff - Boat Patrol	\$406,026	\$0	\$261,341	\$144,685	\$161,143
101-3100	Probation	\$9,872,792	\$0	\$5,771,999	\$4,100,793	\$3,263,292
101-3102	Victim Witness -Child Abuse	\$398,329	\$0	\$379,195	\$19,134	\$19,134
101-3105	Victim Witness -Program	\$375,122	\$0	\$362,973	\$12,149	\$12,149
101-3107	VOCA	\$112,508	\$0	\$100,358	\$12,150	\$12,150
101-3116	JAIBG	\$161,093	\$0	\$158,212	\$2,881	\$2,881
101-3117	Crime Prev Act of 2000	\$0	\$0	\$0	\$0	\$0
101-3120	Youth Offender Block Grant	\$0	\$0	\$0	\$0	\$0
101-3150	Family Resource Center	\$264,828	\$0	\$258,468	\$6,360	\$6,360
101-3200	State Correctional School	\$346	\$0	\$0	\$346	\$346
101-3400	Agriculture Commissioner	\$1,869,953	\$0	\$799,950	\$1,070,003	\$928,106
101-3500	Building Insp/Code Enforcement	\$6,898,727	\$0	\$6,898,727	\$0	\$0
101-3700	Juvenile Traffic	\$18,420	\$0	\$0	\$18,420	\$18,420

Recommended General Fund Appropriation by Function FY 2024/2025

Budget	Department	Expenditures	Reimbursements	Non-Gen Fund	FY 24/25	Final Budget
				Revenue	General Fund	FY 23/24
						General Fund
101-4200	Emergency Services	\$2,015,668	\$0	\$1,713,646	\$302,022	\$550,932
101-4400	Animal Care Services	\$2,191,090	\$0	\$903,448	\$1,287,642	\$1,224,688
107-2600	Child Support Services	\$3,624,180	\$0	\$3,624,180	\$0	\$0
108-2500	District Attorney	\$4,752,037	\$0	\$1,785,060	\$2,966,977	\$2,427,957
108-2700	Sheriff	\$30,268,330	\$0	\$12,748,022	\$17,520,308	\$15,659,985
108-2900	Jail	\$24,964,057	\$0	\$13,150,144	\$11,813,913	\$9,982,715
108-3000	Juvenile Hall	\$10,220,389	\$0	\$6,686,782	\$3,533,607	\$3,062,277
108-3050	JH DJJ SB823 Infrastructure	\$0	\$0	\$0	\$0	\$0
108-7400	Court Bailiffs	\$842,845	\$0	\$842,845	\$0	\$0
132-3100	Standards & Trng-Prob/JH	\$51,456	\$0	\$51,456	\$0	\$0
133-2900	Standards & Trng - Sheriff	\$0	\$0	\$0	\$0	\$0
Public Protection Total		\$101,002,606	\$0	\$56,665,815	\$44,336,791	\$38,825,848
Social Services						
100-5200	Social Services Administration	\$88,958,822	\$0	\$88,838,822	\$120,000	\$120,000
*100-5300	Welfare-Categorical Aid					
*100-5400	General Relief					
101-4100	Public Guardian	\$822,787	\$0	\$649,269	\$173,518	\$348,518
101-5800	Bi-County Veterans	\$719,180	\$0	\$489,090	\$230,090	\$217,261
109-0109	Public Authority	\$827,282	\$0	\$827,282	\$0	\$0
113-8030	CDBG DR Grant Infrastructure Roadside	\$409,200	\$0	\$409,200	\$0	\$0
114-8021	CDBG-Planning CDSA Grants Climate Chg	\$0	\$0	\$0	\$0	\$0
114-8022	CDBG-Planning CDSA Grants Fernwood	\$0	\$0	\$0	\$0	\$0
117-8031	CDSA Grant-Permanent Local Housing	\$412,812	\$0	\$412,812	\$0	\$0
119-8034	CDBG Prohousing Incentive Prog (PIP)	\$960,000	\$0	\$960,000	\$0	\$0
120-8032	CDBG CDSA Grants Audible Alarm System	\$250,000	\$0	\$250,000	\$0	\$0
120-8033	CDBG-CDSA Grants High Visibility Strip/Pull	\$195,000	\$0	\$195,000	\$0	\$0
121-8023	CDBG Owner Occupied Rehab Prog	\$1,715,000	\$0	\$1,715,000	\$0	\$0
122-8026	CDBG-DR Multiunit Housing Project	\$900,000	\$0	\$900,000	\$0	\$0
123-8025	CDBG-CDSA Grants ER Homeless Shelter	\$112,500	\$0	\$112,500	\$0	\$0
127-8024	CDBG Homebuyer Assistance	\$497,000	\$0	\$497,000	\$0	\$0
128-8028	CDBG-COVID Round 2	\$0	\$0	\$0	\$0	\$0
234-5420	Homeless Integration Services	\$2,037,400	\$0	\$2,037,400	\$0	\$0
Social Services Total		\$98,816,983	\$0	\$98,293,375	\$523,608	\$685,779
*Included in 101-5200				Grand Total	\$59,140,451	\$51,736,346

POSITION WORKSHEET CAO RECOMMENDED FY 2024-2025

Department	Current FY 23/24 Allocated Positions	Current FY 23/24 Unfunded Positions	Recommend FY 24/25 New Positions	Recommend FY 24/25 Delete Vac Positions	Recommend FY 24/25 Delete Unfund Positions	Recommend FY 24/25 Unfund Vac Positions	Recommend FY 24/25 Fund Vac Positions	Recommend FY 24/25 Abolish / Establish	Recommend FY 24/25 Title Change Only	Recommend FY 24/25 Allocated Positions	Recommend FY 24/25 Unfunded Positions
Administrative Services	41	2								41	2
<i>Information Technology</i>	18	1								18	1
Agricultural Commissioner	8									8	0
Assessor	16									16	0
Auditor	14									14	0
Board of Supervisors	5									5	0
Child Support Services	21									21	0
Clerk of the Board	4									4	0
Clerk Recorder/Elections	12									12	0
Comm Dev & Servs Agency	121	3	5	1	1			2		124	2
<i>Library</i>	5	1	1		1	1				5	1
County Administrator	7									7	0
<i>Emergency Services</i>	5									5	0
<i>First Five</i>	5									5	0
County Counsel	9									9	0
District Attorney	16		2							18	0
Health & Human Services	317									317	0
Human Resources	17		1							18	0
Probation	116	4								116	4
Public Guardian	3									3	0
Sheriff	202									202	0
Treasurer	8									8	0
Total	970	11	9	1	2	1	0	2	0	976	10

Recommended**New Positions****Fiscal Year 2024-2025**

Effective 7/1/24 Unless Otherwise Noted

<i>Department</i>	<i>Quantity</i>	<i>Position</i>	<i>Cost</i>	<i>Funding</i>
<i>CDSA: Adm/Fin</i>	1	Administrative Analyst I Deputy	\$111,499	Fees
<i>CDSA: Adm/Fin</i>	1	Director of CDSA Deputy	\$176,269	Fees
<i>CDSA: Building</i>	1	Director of CDSA Project	\$176,269	Fees
<i>CDSA: Public Works</i>	1	Manager	\$124,658	Road Fund
<i>CDSA: Public Works</i>	1	Project Manager	\$124,658	County Service Area
<i>District Attorney</i>	1	Business Systems Analyst Legal	\$119,824	Measure K
<i>District Attorney</i>	1	Services Specialist Office	\$76,590	108 Fund Balance
<i>Human Resources</i>	1	Specialist (Confidential)	\$74,651	General Fund
<i>Library</i>	1	Administrative Services Manager	\$157,604	General Fund

Total**9**

Recommended**Delete Vacant Positions****Fiscal Year 2024-2025**

Effective 7/1/24 Unless Otherwise Noted

Department	Quantity	Position	Cost	Funding
<i>CDSA: Building</i>	-1	Code Enforcement Officer I/II	(\$97,356)	Fees
<i>CDSA: Building</i>	-1	Fire Prevention Officer	\$0	Fees
<i>Library</i>	-1	Library Technician	\$0	General Fund

Total	-3
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Recommended**Unfund Vacant Positions****Fiscal Year 2024-2025**

Effective 7/1/24 Unless Otherwise Noted

Department	Quantity	Position	Cost	Funding
<i>Library</i>	1	Librarian	(\$84,710)	General Fund

Total**1**

Recommended**Abolish/Establish****Fiscal Year 2024-2025**

Effective 7/1/24 Unless Otherwise Noted

Department	Quantity	Position	Cost	Funding
CDSA: <i>Fin/Adm</i>	1	Business Systems Analyst Deputy Director of CDSA	\$0 \$176,269	Fees
CDSA: <i>Planning</i>	1	Administrative Services Manager Deputy Director of CDSA	(\$128,082) \$176,269	Fees General Fund

Total**2**

Recommended**Intra-Dept Transfers****Fiscal Year 2024-2025**

Effective 7/1/24 Unless Otherwise Noted

Department	Quantity	Position	Cost	Funding
<i>CDSA: Adm/Fin to</i>	1	Business Engagement Manager	(\$124,556)	Fees
<i>CDSA: Economic Dev</i>		Business Engagement Manager	\$124,556	Yuba Water Agency
<i>CDSA: Building to</i>	1	Administrative Technician	(\$104,233)	Fees
<i>CDSA: Adm/Fin</i>		Administrative Technician	\$104,233	Fees
<i>CAO: OES to</i>	1	Administrative Analyst I	(\$91,939)	General Fund
<i>CAO</i>		Administrative Analyst (Confidential)	\$94,939	General Fund
<i>Probation: YOBG to</i>	1	Intervention Counselor I/II	(\$72,729)	Grant
<i>Probation</i>		Intervention Counselor I/II	\$72,729	Grant
<hr/>				
Total	4			

Recommended**Funding Source Change****Fiscal Year 2024-2025**

Effective 7/1/24 Unless Otherwise Noted

Department	Quantity	Position	Cost	Funding
District Attorney	1	Deputy District Attorney I/II/III	(\$179,859)	Measure K
			\$179,859	General Fund
<hr/>				
Total	1			

Administrative Services	
Accounting Specialist	1
Accounting Technician	1
Administrative Analyst I	3
Administrative Services Financial Manager	1
Administrative Technician	2
Assistant Administrative Services Director	1
Assistant Facilities Manager	1
Building & Grounds Supervisor	1
Building Maintenance Custodian	8
Building Maintenance Technician I/II	6
Building Maintenance Technician - HVAC	1
Buyer I/II	1
Capital Improvements Project Manager	1
Contract & Purchasing Supervisor	1
Custodial Supervisor	1
Director of Administrative Services	1
Facilities Manager	2
Fiscal Analyst	1
Lead Building Maintenance Custodian	3
Office Specialist	2
Project Manager	1
Senior Building Maintenance Technician	1
Information Technology	
Business Systems Analyst	2
Information Security Officer	1
Information Technology Analyst I/II	5
Information Technology Manager	2
Information Technology Supervisor	1
Information Technology Support Technician I/II	3
Senior Information Technology Analyst	4
TOTAL:	59

Agricultural Comm / Weights & Measures	
Agricultural Commissioner / Sealer of Weights & Measures	1
Agricultural Weights & Measures Specialist I/II/III	5
Assistant Ag & Weights & Measures Commissioner	1
Fiscal Analyst	1
TOTAL:	8

Assessor	
Assessment Assistant I/II	3
Assessment Specialist	2
Assessment Supervisor	1
Assessor	1
Assistant Assessor	1
Cadastral Drafting Technician I/II	1
Chief Auditor-Appraiser	1
Real Property Appraiser I/II/III	4
Real Property Transfer Analyst I / II	2
TOTAL:	16

Auditor-Controller	
Accountant-Auditor I/II	4
Accounting Specialist	1
Accounting Technician	4
Administration & Accounting Supervisor	1
Assistant Auditor-Controller	1
Auditor-Controller	1
Business Systems Analyst	1
Senior Accountant Auditor	1
TOTAL:	14

Board of Supervisors	
Supervisor	5
TOTAL:	5

Child Support Services	
Accounting Technician	2
Attorney I / II / III	1
Child Support Specialist I/II	8
Child Support Supervisor	3
Director of Child Support Services	1
Legal Services Specialist	2
Office Specialist	2
Senior Child Support Specialist	1
Senior Accounting Technician	1
TOTAL:	21

Clerk of the Board	
Clerk of the Board of Supervisors	1
Board Clerk I/II - C	2
Office Specialist - C	1
TOTAL:	4

Community Development & Services Agency	
Accounting Specialist	1
Accounting Technician	2
Administrative & Accounting Supervisor	1
Administrative Analyst I	6
Administrative Technician	4
Airport Manager	1
Assistant Building Manager	1
Assistant Community Development & Svcs Director	1
Assistant Public Works Director	1
Assistant Public Works Superintendent	3
Assistant/Associate/Associate Civil Engineer	7
Building & Code Enforcement Manager	1
Building Inspector I/II	2
Building Inspector III	3
Business Engagement Manager	1
Code Enforcement Officer I/II	4
Code Enforcement Officer III	1
Code Enforcement Supervisor	1
Community Development & Services Agency Director	1
Community Development Financial Manager	1
Construction Inspector	2
Construction Manager	1
County Surveyor	1
Deputy Director of CDSA	4
Deputy Director of Public Works - Construction	1
Deputy Director of Public Works - Engineering	1
Director of Environmental Health	1
Environmental Health Specialist I/II/III	5
Environmental Health Supervisor	1
Environmental Health Technician	1
Fiscal Analyst	2
GIS Technician	1
Heavy Equipment Mechanic	2
Office Specialist	4
Parks & Landscape Coordinator	1
Permit Technician	3
SUBTOTAL:	74

Community Development & Services Agency Continued	
Plan Checker I/II	1
Planner I/II/III	4
Principal Engineer	2
Project Manager	3
Public Works Director	1
Public Works Maintenance Worker I/II	25
Public Works Superintendent	2
Senior Civil Engineer	1
Senior Construction Inspector	2
Senior Engineering Technician	1
Senior Permit Technician	1
Senior Public Works Maintenance Worker	5
Supervising Building Official	1
Supervising Mechanic	1
TOTAL:	124

County Administrator	
Administrative Analyst I - C	1
Assistant County Administrator	1
County Administrator	1
County Public Information Officer	1
Management Analyst I/II	2
Media and Community Relations Specialist - C	1
Principal Management Analyst	1
Emergency Services	
Emergency Operations Manager	1
Emergency Operations Planner	2
Fire Prevention Officer	1
First 5	
First 5 Yuba County Commission Executive Director	1
First 5 Program Coordinator	2
Office Specialist	1
Program Specialist	1
TOTAL:	17

County Clerk-Recorder	
Clerk-Recorder Manager	1
County Clerk-Recorder	1
Elections Clerk I/II	4
Elections Manager	1
Recorder Clerk I/II	5
TOTAL:	12

County Counsel	
Administrative Services Officer	1
Chief Deputy County Counsel	1
County Counsel	1
Deputy County Counsel I/II/III	4
Office Specialist	1
Paralegal-C	1
TOTAL:	9

District Attorney	
Business Systems Analyst	1
Chief Deputy District Attorney	1
Chief DA Investigator	1
Deputy District Attorney I/II/III	6
District Attorney	1
DA Investigator I/II	2
Legal Services Specialist	3
Legal Services Supervisor	1
Senior Deputy District Attorney	2
TOTAL:	18

Health & Human Services	
Accounting Specialist	1
Accounting Technician	3
Administration and Accounting Supervisor	2
Administrative Analyst - Health & Human Services	9
Administrative Services Officer	2
Administrative Technician	7
Asst Health & Human Services Director	1
Deputy Director of Health & Human Services	4
Director of Health & Human Services	1
Eligibility Supervisor	12
Eligibility Technician	77
HHS Education Specialist	7
Epidemiologist	2
Executive Assistant	1
Fiscal Analyst	2
HHS Financial Officer	1
Health & Human Services Aide	2
Health & Human Services Program Manager	8
Health Education Specialist	8
HHS Education Supervisor	2
Health Officer	1
Legal Services Specialist	3
Legal Services Supervisor	1
SUBTOTAL:	157

Health & Human Services-Continued	
Media & Community Relations Specialist	1
Office Assistant	5
Office Specialist	21
Physical Therapist	1
Program Aide	16
Program Specialist	14
Project Manager	5
PHN Intern/Public Health Nurse	5
Physician Assistant / Nurse Practitioner	1
Registered Nurse	3
Senior Accounting Technician	3
Senior Eligibility Technician	11
Senior Public Health Nurse	1
Social Worker I	14
Social Worker II	19
Social Worker III (AS)	1
Social Worker III / Social Worker III -Master's	24
Social Worker Supervisor I	3
Social Worker Supervisor II	3
Social Worker Supervisor III	5
Supervising Public Health Nurse	1
Supply/Mail Clerk	1
Veterans' Services Officer	1
Welfare Fraud Investigator	1
TOTAL:	317

Human Resources	
Assistant Human Resources Director	1
Human Resource Manager	3
Human Resources Analyst I/II - C (1 PT .75 FTE)	9
Human Resources Director	1
Human Resources Technician - C	2
Office Specialist - C	1
Senior Human Resources Analyst	1
TOTAL:	18

Library	
Administrative Services Manager	1
Administrative Service Officer	1
Librarian	1
Senior Library Technician	2
TOTAL:	5

Probation	
Administrative Services Officer	2
Administrative Technician	1
Assistant Chief Probation Officer	1
Business Systems Analyst	1
Chief Probation Officer	1
Clinical Social Worker I/II	4
Cook (1 PT .60 FTE)	4
Correctional Technician	6
Corrections Food Services Supervisor	1
Deputy Chief Probation Officer	2
Deputy Probation Officer I/II	14
Fiscal Analyst	1
Intervention Counselor I/II	5
Juvenile Corrections Officer I/II	32
Legal Services Specialist	1
Office Assistant	2
Probation Aide	3
Probation Financial Manager	1
Probation Program Manager	4
Senior Deputy Probation Officer	11
Senior Substance Abuse Counselor	1
Senior Victim/Witness Advocate	2
Substance Abuse Counselor I/II	2
Supervising Deputy Probation Officer	5
Supervising Juvenile Corrections Officer	7
Victim/Witness Advocate	1
Victim/Witness Program Manager	1
TOTAL:	116

Public Guardian	
Accounting Technician	1
Public Guardian/Conservator	1
Social Worker I/II	1
TOTAL:	3

Sheriff - Coroner	
Accounting Technician	1
Administrative Services Manager	1
Administrative Technician	3
Animal Care Manager	1
Animal Care Services Officer	3
Animal Care Technician	4
Commissary Assistant	1
Communications Manager	1
Community Services Officer	8
Cook	3
Correctional Corporal	4
Correctional Lieutenant	2
Correctional Officer	59
Correctional Sergeant/Sheriff's Sergeant - Corrections	6
Corrections Food Services Supervisor	1
Crime Analyst	1
Deputy Sheriff/Deputy Sheriff Trainee	58
Evidence Technician	2
Fiscal Analyst	1
Executive Assistant to the Sheriff	1
Office Specialist	4
Project Manager - LT	1
Public Safety Dispatcher	12
Public Safety Media and Community Relations Specialist	1
Senior Accounting Technician	1
Sheriff - Coroner	1
Sheriff's Captain	2
Sheriff's Civil Services Associate	1
Sheriff's Financial Manager	1
Sheriff's Lieutenant - Operations	2
Sheriff's Records Clerk	3
Sheriff's Sergeant - Operations	11
Undersheriff	1
TOTAL:	202

Treasurer / Tax Collector	
Accounting Assistant	2
Accounting Specialist	1
Accounting Technician	1
Administration & Accounting Supervisor	1
Senior Accounting Technician	1
Treasurer / Tax Collector	1
Treasury and Tax Manager	1
TOTAL:	8

YUBA COUNTY POSITION ALLOCATION GRAND TOTAL:	976
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Supplemental Requests (Capital Assets/Other)
Budget FY 2024-2025
CAO Recommended Budget

Department / Item Description	Total	Funding
Administrative Services: Automotive Services Fund		
Government Center: Electric Vehicle Charging Stations (Including Cost Increase)	\$500,000	Fund 827 PG&E (Rebudget - was State/Fed)
Administrative Services: Buildings & Grounds		
Animal Care: Replace Kennel Cooling/Heating Unit Project (Including Cost Increase)	\$128,700	Fund 826 Measure K (Rebudget - was ARPA)
Animal Care: Add Fence & Entrance Gate Project (Including Cost Increase)	\$200,000	Fund 167 ARPA (Rebudget)
Animal Care: Additional Funding for Fence and Gate Project - Motorized Gate for Card Reader (Cost Decrease)	\$25,000	Fund 826 Measure K (Rebudget)
ACS Restore Roof and Kennels Project (Including Cost Increase)	\$230,000	Fund 826 Measure K (Rebudget)
Courthouse/Jail: Modernize Controls in Three Jail Elevators (Installed in 1991)(Including Cost Increase)	\$970,000	Fund 167 ARPA (Rebudget)
Courthouse/Jail: Modernize the Original Montgomery Jail Elevator that Services the 1962 Portion of the Jail Facility (Cost Decrease)	\$386,000	Fund 167 ARPA (Rebudget)
Courthouse/Jail: Replace Eight B POD Jail Air Handling Units	\$176,000	Fund 826 Measure K
Courthouse/Jail: Replace Eight F POD Jail Air Handling Units	\$150,000	Fund 826 Measure K (Rebudget)
Courthouse/Jail: Replace Generator and Transfer (ATS) Switch Project	\$165,000	Fund 167 ARPA (Rebudget)
Courthouse/Jail: Replacement of Courthouse Main Electrical Switch Gear	\$220,000	Fund 167 ARPA (Rebudget)
Courthouse: Replace 2 Hot Water Pumps	\$34,654 \$13,200 \$34,646	Fund 200 Co Capital Imp State/Fed (JCC) Fund 826 Measure K
Courthouse: Replace 2 Storm Water Bilge Pumps	\$10,567 \$55,433	State/Fed (JCC) Fund 200 Co Capital Imp
Courthouse: UPS Battery Backup	\$300,000	Fund 167 ARPA (Rebudget)
Courthouse/North Annex: Parapet Walls-Barriers	\$275,000	Fund 200 Co Capital Imp

Supplemental Requests (Capital Assets/Other)
Budget FY 2024-2025
CAO Recommended Budget

Department / Item Description	Total	Funding
Administrative Services: Buildings & Grounds (Continued)		
Government Center: Interior Paint Project (Paint and Supplies)	\$25,000	Fund 200 Co Capital Imp (Rebudget)
Government Center: Atrium Refresh	\$33,000	Fund 200 Co Capital Imp
Government Center: Ceiling Project	\$50,000	Building Trust Fund 299 (Rebudget)
	\$50,000	Fund 200 Co Capital Imp (Rebudget - was 299)
Government Center: Replace Main Slider Door	\$55,000	Fund 200 Co Capital Imp
Government Center: Vinyl	\$200,000	Fund 167 ARPA (Rebudget)
Government Center: Carpet	\$100,000	Fund 167 ARPA (Rebudget)
Government Center: Additional Carpet	\$495,000	Fund 200 Co Capital Imp
Jail: Water Booster Pump	\$220,000	Fund 826 Measure K
Sheriff: Upgrade Air Conditioning Equipment (VAV)	\$66,000	Fund 826 Measure K (Rebudget - was ARPA)
Sheriff: Tenant Improvements at Day Reporting Center Shop	\$250,000	Fund 167 ARPA (Rebudget)
Administrative Services: Utility ISF		
Government Center: Battery Back-up	\$718,340	Fund 827 PG&E (Rebudget)
Solar Field Purchase	\$1,642,000	162 Fund Balance
Information Technology		
Automated Payment Options - Establish Online/Automated Payment Options for County (Cost Decrease)	\$50,000	General Fund (Rebudget)
AS400 Long Term Migration and Support - Archive AS400 Offsite	\$25,000	Fund 200 Co Capital Imp
Countywide Computer Replacement Project	\$500,000	Fund 167 ARPA
Countywide Computer Replacement Project	\$220,000	CDSA & HHS
Microwave Expansion CH to YCSO and YCSO to DRC (Including Cost Increase)	\$15,000	Fund 826 Measure K (Rebudget)
County Phone Hub P Node Replacement	\$60,000	Fund 826 Measure K

Supplemental Requests (Capital Assets/Other)
Budget FY 2024-2025
CAO Recommended Budget

Department / Item Description	Total	Funding
Information Technology: Network ISF		
2003 Server - 32 Bit Upgarde Non-Supported Servers	\$140,000	Fund 154 ISF-IT Infrastructure
2008 Server - 32 Bit Upgarde Non-Supported Servers	\$245,000	Fund 154 ISF-IT Infrastructure
2008 Server - 64 Bit R2 Upgarde Non-Supported Servers	\$490,000	Fund 154 ISF-IT Infrastructure
2012 Server - 64 Bit R2 Upgarde Non-Supported Servers	\$525,000	Fund 154 ISF-IT Infrastructure
2016 Server - 64 Bit Upgarde Non-Supported Servers	\$245,000	Fund 154 ISF-IT Infrastructure
ATT Internet Expansion	\$54,545	Fund 154 ISF-IT Infrastructure
Firewall Security Mitigation	\$330,000	Fund 154 ISF-IT Infrastructure
IT Technical Realignment	\$550,000	Fund 154 ISF-IT Infrastructure
County Wide Sharepoint and Teams Conversions	\$384,000	Fund 154 ISF-IT Infrastructure
Government Center: Wifi Services Turn Key Installation	\$364,373	Fund 154 ISF-IT Infrastructure
Packard Building: Wifi Services Turn Key Installation	\$463,301	Fund 154 ISF-IT Infrastructure
Sheriff: Wifi Services Turn Key Installation	\$580,000	Fund 154 ISF-IT Infrastructure
Revise ADA Compliance Websites for Yuba.org	\$105,000	Fund 154 ISF-IT Infrastructure
Library		
Library Renovations (Year Two)	\$6,088,440	Fund 259 Library Gift Trust (Rebudget)
Library Renovations (Year Two)	\$440,940	Fund 185 Library Impact Fee (Rebudget)

Supplemental Requests (Capital Assets/Other)
Budget FY 2024-2025
CAO Recommended Budget

Department / Item Description	Total	Funding
CDSA: Parks		
Friendship Park Beautification Project	\$1,655,000	State Grant
Plumas Lake Bike Path Project	\$482,755	Fund 396 Engineering (Rebudget)
	\$150,000	State Grant (Rebudget)
	\$40,000	Fund 188 Road Trust (Rebudget)
CDSA: Public Works		
Engineering Vehicle (SUV or Pickup)	\$55,000	Road Fund
Generator Set	\$85,000	Road Fund
Land Purchase: Gold Village Project (Cost Decrease)	\$90,000	Yuba Water Agency (Rebudget)
Masticator Attachment	\$36,000	Fund 826 Measure K
Mini Excavator	\$75,000	Drainage 101-3300
Right of Way: Hammonton Smartsville Road Shoulder Widening Project	\$20,000	Yuba Water Agency (Rebudget)
Right of Way: Miscellaneous ROW Acquisitions	\$150,000	Fund 188 Road Trust
Right of Way: Plumas Lake Interchange	\$1,500,000	South Yuba Transportation Improvement Authority
Right of Way: West Linda/Olivehurst Projects	\$100,000	Highway Users Tax
Skip Loader	\$135,000	Road Fund
Trackless Blower	\$13,000	Road Fund
Probation		
Purchase and Retrofit a Vehicle to Support Canine Detection Program	\$90,000	Fund 826 Measure K
Sheriff: Animal Care Services		
Land Purchase: 3.58 Acres of Land from Airport	\$358,000	Fund 826 Measure K
Sheriff: Jail		
Guardian Radio Frequency Identification (RFID)	\$51,357	Fund 167 ARPA (Rebudget)
Jail Expansion (Medical Mental Health Facility)		
Jail Project Change Orders	\$1,000,000	Fund 826 Measure K

Supplemental Requests (Capital Assets/Other)
Budget FY 2024-2025
CAO Recommended Budget

Department / Item Description	Total	Funding
Sheriff: Auto Service		
F-250 Vehicle Purchase for Animal Care Service	\$95,000	Rents & Concessions
Aluminum Kennel Box	\$39,500	Fund 826 Measure K (Rebudget)
Patrol Sergeant 4x4 SUV	\$72,100	Rents & Concessions
Four (4) Patrol Vehicles and Buildouts	\$302,824	Rents & Concessions
Debt Service Lease P&I Payments for Sheriff COP	\$112,239	Rents & Concessions
Sheriff: Operations		
Additional VIPER Workstations	\$72,000.00	Fund 826 Measure K (Rebudget)
Perimeter Camera Recording Server	\$53,000.00	Fund 826 Measure K (Rebudget)
Cost Summary		
Total CAO Recommended	\$26,486,914	
State/Fed	\$1,828,767	
General Fund	\$50,000	
Fund 167 ARPA	\$3,342,357	
Fund 188 Road Trust	\$190,000	
Fund 200 County Capital Improv.	\$1,048,087	
Fund 826 Measure K	\$2,753,846	
Fund 827 PG&E Settlement	\$1,218,340	
Yuba Water Agency	\$110,000	
Other	\$15,945,517	
Total Funds:	\$26,486,914	

Measure K Fund 826 Total Requests
Budget FY 2024-2025
CAO Recommended Budget

Department / Purpose	Total
Administrative Services	\$152,740
Salary and Benefits (1) Administrative Analyst and (1) Administrative Technician to assist Sheriff/Probation with Purchasing and Contract Support	\$152,740
Administrative Services: Buildings & Grounds	\$1,030,354
Restore Animal Care Services Roof and Kennels (Rebudget)	\$230,000
Animal Care Services - Replace Kennel Cooling/Heating Unit Project (Rebudget)	\$128,700
Animal Care Services add fence and gate project - ACS budgeted as motorized gate for card reader (Rebudget)	\$25,000
Sheriff - Upgrade Air Conditioning Equipment (VAV) (Rebudget - was ARPA)	\$66,000
Jail - Replace F Pod of 8 Air Handling Units (Rebudget)	\$150,000
Jail - Replace B Pod of 8 Air Handling Units	\$176,000
Jail - Replace 2 Hot Water Pumps	\$34,654
Jail - Booster Pump	\$220,000
Information Technology	\$193,624
Sheriff Dept and Day Reporting Center Microwave Project - Courthouse to Yuba County Sheriff Office & Yuba County Sheriff Office to Day Reporting Center - Redundancy for Sheriff Office (Rebudget) (Including Cost Increase)	\$15,000
County Phone Hub - P Node Replacement	\$60,000
Salary and Benefits for Business Systems Analyst - Implementation of NeoGov Software	\$118,624
CDSA: Building	\$753,312
Salary and Benefits for (2) Deputies Assigned to Code Enforcement Detail	\$353,312
Abatements	\$400,000

Measure K Fund 826 Total Requests
Budget FY 2024-2025
CAO Recommended Budget

Department / Purpose	Total
CDSA: Public Works	\$36,000
Masticator Attachment	\$36,000
County Counsel	\$214,000
Salary and Benefits for Staff Time Related to Measure K Activities (Extra Help, Office Staff, Attorney)	\$214,000
CAO: Emergency Services	\$260,925
Salary and Benefits for portion of (1) Fire Prevention Officer	\$105,125
Cal Fire Dispatch Foothill Services	\$115,000
Ladris - Real Time Traffic Evacuation Simulation Software	\$40,800
District Attorney	\$755,592
Salary and Benefits - Measure K Allocations	\$566,010
Salary and Benefits for Systems Analyst (50% Measure K Share with Sheriff)	\$119,824
Exta Help Data Project	\$49,758
Programming for System Integrations with Sheriff's New Case and Jail Management Systems	\$20,000
Human Resources	\$316,164
Salary and Benefits for (1) HR Analyst I/II	\$99,417
Advertising for Essential Services	\$85,000
Bi-Weekly Payroll Project Planner Contract	\$50,000
Implementation and Software Subscriptions for NEOGOV Attact, Insight, Perform, and Learn	\$81,747

Measure K Fund 826 Total Requests
Budget FY 2024-2025
CAO Recommended Budget

Department / Purpose	Total
Probation	\$687,976
Salary and Benefits - Measure K Allocations	\$529,276
Peers Support Apparel	\$2,500
Peers Support Trainer Fees	\$7,500
Peer Support Critical Incident Stress Management Responses	\$5,000
Training/Annual Conference for Peer Support Program	\$15,000
Victim Witness Multi-Dispensary Interview Center (MDIC) Rent	\$20,350
Detection Canine Program	\$10,850
Canine Program Handler Training/Travel	\$7,500
Canine Program Vehicle Purchase and Retrofit	\$90,000
Probation: Juvenile Hall	\$179,991
Salary and Benefits for (1) Social Clinical Worker (Yuba Share)	\$66,621
CFMG Increase in Services and Contract (Yuba Share)	\$113,370
Sheriff: Animal Care Services	\$520,689
Salary and Benefits - Measure K Allocations	\$162,689
Purchase of 3.58 Acres of Land from Airport for Facility Expansion	\$358,000
Sheriff: Jail	\$1,028,922
Salary and Benefits - Measure K Allocations	\$972,017
Additional Jail Cameras & Installations	\$51,205
Safety Equipment - Measure K Allocations	\$5,700

Measure K Fund 826 Total Requests
Budget FY 2024-2025
CAO Recommended Budget

Department / Purpose	Total
Sheriff: Operations	\$4,197,137
Salary and Benefits - Measure K Allocations	\$3,590,549
Cell Service - Measure K Phones (RIPA)	\$36,000
Taser Subscription/Night Vision Goggles, Laser Sights & Forward Looking Infra-Red (FLIR) through 1033 Program	\$86,940
CalTopo Subscription for Coordination with Zone Haven	\$3,700
License Plate Reader Camera Subscription	\$125,825
Public Communication Application Software (The Sheriff App)	\$12,000
Small Tools and Safety Equipment & Buildout for Patrol Rifles	\$6,600
Firearms & Buildouts	\$20,000
Sheriff's Facility Perimeter Camera Recording Server (per Information Technology Recommendation) (Rebudget)	\$53,000
Additional Mileage Charges for Use of Vehicles	\$121,375
Dispatch Mapping System Upgrade	\$5,800
VIPER Workstations for Dispatch (Rebudget)	\$72,000
Consultant for new Computer Aided Dispatch (CAD) System (Rebudget)	\$63,348
Sheriff: Auto Service Fund	\$39,500
Aluminum Kennel Box (Rebudget)	\$39,500
Jail Expansion (Medical Mental Health Facility)	\$1,000,000
Jail Project Change Orders	\$1,000,000
Grand Total	\$11,366,926

COUNTY OF YUBA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
101-0101-311.01-00	CURRENT SECURED TAXES	15,924,005	17,499,556	16,720,000	18,235,000	18,235,000
101-0101-311.02-00	CURRENT UNSECURED	557,470	604,042	616,000	616,000	616,000
101-0101-311.04-00	PRIOR UNSECURED	29,545	23,307	14,400	17,000	17,000
101-0101-311.05-00	PENALTIES - DELINQUENT	604,680	583,940	378,000	397,000	397,000
101-0101-311.05-01	TEETER PEN. & 1 1/2% INT	810,758	561,160	496,800	522,000	522,000
101-0101-311.06-00	SUPPLEMENTAL	634,434	1,276,388	459,000	473,000	473,000
101-0101-311.07-00	DIRECT ASSESSMENTS	118-	165-	0	0	0
101-0101-312.07-00	SALES & USE TAX	6,821,893	6,556,472	5,253,000	6,093,000	6,093,000
101-0101-312.08-00	SALES TAX TRANSPORTATION	928,859	1,115,870	1,213,759	1,395,823	1,395,823
102-9100-312.08-00	SALES TAX TRANSPORTATION	918,644	1,177,052	1,177,052	943,607	943,607
101-0101-312.09-00	TRANSIENT OCCUPANCY TAX	464,734	426,565	460,000	460,000	460,000
101-0500-312.09-00	TRANSIENT OCCUPANCY TAX	15,023	13,192	16,000	17,000	17,000
101-0101-312.10-00	TIMBER TAXES	3,600	4,344	5,000	5,000	5,000
101-0101-312.11-00	PROPERTY DOC TRANSFER TAX	1,160,149	771,021	588,000	435,000	435,000
101-4400-331.10-00	ANIMAL LICENSES	88,660	74,312	102,393	102,393	102,393
101-0101-331.11-00	BUSINESS LICENSES	4,886	4,325	2,325	3,000	3,000
101-1500-331.12-10	SWPPP-STRM WTR POLL PREV	51,671	35,086	50,000	50,000	50,000
102-9100-331.13-01	TRANSPORTATION PERMITS	25,011	24,183	23,320	25,000	25,000
102-9100-331.13-02	ENCROACHMENT PERMITS	227,412	180,768	233,200	225,000	225,000
102-9100-331.13-03	GRADING PERMITS	113,675	62,264	79,500	50,000	50,000
101-0101-331.15-00	FRANCHISES	2,294,843	2,380,761	2,000,000	2,100,000	2,100,000
108-2700-331.16-01	GUN PERMITS	42,197	53,201	50,000	50,000	50,000
108-2700-331.16-04	EXPLOSIVE PERMITS	43	17	10	10	10
101-0200-331.16-06	MARRIAGE LICENSES	3,847	4,547	3,100	3,100	3,100
101-4800-331.16-07	O.E.S UNDERGROUND TANKS	47,626	68,901	80,000	91,000	91,000
101-0101-331.16-09	BURIAL PERMITS	2,298	2,020	1,800	2,000	2,000
101-0101-341.20-00	VEHICLE CODE FINES	118,666	159,900	105,000	120,000	120,000
102-9100-341.20-00	VEHICLE CODE FINES	40,000	40,000	40,000	40,000	40,000
101-0101-341.20-01	PARKING FINES	358	323	500	500	500
101-0101-341.21-00	OTHER COURT FINES	118,801	125,721	130,000	130,000	130,000
104-9000-341.21-00	OTHER COURT FINES	2,565	2,830	0	0	0
101-0101-341.22-00	FORFEITURES & PENALTIES	93	0	0	0	0

STATE CONTROLLER
COUNTY BUDGET ACT

COUNTY OF YUBA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

COUNTY BUDGET FORM CAO-5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
101-1900-341.22-00	FORFEITURES & PENALTIES	0	7,834	0	0	0
102-9100-341.22-00	FORFEITURES & PENALTIES	0	25,648	0	0	0
101-3100-341.22-01	PROBATION FEES	3,360-	588	0	0	0
101-0101-351.30-00	INTEREST EARNED	399,732	1,288,732	400,000	600,000	600,000
102-9100-351.30-00	INTEREST EARNED	26,987	63,380	40,000	60,000	60,000
103-0000-351.30-00	INTEREST EARNED	1,996	4,921	0	0	0
107-2600-351.30-00	INTEREST EARNED	2,458	7,059	0	0	0
110-5500-351.30-00	INTEREST EARNED	1,208	1,959	0	0	0
112-3100-351.30-00	INTEREST EARNED	1,826	6,239	0	0	0
113-8030-351.30-00	INTEREST EARNED	0	270	0	0	0
114-8021-351.30-00	INTEREST EARNED	14	647	0	0	0
115-0000-351.30-00	INTEREST EARNED	69	134	0	0	0
117-8031-351.30-00	INTEREST EARNED	0	142	0	0	0
118-8001-351.30-00	INTEREST EARNED	176	505	0	0	0
120-8033-351.30-00	INTEREST EARNED	0	252	0	0	0
121-8023-351.30-00	INTEREST EARNED	0	41	0	0	0
122-8026-351.30-00	INTEREST EARNED	42	155	0	0	0
123-8025-351.30-00	INTEREST EARNED	0	27	0	0	0
126-8027-351.30-00	INTEREST EARNED	33	423	0	0	0
127-8024-351.30-00	INTEREST EARNED	0	39	0	0	0
128-8028-351.30-00	INTEREST EARNED	33	368	0	0	0
101-0101-351.32-00	RENTS & CONCESSIONS	2,450	0	0	0	0
101-1800-351.32-00	RENTS & CONCESSIONS	500	0	0	0	0
108-2700-351.32-00	RENTS & CONCESSIONS	45,405	49,446	50,682	53,014	53,014
130-9500-351.32-00	RENTS & CONCESSIONS	725,524	773,060	761,273	649,640	525,225
108-3000-351.32-02	JUVENILE HALL BED SPACE	209,156	227,565	324,000	324,000	324,000
101-6000-351.32-03	LIBRARY USE	3,075	6,930	4,000	4,000	4,000
101-1800-351.32-04	VENDING MACHINES	1,372	2,196	1,850	1,850	1,850
130-9500-361.40-10	AID FOR AVIATION-SPECIAL	45,000	0	0	0	0
130-9500-361.40-20	CA AID TO AIRPORTS (CAAP)	10,000	10,000	10,000	10,000	10,000
101-0101-361.41-01	VLF SWAP	11,358,594	12,551,451	12,096,000	13,224,160	13,224,160
102-9100-361.42-02	STATE HWY USERS TX #2104	822,789	843,382	964,173	940,083	940,083

STATE CONTROLLER
COUNTY BUDGET ACT

COUNTY OF YUBA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

COUNTY BUDGET FORM CAO-5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
102-9100-361.42-03	STATE HWY USERS TX #2106	263,943	273,554	315,757	308,364	308,364
102-9100-361.42-04	STATE HWY USERS TX #2105	710,082	729,718	836,609	804,908	804,908
102-9100-361.42-05	STATE HWY USERS TX #2103	1,094,209	1,129,769	1,371,857	1,248,793	1,248,793
101-0101-361.42-06	PROP TAX OFFSET	76,820	70,488	115,000	95,000	95,000
102-9100-361.42-07	HUTA-SB1 RMRA	2,788,199	3,100,628	3,422,292	3,599,056	3,599,056
101-0101-361.44-00	OTHER IN LIEU TAX	23,686	23,761	30,000	25,000	25,000
100-5200-361.45-00	SOCIAL SERVICES ADMIN	28,501,287	30,194,178	34,232,417	37,717,433	37,717,433
109-0109-361.45-00	SOCIAL SERVICES ADMIN	553,707	571,036	1,129,933	827,282	827,282
100-5300-361.45-01	SOCIAL SERV ASSISTANCE	9,104,971	12,263,623	15,588,504	14,615,808	14,615,808
100-5300-361.46-01	CSSD RECOUPMENT	65,653	60,331	75,000	75,000	75,000
106-4700-361.47-04	SERVICES FEES	72,928	62,177	53,400	58,400	58,400
106-4700-361.47-07	HEALTH GRANTS	2,825,606	2,211,250	6,300,965	5,754,267	5,754,267
106-4700-361.52-02	REALIGNMENT	4,732,198	5,423,218	3,400,000	4,200,000	4,200,000
101-4800-361.52-11	SOLID WASTE GRANT - EH	34,429	34,381	34,000	34,000	34,000
101-4800-361.52-12	ENV HLTH - E.A.R. GRANTS	0	0	45,000	45,000	45,000
101-4800-361.52-13	TIRE GRANT - EH & CE	27,554	32,482	100,000	100,000	100,000
101-3400-361.53-01	UNCLAIMED GAS TAX	357,526	328,979	349,000	349,000	349,000
101-3400-361.53-02	INSPECTION PROGRAM	49,780	22,630	40,000	30,000	30,000
101-3400-361.53-03	PESTICIDE USE ENFORCEMENT	231,298	223,815	231,000	231,000	231,000
101-3400-361.53-04	WEIGHTS & MEASURES	2,349	2,186	1,950	1,950	1,950
102-9100-361.54-00	TEA-21 MATCHING/EXCHANGE	201,017	201,017	201,017	201,017	201,017
102-9100-361.55-01	AID FOR CONSTRUCTION	8,784,424	3,610,524	16,319,702	19,998,860	19,998,860
101-3102-361.56-01	VICTIM WITNESS PROGRAM	265,670	250,697	257,500	257,500	257,500
101-3105-361.56-01	VICTIM WITNESS PROGRAM	348,218	353,105	351,233	352,446	352,446
101-3100-361.56-03	PROBATION-TITLE IV E	49,533	97,559	100,470	100,470	100,470
103-0000-361.56-05	STATE NARC OR TRIAL CT	16,856	19,244	0	0	0
108-2500-361.56-07	VEHICLE THEFT FEES	89,217	71,956	65,000	65,000	65,000
101-3100-361.56-09	EVIDENCE BASED GRANT	200,000	200,000	200,000	200,000	200,000
108-2500-361.56-29	CH 353 - D A	0	0	37,649	0	0
101-5800-361.59-00	VETERANS AFFAIRS	193,080	259,607	249,000	259,000	259,000
101-0101-361.60-00	H.O.P.T.R	152,214	151,361	155,000	155,000	155,000
100-5200-361.62-00	OTHER -	0	29,472	0	5,980	5,980

STATE CONTROLLER
COUNTY BUDGET ACT

COUNTY OF YUBA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

COUNTY BUDGET FORM CAO-5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
101-0101-361.62-00	OTHER -	0	0	0	0	100,000
101-1700-361.62-00	OTHER -	0	0	100,000	100,000	0
101-2300-361.62-00	OTHER -	0	92,107	91,506	79,009	79,009
101-3100-361.62-00	OTHER -	144,932	312,185	470,576	256,434	256,434
101-3500-361.62-00	OTHER -	60,000	115,000	0	0	0
101-4200-361.62-00	OTHER -	0	0	0	175,000	175,000
101-4300-361.62-00	OTHER -	124,409	65,000	0	0	0
101-4900-361.62-00	OTHER -	0	97,496	240,000	1,805,000	1,805,000
108-2500-361.62-00	OTHER -	0	0	0	231,552	231,552
108-3000-361.62-00	OTHER -	0	6,025	6,694	0	0
108-3050-361.62-00	OTHER -	0	93,218	167,529	0	0
110-5500-361.62-00	OTHER -	1,074,799	1,054,844	0	0	0
113-8030-361.62-00	OTHER -	0	0	430,700	409,200	409,200
114-8021-361.62-00	OTHER -	124,710	106,310	17,741	0	0
114-8022-361.62-00	OTHER -	647	45,697	123,500	0	0
117-8031-361.62-00	OTHER -	0	0	412,812	412,812	412,812
119-8034-361.62-00	OTHER -	0	0	960,000	960,000	960,000
120-8032-361.62-00	OTHER -	0	0	140,000	250,000	250,000
120-8033-361.62-00	OTHER -	0	0	85,000	195,000	195,000
121-8023-361.62-00	OTHER -	0	0	1,000,000	800,000	800,000
122-8026-361.62-00	OTHER -	28,013	13,060	1,260,000	900,000	900,000
123-8025-361.62-00	OTHER -	0	33,494	210,533	112,500	112,500
126-8027-361.62-00	OTHER -	228,577	0	0	0	0
128-8028-361.62-00	OTHER -	46,415	88,318	2,211	0	0
132-3100-361.62-00	OTHER -	52,416	44,240	48,348	51,456	51,456
133-2900-361.62-00	OTHER -	47,424	43,304	44,240	44,163	44,163
108-2700-361.62-01	PEACE OFFICER'S TRAINING	56,959	48,172	45,000	50,000	50,000
108-2500-361.62-03	PUB SAFETY SVCS-SALES TAX	390,288	415,823	407,862	378,718	407,862
108-2700-361.62-03	PUB SAFETY SVCS-SALES TAX	3,523,888	3,754,446	3,682,565	3,419,421	3,682,565
108-3000-361.62-03	PUB SAFETY SVCS-SALES TAX	245,743	261,821	256,809	238,458	256,809
101-2701-361.62-04	SHERIFF BOAT SAFETY	170,697	303,192	166,131	166,131	166,131
101-0101-361.62-06	MANDATED COSTS	64,251	39,346	25,000	25,000	25,000

STATE CONTROLLER
COUNTY BUDGET ACT

COUNTY OF YUBA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

COUNTY BUDGET FORM CAO-5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
108-3000-361.62-10	JUV HALL FOOD PROGRAM	45,090	63,394	56,000	56,000	56,000
101-6000-361.62-14	LIBRARY SERVICE ACT	0	1,500	0	0	0
100-5200-361.62-17	SPEC.IMPACT FDS CHPT97785	257,000	257,000	257,000	257,000	257,000
101-6000-361.62-23	LIBRARY LITERACY PROGRAM	12,852	17,203	12,455	11,000	11,000
101-4800-361.62-25	CALRECYCLE - RWMA	59,197	59,713	60,000	60,000	60,000
101-0101-361.62-35	AOC QTRLY CFP PAYMENTS	5,746	11,411	0	0	0
101-0900-361.62-35	AOC QTRLY CFP PAYMENTS	34,998	71,228	50,897	50,897	50,897
101-1800-361.62-35	AOC QTRLY CFP PAYMENTS	12,650	18,039	12,650	12,650	12,650
101-3100-361.64-02	AB 109 PROBATION DEPT	3,791	3,126	0	0	0
106-4700-362.65-03	TARGETED CASE MNGMNT-TCM	306	0	0	0	0
102-9100-362.68-00	FOREST RESERVE REVENUE	43,312	47,446	35,000	48,000	48,000
101-3100-362.72-00	FEDERAL	0	3,803	0	0	0
101-3107-362.72-00	FEDERAL	130,737	142,477	146,562	84,097	84,097
101-4200-362.72-00	FEDERAL	0	185,258	439,777	481,433	481,433
108-2700-362.72-00	FEDERAL	5,111	23,641	433,654	7,950	7,950
108-2900-362.72-00	FEDERAL	0	497	0	18,858	18,858
107-2600-362.72-01	CHILD SUPPORT SERVICES	3,230,280	3,202,391	3,624,180	3,624,180	3,624,180
101-0101-362.72-04	AID LAND USE	98,128	94,511	0	0	0
108-2900-362.72-13	LANGUAGE LINE - JAIL	2,817	501	0	0	0
102-9100-362.82-01	PLANNING & ENGINEERING	7,350	3,768	7,500	7,500	7,500
101-0100-363.74-00	OUTSIDE AGENCIES	231,691	352,531	512,210	521,718	521,718
101-0101-363.74-00	OUTSIDE AGENCIES	0	0	0	0	20,000
101-1600-363.74-00	OUTSIDE AGENCIES	0	81,477	81,476	0	0
101-1700-363.74-00	OUTSIDE AGENCIES	0	0	198,000	0	0
101-3300-363.74-00	OUTSIDE AGENCIES	1,125,133	1,125,133	1,658,826	1,445,326	1,445,326
101-3500-363.74-00	OUTSIDE AGENCIES	257,550	250,000	250,000	250,000	260,000
101-4200-363.74-00	OUTSIDE AGENCIES	42,823	131,471	87,893	90,706	90,706
101-4300-363.74-00	OUTSIDE AGENCIES	0	0	0	450,000	450,000
102-9100-363.74-00	OUTSIDE AGENCIES	1,089,251	4,233,884	9,771,667	11,151,667	11,290,001
110-5500-363.74-00	OUTSIDE AGENCIES	71,658	57,158	0	0	0
130-9500-363.74-00	OUTSIDE AGENCIES	28,377	1,172,673	0	0	0
101-1800-363.74-01	ADMIN SERVICES REIMB	6,183	0	0	0	0

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COUNTY OF YUBA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

COUNTY BUDGET FORM CAO-5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
108-3000-363.74-02	JUVHALL OP OTHER COUNTIES	2,917,929	3,442,927	4,122,061	4,715,593	4,715,593
108-3050-363.74-02	JUVHALL OP OTHER COUNTIES	0	189,402	335,058	0	0
101-0900-363.74-04	BLDG & GRDS-OUTSIDE AGY	256,698	281,219	152,180	141,133	141,133
101-5800-363.74-07	VETERAN SVCS-SUTTER CO	197,597	175,533	217,261	230,090	230,090
101-4400-363.74-08	ANIMAL CONTROL-MARYSVILLE	7,700	11,616	7,500	9,000	9,000
101-1900-363.74-09	INFORMATION SERVICES	13,304	10,985	8,714	8,714	8,714
101-0900-363.74-10	CUSTODIAL	99,619	101,909	101,568	101,568	101,568
101-3100-363.74-11	PROB-PASS PROG	227,512	312,609	296,515	91,582	113,765
101-3100-363.74-12	PROB-MATTHEWS SCH PROG	65,000	65,000	65,000	65,000	65,000
101-2701-363.74-15	YCWA MOU BOAT PATROL	0	190,420	95,210	95,210	95,210
101-4200-363.74-26	YCWA OES FLOOD PREPARDNSS	208,155	208,155	1,060,069	689,582	689,582
101-0101-363.74-30	CASINO MOU	1,266,667	1,933,333	3,000,000	4,466,667	4,466,667
101-0101-363.74-35	OTHER-IN LIEU REVENUE	4,017	9,934	0	0	0
102-9100-363.74-40	NON-ROAD REIMB-EXTERNAL	0	0	500	500	500
108-3000-371.48-00	FOOD SERVICES	34,867	35,828	40,000	40,000	40,000
101-0400-371.79-01	PROPERTY TAX ADMIN FEES	26,384	35,322	25,000	25,000	25,000
101-0500-371.79-01	PROPERTY TAX ADMIN FEES	40,572	41,876	48,000	48,000	48,000
101-0600-371.79-01	PROPERTY TAX ADMIN FEES	236,628	223,900	225,000	225,000	225,000
101-0400-371.79-02	SUPPLE TAX ADMIN FEES	16,770	43,415	10,000	10,000	10,000
101-0500-371.79-02	SUPPLE TAX ADMIN FEES	25,704	51,476	24,000	24,000	24,000
101-0600-371.79-02	SUPPLE TAX ADMIN FEES	144,897	274,909	94,000	94,000	94,000
101-0400-371.79-03	PROPERTY TAX REPORT FEES	6,940	7,800	5,000	5,000	5,000
101-0500-371.80-00	TAX COLLECTORS FEES	178,065	168,687	120,000	120,000	120,000
101-0500-371.80-01	SECURED INST.PLAN FEES	3,822	3,400	5,000	4,000	4,000
101-0500-371.80-04	TREASURERS FEES	145,958	133,308	160,000	160,000	160,000
101-0400-371.81-01	AUDITOR & ACCTG FEES	111,247	99,866	65,000	65,000	65,000
101-0400-371.81-04	DIR ASSMT FEE	32,935	37,492	35,000	35,000	35,000
101-1500-371.82-04	SURVEYOR FEES	62,590	48,456	55,895	60,000	60,000
101-1500-371.82-05	ENGINEERS FEES	14,632	31,186	40,000	40,000	40,000
101-1500-371.82-11	SURVEYOR APPLICATION FEES	36,341	39,380	40,000	80,000	80,000
101-3400-371.83-01	AGRICULTURAL SERVICES	22,972	18,100	46,000	46,000	46,000
101-3400-371.83-04	PESTICIDE USE ENFORCEMENT	12,610	16,975	10,000	10,000	10,000

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COUNTY OF YUBA
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COUNTY BUDGET FORM CAO-5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
101-3400-371.83-05	INSPECTION PROGRAM	1,300	1,625	1,000	1,000	1,000
101-3400-371.83-06	WEIGHTS & MEASURES	71,585	70,540	70,000	78,000	78,000
101-0101-371.84-01	COURT FEES & COSTS	7,324	7,060	8,100	8,000	8,000
103-0000-371.84-01	COURT FEES & COSTS	15,395	1,663	0	0	0
108-2900-371.84-01	COURT FEES & COSTS	416-	0	0	0	0
101-0101-371.84-02	DEFENDANT PAY-PUBLIC DEF	396-	0	7,000	0	0
103-0000-371.84-05	PROBATION FEES	0	25	0	0	0
103-0000-371.84-08	COLLECTION COST RECOVERY	567,166	338,451	0	0	0
108-2700-371.85-01	LAW ENFORCEMENT FEES	728,439	1,084,294	1,172,349	1,269,472	1,269,472
108-2700-371.85-02	SHERIFF FOREST PATROL	6,013	6,278	12,000	12,000	12,000
108-2700-371.85-03	MARIJUANA ERADICATION	26,952	40,779	25,000	60,000	60,000
101-4800-371.86-01	E.H. - FEES	718,928	714,919	950,000	998,000	998,000
101-0101-371.86-98	COMMUNITY BENEFIT FEE	145,610	149,978	146,000	146,000	146,000
101-0101-371.86-99	REFUSE DISP-TIPPING FEES	2,251,804	1,278,719	1,209,000	1,140,000	1,140,000
108-2900-371.87-00	INSTITUTIONAL CARE	2,430	36,280	15,000	50,000	50,000
108-2900-371.87-03	JAIL MAINT PRISONERS	5,154,246	3,238,423	0	0	0
108-2900-371.87-04	INCARCERATION MED FEES	685	369	20,000	500	500
101-0800-371.88-01	ELECTION SERVICES	389,164	254,544	5,000	150,000	150,000
101-0700-371.89-01	LEGAL SERVICES	305,955	321,655	333,920	349,920	349,920
101-6000-371.90-01	LIBRARY SERVICES	4,783	8,308	5,000	5,000	5,000
108-2500-371.91-01	DISTRICT ATTY COPIES	918	138	0	0	0
101-0300-371.91-02	OTHER COPIES	0	42	0	0	0
101-1701-371.91-02	OTHER COPIES	10	0	0	0	0
101-0300-371.93-00	FEES FOR SERVICES	521,869	656,263	740,070	822,400	822,400
101-0500-371.93-00	FEES FOR SERVICES	1,928	18	0	0	0
101-1500-371.93-00	FEES FOR SERVICES	122,485	67,000	127,973	219,189	72,745
101-1600-371.93-00	FEES FOR SERVICES	1,757,251	2,108,072	3,199,217	3,553,477	3,558,027
101-1700-371.93-00	FEES FOR SERVICES	9,950	178,050	240,500	208,706	208,706
101-1701-371.93-00	FEES FOR SERVICES	4,568	6,513	12,000	10,000	10,000
101-3102-371.93-00	FEES FOR SERVICES	82,398	94,035	98,385	101,594	101,594
101-3116-371.93-00	FEES FOR SERVICES	50,354	136,444	153,585	158,212	158,212
101-3150-371.93-00	FEES FOR SERVICES	84,733	96,786	96,814	96,814	96,814

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COUNTY BUDGET FORM CAO-5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
101-3500-371.93-00	FEES FOR SERVICES	797	31,642	0	0	0
101-4100-371.93-00	FEES FOR SERVICES	38,000	38,000	38,000	215,507	224,153
101-4200-371.93-00	FEES FOR SERVICES	0	1,948	0	0	0
101-4300-371.93-00	FEES FOR SERVICES	164,225	132,960	349,531	621,243	621,243
101-4400-371.93-00	FEES FOR SERVICES	168,721	173,848	178,996	184,366	184,366
101-6000-371.93-00	FEES FOR SERVICES	1,028	11,572	0	0	0
102-9100-371.93-00	FEES FOR SERVICES	1,290,353	1,376,335	1,959,048	1,528,014	1,652,673
106-4700-371.93-00	FEES FOR SERVICES	147,812	192,193	168,000	198,117	198,117
108-2700-371.93-00	FEES FOR SERVICES	907,287	1,142,804	925,117	823,644	863,944
108-2900-371.93-00	FEES FOR SERVICES	0	817	200,000	185,204	185,204
101-4400-371.93-01	HUMANE SERVICES	49,400	47,836	75,000	75,000	75,000
101-1800-371.93-02	ADMIN SERV	107,143	303,691	342,354	481,571	481,571
101-0200-371.93-03	CLERK RECORDER	205,840	166,868	150,000	258,091	258,091
101-0900-371.93-04	BLDG & GRDS	508,672	391,011	369,880	369,880	369,880
101-1701-371.93-05	APPEALS BOARD FEES	630	1,050	600	700	700
101-1900-371.93-09	INFO TECH	313,100	300,600	237,430	528,700	528,700
101-0900-371.93-10	CUSTODIAL	216,518	214,213	263,550	263,550	263,550
101-3100-371.93-11	PROB COUNSELOR FEES	97,280	97,734	109,656	109,943	109,943
101-3100-371.93-12	PROBATION	543,607	440,946	321,702	327,607	295,000
102-9100-371.94-01	FIXED ASSETS	0	94,656	0	0	0
101-0400-371.94-02	DISTRICT WARRANTS	803	1,091	0	0	0
101-1800-371.94-03	MISCELLANEOUS	0	5,796	500	500	500
108-2700-371.94-03	MISCELLANEOUS	835	1,229	0	0	0
130-9500-371.94-05	LAND SALES	0	0	0	2,000,000	2,000,000
101-0600-371.94-08	OTHER SALES-ASSESSOR	7,129	14,209	15,000	15,000	15,000
101-0200-371.95-01	RECORDING FEES	446,679	268,750	275,000	225,000	225,000
100-5200-371.96-01	CONTRIBUTIONS	1,500	6,775	0	0	0
101-0100-371.96-01	CONTRIBUTIONS	0	2,085	0	0	0
101-0101-371.96-01	CONTRIBUTIONS	7,448	7,528	0	0	0
101-0200-371.96-01	CONTRIBUTIONS	500	500	0	0	0
101-0300-371.96-01	CONTRIBUTIONS	1,648	8,495	10,000	10,000	10,000
101-0600-371.96-01	CONTRIBUTIONS	0	500	0	0	0

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COUNTY BUDGET FORM CAO-5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
101-0700-371.96-01	CONTRIBUTIONS	0	5,822	0	0	0
101-0900-371.96-01	CONTRIBUTIONS	14,927	500	0	0	0
101-1602-371.96-01	CONTRIBUTIONS	0	0	90,000	112,479	238,782
101-1700-371.96-01	CONTRIBUTIONS	420,921	370,584	180,000	185,000	208,010
101-1800-371.96-01	CONTRIBUTIONS	500	0	0	0	0
101-1900-371.96-01	CONTRIBUTIONS	0	0	0	0	220,000
101-3100-371.96-01	CONTRIBUTIONS	425	6,341	0	0	0
101-3400-371.96-01	CONTRIBUTIONS	23,310	23,000	53,000	53,000	53,000
101-3500-371.96-01	CONTRIBUTIONS	500	667	0	0	0
101-4200-371.96-01	CONTRIBUTIONS	102,647	7,754	0	0	0
101-4300-371.96-01	CONTRIBUTIONS	500	500	0	0	0
101-4400-371.96-01	CONTRIBUTIONS	12,566	1,114	0	0	0
102-9100-371.96-01	CONTRIBUTIONS	475,837	350,035	324,200	632,920	632,920
106-4700-371.96-01	CONTRIBUTIONS	3,752	20	500	500	500
107-2600-371.96-01	CONTRIBUTIONS	0	500	0	0	0
108-2500-371.96-01	CONTRIBUTIONS	0	17,970	0	0	0
108-2700-371.96-01	CONTRIBUTIONS	317,127	333,800	329,508	329,508	340,036
108-2900-371.96-01	CONTRIBUTIONS	0	2,500	0	0	0
108-3000-371.96-01	CONTRIBUTIONS	30	0	0	0	0
110-5500-371.96-01	CONTRIBUTIONS	0	1,500	0	0	0
102-9100-371.97-03	REIMBURSEMENTS	1,178,990	981,380	1,081,200	1,071,000	1,071,000
108-2500-371.97-09	D.A.SEIZED ASSETS	0	0	9,900	0	0
101-3150-371.97-12	PROB-FAMILY RESOURCE CTR	57,800	50,526	66,388	161,654	161,654
101-1701-371.98-02	BD OF SUPV APPELLET FEES	0	50	0	0	0
101-4300-371.98-02	BD OF SUPV APPELLET FEES	0	832	0	0	0
101-4100-371.98-03	PUBLIC GUARDIAN FEE	22,286	67,223	20,000	25,000	25,000
101-0101-371.98-13	UNCLAIMED MONEY	9,383	39,783	0	0	0
108-2700-371.98-13	UNCLAIMED MONEY	2,505	2,669	500	500	500
100-5200-371.98-15	OUTLAWED WARRANTS	8,335	3,967	0	0	0
100-5400-371.98-15	OUTLAWED WARRANTS	0	200	0	0	0
101-0800-371.98-15	OUTLAWED WARRANTS	0	1,138	0	0	0
101-0900-371.98-15	OUTLAWED WARRANTS	24	0	0	0	0

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COUNTY BUDGET FORM CAO-5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
101-2300-371.98-15	OUTLAWED WARRANTS	1,100	135	0	0	0
101-2400-371.98-15	OUTLAWED WARRANTS	41	394	0	0	0
101-3120-371.98-15	OUTLAWED WARRANTS	0	213	0	0	0
101-3400-371.98-15	OUTLAWED WARRANTS	24	85	0	0	0
101-4300-371.98-15	OUTLAWED WARRANTS	19	0	0	0	0
101-4400-371.98-15	OUTLAWED WARRANTS	0	91	0	0	0
102-9100-371.98-15	OUTLAWED WARRANTS	884	493	0	0	0
106-4700-371.98-15	OUTLAWED WARRANTS	562	666	0	0	0
108-2700-371.98-15	OUTLAWED WARRANTS	242	1,711	0	0	0
108-2900-371.98-15	OUTLAWED WARRANTS	910	726	0	0	0
108-3000-371.98-15	OUTLAWED WARRANTS	23	40	0	0	0
110-5500-371.98-15	OUTLAWED WARRANTS	1,249	0	0	0	0
132-3100-371.98-15	OUTLAWED WARRANTS	0	23	0	0	0
101-3500-371.98-18	FIRE MITIGATION FEES	62,579	36,954	40,000	40,000	40,000
101-0500-371.98-20	TAX DEED PROPERTY SALES	13,200	4,950	3,000	1,500	1,500
101-4800-371.98-23	ERS-HAZARD MATL FILG FEE	228,160	220,176	277,442	290,000	290,000
101-1800-371.98-25	INCENTIVE PAYMENTS	13,727	8,286	5,000	5,000	5,000
101-4100-371.98-29	PUBLIC GUARDIAN REIMB	193,767	178,860	359,817	359,817	400,116
100-5200-371.98-99	MISCELLANEOUS	1,076,449	877,130	972,292	712,591	712,591
101-0101-371.98-99	MISCELLANEOUS	167	0	0	0	0
101-0400-371.98-99	MISCELLANEOUS	525	0	0	0	0
101-0800-371.98-99	MISCELLANEOUS	0	0	58,874	0	0
101-0900-371.98-99	MISCELLANEOUS	173	0	0	0	0
101-1600-371.98-99	MISCELLANEOUS	0	48	0	0	0
101-3500-371.98-99	MISCELLANEOUS	350	0	0	0	0
101-4200-371.98-99	MISCELLANEOUS	1,578	0	0	0	0
101-4400-371.98-99	MISCELLANEOUS	170	1,100	0	0	0
101-4800-371.98-99	MISCELLANEOUS	0	138	0	0	0
101-4900-371.98-99	MISCELLANEOUS	108	0	0	0	0
101-5800-371.98-99	MISCELLANEOUS	41	0	0	0	0
101-6000-371.98-99	MISCELLANEOUS	342	280	0	0	0
102-9100-371.98-99	MISCELLANEOUS	2,801	52,108	5,000	5,000	5,000

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COUNTY BUDGET FORM CAO-5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
103-0000-371.98-99	MISCELLANEOUS	4,791	7,827	0	0	0
106-4700-371.98-99	MISCELLANEOUS	403	211,473	120,000	0	0
107-2600-371.98-99	MISCELLANEOUS	931	265	0	0	0
108-2500-371.98-99	MISCELLANEOUS	1,170	0	0	0	0
108-2700-371.98-99	MISCELLANEOUS	114,381	251,018	52,000	67,000	67,000
108-2900-371.98-99	MISCELLANEOUS	23,749	251,338	79,000	90,000	90,000
108-3000-371.98-99	MISCELLANEOUS	123	1,194	0	0	0
110-5500-371.98-99	MISCELLANEOUS	413	0	0	0	0
130-9500-371.98-99	MISCELLANEOUS	0	6	0	0	0
100-5200-372.99-01	OPERATING TRANSFERS IN	9,502,279	10,292,326	17,590,237	15,567,148	15,299,254
100-5300-372.99-01	OPERATING TRANSFERS IN	17,681,159	19,270,209	15,540,898	18,482,685	18,482,685
101-0101-372.99-01	OPERATING TRANSFERS IN	290,090	151,446	0	102,540	102,540
101-0200-372.99-01	OPERATING TRANSFERS IN	110,428	101,006	212,333	199,360	215,860
101-0300-372.99-01	OPERATING TRANSFERS IN	94,188	102,210	180,273	316,164	316,164
101-0400-372.99-01	OPERATING TRANSFERS IN	7,215	1,939	132,486	84,390	84,390
101-0700-372.99-01	OPERATING TRANSFERS IN	85,285	119,000	243,958	214,000	214,000
101-0900-372.99-01	OPERATING TRANSFERS IN	616,036	1,186,258	7,624,746	5,724,700	4,918,200
101-1500-372.99-01	OPERATING TRANSFERS IN	106,136	4,661	100,000	100,000	246,444
101-1600-372.99-01	OPERATING TRANSFERS IN	5,324	43,598	10,000	0	2,500
101-1602-372.99-01	OPERATING TRANSFERS IN	0	162,830	630,000	70,000	67,500
101-1700-372.99-01	OPERATING TRANSFERS IN	25,000	19,686	0	16,500	16,500
101-1800-372.99-01	OPERATING TRANSFERS IN	0	87,851	154,811	202,940	179,940
101-1900-372.99-01	OPERATING TRANSFERS IN	0	616,418	587,285	218,624	718,624
101-2300-372.99-01	OPERATING TRANSFERS IN	99,136	132,308	100,000	90,000	90,000
101-2701-372.99-01	OPERATING TRANSFERS IN	0	0	14,590	0	0
101-3100-372.99-01	OPERATING TRANSFERS IN	2,544,079	2,645,240	3,902,134	4,657,717	4,631,387
101-3102-372.99-01	OPERATING TRANSFERS IN	0	0	20,000	20,101	20,101
101-3105-372.99-01	OPERATING TRANSFERS IN	0	0	13,730	10,527	10,527
101-3107-372.99-01	OPERATING TRANSFERS IN	0	15,727	13,441	16,261	16,261
101-3116-372.99-01	OPERATING TRANSFERS IN	80,256	0	0	0	0
101-3117-372.99-01	OPERATING TRANSFERS IN	392,026	333,695	405,870	0	0
101-3120-372.99-01	OPERATING TRANSFERS IN	400,883	463,018	662,578	0	0

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
101-3150-372.99-01	OPERATING TRANSFERS IN	0	8,048	0	0	0
101-3400-372.99-01	OPERATING TRANSFERS IN	16,000	0	0	0	0
101-3500-372.99-01	OPERATING TRANSFERS IN	3,429,768	4,351,969	7,105,880	6,289,135	6,598,727
101-4200-372.99-01	OPERATING TRANSFERS IN	0	169,469	220,125	260,925	260,925
101-4300-372.99-01	OPERATING TRANSFERS IN	698,669	596,201	844,035	1,293,176	1,280,062
101-4400-372.99-01	OPERATING TRANSFERS IN	57,589	266,123	267,695	532,689	532,689
101-4800-372.99-01	OPERATING TRANSFERS IN	123,921	175,723	194,185	67,117	102,036
101-4900-372.99-01	OPERATING TRANSFERS IN	340,634	143,082	1,886,242	862,699	862,699
101-6000-372.99-01	OPERATING TRANSFERS IN	298,907	217,173	2,846,025	6,869,494	6,821,633
102-9100-372.99-01	OPERATING TRANSFERS IN	8,359,437	10,324,075	7,386,164	12,000,039	12,000,039
106-4700-372.99-01	OPERATING TRANSFERS IN	975,580	337,617	428,000	408,000	408,000
108-2500-372.99-01	OPERATING TRANSFERS IN	247,034	817,064	993,756	1,006,415	1,006,309
108-2700-372.99-01	OPERATING TRANSFERS IN	5,342,730	4,970,218	6,761,755	6,148,259	5,652,559
108-2900-372.99-01	OPERATING TRANSFERS IN	6,418,207	7,304,367	8,520,378	7,404,961	7,404,961
108-3000-372.99-01	OPERATING TRANSFERS IN	776,608	886,186	1,266,139	1,294,380	1,294,380
108-7400-372.99-01	OPERATING TRANSFERS IN	588,767	729,562	702,825	703,172	703,172
112-3100-372.99-01	OPERATING TRANSFERS IN	64,463	64,463	0	0	0
114-8022-372.99-01	OPERATING TRANSFERS IN	0	10,000	0	0	0
121-8023-372.99-01	OPERATING TRANSFERS IN	0	0	915,000	915,000	915,000
125-0000-372.99-01	OPERATING TRANSFERS IN	1,056,116	1,016,813	1,370,132	1,372,907	1,372,907
127-8024-372.99-01	OPERATING TRANSFERS IN	0	0	497,000	497,000	497,000
130-9500-372.99-01	OPERATING TRANSFERS IN	362,613	0	455,000	205,000	205,000
100-5400-372.99-02	COUNTY CONTRIBUTION	120,000	120,000	120,000	120,000	120,000
101-0100-372.99-02	COUNTY CONTRIBUTION	373,788	516,694	652,510	699,762	694,762
101-0101-372.99-02	COUNTY CONTRIBUTION	1,011,335	1,091,959	930,629	1,041,743	1,041,743
101-0200-372.99-02	COUNTY CONTRIBUTION	278,393	659,166	861,734	855,300	829,800
101-0300-372.99-02	COUNTY CONTRIBUTION	291,566	715,038	340,932	563,634	551,634
101-0400-372.99-02	COUNTY CONTRIBUTION	556,358	753,443	621,388	1,014,864	1,014,864
101-0500-372.99-02	COUNTY CONTRIBUTION	514,308	590,450	524,662	650,232	650,232
101-0600-372.99-02	COUNTY CONTRIBUTION	1,529,097	2,135,651	2,299,445	2,354,319	2,354,319
101-0700-372.99-02	COUNTY CONTRIBUTION	438,125	491,714	425,980	425,980	422,080
101-0800-372.99-02	COUNTY CONTRIBUTION	894,158	972,239	997,031	1,214,123	1,214,123

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
101-0900-372.99-02	COUNTY CONTRIBUTION	200,147	1,314,086	529,542	787,003	787,003
101-1500-372.99-02	COUNTY CONTRIBUTION	115,499	115,499	244,000	244,000	244,000
101-1602-372.99-02	COUNTY CONTRIBUTION	0	116,063	127,249	383,747	227,478
101-1700-372.99-02	COUNTY CONTRIBUTION	479,050	607,861	287,830	637,945	610,735
101-1701-372.99-02	COUNTY CONTRIBUTION	369,111	515,208	563,962	612,437	606,437
101-1702-372.99-02	COUNTY CONTRIBUTION	157,804	0	0	0	0
101-1800-372.99-02	COUNTY CONTRIBUTION	169,992	668,746	613,528	776,475	776,475
101-1900-372.99-02	COUNTY CONTRIBUTION	1,348,825	251,599	383,000	583,000	433,000
101-2300-372.99-02	COUNTY CONTRIBUTION	1,276,672	1,298,925	1,493,313	1,525,401	1,525,401
101-2400-372.99-02	COUNTY CONTRIBUTION	34,100	50,731	71,792	69,388	69,388
101-2701-372.99-02	COUNTY CONTRIBUTION	102,140	110,658	161,143	144,685	144,685
101-3100-372.99-02	COUNTY CONTRIBUTION	2,654,484	3,826,643	3,263,292	4,452,118	4,100,793
101-3102-372.99-02	COUNTY CONTRIBUTION	0	27,218	19,134	19,134	19,134
101-3105-372.99-02	COUNTY CONTRIBUTION	0	28,197	12,149	12,149	12,149
101-3107-372.99-02	COUNTY CONTRIBUTION	0	2,834	12,150	12,150	12,150
101-3116-372.99-02	COUNTY CONTRIBUTION	0	0	2,881	2,881	2,881
101-3150-372.99-02	COUNTY CONTRIBUTION	0	0	6,360	6,360	6,360
101-3200-372.99-02	COUNTY CONTRIBUTION	72,000	96,208	346	346	346
101-3300-372.99-02	COUNTY CONTRIBUTION	2,010	2,010	2,010	2,010	2,010
101-3400-372.99-02	COUNTY CONTRIBUTION	587,240	836,962	928,106	1,078,043	1,070,003
101-3500-372.99-02	COUNTY CONTRIBUTION	0	0	0	500,000	0
101-3700-372.99-02	COUNTY CONTRIBUTION	18,250	18,450	18,420	18,420	18,420
101-4100-372.99-02	COUNTY CONTRIBUTION	166,669	346,326	348,518	348,518	173,518
101-4200-372.99-02	COUNTY CONTRIBUTION	335,873	455,318	550,932	302,022	302,022
101-4300-372.99-02	COUNTY CONTRIBUTION	159,244	369,786	295,269	295,269	295,269
101-4400-372.99-02	COUNTY CONTRIBUTION	840,806	1,202,733	1,224,688	1,289,142	1,287,642
101-4800-372.99-02	COUNTY CONTRIBUTION	0	0	0	60,000	10,000
101-4900-372.99-02	COUNTY CONTRIBUTION	140,000	198,652	177,679	177,679	177,679
101-5800-372.99-02	COUNTY CONTRIBUTION	217,027	231,657	217,261	230,090	230,090
101-6000-372.99-02	COUNTY CONTRIBUTION	449,743	807,605	807,605	807,605	807,605
101-6300-372.99-02	COUNTY CONTRIBUTION	106,857	135,923	152,004	164,502	164,502
102-9100-372.99-02	COUNTY CONTRIBUTION	166,050	146,814	127,237	243,838	107,213

STATE CONTROLLER
COUNTY BUDGET ACT

COUNTY OF YUBA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

COUNTY BUDGET FORM CAO-5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
106-4700-372.99-02	COUNTY CONTRIBUTION	187,701	187,701	187,701	187,701	187,701
108-2500-372.99-02	COUNTY CONTRIBUTION	2,531,425	2,621,151	2,427,957	3,329,304	2,966,977
108-2700-372.99-02	COUNTY CONTRIBUTION	13,406,429	13,691,268	15,659,985	18,881,369	17,520,308
108-2900-372.99-02	COUNTY CONTRIBUTION	7,161,132	7,218,688	9,982,715	13,843,559	11,813,913
108-3000-372.99-02	COUNTY CONTRIBUTION	2,801,226	3,329,297	3,062,277	3,551,958	3,533,607
108-7400-372.99-02	COUNTY CONTRIBUTION	71,091	0	0	139,673	0
100-5200-372.99-03	OPERATING TRANSFERS OUT	0	819,811-	1,350,334-	596,865-	596,865-
101-0101-372.99-03	OPERATING TRANSFERS OUT	0	1,701,000-	0	0	0
101-1500-372.99-03	OPERATING TRANSFERS OUT	0	2,015-	0	0	0
101-3300-372.99-03	OPERATING TRANSFERS OUT	0	0	200,000-	0	0
101-3500-372.99-03	OPERATING TRANSFERS OUT	339-	581-	0	0	0
102-9100-372.99-03	OPERATING TRANSFERS OUT	1,056,116-	1,016,813-	1,267,237-	1,017,213-	1,017,213-
106-4700-372.99-03	OPERATING TRANSFERS OUT	0	5,000-	0	0	0
108-2700-372.99-03	OPERATING TRANSFERS OUT	46,039-	0	14,590-	0	0
108-2900-372.99-03	OPERATING TRANSFERS OUT	0	60,161-	0	0	0
108-3000-372.99-03	OPERATING TRANSFERS OUT	145,165-	196,152-	0	0	0
114-8021-372.99-03	OPERATING TRANSFERS OUT	10,265-	0	0	0	0
133-2900-372.99-03	OPERATING TRANSFERS OUT	47,950-	47,804-	44,240-	44,163-	44,163-
101-0900-372.99-05	OTHER TRANSFERS IN	0	65,984	0	0	0
101-1600-372.99-05	OTHER TRANSFERS IN	0	18	0	0	0
101-4200-372.99-05	OTHER TRANSFERS IN	117,607	259,525	16,000	16,000	16,000
101-4400-372.99-05	OTHER TRANSFERS IN	0	31,266	0	0	0
101-4800-372.99-05	OTHER TRANSFERS IN	160,000	207,000	207,000	238,000	238,000
102-9100-372.99-05	OTHER TRANSFERS IN	1,696,320	126,670	0	0	0
108-2900-372.99-05	OTHER TRANSFERS IN	1,253,700	800,000	1,800,000	963,000	1,963,000
125-0000-372.99-05	OTHER TRANSFERS IN	9,322,836	5,774,562	5,461,695	5,424,092	5,424,092
101-0101-372.99-06	OTHER TRANSFERS OUT	3,731,463-	1,706,000-	4,125,000-	5,000-	5,000-
101-1600-372.99-06	OTHER TRANSFERS OUT	0	1,359-	5,534-	5,534-	5,534-
106-4700-372.99-06	OTHER TRANSFERS OUT	1,413,700-	1,027,334-	2,007,000-	1,201,050-	2,201,050-
108-2700-372.99-06	OTHER TRANSFERS OUT	3,902,731-	360,178-	358,428-	361,028-	361,028-
101-0101-372.99-08	GF CONTRIBUTION OUT	42,142,302-	48,877,171-	51,736,346-	64,659,878-	59,140,451-
101-0200-381.92-00	OVERAGE/SHORTAGE	448	365	0	0	0

STATE CONTROLLER
COUNTY BUDGET ACT

COUNTY OF YUBA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

COUNTY BUDGET FORM CAO-5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
101-4400-381.92-00	OVERAGE/SHORTAGE	100	27	0	0	0
124-0000-391.30-00	OTHER LTD PROCEEDS	2,530,000	2,605,000	0	0	0
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		215,907,324	230,413,636	276,836,363	301,214,843	301,337,778

COUNTY OF YUBA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
202-1210-351.30-00	INTEREST EARNED	17,040	20,309	15,938	15,938	15,938
202-1210-361.62-00	OTHER -	1,705,690	9,795,968	1,973,740	1,227,412	1,227,412
202-1220-361.62-00	OTHER -	2,298,236	824,455	10,375,767	14,235,000	14,235,000
202-1210-363.74-00	OUTSIDE AGENCIES	0	499,926	0	0	0
200-0101-372.99-01	OPERATING TRANSFERS IN	4,063,243	0	0	0	0
200-1225-372.99-01	OPERATING TRANSFERS IN	0	0	600,000	0	0
202-1210-372.99-01	OPERATING TRANSFERS IN	0	2,500,000	0	0	0
202-1220-372.99-01	OPERATING TRANSFERS IN	1,609	0	0	1,000,000	1,000,000
200-0101-372.99-03	OPERATING TRANSFERS OUT	733,654-	301,300-	0	0	0
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		7,352,164	13,339,358	12,965,445	16,478,350	16,478,350

COUNTY OF YUBA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
233-5410-351.30-00	INTEREST EARNED	455	1,534	0	0	0
234-5420-351.30-00	INTEREST EARNED	4,953	14,942	0	0	0
234-5420-361.62-00	OTHER -	909,522	317,207	104,230	946,261	946,261
233-5410-371.96-01	CONTRIBUTIONS	23,800	5,500	0	0	0
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		938,730	339,183	104,230	946,261	946,261

STATE CONTROLLER
COUNTY BUDGET ACT

COUNTY OF YUBA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

COUNTY BUDGET FORM CAO-5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
150-9600-351.30-00	INTEREST EARNED	593	1,212	1,200	1,200	1,200
151-9400-351.30-00	INTEREST EARNED	1,280	85	0	0	0
150-9600-351.32-00	RENTS & CONCESSIONS	526,775	615,529	585,093	594,840	594,840
151-9400-351.32-00	RENTS & CONCESSIONS	869,313	801,208	826,531	1,328,717	1,328,717
150-9600-363.74-00	OUTSIDE AGENCIES	0	0	100,000	0	0
150-9600-371.93-00	FEES FOR SERVICES	120,049	137,281	148,571	150,300	150,300
151-9400-371.94-01	FIXED ASSETS	0	27,742	0	0	0
150-9600-371.98-99	MISCELLANEOUS	0	89,672	0	64,490	64,490
151-9400-371.98-99	MISCELLANEOUS	513	538	0	0	0
150-9600-372.99-01	OPERATING TRANSFERS IN	0	0	0	500,000	500,000
151-9400-372.99-01	OPERATING TRANSFERS IN	680,400	1,674,340	883,541	127,000	39,500
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		2,198,923	3,347,607	2,544,936	2,766,547	2,679,047

STATE CONTROLLER
COUNTY BUDGET ACT

COUNTY OF YUBA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

COUNTY BUDGET FORM CAO-5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL REVENUE 2021-2022	ACTUAL REVENUE 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
154-9800-351.30-00	INTEREST EARNED	1,180	50,485	1,000	1,000	1,000
155-8500-351.30-00	INTEREST EARNED	3,839-	12,966-	12,000-	12,000-	12,000-
156-8800-351.30-00	INTEREST EARNED	3,667-	2,315	12,000	12,000-	12,000-
157-8400-351.30-00	INTEREST EARNED	6,491	15,882	0	0	0
158-8600-351.30-00	INTEREST EARNED	541	1,186	300	300-	300-
159-8700-351.30-00	INTEREST EARNED	2,815	8,917	2,400	0	0
162-0901-351.30-00	INTEREST EARNED	4,889	15,619	13,600	13,600	13,600
162-0901-362.72-00	FEDERAL	161,494	157,702	144,005	136,758	136,758
154-9800-371.93-00	FEES FOR SERVICES	902,893	8,468,906	7,368,360	6,773,607	6,773,607
162-0901-371.93-00	FEES FOR SERVICES	2,478,580	2,356,783	2,283,280	2,933,972	2,933,972
155-8500-371.96-01	CONTRIBUTIONS	2,647,611	2,685,289	3,074,684	3,238,707	3,238,707
156-8800-371.96-01	CONTRIBUTIONS	3,537,610	3,661,446	3,475,426	5,774,728	5,774,728
157-8400-371.96-01	CONTRIBUTIONS	12,776,520	14,077,533	16,641,989	18,320,333	18,320,333
158-8600-371.96-01	CONTRIBUTIONS	198,919	180,580	202,139	554,910	554,910
159-8700-371.96-01	CONTRIBUTIONS	179,773	65,858	37,105	38,023	38,023
162-0901-371.96-01	CONTRIBUTIONS	0	0	46,324	46,324	46,324
157-8400-371.98-99	MISCELLANEOUS	42,174	0	0	0	0
162-0901-372.99-01	OPERATING TRANSFERS IN	856,039	1,062,350	718,340	718,340	718,340
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		23,790,023	32,797,885	34,008,952	38,526,002	38,526,002

ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
OTHER GENERAL					
* LONG-TERM DEBT FUND	54,415-	50,315	0	0	0
* SURVEYOR	509,353	340,962	657,868	793,189	793,189
* COMMUNITY DEVELOP - ADMIN	1,762,576	2,233,443	3,285,159	3,547,943	3,554,993
* ECONOMIC DEVELOPMENT	0	278,893	847,249	566,226	533,760
* ADMINISTRATIVE SERVICES	325,813	732,020	1,130,693	1,480,986	1,457,986
* INFORMATION TECHNOLOGY	570,977	355,930	1,216,429	1,339,038	1,909,038
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** OTHER GENERAL	3,114,304	3,991,563	7,137,398	7,727,382	8,248,966
LEGISLATIVE					
* BOARD OF SUPERVISORS	594,175	835,561	1,164,720	1,221,480	1,216,480
* GENERAL GOVERNMENT	1,887,378	687,375-	2,144,388	2,540,106	2,660,106
* CLERK RECORDER	858,410	1,243,703	1,502,167	1,540,851	1,531,851
* COUNTY ADMINISTRATION	737,751	836,250	1,006,330	1,148,151	1,043,951
* CLERK OF THE BOARD	341,192	483,728	576,562	623,137	617,137
* ECONOMIC DEVELOPMENT	113,034	0	0	0	0
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** LEGISLATIVE	4,531,940	2,711,867	6,394,167	7,073,725	7,069,525
FINANCE					
* AUDITOR-CONTROLLER	619,810	795,718	893,874	1,239,254	1,239,254
* TREASURER	572,778	751,679	900,662	1,024,732	1,024,732
* ASSESSOR	1,854,881	2,177,664	2,633,445	2,688,319	2,688,319
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** FINANCE	3,047,469	3,725,061	4,427,981	4,952,305	4,952,305
COUNSEL					
* COUNTY COUNSEL	546,316	850,632	1,003,858	989,900	986,000
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** COUNSEL	546,316	850,632	1,003,858	989,900	986,000
PERSONNEL					
* HUMAN RESOURCES	906,794	1,412,444	1,271,275	1,712,198	1,700,198
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** PERSONNEL	906,794	1,412,444	1,271,275	1,712,198	1,700,198

ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
ELECTIONS					
* ELECTIONS	1,014,255	951,231	1,060,905	1,364,123	1,364,123
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** ELECTIONS	1,014,255	951,231	1,060,905	1,364,123	1,364,123
PROPERTY MANAGEMENT					
* BUILDINGS & GROUNDS	1,732,880	3,217,495	9,092,363	7,438,731	6,632,231
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** PROPERTY MANAGEMENT	1,732,880	3,217,495	9,092,363	7,438,731	6,632,231
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*** LEGISLATIVE	14,893,958	16,860,293	30,387,947	31,258,364	30,953,348
PUBLIC PROTECTION					
* LONG-TERM DEBT FUND	142,352-	373,237	0	0	0
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** PUBLIC PROTECTION	142,352-	373,237	0	0	0
JUDICIAL					
* PUBLIC DEFENDER	1,347,243	1,462,010	1,684,819	1,694,410	1,694,410
* GRAND JURY	21,550	41,717	71,792	69,388	69,388
* DISTRICT ATTORNEY	3,023,038	3,492,099	3,942,124	5,010,989	4,752,037
* YCDCSS	3,200,845	3,168,131	3,624,180	3,624,180	3,624,180
* JUVENILE TRAFFIC	18,250	18,450	18,420	18,420	18,420
* OTHER COURT OPERATIONS	706,703	484,741	0	0	0
* SHERIFF - BAILIFFS	717,792	729,562	822,254	842,845	842,845
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** JUDICIAL	9,035,421	9,396,710	10,163,589	11,260,232	11,001,280
POLICE PROTECTION					
* SHERIFF	19,706,614	24,434,766	29,823,055	30,811,119	30,268,330
* SHERIFF BOAT GRANT	365,535	398,074	437,074	406,026	406,026
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** POLICE PROTECTION	20,072,149	24,832,840	30,260,129	31,217,145	30,674,356
DETENTION & CORRECTION					
* JAIL	19,447,288	19,974,801	21,550,038	24,993,703	24,964,057
* JUVENILE HALL	6,999,622	7,859,191	9,133,980	10,220,389	10,220,389

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

COUNTY OF YUBA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY, AND UNIT
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

COUNTY BUDGET FORM CAO-8

ACCOUNT DESCRIPTION		ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
*	DJJ SB823 INFRASTRUCTURE	0	352,366	502,587	0	0
*	PROBATION DEPT	6,139,687	7,957,334	8,777,693	10,312,327	9,924,248
*	VIC. WIT.-CHILD ABUSE	347,126	371,547	395,019	398,329	398,329
*	VICTIM-WITNESS PROGRAM	343,035	373,995	377,112	375,122	375,122
*	VOCA-VIOLENT CRIME RSPNS	130,969	147,183	172,153	112,508	112,508
*	JAG - ARRA	130,602	146,302	156,466	161,093	161,093
*	Crime Prev Act of 2000	392,026	333,695	405,870	0	0
*	YOBG	401,290	466,088	662,578	0	0
*	FAMILY RESOURCE CENTER	142,398	155,360	169,562	264,828	264,828
*	STATE CORRECTIONAL SCHOOL	71,210	68,985	346	346	346
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**	DETENTION & CORRECTION	34,545,253	38,206,847	42,303,404	46,838,645	46,420,920
FLOOD CONTROL-WATER CONSV						
*	DRAINAGE DITCH MAINT	1,127,144	1,127,143	1,460,836	1,447,336	1,447,336
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**	FLOOD CONTROL-WATER CONSV	1,127,144	1,127,143	1,460,836	1,447,336	1,447,336
PROTECTION INSPECTION						
*	AGRICULTURE COMM & SEALER	1,287,077	1,559,524	1,730,056	1,877,993	1,869,953
*	BUILDING INSPECTION	3,815,245	4,786,479	7,395,880	7,079,135	6,898,727
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**	PROTECTION INSPECTION	5,102,322	6,346,003	9,125,936	8,957,128	8,768,680
OTHER PROTECTION						
*	PUBLIC GUARDIAN	394,966	568,354	766,335	948,842	822,787
*	EMERGENCY SERVICES	828,364	1,496,154	2,374,796	2,015,668	2,015,668
*	PLANNING	1,147,139	1,165,229	1,488,835	2,659,688	2,646,574
*	ANIMAL CONTROL	1,214,735	1,790,780	1,856,272	2,192,590	2,191,090
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**	OTHER PROTECTION	3,585,204	5,020,517	6,486,238	7,816,788	7,676,119
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***	PUBLIC PROTECTION	73,325,141	85,303,297	99,800,132	107,537,274	105,988,691
PUBLIC WAYS & FACILITIES						
*	LONG-TERM DEBT FUND	10,073-	30,926	0	0	0

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

COUNTY OF YUBA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY, AND UNIT
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

COUNTY BUDGET FORM CAO-8

ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
** PUBLIC WAYS & FACILITIES	10,073-	30,926	0	0	0
PUBLIC WAYS					
* ROAD	26,435,814	34,437,927	47,459,547	55,577,470	55,004,922
** PUBLIC WAYS	26,435,814	34,437,927	47,459,547	55,577,470	55,004,922
TRANSPORTATION TERMINALS					
* AIRPORT	967,157	855,771	1,226,273	1,128,318	999,312
** TRANSPORTATION TERMINALS	967,157	855,771	1,226,273	1,128,318	999,312
*** PUBLIC WAYS & FACILITIES	27,392,898	35,324,624	48,685,820	56,705,788	56,004,234
HEALTH & SANITATION					
* LONG-TERM DEBT FUND	12,810-	30,366	0	0	0
** HEALTH & SANITATION	12,810-	30,366	0	0	0
HEALTH					
* PUBLIC AUTHORITY	563,806	672,891	1,129,933	827,282	827,282
* HEALTH DEPT	6,349,211	7,522,399	10,583,805	11,351,329	11,351,329
* ENVIRONMENTAL HEALTH	1,501,947	1,616,590	1,947,627	1,983,117	1,968,036
** HEALTH	8,414,964	9,811,880	13,661,365	14,161,728	14,146,647
*** HEALTH & SANITATION	8,402,154	9,842,246	13,661,365	14,161,728	14,146,647
OTHER ASSISTANCE					
* LONG-TERM DEBT FUND	76,331-	181,350	0	0	0
** OTHER ASSISTANCE	76,331-	181,350	0	0	0
ADMINISTRATION					
* WELFARE-ADMINISTRATION	38,487,744	43,372,021	55,348,230	55,933,223	55,665,329
* YUBA CNTY CHILDREN'S COMM	1,210,480	1,268,351	0	0	0

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

COUNTY OF YUBA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY, AND UNIT
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

COUNTY BUDGET FORM CAO-8

ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
** ADMINISTRATION	39,698,224	44,640,372	55,348,230	55,933,223	55,665,329
AID PROGRAMS					
* WELFARE-CATEGORICAL AIDS	26,530,312	31,442,824	31,204,402	33,173,493	33,173,493
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** AID PROGRAMS	26,530,312	31,442,824	31,204,402	33,173,493	33,173,493
GENERAL RELIEF					
* GENERAL RELIEF	232,760	153,767	120,000	120,000	120,000
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** GENERAL RELIEF	232,760	153,767	120,000	120,000	120,000
VETERAN'S SERVICES					
* YUBA CNTY CHILDREN'S COMM	1,999	65-	0	0	0
* BI-CO VETERANS	590,682	632,750	683,522	719,180	719,180
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** VETERAN'S SERVICES	592,681	632,685	683,522	719,180	719,180
OTHER ASSISTANCE					
* CSBG-SUTTER CO-2009	0	13,103	0	0	0
* CLIMATE CHANGE	118,862	85,328	17,741	0	0
* FERNWOOD RESIDEN INFILL	1,359	106,881	123,500	0	0
* OOR (OWN OCCUPIED REHAB)	0	11,255	1,915,000	1,715,000	1,715,000
* HOMEBUYER ASSISTANCE	0	4,396	497,000	497,000	497,000
* CDBG-ER HOMELESS SHELTER	0	31,834	210,533	112,500	112,500
* CDBG-DISASTER RELIEF MHP	24,977	13,874	1,260,000	900,000	900,000
* CDBG-COVID ROUND 1	200,299	0	0	0	0
* CDBG-COVID ROUND 2	132,381	3,793	2,211	0	0
* INFRASTRUCTURE ROADSIDE	382	33,154	430,700	409,200	409,200
* PLHA 2019	0	460	412,812	412,812	412,812
* AUDIBLE ALARM SYSTEM	0	2,536	140,000	250,000	250,000
* HIGH VISIBILTY STRIP/PULL	0	3,242	85,000	195,000	195,000
* PROHOUSING INCENTIVE PRGM	0	0	960,000	960,000	960,000
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** OTHER ASSISTANCE	478,260	309,856	6,054,497	5,451,512	5,451,512
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STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

COUNTY OF YUBA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY, AND UNIT
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

COUNTY BUDGET FORM CAO-8

ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
*** PUBLIC ASSISTANCE	67,455,906	77,360,854	93,410,651	95,397,408	95,129,514
EDUCATION					
* LONG-TERM DEBT FUND	1,135-	2,856	0	0	0
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** EDUCATION	1,135-	2,856	0	0	0
LIBRARY SERVICES					
* LIBRARY	770,002	1,070,822	3,675,085	7,697,099	7,649,238
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** LIBRARY SERVICES	770,002	1,070,822	3,675,085	7,697,099	7,649,238
AGRICULTURE EDUCATION					
* AGRICULTURE EXTENSION	107,644	121,861	152,004	164,502	164,502
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** AGRICULTURE EDUCATION	107,644	121,861	152,004	164,502	164,502
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*** EDUCATION	876,511	1,195,539	3,827,089	7,861,601	7,813,740
RECREATION FACILITIES					
* COUNTY PARKS & RECREATION	555,052	379,429	2,303,921	2,845,378	2,845,378
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** RECREATION FACILITIES	555,052	379,429	2,303,921	2,845,378	2,845,378
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*** RECREATION & CULTURAL SVC	555,052	379,429	2,303,921	2,845,378	2,845,378
LONG TERM DEBT					
* DEBT SERVICE	5,751,191	5,776,924	6,831,827	6,796,999	6,796,999
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** LONG TERM DEBT	5,751,191	5,776,924	6,831,827	6,796,999	6,796,999
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*** DEBT SERVICE	5,751,191	5,776,924	6,831,827	6,796,999	6,796,999
**** EXPENDITURE	198,652,811	232,043,206	298,908,752	322,564,540	319,678,551
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	198,652,811	232,043,206	298,908,752	322,564,540	319,678,551

ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
LEGISLATIVE					
* GENERAL GOVERNMENT	469,165-	0	0	0	0
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** LEGISLATIVE	469,165-	0	0	0	0
PLANT ACQUISITION					
* TRI-COUNTY JUVENILE HALL	4,263,427	11,263,481	2,195,345	1,243,350	1,243,350
* JAIL EXPANSION PROJECT	1,510,163	1,578,918	10,375,767	15,235,000	15,235,000
* TYLER MUNIS PROJECT	296,503	719,328	600,000	0	0
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** PLANT ACQUISITION	6,070,093	13,561,727	13,171,112	16,478,350	16,478,350
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*** LEGISLATIVE	5,600,928	13,561,727	13,171,112	16,478,350	16,478,350
**** EXPENDITURE	5,600,928	13,561,727	13,171,112	16,478,350	16,478,350
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	5,600,928	13,561,727	13,171,112	16,478,350	16,478,350

COUNTY OF YUBA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY, AND UNIT
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
GENERAL RELIEF					
* HOMELESS SERVICES	574,313	811,434	1,418,500	2,037,400	2,037,400
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** GENERAL RELIEF	574,313	811,434	1,418,500	2,037,400	2,037,400
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*** PUBLIC ASSISTANCE	574,313	811,434	1,418,500	2,037,400	2,037,400
**** EXPENDITURE	574,313	811,434	1,418,500	2,037,400	2,037,400
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	574,313	811,434	1,418,500	2,037,400	2,037,400

COUNTY OF YUBA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY, AND UNIT
GOVERNMENTAL FUNDS FISCAL YEAR 2024-2025

ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
OTHER GENERAL					
* SHERIFF- AUTO SERVICE	2,448,641	2,952,018	1,710,072	1,455,717	1,368,217
* AUTOMOTIVE SERVICE	611,731	823,512	834,864	1,310,830	1,310,830
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** OTHER GENERAL	3,060,372	3,775,530	2,544,936	2,766,547	2,679,047
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*** LEGISLATIVE	3,060,372	3,775,530	2,544,936	2,766,547	2,679,047
**** EXPENDITURE	3,060,372	3,775,530	2,544,936	2,766,547	2,679,047
	-----	-----	-----	-----	-----
	3,060,372	3,775,530	2,544,936	2,766,547	2,679,047

ACCOUNT DESCRIPTION		ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	ORIGINAL BUDGET 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMEND 2024 - 2025
OTHER GENERAL						
*	HEALTH INSURANCE	12,641,441	13,939,611	16,899,976	18,566,092	18,566,092
*	WORKERS COMP	2,546,227	2,769,716	3,062,684	3,268,118	3,268,118
*	GENERAL INSURANCE	194,222	252,543	309,043	554,610	554,610
*	UNEMPLOYMENT INSURANCE	31,244	111,072	438,210	379,581	379,581
*	LIABILITY INSURANCE	2,598,085	2,919,171	4,620,962	5,957,839	5,957,839
*	SHORT TERM DISABILITY	5,432	6,565	0	0	0
*	NETWORK INFRASTRUCTURE	1,760,673	3,212,819	7,369,360	7,456,314	7,456,314
		-----	-----	-----	-----	-----
**	OTHER GENERAL	19,777,324	23,211,497	32,700,235	36,182,554	36,182,554
PROPERTY MANAGEMENT						
*	UTILITY ISF	3,332,117	3,088,325	3,205,549	5,490,994	5,490,994
		-----	-----	-----	-----	-----
**	PROPERTY MANAGEMENT	3,332,117	3,088,325	3,205,549	5,490,994	5,490,994
		-----	-----	-----	-----	-----
***	LEGISLATIVE	23,109,441	26,299,822	35,905,784	41,673,548	41,673,548
****	EXPENDITURE	23,109,441	26,299,822	35,905,784	41,673,548	41,673,548
		-----	-----	-----	-----	-----
		23,109,441	26,299,822	35,905,784	41,673,548	41,673,548

Administrative Services

Director Perminder Bains

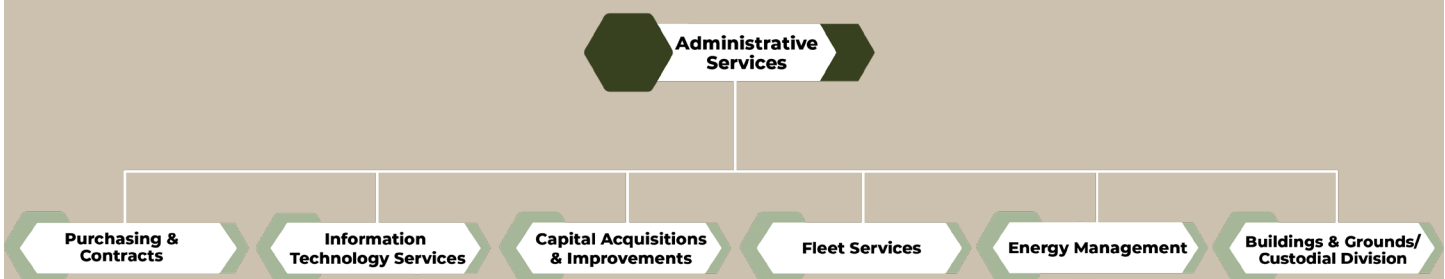
Mission Statement

Administrative Services is committed to providing excellent logistics and administrative support to all County departments, ensuring they have the necessary resources and facilities to fulfill their mission for the citizens, strengthened by a culture of collaboration, accountability, and continuous improvement.

Department Overview

Administrative Services Department plays a crucial role in overseeing various essential County functions, emphasizing efficiency, security, and partnership. Buildings and Grounds/Custodial Division ensures an operational, clean and safe environment for all occupants. Capital Acquisition and Improvement Projects spearheads infrastructure and overall growth with a focus on sustainable practices. The department actively engages in Energy Management to optimize resource usage, while efficiently managing the County's fleet, providing reliable transportation services and reducing carbon emissions. Information Technology Services is actively moving toward industry best practices to ensure smooth digital operations. Additionally, Purchasing and Contracts serves as the backbone of the County's administrative infrastructure, aiming to create an environment conducive to growth, collaboration, and sustainable development for successful County endeavors.

Organizational Structure



Accomplishments - FY 2023-24

- The Administrative Services Department actively pursued operational excellence through a series of comprehensive initiatives aimed at enhancing efficiency and innovation.
- Buildings and Grounds/Custodial Division collaborated with various departments on remodeling and improvement projects, spanning renovations at the Sheriff's facility to extensive upgrades at critical facilities like the Jail, Courthouse, Health & Human Services, and Government Center.

Projects included:

- Construction of a Day Reporting Center Shop Building and tenant improvements.
- Completion of the Tri-County Juvenile Rehabilitation Facility.
- Initiation of construction for the Medical and Mental Health Facility.
- Information Technology Services team focused on fortifying the technological infrastructure through firewall upgrades, the implementation of a Records Information Management System (RIMS), penetration testing, and enhancements such as integration and an Intrusion Services Engine upgrade.

Summary of Budget Changes - FY 2024-25

- Salaries and benefits have been revised to reflect current staffing levels and projected benefits cost. Other increases include rate adjustments and contract services which include County wide technology integration systems.
- Additional capital improvements projects have been added to the budget this fiscal year. These projects are funded by outside revenue sources resulting in no impact on the general fund.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Service Delivery

- Information Technology Division is focusing on optimization of service options; starting with thoroughly grasping each department's needs and facilitating the incorporation of automated processes,—providing requisite support and resources to drive innovation. This mutual relationship between IT and other departments will leverage technology to enhance operational efficiency, diminish manual tasks, and elevate the quality-of-service delivery.

Partnerships & Collaboration

- Commit to collaborating with other departments to improve efficiency, and promote a culture of continuous innovation and optimization across operations. These collaborations are also aimed at community well-being, technological advancement, environmental stewardship, and organizational efficiency in the upcoming fiscal year.

Goals

Budget Work Plan

01. Enhancing public spaces

- Renovating Yuba County Library to be more modern and community-engaging.
- Constructing Medical & Mental Health Facility to enhance community well-being.
- Work to reduce carbon footprint & adopt eco-friendly processes in an effort to be environmentally responsible.

02. Streamline processes

- Transition from manual-intensive processes to faster operations is expected to yield efficiency gains. Moreover, the adoption of automated systems is anticipated to result in significant cost reductions by minimizing errors, reducing processing times, and optimizing resource allocation.
- Implementing credit card processes and improving Wi-Fi accessibility further demonstrates a commitment to technological advancement and enhanced customer service.

Administrative Services 101-1800	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$1,790,040	\$2,084,342	\$294,302
Services and Supplies	\$237,950	\$270,941	\$32,991
Other Charges	(\$897,297)	(\$897,297)	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,130,693	\$1,457,986	\$327,293
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$517,165	\$681,511	\$164,346
TOTAL REVENUE	\$517,165	\$681,511	\$164,346
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$613,528	\$776,475	\$162,947

Administrative Services Buildings & Grounds 101-0900	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$2,145,190	\$2,342,489	\$197,299
Services and Supplies	\$4,644,260	\$4,409,201	(\$235,059)
Other Charges	(\$2,340,459)	(\$2,340,459)	\$0
Fixed Assets	\$4,643,372	\$2,221,000	(\$2,422,372)
TOTAL EXPENDITURES	\$9,092,363	\$6,632,231	(\$2,460,132)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$8,562,821	\$5,845,228	(\$2,717,593)
TOTAL REVENUE	\$8,562,821	\$5,845,228	(\$2,717,593)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$529,542	\$787,003	\$257,461

Information Technology 101-1900	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$2,683,254	\$2,799,162	\$115,908
Services and Supplies	\$1,114,556	\$1,824,879	\$710,323
Other Charges	(\$2,715,003)	(\$2,715,003)	\$0
Fixed Assets	\$133,622	\$0	(\$133,622)
TOTAL EXPENDITURES	\$1,216,429	\$1,909,038	\$692,609
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$833,429	\$1,476,038	\$642,609
TOTAL REVENUE	\$833,429	\$1,476,038	\$642,609
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$383,000	\$433,000	\$50,000

Administrative Services Juvenile Hall Project 202-1210	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$55,500	\$30,500	(\$25,000)
Other Charges	\$2,443	\$2,443	\$0
Fixed Assets	\$2,137,402	\$1,210,407	(\$926,995)
TOTAL EXPENDITURES	\$2,195,345	\$1,243,350	(\$951,995)
REVENUE			
Fed/State	\$1,973,740	\$1,227,412	(\$746,328)
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$15,938	\$15,938	\$0
TOTAL REVENUE	\$1,989,678	\$1,243,350	(\$746,328)
FUND BALANCE	\$205,667	\$0	(\$205,667)
NET COUNTY COST	\$0	\$0	\$0

Administrative Services Jail Expansion Project 202-1220	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$74,870	\$120,500	\$45,630
Other Charges	\$2,445	\$2,445	\$0
Fixed Assets	\$10,298,452	\$15,112,055	\$4,813,603
TOTAL EXPENDITURES	\$10,375,767	\$15,235,000	\$4,859,233
REVENUE			
Fed/State	\$10,375,767	\$14,235,000	\$3,859,233
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$1,000,000	\$1,000,000
TOTAL REVENUE	\$10,375,767	\$15,235,000	\$4,859,233
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

Administrative Services Automotive Service 150-9600	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$813,800	\$789,766	(\$24,034)
Other Charges	\$21,064	\$21,064	\$0
Fixed Assets	\$0	\$500,000	\$500,000
TOTAL EXPENDITURES	\$834,864	\$1,310,830	\$475,966
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$834,864	\$1,310,830	\$475,966
TOTAL REVENUE	\$834,864	\$1,310,830	\$475,966
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

ISF Network Infrastructure 154-9800	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$7,201,823	\$5,715,103	(\$1,486,720)
Other Charges	\$3,537	\$3,537	\$0
Fixed Assets	\$164,000	\$1,737,674	\$1,573,674
TOTAL EXPENDITURES	\$7,369,360	\$7,456,314	\$86,954
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$7,369,360	\$6,774,607	(\$594,753)
TOTAL REVENUE	\$7,369,360	\$6,774,607	(\$594,753)
FUND BALANCE	\$0	\$681,707	\$681,707
NET COUNTY COST	\$0	\$0	\$0

Administrative Services Utility ISF 162-0901	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$1,092,581	\$1,742,173	\$649,592
Other Charges	\$1,394,628	\$1,388,481	(\$6,147)
Fixed Assets	\$718,340	\$2,360,340	\$1,642,000
TOTAL EXPENDITURES	\$3,205,549	\$5,490,994	\$2,285,445
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$3,205,549	\$3,848,994	\$643,445
TOTAL REVENUE	\$3,205,549	\$3,848,994	\$643,445
FUND BALANCE	\$0	\$1,642,000	\$1,642,000
NET COUNTY COST	\$0	\$0	\$0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
BUILDINGS & GROUNDS						
101-0900-361.62-35	AOC QTRLY CFP PAYMENTS	34,998-	71,228-	50,897-	50,897-	50,897-
101-0900-363.74-04	BLDG & GRDS-OUTSIDE AGY	256,698-	281,219-	152,180-	141,133-	141,133-
101-0900-363.74-10	CUSTODIAL	99,619-	101,909-	101,568-	101,568-	101,568-
101-0900-371.93-04	BLDG & GRDS	508,672-	391,011-	369,880-	369,880-	369,880-
101-0900-371.93-10	CUSTODIAL	216,518-	214,213-	263,550-	263,550-	263,550-
101-0900-371.96-01	CONTRIBUTIONS	14,927-	500-	0	0	0
101-0900-371.98-15	OUTLAWED WARRANTS	24-	0	0	0	0
101-0900-371.98-99	MISCELLANEOUS	173-	0	0	0	0
101-0900-372.99-01	OPERATING TRANSFERS IN	616,036-	1,186,258-	7,624,746-	5,724,700-	4,918,200-
101-0900-372.99-02	COUNTY CONTRIBUTION	200,147-	1,314,086-	529,542-	787,003-	787,003-
101-0900-372.99-05	OTHER TRANSFERS IN	0	65,984-	0	0	0
* REVENUE		1,947,812-	3,626,408-	9,092,363-	7,438,731-	6,632,231-
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**		1,947,812-	3,626,408-	9,092,363-	7,438,731-	6,632,231-
Salaries & Benefits						
101-0900-417.01-01	REGULAR	882,836	1,034,715	1,228,113	1,348,011	1,348,011
101-0900-417.01-03	EXTRA HELP	55,044	43,240	76,351	66,092	66,092
101-0900-417.01-04	OVERTIME	23,778	22,971	36,000	36,000	36,000
101-0900-417.01-06	STANDBY	12,110	12,110	12,140	12,140	12,140
101-0900-417.01-07	VACATION PAY	443	10,320	0	0	0
101-0900-417.01-08	SICK LEAVE	0	167	0	0	0
101-0900-417.01-19	EE REFERRAL PROGRAM	0	500	0	0	0
101-0900-417.02-01	CO SHARE PERS-UAL	176,892	181,392	257,508	302,280	302,280
101-0900-417.02-02	CO SHARE PERS-NORMAL	59,527	67,876	93,592	98,021	98,021
101-0900-417.02-03	PARS	1,415	1,355	2,291	1,983	1,983
101-0900-417.02-04	GROUP HEALTH INSURANCE	247,309	250,181	348,702	396,865	396,865
101-0900-417.02-05	MEDICARE	12,340	14,608	17,819	19,559	19,559
101-0900-417.02-06	WORKERS COMP INS	72,401	109,860	68,195	57,022	57,022
101-0900-417.02-07	LIFE INSURANCE	1,372	1,524	1,968	1,905	1,905

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-0900-417.02-08	UNEMPLOYMENT INS	2,878	1,116	625	686	686
101-0900-417.02-09	RETIREE HEALTHCARE INS	1,773	1,831	1,886	1,925	1,925
*	EXPENDITURE	1,550,118	1,753,766	2,145,190	2,342,489	2,342,489
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**	Salaries & Benefits	1,550,118	1,753,766	2,145,190	2,342,489	2,342,489
Services & Supplies						
101-0900-417.11-00	CLOTHING & PERSONAL	5,659	6,166	8,446	8,446	8,446
101-0900-417.12-00	COMMUNICATION	7,155	8,228	13,648	13,648	13,648
101-0900-417.14-00	HOUSEHOLD EXPENSE	61,569	74,924	79,956	79,956	79,956
101-0900-417.15-00	INSURANCE	20,675	17,587	24,086	45,439	45,439
101-0900-417.17-00	MAINTENANCE/EQUIPMENT	18,749	141,529	164,604	170,249	170,249
101-0900-417.17-01	ANNEX	555	1,933	4,889	4,889	4,889
101-0900-417.17-03	COURTHOUSE	24,589	145,933	204,728	299,228	299,228
101-0900-417.17-04	LIBRARY	1,509	1,132	10,197	10,197	10,197
101-0900-417.17-11	GOVERNMENT CENTER	15,430	116,043	68,508	68,508	68,508
101-0900-417.17-12	JAIL	0	0	85,268	546,000	546,000
101-0900-417.17-13	SHERIFF FACILTY-YUBA ST	9,596	16,854	64,207	64,207	64,207
101-0900-417.17-14	SCOTT BUILDING	142	1,237	3,633	3,633	3,633
101-0900-417.18-01	ANNEX	8,956	6,152	19,299	294,299	294,299
101-0900-417.18-03	COURTHOUSE	120,333	59,035	148,822	128,822	128,822
101-0900-417.18-04	LIBRARY	14,360	14,340	17,109	17,109	17,109
101-0900-417.18-05	JUVENILE HALL	84,489	0	0	665,000	0
101-0900-417.18-06	PACKARD BUILDING	42,470	34,824	73,699	73,699	73,699
101-0900-417.18-08	ANIMAL SHELTER	12,643	14,014	183,636	382,336	382,336
101-0900-417.18-09	MISC DEPARTMENTS	76,014	38,680	345,320	395,320	395,320
101-0900-417.18-11	GOVERNMENT CENTER	215,086	100,691	2,321,936	1,018,830	1,018,830
101-0900-417.18-12	JAIL	29,246	0	0	0	0
101-0900-417.18-13	SHERIFF FACILITY-YUBA ST	49,094	11,672	106,588	106,588	106,588
101-0900-417.18-14	SCOTT BUILDING	6,239	4,544	4,079	4,079	4,079
101-0900-417.22-00	OFFICE EXPENSE	944	398	1,247	1,246	1,246
101-0900-417.23-00	PROFESSIONAL SERVICES	91,022	119,201	278,939	403,939	278,939

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-0900-417.27-00	MINOR EQUIPMENT	10,003	3,296	9,858	26,358	9,858
101-0900-417.28-00	SPECIAL DPMT EXPENSE	290,300	495,510	299,349	299,349	299,349
101-0900-417.29-00	TRAVEL	65,348	74,673	89,360	60,960	60,960
101-0900-417.29-03	TRAINING	900	4,200	8,000	8,000	8,000
101-0900-417.30-00	UTILITIES	14,327	9,209	4,849	15,367	15,367
*	EXPENDITURE	1,297,402	1,522,005	4,644,260	5,215,701	4,409,201
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**	Services & Supplies	1,297,402	1,522,005	4,644,260	5,215,701	4,409,201
Fixed Assets						
101-0900-417.69-00	CONSTRUCTION IN PROGRESS	291,534	1,246,353	4,643,372	2,221,000	2,221,000
*	EXPENDITURE	291,534	1,246,353	4,643,372	2,221,000	2,221,000
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**	Fixed Assets	291,534	1,246,353	4,643,372	2,221,000	2,221,000
Cost Reimbursements						
101-0900-417.90-87	A87 COST ALLOCATION PLAN	1,406,174-	1,304,629-	2,340,459-	2,340,459-	2,340,459-
*	EXPENDITURE	1,406,174-	1,304,629-	2,340,459-	2,340,459-	2,340,459-
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**	Cost Reimbursements	1,406,174-	1,304,629-	2,340,459-	2,340,459-	2,340,459-
		-----	-----	-----	-----	-----
***	BUILDINGS & GROUNDS	214,932-	408,913-	0	0	0
****	BUILDINGS & GROUNDS	214,932-	408,913-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
ADMINISTRATIVE SERVICES						
101-1800-351.32-00	RENTS & CONCESSIONS	500-	0	0	0	0
101-1800-351.32-04	VENDING MACHINES	1,372-	2,196-	1,850-	1,850-	1,850-
101-1800-361.62-35	AOC QTRLY CFP PAYMENTS	12,650-	18,039-	12,650-	12,650-	12,650-
101-1800-363.74-01	ADMIN SERVICES REIMB	6,183-	0	0	0	0
101-1800-371.93-02	ADMIN SERVS	107,143-	303,691-	342,354-	481,571-	481,571-
101-1800-371.94-03	MISCELLANEOUS	0	5,796-	500-	500-	500-
101-1800-371.96-01	CONTRIBUTIONS	500-	0	0	0	0
101-1800-371.98-25	INCENTIVE PAYMENTS	13,727-	8,286-	5,000-	5,000-	5,000-
101-1800-372.99-01	OPERATING TRANSFERS IN	0	87,851-	154,811-	202,940-	179,940-
101-1800-372.99-02	COUNTY CONTRIBUTION	169,992-	668,746-	613,528-	776,475-	776,475-
*	REVENUE	312,067-	1,094,605-	1,130,693-	1,480,986-	1,457,986-
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**		312,067-	1,094,605-	1,130,693-	1,480,986-	1,457,986-
Salaries & Benefits						
101-1800-410.01-01	REGULAR	560,461	869,510	1,213,069	1,388,541	1,388,541
101-1800-410.01-03	EXTRA HELP	3,206	8,599	17,840	18,129	18,129
101-1800-410.01-04	OVERTIME	236	128	1,500	1,500	1,500
101-1800-410.01-07	VACATION PAY	4,858	0	4,080	0	0
101-1800-410.01-19	EE REFERRAL PROGRAM	500	0	0	0	0
101-1800-410.02-01	CO SHARE PERS-UAL	108,132	159,672	214,272	301,152	301,152
101-1800-410.02-02	CO SHARE PERS-NORMAL	37,915	56,615	86,785	100,717	100,717
101-1800-410.02-03	PARS	96	258	530	544	544
101-1800-410.02-04	GROUP HEALTH INSURANCE	84,402	121,933	189,965	211,642	211,642
101-1800-410.02-05	MEDICARE	8,245	12,529	16,805	20,141	20,141
101-1800-410.02-06	WORKERS COMP INS	30,485	58,161	41,510	38,014	38,014
101-1800-410.02-07	LIFE INSURANCE	594	887	1,239	1,351	1,351
101-1800-410.02-08	UNEMPLOYMENT INS	1,719	861	574	701	701
101-1800-410.02-09	RETIREE HEALTHCARE INS	1,763	1,816	1,871	1,910	1,910
*	EXPENDITURE	842,612	1,290,969	1,790,040	2,084,342	2,084,342

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
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**	Salaries & Benefits	842,612	1,290,969	1,790,040	2,084,342	2,084,342
	Services & Supplies					
	101-1800-410.12-00 COMMUNICATION	2,984	3,221	4,900	4,900	4,900
	101-1800-410.15-00 INSURANCE	11,931	12,420	33,854	61,077	61,077
	101-1800-410.17-00 MAINT. EQUIP & SOFTWARE	20,892	76,802	99,698	99,698	99,698
	101-1800-410.20-00 MEMBERSHIPS	0	100	1,302	1,362	1,362
	101-1800-410.22-00 OFFICE EXPENSE	16,445	42,836	53,784	76,776	53,776
	101-1800-410.23-00 PROFESSIONAL SERVICES	101,044	7,552	9,000	9,000	9,000
	101-1800-410.25-00 RENTS & LEASES/EQUIPMENT	3,750	11,203	12,976	12,976	12,976
	101-1800-410.28-00 SPECIAL DPMT EXPENSE	3,666	172	2,500	2,500	2,500
	101-1800-410.29-00 TRAVEL	3,600	3,600	8,600	8,600	8,600
	101-1800-410.29-03 TRAINING	300	6,906	8,700	8,700	8,700
	101-1800-410.30-00 UTILITIES	7,786	5,005	2,636	8,352	8,352
*	EXPENDITURE	172,398	169,817	237,950	293,941	270,941
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**	Services & Supplies	172,398	169,817	237,950	293,941	270,941
	Cost Reimbursements					
	101-1800-410.90-87 A87 COST ALLOCATION PLAN	689,197-	728,766-	897,297-	897,297-	897,297-
*	EXPENDITURE	689,197-	728,766-	897,297-	897,297-	897,297-
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**	Cost Reimbursements	689,197-	728,766-	897,297-	897,297-	897,297-
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***	ADMINISTRATIVE SERVICES	13,746	362,585-	0	0	0
****	ADMINISTRATIVE SERVICES	13,746	362,585-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
AUTOMOTIVE SERVICE						
150-9600-351.30-00	INTEREST EARNED	593-	1,212-	1,200-	1,200-	1,200-
150-9600-351.32-00	RENTS & CONCESSIONS	526,775-	615,529-	585,093-	594,840-	594,840-
150-9600-363.74-00	OUTSIDE AGENCIES	0	0	100,000-	0	0
150-9600-371.93-00	FEES FOR SERVICES	120,049-	137,281-	148,571-	150,300-	150,300-
150-9600-371.98-99	MISCELLANEOUS	0	89,672-	0	64,490-	64,490-
150-9600-372.99-01	OPERATING TRANSFERS IN	0	0	0	500,000-	500,000-
* REVENUE		647,417-	843,694-	834,864-	1,310,830-	1,310,830-
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**		647,417-	843,694-	834,864-	1,310,830-	1,310,830-
Services & Supplies						
150-9600-410.15-00	INSURANCE	512	103	142	0	0
150-9600-410.22-00	OFFICE EXPENSE	15	292	100	100	100
150-9600-410.23-00	PROFESSIONAL SERVICES	637,535	761,571	813,558	789,666	789,666
150-9600-410.27-00	MINOR EQUIPMENT	0	31,703	0	0	0
* EXPENDITURE		638,062	793,669	813,800	789,766	789,766
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** Services & Supplies		638,062	793,669	813,800	789,766	789,766
Other Charges						
150-9600-410.53-01	A-87 CHARGES	26,331-	29,843	21,064	21,064	21,064
* EXPENDITURE		26,331-	29,843	21,064	21,064	21,064
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** Other Charges		26,331-	29,843	21,064	21,064	21,064
Fixed Assets						
150-9600-410.69-00	CONSTRUCTION IN PROGRESS	0	0	0	500,000	500,000
* EXPENDITURE		0	0	0	500,000	500,000
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** Fixed Assets		0	0	0	500,000	500,000

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
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***	AUTOMOTIVE SERVICE	35,686-	20,182-	0	0	0
****	AUTOMOTIVE SERVICE	35,686-	20,182-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
UTILITY ISF						
162-0901-351.30-00	INTEREST EARNED	4,889-	15,619-	13,600-	13,600-	13,600-
162-0901-362.72-00	FEDERAL	161,494-	157,702-	144,005-	136,758-	136,758-
162-0901-371.93-00	FEES FOR SERVICES	2,478,580-	2,356,783-	2,283,280-	2,933,972-	2,933,972-
162-0901-371.96-01	CONTRIBUTIONS	0	0	46,324-	46,324-	46,324-
162-0901-372.99-01	OPERATING TRANSFERS IN	856,039-	1,062,350-	718,340-	718,340-	718,340-
* REVENUE		3,501,002-	3,592,454-	3,205,549-	3,848,994-	3,848,994-
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**		3,501,002-	3,592,454-	3,205,549-	3,848,994-	3,848,994-
Services & Supplies						
162-0901-417.23-00	PROFESSIONAL SERVICES	23,344	80,052	45,000	45,000	45,000
162-0901-417.26-00	RENTS & LEASES/BLDG & IMP	130,000	130,000	130,000	0	0
162-0901-417.30-00	UTILITIES	1,419,667	1,758,609	917,581	1,697,173	1,697,173
* EXPENDITURE		1,573,011	1,968,661	1,092,581	1,742,173	1,742,173
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** Services & Supplies		1,573,011	1,968,661	1,092,581	1,742,173	1,742,173
Other Charges						
162-0901-417.42-01	PRINCIPAL PAYMENTS	0	0	1,055,883	1,075,883	1,075,883
162-0901-417.42-51	INTEREST EXPENSE	320,280	298,391	271,539	245,392	245,392
162-0901-417.49-00	DEPRECIATION EXPENSE	581,230	580,877	0	0	0
162-0901-417.53-01	A-87 CHARGES	1,557	23,288	67,206	67,206	67,206
* EXPENDITURE		903,067	902,556	1,394,628	1,388,481	1,388,481
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** Other Charges		903,067	902,556	1,394,628	1,388,481	1,388,481
Fixed Assets						
162-0901-417.61-00	LAND	0	0	0	1,642,000	1,642,000
162-0901-417.69-00	CONSTRUCTION IN PROGRESS	856,039	217,108	718,340	718,340	718,340
* EXPENDITURE		856,039	217,108	718,340	2,360,340	2,360,340

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
**	Fixed Assets	856,039	217,108	718,340	2,360,340	2,360,340
***	UTILITY ISF	168,885-	504,129-	0	1,642,000	1,642,000
****	BUILDINGS & GROUNDS	168,885-	504,129-	0	1,642,000	1,642,000

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
TRI-COUNTY JUVENILE HALL						
202-1210-351.30-00	INTEREST EARNED	17,040-	20,309-	15,938-	15,938-	15,938-
202-1210-361.62-00	OTHER -	1,705,690-	9,795,968-	1,973,740-	1,227,412-	1,227,412-
202-1210-363.74-00	OUTSIDE AGENCIES	0	499,926-	0	0	0
202-1210-372.99-01	OPERATING TRANSFERS IN	0	2,500,000-	0	0	0
* REVENUE		1,722,730-	12,816,203-	1,989,678-	1,243,350-	1,243,350-
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**		1,722,730-	12,816,203-	1,989,678-	1,243,350-	1,243,350-
Services & Supplies						
202-1210-418.22-00	OFFICE EXPENSE	0	0	500	500	500
202-1210-418.23-00	PROFESSIONAL SERVICES	259	81,385	55,000	30,000	30,000
* EXPENDITURE		259	81,385	55,500	30,500	30,500
		-----	-----	-----	-----	-----
** Services & Supplies		259	81,385	55,500	30,500	30,500
Other Charges						
202-1210-418.53-01	A-87 CHARGES	1,222	1,822	2,443	2,443	2,443
* EXPENDITURE		1,222	1,822	2,443	2,443	2,443
		-----	-----	-----	-----	-----
** Other Charges		1,222	1,822	2,443	2,443	2,443
Fixed Assets						
202-1210-418.69-00	CONSTRUCTION IN PROGRESS	4,261,946	11,180,274	2,137,402	1,210,407	1,210,407
* EXPENDITURE		4,261,946	11,180,274	2,137,402	1,210,407	1,210,407
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** Fixed Assets		4,261,946	11,180,274	2,137,402	1,210,407	1,210,407
		-----	-----	-----	-----	-----
*** TRI-COUNTY JUVENILE HALL		2,540,697	1,552,722-	205,667	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
JAIL EXPANSION PROJECT						
202-1220-361.62-00	OTHER -	2,298,236-	824,455-	10,375,767-	14,235,000-	14,235,000-
202-1220-372.99-01	OPERATING TRANSFERS IN	1,609-	0	0	1,000,000-	1,000,000-
*	REVENUE	2,299,845-	824,455-	10,375,767-	15,235,000-	15,235,000-
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**		2,299,845-	824,455-	10,375,767-	15,235,000-	15,235,000-
Services & Supplies						
202-1220-418.22-00	OFFICE EXPENSE	26	0	500	500	500
202-1220-418.23-00	PROFESSIONAL SERVICES	737	53,551	74,370	120,000	120,000
*	EXPENDITURE	763	53,551	74,870	120,500	120,500
		-----	-----	-----	-----	-----
**	Services & Supplies	763	53,551	74,870	120,500	120,500
Other Charges						
202-1220-418.53-01	A-87 CHARGES	609	1,815	2,445	2,445	2,445
*	EXPENDITURE	609	1,815	2,445	2,445	2,445
		-----	-----	-----	-----	-----
**	Other Charges	609	1,815	2,445	2,445	2,445
Fixed Assets						
202-1220-418.69-00	CONSTRUCTION IN PROGRESS	1,508,791	1,523,552	10,298,452	15,112,055	15,112,055
*	EXPENDITURE	1,508,791	1,523,552	10,298,452	15,112,055	15,112,055
		-----	-----	-----	-----	-----
**	Fixed Assets	1,508,791	1,523,552	10,298,452	15,112,055	15,112,055
		-----	-----	-----	-----	-----
***	JAIL EXPANSION PROJECT	789,682-	754,463	0	0	0
****	CAPITAL IMPROVEMENTS	1,751,015	798,259-	205,667	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
INFORMATION TECHNOLOGY						
101-1900-341.22-00	FORFEITURES & PENALTIES	0	7,834-	0	0	0
101-1900-363.74-09	INFORMATION SERVICES	13,304-	10,985-	8,714-	8,714-	8,714-
101-1900-371.93-09	INFO TECH	313,100-	300,600-	237,430-	528,700-	528,700-
101-1900-371.96-01	CONTRIBUTIONS	0	0	0	0	220,000-
101-1900-372.99-01	OPERATING TRANSFERS IN	0	616,418-	587,285-	218,624-	718,624-
101-1900-372.99-02	COUNTY CONTRIBUTION	1,348,825-	251,599-	383,000-	583,000-	433,000-
* REVENUE		1,675,229-	1,187,436-	1,216,429-	1,339,038-	1,909,038-
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**		1,675,229-	1,187,436-	1,216,429-	1,339,038-	1,909,038-
Salaries & Benefits						
101-1900-410.01-01	REGULAR	1,387,784	1,391,964	1,801,532	1,794,906	1,794,906
101-1900-410.01-04	OVERTIME	20,520	15,269	15,000	15,000	15,000
101-1900-410.01-06	STANDBY	12,110	12,110	12,140	12,140	12,140
101-1900-410.01-07	VACATION PAY	959	8,238	0	0	0
101-1900-410.01-08	SICK LEAVE	0	5,414	0	0	0
101-1900-410.02-01	CO SHARE PERS-UAL	324,348	340,236	359,964	399,840	399,840
101-1900-410.02-02	CO SHARE PERS-NORMAL	94,579	91,499	136,599	131,495	131,495
101-1900-410.02-04	GROUP HEALTH INSURANCE	192,574	182,625	313,088	370,672	370,672
101-1900-410.02-05	MEDICARE	19,242	19,963	26,131	26,036	26,036
101-1900-410.02-06	WORKERS COMP INS	14,213	13,703	14,388	42,765	42,765
101-1900-410.02-07	LIFE INSURANCE	1,199	1,113	1,614	1,503	1,503
101-1900-410.02-08	UNEMPLOYMENT INS	4,265	1,428	910	907	907
101-1900-410.02-09	RETIREE HEALTHCARE INS	1,508	1,830	1,888	3,898	3,898
* EXPENDITURE		2,073,301	2,085,392	2,683,254	2,799,162	2,799,162
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** Salaries & Benefits		2,073,301	2,085,392	2,683,254	2,799,162	2,799,162
Services & Supplies						
101-1900-410.12-00	COMMUNICATION	131,803	118,155	138,309	138,309	138,309

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-1900-410.15-00	INSURANCE	20,497	47,883	37,562	66,421	66,421
101-1900-410.17-00	MAINT. EQUIP & SOFTWARE	315,439	237,778	258,371	281,911	281,911
101-1900-410.17-25	CRIM JUST-SFT WARE	30,456	32,892	36,936	36,936	36,936
101-1900-410.17-30	FINANCIAL-EQPT	6,189	6,189	12,749	12,749	12,749
101-1900-410.17-35	FINANCIAL-SFT WARE	21,406	23,546	22,523	22,523	22,523
101-1900-410.17-45	GIS SOFTWARE	13,312	12,500	12,500	15,114	15,114
101-1900-410.20-00	MEMBERSHIPS	350	0	350	350	350
101-1900-410.22-00	OFFICE EXPENSE	2,127	7,503	9,559	9,559	9,559
101-1900-410.23-00	PROFESSIONAL SERVICES	280,834	257,550	451,160	527,675	377,675
101-1900-410.25-00	RENTS & LEASES/EQUIPMENT	1,262	1,081	1,418	1,418	1,418
101-1900-410.27-00	MINOR EQUIPMENT	4,771	73,934	45,000	45,000	765,000
101-1900-410.28-00	SPECIAL DPMT EXPENSE	115	0	0	0	0
101-1900-410.28-50	OTHER	142,183	0	0	0	0
101-1900-410.29-00	TRAVEL	15,052	18,162	25,440	28,620	28,620
101-1900-410.29-03	TRAINING	20,765	29,071	54,000	54,000	54,000
101-1900-410.30-00	UTILITIES	25,642	16,481	8,679	14,294	14,294
*	EXPENDITURE	1,032,203	882,725	1,114,556	1,254,879	1,824,879
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**	Services & Supplies	1,032,203	882,725	1,114,556	1,254,879	1,824,879
Fixed Assets						
101-1900-410.63-30	IT HARDWARE	19,593	0	120,000	0	0
101-1900-410.69-00	CONSTRUCTION IN PROGRESS	179,428	580,403	13,622	0	0
*	EXPENDITURE	199,021	580,403	133,622	0	0
		-----	-----	-----	-----	-----
**	Fixed Assets	199,021	580,403	133,622	0	0
Cost Reimbursements						
101-1900-410.90-87	A87 COST ALLOCATION PLAN	2,733,548-	3,192,590-	2,715,003-	2,715,003-	2,715,003-
*	EXPENDITURE	2,733,548-	3,192,590-	2,715,003-	2,715,003-	2,715,003-
		-----	-----	-----	-----	-----
**	Cost Reimbursements	2,733,548-	3,192,590-	2,715,003-	2,715,003-	2,715,003-

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
***	INFORMATION TECHNOLOGY	1,104,252-	831,506-	0	0	0
****	INFORMATION TECHNOLOGY	1,104,252-	831,506-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
NETWORK INFRASTRUCTURE						
154-9800-351.30-00	INTEREST EARNED	1,180-	50,485-	1,000-	1,000-	1,000-
154-9800-371.93-00	FEES FOR SERVICES	902,893-	8,468,906-	7,368,360-	6,773,607-	6,773,607-
* REVENUE		904,073-	8,519,391-	7,369,360-	6,774,607-	6,774,607-
		-----	-----	-----	-----	-----
**		904,073-	8,519,391-	7,369,360-	6,774,607-	6,774,607-
Services & Supplies						
154-9800-410.17-00	MAINT. EQUIP & SOFTWARE	0	783,169	4,919,875	2,234,185	2,234,185
154-9800-410.23-00	PROFESSIONAL SERVICES	0	207,455	1,499,270	3,078,240	3,078,240
154-9800-410.26-00	RENTS & LEASES-STRUCTURES	1,745,402	834,495	782,678	402,678	402,678
* EXPENDITURE		1,745,402	1,825,119	7,201,823	5,715,103	5,715,103
		-----	-----	-----	-----	-----
**	Services & Supplies	1,745,402	1,825,119	7,201,823	5,715,103	5,715,103
Other Charges						
154-9800-410.49-00	DEPRECIATION EXPENSE	14,176	0	0	0	0
154-9800-410.53-01	A-87 CHARGES	1,095	77,483	3,537	3,537	3,537
* EXPENDITURE		15,271	77,483	3,537	3,537	3,537
		-----	-----	-----	-----	-----
**	Other Charges	15,271	77,483	3,537	3,537	3,537
Fixed Assets						
154-9800-410.63-30	IT HARDWARE	0	0	114,000	1,737,674	1,737,674
154-9800-410.69-00	CONSTRUCTION IN PROGRESS	0	1,310,217	50,000	0	0
* EXPENDITURE		0	1,310,217	164,000	1,737,674	1,737,674
		-----	-----	-----	-----	-----
**	Fixed Assets	0	1,310,217	164,000	1,737,674	1,737,674
		-----	-----	-----	-----	-----
***	NETWORK INFRASTRUCTURE	856,600	5,306,572-	0	681,707	681,707

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
****	NETWORK INFRASTRUCTURE	856,600	5,306,572-	0	681,707	681,707

Agricultural Commissioner

Ag Commissioner Stephen Scheer

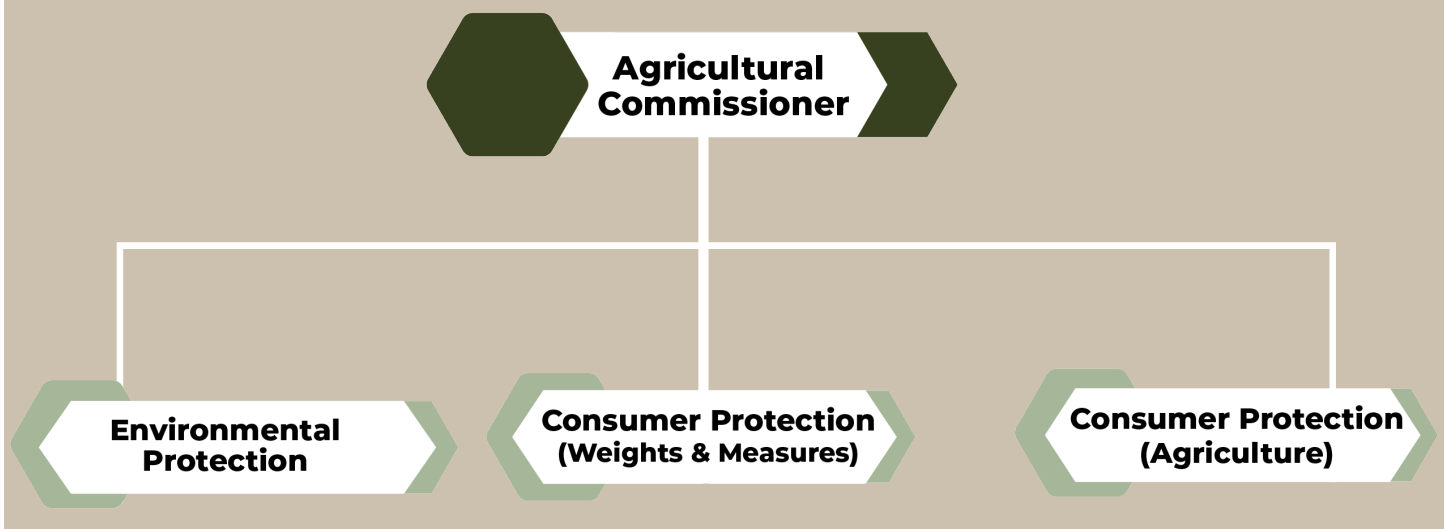
Mission

To serve the citizens of Yuba County by promoting and protecting agriculture and the environment and providing a basis for value comparison and fair competition in the marketplace.

Department Overview

The Yuba County Department of Agriculture - Weights and Measures works in cooperation with the California Department of Food and Agriculture and the California Department of Pesticide Regulation to administer at the local level a number of statewide enforcement programs which protect the agricultural industry, the environment, public health, safety and welfare, business trade and commerce, and the consumer. The Department seeks to maintain an acceptable level of compliance with respect to all programs it administers. This is to be accomplished through education, communication and when necessary, appropriate administrative action.

Organizational Structure



Accomplishments - FY 2023-24

- Supported passage of an Industrial Hemp Cultivation Ordinance prohibiting industrial hemp cultivation in Yuba County.
- Through Federal Phytosanitary exports, agricultural commodities produced in Yuba County were exported to 30 countries.
- Worked with the Yuba-Sutter Farm Bureau and Yuba-Sutter Farm Extension to provide pesticide training in both English and Spanish to various outreach and educational programs. This includes the Spray Safe program held at the fairgrounds for a large group of farm employers and employees.
- Secured private and public Department of Water Resources (DWR) funds to help offset expense of the USDA Wildlife Services Specialist (County Trapper) included in this budget unit. The USDA Wildlife Services Specialist worked with the county Public Works Department, various water districts, and county residents to improve the water drainage and flood control in various locations throughout the county.
- Worked with UC Farm Advisors, Cal-Fire, Sheriff and OES to establish Yuba Livestock Ag Pass Program to allow livestock producers to access their livestock within evacuation areas after a catastrophic event. This program will also coordinate with Ag Pass programs in Placer, Nevada and Butte Counties.
- Continue to secure funds to continue the department's Noxious Weed Program which had been unfunded for the past ten years.

Summary of Budget Changes - FY 2024-25

- Salaries and benefits have been updated to reflect current staffing levels and projected benefit costs. Other increases include rate adjustments, contract services, and establishing an overtime funding to allow employee presence in the field on weekends and after-hours work.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Safety

- Regulate pesticides to provide for their proper, safe and effective use. Protecting the public and the environment while ensuring essential tools for the production of food and fiber are maintained. Continue to collaborate with The Yuba Sutter Farm Bureau and Sutter County Agriculture Department to promote Spray Safe and local training workshops for pesticide handlers and field workers. Maintain staffing and training levels to effectively and efficiently administer the Pesticide Use Enforcement program.
- Increasing non-work hour enforcement activities and increasing presence in the field for inspection and monitoring activities on weekends and after hours by leveraging flexible work schedules and Comp Time.

Service Delivery

- Increasing online service delivery and online payment options for our customers in order to provide a higher level of customer service. By evaluating automated payment options integrated into County online and in-person services, we hope to increase customer convenience and reduce manual staff processes to the maximum extent feasible.

Goals

Budget Work Plan

01. Customer convenience

- Increasing online services options: business registration and bill payment; apiary registration; colony location reporting.
- Offering online training opportunities for required certification and training hours for permit holders

02. Prioritizing safety

- Increase staff time in the field during non-work hours

Ag Commissioner	FY 23/24	FY 24/25	
	Adopted	CAO	
101-3400	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$1,209,052	\$1,309,096	\$100,044
Services and Supplies	\$266,252	\$306,105	\$39,853
Other Charges	\$254,752	\$254,752	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,730,056	\$1,869,953	\$139,897
REVENUE			
Fed/State	\$621,950	\$611,950	(\$10,000)
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$180,000	\$188,000	\$8,000
TOTAL REVENUE	\$801,950	\$799,950	(\$2,000)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$928,106	\$1,070,003	\$141,897

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
AGRICULTURE COMM & SEALER						
101-3400-361.53-01	UNCLAIMED GAS TAX	357,526-	328,979-	349,000-	349,000-	349,000-
101-3400-361.53-02	INSPECTION PROGRAM	49,780-	22,630-	40,000-	30,000-	30,000-
101-3400-361.53-03	PESTICIDE USE ENFORCEMENT	231,298-	223,815-	231,000-	231,000-	231,000-
101-3400-361.53-04	WEIGHTS & MEASURES	2,349-	2,186-	1,950-	1,950-	1,950-
101-3400-371.83-01	AGRICULTURAL SERVICES	22,972-	18,100-	46,000-	46,000-	46,000-
101-3400-371.83-04	PESTICIDE USE ENFORCEMENT	12,610-	16,975-	10,000-	10,000-	10,000-
101-3400-371.83-05	INSPECTION PROGRAM	1,300-	1,625-	1,000-	1,000-	1,000-
101-3400-371.83-06	WEIGHTS & MEASURES	71,585-	70,540-	70,000-	78,000-	78,000-
101-3400-371.96-01	CONTRIBUTIONS	23,310-	23,000-	53,000-	53,000-	53,000-
101-3400-371.98-15	OUTLAWED WARRANTS	24-	85-	0	0	0
101-3400-372.99-01	OPERATING TRANSFERS IN	16,000-	0	0	0	0
101-3400-372.99-02	COUNTY CONTRIBUTION	587,240-	836,962-	928,106-	1,078,043-	1,070,003-
* REVENUE		1,375,994-	1,544,897-	1,730,056-	1,877,993-	1,869,953-
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**		1,375,994-	1,544,897-	1,730,056-	1,877,993-	1,869,953-
Salaries & Benefits						
101-3400-426.01-01	REGULAR	698,114	721,345	778,340	813,440	813,440
101-3400-426.01-04	OVERTIME	6,861	174	10,000	10,000	10,000
101-3400-426.01-05	HOLIDAY PAY	0	170	0	0	0
101-3400-426.01-07	VACATION PAY	3,687	0	7,365	0	0
101-3400-426.01-08	SICK LEAVE	1,624	0	0	0	0
101-3400-426.02-01	CO SHARE PERS-UAL	136,140	146,052	159,960	186,804	186,804
101-3400-426.02-02	CO SHARE PERS-NORMAL	47,773	47,682	59,237	59,799	59,799
101-3400-426.02-04	GROUP HEALTH INSURANCE	133,965	154,035	165,256	209,882	209,882
101-3400-426.02-05	MEDICARE	9,950	10,185	11,290	11,800	11,800
101-3400-426.02-06	WORKERS COMP INS	6,269	6,301	7,054	6,715	6,715
101-3400-426.02-07	LIFE INSURANCE	701	695	750	662	662
101-3400-426.02-08	UNEMPLOYMENT INS	2,142	726	394	411	411
101-3400-426.02-09	RETIREE HEALTHCARE INS	7,977	9,126	9,406	9,583	9,583

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
*	EXPENDITURE	1,055,203	1,096,491	1,209,052	1,309,096	1,309,096
**	Salaries & Benefits	1,055,203	1,096,491	1,209,052	1,309,096	1,309,096
	Services & Supplies					
	101-3400-426.10-00 AGRIC. SUPPLIES	0	1,969	2,000	2,000	2,000
	101-3400-426.12-00 COMMUNICATION	3,322	4,070	5,596	5,596	5,596
	101-3400-426.15-00 INSURANCE	9,323	8,854	9,040	17,851	17,851
	101-3400-426.17-00 MAINTENANCE/EQUIPMENT	15,704	66,584	59,856	71,856	71,856
	101-3400-426.20-00 MEMBERSHIPS	3,001	3,156	4,000	4,000	4,000
	101-3400-426.22-00 OFFICE EXPENSE	6,632	12,677	12,802	12,802	12,802
	101-3400-426.23-00 PROFESSIONAL SERVICES	75,601	61,780	68,146	69,902	69,902
	101-3400-426.25-00 RENTS & LEASES/EQUIPMENT	1,455	1,180	1,500	1,500	1,500
	101-3400-426.27-00 MINOR EQUIPMENT	25,572	11,851	1,000	1,000	1,000
	101-3400-426.28-00 SPECIAL DPMT EXPENSE	5,107	1,282	8,000	8,000	8,000
	101-3400-426.29-00 TRAVEL	71,941	77,577	89,500	104,390	96,350
	101-3400-426.30-00 UTILITIES	14,216	9,137	4,812	15,248	15,248
*	EXPENDITURE	231,874	260,117	266,252	314,145	306,105
**	Services & Supplies	231,874	260,117	266,252	314,145	306,105
	Other Charges					
	101-3400-426.53-01 A-87 CHARGES	0	160,547	254,752	254,752	254,752
*	EXPENDITURE	0	160,547	254,752	254,752	254,752
**	Other Charges	0	160,547	254,752	254,752	254,752
	Fixed Assets					
	101-3400-426.63-00 EQUIPMENT	0	42,369	0	0	0
*	EXPENDITURE	0	42,369	0	0	0
**	Fixed Assets	0	42,369	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
		-----	-----	-----	-----	-----
***	AGRICULTURE COMM & SEALER	88,917-	14,627	0	0	0
****	AGRICULTURE COMM & SEALER	88,917-	14,627	0	0	0

Assessor

Director Stephen Duckels

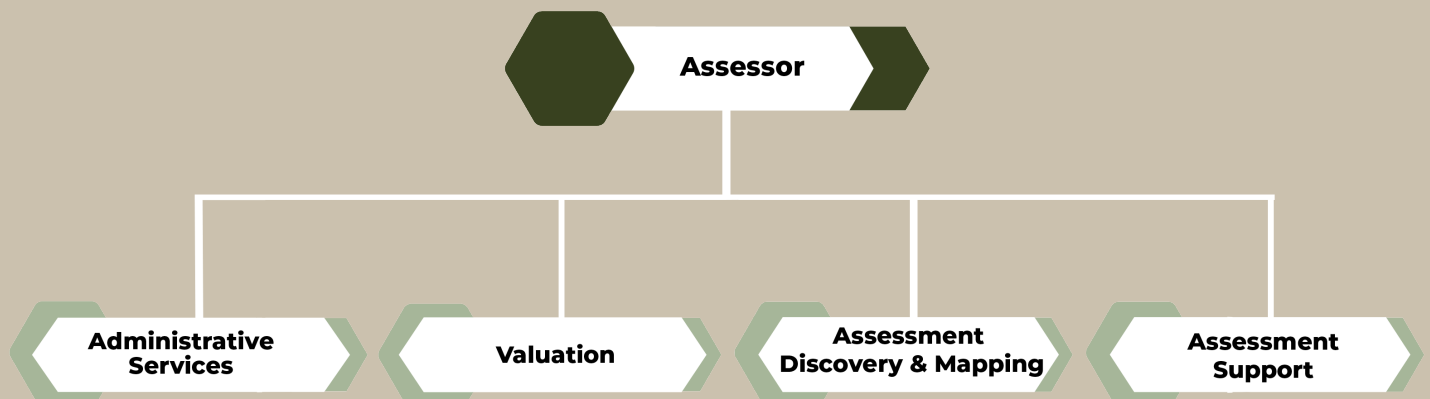
Mission

Serving our community by providing fair and uniform assessments in a timely, accurate and cost-effective manner. We are committed to providing the highest level of customer service and providing the community with accurate property and assessment information.

Department Overview

The Assessor's Office is responsible, under state law, for annually determining the assessed value of all taxable land, improvements, business and personal property in Yuba County. The fair and equitable valuation and assessment of all taxable property by the Assessor's staff supports the delivery of essential public services provided to all residents and property owners.

Organizational Structure



Accomplishments - FY 2023-24

- Completed the FY 2023/2024 assessment roll timely with a total value of over \$9.2 billion which was an increase of 10.17% over FY 2022/2023
- Replaced older desktop computers with new laptop computers maximizing computing efficiency while expanding our capability to work remotely.
- Added an Assessment Assistant I position to provide assessment support to our Business Property Division.
- Made progress in resolving many of the implementation challenges associated with the reporting aspects of Proposition 19 which may allow eligible homeowners to transfer the taxable value of their existing primary residence to a replacement primary residence.

Summary of Budget Changes - FY 2024-25

- Salary and benefits remained stable compared to previous years. Increases include extra help support during the busy season, adjustments to rates, and implementation of new technology.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Service Delivery

- Work to ensure that automated payment options are integrated into the Assessors online and in-person services to increase customer convenience and reduce manual staff processes to the maximum extent possible.

Goals

Budget Work Plan

01. Online payment options

- The public will now have the option to pay Assessors Fee Schedule fees online or in-person using a credit card, debit card, or e-check payment--processed by third-party vendor Point & Pay. Online payment option will be available via a link on the Assessors website that will take the customer directly to a payment site operated by Point & Pay. Payments made in-person will be made using a card reader linked to Point & Pay.

02. Connection to GIS

- Receive funding to convert assessor map book pages from the computer-aided drafting (CAD) platform to the Geographic Information Systems (GIS) platform and for annual support and training to allow assessor maps to be drawn directly into the county's GIS platform in order to keep it current with new records.

03. New commercial property data

- Subscribe to new program, CoStar, which provides commercial real estate comps, data and information. Co-Star bought out current technology and is limiting our access to data and information. As the County continues to grow and attract new businesses, it is essential that the Assessor have access to relevant commercial property data in order to accurately assess and defend assessment appeals.

04. Consolidate Tax Rate Area

- Begin the process of consolidating Tax Rate Area (TRA) numbers in a joint effort with the Auditors Office to remain in compliance with the State Board of Equalization (BOE). TRA consolidation reduces the number of valid TRA's by eliminating duplicates.

05. Update/enhance office technology & equipment

Assessor	FY 23/24	FY 24/25	
101-0600	Adopted Budget	CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$1,888,823	\$1,905,484	\$16,661
Services and Supplies	\$331,979	\$370,192	\$38,213
Other Charges	\$412,643	\$412,643	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,633,445	\$2,688,319	\$54,874
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$334,000	\$334,000	\$0
TOTAL REVENUE	\$334,000	\$334,000	\$0
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$2,299,445	\$2,354,319	\$54,874

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
ASSESSOR						
101-0600-371.79-01	PROPERTY TAX ADMIN FEES	236,628-	223,900-	225,000-	225,000-	225,000-
101-0600-371.79-02	SUPPLE TAX ADMIN FEES	144,897-	274,909-	94,000-	94,000-	94,000-
101-0600-371.94-08	OTHER SALES-ASSESSOR	7,129-	14,209-	15,000-	15,000-	15,000-
101-0600-371.96-01	CONTRIBUTIONS	0	500-	0	0	0
101-0600-372.99-02	COUNTY CONTRIBUTION	1,529,097-	2,135,651-	2,299,445-	2,354,319-	2,354,319-
* REVENUE		1,917,751-	2,649,169-	2,633,445-	2,688,319-	2,688,319-
		-----	-----	-----	-----	-----
**		1,917,751-	2,649,169-	2,633,445-	2,688,319-	2,688,319-
Salaries & Benefits						
101-0600-412.01-01	REGULAR	1,083,447	1,055,803	1,224,675	1,212,014	1,212,014
101-0600-412.01-03	EXTRA HELP	29,545	34,965	35,550	54,653	54,653
101-0600-412.01-04	OVERTIME	24,013	1,143	0	0	0
101-0600-412.01-07	VACATION PAY	309	21,233	4,361	0	0
101-0600-412.01-08	SICK LEAVE	0	3,381	0	0	0
101-0600-412.01-19	EE REFERRAL PROGRAM	0	500	0	0	0
101-0600-412.02-01	CO SHARE PERS-UAL	214,356	238,956	259,512	278,484	278,484
101-0600-412.02-02	CO SHARE PERS-NORMAL	73,350	69,034	92,337	88,254	88,254
101-0600-412.02-04	GROUP HEALTH INSURANCE	174,662	160,220	227,643	224,393	224,393
101-0600-412.02-05	MEDICARE	15,399	15,065	17,329	18,374	18,374
101-0600-412.02-06	WORKERS COMP INS	9,421	9,640	10,406	10,213	10,213
101-0600-412.02-07	LIFE INSURANCE	1,273	1,147	1,446	1,270	1,270
101-0600-412.02-08	UNEMPLOYMENT INS	2,949	940	552	558	558
101-0600-412.02-09	RETIREE HEALTHCARE INS	15,456	14,568	15,012	17,271	17,271
* EXPENDITURE		1,644,180	1,626,595	1,888,823	1,905,484	1,905,484
		-----	-----	-----	-----	-----
** Salaries & Benefits		1,644,180	1,626,595	1,888,823	1,905,484	1,905,484
Services & Supplies						
101-0600-412.12-00	COMMUNICATION	1,924	1,915	2,000	2,000	2,000

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-0600-412.15-00	INSURANCE	19,315	18,308	18,739	34,341	34,341
101-0600-412.17-00	MAINT EQUIP & SOFTWARE	18,052	127,995	129,000	118,000	118,000
101-0600-412.20-00	MEMBERSHIPS	1,000	1,240	1,240	1,300	1,300
101-0600-412.22-00	OFFICE EXPENSE	23,494	26,297	22,000	32,200	32,200
101-0600-412.23-00	PROFESSIONAL SERVICES	113,605	131,343	129,000	135,000	135,000
101-0600-412.25-00	RENTS & LEASES/EQUIPMENT	1,689	1,438	1,600	1,600	1,600
101-0600-412.29-00	TRAVEL	7,987	9,441	20,400	20,400	20,400
101-0600-412.30-00	UTILITIES	23,635	15,192	8,000	25,351	25,351
*	EXPENDITURE	210,701	333,169	331,979	370,192	370,192
		-----	-----	-----	-----	-----
**	Services & Supplies	210,701	333,169	331,979	370,192	370,192
Other Charges						
101-0600-412.53-01	A-87 CHARGES	0	217,900	412,643	412,643	412,643
*	EXPENDITURE	0	217,900	412,643	412,643	412,643
		-----	-----	-----	-----	-----
**	Other Charges	0	217,900	412,643	412,643	412,643

***	ASSESSOR	62,870-	471,505-	0	0	0
****	ASSESSOR	62,870-	471,505-	0	0	0

Auditor-Controller

Director Richard Eberle

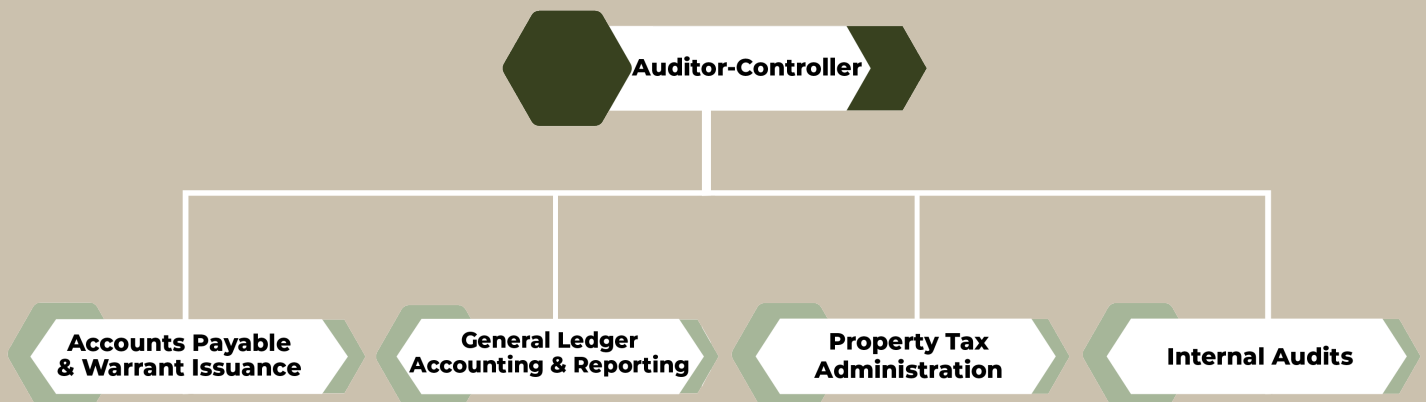
Mission

Provide financial information with integrity and transparency to County leaders and the public while safeguarding public resources and providing fiscal oversight to related governmental functions.

Department Overview

The Auditor-Controller is the Chief Accounting Officer for the County and provides oversight to the financial operations to the County and various special districts within the County. The Auditor-Controller's Office oversees financial reporting, general accounting, and the property tax functions for the County. In addition, we assist schools and the special districts that hold their funds within the County treasury by processing transactions on their behalf. The Auditor-Controller's office records financial information and provides reports that are used by many departments and other agencies to make effective decisions. The office also provides oversight to county and other agencies with funds in the County treasury in order to ensure and encourage compliance with state and federal rules, regulations, and statutes, along with appropriate county policies.

Organizational Structure



Accomplishments - FY 2023-24

- The Auditor-Controller's office has made great progress in implementing a county-wide enterprise accounting system. The go-live date is scheduled for July 1, 2024. The implementation process has allowed financial staff the opportunity to review financial processes and gain a greater understanding of financial operations across the county.
- Added an Administration and Accounting Supervisor to our team. This position is a great asset to the office, allowing office leadership to increase focus on a smaller group of employees and allow increased feedback and oversight to improve operations and employee growth.



Summary of Budget Changes - FY 2024-25

- Increase in salary and benefit appropriations to account for changes in staffing and projected benefits cost. Increase in rates and professional services appropriations to cover the annual costs.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Workforce Development

- Ensuring that county staff are properly trained to understand governmental accounting and confirm employees are properly processing accounting transactions according to appropriate rules, regulations, and standards.
- As a support department, the Auditor-Controller's office works with every department to ensure financial information is available for analysis and decision-making and that opportunities requiring financial commitment can be met in a timely manner. Additionally, ensuring all necessary employees can interact with the financial system effectively to meet their departmental needs will be pivotal in the success of the new financial system.

Goals

Budget Work Plan

01. Implement new financial system

- Update and improve the methods used to complete financial transactions.

02. Ongoing support

- Work with departments to update and refine their understanding of the financial system and its uses. By doing so, we will be able to help increase other departments' understanding of the financial processes and the concepts affecting them.

Auditor 101-0400	FY 23/24	FY 24/25	
	Adopted Budget	CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$1,614,146	\$1,873,321	\$259,175
Services and Supplies	\$431,212	\$517,417	\$86,205
Other Charges	(\$1,151,484)	(\$1,151,484)	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$893,874	\$1,239,254	\$345,380
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$272,486	\$224,390	(\$48,096)
TOTAL REVENUE	\$272,486	\$224,390	(\$48,096)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$621,388	\$1,014,864	\$393,476

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
AUDITOR-CONTROLLER						
101-0400-371.79-01	PROPERTY TAX ADMIN FEES	26,384-	35,322-	25,000-	25,000-	25,000-
101-0400-371.79-02	SUPPLE TAX ADMIN FEES	16,770-	43,415-	10,000-	10,000-	10,000-
101-0400-371.79-03	PROPERTY TAX REPORT FEES	6,940-	7,800-	5,000-	5,000-	5,000-
101-0400-371.81-01	AUDITOR & ACCTG FEES	111,247-	99,866-	65,000-	65,000-	65,000-
101-0400-371.81-04	DIR ASSMT FEE	32,935-	37,492-	35,000-	35,000-	35,000-
101-0400-371.94-02	DISTRICT WARRANTS	803-	1,091-	0	0	0
101-0400-371.98-99	MISCELLANEOUS	525-	0	0	0	0
101-0400-372.99-01	OPERATING TRANSFERS IN	7,215-	1,939-	132,486-	84,390-	84,390-
101-0400-372.99-02	COUNTY CONTRIBUTION	556,358-	753,443-	621,388-	1,014,864-	1,014,864-
* REVENUE		759,177-	980,368-	893,874-	1,239,254-	1,239,254-
		-----	-----	-----	-----	-----
**		759,177-	980,368-	893,874-	1,239,254-	1,239,254-
Salaries & Benefits						
101-0400-412.01-01	REGULAR	818,909	988,061	1,062,975	1,253,712	1,253,712
101-0400-412.01-03	EXTRA HELP	0	0	0	30,000	30,000
101-0400-412.01-04	OVERTIME	3,673	1,117	5,000	10,000	10,000
101-0400-412.01-07	VACATION PAY	6,157	0	15,000	0	0
101-0400-412.02-01	CO SHARE PERS-UAL	155,016	171,912	226,200	268,752	268,752
101-0400-412.02-02	CO SHARE PERS-NORMAL	55,579	64,920	80,441	91,737	91,737
101-0400-412.02-04	GROUP HEALTH INSURANCE	127,824	142,293	194,638	185,484	185,484
101-0400-412.02-05	MEDICARE	11,841	14,087	15,311	18,186	18,186
101-0400-412.02-06	WORKERS COMP INS	7,150	6,911	9,032	9,808	9,808
101-0400-412.02-07	LIFE INSURANCE	963	991	1,169	1,145	1,145
101-0400-412.02-08	UNEMPLOYMENT INS	2,062	838	534	555	555
101-0400-412.02-09	RETIREE HEALTHCARE INS	2,242	3,577	3,846	3,942	3,942
* EXPENDITURE		1,191,416	1,394,707	1,614,146	1,873,321	1,873,321
		-----	-----	-----	-----	-----
** Salaries & Benefits		1,191,416	1,394,707	1,614,146	1,873,321	1,873,321

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
Services & Supplies						
101-0400-412.12-00	COMMUNICATION	335	278	500	500	500
101-0400-412.15-00	INSURANCE	13,423	13,676	14,029	26,396	26,396
101-0400-412.17-00	MAINT EQUIP & SOFTWARE	13,652	74,424	89,784	103,631	103,631
101-0400-412.20-00	MEMBERSHIPS	1,821	1,846	1,800	2,200	2,200
101-0400-412.22-00	OFFICE EXPENSE	28,983	30,599	38,100	38,100	38,100
101-0400-412.23-00	PROFESSIONAL SERVICES	115,629	40,882	262,000	309,400	309,400
101-0400-412.25-00	RENTS & LEASES/EQUIPMENT	0	0	0	2,000	2,000
101-0400-412.29-00	TRAVEL	6,081	6,506	20,300	20,300	20,300
101-0400-412.30-00	UTILITIES	13,882	8,923	4,699	14,890	14,890
*	EXPENDITURE	193,806	177,134	431,212	517,417	517,417
		-----	-----	-----	-----	-----
**	Services & Supplies	193,806	177,134	431,212	517,417	517,417
Cost Reimbursements						
101-0400-412.90-87	A87 COST ALLOCATION PLAN	765,412-	776,123-	1,151,484-	1,151,484-	1,151,484-
*	EXPENDITURE	765,412-	776,123-	1,151,484-	1,151,484-	1,151,484-
		-----	-----	-----	-----	-----
**	Cost Reimbursements	765,412-	776,123-	1,151,484-	1,151,484-	1,151,484-
		-----	-----	-----	-----	-----
***	AUDITOR-CONTROLLER	139,367-	184,650-	0	0	0
****	AUDITOR-CONTROLLER	139,367-	184,650-	0	0	0

Bi-County Farm Advisor

Director Whitney Brim-DeForest

Mission

The Bi-County Farm Advisor's Office (UCCE Sutter/Yuba Counties) operates under an agreement with the Counties of Sutter and Yuba and the University of California Cooperative Extension (UCCE). This relationship has been in place since 1918. The

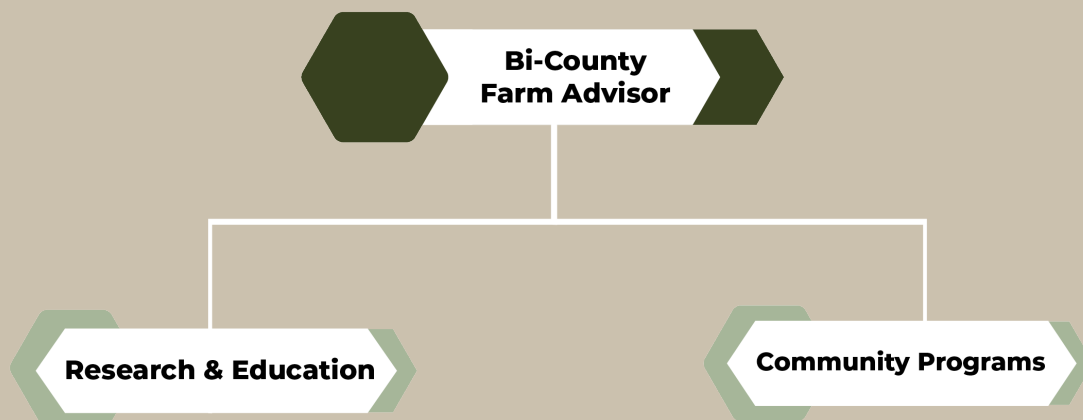
Bi-County Farm Advisor Office's mission is to provide research-based educational programs to the residents of the two counties including agriculture, natural resources, youth development, home gardening, and nutrition education.

Department Overview

Sutter County is the designated lead agency for the Bi-County Farm Advisor Department, located in Yuba City. Sutter County bills Yuba County for its portion of the budget. The apportionment of costs, as agreed by the two funding counties, is 63% from Sutter County and 37% from Yuba County. This formula is based historically on a comprehensive evaluation of the workloads and an approximation of the time spent delivering UCCE programs in the respective counties.

UCCE Sutter-Yuba secures grants and gifts to augment County and University of California (UC) funding, allowing staff to conduct activities and purchase equipment that UC or County budgets do not permit. The UC contributed roughly \$2 million in FY 2023-24 to support the local UCCE office through direct and indirect support.

Organizational Structure





Accomplishments - FY 2023-24

- Our first Ag Venture Day Camp was held in July for children ages 6-12. We had 80 youth attend over the course of 4 weeks, and they went on field trips all over Sutter and Yuba Counties, including to Mathews Rice Dryer, Tollcrest Dairy, the Sierra Foothills Research and Extension Center, and many other agriculture and natural resource related locations.

Summary of Budget Changes - FY 2024-25

- Appropriations are recommended at \$410,974, an increase of \$263 (0.1%) compared to the FY 2023-2024 Adopted Budget. The General Fund provides 37% of the financing for this budget unit. This is a \$94 increase for Yuba County.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Growth & Development

- Increase the number and diversity of clientele reached through extension and applied research programs in agriculture and natural resources.

Communication, Engagement & Outreach

- Increase the number and diversity of youth reached through 4-H and CalFresh Healthy Living programs, supporting the next generation's capacity to be involved in agriculture and natural resources.

Goals

Budget Work Plan

01. Engagement

- Increasing outreach events to the agriculture and natural resource clientele to reach at least 5,000 adult residents.
- Increasing youth engagement in the 4-H program through in-school, after-school, and club programming to reach at least 4,000 youth.
- Increasing events with the Master Gardener and Master Food Preserver programs to reach at least 8,000 residents.

02. Funding

- Continue grant funding to the department of at least \$500,000 through Advisor-generated grants, gifts, and donations.

Bi-County Farm Advisor Agriculture Extension 101-6300	FY 23/24	FY 24/25	
	Adopted Budget	CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$151,891	\$164,389	\$12,498
Other Charges	\$113	\$113	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$152,004	\$164,502	\$12,498
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$0	\$0	\$0
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$152,004	\$164,502	\$12,498

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
AGRICULTURE EXTENSION						
101-6300-372.99-02	COUNTY CONTRIBUTION	106,857-	135,923-	152,004-	164,502-	164,502-
* REVENUE		106,857-	135,923-	152,004-	164,502-	164,502-
		-----	-----	-----	-----	-----
**		106,857-	135,923-	152,004-	164,502-	164,502-
Services & Supplies						
101-6300-463.23-00	PROFESSIONAL SERVICES	107,644	121,789	151,891	164,389	164,389
* EXPENDITURE		107,644	121,789	151,891	164,389	164,389
		-----	-----	-----	-----	-----
**	Services & Supplies	107,644	121,789	151,891	164,389	164,389
Other Charges						
101-6300-463.53-01 A-87	CHARGES	0	72	113	113	113
* EXPENDITURE		0	72	113	113	113
		-----	-----	-----	-----	-----
**	Other Charges	0	72	113	113	113
		-----	-----	-----	-----	-----
***	AGRICULTURE EXTENSION	787	14,062-	0	0	0
****	AGRICULTURE EXTENSION	787	14,062-	0	0	0

Board of Supervisors

Clerk of the Board Mary Pasillas

Mission

Members of the Board of Supervisors are elected to serve as the legislative and executive body for Yuba County and provide policy direction for all branches of County Government by adopting ordinances, resolutions and rules in benefit of the citizens of Yuba County, within the limits prescribed by State and Federal law.

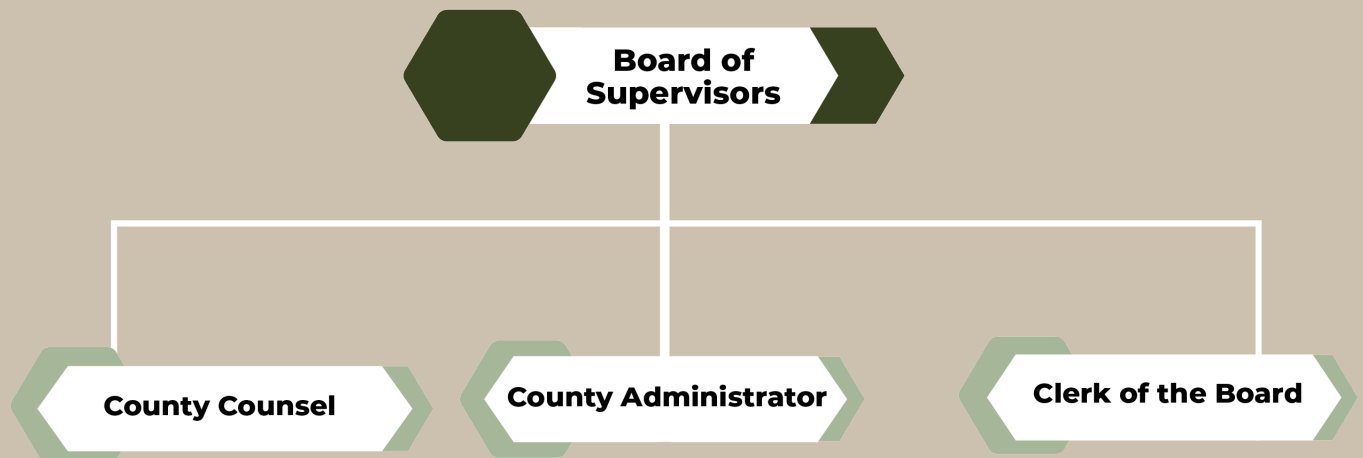
Department Overview

The Board of Supervisors represents each of the five districts within Yuba County as elected officials to represent the citizens within their district.

Collectively they consider and approve each ordinance, resolution, agreement and memorandum of understanding at their Board meetings held regularly on the second and fourth Tuesday of each month.

The Board of Supervisors also represents Yuba County by sitting/attending various boards, committees and commissions throughout the State.

Organizational Structure



Accomplishments - FY 2023-24

As part of the changes made with the Chair at the start of his term, we have eliminated 7 committees that members of the Board of Supervisors serve on, through consolidation of internal committees and elimination of inactive committees.



Summary of Budget Changes - FY 2024-25

- Adjustments to rates in both benefits and services. Additionally, an increase in supplies for expenses related to communications and community outreach.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Communication, Engagement, and Outreach

- Being easily accessible to the constituents to help with their needs, wants, through phone calls, emails, and personal meetings.
 - Approvals of agreements, resolutions and ordinances brought to Board meetings, as the Board of Supervisors is able to give final approval to all County projects that can affect constituents.
-

Goals

Budget Work Plan

01. Bi-annual Meetings

- Creating an opportunity for each Supervisor to offer a bi-annual meeting with their District's constituents in a meet-and-greet style.

Board of Supervisors	FY 23/24	FY 24/25	
	Adopted	CAO	
101-0100	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$510,986	\$537,883	\$26,897
Services and Supplies	\$193,422	\$218,285	\$24,863
Other Charges	\$460,312	\$460,312	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,164,720	\$1,216,480	\$51,760
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$512,210	\$521,718	\$9,508
TOTAL REVENUE	\$512,210	\$521,718	\$9,508
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$652,510	\$694,762	\$42,252

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
BOARD OF SUPERVISORS						
101-0100-363.74-00	OUTSIDE AGENCIES	231,691-	352,531-	512,210-	521,718-	521,718-
101-0100-371.96-01	CONTRIBUTIONS	0	2,085-	0	0	0
101-0100-372.99-02	COUNTY CONTRIBUTION	373,788-	516,694-	652,510-	699,762-	694,762-
* REVENUE		605,479-	871,310-	1,164,720-	1,221,480-	1,216,480-
		-----	-----	-----	-----	-----
**		605,479-	871,310-	1,164,720-	1,221,480-	1,216,480-
Salaries & Benefits						
101-0100-411.01-01	REGULAR	307,910	315,020	330,560	324,900	324,900
101-0100-411.02-01	CO SHARE PERS-UAL	56,832	61,200	64,740	76,488	76,488
101-0100-411.02-02	CO SHARE PERS-NORMAL	21,044	20,656	23,908	23,695	23,695
101-0100-411.02-04	GROUP HEALTH INSURANCE	61,114	78,188	84,012	102,856	102,856
101-0100-411.02-05	MEDICARE	4,398	4,412	4,597	4,714	4,714
101-0100-411.02-06	WORKERS COMP INS	2,524	2,471	2,599	2,805	2,805
101-0100-411.02-07	LIFE INSURANCE	540	540	570	515	515
101-0100-411.02-09	RETIREE HEALTHCARE INS	1,170	0	0	1,910	1,910
* EXPENDITURE		455,532	482,487	510,986	537,883	537,883
		-----	-----	-----	-----	-----
** Salaries & Benefits		455,532	482,487	510,986	537,883	537,883
Services & Supplies						
101-0100-411.12-00	COMMUNICATION	1,252	2,141	2,000	2,000	2,000
101-0100-411.15-00	INSURANCE	10,033	10,641	11,699	26,287	26,287
101-0100-411.17-00	MAINTENANCE/EQUIPMENT	4,876	37,212	44,892	37,011	37,011
101-0100-411.20-00	MEMBERSHIPS	31,484	33,136	38,371	37,102	39,602
101-0100-411.22-00	OFFICE EXPENSE	410	2,214	700	5,700	5,700
101-0100-411.27-00	SMALL TOOLS/INSTRUMENTS	0	1,715	1,500	9,000	1,500
101-0100-411.28-00	SPECIAL DPMT EXPENSE	20,179	21,615	29,596	22,410	22,410
101-0100-411.29-00	TRAVEL	42,743	49,453	55,300	54,100	54,100
101-0100-411.30-00	UTILITIES	27,666	17,783	9,364	29,675	29,675

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
*	EXPENDITURE	138,643	175,910	193,422	223,285	218,285
**	Services & Supplies	138,643	175,910	193,422	223,285	218,285
	Other Charges					
	101-0100-411.53-01 A-87 CHARGES	0	177,164	460,312	460,312	460,312
*	EXPENDITURE	0	177,164	460,312	460,312	460,312
**	Other Charges	0	177,164	460,312	460,312	460,312
***	BOARD OF SUPERVISORS	11,304-	35,749-	0	0	0

Child Support Services

Director Tina Taylor

Mission

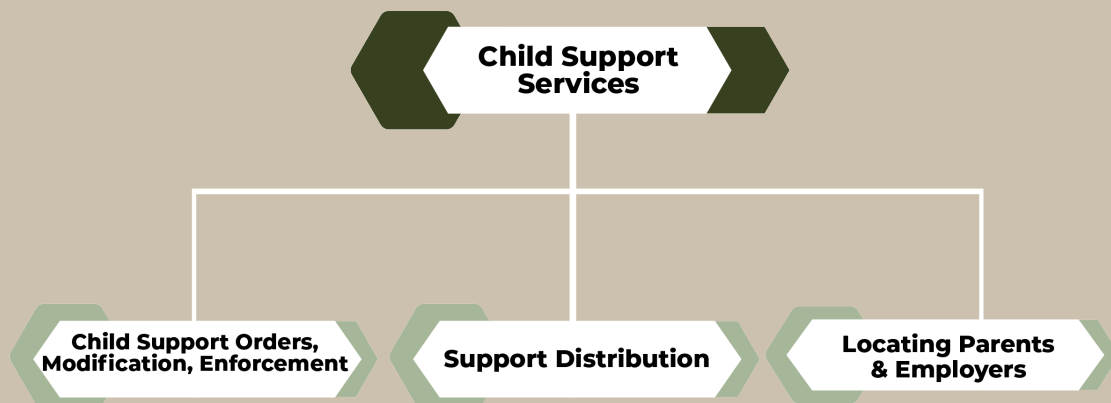
The mission of the Yuba County Department of Child Support Services is to provide child support assistance to children in need in an efficient, effective, and professional manner. It is the hope that through the establishment and enforcement of child support orders, a sense of parental responsibility will be fostered which will serve to enhance the lives of the children of our county.

Department Overview

The Yuba County Department of Child Support Services (YCDCSS) educates the public about our services and delivers quality customer service while working collaboratively with parents, the courts, employers, and Health and Human Services.

The emphasis is a customer service-oriented program serving both parents and assisting them to maneuver the child support arena by helping families become financially self-reliant and at times giving children greater access to the resources of both parents.

Organizational Structure



Accomplishments - FY 2023-24

- Successfully implemented a texting component to add to our communication tools. Staff are currently sending approximately 200 text messages per month to customers, and this is steadily increasing. Texting also allows the Child Support Specialist to use a translation feature for outgoing and incoming text messages utilizing eight different languages improving customer service and communication overall.
- Distributed collections increased last fiscal year by over \$30,000 and continues to trend upward this year by already increasing \$12,000 in just 4 months of the federal fiscal year.

Summary of Budget Changes - FY 2024-25

- Yuba County Department of Child Support Services (YCDCSS) is funded solely by Federal and State money. The program is 66% federally funded and 34% state funded. There are currently no County general fund dollars expended to support the program.
- There are no anticipated changes between the 2023/24 and the 2024/25 fiscal year budgets. The initial planning allocation is slated to be flat from the prior year. However, the final allocation amount will not be known until the State budget is signed by the Governor.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Service Delivery

- Increase speed and delivery of services to customers, thus improving performance as well as empowering self-sufficiency of families through the establishment and enforcement of child support.

Engagement & Outreach

- Increase utilization of connections to other available programs in our County and create local collaborations.

Goals

Budget Work Plan

01. Customer Service

- Delivering exceptional service to customers.
- Increasing the speed and delivery of services to reduce the number of days from case opening to first payment received.
- Increasing the number of stipulations and reduce the number of defaults.

02. Education/Training

- Educating staff on the resources available to refer customers to programs and services around the County.
- Holding periodic meetings with all Child Support staff along with other County Departments and community organizations to educate on available resources.

Child Support Svcs	FY 23/24	FY 24/25	
	Adopted	CAO	
107-2600	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$2,684,114	\$2,728,295	\$44,181
Services and Supplies	\$863,499	\$819,318	(\$44,181)
Other Charges	\$76,567	\$76,567	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$3,624,180	\$3,624,180	\$0
REVENUE			
Fed/State	\$3,624,180	\$3,624,180	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$3,624,180	\$3,624,180	\$0
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
YCDCSS						
107-2600-351.30-00	INTEREST EARNED	2,458-	7,059-	0	0	0
107-2600-362.72-01	CHILD SUPPORT SERVICES	3,230,280-	3,202,391-	3,624,180-	3,624,180-	3,624,180-
107-2600-371.96-01	CONTRIBUTIONS	0	500-	0	0	0
107-2600-371.98-99	MISCELLANEOUS	931-	265-	0	0	0
* REVENUE		3,233,669-	3,210,215-	3,624,180-	3,624,180-	3,624,180-
		-----	-----	-----	-----	-----
**		3,233,669-	3,210,215-	3,624,180-	3,624,180-	3,624,180-
Salaries & Benefits						
107-2600-421.01-01	REGULAR	1,386,465	1,262,498	1,541,886	1,593,317	1,593,317
107-2600-421.01-03	EXTRA HELP	13,276	0	0	0	0
107-2600-421.01-04	OVERTIME	71	604	518	0	0
107-2600-421.01-07	VACATION PAY	9,486	22,306	36,223	0	0
107-2600-421.01-08	SICK LEAVE	93	1,585	8,469	0	0
107-2600-421.01-19	EE REFERRAL PROGRAM	0	500	0	0	0
107-2600-421.02-01	CO SHARE PERS-UAL	313,992	309,516	296,532	352,920	352,920
107-2600-421.02-02	CO SHARE PERS-NORMAL	96,734	85,754	117,561	112,587	112,587
107-2600-421.02-03	PARS	219	0	0	0	0
107-2600-421.02-04	GROUP HEALTH INSURANCE	286,989	248,953	393,136	437,720	437,720
107-2600-421.02-05	MEDICARE	19,458	17,963	21,939	21,663	21,663
107-2600-421.02-06	WORKERS COMP INS	152,794	211,759	250,175	191,917	191,917
107-2600-421.02-07	LIFE INSURANCE	1,695	1,433	1,881	1,650	1,650
107-2600-421.02-08	UNEMPLOYMENT INS	4,225	1,270	768	757	757
107-2600-421.02-09	RETIREE HEALTHCARE INS	12,849	14,883	15,026	15,344	15,344
107-2600-421.02-11	ER CONTRIB TO DEF COMP	0	0	0	420	420
* EXPENDITURE		2,298,346	2,179,024	2,684,114	2,728,295	2,728,295
		-----	-----	-----	-----	-----
** Salaries & Benefits		2,298,346	2,179,024	2,684,114	2,728,295	2,728,295
Services & Supplies						

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
107-2600-421.12-00	COMMUNICATION	14,414	14,049	20,000	20,000	20,000
107-2600-421.15-00	INSURANCE	43,083	25,930	22,535	41,221	41,221
107-2600-421.17-00	MAINTENANCE/EQUIPMENT	29,695	154,627	143,174	148,024	148,024
107-2600-421.18-00	MAINTENANCE/BLDG & IMPROV	36,342	36,656	125,461	82,503	82,503
107-2600-421.20-00	MEMBERSHIPS	3,073	3,636	5,000	5,000	5,000
107-2600-421.22-00	OFFICE EXPENSE	16,349	14,689	100,000	100,000	100,000
107-2600-421.23-00	PROFESSIONAL SERVICES	67,511	73,435	122,500	132,650	132,650
107-2600-421.23-01	CRIMINAL	7,730	6,990	10,000	10,000	10,000
107-2600-421.25-00	RENTS & LEASES/EQUIPMENT	4,365	3,347	30,000	4,800	4,800
107-2600-421.26-00	RENTS & LEASES/BLDG & IMP	408,199	398,010	208,076	212,767	212,767
107-2600-421.29-00	TRAVEL	6,215	6,205	24,000	30,000	30,000
107-2600-421.30-00	UTILITIES	50,347	49,022	52,753	32,353	32,353
*	EXPENDITURE	687,323	786,596	863,499	819,318	819,318
		-----	-----	-----	-----	-----
**	Services & Supplies	687,323	786,596	863,499	819,318	819,318
Other Charges						
107-2600-421.53-01 A-87	CHARGES	215,176	202,511	76,567	76,567	76,567
*	EXPENDITURE	215,176	202,511	76,567	76,567	76,567
		-----	-----	-----	-----	-----
**	Other Charges	215,176	202,511	76,567	76,567	76,567
		-----	-----	-----	-----	-----
***	YCDCSS	32,824-	42,084-	0	0	0
****	YCDCSS	32,824-	42,084-	0	0	0

Clerk of the Board of Supervisors

Clerk of the Board Mary Pasillas

Mission

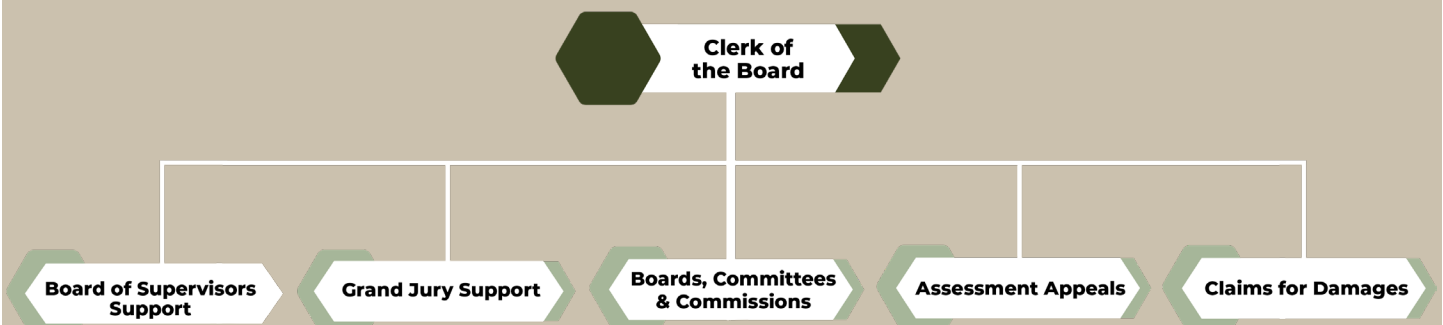
Providing professional and courteous service to Yuba County and its citizens in order to promote transparency, maintain clear and concise records and facilitate open participation in the decision and policy making processes.

Department Overview

The primary function of the Clerk of the Board's office is to create and maintain a process for the Board of Supervisors meetings held twice each month. This includes maintaining our agenda management system, and being regularly available to assist all departments with their agenda items as necessary. As part of this process, the Clerk of the Board and Board Clerks participate in each meeting, maintains original records of the County through minutes, resolutions, ordinances and various other documents.

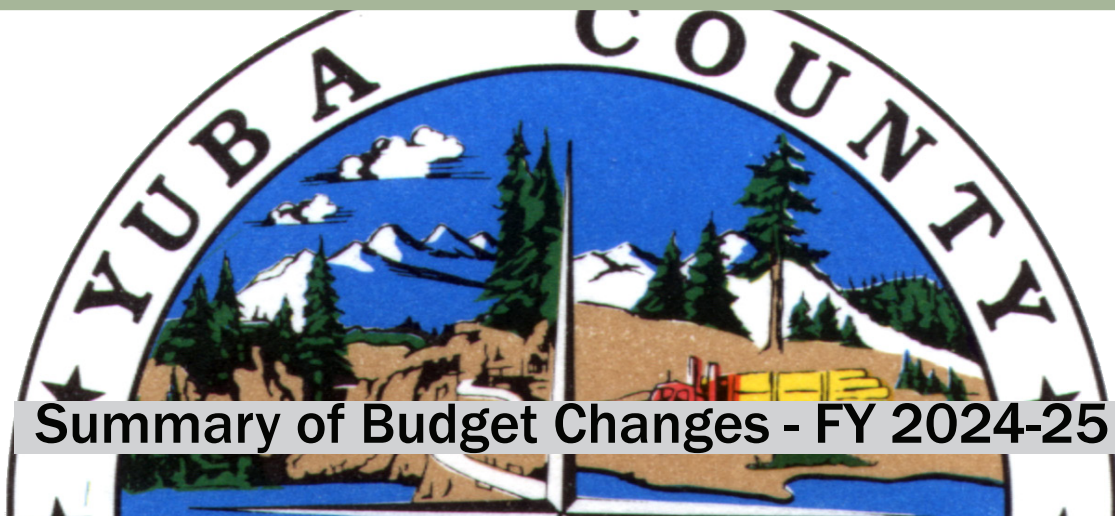
In addition, we oversee and administratively support other government operations such as Three Rivers Levee Improvement Authority (TRLIA), South Yuba Transportation Authority (SYTIA), Countywide Oversight Board for RDA Successor Agencies, City Selection Committee, Assessment Appeal applications, and the Grand Jury.

Organizational Structure



Accomplishments - FY 2023-24

- Staff members created an individual employee development plan, specifying goals and steps on how to accomplish those goals, which was personally discussed and reviewed with their supervisor. This allows for individual development and growth within the office and County.
- Resolutions and minutes have been added to Yuba.org for easy public and staff access. Currently, our resolutions and minutes are updated on the website through 2003, and we strive to continue to add more years.
- The Clerk of the Board has begun attending the active boards, committees and commissions that we oversee to ensure that local and state guidelines are being adhered to.
- Over 40 boxes of records were digitized into Questys, our document management program. This allows us to access older material quickly and allowed us to optimize our office space.



Summary of Budget Changes - FY 2024-25

- Salary and benefits were revised to reflect changes in vacancies, projected benefits cost, and promotional advancements. Increases in services and supplies reflect rate adjustments and professional development of the staff. We are requesting additional funds to the travel budget for the staff members to attend trainings and conferences.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Partnerships & Collaborations

- Attend each of our 30+ Committees.
- Implement yearly meetings with the County Administrator and County Counsel offices to provide updates on all boards, committees and commissions.

Community of Participation

- Focus on the In-Home Supportive Services Commission Advisory Committee, as it has been without representatives since 2019.

Goals

Budget Work Plan

01. Monitoring

- Attend committee meetings to ensure that the specifics are being adhered to and ensure that committees are following the Brown Act Rules and Regulations.

02. Outreach

- Consult with the In-Home Supportive Services Program manager.
- Reach out to previous members to inquire about their interest in rejoining.
- Place additional information on the Clerk of the Board website.

Clerk of the BOS	FY 23/24	FY 24/25	
	Adopted	CAO	
101-1701	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$384,509	\$418,691	\$34,182
Services and Supplies	\$83,039	\$89,432	\$6,393
Other Charges	\$109,014	\$109,014	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$576,562	\$617,137	\$40,575
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$12,600	\$10,700	(\$1,900)
TOTAL REVENUE	\$12,600	\$10,700	(\$1,900)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$563,962	\$606,437	\$42,475

Grand Jury	FY 23/24	FY 24/25	
	Adopted	CAO	
101-2400	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits			\$0
Services and Supplies	\$66,582	\$64,178	(\$2,404)
Other Charges	\$5,210	\$5,210	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$71,792	\$69,388	(\$2,404)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$0	\$0	\$0
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$71,792	\$69,388	(\$2,404)

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
CLERK OF THE BOARD						
101-1701-371.91-02	OTHER COPIES	10-	0	0	0	0
101-1701-371.93-00	FEES FOR SERVICES	4,568-	6,513-	12,000-	10,000-	10,000-
101-1701-371.93-05	APPEALS BOARD FEES	630-	1,050-	600-	700-	700-
101-1701-371.98-02	BD OF SUPV APPELLET FEES	0	50-	0	0	0
101-1701-372.99-02	COUNTY CONTRIBUTION	369,111-	515,208-	563,962-	612,437-	606,437-
* REVENUE		374,319-	522,821-	576,562-	623,137-	617,137-
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**		374,319-	522,821-	576,562-	623,137-	617,137-
Salaries & Benefits						
101-1701-411.01-01	REGULAR	200,473	225,549	255,570	260,964	260,964
101-1701-411.01-07	VACATION PAY	0	13,093	0	0	0
101-1701-411.02-01	CO SHARE PERS-UAL	34,920	48,504	52,308	59,448	59,448
101-1701-411.02-02	CO SHARE PERS-NORMAL	13,789	14,733	19,210	18,950	18,950
101-1701-411.02-04	GROUP HEALTH INSURANCE	24,288	37,613	49,194	70,917	70,917
101-1701-411.02-05	MEDICARE	2,933	3,483	3,708	3,786	3,786
101-1701-411.02-06	WORKERS COMP INS	16,119	1,891	2,030	2,135	2,135
101-1701-411.02-07	LIFE INSURANCE	252	369	456	412	412
101-1701-411.02-08	UNEMPLOYMENT INS	612	281	130	132	132
101-1701-411.02-09	RETIREE HEALTHCARE INS	0	1,540	1,903	1,947	1,947
* EXPENDITURE		293,386	347,056	384,509	418,691	418,691
		-----	-----	-----	-----	-----
** Salaries & Benefits		293,386	347,056	384,509	418,691	418,691
Services & Supplies						
101-1701-411.12-00	COMMUNICATION	527	719	700	700	700
101-1701-411.17-00	MAINTENANCE/EQUIPMENT	2,925	29,770	29,928	29,609	29,609
101-1701-411.20-00	MEMBERSHIPS	500	600	700	700	700
101-1701-411.22-00	OFFICE EXPENSE	5,764	6,812	17,000	9,000	9,000
101-1701-411.23-00	PROFESSIONAL SERVICES	12,255	12,255	13,355	13,355	13,355

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-1701-411.24-00	PUBLICATIONS	1,947	353	1,800	1,000	1,000
101-1701-411.25-00	RENTS & LEASES/EQUIPMENT	5,476	6,699	7,000	7,000	7,000
101-1701-411.27-00	SMALL TOOLS/INSTRUMENTS	0	5,935	0	6,000	0
101-1701-411.28-00	SPECIAL DPMT EXPENSE	2,925	1,913	1,800	1,800	1,800
101-1701-411.29-00	TRAVEL	5,868	6,364	7,500	15,950	15,950
101-1701-411.30-00	UTILITIES	9,619	6,183	3,256	10,318	10,318
*	EXPENDITURE	47,806	77,603	83,039	95,432	89,432
		-----	-----	-----	-----	-----
**	Services & Supplies	47,806	77,603	83,039	95,432	89,432
Other Charges						
101-1701-411.53-01	A-87 CHARGES	0	59,069	109,014	109,014	109,014
*	EXPENDITURE	0	59,069	109,014	109,014	109,014
		-----	-----	-----	-----	-----
**	Other Charges	0	59,069	109,014	109,014	109,014
		-----	-----	-----	-----	-----
***	CLERK OF THE BOARD	33,127-	39,093-	0	0	0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
GRAND JURY						
101-2400-371.98-15	OUTLAWED WARRANTS	41-	394-	0	0	0
101-2400-372.99-02	COUNTY CONTRIBUTION	34,100-	50,731-	71,792-	69,388-	69,388-
* REVENUE		34,141-	51,125-	71,792-	69,388-	69,388-
		-----	-----	-----	-----	-----
**		34,141-	51,125-	71,792-	69,388-	69,388-
Services & Supplies						
101-2400-421.12-00	COMMUNICATION	627	616	775	775	775
101-2400-421.16-00	PER DIEM FEES/MILEAGE	18,910	18,545	53,325	50,000	50,000
101-2400-421.17-00	MAINTENANCE/EQUIPMENT	0	7,443	7,482	7,403	7,403
101-2400-421.22-00	OFFICE EXPENSE	1,313	3,665	1,800	3,300	3,300
101-2400-421.29-00	TRAVEL	700	2,260	3,200	2,700	2,700
* EXPENDITURE		21,550	32,529	66,582	64,178	64,178
		-----	-----	-----	-----	-----
**	Services & Supplies	21,550	32,529	66,582	64,178	64,178
Other Charges						
101-2400-421.53-01	A-87 CHARGES	0	9,188	5,210	5,210	5,210
* EXPENDITURE		0	9,188	5,210	5,210	5,210
		-----	-----	-----	-----	-----
**	Other Charges	0	9,188	5,210	5,210	5,210
		-----	-----	-----	-----	-----
***	GRAND JURY	12,591-	9,408-	0	0	0
****	GRAND JURY	12,591-	9,408-	0	0	0

Clerk-Recorder

Clerk-Recorder, Registrar of Voters Donna Hillegass

Mission

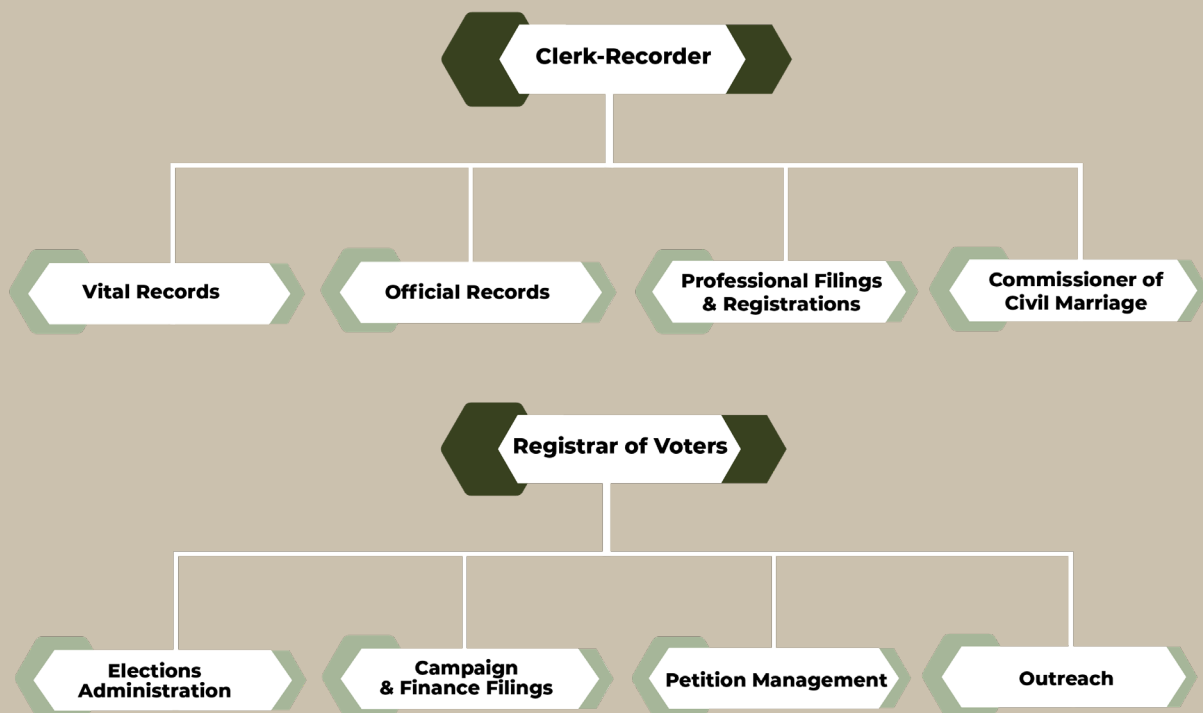
The Yuba County Clerk-Recorder's office is committed to maintaining and safeguarding the county's vital and official records, as well as providing accurate and fair election services to the citizens of Yuba County.

Department Overview

The Yuba County Clerk-Recorder's Office performs duties mandated by state, federal and local law. The function of the Clerk-Recorder Division includes issuing and registering marriage licenses, issuing certified copies of vital records, accepting fictitious business name filings and professional registrations, processing California Environmental Quality Act (CEQA) documents and recording official records.

The primary function of the Elections Division is conducting federal, state and local elections. This includes candidate filing and preparing county voter information guides and maintaining voter rolls. Preparing and testing voting equipment as well as evaluating and securing polling locations. The Elections Division is also responsible for poll worker recruitment, training and scheduling as well as issuing, processing and counting ballots.

Organizational Structure



Accomplishments - FY 2023-24

- Enhanced and optimized operational procedures and documentation.
- Conducted comprehensive translation of essential forms and informational materials into Spanish, increasing accessibility.
- Successfully executed an important upgrade for recording module with recording software application.
- Utilized electronic rosters at polling sites for the March primary. These electronic rosters played a key role in assisting poll workers to navigate the complex rules of voter processing.

Summary of Budget Changes - FY 2024-25

- Salaries and benefits have been updated to reflect current staffing levels, and projected benefit costs. Additionally, an increase in elections costs was included due to the Presidential election this November.
- The department experienced a decrease in recording fee revenue due to a reduction in the number of document recordings. This decrease is attributed to current national economic conditions and reflects broader economic challenges also impacting other revenue streams associated with document processing.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Service Delivery

- Increase online service options for those we serve. These enhancements will provide the public added resources available online and more options for some filings that do not require an in-person visit or obtaining notary services.

Goals

Budget Work Plan

01. Accessibility

- Pursue additional verification resources for individuals obtaining copies of vital records.
- Automate certain business filings to enable online submissions.
- Increase the number of historical documents in the current recording system in an effort to reduce the time taken fulfilling copy requests.
- Implement a working interface accessible from the election's website, so that a candidate can schedule filing appointments online.

02. Outreach & Education

- Create a simple curriculum for elections education. Outreach to local groups to provide informational classes and offer classes for the public at large at the government center.
- Develop content and offer workshops for Special Districts, providing the opportunity for those districts to become more self-reliant through the elections process.

03. Workforce Development

- Invest in staff development to ensure a knowledgeable and customer-oriented workforce.

Clerk-Recorder	FY 23/24	FY 24/25	
	Adopted	CAO	
101-0200	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$906,074	\$922,906	\$16,832
Services and Supplies	\$236,706	\$249,558	\$12,852
Other Charges	\$359,387	\$359,387	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,502,167	\$1,531,851	\$29,684
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$640,433	\$702,051	\$61,618
TOTAL REVENUE	\$640,433	\$702,051	\$61,618
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$861,734	\$829,800	(\$31,934)

Elections	FY 23/24	FY 24/25	
	Adopted	CAO	
101-0800	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$382,787	\$518,921	\$136,134
Services and Supplies	\$493,900	\$660,984	\$167,084
Other Charges	\$184,218	\$184,218	\$0
Fixed Assets			\$0
TOTAL EXPENDITURES	\$1,060,905	\$1,364,123	\$303,218
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$63,874	\$150,000	\$86,126
TOTAL REVENUE	\$63,874	\$150,000	\$86,126
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$997,031	\$1,214,123	\$217,092

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
CLERK RECORDER						
101-0200-331.16-06	MARRIAGE LICENSES	3,847-	4,547-	3,100-	3,100-	3,100-
101-0200-371.93-03	CLERK RECORDER	205,840-	166,868-	150,000-	258,091-	258,091-
101-0200-371.95-01	RECORDING FEES	446,679-	268,750-	275,000-	225,000-	225,000-
101-0200-371.96-01	CONTRIBUTIONS	500-	500-	0	0	0
101-0200-372.99-01	OPERATING TRANSFERS IN	110,428-	101,006-	212,333-	199,360-	215,860-
101-0200-372.99-02	COUNTY CONTRIBUTION	278,393-	659,166-	861,734-	855,300-	829,800-
101-0200-381.92-00	OVERAGE/SHORTAGE	448-	365-	0	0	0
* REVENUE		1,046,135-	1,201,202-	1,502,167-	1,540,851-	1,531,851-
		-----	-----	-----	-----	-----
**		1,046,135-	1,201,202-	1,502,167-	1,540,851-	1,531,851-
Salaries & Benefits						
101-0200-411.01-01	REGULAR	436,915	551,837	588,972	594,862	594,862
101-0200-411.01-03	EXTRA HELP	5,874	0	0	0	0
101-0200-411.01-04	OVERTIME	737	137	2,500	2,500	2,500
101-0200-411.01-07	VACATION PAY	6,418	0	0	0	0
101-0200-411.01-08	SICK LEAVE	5,236	0	0	0	0
101-0200-411.01-19	EE REFERRAL PROGRAM	500	500	0	0	0
101-0200-411.02-01	CO SHARE PERS-UAL	96,012	95,808	119,508	140,400	140,400
101-0200-411.02-02	CO SHARE PERS-NORMAL	29,738	36,273	44,580	43,491	43,491
101-0200-411.02-03	PARS	176	0	0	0	0
101-0200-411.02-04	GROUP HEALTH INSURANCE	110,020	118,104	128,047	121,236	121,236
101-0200-411.02-05	MEDICARE	6,133	7,329	8,578	8,663	8,663
101-0200-411.02-06	WORKERS COMP INS	4,955	4,374	5,543	5,239	5,239
101-0200-411.02-07	LIFE INSURANCE	527	613	663	586	586
101-0200-411.02-08	UNEMPLOYMENT INS	898	364	204	206	206
101-0200-411.02-09	RETIREE HEALTHCARE INS	6,341	6,802	7,479	5,723	5,723
* EXPENDITURE		710,480	822,141	906,074	922,906	922,906
		-----	-----	-----	-----	-----
** Salaries & Benefits		710,480	822,141	906,074	922,906	922,906

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
Services & Supplies						
101-0200-411.12-00	COMMUNICATION	1,731	2,293	2,820	2,820	2,820
101-0200-411.15-00	INSURANCE	12,802	13,126	12,414	24,476	24,476
101-0200-411.17-00	MAINTENANCE/EQUIPMENT	8,776	52,097	52,374	51,815	51,815
101-0200-411.20-00	MEMBERSHIPS	1,325	1,250	1,350	1,350	1,350
101-0200-411.22-00	OFFICE EXPENSE	23,941	16,028	22,600	51,100	42,100
101-0200-411.23-00	PROFESSIONAL SERVICES	72,678	71,314	120,620	88,290	88,290
101-0200-411.25-00	RENTS & LEASES/EQUIPMENT	1,481	1,596	2,790	2,790	2,790
101-0200-411.26-00	RENTS & LEASES/BLDG & IMP	5,545	6,215	9,600	9,600	9,600
101-0200-411.28-00	SPECIAL DPMT EXPENSE	61	0	500	500	500
101-0200-411.29-00	TRAVEL	275	4,021	5,100	5,100	5,100
101-0200-411.30-00	UTILITIES	19,315	12,415	6,538	20,717	20,717
*	EXPENDITURE	147,930	180,355	236,706	258,558	249,558
		-----	-----	-----	-----	-----
**	Services & Supplies	147,930	180,355	236,706	258,558	249,558
Other Charges						
101-0200-411.53-01	A-87 CHARGES	0	241,207	359,387	359,387	359,387
*	EXPENDITURE	0	241,207	359,387	359,387	359,387
		-----	-----	-----	-----	-----
**	Other Charges	0	241,207	359,387	359,387	359,387
		-----	-----	-----	-----	-----
***	CLERK RECORDER	187,725-	42,501	0	0	0
****	CLERK RECORDER	187,725-	42,501	0	0	0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
ELECTIONS						
101-0800-371.88-01	ELECTION SERVICES	389,164-	254,544-	5,000-	150,000-	150,000-
101-0800-371.98-15	OUTLAWED WARRANTS	0	1,138-	0	0	0
101-0800-371.98-99	MISCELLANEOUS	0	0	58,874-	0	0
101-0800-372.99-02	COUNTY CONTRIBUTION	894,158-	972,239-	997,031-	1,214,123-	1,214,123-
* REVENUE		1,283,322-	1,227,921-	1,060,905-	1,364,123-	1,364,123-
		-----	-----	-----	-----	-----
**		1,283,322-	1,227,921-	1,060,905-	1,364,123-	1,364,123-
Salaries & Benefits						
101-0800-415.01-01	REGULAR	244,245	166,201	233,385	288,109	288,109
101-0800-415.01-03	EXTRA HELP	26,736	30,287	15,000	15,000	15,000
101-0800-415.01-04	OVERTIME	7,822	3,523	12,000	12,000	12,000
101-0800-415.01-07	VACATION PAY	19,351	22,827	0	0	0
101-0800-415.01-08	SICK LEAVE	9,734	4,475	0	0	0
101-0800-415.02-01	CO SHARE PERS-UAL	56,412	56,436	44,268	55,668	55,668
101-0800-415.02-02	CO SHARE PERS-NORMAL	16,513	10,492	17,277	20,949	20,949
101-0800-415.02-03	PARS	432	609	450	450	450
101-0800-415.02-04	GROUP HEALTH INSURANCE	44,521	10,121	51,096	116,716	116,716
101-0800-415.02-05	MEDICARE	4,423	3,297	3,778	4,572	4,572
101-0800-415.02-06	WORKERS COMP INS	2,831	3,124	3,168	2,994	2,994
101-0800-415.02-07	LIFE INSURANCE	334	278	375	407	407
101-0800-415.02-08	UNEMPLOYMENT INS	921	207	119	147	147
101-0800-415.02-09	RETIREE HEALTHCARE INS	1,763	1,816	1,871	1,909	1,909
* EXPENDITURE		436,038	313,693	382,787	518,921	518,921
		-----	-----	-----	-----	-----
**	Salaries & Benefits	436,038	313,693	382,787	518,921	518,921
Services & Supplies						
101-0800-415.12-00	COMMUNICATION	1,718	2,860	5,417	6,587	6,587
101-0800-415.15-00	INSURANCE	0	0	0	300	300

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-0800-415.17-00	MAINTENANCE/EQUIPMENT	15,467	44,688	116,491	159,056	159,056
101-0800-415.20-00	MEMBERSHIPS	375	400	400	400	400
101-0800-415.22-00	OFFICE EXPENSE	28,690	33,255	20,000	20,000	20,000
101-0800-415.23-00	PROFESSIONAL SERVICES	52,736	57,564	66,282	176,651	176,651
101-0800-415.24-00	PUBLICATIONS	1,870	2,746	8,150	8,180	8,180
101-0800-415.26-00	RENTS & LEASES/BLDG & IMP	7,160	6,200	8,990	7,910	7,910
101-0800-415.28-00	SPECIAL DPMT EXPENSE	441,498	247,398	264,670	278,400	278,400
101-0800-415.29-00	TRAVEL	1,532	2,339	3,500	3,500	3,500
*	EXPENDITURE	551,046	397,450	493,900	660,984	660,984
		-----	-----	-----	-----	-----
**	Services & Supplies	551,046	397,450	493,900	660,984	660,984
Other Charges						
101-0800-415.53-01	A-87 CHARGES	0	210,088	184,218	184,218	184,218
*	EXPENDITURE	0	210,088	184,218	184,218	184,218
		-----	-----	-----	-----	-----
**	Other Charges	0	210,088	184,218	184,218	184,218
Fixed Assets						
101-0800-415.63-30	IT HARDWARE	27,171	30,000	0	0	0
*	EXPENDITURE	27,171	30,000	0	0	0
		-----	-----	-----	-----	-----
**	Fixed Assets	27,171	30,000	0	0	0
***	ELECTIONS	269,067-	276,690-	0	0	0
****	ELECTIONS	269,067-	276,690-	0	0	0

Community Development Services Agency

Director Michael Lee

Airport

Building Inspection / Code Enforcement

Environmental Health

General Services

Library

Planning

Public Works

CDSA - Airport

Manager Jason Kopping

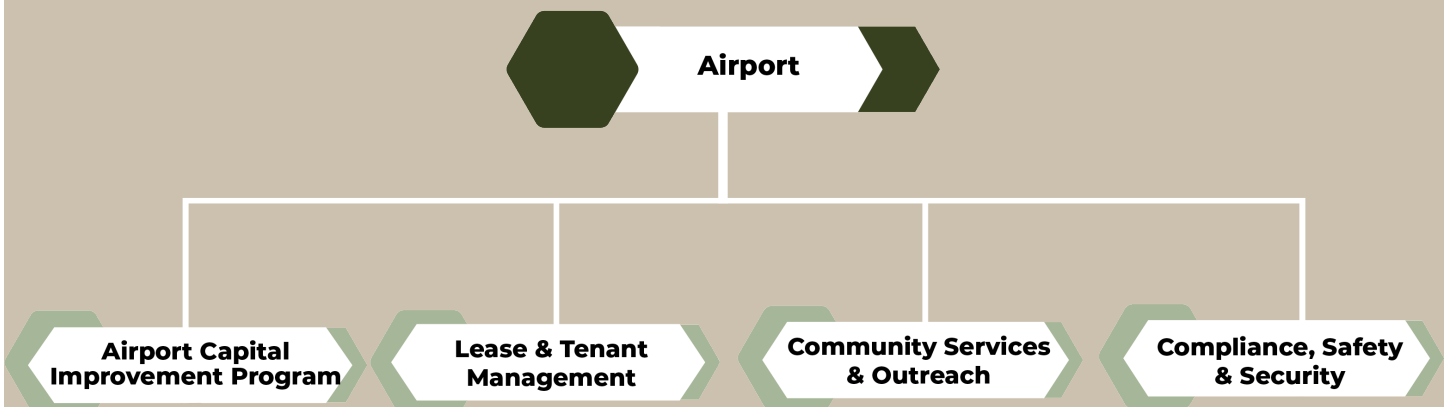
Mission

Our mission at the Yuba County Airport is to provide a safe, reliable, and welcoming general aviation airport that serves the needs of our local community and visitors. We are dedicated to growing a culture of excellence in all aspects of our operations, from runway and taxiway maintenance to providing outstanding customer service.

Department Overview

The Yuba County Airport was recently moved under the Community Development and Services Agency (CDSA), capitalizing on synergistic alignment with other departments like Public Works and Economic Development. The Airport is a regional general aviation facility serving Yuba County and the surrounding area. The primary runway is 6,006 feet long, 150 feet wide, and the crosswind runway is 3,261 feet long. The Airport budget is maintained through an Enterprise Fund and operates as a business, relying on those revenues generated from airport operations.

Organizational Structure



Accomplishments - FY 2023-24

- Completed Airport Pavement Management Study for Runway 14/32. This project was funded through an Airport Improvement Program (AIP) grant.
- Processed grant applications for Runway 14/32 rehabilitation preliminary design project and an Apron Lighting and Beacon Replacement project (AIP).
- Proposed ultralight operations area to Federal Aviation Administration (FAA) – including appropriate diagrams and detailed operating procedures.



Summary of Budget Changes - FY 2024-25

- Salaries and benefits have been updated to reflect current staffing levels, and projected benefit costs. Service and supplies have been increased to account for rate adjustments and contract services.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Service Delivery

- Evaluate available software offerings to determine what features can be leveraged to improve service offerings for Airport customers. Success includes customers paying an invoice with a credit/debit card.

Revenue Development

- Airport will creatively overcome the challenges to having 100% occupancy of Airport properties, maximizing lease revenues.

Goals

Budget Work Plan

01. Service Delivery

- Evaluate software offerings.
- Prioritize software-based opportunities for service improvements.
- Analyze technical feasibility of software opportunities.
- Enhance website accessibility and user-friendliness.

02. Revenue Development

- Continuously evaluate the market.
- Increase communication/ advertising for airport properties to minimize lease vacancies and maximize revenues.

CDSA - Building Inspection/Code Enforcement

Manager Jeremy Strang

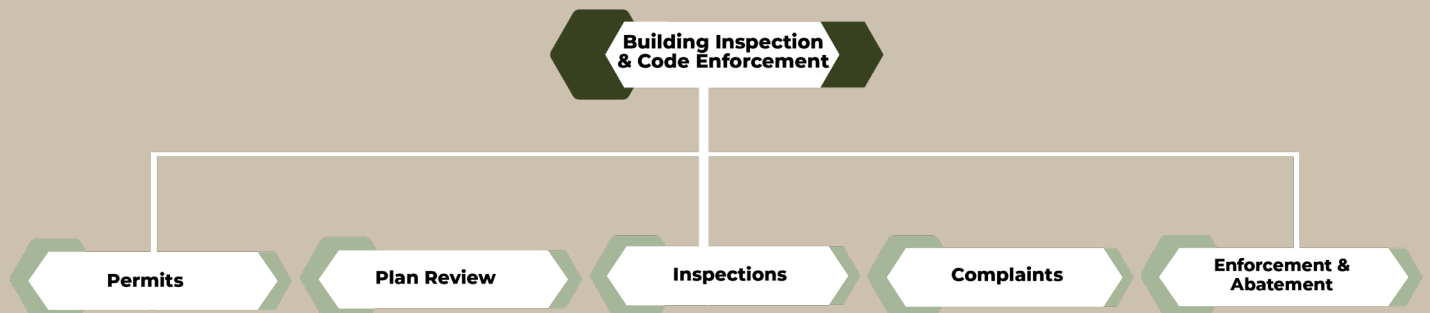
Mission

Building and Code Enforcement strive to provide responsive and reliable services that are both convenient and that meet the needs and expectations of our customers to help make Yuba County a great place to live, work and play. It is our mission to safeguard public health, safety, and general welfare of the communities we serve within the County by ensuring properties and buildings are safe, healthy, and accessible, and that we protect our natural resources by making buildings energy efficient and sustainable.

Department Overview

The Building Department is charged with enforcing State and local regulations related to the construction of new and existing buildings and structures and the maintenance of properties within the unincorporated area of the County and the City of Wheatland.

Organizational Structure





Accomplishments - FY 2023-24

- Created Ordinance for Expedited Permit Process for Electric Vehicle Charging Stations.
- Created Ordinance for Office of the Yuba County Hearing Officer.
- Completed CalFIRE/California Fire Safe – County Coordinator grant for \$175,000.
- Added automation to new permitting system for customer notifications for permit status changes, and outside agency routing.

Summary of Budget Changes - FY 2024-25

- Salaries and benefits have been revised to reflect current staffing levels and projected benefit costs. Additionally, Professional services increased for contract labor for plan review, inspections, abatement and towing services.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Safety

- Mark five of Code Enforcement vehicles with the County logo and badge to increase visibility of staff and activities within our prime commercial corridors as well as our neighborhood communities.

Natural Resources

- Reduction of waterway pollution, preserving a vital natural resource and securing safe recreational access to public lands.

Service Delivery

- Continue to evaluate manual processes related to permit intake, review, and issuance to identify and create automations within the Department’s new permitting and land-use software to add convenience to our customers and decrease processing times.
- Partner with County departments to identify and procure a robust Countywide online payment solution.

Goals

Budget Work Plan

01. Efficiency

- Evaluate current permit processing standards for efficiency gains.
- Implement countywide online payment solution and explore automation options for permit review and issuance.
- Build Tyler’s Socrata Executive Insights reporting dashboard.
- Enhance website accessibility, user-friendliness and content.

02. Training

- Train staff to become certified in the ICC Codes.
- Training staff in the Yes-to-Yuba mindset and implementing a concierge service model for permit submittals, from intake to issuance.
- Collaborate with the County Administrator, Human Resources, and County Counsel to fully implement a process for hearings utilizing the County Hearing Officer, which will further streamline the enforcement process and lead to quicker results.

CDSA - Environmental Health

Director Clark Pickell

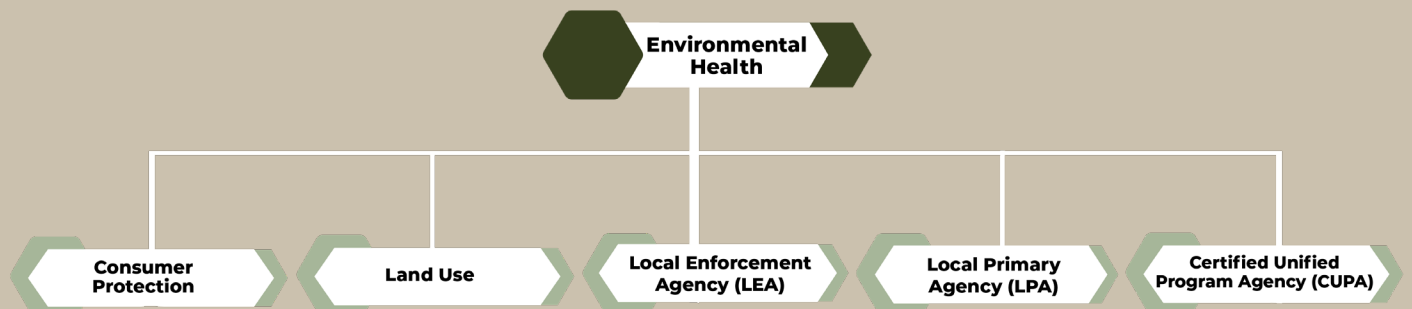
Mission

Provides for the protection of the environmental health and wellbeing of the citizens of Yuba County through education and community awareness of environmental health issues and the administration and enforcement of environmental and public health laws.

Department Overview

The Yuba County Environmental Health Department is an integral part of the Community Development and Services Agency (CDSA). The Environmental Health Department is charged with implementing local, State and federal policy, ordinances, and statutes to safeguard public health. The Department provides plan review, construction oversight, permitting and inspection services to mitigate and monitor factors in the environment to protect human health and disease in our communities. Some of these include retail food establishments, public pools, wells, on-site sewage disposal, solid waste management and hazardous materials management.

Organizational Structure

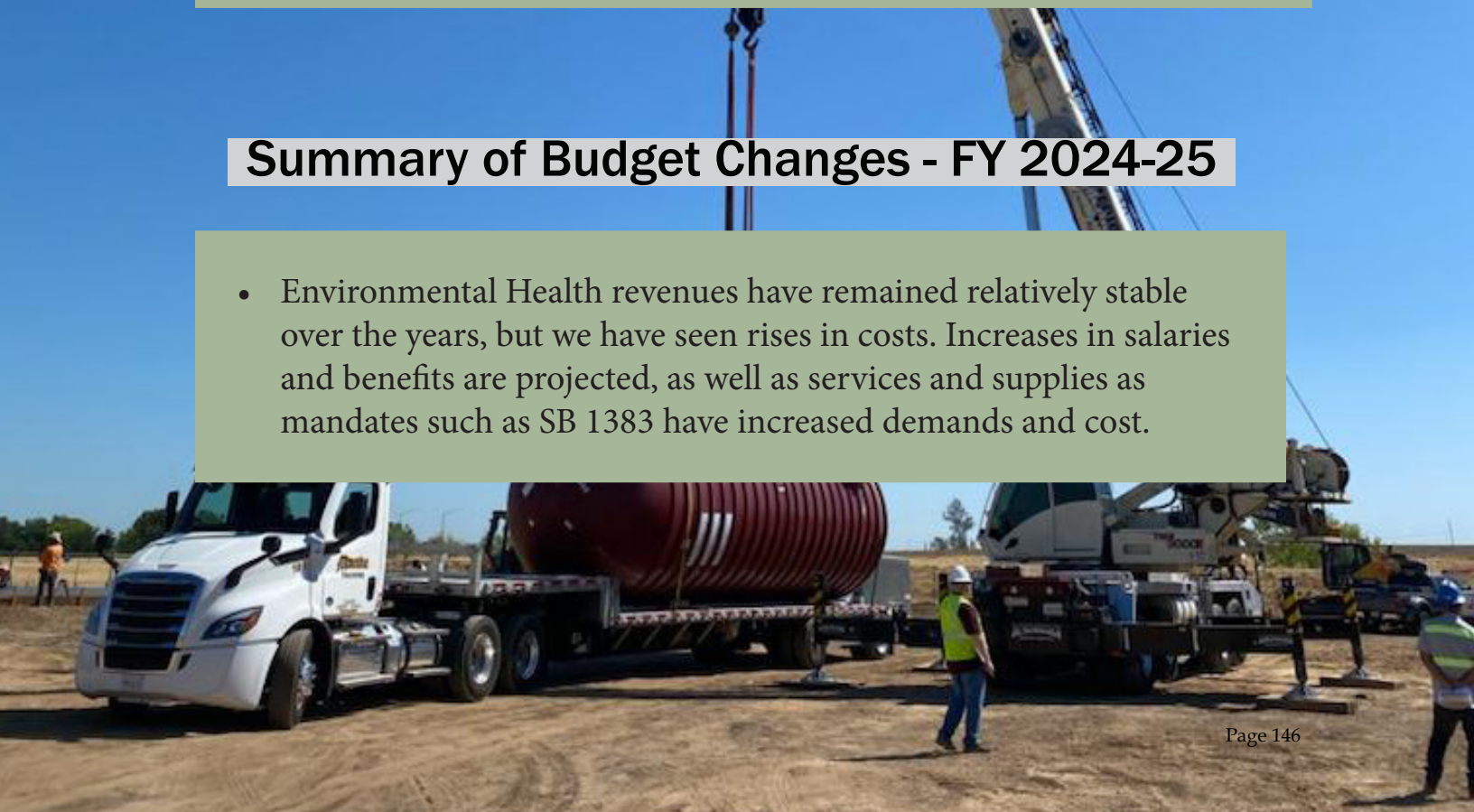


Accomplishments - FY 2023-24

- Awarded \$125,000 in grant funding to develop a Yuba County Drought Resilience Plan for emergency response and mitigation planning. The plan will be focused on small public water systems and domestic wells.
- Developed a program to document dry wells due to drought or groundwater reduction to allow data collection for long-term planning efforts.
- Significantly reduced the review and approval process time for agricultural wells within a groundwater sustainability basin. Reduced the average turn-around time from over a month to an average of seven days.
- Successfully collaborated with OPUD by participating in town halls, community surveys and door-to-door canvassing as part of an effort to bring public water and sewer to several areas in Olivehurst and Arboga. This collaboration led to the successful award of a design grant for two large areas in Olivehurst.

Summary of Budget Changes - FY 2024-25

- Environmental Health revenues have remained relatively stable over the years, but we have seen rises in costs. Increases in salaries and benefits are projected, as well as services and supplies as mandates such as SB 1383 have increased demands and cost.



Strategic Plan Objective

Action Item | What Does Success Look Like?

Service Delivery

- Continue work to provide new electronic solutions to enhance the delivery, flexibility, and efficiency of our services.
-

Collaboration & Infrastructure

- Partner wherever possible to leverage the expertise and information within the department to assist in needed development opportunities, such as providing public water and sewer to underserved communities in Yuba County.

Goals

Budget Work Plan

01. Collaboration/ Infrastructure

- Continued collaboration with OPUD to secure funding to complete design review and construction for sewer and water in three areas of Olivehurst.

02. Safety/Natural Resources

- Develop a drought resilience plan consisting of mitigation planning and emergency response for domestic wells and small public water systems.

03. Revenue Development

- Continuously evaluate funding opportunities to stabilize a tightening budget.
- Maximize staff billing for increased fiscal sufficiency.

CDSA - General Services

Director Michael Lee

Mission

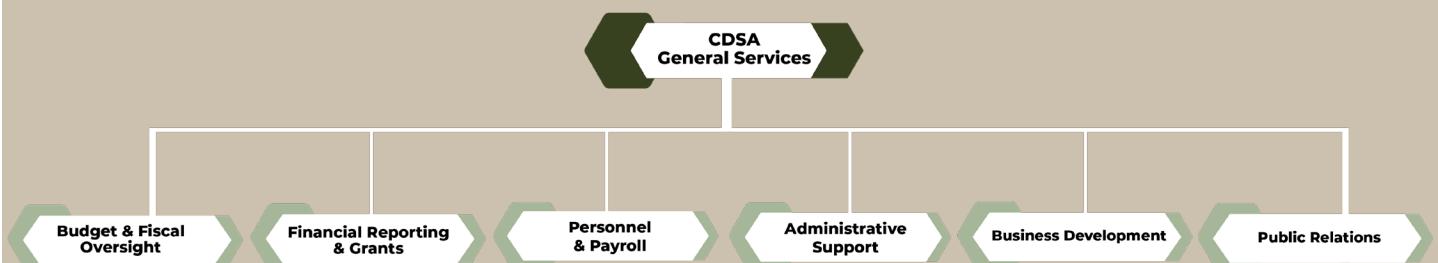
Our mission is to support the four departments that comprise the Community Development and Services Agency (CDSA) to meet the diverse needs of our community. This support ensures the smooth functioning of the Agency while also fostering innovation and creativity in CDSA's delivery of services.

Department Overview

The Finance and Administration Division in CDSA acts as the centralized support hub for all CDSA departments and programs, offering comprehensive organizational support services. Integrating financial and administrative functions into one division ensures consistency. At the core of our approach is a commitment to customer-centric services.

Our aim is to provide concierge-level service experience, with a Yes to Yuba attitude, ensuring that every interaction is characterized by excellence.

Organizational Structure



Accomplishments - FY 2023-24

- Promoted development plans for employees to ensure continuity during succession and enhance the overall structure of the Agency.
- Reimagined Yuba County's annual business appreciation event into an elevated business casual dinner.
- Launched a new program titled Yes to Start Ups, where 30 entrepreneurs gained valuable business skills and received 1:1 business advising through the Small Business Development Center (SBDC).
- Continued the Business Facade Grant Program, enhancing property values and esthetics of prime commercial corridors.

Summary of Budget Changes - FY 2024-25

- Salaries and benefits have been updated to current staffing levels and costs. Additionally, service and supplies have been adjusted to reflect appropriate rates due to current inflationary environment. Lastly, CDSA updated a Memorandum of Understanding (MOU) with Health and Human Services Employment Services Division, utilizing CalWORKs funding to support the development of a community service hub and self-employment programming.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Service Delivery

- Eliminate manual processes and increase convenience for our customers.
 - Achieve implementation of a fully online payment processing system that integrates with current software.
 - Support the Auditor-Controller's office in the implementation of the County's new financial system.
-

Organizational Culture/ Workforce Development

- Create an environment where CDSA can be considered an employer of choice by encouraging innovation, collaboration, cross-functional training, and staff development.
 - Put consideration of work-life balance and employee wellbeing at the forefront.
-

Sales Tax and Industry Diversification

- Support sales tax and industry diversification by assisting existing businesses strengthen operations and by assisting new companies to locate to Yuba County, focusing on sales tax generating companies when possible.
-

Yes to Yuba Mindset

- Continue to integrate Yes to Yuba mindset and top-notch customer service within CDSA.

Budget Work Plan

01. Service Delivery

- Implement online payment capabilities for our campground reservation software.
- Complete sufficient staff training and develop new internal policies and procedures for the new County financial system (Tyler E-ERP) and achieve a successful interface with the Agency's cost accounting system.
- Continue to evaluate strategies to improve efficiency within the organization and promote a culture of concierge-level service.

03. Sales Tax Diversification

- Support the start of new and growth of existing businesses by enhancing Yuba County's partnership with the Small Business Development Center, in person office hours, and expanded engagement in the foothills.
- Amplify Yuba County's business-friendly reputation through a variety of communication mediums, making it a choice location for future site selection and expansion decisions.

02. Organizational Culture/ Workforce Development

- Develop and retain skilled employees through ongoing training and education opportunities, team/personal growth activities, and promoting wellness.
- Ensure that employees feel appreciated for their work by supporting leadership's collaboration across County Departmental lines, creating a new workforce development plan to attract and retain workforce talent.

04. Yes to Yuba Mindset

- Continue to promote a culture of concierge-level public service and facilitate smooth transitions between internal and external development agencies for each stakeholder project.

CDSA - Library

Director Michael Lee

Mission

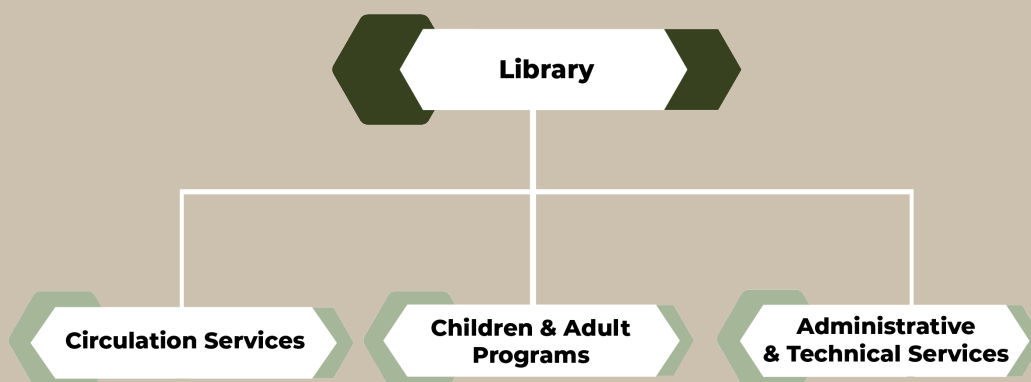
The Yuba County Library is here to serve the diverse needs of our patrons from all walks of life and at each stage of their lives with access to education, programs, and services. It is a place where information is made available in print and electronic formats and a place that connects people to ideas and concepts. We strive to teach and nurture the love of reading and the habit of life-long learning.

Department Overview

The Library is a great democratic institution, we serve people of every age, income level, location, ethnicity, and physical ability, and provide the full range of information resources needed to live, learn, govern, and work. The Library serves as a community hub. We connect people to information and connect people to people. The library is a safe place for kids, providing homework help, games, and book clubs. We offer computer classes, allowing older adults to stay engaged in a digital world.

We are committed to helping children and adults develop the skills needed to survive and thrive in a global information society. The ability to read and use computers is at the forefront of these skills.

Organizational Structure





Accomplishments - FY 2023-24

- Completed another successful Summer Reading Program – Find Your Voice!
- Continued to increase partnerships with various County departments, and external agencies to offer in-house and off-site programming.
- Increased overall program participation due to messaging via the new electronic message board.
- Digital Literacy workshops are offered to Yuba County residents 65+ in partnership with the HHSD.
- Continued to work with Group4 Architecture and complete design for the Library Renovation Project; solicit bids for construction.
- Continued to work with LibraryIQ and streamline the process for collection, selection, acquisition, processing, and cataloging of library material.

Summary of Budget Changes - FY 2024-25

- The budget has been revised to reflect the upcoming renovation project. Salaries and benefits also reflect current staffing levels, and the recruitment of new hires. New hires will ensure the library department can continue to provide adequate services, during and after the library renovation project.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Operational Efficiency

- Leverage best practices to increase patron-facing activities.
- Streamline processes and optimize management of books, materials, digital and historical collection to free staff to focus on patrons.

Community Engagement

- Be a welcoming place for fostering relationships and connecting the community with services as well as providing access to information, entertainment, and enrichment.
- Focus on marketing to ensure the community is aware of programs and services during and post-renovation.

Goals

Budget Work Plan

01. Operational Efficiency

- Increase staffing levels through new hires.
- Expand hours of operation to better serve patrons' needs.
- Expand services to remote and underserved areas.

02. Community Engagement

- Raise profile within the community through increased promotional and outreach material.
- Revitalize Friends of the Library to engage more members and increase activities.
- Plan special events to create buzz and attract non-users, such as a Food Truck rally at the library.

CDSA - Planning

Assistant Director Kevin Perkins

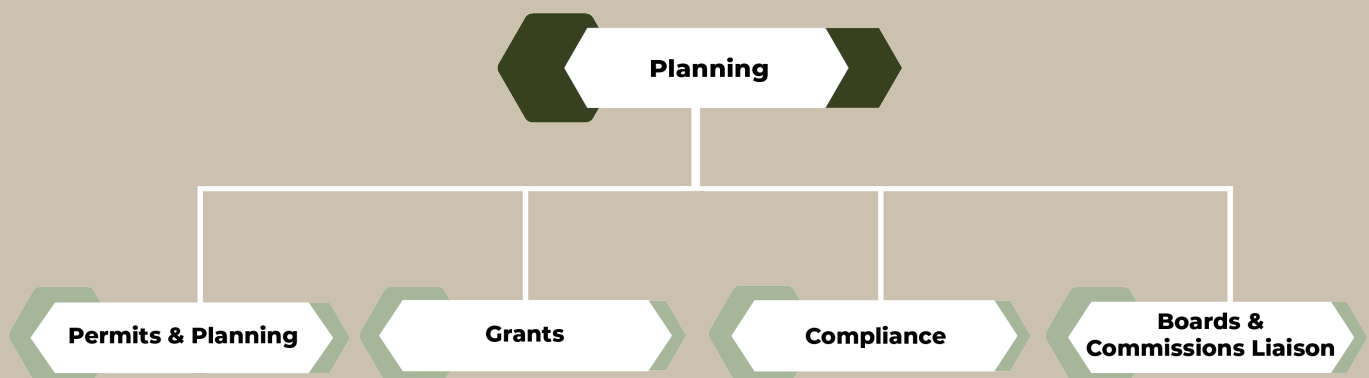
Mission

The Yuba County Planning Department is committed to fostering responsible and responsive development, preserving natural resources, and enhancing the quality of life for residents and businesses through effective land use planning, implementation of housing programs, and increasing the reliability of communications technology.

Department Overview

The Planning Department is charged with implementing local, State and federal policy, ordinances, and statutes related to development, land division and associated land use processes. Individual development proposals are reviewed for consistency with the County of Yuba General Plan and Development Code, California Environmental Quality Act (CEQA), Subdivision Map Act and other State and federally enacted legislation. The Planning Department also assumes County duties related to housing programs, Community Development Block Grant (CDBG) program activities and the implementation of a broadband master planning and infrastructure effort.

Organizational Structure



Accomplishments - FY 2023-24

- Entitlement projects for commercial and residential developments in East Linda, Olivehurst, Plumas Lake, and in the foothill region, including new projects that will add over 111 new residential lots to Yuba County.
- Updated the County's Development Code and zoning map to make sure County requirements are consistent with updates in State housing law, and improved readability of the Code.
- Finalized all development related approvals with Regional Housing on developing the Redburn Village Senior Apartments Project, which constitutes a \$16 million investment in the community of Linda.
- Released Request for Proposals and awarded Pro-Housing Designation and Permanent Local Housing Funds for \$1.5 million to assist in the development of affordable housing projects.
- Worked with Health and Human Services for site predevelopment work for the proposed County Navigation Center.
- Yuba County's Broadband team successfully administered the development of the Yuba County Broadband Planning and Feasibility Study and the Yuba County Broadband Foothills Feasibility Study, and released Request for Proposals for a broadband environmental impact report.
- Implemented Gridics, a website that allows our customers to easily determine zoning of properties online and provide hyperlink access to the County Development codes.

Summary of Budget Changes - FY 2024-25

- Salaries and benefits have been revised to reflect current staffing levels and projected benefit costs. Additionally, services and supplies increased to reflect current rates, contract services, and training needs for newly hired planning staff.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Service Delivery

- Evaluate current service delivery model to identify areas of opportunity, and prioritize training of newer staff using more efficient processes where applicable.

Customer Service Development/ Yes-to-Yuba

- Train staff to have a Yes-to-Yuba mindset, thus ensuring that development proposals brought before the department are met with a concierge service model that results in project success, as opposed to resulting in project denials, to the extent maximally practicable.

Revenue Development

- Continue to evaluate the funding landscape and maximize staff billing toward the result of increased department fiscal sufficiency apart from General Fund appropriations.

Housing Development

- Evaluate the existing General Plan, Plumas Lake Specific Plan and other areas within the Valley Growth Boundary that could benefit from the creation of a specific plan and, based on the evaluation, start any needed updating processes.

Budget Work Plan

01. Service Delivery

- Evaluate current project processing standards for efficiency gains.
- Prioritize training for staff in learning CDSA culture and planning principles.
- Explore automation options for permit review and public inquiry response.
- Enhance website accessibility and user-friendliness.

02. Customer Service/ Yes-to-Yuba

- Train staff in the Yes-to-Yuba mindset.
- Implement a concierge service model for development proposals.

03. Housing Development

- Evaluate existing long-term planning documents and commence any needed updates.

04. Revenue Development

- Continuously evaluate funding opportunities.
- Maximize staff billing for increased and independent fiscal sufficiency.

CDSA - Public Works

Director Sam Bunton

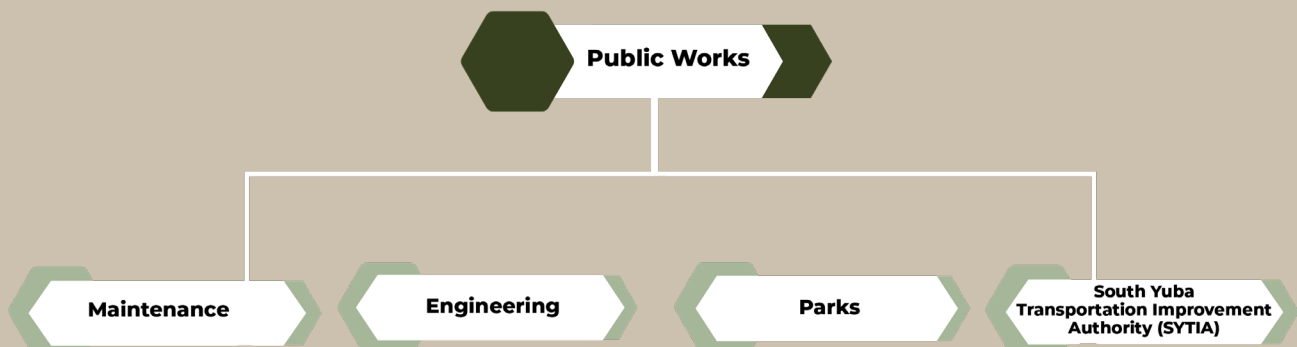
Mission

In the pursuit of making Yuba County a unique and thriving place to live, work, and play, Public Works strives to provide responsive and thorough maintenance of the County's public infrastructure, while supporting responsible and safe infrastructure expansion accompanying new development.

Department Overview

The Yuba County Public Works Department is an integral part of the Community Development and Services Agency that combines maintenance, engineering,, and parks services to safeguard public health, safety, and general welfare of the communities it serves within the County. Public Works maintenance handles road repairs, drainage maintenance, snow plowing, and the equipment fleet. Engineering is responsible for new infrastructure such as the design and construction management of road, drainage, and bridge investments. The department maintains and operates parks such as Sycamore Ranch, POW-MIA, and Friendship Park. Public Works staff also support and manage the South Yuba Transportation Improvement Authority (SYTIA) and County Service Areas (CSAs).

Organizational Structure





Accomplishments - FY 2023-24

- Maintenance successfully implemented street sweeping into its operations and fleet allowing the urban roads and haul routes to be swept twice as often.
- Public Works was awarded largest transportation infrastructure grant the County has ever received, \$49 million for drainage, sidewalks, and bike lanes in Olivehurst.
- Public Works was also awarded approximately \$6 million for the modernization and beautification of Friendship Park.
- Completed construction of the Cedar Lane Safe Routes to School Project and West Linda Basin to improve pedestrian safety and drainage in West Linda.
- Two (2) Public Works Corporation Yards were completed. This allows the Public Works fleet and maintenance teams to have a space that is specifically suited to their needs.
- Spring Valley Road Bridge over Little Dry Creek was successfully replaced. This bridge replacement realigned Spring Valley Road allowing safer vehicular travel and replaced a 123 year old bridge that was structurally deficient.

Summary of Budget Changes - FY 2024-25

- Budget increase to account for projected salary and benefit costs. Additionally, services and supplies have been updated to reflect current rates and contract service costs. Since Public Works has been successful in obtaining infrastructure grants, an appropriation for additional staff is requested to support the increased quantity and magnitude of projects.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Safety	<ul style="list-style-type: none">Secure as many infrastructure grants as possible, including complete streets grants for the Lindhurst Avenue/North Beale Road commercial corridor which is a primary focus of the department.
Infrastructure	<ul style="list-style-type: none">Complete South Beale Road Interchange Project Study Report to support future funding opportunities.
Revenue Development	<ul style="list-style-type: none">Update all of our nexus studies to collect appropriate revenues for infrastructure development.

Goals

Budget Work Plan

01. Maintenance

- Increase drainage maintenance activities, creating a more resilient drainage system. Service the major drainage channels in the valley and start cleaning urban drainage systems by the end of the fiscal year.

02. Workforce development/retention

- A primary goal of engineering is to train newer staff in order to maximize the level of service provided to our constituents, and provide a work environment conducive for worker retention.

03. Project planning

- Build a plan of projects to prioritize for grant pursuit to build and modernize infrastructure including roads, sidewalks, lighting, and drainage.

CDSA Airport 130-9500	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$305,972	\$324,216	\$18,244
Services and Supplies	\$561,736	\$544,531	(\$17,205)
Other Charges	\$128,565	\$130,565	\$2,000
Fixed Assets	\$230,000	\$0	(\$230,000)
TOTAL EXPENDITURES	\$1,226,273	\$999,312	(\$226,961)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$10,000	\$10,000	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$1,216,273	\$2,730,225	\$1,513,952
TOTAL REVENUE	\$1,226,273	\$2,740,225	\$1,513,952
FUND BALANCE	\$0	(\$1,740,913)	(\$1,740,913)
NET COUNTY COST	\$0	\$0	\$0

CDSA Building Ins/Code Enforcemer 101-3500	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$3,223,383	\$2,875,570	(\$347,813)
Services and Supplies	\$3,860,043	\$3,710,703	(\$149,340)
Other Charges	\$312,454	\$312,454	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$7,395,880	\$6,898,727	(\$497,153)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$7,395,880	\$6,898,727	(\$497,153)
TOTAL REVENUE	\$7,395,880	\$6,898,727	(\$497,153)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

CDSA Env Health 101-4800	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$1,237,188	\$1,173,859	(\$63,329)
Services and Supplies	\$610,406	\$694,144	\$83,738
Other Charges	\$100,033	\$100,033	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,947,627	\$1,968,036	\$20,409
REVENUE			
Fed/State	\$239,000	\$239,000	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$1,708,627	\$1,719,036	\$10,409
TOTAL REVENUE	\$1,947,627	\$1,958,036	\$10,409
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$10,000	\$10,000

CDSA Admin 101-1600	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$2,347,179	\$2,576,775	\$229,596
Services and Supplies	\$248,532	\$288,770	\$40,238
Other Charges	\$689,448	\$689,448	\$0
Fixed Assets	\$0		\$0
TOTAL EXPENDITURES	\$3,285,159	\$3,554,993	\$269,834
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$3,285,159	\$3,554,993	\$269,834
TOTAL REVENUE	\$3,285,159	\$3,554,993	\$269,834
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

CDSA Econ Dev 101-1602	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits		\$124,556	\$124,556
Services and Supplies	\$837,535	\$399,490	(\$438,045)
Other Charges	\$9,714	\$9,714	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$847,249	\$533,760	(\$313,489)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$720,000	\$306,282	(\$413,718)
TOTAL REVENUE	\$720,000	\$306,282	(\$413,718)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$127,249	\$227,478	\$100,229

Library	FY 23/24	FY 24/25	
101-6000	Adopted Budget	CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$421,902	\$512,223	\$90,321
Services and Supplies	\$542,790	\$397,242	(\$145,548)
Other Charges	\$210,393	\$210,393	\$0
Fixed Assets	\$2,500,000	\$6,529,380	\$4,029,380
TOTAL EXPENDITURES	\$3,675,085	\$7,649,238	\$3,974,153
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$12,455	\$11,000	(\$1,455)
Realignment	\$0	\$0	\$0
Fees/Misc	\$2,855,025	\$6,830,633	\$3,975,608
TOTAL REVENUE	\$2,867,480	\$6,841,633	\$3,974,153
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$807,605	\$807,605	\$0

CDSA Planning 101-4300	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$758,294	\$850,111	\$91,817
Services and Supplies	\$441,983	\$1,507,905	\$1,065,922
Other Charges	\$288,558	\$288,558	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,488,835	\$2,646,574	\$1,157,739
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$1,193,566	\$2,351,305	\$1,157,739
TOTAL REVENUE	\$1,193,566	\$2,351,305	\$1,157,739
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$295,269	\$295,269	\$0

CDSA Grant INFRA RDS 113-8030	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$430,700	\$409,200	(\$21,500)
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$430,700	\$409,200	(\$21,500)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$430,700	\$409,200	(\$21,500)
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$430,700	\$409,200	(\$21,500)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

CDSA Grant Climate Change 114-8021	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$17,741	\$0	(\$17,741)
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$17,741	\$0	(\$17,741)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$17,741	\$0	(\$17,741)
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$17,741	\$0	(\$17,741)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

CDSA Grant Fernwood Resident Infill 114-8022	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$123,500	\$0	(\$123,500)
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$123,500	\$0	(\$123,500)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$123,500	\$0	(\$123,500)
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$123,500	\$0	(\$123,500)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

CDSA Grant	FY 23/24	FY 24/25	
Permanent Local Housing	Adopted	CAO	
117-8031	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$412,812	\$412,812	\$0
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$412,812	\$412,812	\$0
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$412,812	\$412,812	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$412,812	\$412,812	\$0
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

CDSA Grant	FY 23/24	FY 24/25	
Prohousing Incentive Program	Adopted	CAO	
119-8034	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$960,000	\$960,000	\$0
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$960,000	\$960,000	\$0
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$960,000	\$960,000	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$960,000	\$960,000	\$0
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

CDSA Grant	FY 23/24	FY 24/25	
Audible Alarm System	Adopted	CAO	
120-8032	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$140,000	\$250,000	\$110,000
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$140,000	\$250,000	\$110,000
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$140,000	\$250,000	\$110,000
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$140,000	\$250,000	\$110,000
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

CDSA Grant	FY 23/24	FY 24/25	
High Visibility Strip/Pull	Adopted	CAO	
120-8033	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$85,000	\$195,000	\$110,000
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$85,000	\$195,000	\$110,000
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$85,000	\$195,000	\$110,000
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$85,000	\$195,000	\$110,000
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

CDSA Grant CDBG-OWN OCCUP REHAB 121-8023	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$1,915,000	\$1,715,000	(\$200,000)
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,915,000	\$1,715,000	(\$200,000)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$1,000,000	\$800,000	(\$200,000)
Realignment	\$0	\$0	\$0
Fees/Misc	\$915,000	\$915,000	\$0
TOTAL REVENUE	\$1,915,000	\$1,715,000	(\$200,000)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

CDSA Grant CDBG-Disaster Relief MHP 122-8026	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$1,260,000	\$900,000	(\$360,000)
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,260,000	\$900,000	(\$360,000)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$1,260,000	\$900,000	(\$360,000)
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$1,260,000	\$900,000	(\$360,000)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

CDSA Grant CDBG-ER HOMELESS SHELTER 123-8025	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$210,533	\$112,500	(\$98,033)
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$210,533	\$112,500	(\$98,033)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$210,533	\$112,500	(\$98,033)
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$210,533	\$112,500	(\$98,033)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

CDSA Grant CDBG-HOMEBUYER ASST 127-8024	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$497,000	\$497,000	\$0
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$497,000	\$497,000	\$0
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$497,000	\$497,000	\$0
TOTAL REVENUE	\$497,000	\$497,000	\$0
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

CDSA Grant CDBG-COVID Round 2-3 128-8028	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$2,211	\$0	(\$2,211)
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,211	\$0	(\$2,211)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$2,211	\$0	(\$2,211)
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$2,211	\$0	(\$2,211)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

CDSA Public Works 102-9100	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$7,007,426	\$7,667,586	\$660,160
Services and Supplies	\$5,046,132	\$7,088,047	\$2,041,915
Other Charges	\$565,872	\$565,872	\$0
Fixed Assets	\$34,840,117	\$39,683,417	\$4,843,300
TOTAL EXPENDITURES	\$47,459,547	\$55,004,922	\$7,545,375
REVENUE			
Fed/State	\$24,643,459	\$28,092,688	\$3,449,229
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$19,684,062	\$26,042,420	\$6,358,358
TOTAL REVENUE	\$44,327,521	\$54,135,108	\$9,807,587
FUND BALANCE	\$3,004,789	\$762,601	(\$2,242,188)
NET COUNTY COST	\$127,237	\$107,213	(\$20,024)

CDSA Surveyor 101-1500	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$318,622	\$448,887	\$130,265
Services and Supplies	\$303,626	\$308,682	\$5,056
Other Charges	\$35,620	\$35,620	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$657,868	\$793,189	\$135,321
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$413,868	\$549,189	\$135,321
TOTAL REVENUE	\$413,868	\$549,189	\$135,321
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$244,000	\$244,000	\$0

CDSA Drainage Ditch 101-3300	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits			\$0
Services and Supplies	\$1,456,049	\$1,442,549	(\$13,500)
Other Charges	\$4,787	\$4,787	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,460,836	\$1,447,336	(\$13,500)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$1,458,826	\$1,445,326	(\$13,500)
TOTAL REVENUE	\$1,458,826	\$1,445,326	(\$13,500)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$2,010	\$2,010	\$0

CDSA County Parks 101-4900	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits			\$0
Services and Supplies	\$452,038	\$448,495	(\$3,543)
Other Charges	\$69,128	\$69,128	\$0
Fixed Assets	\$1,782,755	\$2,327,755	\$545,000
TOTAL EXPENDITURES	\$2,303,921	\$2,845,378	\$541,457
REVENUE			
Fed/State	\$0	\$1,805,000	\$1,805,000
Grant	\$240,000	\$0	(\$240,000)
Realignment	\$0	\$0	\$0
Fees/Misc	\$1,886,242	\$862,699	(\$1,023,543)
TOTAL REVENUE	\$2,126,242	\$2,667,699	\$541,457
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$177,679	\$177,679	\$0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
AIRPORT						
130-9500-351.32-00	RENTS & CONCESSIONS	725,524-	773,060-	761,273-	649,640-	525,225-
130-9500-361.40-10	AID FOR AVIATION-SPECIAL	45,000-	0	0	0	0
130-9500-361.40-20	CA AID TO AIRPORTS (CAAP)	10,000-	10,000-	10,000-	10,000-	10,000-
130-9500-363.74-00	OUTSIDE AGENCIES	28,377-	1,172,673-	0	0	0
130-9500-371.94-05	LAND SALES	0	0	0	2,000,000-	2,000,000-
130-9500-371.98-99	MISCELLANEOUS	0	6-	0	0	0
130-9500-372.99-01	OPERATING TRANSFERS IN	362,613-	0	455,000-	205,000-	205,000-
* REVENUE		1,171,514-	1,955,739-	1,226,273-	2,864,640-	2,740,225-
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**		1,171,514-	1,955,739-	1,226,273-	2,864,640-	2,740,225-
Salaries & Benefits						
130-9500-432.01-01	REGULAR	111,412	116,968	194,467	299,984	196,480
130-9500-432.01-03	EXTRA HELP	17,373	9,274	15,000	15,000	15,000
130-9500-432.02-01	CO SHARE PERS-UAL	21,792	22,932	24,804	46,596	46,596
130-9500-432.02-02	CO SHARE PERS-NORMAL	7,693	7,717	14,789	22,021	14,432
130-9500-432.02-03	PARS	211	0	0	0	0
130-9500-432.02-04	GROUP HEALTH INSURANCE	17,695	18,410	45,036	71,109	41,930
130-9500-432.02-05	MEDICARE	1,744	1,680	3,039	4,351	2,850
130-9500-432.02-06	WORKERS COMP INS	3,811	6,462	4,747	2,793	2,793
130-9500-432.02-07	LIFE INSURANCE	108	108	201	282	179
130-9500-432.02-08	UNEMPLOYMENT INS	386	127	113	151	99
130-9500-432.02-09	RETIREE HEALTHCARE INS	3,547	3,664	3,776	3,857	3,857
* EXPENDITURE		185,772	187,342	305,972	466,144	324,216
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** Salaries & Benefits		185,772	187,342	305,972	466,144	324,216
Services & Supplies						
130-9500-432.12-00	COMMUNICATIONS	1,600	1,180	1,248	1,260	1,260
130-9500-432.15-00	INSURANCE	8,911	9,259	6,781	14,599	14,599

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
130-9500-432.17-00	MAINTENANCE/EQUIPMENT	11,459	16,608	29,482	21,043	21,043
130-9500-432.18-00	MAINTENANCE/BLDG & IMPROV	30,772	36,327	85,332	98,827	98,827
130-9500-432.20-00	MEMBERSHIPS	150	436	436	436	436
130-9500-432.22-00	OFFICE EXPENSE	4,382	4,911	670	670	670
130-9500-432.23-00	PROFESSIONAL SERVICES	74,621	155,541	338,770	292,699	305,621
130-9500-432.23-01	CONSULTANT FEES	5,000	32,682	30,000	30,000	30,000
130-9500-432.25-00	RENTS & LEASES/EQUIPMENT	0	711	1,300	1,224	1,224
130-9500-432.29-00	TRANSPORTATION & TRAVEL	4,040	6,650	12,400	7,615	7,615
130-9500-432.30-00	UTILITIES	35,041	55,879	55,317	63,236	63,236
*	EXPENDITURE	175,976	320,184	561,736	531,609	544,531
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**	Services & Supplies	175,976	320,184	561,736	531,609	544,531
Other Charges						
130-9500-432.42-01	DIV AERO LOAN REPAYMENT	50,397	0	0	0	0
130-9500-432.42-51	INTEREST EXPENSE	7,037	5,580	0	0	0
130-9500-432.48-00	TAXES & ASSESSMENTS	83,223	87,397	90,000	92,000	92,000
130-9500-432.49-00	DEPRECIATION	347,116	276,246	0	0	0
130-9500-432.53-01	A-87 CHARGES	113,449	24,441	38,565	38,565	38,565
*	EXPENDITURE	601,222	344,782	128,565	130,565	130,565
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**	Other Charges	601,222	344,782	128,565	130,565	130,565
Fixed Assets						
130-9500-432.61-00	LAND	0	0	230,000	0	0
130-9500-432.69-00	CONSTRUCTION IN PROGRESS	63,241	1,457,893	0	0	0
*	EXPENDITURE	63,241	1,457,893	230,000	0	0
		-----	-----	-----	-----	-----
**	Fixed Assets	63,241	1,457,893	230,000	0	0
Other Financing Uses						
130-9500-432.85-02	COMPENSATED ABSENCES	227	3,463	0	0	0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
130-9500-432.85-10	CAP ASSET ACQ - OFFSET	59,281-	1,457,893-	0	0	0
*	EXPENDITURE	59,054-	1,454,430-	0	0	0

**	Other Financing Uses	59,054-	1,454,430-	0	0	0

***	AIRPORT	204,357-	1,099,968-	0	1,736,322-	1,740,913-
****	AIRPORT	204,357-	1,099,968-	0	1,736,322-	1,740,913-

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
BUILDING INSPECTION						
101-3500-361.62-00	OTHER -	60,000-	115,000-	0	0	0
101-3500-363.74-00	OUTSIDE AGENCIES	257,550-	250,000-	250,000-	250,000-	260,000-
101-3500-371.93-00	FEES FOR SERVICES	797-	31,642-	0	0	0
101-3500-371.96-01	CONTRIBUTIONS	500-	667-	0	0	0
101-3500-371.98-18	FIRE MITIGATION FEES	62,579-	36,954-	40,000-	40,000-	40,000-
101-3500-371.98-99	MISCELLANEOUS	350-	0	0	0	0
101-3500-372.99-01	OPERATING TRANSFERS IN	3,429,768-	4,351,969-	7,105,880-	6,289,135-	6,598,727-
101-3500-372.99-02	COUNTY CONTRIBUTION	0	0	0	500,000-	0
101-3500-372.99-03	OPERATING TRANSFERS OUT	339	581	0	0	0
* REVENUE		3,811,205-	4,785,651-	7,395,880-	7,079,135-	6,898,727-
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**		3,811,205-	4,785,651-	7,395,880-	7,079,135-	6,898,727-
Salaries & Benefits						
101-3500-426.01-01	REGULAR	1,009,395	1,469,284	2,017,974	1,982,276	1,804,660
101-3500-426.01-03	EXTRA HELP	34,405	95,812	138,195	0	0
101-3500-426.01-04	OVERTIME	12,377	13,395	15,000	15,000	15,000
101-3500-426.01-07	VACATION PAY	9,028	4,833	0	0	0
101-3500-426.01-08	SICK LEAVE	828	0	0	0	0
101-3500-426.01-19	EE REFERRAL PROGRAM	500	667	0	0	0
101-3500-426.02-01	CO SHARE PERS-UAL	266,676	296,268	379,524	457,248	457,251
101-3500-426.02-02	CO SHARE PERS-NORMAL	68,314	96,347	152,123	144,706	131,662
101-3500-426.02-03	PARS	1,032	2,272	4,146	0	0
101-3500-426.02-04	GROUP HEALTH INSURANCE	135,659	217,698	362,212	454,340	395,982
101-3500-426.02-05	MEDICARE	15,161	22,619	31,278	28,754	26,177
101-3500-426.02-06	WORKERS COMP INS	23,350	25,042	113,925	36,315	36,318
101-3500-426.02-07	LIFE INSURANCE	1,086	1,577	2,166	1,981	1,802
101-3500-426.02-08	UNEMPLOYMENT INS	3,200	1,571	1,161	1,005	915
101-3500-426.02-09	RETIREE HEALTHCARE INS	4,457	5,508	5,679	5,803	5,803
* EXPENDITURE		1,585,468	2,252,893	3,223,383	3,127,428	2,875,570

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
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**	Salaries & Benefits	1,585,468	2,252,893	3,223,383	3,127,428	2,875,570
Services & Supplies						
	101-3500-426.11-00 CLOTHING & PERSONAL	2,058	4,511	7,900	6,600	6,600
	101-3500-426.12-00 COMMUNICATION	13,491	24,062	25,280	16,400	16,400
	101-3500-426.15-00 INSURANCE	335,767	226,779	154,378	250,797	250,797
	101-3500-426.17-00 MAINTENANCE/EQUIPMENT	18,527	97,463	179,568	140,641	140,641
	101-3500-426.20-00 MEMBERSHIPS	2,588	1,690	4,500	4,500	4,500
	101-3500-426.22-00 OFFICE EXPENSE	24,765	30,540	40,500	24,500	24,500
	101-3500-426.23-00 PROFESSIONAL SERVICES	1,183,142	1,491,160	3,213,372	2,941,470	3,013,120
	101-3500-426.24-00 PUBLICATIONS	1,537	696	1,000	1,000	1,000
	101-3500-426.25-00 RENTS & LEASES/EQUIPMENT	1,018	1,735	2,305	2,305	2,305
	101-3500-426.27-00 MINOR EQUIPMENT	199	2,053	3,500	19,500	19,500
	101-3500-426.28-00 SPECIAL DPMT EXPENSE	9,947	18,170	31,600	29,400	29,200
	101-3500-426.29-00 TRAVEL	108,100	158,019	196,140	202,140	202,140
*	EXPENDITURE	1,701,139	2,056,878	3,860,043	3,639,253	3,710,703
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**	Services & Supplies	1,701,139	2,056,878	3,860,043	3,639,253	3,710,703
Other Charges						
	101-3500-426.53-01 A-87 CHARGES	301,278	368,726	312,454	312,454	312,454
*	EXPENDITURE	301,278	368,726	312,454	312,454	312,454
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**	Other Charges	301,278	368,726	312,454	312,454	312,454
Fixed Assets						
	101-3500-426.69-00 CONSTRUCTION IN PROGRESS	227,360	107,982	0	0	0
*	EXPENDITURE	227,360	107,982	0	0	0
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**	Fixed Assets	227,360	107,982	0	0	0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
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***	BUILDING INSPECTION	4,040	828	0	0	0
****	BUILDING INSPECTION	4,040	828	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
ENVIRONMENTAL HEALTH						
101-4800-331.16-07	O.E.S UNDERGROUND TANKS	47,626-	68,901-	80,000-	91,000-	91,000-
101-4800-361.52-11	SOLID WASTE GRANT - EH	34,429-	34,381-	34,000-	34,000-	34,000-
101-4800-361.52-12	ENV HLTH - E.A.R. GRANTS	0	0	45,000-	45,000-	45,000-
101-4800-361.52-13	TIRE GRANT - EH & CE	27,554-	32,482-	100,000-	100,000-	100,000-
101-4800-361.62-25	CALRECYCLE - RWMA	59,197-	59,713-	60,000-	60,000-	60,000-
101-4800-371.86-01	E.H. - FEES	718,928-	714,919-	950,000-	998,000-	998,000-
101-4800-371.98-23	ERS-HAZARD MATL FILG FEE	228,160-	220,176-	277,442-	290,000-	290,000-
101-4800-371.98-99	MISCELLANEOUS	0	138-	0	0	0
101-4800-372.99-01	OPERATING TRANSFERS IN	123,921-	175,723-	194,185-	67,117-	102,036-
101-4800-372.99-02	COUNTY CONTRIBUTION	0	0	0	60,000-	10,000-
101-4800-372.99-05	OTHER TRANSFERS IN	160,000-	207,000-	207,000-	238,000-	238,000-
* REVENUE		1,399,815-	1,513,433-	1,947,627-	1,983,117-	1,968,036-
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**		1,399,815-	1,513,433-	1,947,627-	1,983,117-	1,968,036-
Salaries & Benefits						
101-4800-441.01-01	REGULAR	662,174	737,033	785,294	733,987	733,987
101-4800-441.01-03	EXTRA HELP	8,237	10,563	23,087	30,020	30,020
101-4800-441.01-04	OVERTIME	1,436	0	0	0	0
101-4800-441.01-07	VACATION PAY	12,739	2,629	0	0	0
101-4800-441.01-08	SICK LEAVE	3,078	0	0	0	0
101-4800-441.02-01	CO SHARE PERS-UAL	139,128	146,520	158,892	188,544	188,544
101-4800-441.02-02	CO SHARE PERS-NORMAL	45,196	48,560	59,578	53,768	53,768
101-4800-441.02-03	PARS	247	317	693	901	901
101-4800-441.02-04	GROUP HEALTH INSURANCE	106,683	141,426	150,088	137,965	137,965
101-4800-441.02-05	MEDICARE	9,795	10,550	11,727	11,083	11,083
101-4800-441.02-06	WORKERS COMP INS	11,061	11,862	42,722	12,570	12,570
101-4800-441.02-07	LIFE INSURANCE	667	746	810	635	635
101-4800-441.02-08	UNEMPLOYMENT INS	2,074	755	466	462	462
101-4800-441.02-09	RETIREE HEALTHCARE INS	3,592	3,720	3,831	3,924	3,924

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
*	EXPENDITURE	1,006,107	1,114,681	1,237,188	1,173,859	1,173,859
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**	Salaries & Benefits	1,006,107	1,114,681	1,237,188	1,173,859	1,173,859
Services & Supplies						
101-4800-441.11-00	CLOTHING & PERSONAL	0	1,325	1,500	2,500	2,500
101-4800-441.12-00	COMMUNICATION	5,717	7,435	8,000	8,000	8,000
101-4800-441.15-00	INSURANCE	32,633	53,626	38,181	64,389	64,389
101-4800-441.17-00	MAINTENANCE/EQUIPMENT	8,776	66,982	74,820	66,620	66,620
101-4800-441.20-00	MEMBERSHIPS	1,291	1,636	3,000	2,000	2,000
101-4800-441.22-00	OFFICE EXPENSE	6,644	13,271	15,000	20,000	20,000
101-4800-441.23-00	PROFESSIONAL SERVICES	196,918	183,557	304,385	369,716	354,635
101-4800-441.28-00	SPECIAL DPMT EXPENSE	104,196	24,599	80,000	80,000	80,000
101-4800-441.29-00	TRAVEL	59,453	65,278	85,520	96,000	96,000
*	EXPENDITURE	415,628	417,709	610,406	709,225	694,144
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**	Services & Supplies	415,628	417,709	610,406	709,225	694,144
Other Charges						
101-4800-441.53-01 A-87	CHARGES	80,212	84,200	100,033	100,033	100,033
*	EXPENDITURE	80,212	84,200	100,033	100,033	100,033
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**	Other Charges	80,212	84,200	100,033	100,033	100,033
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***	ENVIRONMENTAL HEALTH	102,132	103,157	0	0	0
****	ENVIRONMENTAL HEALTH	102,132	103,157	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
COMMUNITY DEVELOP - ADMIN						
101-1600-363.74-00	OUTSIDE AGENCIES	0	81,477-	81,476-	0	0
101-1600-371.93-00	FEES FOR SERVICES	1,757,251-	2,108,072-	3,199,217-	3,553,477-	3,558,027-
101-1600-371.98-99	MISCELLANEOUS	0	48-	0	0	0
101-1600-372.99-01	OPERATING TRANSFERS IN	5,324-	43,598-	10,000-	0	2,500-
101-1600-372.99-05	OTHER TRANSFERS IN	0	18-	0	0	0
101-1600-372.99-06	OTHER TRANSFERS OUT	0	1,359	5,534	5,534	5,534
* REVENUE		1,762,575-	2,231,854-	3,285,159-	3,547,943-	3,554,993-
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**		1,762,575-	2,231,854-	3,285,159-	3,547,943-	3,554,993-
Salaries & Benefits						
101-1600-410.01-01	REGULAR	988,934	1,165,987	1,453,291	1,597,129	1,602,019
101-1600-410.01-03	EXTRA HELP	0	0	27,550	0	0
101-1600-410.01-04	OVERTIME	3,190	0	0	0	0
101-1600-410.01-07	VACATION PAY	21,569	11,342	0	0	0
101-1600-410.02-01	CO SHARE PERS-UAL	174,216	237,504	299,424	318,960	318,960
101-1600-410.02-02	CO SHARE PERS-NORMAL	67,534	77,043	110,573	117,420	117,781
101-1600-410.02-03	PARS	0	0	827	0	0
101-1600-410.02-04	GROUP HEALTH INSURANCE	226,617	246,353	353,741	486,703	486,703
101-1600-410.02-05	MEDICARE	14,373	16,732	21,480	23,169	23,240
101-1600-410.02-06	WORKERS COMP INS	14,748	20,751	75,949	23,744	23,744
101-1600-410.02-07	LIFE INSURANCE	1,138	1,162	1,607	1,552	1,552
101-1600-410.02-08	UNEMPLOYMENT INS	3,052	1,176	817	807	810
101-1600-410.02-09	RETIREE HEALTHCARE INS	921	1,861	1,920	1,966	1,966
* EXPENDITURE		1,516,292	1,779,911	2,347,179	2,571,450	2,576,775
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** Salaries & Benefits		1,516,292	1,779,911	2,347,179	2,571,450	2,576,775
Services & Supplies						
101-1600-410.12-00	COMMUNICATION	2,708	3,737	4,930	4,428	4,428

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-1600-410.15-00	INSURANCE	17,342	19,280	23,859	44,543	44,543
101-1600-410.17-00	MAINT. EQUIP & SOFTWARE	13,652	74,424	119,712	111,032	111,032
101-1600-410.20-00	MEMBERSHIPS	669	399	900	650	650
101-1600-410.22-00	OFFICE EXPENSE	23,023	20,202	32,230	32,350	32,350
101-1600-410.23-00	PROFESSIONAL SERVICES	446	404	4,510	3,100	3,100
101-1600-410.25-00	RENTS & LEASES/EQUIPMENT	6,002	6,025	6,240	6,600	6,600
101-1600-410.28-00	SPECIAL DPMT EXPENSE	19,439	17,790	22,950	23,000	23,725
101-1600-410.29-00	TRAVEL	6,787	9,521	21,465	24,150	25,150
101-1600-410.30-00	UTILITIES	34,674	22,287	11,736	37,192	37,192
*	EXPENDITURE	124,742	174,069	248,532	287,045	288,770
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**	Services & Supplies	124,742	174,069	248,532	287,045	288,770
Other Charges						
101-1600-410.53-01 A-87	CHARGES	121,542	279,463	689,448	689,448	689,448
*	EXPENDITURE	121,542	279,463	689,448	689,448	689,448
		-----	-----	-----	-----	-----
**	Other Charges	121,542	279,463	689,448	689,448	689,448
		-----	-----	-----	-----	-----
***	COMMUNITY DEVELOP - ADMIN	1	1,589	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
ECONOMIC DEVELOPMENT						
101-1602-371.96-01	CONTRIBUTIONS	0	0	90,000-	112,479-	238,782-
101-1602-372.99-01	OPERATING TRANSFERS IN	0	162,830-	630,000-	70,000-	67,500-
101-1602-372.99-02	COUNTY CONTRIBUTION	0	116,063-	127,249-	383,747-	227,478-
* REVENUE		0	278,893-	847,249-	566,226-	533,760-
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**		0	278,893-	847,249-	566,226-	533,760-
Salaries & Benefits						
101-1602-410.01-01	REGULAR	0	0	0	202,980	102,820
101-1602-410.02-02	CO SHARE PERS-NORMAL	0	0	0	14,904	7,531
101-1602-410.02-04	GROUP HEALTH INSURANCE	0	0	0	41,738	12,559
101-1602-410.02-05	MEDICARE	0	0	0	2,945	1,491
101-1602-410.02-07	LIFE INSURANCE	0	0	0	179	103
101-1602-410.02-08	UNEMPLOYMENT INS	0	0	0	102	52
* EXPENDITURE		0	0	0	262,848	124,556
		-----	-----	-----	-----	-----
** Salaries & Benefits		0	0	0	262,848	124,556
Services & Supplies						
101-1602-410.11-00	CLOTHING & PERSONAL	0	0	0	1,560	0
101-1602-410.12-00	COMMUNICATION	0	0	0	0	840
101-1602-410.20-00	MEMBERSHIPS	0	0	0	250	250
101-1602-410.22-00	OFFICE EXPENSE	0	0	0	3,500	3,500
101-1602-410.23-00	PROFESSIONAL SERVICES	0	0	0	47,130	162,176
101-1602-410.28-00	SPECIAL DPMT EXPENSE	0	276,668	836,035	218,224	215,724
101-1602-410.29-00	TRAVEL	0	0	1,500	23,000	17,000
* EXPENDITURE		0	276,668	837,535	293,664	399,490
		-----	-----	-----	-----	-----
** Services & Supplies		0	276,668	837,535	293,664	399,490

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
	Other Charges					
101-1602-410.53-01 A-87	CHARGES	0	2,225	9,714	9,714	9,714
*	EXPENDITURE	0	2,225	9,714	9,714	9,714
		-----	-----	-----	-----	-----
**	Other Charges	0	2,225	9,714	9,714	9,714
		-----	-----	-----	-----	-----
***	ECONOMIC DEVELOPMENT	0	0	0	0	0
****	COMMUNITY DEVELOP - ADMIN	1	1,589	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
LIBRARY						
101-6000-351.32-03	LIBRARY USE	3,075-	6,930-	4,000-	4,000-	4,000-
101-6000-361.62-14	LIBRARY SERVICE ACT	0	1,500-	0	0	0
101-6000-361.62-23	LIBRARY LITERACY PROGRAM	12,852-	17,203-	12,455-	11,000-	11,000-
101-6000-371.90-01	LIBRARY SERVICES	4,783-	8,308-	5,000-	5,000-	5,000-
101-6000-371.93-00	FEES FOR SERVICES	1,028-	11,572-	0	0	0
101-6000-371.98-99	MISCELLANEOUS	342-	280-	0	0	0
101-6000-372.99-01	OPERATING TRANSFERS IN	298,907-	217,173-	2,846,025-	6,869,494-	6,821,633-
101-6000-372.99-02	COUNTY CONTRIBUTION	449,743-	807,605-	807,605-	807,605-	807,605-
* REVENUE		770,730-	1,070,571-	3,675,085-	7,697,099-	7,649,238-
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**		770,730-	1,070,571-	3,675,085-	7,697,099-	7,649,238-
Salaries & Benefits						
101-6000-462.01-01	REGULAR	248,158	262,157	254,022	359,075	325,367
101-6000-462.01-03	EXTRA HELP	17,220	22,226	24,315	16,210	32,420
101-6000-462.01-07	VACATION PAY	9,745	411	0	0	0
101-6000-462.02-01	CO SHARE PERS-UAL	56,592	57,876	64,824	60,600	60,600
101-6000-462.02-02	CO SHARE PERS-NORMAL	16,975	16,948	19,099	26,150	23,669
101-6000-462.02-03	PARS	398	667	730	487	973
101-6000-462.02-04	GROUP HEALTH INSURANCE	24,259	23,472	49,798	83,668	54,489
101-6000-462.02-05	MEDICARE	3,989	4,129	4,039	5,445	5,191
101-6000-462.02-06	WORKERS COMP INS	2,519	2,363	2,627	6,984	6,984
101-6000-462.02-07	LIFE INSURANCE	339	354	375	434	358
101-6000-462.02-08	UNEMPLOYMENT INS	825	288	202	230	262
101-6000-462.02-09	RETIREE HEALTHCARE INS	1,763	1,816	1,871	1,910	1,910
* EXPENDITURE		382,782	392,707	421,902	561,193	512,223
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** Salaries & Benefits		382,782	392,707	421,902	561,193	512,223
Services & Supplies						

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-6000-462.12-00	COMMUNICATION	24,224	25,553	27,000	27,400	27,400
101-6000-462.15-00	INSURANCE	14,176	14,183	14,017	30,498	30,498
101-6000-462.17-00	MAINTENANCE/EQUIPMENT	4,876	37,212	52,374	44,413	44,413
101-6000-462.18-00	MAINTENANCE/BLDG & IMPROV	5,438	0	1,500	1,000	1,000
101-6000-462.20-00	MEMBERSHIPS	0	630	1,000	1,000	1,000
101-6000-462.22-00	OFFICE EXPENSE	2,720	4,739	5,500	2,500	2,500
101-6000-462.23-00	PROFESSIONAL SERVICES	178,304	33,634	262,074	90,796	91,905
101-6000-462.28-00	SPECIAL DPMT EXPENSE	23,882	37,148	40,500	43,000	43,000
101-6000-462.28-03	REFERENCE & INFO RESOURCE	62,138	67,455	70,000	70,000	70,000
101-6000-462.29-00	TRAVEL	17	89	1,000	1,000	1,000
101-6000-462.30-00	UTILITIES	71,445	67,097	67,825	84,526	84,526
*	EXPENDITURE	387,220	287,740	542,790	396,133	397,242
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**	Services & Supplies	387,220	287,740	542,790	396,133	397,242
Other Charges						
101-6000-462.53-01	A-87 CHARGES	0	357,862	210,393	210,393	210,393
*	EXPENDITURE	0	357,862	210,393	210,393	210,393
		-----	-----	-----	-----	-----
**	Other Charges	0	357,862	210,393	210,393	210,393
Fixed Assets						
101-6000-462.63-00	EQUIPMENT	0	32,513	0	0	0
101-6000-462.69-00	CONSTRUCTION IN PROGRESS	0	0	2,500,000	6,529,380	6,529,380
*	EXPENDITURE	0	32,513	2,500,000	6,529,380	6,529,380
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**	Fixed Assets	0	32,513	2,500,000	6,529,380	6,529,380
***	LIBRARY	728-	251	0	0	0
****	LIBRARY	728-	251	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
PLANNING						
101-4300-361.62-00	OTHER -	124,409-	65,000-	0	0	0
101-4300-363.74-00	OUTSIDE AGENCIES	0	0	0	450,000-	450,000-
101-4300-371.93-00	FEES FOR SERVICES	164,225-	132,960-	349,531-	621,243-	621,243-
101-4300-371.96-01	CONTRIBUTIONS	500-	500-	0	0	0
101-4300-371.98-02	BD OF SUPV APPELLET FEES	0	832-	0	0	0
101-4300-371.98-15	OUTLAWED WARRANTS	19-	0	0	0	0
101-4300-372.99-01	OPERATING TRANSFERS IN	698,669-	596,201-	844,035-	1,293,176-	1,280,062-
101-4300-372.99-02	COUNTY CONTRIBUTION	159,244-	369,786-	295,269-	295,269-	295,269-
* REVENUE		1,147,066-	1,165,279-	1,488,835-	2,659,688-	2,646,574-
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**		1,147,066-	1,165,279-	1,488,835-	2,659,688-	2,646,574-
Salaries & Benefits						
101-4300-427.01-01	REGULAR	492,837	421,411	449,707	535,956	532,296
101-4300-427.01-03	EXTRA HELP	0	0	23,080	55,340	55,340
101-4300-427.01-04	OVERTIME	2,577	1,337	0	0	0
101-4300-427.01-07	VACATION PAY	0	5,739	0	0	0
101-4300-427.01-19	EE REFERRAL PROGRAM	0	500	0	0	0
101-4300-427.02-01	CO SHARE PERS-UAL	79,740	118,812	106,164	114,348	114,348
101-4300-427.02-02	CO SHARE PERS-NORMAL	33,932	27,845	34,210	38,941	38,672
101-4300-427.02-03	PARS	0	0	693	1,661	1,661
101-4300-427.02-04	GROUP HEALTH INSURANCE	81,522	71,825	104,625	86,236	86,236
101-4300-427.02-05	MEDICARE	7,042	6,035	6,858	8,576	8,523
101-4300-427.02-06	WORKERS COMP INS	6,145	9,226	28,481	8,380	8,380
101-4300-427.02-07	LIFE INSURANCE	561	477	482	510	510
101-4300-427.02-08	UNEMPLOYMENT INS	1,486	428	252	328	326
101-4300-427.02-09	RETIREE HEALTHCARE INS	3,525	3,632	3,742	3,819	3,819
* EXPENDITURE		709,367	667,267	758,294	854,095	850,111
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** Salaries & Benefits		709,367	667,267	758,294	854,095	850,111

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
Services & Supplies						
101-4300-427.12-00	COMMUNICATION	4,629	4,628	765	2,700	2,700
101-4300-427.15-00	INSURANCE	5,310	6,943	6,162	10,931	10,931
101-4300-427.17-00	MAINTENANCE/EQUIPMENT	6,826	59,539	44,892	44,413	44,413
101-4300-427.20-00	MEMBERSHIPS	0	0	2,000	2,000	2,000
101-4300-427.22-00	OFFICE EXPENSE	15,624	2,190	12,500	4,000	4,000
101-4300-427.23-00	PROFESSIONAL SERVICES	241,992	229,792	349,664	1,410,491	1,407,361
101-4300-427.23-07	PROF SERV - IMPACT STUDY	69,757	0	0	0	0
101-4300-427.24-00	PUBLICATIONS	11,789	13,808	16,000	16,000	16,000
101-4300-427.27-00	MINOR EQUIPMENT	0	0	0	5,000	5,000
101-4300-427.29-00	TRAVEL	745	1,124	10,000	21,500	15,500
* EXPENDITURE		356,672	318,024	441,983	1,517,035	1,507,905

** Services & Supplies		356,672	318,024	441,983	1,517,035	1,507,905
Other Charges						
101-4300-427.53-01 A-87	CHARGES	81,100	179,938	288,558	288,558	288,558
* EXPENDITURE		81,100	179,938	288,558	288,558	288,558

** Other Charges		81,100	179,938	288,558	288,558	288,558

*** PLANNING		73	50-	0	0	0
**** PLANNING		73	50-	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
INFRASTRUCTURE ROADSIDE						
113-8030-351.30-00	INTEREST EARNED	0	270-	0	0	0
113-8030-361.62-00	OTHER -	0	0	430,700-	409,200-	409,200-
* REVENUE		0	270-	430,700-	409,200-	409,200-
		-----	-----	-----	-----	-----
**		0	270-	430,700-	409,200-	409,200-
Services & Supplies						
113-8030-456.23-13	GENERAL ADMINISTRATION	0	0	6,598	5,347	5,347
113-8030-456.28-00	SPECIAL DPMT EXPENSE	0	27,680	400,000	373,204	373,204
113-8030-456.28-01	ACTIVITY DELIVERY	382	5,474	24,102	30,649	30,649
* EXPENDITURE		382	33,154	430,700	409,200	409,200
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**	Services & Supplies	382	33,154	430,700	409,200	409,200
***	INFRASTRUCTURE ROADSIDE	382	32,884	0	0	0
****	CDSA GRANTS	382	32,884	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
CLIMATE CHANGE						
114-8021-351.30-00	INTEREST EARNED	14-	647-	0	0	0
114-8021-361.62-00	OTHER -	124,710-	106,310-	17,741-	0	0
114-8021-372.99-03	OPERATING TRANSFERS OUT	10,265	0	0	0	0
* REVENUE		114,459-	106,957-	17,741-	0	0
		-----	-----	-----	-----	-----
**		114,459-	106,957-	17,741-	0	0
Services & Supplies						
114-8021-456.23-13	GENERAL ADMINISTRATION	1,934	905	8,619	0	0
114-8021-456.28-01	ACTIVITY DELIVERY	115,799	84,423	9,122	0	0
* EXPENDITURE		117,733	85,328	17,741	0	0
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** Services & Supplies		117,733	85,328	17,741	0	0
Other Charges						
114-8021-456.53-01 A-87	CHARGES	1,129	0	0	0	0
* EXPENDITURE		1,129	0	0	0	0
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** Other Charges		1,129	0	0	0	0
		-----	-----	-----	-----	-----
*** CLIMATE CHANGE		4,403	21,629-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
FERNWOOD RESIDEN INFILL						
114-8022-361.62-00	OTHER -	647-	45,697-	123,500-	0	0
114-8022-372.99-01	OPERATING TRANSFERS IN	0	10,000-	0	0	0
* REVENUE		647-	55,697-	123,500-	0	0
		-----	-----	-----	-----	-----
**		647-	55,697-	123,500-	0	0
Services & Supplies						
114-8022-456.23-13	GENERAL ADMINISTRATION	1,359	3,414	6,000	0	0
114-8022-456.28-01	ACTIVITY DELIVERY	0	103,467	117,500	0	0
* EXPENDITURE		1,359	106,881	123,500	0	0
		-----	-----	-----	-----	-----
** Services & Supplies		1,359	106,881	123,500	0	0
		-----	-----	-----	-----	-----
*** FERNWOOD RESIDEN INFILL		712	51,184	0	0	0
**** CDSA GRANTS		5,115	29,555	0	0	0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
PLHA 2019						
117-8031-351.30-00	INTEREST EARNED	0	142-	0	0	0
117-8031-361.62-00	OTHER -	0	0	412,812-	412,812-	412,812-
*	REVENUE	0	142-	412,812-	412,812-	412,812-
		-----	-----	-----	-----	-----
**		0	142-	412,812-	412,812-	412,812-
Services & Supplies						
117-8031-456.23-13	GENERAL ADMINISTRATION	0	0	20,640	20,640	20,640
117-8031-456.28-01	ACTIVITY DELIVERY	0	460	392,172	392,172	392,172
*	EXPENDITURE	0	460	412,812	412,812	412,812
		-----	-----	-----	-----	-----
**	Services & Supplies	0	460	412,812	412,812	412,812
		-----	-----	-----	-----	-----
***	PLHA 2019	0	318	0	0	0
****	CDSA GRANTS	0	318	0	0	0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
PROHOUSING INCENTIVE PRGM						
119-8034-361.62-00	OTHER -	0	0	960,000-	960,000-	960,000-
*	REVENUE	0	0	960,000-	960,000-	960,000-
		-----	-----	-----	-----	-----
**		0	0	960,000-	960,000-	960,000-
Services & Supplies						
119-8034-456.23-13	GENERAL ADMINISTRATION	0	0	48,000	48,000	48,000
119-8034-456.28-01	ACTIVITY DELIVERY	0	0	912,000	912,000	912,000
*	EXPENDITURE	0	0	960,000	960,000	960,000
		-----	-----	-----	-----	-----
**	Services & Supplies	0	0	960,000	960,000	960,000
		-----	-----	-----	-----	-----
***	PROHOUSING INCENTIVE PRGM	0	0	0	0	0
****	CDSA GRANTS	0	0	0	0	0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
AUDIBLE ALARM SYSTEM						
120-8032-361.62-00	OTHER -	0	0	140,000-	250,000-	250,000-
*	REVENUE	0	0	140,000-	250,000-	250,000-
		-----	-----	-----	-----	-----
**		0	0	140,000-	250,000-	250,000-
Services & Supplies						
120-8032-456.23-13	GENERAL ADMINISTRATION	0	0	7,000	12,500	12,500
120-8032-456.28-00	SPECIAL DPMT EXPENSE	0	0	100,000	167,500	167,500
120-8032-456.28-01	ACTIVITY DELIVERY	0	2,536	33,000	70,000	70,000
*	EXPENDITURE	0	2,536	140,000	250,000	250,000
		-----	-----	-----	-----	-----
**	Services & Supplies	0	2,536	140,000	250,000	250,000
		-----	-----	-----	-----	-----
***	AUDIBLE ALARM SYSTEM	0	2,536	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
HIGH VISIBILTY STRIP/PULL						
120-8033-351.30-00	INTEREST EARNED	0	252-	0	0	0
120-8033-361.62-00	OTHER -	0	0	85,000-	195,000-	195,000-
* REVENUE		0	252-	85,000-	195,000-	195,000-
		-----	-----	-----	-----	-----
**		0	252-	85,000-	195,000-	195,000-
Services & Supplies						
120-8033-456.23-13	GENERAL ADMINISTRATION	0	275	5,000	5,000	5,000
120-8033-456.28-00	SPECIAL DPMT EXPENSE	0	224	0	0	0
120-8033-456.28-01	ACTIVITY DELIVERY	0	2,743	80,000	190,000	190,000
* EXPENDITURE		0	3,242	85,000	195,000	195,000
		-----	-----	-----	-----	-----
**	Services & Supplies	0	3,242	85,000	195,000	195,000
***	HIGH VISIBILTY STRIP/PULL	0	2,990	0	0	0
****	CDSA GRANTS	0	5,526	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
OOR (OWN OCCUPIED REHAB)						
121-8023-351.30-00	INTEREST EARNED	0	41-	0	0	0
121-8023-361.62-00	OTHER -	0	0	1,000,000-	800,000-	800,000-
121-8023-372.99-01	OPERATING TRANSFERS IN	0	0	915,000-	915,000-	915,000-
* REVENUE		0	41-	1,915,000-	1,715,000-	1,715,000-
		-----	-----	-----	-----	-----
**		0	41-	1,915,000-	1,715,000-	1,715,000-
Services & Supplies						
121-8023-456.23-13	GENERAL ADMINISTRATION	0	1,918	70,000	17,000	17,000
121-8023-456.28-01	ACTIVITY DELIVERY	0	9,337	1,845,000	175,000	175,000
121-8023-456.28-02	ACTIVITY-LOAN/OCC REHAB	0	0	0	1,523,000	1,523,000
* EXPENDITURE		0	11,255	1,915,000	1,715,000	1,715,000
		-----	-----	-----	-----	-----
**	Services & Supplies	0	11,255	1,915,000	1,715,000	1,715,000
		-----	-----	-----	-----	-----
***	OOR (OWN OCCUPIED REHAB)	0	11,214	0	0	0
****	CDSA GRANTS	0	11,214	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
CDBG-DISASTER RELIEF MHP						
122-8026-351.30-00	INTEREST EARNED	42-	155-	0	0	0
122-8026-361.62-00	OTHER -	28,013-	13,060-	1,260,000-	900,000-	900,000-
*	REVENUE	28,055-	13,215-	1,260,000-	900,000-	900,000-
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**		28,055-	13,215-	1,260,000-	900,000-	900,000-
Services & Supplies						
122-8026-456.28-00	SPECIAL DPMT EXPENSE	0	0	1,200,000	870,000	870,000
122-8026-456.28-01	ACTIVITY DELIVERY	24,977	13,874	60,000	30,000	30,000
*	EXPENDITURE	24,977	13,874	1,260,000	900,000	900,000
		-----	-----	-----	-----	-----
**	Services & Supplies	24,977	13,874	1,260,000	900,000	900,000
***	CDBG-DISASTER RELIEF MHP	3,078-	659	0	0	0
****	CDSA GRANTS	3,078-	659	0	0	0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
CDBG-ER HOMELESS SHELTER						
123-8025-351.30-00	INTEREST EARNED	0	27-	0	0	0
123-8025-361.62-00	OTHER -	0	33,494-	210,533-	112,500-	112,500-
* REVENUE		0	33,521-	210,533-	112,500-	112,500-
		-----	-----	-----	-----	-----
**		0	33,521-	210,533-	112,500-	112,500-
Services & Supplies						
123-8025-456.23-10	ACQUISTION ACTIVITY DELV	0	0	17,500	0	0
123-8025-456.23-13	GENERAL ADMINISTRATION	0	1,998	193,033	12,500	12,500
123-8025-456.28-01	ACTIVITY DELIVERY	0	29,836	0	100,000	100,000
* EXPENDITURE		0	31,834	210,533	112,500	112,500
		-----	-----	-----	-----	-----
**	Services & Supplies	0	31,834	210,533	112,500	112,500
		-----	-----	-----	-----	-----
***	CDBG-ER HOMELESS SHELTER	0	1,687-	0	0	0
****	CDSA GRANTS	0	1,687-	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
HOMEBUYER ASSISTANCE						
127-8024-351.30-00	INTEREST EARNED	0	39-	0	0	0
127-8024-372.99-01	OPERATING TRANSFERS IN	0	0	497,000-	497,000-	497,000-
* REVENUE		0	39-	497,000-	497,000-	497,000-
		-----	-----	-----	-----	-----
**		0	39-	497,000-	497,000-	497,000-
Services & Supplies						
127-8024-456.23-13	GENERAL ADMINISTRATION	0	4,396	25,000	25,000	25,000
127-8024-456.28-01	ACTIVITY DELIVERY	0	0	52,000	52,000	52,000
127-8024-456.28-02	ACTIVITY-LOAN/OCC REHAB	0	0	420,000	420,000	420,000
* EXPENDITURE		0	4,396	497,000	497,000	497,000
		-----	-----	-----	-----	-----
**	Services & Supplies	0	4,396	497,000	497,000	497,000
		-----	-----	-----	-----	-----
***	HOMEBUYER ASSISTANCE	0	4,357	0	0	0
****	CDSA GRANTS	0	4,357	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
CDBG-COVID ROUND 2						
128-8028-351.30-00	INTEREST EARNED	33-	368-	0	0	0
128-8028-361.62-00	OTHER -	46,415-	88,318-	2,211-	0	0
*	REVENUE	46,448-	88,686-	2,211-	0	0
		-----	-----	-----	-----	-----
**		46,448-	88,686-	2,211-	0	0
Services & Supplies						
128-8028-456.23-13	GENERAL ADMINISTRATION	11,907	3,793	2,211	0	0
128-8028-456.28-01	ACTIVITY DELIVERY	120,474	0	0	0	0
*	EXPENDITURE	132,381	3,793	2,211	0	0
		-----	-----	-----	-----	-----
**	Services & Supplies	132,381	3,793	2,211	0	0
CDBG-COVID ROUND 2						
***		85,933	84,893-	0	0	0
CDSA GRANTS						
****		85,933	84,893-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
ROAD						
102-9100-312.08-00	SALES TAX TRANSPORTATION	918,644-	1,177,052-	1,177,052-	943,607-	943,607-
102-9100-331.13-01	TRANSPORTATION PERMITS	25,011-	24,183-	23,320-	25,000-	25,000-
102-9100-331.13-02	ENCROACHMENT PERMITS	227,412-	180,768-	233,200-	225,000-	225,000-
102-9100-331.13-03	GRADING PERMITS	113,675-	62,264-	79,500-	50,000-	50,000-
102-9100-341.20-00	VEHICLE CODE FINES	40,000-	40,000-	40,000-	40,000-	40,000-
102-9100-341.22-00	FORFEITURES & PENALTIES	0	25,648-	0	0	0
102-9100-351.30-00	INTEREST EARNED	26,987-	63,380-	40,000-	60,000-	60,000-
102-9100-361.42-02	STATE HWY USERS TX #2104	822,789-	843,382-	964,173-	940,083-	940,083-
102-9100-361.42-03	STATE HWY USERS TX #2106	263,943-	273,554-	315,757-	308,364-	308,364-
102-9100-361.42-04	STATE HWY USERS TX #2105	710,082-	729,718-	836,609-	804,908-	804,908-
102-9100-361.42-05	STATE HWY USERS TX #2103	1,094,209-	1,129,769-	1,371,857-	1,248,793-	1,248,793-
102-9100-361.42-07	HUTA-SB1 RMRA	2,788,199-	3,100,628-	3,422,292-	3,599,056-	3,599,056-
102-9100-361.54-00	TEA-21 MATCHING/EXCHANGE	201,017-	201,017-	201,017-	201,017-	201,017-
102-9100-361.55-01	AID FOR CONSTRUCTION	8,784,424-	3,610,524-	16,319,702-	19,998,860-	19,998,860-
102-9100-362.68-00	FOREST RESERVE REVENUE	43,312-	47,446-	35,000-	48,000-	48,000-
102-9100-362.82-01	PLANNING & ENGINEERING	7,350-	3,768-	7,500-	7,500-	7,500-
102-9100-363.74-00	OUTSIDE AGENCIES	1,089,251-	4,233,884-	9,771,667-	11,151,667-	11,290,001-
102-9100-363.74-40	NON-ROAD REIMB-EXTERNAL	0	0	500-	500-	500-
102-9100-371.93-00	FEES FOR SERVICES	1,290,353-	1,376,335-	1,959,048-	1,528,014-	1,652,673-
102-9100-371.94-01	FIXED ASSETS	0	94,656-	0	0	0
102-9100-371.96-01	CONTRIBUTIONS	475,837-	350,035-	324,200-	632,920-	632,920-
102-9100-371.97-03	REIMBURSEMENTS	1,178,990-	981,380-	1,081,200-	1,071,000-	1,071,000-
102-9100-371.98-15	OUTLAWED WARRANTS	884-	493-	0	0	0
102-9100-371.98-99	MISCELLANEOUS	2,801-	52,108-	5,000-	5,000-	5,000-
102-9100-372.99-01	OPERATING TRANSFERS IN	8,359,437-	10,324,075-	7,386,164-	12,000,039-	12,000,039-
102-9100-372.99-02	COUNTY CONTRIBUTION	166,050-	146,814-	127,237-	243,838-	107,213-
102-9100-372.99-03	OPERATING TRANSFERS OUT	1,056,116	1,016,813	1,267,237	1,017,213	1,017,213
102-9100-372.99-05	OTHER TRANSFERS IN	1,696,320-	126,670-	0	0	0
* REVENUE		29,270,861-	28,182,738-	44,454,758-	54,115,953-	54,242,321-
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COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
**		29,270,861-	28,182,738-	44,454,758-	54,115,953-	54,242,321-
	Salaries & Benefits					
102-9100-431.01-01	REGULAR	2,492,940	3,238,832	4,288,815	5,022,166	4,667,442
102-9100-431.01-03	EXTRA HELP	45,193	111,649	130,280	133,160	133,160
102-9100-431.01-04	OVERTIME	195,815	234,756	150,000	150,000	150,000
102-9100-431.01-06	STANDBY	0	0	2,800	2,800	2,800
102-9100-431.01-07	VACATION PAY	56,075	9,071	1,000	0	0
102-9100-431.01-08	SICK LEAVE	18,070	0	0	0	0
102-9100-431.01-19	EE REFERRAL PROGRAM	1,000	2,500	0	0	0
102-9100-431.02-01	CO SHARE PERS-UAL	537,360	645,648	847,860	1,054,608	1,054,608
102-9100-431.02-02	CO SHARE PERS-NORMAL	168,303	212,085	337,766	366,205	340,125
102-9100-431.02-03	PARS	108	0	0	0	0
102-9100-431.02-04	GROUP HEALTH INSURANCE	486,066	639,618	1,091,787	1,150,793	1,034,077
102-9100-431.02-05	MEDICARE	39,726	50,924	64,891	72,849	67,704
102-9100-431.02-06	WORKERS COMP INS	193,355	159,836	67,396	193,211	193,211
102-9100-431.02-07	LIFE INSURANCE	3,077	3,709	5,674	5,188	4,857
102-9100-431.02-08	UNEMPLOYMENT INS	8,438	3,565	2,269	2,542	2,363
102-9100-431.02-09	RETIREE HEALTHCARE INS	17,064	16,390	16,888	17,239	17,239
*	EXPENDITURE	4,262,590	5,328,583	7,007,426	8,170,761	7,667,586
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**	Salaries & Benefits	4,262,590	5,328,583	7,007,426	8,170,761	7,667,586
	Services & Supplies					
102-9100-431.11-00	CLOTHING & PERSONAL	22,487	25,830	38,300	38,000	38,000
102-9100-431.12-00	COMMUNICATION	18,689	20,433	28,000	55,300	55,300
102-9100-431.14-00	HOUSEHOLD EXPENSE	2,222	2,726	7,000	7,000	7,000
102-9100-431.15-00	INSURANCE	403,313	447,194	433,904	743,856	743,857
102-9100-431.17-00	MAINTENANCE/EQUIPMENT	391,830	494,769	506,500	506,500	506,500
102-9100-431.18-00	MAINTENANCE/BLDG & IMPROV	2,642	4,579	2,500	2,500	2,500
102-9100-431.20-00	MEMBERSHIPS	3,366	2,645	4,000	4,000	4,000
102-9100-431.22-00	OFFICE EXPENSE	43,046	167,985	78,500	21,000	21,000

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
102-9100-431.23-00	PROFESSIONAL SERVICES	1,505,345	1,847,959	2,221,549	2,590,339	2,520,965
102-9100-431.23-01	SPECIAL PROJECTS	302,555	311,852	1,130,000	2,587,950	2,587,950
102-9100-431.24-00	PUBLICATIONS	1,675	3,425	3,000	1,500	1,500
102-9100-431.25-00	RENTS & LEASES/EQUIPMENT	8,241	22,685	33,000	30,000	30,000
102-9100-431.26-00	RENTS & LEASES/BLDG & IMP	65,434	66,855	5,500	5,500	5,500
102-9100-431.27-00	MINOR EQUIPMENT	22,182	35,088	85,000	86,600	86,600
102-9100-431.28-00	SPECIAL DPMT EXPENSE	163,467	141,286	278,000	252,000	252,000
102-9100-431.28-01	PAVEMENT MARKING	39,596	65,709	69,000	75,000	75,000
102-9100-431.29-00	TRAVEL	25,698	19,382	49,000	49,000	49,000
102-9100-431.30-00	UTILITIES	84,281	94,339	73,379	101,375	101,375
*	EXPENDITURE	3,106,069	3,774,741	5,046,132	7,157,420	7,088,047
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**	Services & Supplies	3,106,069	3,774,741	5,046,132	7,157,420	7,088,047
Other Charges						
102-9100-431.53-01	A-87 CHARGES	500,050	600,960	565,872	565,872	565,872
*	EXPENDITURE	500,050	600,960	565,872	565,872	565,872
		-----	-----	-----	-----	-----
**	Other Charges	500,050	600,960	565,872	565,872	565,872
Fixed Assets						
102-9100-431.61-00	FIXED ASSETS	6,950	268,428	250,000	1,860,000	1,860,000
102-9100-431.63-00	EQUIPMENT	89,733	121,523	221,000	134,000	134,000
102-9100-431.63-10	VEHICLES	277,357	662,700	143,000	55,000	55,000
102-9100-431.63-50	HEAVY EQUIPMENT	235,386	258,123	660,000	210,000	210,000
102-9100-431.69-00	CONSTRUCTION IN PROGRESS	17,932,986	23,404,990	33,566,117	37,424,417	37,424,417
*	EXPENDITURE	18,542,412	24,715,764	34,840,117	39,683,417	39,683,417
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**	Fixed Assets	18,542,412	24,715,764	34,840,117	39,683,417	39,683,417
Other Financing Uses						
102-9100-431.85-01	INVENTORY	24,693	17,879	0	0	0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
*	EXPENDITURE	24,693	17,879	0	0	0
**	Other Financing Uses	24,693	17,879	0	0	0
***	ROAD	2,835,047-	6,255,189	3,004,789	1,461,517	762,601
****	ROAD	2,835,047-	6,255,189	3,004,789	1,461,517	762,601

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
SURVEYOR						
101-1500-331.12-10	SWPPP-STRM WTR POLL PREV	51,671-	35,086-	50,000-	50,000-	50,000-
101-1500-371.82-04	SURVEYOR FEES	62,590-	48,456-	55,895-	60,000-	60,000-
101-1500-371.82-05	ENGINEERS FEES	14,632-	31,186-	40,000-	40,000-	40,000-
101-1500-371.82-11	SURVEYOR APPLICATION FEES	36,341-	39,380-	40,000-	80,000-	80,000-
101-1500-371.93-00	FEES FOR SERVICES	122,485-	67,000-	127,973-	219,189-	72,745-
101-1500-372.99-01	OPERATING TRANSFERS IN	106,136-	4,661-	100,000-	100,000-	246,444-
101-1500-372.99-02	COUNTY CONTRIBUTION	115,499-	115,499-	244,000-	244,000-	244,000-
101-1500-372.99-03	OPERATING TRANSFERS OUT	0	2,015	0	0	0
* REVENUE		509,354-	339,253-	657,868-	793,189-	793,189-
		-----	-----	-----	-----	-----
**		509,354-	339,253-	657,868-	793,189-	793,189-
Salaries & Benefits						
101-1500-410.01-01	REGULAR	201,052	3,727	160,353	249,004	249,004
101-1500-410.01-03	EXTRA HELP	23,601	46,073	45,000	45,000	45,000
101-1500-410.01-04	OVERTIME	39,393	6,550	0	7,000	7,000
101-1500-410.01-07	VACATION PAY	708	13,162	0	0	0
101-1500-410.02-01	CO SHARE PERS-UAL	46,932	65,196	36,036	38,628	38,628
101-1500-410.02-02	CO SHARE PERS-NORMAL	13,725	247	12,189	18,299	18,299
101-1500-410.02-03	PARS	0	174	0	0	0
101-1500-410.02-04	GROUP HEALTH INSURANCE	43,755	951	51,096	80,607	80,607
101-1500-410.02-05	MEDICARE	3,759	1,005	2,327	3,915	3,915
101-1500-410.02-06	WORKERS COMP INS	3,687	3,953	9,494	4,190	4,190
101-1500-410.02-07	LIFE INSURANCE	213	7	158	179	179
101-1500-410.02-08	UNEMPLOYMENT INS	794	102	81	136	136
101-1500-410.02-09	RETIREE HEALTHCARE INS	1,774	1,832	1,888	1,929	1,929
* EXPENDITURE		379,393	142,979	318,622	448,887	448,887
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** Salaries & Benefits		379,393	142,979	318,622	448,887	448,887

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
	Services & Supplies					
101-1500-410.15-00	INSURANCE	3,364	3,185	2,262	6,167	6,167
101-1500-410.17-00	MAINT. EQUIP & SOFTWARE	2,925	29,770	7,482	0	0
101-1500-410.22-00	OFFICE EXPENSE	7,769	1,770	2,500	2,500	2,500
101-1500-410.23-00	PROFESSIONAL SERVICES	109,457	139,794	287,182	295,815	295,815
101-1500-410.24-00	PUBLICATIONS	437	0	700	700	700
101-1500-410.29-00	TRAVEL	250	2,125	3,500	3,500	3,500
*	EXPENDITURE	124,202	176,644	303,626	308,682	308,682
		-----	-----	-----	-----	-----
**	Services & Supplies	124,202	176,644	303,626	308,682	308,682
	Other Charges					
101-1500-410.53-01 A-87	CHARGES	5,758	21,339	35,620	35,620	35,620
*	EXPENDITURE	5,758	21,339	35,620	35,620	35,620
		-----	-----	-----	-----	-----
**	Other Charges	5,758	21,339	35,620	35,620	35,620
		-----	-----	-----	-----	-----
***	SURVEYOR	1-	1,709	0	0	0
****	SURVEYOR	1-	1,709	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
DRAINAGE DITCH MAINT						
101-3300-363.74-00	OUTSIDE AGENCIES	1,125,133-	1,125,133-	1,658,826-	1,445,326-	1,445,326-
101-3300-372.99-02	COUNTY CONTRIBUTION	2,010-	2,010-	2,010-	2,010-	2,010-
101-3300-372.99-03	OPERATING TRANSFERS OUT	0	0	200,000	0	0
* REVENUE		1,127,143-	1,127,143-	1,460,836-	1,447,336-	1,447,336-
		-----	-----	-----	-----	-----
**		1,127,143-	1,127,143-	1,460,836-	1,447,336-	1,447,336-
Services & Supplies						
101-3300-425.23-00	PROFESSIONAL SERVICES	988,319	1,107,936	1,430,049	1,384,549	1,384,549
101-3300-425.28-00	SPECIAL DPMT EXPENSE	3,810	1,936	15,000	40,000	40,000
101-3300-425.30-00	UTILITIES	2,593	13,487	11,000	18,000	18,000
* EXPENDITURE		994,722	1,123,359	1,456,049	1,442,549	1,442,549
		-----	-----	-----	-----	-----
** Services & Supplies		994,722	1,123,359	1,456,049	1,442,549	1,442,549
Other Charges						
101-3300-425.53-01 A-87	CHARGES	0	3,784	4,787	4,787	4,787
* EXPENDITURE		0	3,784	4,787	4,787	4,787
		-----	-----	-----	-----	-----
** Other Charges		0	3,784	4,787	4,787	4,787
Fixed Assets						
101-3300-425.63-00	EQUIPMENT	132,422	0	0	0	0
* EXPENDITURE		132,422	0	0	0	0
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** Fixed Assets		132,422	0	0	0	0
		-----	-----	-----	-----	-----
*** DRAINAGE DITCH MAINT		1	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
****	DRAINAGE DITCH MAINT	1	0	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
COUNTY PARKS & RECREATION						
101-4900-361.62-00	OTHER -	0	97,496-	240,000-	1,805,000-	1,805,000-
101-4900-371.98-99	MISCELLANEOUS	108-	0	0	0	0
101-4900-372.99-01	OPERATING TRANSFERS IN	340,634-	143,082-	1,886,242-	862,699-	862,699-
101-4900-372.99-02	COUNTY CONTRIBUTION	140,000-	198,652-	177,679-	177,679-	177,679-
* REVENUE		480,742-	439,230-	2,303,921-	2,845,378-	2,845,378-
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**		480,742-	439,230-	2,303,921-	2,845,378-	2,845,378-
Services & Supplies						
101-4900-471.12-00	COMMUNICATION	1,144	456	800	800	800
101-4900-471.23-00	PROFESSIONAL SERVICES	320,302	264,435	318,816	322,195	322,195
101-4900-471.25-00	RENTS & LEASES/EQUIPMENT	15,604	12,740	14,000	14,000	14,000
101-4900-471.28-00	SPECIAL DPMT EXPENSE	113,931	12,908	80,000	80,000	80,000
101-4900-471.30-00	UTILITIES	28,561	30,238	38,422	31,500	31,500
* EXPENDITURE		479,542	320,777	452,038	448,495	448,495
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**	Services & Supplies	479,542	320,777	452,038	448,495	448,495
Other Charges						
101-4900-471.53-01	A-87 CHARGES	0	58,652	69,128	69,128	69,128
* EXPENDITURE		0	58,652	69,128	69,128	69,128
		-----	-----	-----	-----	-----
**	Other Charges	0	58,652	69,128	69,128	69,128
Fixed Assets						
101-4900-471.61-00	LAND	0	0	1,000,000	0	0
101-4900-471.62-00	BUILDINGS & STRUCTURES	75,510	0	0	0	0
101-4900-471.69-00	CONSTRUCTION IN PROGRESS	0	0	782,755	2,327,755	2,327,755
* EXPENDITURE		75,510	0	1,782,755	2,327,755	2,327,755
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COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
**	Fixed Assets	75,510	0	1,782,755	2,327,755	2,327,755
***	COUNTY PARKS & RECREATION	74,310	59,801-	0	0	0
****	COUNTY PARKS & RECREATION	74,310	59,801-	0	0	0

County Administrator's Office

County Administrator Kevin Mallen

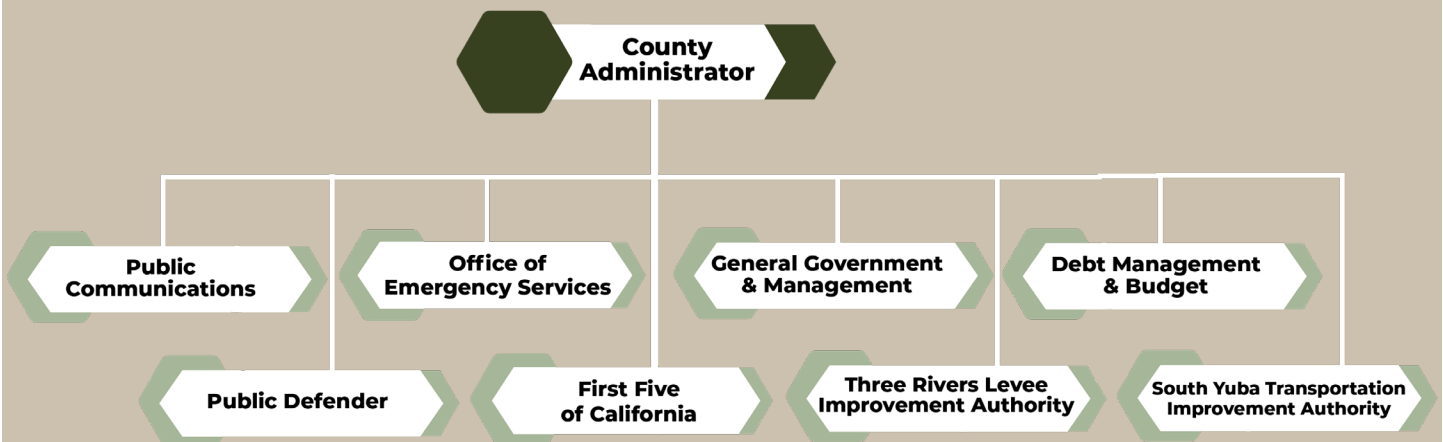
Mission

The mission of the County Administrator's Office is to effectively manage the overall operations of the Yuba County organization under policy direction from the Board of Supervisors.

Department Overview

The County Administrator's Office operates under the policy direction of the Yuba County Board of Supervisors to provide overall executive and operational leadership, including overall budget management for Yuba County government operations. This includes day-to-day management and administrative support to all county departments as they implement Yuba County Board of Supervisors directives and State mandates.

Organizational Structure



A background image showing a forest fire scene. In the foreground, there are several emergency vehicles, including a red fire truck with "FOOTHILL VOL. FIRE DEPT." on its side, a white ambulance, and a white pickup truck. Several people, some in orange safety gear, are standing around the vehicles. In the background, there are tall pine trees and a large plume of smoke rising from the forest.

Accomplishments - FY 2023-24

- Completed the Yuba County's Strategic Plan and started implementation in fall of 2023. Since the implementation, the CAO's office has identified short-term and long-term goals to help drive Yuba County forward.
- Supported the Information Technology Division in a variety of ways that included upgrades to security, growth in "e-services", and improved technology support.
- Increased community outreach with the "Be Prepared Fair" which focuses on flood or fire preparedness for all of Yuba County. This year saw an increase in both community attendance and an increase in partner agencies' participation at both the spring and fall fairs.
- The Office of Emergency Services (OES) manager became a certified CAL OES instructor this year. With this certification, we can now offer internal training to County employees as disaster service workers.
- Entered into contract with a behavioral health consultant that is currently evaluating our existing behavioral health services to identifying opportunities for service enhancements to Yuba County residents.
- Provided leadership support and guidance to the County's economic development efforts, including the revitalization of our existing commercial corridors and airport, as well as the Sports and Entertainment/Highway 65 corridor.

Summary of Budget Changes - FY 2024-25

- Salary and benefits have been revised to reflect changes in vacancies, projected benefits cost, and promotional advancements. Other increases reflect adjustments to interdepartmental charges, rate adjustments, and contract services.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Infrastructure	<ul style="list-style-type: none">• Collaboration with Yuba Water Agency, Olivehurst Public Utilities District, and City of Wheatland that results in establishing funding sources for the South County sewer infrastructure.
Revenue Development	<ul style="list-style-type: none">• Accurate calculations on property and sales tax projections for 2024/2025 budget, as well as proper monitoring of Costco sale tax reporting.
Social Services	<ul style="list-style-type: none">• Implementation and execution of “We’re not scared, we’re prepared!” Youth Emergency Preparedness Program in collaboration with Marysville Joint Unified School District. This program is designed to educate school aged children on the importance of being prepared during an emergency.

Goals

Budget Work Plan

01. County Management

- Continue evaluating existing behavioral health services provided to Yuba County residents with our consultant and partners at Sutter Yuba Behavioral Health; Identify opportunities to ensure the County is providing the highest level of behavioral health services feasible to residents.
- Lead the effort to promote the best use for the 18.6 acres acquired by the County in Linda.
- Continue to drive direction on all Strategic Plan Priorities set by Board of Supervisors. Offer additional opportunities for collaboration between departments throughout the year and be a catalyst for change.

02. Outreach

- OES will identify goals for the Youth Emergency Preparedness Program to help establish a collaborative effort with local schools that are considered higher risk for disasters, as well as a structured training program that is educational and fun for students.

CAO	FY 23/24	FY 24/25	
101-1700	Adopted Budget	CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$1,522,402	\$1,766,238	\$243,836
Services and Supplies	\$524,563	\$318,348	(\$206,215)
Other Charges	(\$1,040,635)	(\$1,040,635)	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,006,330	\$1,043,951	\$37,621
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$718,500	\$433,216	(\$285,284)
TOTAL REVENUE	\$718,500	\$433,216	(\$285,284)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$287,830	\$610,735	\$322,905

General Government	FY 23/24	FY 24/25	
101-0101	Adopted Budget	CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$631,188	\$957,622	\$326,434
Other Charges	\$1,513,200	\$1,702,484	\$189,284
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,144,388	\$2,660,106	\$515,718
REVENUE			
Fed/State	\$1,213,759	\$1,395,823	\$182,064
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$222,540	\$222,540
TOTAL REVENUE	\$1,213,759	\$1,618,363	\$404,604
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$930,629	\$1,041,743	\$111,114

OES	FY 23/24	FY 24/25	
101-4200	Adopted Budget	CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$624,004	\$607,873	(\$16,131)
Services and Supplies	\$1,427,227	\$1,084,230	(\$342,997)
Other Charges	\$323,565	\$323,565	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,374,796	\$2,015,668	(\$359,128)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$439,777	\$481,433	\$41,656
Realignment	\$0	\$0	\$0
Fees/Misc	\$1,384,087	\$1,232,213	(\$151,874)
TOTAL REVENUE	\$1,823,864	\$1,713,646	(\$110,218)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$550,932	\$302,022	(\$248,910)

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
GENERAL GOVERNMENT						
101-0101-311.01-00	CURRENT SECURED TAXES	15,924,005-	17,499,556-	16,720,000-	18,235,000-	18,235,000-
101-0101-311.02-00	CURRENT UNSECURED	557,470-	604,042-	616,000-	616,000-	616,000-
101-0101-311.04-00	PRIOR UNSECURED	29,545-	23,307-	14,400-	17,000-	17,000-
101-0101-311.05-00	PENALTIES - DELINQUENT	604,680-	583,940-	378,000-	397,000-	397,000-
101-0101-311.05-01	TEETER PEN. & 1 1/2% INT	810,758-	561,160-	496,800-	522,000-	522,000-
101-0101-311.06-00	SUPPLEMENTAL	634,434-	1,276,388-	459,000-	473,000-	473,000-
101-0101-311.07-00	DIRECT ASSESSMENTS	118	165	0	0	0
101-0101-312.07-00	SALES & USE TAX	6,821,893-	6,556,472-	5,253,000-	6,093,000-	6,093,000-
101-0101-312.08-00	SALES TAX TRANSPORTATION	928,859-	1,115,870-	1,213,759-	1,395,823-	1,395,823-
101-0101-312.09-00	TRANSIENT OCCUPANCY TAX	464,734-	426,565-	460,000-	460,000-	460,000-
101-0101-312.10-00	TIMBER TAXES	3,600-	4,344-	5,000-	5,000-	5,000-
101-0101-312.11-00	PROPERTY DOC TRANSFER TAX	1,160,149-	771,021-	588,000-	435,000-	435,000-
101-0101-331.11-00	BUSINESS LICENSES	4,886-	4,325-	2,325-	3,000-	3,000-
101-0101-331.15-00	FRANCHISES	2,294,843-	2,380,761-	2,000,000-	2,100,000-	2,100,000-
101-0101-331.16-09	BURIAL PERMITS	2,298-	2,020-	1,800-	2,000-	2,000-
101-0101-341.20-00	VEHICLE CODE FINES	118,666-	159,900-	105,000-	120,000-	120,000-
101-0101-341.20-01	PARKING FINES	358-	323-	500-	500-	500-
101-0101-341.21-00	OTHER COURT FINES	118,801-	125,721-	130,000-	130,000-	130,000-
101-0101-341.22-00	FORFEITURES & PENALTIES	93-	0	0	0	0
101-0101-351.30-00	INTEREST EARNED	399,732-	1,288,732-	400,000-	600,000-	600,000-
101-0101-351.32-00	RENTS & CONCESSIONS	2,450-	0	0	0	0
101-0101-361.41-01	VLF SWAP	11,358,594-	12,551,451-	12,096,000-	13,224,160-	13,224,160-
101-0101-361.42-06	PROP TAX OFFSET	76,820-	70,488-	115,000-	95,000-	95,000-
101-0101-361.44-00	OTHER IN LIEU TAX	23,686-	23,761-	30,000-	25,000-	25,000-
101-0101-361.60-00	H.O.P.T.R	152,214-	151,361-	155,000-	155,000-	155,000-
101-0101-361.62-00	OTHER -	0	0	0	0	100,000-
101-0101-361.62-06	MANDATED COSTS	64,251-	39,346-	25,000-	25,000-	25,000-
101-0101-361.62-35	AOC QTRLY CFP PAYMENTS	5,746-	11,411-	0	0	0
101-0101-362.72-04	AID LAND USE	98,128-	94,511-	0	0	0
101-0101-363.74-00	OUTSIDE AGENCIES	0	0	0	0	20,000-

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-0101-363.74-30	CASINO MOU	1,266,667-	1,933,333-	3,000,000-	4,466,667-	4,466,667-
101-0101-363.74-35	OTHER-IN LIEU REVENUE	4,017-	9,934-	0	0	0
101-0101-371.84-01	COURT FEES & COSTS	7,324-	7,060-	8,100-	8,000-	8,000-
101-0101-371.84-02	DEFENDANT PAY-PUBLIC DEF	396	0	7,000-	0	0
101-0101-371.86-98	COMMUNITY BENEFIT FEE	145,610-	149,978-	146,000-	146,000-	146,000-
101-0101-371.86-99	REFUSE DISP-TIPPING FEES	2,251,804-	1,278,719-	1,209,000-	1,140,000-	1,140,000-
101-0101-371.96-01	CONTRIBUTIONS	7,448-	7,528-	0	0	0
101-0101-371.98-13	UNCLAIMED MONEY	9,383-	39,783-	0	0	0
101-0101-371.98-99	MISCELLANEOUS	167-	0	0	0	0
101-0101-372.99-01	OPERATING TRANSFERS IN	290,090-	151,446-	0	102,540-	102,540-
101-0101-372.99-02	COUNTY CONTRIBUTION	1,011,335-	1,091,959-	930,629-	1,041,743-	1,041,743-
101-0101-372.99-03	OPERATING TRANSFERS OUT	0	1,701,000	0	0	0
101-0101-372.99-06	OTHER TRANSFERS OUT	3,731,463	1,706,000	4,125,000	5,000	5,000
101-0101-372.99-08	GF CONTRIBUTION OUT	42,142,302	48,877,171	51,736,346	64,659,878	59,140,451
* REVENUE		1,781,259-	1,287,820	9,296,033	12,631,445	6,992,018
***		1,781,259-	1,287,820	9,296,033	12,631,445	6,992,018
Services & Supplies						
101-0101-411.23-00	PROFESSIONAL SERVICES	0	0	0	0	100,000
101-0101-411.23-02	AUDIT-CO WIDE	78,430	85,810	92,000	96,500	96,500
101-0101-411.23-04	DELINQUENCY PREVENTION	0	686	700	700	700
101-0101-411.23-05	LEG. ADVOCACY	23,333	23,334	20,000	20,000	40,000
101-0101-411.23-08	LAB TESTING-DUI	0	0	3,450	3,450	3,450
101-0101-411.23-10	TAX CONSULTANT	6,675	163,323	30,000	30,000	30,000
101-0101-411.23-31	COUNTYWIDE TRAINING	0	0	10,000	10,000	10,000
101-0101-411.23-32	TOURISM PROMOTION	31,250	25,000	55,000	55,000	55,000
101-0101-411.23-34	LAFCO - COUNTY SHARE	87,218	89,886	97,130	107,499	107,499
101-0101-411.28-00	SPECIAL DPMT EXPENSE	0	10,000	8,500	111,040	111,040
101-0101-411.28-01	COMMUNITY ORGANIZATIONS	6,725	15,250	16,250	16,250	16,250
101-0101-411.28-02	COURT FACILITIES MOE	65,310	65,499	64,947	93,082	93,082
101-0101-411.28-09	EE REFERRAL BONUS PRGM	4,500	22,000	35,000	25,000	25,000

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101-0101-411.30-00	UTILITIES	301,191	229,598	198,211	269,101	269,101
*	EXPENDITURE	604,632	730,386	631,188	837,622	957,622
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**	Services & Supplies	604,632	730,386	631,188	837,622	957,622
Other Charges						
101-0101-411.46-00	JUDGEMENTS/DAMAGES	0	1,105	0	0	0
101-0101-411.48-00	BENEFIT ASSESSMENT DIST	5,064	5,290	5,500	5,720	5,720
101-0101-411.52-00	CONTR OTHER AGENCIES	0	184,202	0	0	0
101-0101-411.52-02	YUBA-SUTTER TRANSIT AUTH	928,859	1,115,870	1,213,759	1,395,823	1,395,823
101-0101-411.52-11	BD SPEC Y-S LEGAL CENTER	6,500	6,500	6,700	6,700	6,700
101-0101-411.52-12	EMPLOYEE PARKING LOTS	0	0	2,400	2,400	2,400
101-0101-411.52-17	CO SHARE TRIAL COURT	273,437	273,437	273,437	273,437	273,437
101-0101-411.52-30	CITIES SHARE-YWA PROP TX	68,886	72,760	83,000	90,000	90,000
101-0101-411.53-01	A-87 CHARGES	2,263,950	417	692	692	692
*	EXPENDITURE	3,546,696	1,659,581	1,585,488	1,774,772	1,774,772
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**	Other Charges	3,546,696	1,659,581	1,585,488	1,774,772	1,774,772
Cost Reimbursements						
101-0101-411.90-87	A87 COST ALLOCATION PLAN	2,263,950-	3,077,342-	72,288-	72,288-	72,288-
*	EXPENDITURE	2,263,950-	3,077,342-	72,288-	72,288-	72,288-
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**	Cost Reimbursements	2,263,950-	3,077,342-	72,288-	72,288-	72,288-
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***	GENERAL GOVERNMENT	106,119	600,445	11,440,421	15,171,551	9,652,124
****	BOARD OF SUPERVISORS	94,815	564,696	11,440,421	15,171,551	9,652,124

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FISCAL YEAR 2024-2025

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COUNTY ADMINISTRATION						
101-1700-361.62-00	OTHER -	0	0	100,000-	100,000-	0
101-1700-363.74-00	OUTSIDE AGENCIES	0	0	198,000-	0	0
101-1700-371.93-00	FEES FOR SERVICES	9,950-	178,050-	240,500-	208,706-	208,706-
101-1700-371.96-01	CONTRIBUTIONS	420,921-	370,584-	180,000-	185,000-	208,010-
101-1700-372.99-01	OPERATING TRANSFERS IN	25,000-	19,686-	0	16,500-	16,500-
101-1700-372.99-02	COUNTY CONTRIBUTION	479,050-	607,861-	287,830-	637,945-	610,735-
* REVENUE		934,921-	1,176,181-	1,006,330-	1,148,151-	1,043,951-
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**		934,921-	1,176,181-	1,006,330-	1,148,151-	1,043,951-
Salaries & Benefits						
101-1700-411.01-01	REGULAR	954,923	913,264	956,066	1,079,543	1,079,543
101-1700-411.01-03	EXTRA HELP	0	0	10,000	10,000	10,000
101-1700-411.01-04	OVERTIME	2,390	0	0	5,000	5,000
101-1700-411.01-07	VACATION PAY	26,866	11,890	13,557	0	0
101-1700-411.02-01	CO SHARE PERS-UAL	187,260	200,712	197,760	230,184	230,184
101-1700-411.02-02	CO SHARE PERS-NORMAL	65,308	59,455	72,661	79,266	79,266
101-1700-411.02-03	PARS	0	0	300	300	300
101-1700-411.02-04	GROUP HEALTH INSURANCE	116,063	120,290	142,667	210,074	210,074
101-1700-411.02-05	MEDICARE	13,811	12,965	14,014	15,877	15,877
101-1700-411.02-06	WORKERS COMP INS	8,152	9,885	62,822	85,803	85,803
101-1700-411.02-07	LIFE INSURANCE	810	729	752	824	824
101-1700-411.02-08	UNEMPLOYMENT INS	2,956	920	493	554	554
101-1700-411.02-09	RETIREE HEALTHCARE INS	2,688	3,684	3,800	5,813	5,813
101-1700-411.02-10	REPLCMNT BENEFIT-PENSION	54,119	43,189	47,510	43,000	43,000
* EXPENDITURE		1,435,346	1,376,983	1,522,402	1,766,238	1,766,238
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**	Salaries & Benefits	1,435,346	1,376,983	1,522,402	1,766,238	1,766,238
Services & Supplies						

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-1700-411.12-00	COMMUNICATION	1,103	1,043	4,052	2,960	2,960
101-1700-411.15-00	INSURANCE	10,878	9,305	7,467	14,221	14,221
101-1700-411.17-00	MAINTENANCE/EQUIPMENT	8,776	52,097	37,410	37,011	37,011
101-1700-411.20-00	MEMBERSHIPS	16,335	16,859	17,430	19,170	19,170
101-1700-411.22-00	OFFICE EXPENSE	13,782	9,139	15,590	22,280	22,280
101-1700-411.23-00	PROFESSIONAL SERVICES	41,661	52,568	405,860	282,910	183,910
101-1700-411.24-00	PUBLICATIONS	5,543	5,526	7,940	8,650	8,650
101-1700-411.25-00	RENTS & LEASES/EQUIPMENT	1,572	1,335	1,500	1,500	1,500
101-1700-411.29-00	TRAVEL	18,075	18,653	24,775	25,800	20,600
101-1700-411.30-00	UTILITIES	7,502	4,822	2,539	8,046	8,046
*	EXPENDITURE	125,227	171,347	524,563	422,548	318,348
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**	Services & Supplies	125,227	171,347	524,563	422,548	318,348
Cost Reimbursements						
101-1700-411.90-87	A87 COST ALLOCATION PLAN	822,822-	712,080-	1,040,635-	1,040,635-	1,040,635-
*	EXPENDITURE	822,822-	712,080-	1,040,635-	1,040,635-	1,040,635-
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**	Cost Reimbursements	822,822-	712,080-	1,040,635-	1,040,635-	1,040,635-
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***	COUNTY ADMINISTRATION	197,170-	339,931-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
EMERGENCY SERVICES						
101-4200-361.62-00	OTHER -	0	0	0	175,000-	175,000-
101-4200-362.72-00	FEDERAL	0	185,258-	439,777-	481,433-	481,433-
101-4200-363.74-00	OUTSIDE AGENCIES	42,823-	131,471-	87,893-	90,706-	90,706-
101-4200-363.74-26	YCWA OES FLOOD PREPARDNSS	208,155-	208,155-	1,060,069-	689,582-	689,582-
101-4200-371.93-00	FEES FOR SERVICES	0	1,948-	0	0	0
101-4200-371.96-01	CONTRIBUTIONS	102,647-	7,754-	0	0	0
101-4200-371.98-99	MISCELLANEOUS	1,578-	0	0	0	0
101-4200-372.99-01	OPERATING TRANSFERS IN	0	169,469-	220,125-	260,925-	260,925-
101-4200-372.99-02	COUNTY CONTRIBUTION	335,873-	455,318-	550,932-	302,022-	302,022-
101-4200-372.99-05	OTHER TRANSFERS IN	117,607-	259,525-	16,000-	16,000-	16,000-
* REVENUE		808,683-	1,418,898-	2,374,796-	2,015,668-	2,015,668-
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**		808,683-	1,418,898-	2,374,796-	2,015,668-	2,015,668-
Salaries & Benefits						
101-4200-427.01-01	REGULAR	181,976	265,847	466,608	358,519	358,519
101-4200-427.01-07	VACATION PAY	9,824	2,098	0	0	0
101-4200-427.02-01	CO SHARE PERS-UAL	70,428	55,416	62,916	97,056	97,056
101-4200-427.02-02	CO SHARE PERS-NORMAL	11,736	16,841	23,846	26,272	26,272
101-4200-427.02-04	GROUP HEALTH INSURANCE	33,754	58,121	62,919	116,716	116,716
101-4200-427.02-05	MEDICARE	2,592	3,614	4,600	5,201	5,201
101-4200-427.02-06	WORKERS COMP INS	18,725	36,079	2,526	3,515	3,515
101-4200-427.02-07	LIFE INSURANCE	234	384	429	412	412
101-4200-427.02-08	UNEMPLOYMENT INS	544	260	160	182	182
* EXPENDITURE		329,813	438,660	624,004	607,873	607,873
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** Salaries & Benefits		329,813	438,660	624,004	607,873	607,873
Services & Supplies						
101-4200-427.11-00	CLOTHING & PERSONAL	0	808	3,000	3,000	3,000

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-4200-427.12-00	COMMUNICATION	8,525	6,817	10,500	11,000	11,000
101-4200-427.15-00	INSURANCE	3,420	4,211	4,320	9,862	9,862
101-4200-427.17-00	MAINTENANCE/EQUIPMENT	4,914	283,987	259,798	88,826	88,826
101-4200-427.20-00	MEMBERSHIPS	0	0	500	0	0
101-4200-427.22-00	OFFICE EXPENSE	7,314	5,861	8,500	15,000	15,000
101-4200-427.23-00	PROFESSIONAL SERVICES	306,127	324,235	829,550	629,955	629,955
101-4200-427.28-04	WMD GRANT	139,620	221,968	299,100	306,962	306,962
101-4200-427.29-00	TRAVEL	8,180	14,679	10,500	15,000	15,000
101-4200-427.30-00	UTILITIES	4,311	2,771	1,459	4,625	4,625
*	EXPENDITURE	482,411	865,337	1,427,227	1,084,230	1,084,230
		-----	-----	-----	-----	-----
**	Services & Supplies	482,411	865,337	1,427,227	1,084,230	1,084,230
Other Charges						
101-4200-427.53-01	A-87 CHARGES	0	192,157	323,565	323,565	323,565
*	EXPENDITURE	0	192,157	323,565	323,565	323,565
		-----	-----	-----	-----	-----
**	Other Charges	0	192,157	323,565	323,565	323,565
Cost Reimbursements						
101-4200-427.95-00	SPECIAL ITEMS	16,140	0	0	0	0
*	EXPENDITURE	16,140	0	0	0	0
		-----	-----	-----	-----	-----
**	Cost Reimbursements	16,140	0	0	0	0
***	EMERGENCY SERVICES	19,681	77,256	0	0	0
****	EMERGENCY SERVICES	19,681	77,256	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
PUBLIC DEFENDER						
101-2300-361.62-00	OTHER -	0	92,107-	91,506-	79,009-	79,009-
101-2300-371.98-15	OUTLAWED WARRANTS	1,100-	135-	0	0	0
101-2300-372.99-01	OPERATING TRANSFERS IN	99,136-	132,308-	100,000-	90,000-	90,000-
101-2300-372.99-02	COUNTY CONTRIBUTION	1,276,672-	1,298,925-	1,493,313-	1,525,401-	1,525,401-
* REVENUE		1,376,908-	1,523,475-	1,684,819-	1,694,410-	1,694,410-
		-----	-----	-----	-----	-----
**		1,376,908-	1,523,475-	1,684,819-	1,694,410-	1,694,410-
Services & Supplies						
101-2300-421.23-00	PROFESSIONAL SERVICES	993,880	1,159,009	1,294,006	1,303,009	1,303,009
101-2300-421.23-01	CRIMINAL	196,888	222,288	341,412	142,000	142,000
101-2300-421.23-02	TRANSCRIPT COSTS	51	0	2,000	2,000	2,000
101-2300-421.23-10	CONTRACTUAL SERVICES	156,424	78,612	37,200	237,200	237,200
* EXPENDITURE		1,347,243	1,459,909	1,674,618	1,684,209	1,684,209
		-----	-----	-----	-----	-----
**	Services & Supplies	1,347,243	1,459,909	1,674,618	1,684,209	1,684,209
Other Charges						
101-2300-421.53-01	A-87 CHARGES	0	2,101	10,201	10,201	10,201
* EXPENDITURE		0	2,101	10,201	10,201	10,201
		-----	-----	-----	-----	-----
**	Other Charges	0	2,101	10,201	10,201	10,201
		-----	-----	-----	-----	-----
***	PUBLIC DEFENDER	29,665-	61,465-	0	0	0
****	PUBLIC DEFENDER	29,665-	61,465-	0	0	0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
TYLER MUNIS PROJECT						
200-1225-372.99-01	OPERATING TRANSFERS IN	0	0	600,000-	0	0
* REVENUE		0	0	600,000-	0	0
		-----	-----	-----	-----	-----
**		0	0	600,000-	0	0
Services & Supplies						
200-1225-418.27-00	MINOR EQUIPMENT	0	10,500	0	0	0
* EXPENDITURE		0	10,500	0	0	0
		-----	-----	-----	-----	-----
**	Services & Supplies	0	10,500	0	0	0
Fixed Assets						
200-1225-418.69-00	CONSTRUCTION IN PROGRESS	296,503	708,828	600,000	0	0
* EXPENDITURE		296,503	708,828	600,000	0	0
		-----	-----	-----	-----	-----
**	Fixed Assets	296,503	708,828	600,000	0	0
		-----	-----	-----	-----	-----
***	TYLER MUNIS PROJECT	296,503	719,328	0	0	0
****	CAPITAL IMPROVEMENTS	296,503	719,328	0	0	0

County Counsel

County Counsel Janet Bender

Mission

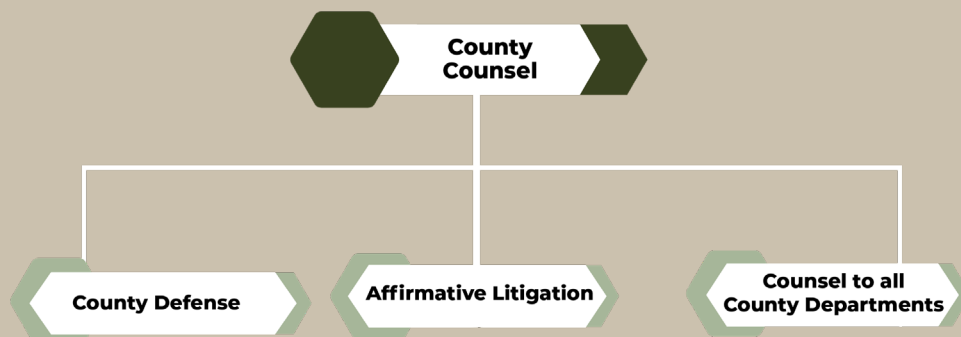
As the attorneys for the County of Yuba, we are committed to ensuring that our office provides the highest quality of legal service to the County Board of Supervisors, County departments, and certain special districts. Our clients rely on and trust the integrity of the legal advice and legal services provided by the Office in accomplishing their public service goals and objectives.

Department Overview

The County Counsel is the chief legal advisor for the County, and we are responsible for providing accurate legal advice to ensure departmental work is completed in a way that limits, to the greatest extent, risk to the County. As a result of accurate timely legal advice, departments can conduct business in an efficient manner and reach strategic planning goals.

Our team of six attorneys commits ourselves to furthering the needs and goals of the Board of Supervisors, County Agencies, Departments, and Commissions—adhering to the highest standards of ethics and confidentiality. We provide prompt and effective assistance in reviewing, drafting, and advising on contracts and other legal documents; provide assertive representation in civil litigation and administrative hearings; and provide training and resources.

Organizational Structure



Accomplishments - FY 2023-24

- Through recruitment and the use of extra help, our department was able to get closer to being fully staffed to ensure that matters were processed in a timely manner for County departments.
- On Sept. 13, 2023, the Second Amended Consent Decree was signed off by the Eastern District Court in the Hedrick v. Grant class action lawsuit. A neutral third-party monitor has been appointed in this matter, and the County is one step further in the goal of getting the Consent Decree dismissed in its entirety.
- With the recent changes in legislation relating to CARE Court and CAL-Aim, our office has been working closely with Sutter Yuba Behavioral Health, the Public Defender's Office, Health and Human Services, and other key stakeholders to implement a countywide solution on new legislative requirements. We are working diligently on getting these two systems up and running by the deadlines provided by the State.

Summary of Budget Changes - FY 2024-25

- Salaries and benefits have been revised to reflect changes in current staffing levels. Other increases include rate adjustments and contract services.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Workforce Development

- Development of contract training for all departments. This will help create uniformity across County departments in contracting practices, as well as give employees a better understanding of the basics in public contracting. Once developed, our office will work with Human Resources and Admin Services to offer training to all County staff.
- Create and provide annual training to County staff around Public Records requests. After training, County staff will have the tools and knowledge to streamline requests, which will save staff time and money.

Goals

Budget Work Plan

01. Training

- Develop and present contract training for departments to address the basics of public contracting and help create uniformity across County departments in contracting practices.
- Create and provide Public Record request training to departments to streamline the process, saving staff time and money.

02. Process

- Work with MuniCode to bring the County online ordinance code up to date.
- Standardize and memorialize the practices and procedures of the County Counsel's Office in a County Counsel Office Manual, in an effort to streamline office operations and reduce staff time.

County Counsel	FY 23/24	FY 24/25	
	Adopted	CAO	
101-0700	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$1,607,446	\$1,636,880	\$29,434
Services and Supplies	\$230,258	\$182,966	(\$47,292)
Other Charges	(\$833,846)	(\$833,846)	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,003,858	\$986,000	(\$17,858)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$577,878	\$563,920	(\$13,958)
TOTAL REVENUE	\$577,878	\$563,920	(\$13,958)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$425,980	\$422,080	(\$3,900)

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
COUNTY COUNSEL						
101-0700-371.89-01	LEGAL SERVICES	305,955-	321,655-	333,920-	349,920-	349,920-
101-0700-371.96-01	CONTRIBUTIONS	0	5,822-	0	0	0
101-0700-372.99-01	OPERATING TRANSFERS IN	85,285-	119,000-	243,958-	214,000-	214,000-
101-0700-372.99-02	COUNTY CONTRIBUTION	438,125-	491,714-	425,980-	425,980-	422,080-
* REVENUE		829,365-	938,191-	1,003,858-	989,900-	986,000-
		-----	-----	-----	-----	-----
**		829,365-	938,191-	1,003,858-	989,900-	986,000-
Salaries & Benefits						
101-0700-413.01-01	REGULAR	797,641	945,563	1,017,413	1,029,978	1,029,978
101-0700-413.01-03	EXTRA HELP	2,612	25,629	75,492	75,492	75,492
101-0700-413.01-07	VACATION PAY	21,110	10,886	14,000	0	0
101-0700-413.01-19	EE REFERRAL PROGRAM	0	500	0	0	0
101-0700-413.02-01	CO SHARE PERS-UAL	160,536	191,628	220,020	247,752	247,752
101-0700-413.02-02	CO SHARE PERS-NORMAL	54,469	61,066	74,526	75,148	75,148
101-0700-413.02-03	PARS	78	769	2,265	2,265	2,265
101-0700-413.02-04	GROUP HEALTH INSURANCE	104,256	123,637	171,896	171,205	171,205
101-0700-413.02-05	MEDICARE	11,937	14,156	14,292	14,939	14,939
101-0700-413.02-06	WORKERS COMP INS	6,954	7,663	8,749	9,031	9,031
101-0700-413.02-07	LIFE INSURANCE	729	738	798	927	927
101-0700-413.02-08	UNEMPLOYMENT INS	2,489	980	494	519	519
101-0700-413.02-09	RETIREE HEALTHCARE INS	7,062	7,280	7,501	9,624	9,624
* EXPENDITURE		1,169,873	1,390,495	1,607,446	1,636,880	1,636,880
		-----	-----	-----	-----	-----
** Salaries & Benefits		1,169,873	1,390,495	1,607,446	1,636,880	1,636,880
Services & Supplies						
101-0700-413.12-00	COMMUNICATION	1,720	1,999	3,000	4,000	4,000
101-0700-413.15-00	INSURANCE	8,982	8,505	8,716	18,104	18,104
101-0700-413.17-00	MAINTENANCE/EQUIPMENT	6,826	59,539	82,302	51,815	51,815

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-0700-413.20-00	MEMBERSHIPS	9,108	9,857	12,000	13,000	13,000
101-0700-413.22-00	OFFICE EXPENSE	39,346	42,503	39,293	39,879	35,979
101-0700-413.23-00	PROFESSIONAL SERVICES	5,299	77,007	52,000	20,000	20,000
101-0700-413.25-00	RENTS & LEASES/EQUIPMENT	2,312	2,414	2,664	2,664	2,664
101-0700-413.29-00	TRAVEL	10,581	18,049	27,000	27,000	27,000
101-0700-413.30-00	UTILITIES	9,700	6,235	3,283	10,404	10,404
*	EXPENDITURE	93,874	226,108	230,258	186,866	182,966
		-----	-----	-----	-----	-----
**	Services & Supplies	93,874	226,108	230,258	186,866	182,966
Cost Reimbursements						
101-0700-413.90-87	A87 COST ALLOCATION PLAN	717,431-	765,971-	833,846-	833,846-	833,846-
*	EXPENDITURE	717,431-	765,971-	833,846-	833,846-	833,846-
		-----	-----	-----	-----	-----
**	Cost Reimbursements	717,431-	765,971-	833,846-	833,846-	833,846-
		-----	-----	-----	-----	-----
***	COUNTY COUNSEL	283,049-	87,559-	0	0	0
****	COUNTY COUNSEL	283,049-	87,559-	0	0	0

District Attorney's Office

District Attorney Clint Curry

Mission

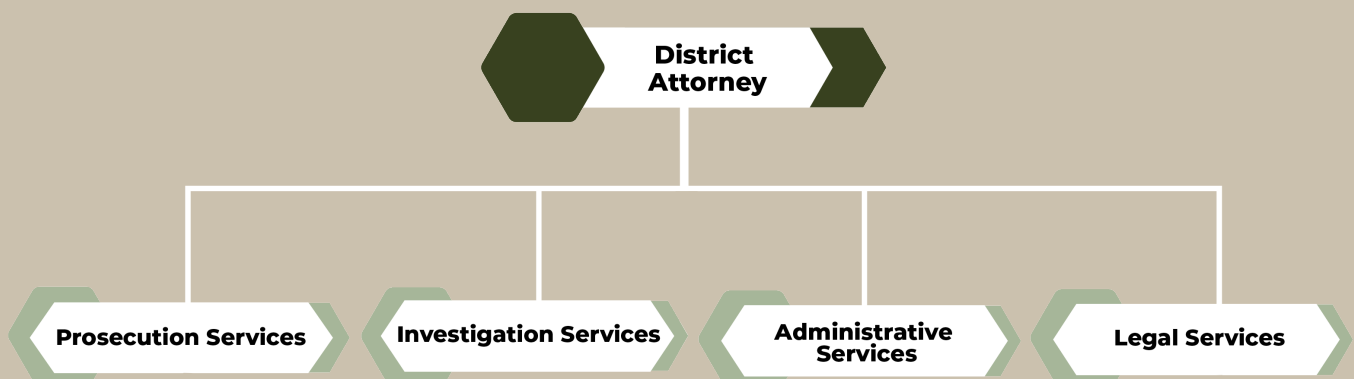
To protect our community by upholding the rule of law through ethical prosecution, making Yuba County a safe place to live, work, and play.

Department Overview

The District Attorney represents the People in court as the public prosecutor, working with the Sheriff and other law enforcement agencies to keep the community safe. The District Attorney does this by suppressing criminal behavior through ethical prosecution, fostering trust in the rule of law, and supporting victims of crime.

Once a law enforcement agency completes an investigation into a crime committed in Yuba County, they refer it to the Yuba County District Attorney for prosecution. Yuba County District Attorney's Office receives over 4,000 new case referrals each year from law enforcement agencies, including the Yuba County Sheriff's Department, Marysville Police Department, Wheatland Police Department, California Highway Patrol, Department of Fish and Game, Yuba County Probation, and many others.

Organizational Structure



The background image shows the entrance of a police station. Several police officers in uniform are visible, some standing near flags and others walking. There are wreaths and floral arrangements on stands. A tall communication tower is visible in the background against a clear blue sky. The scene is brightly lit, suggesting daytime.

Accomplishments - FY 2023-24

- During Calendar Year 2023 number of referrals and cases continues to grow over prior years. Our team continues to work diligently to process them in a timely manner. Of all referred cases received, 97% were screened within 90 days, exceeding our 23/24 FY goal of 90% within 90 days.
- Successfully completed 9 high profile cases in FY 23/24.

Summary of Budget Changes - 2024-25

- The budget reflects increases in the costs for health benefits and liability insurance, as well as minor increases in other areas that were anticipated. The District Attorney is proposing the addition of two (2) full-time employees to the office, plus an agreement with the Sheriff's Office for fiscal support services.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Safety

- Improve perception of public safety along our primary commercial corridors by providing focused prosecution of nonviolent crime.
-

Workforce Development

- Ensuring staff are fully supported in their workload in order to avoid burn out.
 - Hiring an additional Senior Deputy District Attorney to help offset workload. Create and staff a succession plan for legal services.
-

Service Delivery

- Implement interfaces with the Sheriff and Courts to cut down on redundant data entry. Review and adjust business practices to maximize efficiency.

Budget Work Plan

01. Safety

- Work with justice partners to (1) establish a Problem Oriented Policing (“POP”) team to identify individuals and trends that need focused intervention.
- Designate, train, and equip at least one deputy district attorney to help handle nuisance and blight issues identified by Code Enforcement.
- Build consensus within the criminal justice system for holding nonviolent offenders accountable by offering choice of rehabilitative and social services, or jail.

02. Workforce Development

- Conduct a survey/assessment with staff about work-life balance, exploring possibilities in remote work opportunities, core hours, and flexible schedules. Start a pilot project designed to address the findings of the work-life survey.
- Put a succession plan in place for legal services. Legal services has three employees currently with a combined experience of over 80 years, with potential retirement in the near future. The need for a succession plan is imperative to avoid a sudden loss of combined institutional knowledge and the continuation of legal services.

03. Service Delivery

- To leverage automation, the District Attorney will work toward building interfaces with the Sheriff and Courts to cut down on manual data entry so that staff can focus on adding value rather than duplicating data. The request for a full-time Business Systems Analyst is essential to accomplishing these interfaces and overhauling business practices toward efficiency.

District Attorney	FY 23/24	FY 24/25	
	Adopted	CAO	
108-2500	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$3,163,738	\$3,606,597	\$442,859
Services and Supplies	\$570,802	\$937,856	\$367,054
Other Charges	\$207,584	\$207,584	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$3,942,124	\$4,752,037	\$809,913
REVENUE			
Fed/State	\$445,511	\$407,862	(\$37,649)
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$1,068,656	\$1,302,861	\$234,205
TOTAL REVENUE	\$1,514,167	\$1,710,723	\$196,556
FUND BALANCE	\$0	\$74,337	\$74,337
NET COUNTY COST	\$2,427,957	\$2,966,977	\$539,020

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
DISTRICT ATTORNEY						
108-2500-361.56-07	VEHICLE THEFT FEES	89,217-	71,956-	65,000-	65,000-	65,000-
108-2500-361.56-29	CH 353 - D A	0	0	37,649-	0	0
108-2500-361.62-00	OTHER -	0	0	0	231,552-	231,552-
108-2500-361.62-03	PUB SAFETY SVCS-SALES TAX	390,288-	415,823-	407,862-	378,718-	407,862-
108-2500-371.91-01	DISTRICT ATTY COPIES	918-	138-	0	0	0
108-2500-371.96-01	CONTRIBUTIONS	0	17,970-	0	0	0
108-2500-371.97-09	D.A.SEIZED ASSETS	0	0	9,900-	0	0
108-2500-371.98-99	MISCELLANEOUS	1,170-	0	0	0	0
108-2500-372.99-01	OPERATING TRANSFERS IN	247,034-	817,064-	993,756-	1,006,415-	1,006,309-
108-2500-372.99-02	COUNTY CONTRIBUTION	2,531,425-	2,621,151-	2,427,957-	3,329,304-	2,966,977-
* REVENUE		3,260,052-	3,944,102-	3,942,124-	5,010,989-	4,677,700-
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**		3,260,052-	3,944,102-	3,942,124-	5,010,989-	4,677,700-
Salaries & Benefits						
108-2500-421.01-01	REGULAR	1,464,658	1,705,346	2,006,051	2,371,542	2,230,098
108-2500-421.01-03	EXTRA HELP	15,083	45,682	115,501	95,885	95,885
108-2500-421.01-04	OVERTIME	1,309	218	10,000	10,000	10,000
108-2500-421.01-05	HOLIDAY PAY	0	6,612	10,471	11,886	11,886
108-2500-421.01-07	VACATION PAY	0	25,978	0	0	0
108-2500-421.01-08	SICK LEAVE	0	11,977	0	0	0
108-2500-421.02-01	CO SHARE PERS-UAL	314,988	358,416	482,076	508,944	508,944
108-2500-421.02-02	CO SHARE PERS-NORMAL	125,957	138,201	190,047	223,840	210,601
108-2500-421.02-03	PARS	246	735	1,047	1,407	1,407
108-2500-421.02-04	GROUP HEALTH INSURANCE	230,620	234,587	284,198	497,502	468,323
108-2500-421.02-05	MEDICARE	20,666	25,082	30,201	35,960	33,909
108-2500-421.02-06	WORKERS COMP INS	26,902	18,570	18,425	17,737	17,737
108-2500-421.02-07	LIFE INSURANCE	1,323	1,388	1,642	1,768	1,665
108-2500-421.02-08	UNEMPLOYMENT INS	3,882	1,622	983	1,158	1,087
108-2500-421.02-09	RETIREE HEALTHCARE INS	7,112	7,349	7,574	7,735	7,735

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
108-2500-421.02-11	ER CONTRIB TO DEF COMP	4,080	3,570	4,290	6,120	6,120
108-2500-421.02-12	RETIREE HLTH SAVINGS ACCT	0	0	1,232	1,200	1,200
*	EXPENDITURE	2,216,826	2,585,333	3,163,738	3,792,684	3,606,597
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**	Salaries & Benefits	2,216,826	2,585,333	3,163,738	3,792,684	3,606,597
Services & Supplies						
108-2500-421.11-00	CLOTHING & PERSONAL	4,747	3,334	4,700	7,360	7,160
108-2500-421.12-00	COMMUNICATION	6,674	8,288	5,880	13,620	13,620
108-2500-421.15-00	INSURANCE	224,357	151,366	86,580	168,408	168,408
108-2500-421.16-00	PER DIEM FEES/MILEAGE	12,507	1,410	10,000	10,000	10,000
108-2500-421.17-00	MAINTENANCE/EQUIPMENT	33,067	160,945	151,931	140,657	133,254
108-2500-421.20-00	MEMBERSHIPS	8,091	9,200	11,340	14,835	13,850
108-2500-421.22-00	OFFICE EXPENSE	55,747	47,133	72,580	53,175	23,000
108-2500-421.23-00	PROFESSIONAL SERVICES	11,550	36,563	67,096	404,412	367,010
108-2500-421.25-00	RENTS & LEASES/EQUIPMENT	4,059	3,050	3,275	3,275	3,275
108-2500-421.27-00	SMALL TOOLS/INSTRUMENTS	0	16,190	0	0	0
108-2500-421.27-01	SAFETY EQUIPMENT	0	2,929	3,000	5,000	5,000
108-2500-421.28-00	SPECIAL DPMT EXPENSE	0	2,167	2,500	7,500	7,500
108-2500-421.29-00	TRAVEL	34,657	62,031	116,612	128,180	131,480
108-2500-421.30-00	UTILITIES	60,213	43,389	35,308	54,299	54,299
*	EXPENDITURE	455,669	547,995	570,802	1,010,721	937,856
		-----	-----	-----	-----	-----
**	Services & Supplies	455,669	547,995	570,802	1,010,721	937,856
Other Charges						
108-2500-421.53-01	A-87 CHARGES	350,543	283,418	207,584	207,584	207,584
*	EXPENDITURE	350,543	283,418	207,584	207,584	207,584
		-----	-----	-----	-----	-----
**	Other Charges	350,543	283,418	207,584	207,584	207,584
Fixed Assets						

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
108-2500-421.63-00	EQUIPMENT	0	75,353	0	0	0
*	EXPENDITURE	0	75,353	0	0	0

**	Fixed Assets	0	75,353	0	0	0

***	DISTRICT ATTORNEY	237,014-	452,003-	0	0	74,337
****	DISTRICT ATTORNEY	237,014-	452,003-	0	0	74,337

Health and Human Services

Director Jennifer Vasquez

Health and Human Services Veterans Services

Health and Human Services

Director Jennifer Vasquez

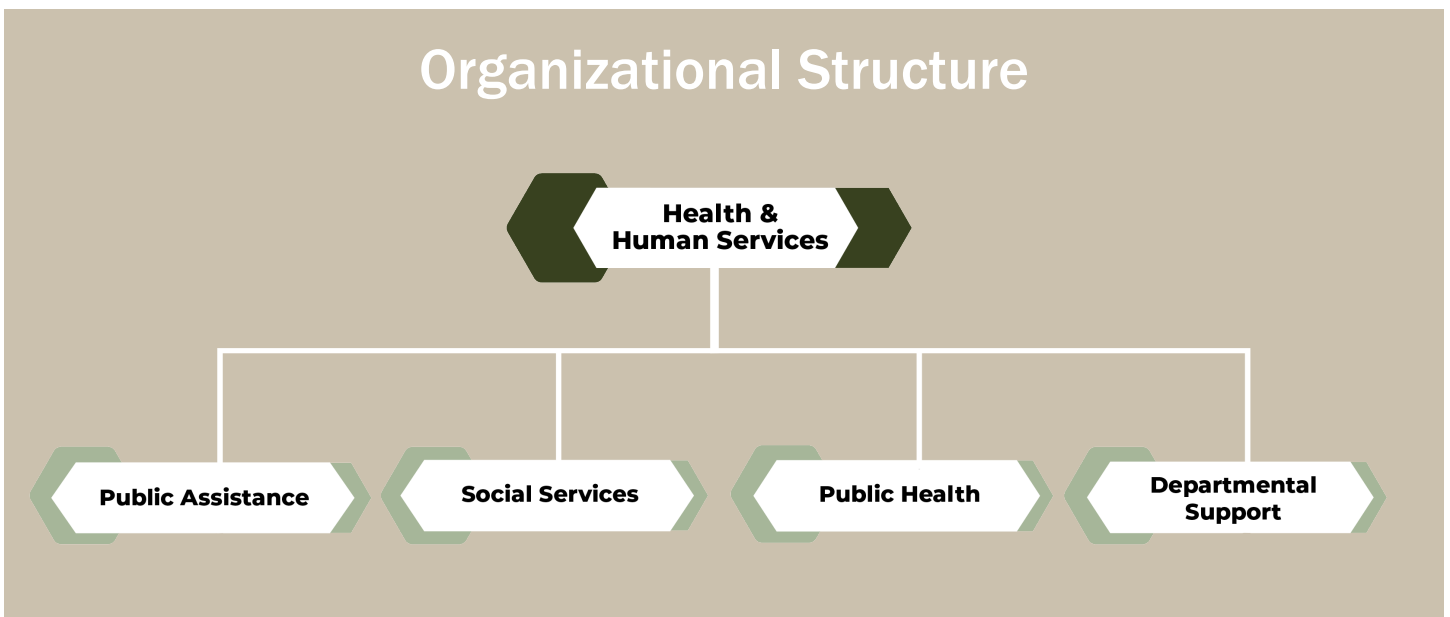
Mission

Be a catalyst for building a healthy and thriving community.

Department Overview

Together we work to enhance the quality of life for Yuba County. We strive to provide compassionate and personalized quality care. We advocate for health, wellness, and protection to promote the success of our community. We are a collaborative, diverse group supporting one another and working hand in hand with our residents to provide services that lead to a better tomorrow.

Organizational Structure



Accomplishments - FY 2023-24

- Established an Opioid Coalition with representation from law enforcement, schools, HHS, medical providers, and first responders, which included deploying a Narcan dispensing machine at key sites identified by the opioid coalition.
- Enhanced health care management and coordination of pre-release services at the Yuba County Jail and the Tri-County Detention Center through embedding a social worker at the Yuba County jail to assist with enrolling individuals in social services programs prior to release.
- Embedded a Social Worker onsite at Yuba College to inform and enroll students into social services programs.
- Established a Substance Abuse Navigator position that will assist residents with connecting to substance abuse treatment programs.
- Increased partnership with Adventist Rideout Hospital to expand street nursing capacity to test for sexually transmitted diseases (STDs), coordinate expedited referral for treatment and follow up, and partner tracing. .
- Implemented the Laptops-for-Life program, which included distributing 41 laptops to Welfare-to-Work parents with the purpose of improving health care access, access to parenting resources, and overall digital literacy.
- Implemented the Digital literacy program for aging and disabled adults to help overcome social isolation, access resources for healthy aging, as well as slow the progress of cognitive impairment.
- Expanded Home Visiting programs to serve additional populations.

Summary of Budget Changes - FY 2024-25

- Salaries and benefits have been adjusted due to the reclassification of positions and projected benefits costs. Additionally, an increase to Cash Aid, Foster Care and Adoption Assistance due to higher caseload projections. Rates, contract services, and execution of a variety of programs that HHS oversees have also been increased to reflect current costs.

Strategic Plan Objective

Action Item | What Does Success Look Like?

- Social Services**
- HHS connects the community to quality healthcare (and substance abuse treatment) which leads to improved health outcomes. Residents are seamlessly connected to programs which prevent food insecurity, homelessness, child abuse and elder abuse.

Goals

Budget Work Plan

01. Collaboration

- Partner with healthcare clinics to have enrollment specialists on site to enroll patients into social services programs.
- Collaborate with California Department of Social Services and local farmers markets to implement a market match program, allowing CalFresh recipients to use their benefits for fresh food purchases at farmers markets.
- Collaborate with Federally Qualified Healthcare Centers to develop a mobile outreach schedule that will provide access to healthcare throughout the county.
- Partner with First 5 on strengthening education and awareness surrounding maternal mental health; increase access to parent education programs focused on reducing adverse childhood experiences; and provide local learning opportunities for County cross-sector partners working directly with young children and their families.
- Improve access to medical, behavioral health, and substance abuse services for families involved with the child welfare system.
- Collaborate with law enforcement to increase awareness of pedestrian and bicycle safety.
- Partner with schools to implement an evidence-based oral health literacy campaign.

02. Funding

- Secure funding and begin planning for the development of a homeless navigation center and emergency shelter. Partner with other County departments to evaluate replacement of 14Forward emergency shelter and expanding programs.

HHS - Veterans Services

Veterans Services Officer Marvin King

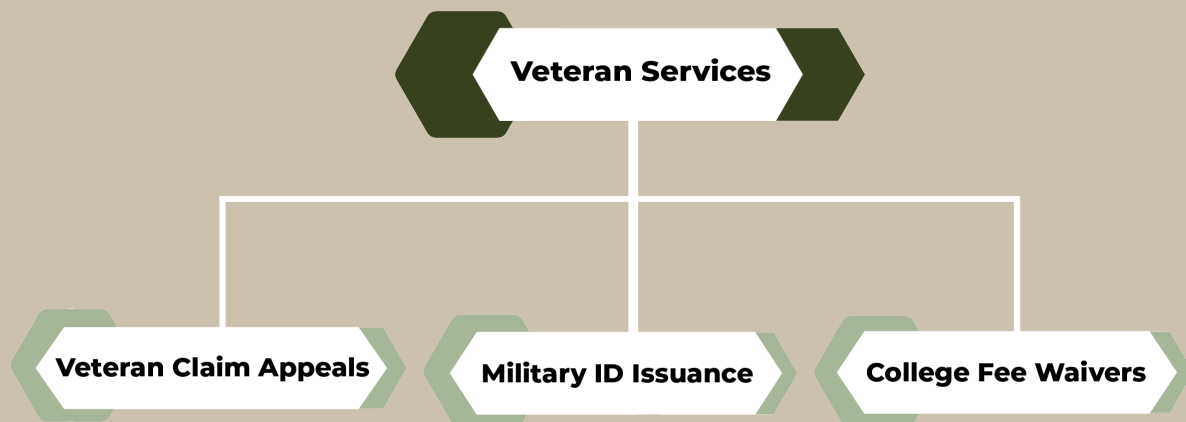
Mission

Honoring veterans and their dependents by providing direct, compassionate, and professional advocacy to improve quality of life by means of maximizing benefits.

Department Overview

The County Veterans Service Office (CVSO) assists the veteran community of Yuba and Sutter counties with obtaining federal, state, and local benefits to which they are entitled. Entitlement is based upon service in the armed forces of the United States. The veteran community consists of veterans, their dependents, and the survivors of deceased veterans. The Department of Veteran Affairs estimates the veteran population is just under 12K veterans for Yuba/Sutter area.

Organizational Structure



Accomplishments - FY 2023-24

- In June 2023, the Veteran's Services Office hosted the California County Veteran Service Officers Association (CACVSO) Conference at Hard Rock. Attendees included approximately 150 Veteran Services Officers throughout the state.
- In August 2023, the Yuba-Sutter Stand Down Resource Fair was held at the Yuba-Sutter Fairgrounds, helping approximately 650 Veterans over the three-day event.

Summary of Budget Changes - FY 2024-25

- Decrease services and supplies because telework equipment was purchased in the prior fiscal year and a decrease in travel cost as there are no new employees attending the Veteran's accreditation training.
- Moving one staff from Veteran's cost pool to the Eligibility's pool to increase savings on personnel and split costs.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Social Services

- Ensuring services are readily available to those who need it by educating residents on the programs and services available to veterans.
- Enhancing outreach and education through training of Veterans Services staff.
- Continue to be a trusted ally of the residents by being a resource to enhance the quality of life in the county.

Goals

Budget Work Plan

01. Outreach

- Increase outreach to veterans and their family members by expanding hours at the Veteran Service Satellite Office in the Yuba City VA Clinic from 2 days a week to 5 days a week.

02. Training

- Obtain state and national accreditation and training for all Veteran Services staff.

Human Services 100-5200, 5300,5400	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$29,420,166	\$30,966,575	\$1,546,409
Services and Supplies	\$21,378,882	\$20,176,551	(\$1,202,331)
Other Charges	\$35,873,584	\$37,815,696	\$1,942,112
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$86,672,632	\$88,958,822	\$2,286,190
REVENUE			
Fed/State	\$49,895,921	\$52,408,241	\$2,512,320
Grant	\$0	\$5,980	\$5,980
Realignment	\$0	\$0	\$0
Fees/Misc	\$33,010,093	\$34,154,665	\$1,144,572
TOTAL REVENUE	\$82,906,014	\$86,568,886	\$3,662,872
FUND BALANCE	\$3,646,618	\$2,269,936	(\$1,376,682)
NET COUNTY COST	\$120,000	\$120,000	\$0

HHS Health Services 106-4700	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$5,089,328	\$5,341,406	\$252,078
Services and Supplies	\$4,680,513	\$5,122,194	\$441,681
Other Charges	\$813,964	\$887,729	\$73,765
Fixed Assets			\$0
TOTAL EXPENDITURES	\$10,583,805	\$11,351,329	\$767,524
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$6,300,965	\$5,754,267	(\$546,698)
Realignment	\$3,400,000	\$4,200,000	\$800,000
Fees/Misc	(\$1,237,100)	(\$1,536,033)	(\$298,933)
TOTAL REVENUE	\$8,463,865	\$8,418,234	(\$45,631)
FUND BALANCE	\$1,932,239	\$2,745,394	\$813,155
NET COUNTY COST	\$187,701	\$187,701	\$0

HHS Public Authority 109-0109	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$1,032,547	\$781,804	(\$250,743)
Other Charges	\$97,386	\$45,478	(\$51,908)
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,129,933	\$827,282	(\$302,651)
REVENUE			
Fed/State	\$1,129,933	\$827,282	(\$302,651)
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$1,129,933	\$827,282	(\$302,651)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

HHS Homeless Integration Services 234-5420	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$1,049,012	\$1,883,245	\$834,233
Other Charges	\$369,488	\$154,155	(\$215,333)
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,418,500	\$2,037,400	\$618,900
REVENUE			
Fed/State	\$104,230	\$946,261	\$842,031
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$104,230	\$946,261	\$842,031
FUND BALANCE	\$1,314,270	\$1,091,139	(\$223,131)
NET COUNTY COST	\$0	\$0	\$0

HHS Bi - County Veterans 101-5800	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$355,881	\$319,159	(\$36,722)
Services and Supplies	\$134,258	\$92,999	(\$41,259)
Other Charges	\$193,383	\$307,022	\$113,639
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$683,522	\$719,180	\$35,658
REVENUE			
Fed/State	\$249,000	\$259,000	\$10,000
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$217,261	\$230,090	\$12,829
TOTAL REVENUE	\$466,261	\$489,090	\$22,829
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$217,261	\$230,090	\$12,829

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
WELFARE-ADMINISTRATION						
100-5200-361.45-00	SOCIAL SERVICES ADMIN	28,501,287-	30,194,178-	34,232,417-	37,717,433-	37,717,433-
100-5200-361.62-00	OTHER -	0	29,472-	0	5,980-	5,980-
100-5200-361.62-17	SPEC.IMPACT FDS CHPT97785	257,000-	257,000-	257,000-	257,000-	257,000-
100-5200-371.96-01	CONTRIBUTIONS	1,500-	6,775-	0	0	0
100-5200-371.98-15	OUTLAWED WARRANTS	8,335-	3,967-	0	0	0
100-5200-371.98-99	MISCELLANEOUS	1,076,449-	877,130-	972,292-	712,591-	712,591-
100-5200-372.99-01	OPERATING TRANSFERS IN	9,502,279-	10,292,326-	17,590,237-	15,567,148-	15,299,254-
100-5200-372.99-03	OPERATING TRANSFERS OUT	0	819,811	1,350,334	596,865	596,865
* REVENUE		39,346,850-	40,841,037-	51,701,612-	53,663,287-	53,395,393-
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**		39,346,850-	40,841,037-	51,701,612-	53,663,287-	53,395,393-
Salaries & Benefits						
100-5200-451.01-01	REGULAR	14,324,232	15,397,351	18,587,053	18,924,543	18,924,543
100-5200-451.01-03	EXTRA HELP	22,608	17,494	71,072	53,304	53,304
100-5200-451.01-04	OVERTIME	266,194	268,901	345,792	387,215	387,215
100-5200-451.01-05	HOLIDAY PAY	0	3,858	0	5,405	5,405
100-5200-451.01-06	STANDBY	96,441	108,131	138,447	138,447	138,447
100-5200-451.01-07	VACATION PAY	141,758	78,858	85,000	95,000	95,000
100-5200-451.01-08	SICK LEAVE	23,653	2,493	35,000	35,000	35,000
100-5200-451.01-19	EE REFERRAL PROGRAM	1,500	6,500	0	0	0
100-5200-451.02-01	CO SHARE PERS-UAL	3,133,560	3,375,816	3,785,676	4,487,364	4,487,364
100-5200-451.02-02	CO SHARE PERS-NORMAL	974,067	1,011,050	1,408,365	1,382,060	1,382,060
100-5200-451.02-03	PARS	0	0	0	612	612
100-5200-451.02-04	GROUP HEALTH INSURANCE	2,875,344	3,153,240	4,354,849	4,668,656	4,668,656
100-5200-451.02-05	MEDICARE	209,082	222,849	269,647	274,614	274,614
100-5200-451.02-06	WORKERS COMP INS	285,511	140,435	215,152	394,634	394,634
100-5200-451.02-07	LIFE INSURANCE	17,859	18,997	24,237	21,565	21,565
100-5200-451.02-08	UNEMPLOYMENT INS	44,641	15,928	9,422	9,602	9,602
100-5200-451.02-09	RETIREE HEALTHCARE INS	85,331	87,913	90,454	86,514	86,514

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
100-5200-451.02-11	ER CONTRIB TO DEF COMP	3,604	2,040	0	2,040	2,040
* EXPENDITURE		22,505,385	23,911,854	29,420,166	30,966,575	30,966,575
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** Salaries & Benefits		22,505,385	23,911,854	29,420,166	30,966,575	30,966,575
Services & Supplies						
100-5200-451.11-00	CLOTHING & PERSONAL	4,493	1,363	1,200	4,920	4,920
100-5200-451.12-00	COMMUNICATION	372,486	192,831	224,622	648,057	648,057
100-5200-451.14-00	HOUSEHOLD EXPENSE	183,665	179,750	176,980	172,180	172,180
100-5200-451.15-00	INSURANCE	358,744	321,885	343,083	632,937	632,937
100-5200-451.16-00	JURY AND WITNESS EXPENSE	0	0	5,000	5,000	5,000
100-5200-451.17-00	MAINTENANCE/EQUIPMENT	430,748	2,549,150	2,033,452	2,099,917	2,099,917
100-5200-451.18-00	MAINTENANCE/BLDG & IMPROV	227,603	176,228	2,297,620	907,620	907,620
100-5200-451.19-00	MED,DENTAL,& LAB SUPPLIES	436	12,165	0	0	0
100-5200-451.20-00	MEMBERSHIPS	29,316	68,544	40,107	42,160	42,160
100-5200-451.21-10	LATE FEES	73	310	0	0	0
100-5200-451.22-00	OFFICE EXPENSE	698,097	823,858	1,032,909	467,100	467,100
100-5200-451.23-00	PROFESSIONAL SERVICES	1,327,852	1,072,871	8,516,383	9,153,633	8,885,739
100-5200-451.23-02	CONTRACT SERVICES	3,921,700	4,414,879	0	0	0
100-5200-451.23-03	IHSS PROVIDER	2,445,484	2,514,367	2,685,881	2,793,116	2,793,116
100-5200-451.25-00	RENTS & LEASES/EQUIPMENT	21,315	22,392	23,780	23,780	23,780
100-5200-451.26-00	RENTS & LEASES/BLDG & IMP	2,358,079	2,365,567	2,685,788	2,707,698	2,707,698
100-5200-451.27-00	MINOR EQUIPMENT	3,798	284	15,000	10,000	10,000
100-5200-451.28-00	SPECIAL DPMT EXPENSE	85,454	49,892	623,371	73,500	73,500
100-5200-451.28-12	CWSOIP	915	680	7,500	7,500	7,500
100-5200-451.29-00	TRAVEL	221,246	284,495	333,677	271,730	271,730
100-5200-451.29-04	FRAUD-POOL CARS	27,598	12,138	33,598	9,020	9,020
100-5200-451.30-00	UTILITIES	284,551	277,062	298,931	414,577	414,577
* EXPENDITURE		13,003,653	15,340,711	21,378,882	20,444,445	20,176,551
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** Services & Supplies		13,003,653	15,340,711	21,378,882	20,444,445	20,176,551

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
	Other Charges					
100-5200-451.40-00	SUPPORT & CARE OF PERSONS	1,550,215	1,731,998	1,814,534	1,707,259	1,707,259
100-5200-451.53-01	A-87 CHARGES	1,357,514	2,181,063	2,521,855	2,521,855	2,521,855
100-5200-451.53-02	AGENCY ADMIN	0	206,395	212,793	293,089	293,089
*	EXPENDITURE	2,907,729	4,119,456	4,549,182	4,522,203	4,522,203
		-----	-----	-----	-----	-----
**	Other Charges	2,907,729	4,119,456	4,549,182	4,522,203	4,522,203
	Fixed Assets					
100-5200-451.63-30	IT HARDWARE	70,977	0	0	0	0
*	EXPENDITURE	70,977	0	0	0	0
		-----	-----	-----	-----	-----
**	Fixed Assets	70,977	0	0	0	0
		-----	-----	-----	-----	-----
***	WELFARE-ADMINISTRATION	859,106-	2,530,984	3,646,618	2,269,936	2,269,936
****	WELFARE-ADMINISTRATION	859,106-	2,530,984	3,646,618	2,269,936	2,269,936

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
WELFARE-CATEGORICAL AIDS						
100-5300-361.45-01	SOCIAL SERV ASSISTANCE	9,104,971-	12,263,623-	15,588,504-	14,615,808-	14,615,808-
100-5300-361.46-01	CSSD RECOUPMENT	65,653-	60,331-	75,000-	75,000-	75,000-
100-5300-372.99-01	OPERATING TRANSFERS IN	17,681,159-	19,270,209-	15,540,898-	18,482,685-	18,482,685-
* REVENUE		26,851,783-	31,594,163-	31,204,402-	33,173,493-	33,173,493-

**		26,851,783-	31,594,163-	31,204,402-	33,173,493-	33,173,493-
Other Charges						
100-5300-452.40-00	SUPPORT & CARE OF PERSONS	46,022	205,738	250,000	452,155	452,155
100-5300-452.40-01	AFDC-U	12,701,275	15,771,555	15,551,075	17,016,733	17,016,733
100-5300-452.40-02	AFDC-U ABATEMENT	600,217	0	0	0	0
100-5300-452.40-03	KIN GAP	111,038	119,297	132,034	128,133	128,133
100-5300-452.40-05	FOSTER CARE	6,100,970	6,629,109	7,098,521	7,349,399	7,349,399
100-5300-452.40-07	AAC-AAP	6,689,340	8,330,244	7,895,691	7,827,967	7,827,967
100-5300-452.40-09	IRAP	4,872	1,260	0	0	0
100-5300-452.40-12	TRANSITIONAL HOUSING PROG	234,699	385,621	277,081	399,106	399,106
100-5300-452.40-18	SED/ARC CHILDREN	41,879	0	0	0	0
* EXPENDITURE		26,530,312	31,442,824	31,204,402	33,173,493	33,173,493

** Other Charges		26,530,312	31,442,824	31,204,402	33,173,493	33,173,493

*** WELFARE-CATEGORICAL AIDS		321,471-	151,339-	0	0	0
**** WELFARE-CATEGORICAL AIDS		321,471-	151,339-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
GENERAL RELIEF						
100-5400-371.98-15	OUTLAWED WARRANTS	0	200-	0	0	0
100-5400-372.99-02	COUNTY CONTRIBUTION	120,000-	120,000-	120,000-	120,000-	120,000-
* REVENUE		120,000-	120,200-	120,000-	120,000-	120,000-
		-----	-----	-----	-----	-----
**		120,000-	120,200-	120,000-	120,000-	120,000-
Services & Supplies						
100-5400-453.23-00	PROFESSIONAL SERVICES	370	0	0	0	0
* EXPENDITURE		370	0	0	0	0
		-----	-----	-----	-----	-----
**	Services & Supplies	370	0	0	0	0
Other Charges						
100-5400-453.40-00	SUPPORT & CARE OF PERSONS	62,236	99,964	105,000	115,000	115,000
100-5400-453.53-01	A-87 CHARGES	2,084	1,355	1,242	1,242	1,242
100-5400-453.53-02	AGENCY ADMIN	168,070	52,448	13,758	3,758	3,758
* EXPENDITURE		232,390	153,767	120,000	120,000	120,000
		-----	-----	-----	-----	-----
**	Other Charges	232,390	153,767	120,000	120,000	120,000
		-----	-----	-----	-----	-----
***	GENERAL RELIEF	112,760	33,567	0	0	0
****	WELFARE	112,760	33,567	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
HEALTH DEPT						
106-4700-361.47-04	SERVICES FEES	72,928-	62,177-	53,400-	58,400-	58,400-
106-4700-361.47-07	HEALTH GRANTS	2,825,606-	2,211,250-	6,300,965-	5,754,267-	5,754,267-
106-4700-361.52-02	REALIGNMENT	4,732,198-	5,423,218-	3,400,000-	4,200,000-	4,200,000-
106-4700-362.65-03	TARGETED CASE MNGMNT-TCM	306-	0	0	0	0
106-4700-371.93-00	FEES FOR SERVICES	147,812-	192,193-	168,000-	198,117-	198,117-
106-4700-371.96-01	CONTRIBUTIONS	3,752-	20-	500-	500-	500-
106-4700-371.98-15	OUTLAWED WARRANTS	562-	666-	0	0	0
106-4700-371.98-99	MISCELLANEOUS	403-	211,473-	120,000-	0	0
106-4700-372.99-01	OPERATING TRANSFERS IN	975,580-	337,617-	428,000-	408,000-	408,000-
106-4700-372.99-02	COUNTY CONTRIBUTION	187,701-	187,701-	187,701-	187,701-	187,701-
106-4700-372.99-03	OPERATING TRANSFERS OUT	0	5,000	0	0	0
106-4700-372.99-06	OTHER TRANSFERS OUT	1,413,700	1,027,334	2,007,000	1,201,050	2,201,050
* REVENUE		7,533,148-	7,593,981-	8,651,566-	9,605,935-	8,605,935-
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**		7,533,148-	7,593,981-	8,651,566-	9,605,935-	8,605,935-
Salaries & Benefits						
106-4700-441.01-01	REGULAR	2,268,031	2,333,739	3,249,443	3,344,566	3,344,566
106-4700-441.01-03	EXTRA HELP	79,384	66,238	59,366	80,084	80,084
106-4700-441.01-04	OVERTIME	17,516	18,157	17,735	17,735	17,735
106-4700-441.01-06	STANDBY	7,130	15,820	16,680	16,680	16,680
106-4700-441.01-07	VACATION PAY	21,061	36,975	15,000	15,000	15,000
106-4700-441.01-08	SICK LEAVE	0	2,422	10,000	10,000	10,000
106-4700-441.02-01	CO SHARE PERS-UAL	531,744	695,292	704,292	754,356	754,356
106-4700-441.02-02	CO SHARE PERS-NORMAL	145,720	142,922	245,694	244,691	244,691
106-4700-441.02-03	PARS	1,326	59	0	0	0
106-4700-441.02-04	GROUP HEALTH INSURANCE	354,187	341,216	665,244	751,143	751,143
106-4700-441.02-05	MEDICARE	34,091	35,136	47,137	48,514	48,514
106-4700-441.02-06	WORKERS COMP INS	75,409	85,487	36,601	34,680	34,680
106-4700-441.02-07	LIFE INSURANCE	2,447	2,429	3,588	3,099	3,099

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
106-4700-441.02-08	UNEMPLOYMENT INS	7,190	2,489	1,643	1,691	1,691
106-4700-441.02-09	RETIREE HEALTHCARE INS	15,905	17,180	16,905	19,167	19,167
* EXPENDITURE		3,561,141	3,795,561	5,089,328	5,341,406	5,341,406
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** Salaries & Benefits		3,561,141	3,795,561	5,089,328	5,341,406	5,341,406
Services & Supplies						
106-4700-441.11-00	CLOTHING & PERSONAL	1,230	224	250	1,225	1,225
106-4700-441.12-00	COMMUNICATION	61,167	29,123	66,293	73,700	73,700
106-4700-441.14-00	HOUSEHOLD EXPENSE	23,142	25,427	28,318	27,954	27,954
106-4700-441.15-00	INSURANCE	75,478	108,039	106,085	158,182	158,182
106-4700-441.17-00	MAINTENANCE/EQUIPMENT	42,509	378,885	433,878	214,665	214,665
106-4700-441.18-00	MAINTENANCE/BLDG & IMPROV	12,304	14,894	265,864	379,901	379,901
106-4700-441.19-00	MED,DENTAL, & LAB SUPPLIES	350,583	34,600	10,500	35,532	35,532
106-4700-441.20-00	MEMBERSHIPS	5,907	26,332	28,080	27,580	27,580
106-4700-441.21-10	LATE FEES	123-	0	0	0	0
106-4700-441.22-00	OFFICE EXPENSE	50,154	70,646	80,368	102,182	102,182
106-4700-441.23-00	PROFESSIONAL SERVICES	528,466	1,259,683	2,434,223	2,888,854	2,888,854
106-4700-441.25-00	RENTS & LEASES/EQUIPMENT	3,222	3,973	4,440	4,440	4,440
106-4700-441.26-00	RENTS & LEASES/BLDG & IMP	345,097	413,309	387,186	387,088	387,088
106-4700-441.27-00	MINOR EQUIPMENT	21,344	14,288	3,000	3,000	3,000
106-4700-441.28-00	SPECIAL DPMT EXPENSE	121,699	52,953	630,597	596,968	596,968
106-4700-441.28-01	EMS	55,519	55,710	45,893	47,270	47,270
106-4700-441.28-11	CCS DIAG TREATMENT & THER	0	28,737	50,000	50,000	50,000
106-4700-441.29-00	TRAVEL	42,772	55,887	69,047	70,661	70,661
106-4700-441.30-00	UTILITIES	36,890	35,919	36,491	52,992	52,992
* EXPENDITURE		1,777,360	2,608,629	4,680,513	5,122,194	5,122,194
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** Services & Supplies		1,777,360	2,608,629	4,680,513	5,122,194	5,122,194
Other Charges						
106-4700-441.40-00	SUPPORT & CARE OF PERSONS	188,409	93,918	11,500	11,500	11,500

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
106-4700-441.53-01	A-87 CHARGES	332,906	560,082	407,553	407,553	407,553
106-4700-441.53-02	AGENCY ADMINISTRATION	489,395	464,209	394,911	468,676	468,676
*	EXPENDITURE	1,010,710	1,118,209	813,964	887,729	887,729
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**	Other Charges	1,010,710	1,118,209	813,964	887,729	887,729
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***	HEALTH DEPT	1,183,937-	71,582-	1,932,239	1,745,394	2,745,394
****	HEALTH DIVISION	1,183,937-	71,582-	1,932,239	1,745,394	2,745,394

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
PUBLIC AUTHORITY						
109-0109-361.45-00	SOCIAL SERVICES ADMIN	553,707-	571,036-	1,129,933-	827,282-	827,282-
* REVENUE		553,707-	571,036-	1,129,933-	827,282-	827,282-
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**		553,707-	571,036-	1,129,933-	827,282-	827,282-
Services & Supplies						
109-0109-441.15-00	INSURANCE	495,618	596,857	1,008,447	758,166	758,166
109-0109-441.19-00	MED,DENTAL,& LAB SUPPLIES	492	0	0	0	0
109-0109-441.23-00	PROFESSIONAL SERVICES	1,329	99	0	21,538	21,538
109-0109-441.23-02	CONTRACT SERVICES	9,412	0	22,000	0	0
109-0109-441.23-03	IHSS	0	500	0	0	0
109-0109-441.28-00	SPECIAL DPMT EXPENSE	0	0	2,000	2,000	2,000
109-0109-441.29-00	TRAVEL	0	0	100	100	100
* EXPENDITURE		506,851	597,456	1,032,547	781,804	781,804
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**	Services & Supplies	506,851	597,456	1,032,547	781,804	781,804
Other Charges						
109-0109-441.53-01	A-87 CHARGES	4,170	5,666	16,440	16,440	16,440
109-0109-441.53-02	AGENCY ADMINISTRATION	52,785	69,769	80,946	29,038	29,038
* EXPENDITURE		56,955	75,435	97,386	45,478	45,478
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**	Other Charges	56,955	75,435	97,386	45,478	45,478
***	PUBLIC AUTHORITY	10,099	101,855	0	0	0
****	BOARD OF SUPERVISORS	10,099	101,855	0	0	0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
HELP						
233-5410-351.30-00	INTEREST EARNED	455-	1,534-	0	0	0
233-5410-371.96-01	CONTRIBUTIONS	23,800-	5,500-	0	0	0
* REVENUE		24,255-	7,034-	0	0	0
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**		24,255-	7,034-	0	0	0
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*** HELP		24,255-	7,034-	0	0	0
**** WELFARE		24,255-	7,034-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
HOMELESS SERVICES						
234-5420-351.30-00	INTEREST EARNED	4,953-	14,942-	0	0	0
234-5420-361.62-00	OTHER -	909,522-	317,207-	104,230-	946,261-	946,261-
*	REVENUE	914,475-	332,149-	104,230-	946,261-	946,261-
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**		914,475-	332,149-	104,230-	946,261-	946,261-
Services & Supplies						
234-5420-453.12-00	COMMUNICATIONS	616	925	624	0	0
234-5420-453.22-00	OFFICE EXPENSE	930	0	395	0	0
234-5420-453.23-00	PROFESSIONAL SERVICES	0	0	0	1,883,245	1,883,245
234-5420-453.23-02	CONTRACT SERVICES	298,939	561,212	1,042,473	0	0
234-5420-453.28-00	SPECIAL DEPT EXPENSE	971	179	0	0	0
234-5420-453.29-00	TRAVEL	4,260	5,520	5,520	0	0
*	EXPENDITURE	305,716	567,836	1,049,012	1,883,245	1,883,245
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**	Services & Supplies	305,716	567,836	1,049,012	1,883,245	1,883,245
Other Charges						
234-5420-453.40-00	SUPPORT & CARE OF PERSONS	103,141	66,346	37,186	57,321	57,321
234-5420-453.53-01	A-87 CHARGES	70	5,503	17,258	17,258	17,258
234-5420-453.53-02	AGENCY ADMIN	165,386	171,749	315,044	79,576	79,576
*	EXPENDITURE	268,597	243,598	369,488	154,155	154,155
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**	Other Charges	268,597	243,598	369,488	154,155	154,155

***	HOMELESS SERVICES	340,162-	479,285	1,314,270	1,091,139	1,091,139

****	WELFARE	340,162-	479,285	1,314,270	1,091,139	1,091,139

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
BI-CO VETERANS						
101-5800-361.59-00	VETERANS AFFAIRS	193,080-	259,607-	249,000-	259,000-	259,000-
101-5800-363.74-07	VETERAN SVCS-SUTTER CO	197,597-	175,533-	217,261-	230,090-	230,090-
101-5800-371.98-99	MISCELLANEOUS	41-	0	0	0	0
101-5800-372.99-02	COUNTY CONTRIBUTION	217,027-	231,657-	217,261-	230,090-	230,090-
* REVENUE		607,745-	666,797-	683,522-	719,180-	719,180-
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**		607,745-	666,797-	683,522-	719,180-	719,180-
Salaries & Benefits						
101-5800-455.01-01	REGULAR	310,168	241,374	244,044	160,244	160,244
101-5800-455.01-04	OVERTIME	712	73	0	0	0
101-5800-455.01-07	VACATION PAY	2,792	0	0	18,367	18,367
101-5800-455.01-08	SICK LEAVE	0	0	0	71,618	71,618
101-5800-455.02-01	CO SHARE PERS-UAL	63,264	67,176	47,292	37,272	37,272
101-5800-455.02-02	CO SHARE PERS-NORMAL	20,663	15,721	18,338	11,545	11,545
101-5800-455.02-04	GROUP HEALTH INSURANCE	35,752	35,908	37,975	12,751	12,751
101-5800-455.02-05	MEDICARE	4,358	3,264	3,541	2,324	2,324
101-5800-455.02-06	WORKERS COMP INS	5,710	2,764	2,391	2,849	2,849
101-5800-455.02-07	LIFE INSURANCE	403	281	288	179	179
101-5800-455.02-08	UNEMPLOYMENT INS	941	246	124	81	81
101-5800-455.02-09	RETIREE HEALTHCARE INS	1,774	1,832	1,888	1,929	1,929
* EXPENDITURE		446,537	368,639	355,881	319,159	319,159
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**	Salaries & Benefits	446,537	368,639	355,881	319,159	319,159
Services & Supplies						
101-5800-455.11-00	CLOTHING & PERSONAL	84	31	20	50	50
101-5800-455.12-00	COMMUNICATION	3,164	3,206	3,950	3,500	3,500
101-5800-455.14-00	HOUSEHOLD EXPENSE	123	14	100	50	50
101-5800-455.15-00	INSURANCE	5,327	5,021	3,171	4,094	4,094

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-5800-455.17-00	MAINTENANCE/EQUIPMENT	4,896	37,232	37,560	19,905	19,905
101-5800-455.18-00	MAINTENANCE/BLDG & IMPROV	1,126	1,189	1,200	1,200	1,200
101-5800-455.20-00	MEMBERSHIPS	3,150	3,100	3,800	3,990	3,990
101-5800-455.22-00	OFFICE EXPENSE	8,118	6,675	8,280	4,280	4,280
101-5800-455.23-00	PROFESSIONAL SERVICES	5,549	4,827	8,445	10,035	10,035
101-5800-455.25-00	RENTS & LEASES/EQUIPMENT	248	423	492	492	492
101-5800-455.26-00	RENTS & LEASES/BLDG & IMP	45,489	43,731	29,191	19,574	19,574
101-5800-455.28-00	SPECIAL DPMT EXPENSE	1,828	3,413	5,000	4,000	4,000
101-5800-455.29-00	TRAVEL	12,752	16,542	29,883	17,500	17,500
101-5800-455.30-00	UTILITIES	3,014	2,934	3,166	4,329	4,329
* EXPENDITURE		94,868	128,338	134,258	92,999	92,999
		-----	-----	-----	-----	-----
** Services & Supplies		94,868	128,338	134,258	92,999	92,999
Other Charges						
101-5800-455.53-01	A-87 CHARGES	49,277	62,283	35,819	35,819	35,819
101-5800-455.53-02	AGENCY ADMINISTRATION	0	73,490	157,564	271,203	271,203
* EXPENDITURE		49,277	135,773	193,383	307,022	307,022
		-----	-----	-----	-----	-----
** Other Charges		49,277	135,773	193,383	307,022	307,022
		-----	-----	-----	-----	-----
*** BI-CO VETERANS		17,063-	34,047-	0	0	0
**** BI-CO VETERANS		17,063-	34,047-	0	0	0

Human Resources and Organizational Services

Director Tiffany Manuel

Mission

Creating partnerships by guiding and serving our organization's greatest asset – our people.

Department Overview

Human Resources and Organizational Services (HROS) provides a full range of services to County departments including assistance in recruitment, selection, onboarding, retention, classification and compensation analysis, consultation on organizational structure, training and development, employee recognition, contract negotiations, employee relations, labor relations, personnel records management, employee benefits, countywide payroll services, safety, workers' compensation, leave management, risk management and loss prevention.

Organizational Structure



Accomplishments - FY 2023-24

- Worked closely with county leadership to develop a Workforce Development Steering Committee.
- Contracted with a local therapist to provide much needed counseling services for our first responders.
- Partnered with our local school district to create a new career pathways program.
- Implemented a new employee assistance program.
- Implemented the Mission Square Retirement Health Savings Program for our safety employees.

Summary of Budget Changes - FY 2024-25

- Salary and benefits have been revised to reflect changes in staffing levels, projected benefits cost, and promotional advancements. Other increases reflect adjustments to rates, Countywide trainings, contract services, and updates to technology.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Workforce Development

- Conduct monthly committee meetings to create and implement training and development programs, implement a safety campaign, and improve recruitment process
- Conduct the new employee orientation in a more meaningful way that focuses on County culture and a Yes to Yuba mindset.

Organizational Culture

- Currently, Health and Human Services and the Government Center have been approved as Blue Zones Worksites; Success is certifying all County locations.

Goals

Budget Work Plan

01. Implement new software

- Implement software systems NEOGOV and UKG Ready Suite this fiscal year. Both systems offer more automation, efficiency, and accuracy as it relates to employee performance, payroll processing, timekeeping, and more.

03. Recruitment

- Complete/update a compensation plan to ensure the County remains a competitive and desired employer in our region.

02. Development

- Train and develop our staff.
- Improve department operational efficiencies and use technology enhance services.
- Encourage creative thinking to remove barriers while adhering to regulatory requirements.
- Partner with departments and consultants to continue to improve our workplace culture

04. Blue Zone Worksites

- Help all County locations attain “Blue Zone Worksite”-approved status.

Human Resources	FY 23/24	FY 24/25	
101-0300	Adopted	CAO	
	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$2,339,532	\$2,605,508	\$265,976
Services and Supplies	\$508,408	\$671,355	\$162,947
Other Charges	(\$1,576,665)	(\$1,576,665)	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,271,275	\$1,700,198	\$428,923
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$930,343	\$1,148,564	\$218,221
TOTAL REVENUE	\$930,343	\$1,148,564	\$218,221
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$340,932	\$551,634	\$210,702

HR - ISF	FY 23/24	FY 24/25	
Workers Comp Insurance	Adopted	CAO	
155-8500	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$3,078,273	\$3,283,707	\$205,434
Other Charges	(\$15,589)	(\$15,589)	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$3,062,684	\$3,268,118	\$205,434
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$3,062,684	\$3,226,707	\$164,023
TOTAL REVENUE	\$3,062,684	\$3,226,707	\$164,023
FUND BALANCE	\$0	\$41,411	\$41,411
NET COUNTY COST	\$0	\$0	\$0

HR - ISF Liability Insurance 156-8800	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$4,029,723	\$5,371,600	\$1,341,877
Other Charges	\$591,239	\$586,239	(\$5,000)
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$4,620,962	\$5,957,839	\$1,336,877
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$3,487,426	\$5,762,728	\$2,275,302
TOTAL REVENUE	\$3,487,426	\$5,762,728	\$2,275,302
FUND BALANCE	\$1,133,536	\$195,111	(\$938,425)
NET COUNTY COST	\$0	\$0	\$0

HR - ISF Health Insurance 157-8400	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$16,872,193	\$18,538,309	\$1,666,116
Other Charges	\$27,783	\$27,783	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$16,899,976	\$18,566,092	\$1,666,116
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$16,641,989	\$18,320,333	\$1,678,344
TOTAL REVENUE	\$16,641,989	\$18,320,333	\$1,678,344
FUND BALANCE	\$257,987	\$245,759	(\$12,228)
NET COUNTY COST	\$0	\$0	\$0

HR - ISF General Insurance 158-8600	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$236,947	\$402,900	\$165,953
Other Charges	\$72,096	\$151,710	\$79,614
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$309,043	\$554,610	\$245,567
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$202,439	\$554,610	\$352,171
TOTAL REVENUE	\$202,439	\$554,610	\$352,171
FUND BALANCE	\$106,604	\$0	(\$106,604)
NET COUNTY COST	\$0	\$0	\$0

HR - ISF Unemployment Insurance 159-8700	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$49,947	\$54,500	\$4,553
Other Charges	\$388,263	\$325,081	(\$63,182)
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$438,210	\$379,581	(\$58,629)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$39,505	\$38,023	(\$1,482)
TOTAL REVENUE	\$39,505	\$38,023	(\$1,482)
FUND BALANCE	\$398,705	\$341,558	(\$57,147)
NET COUNTY COST	\$0	\$0	\$0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
HUMAN RESOURCES						
101-0300-371.91-02	OTHER COPIES	0	42-	0	0	0
101-0300-371.93-00	FEES FOR SERVICES	521,869-	656,263-	740,070-	822,400-	822,400-
101-0300-371.96-01	CONTRIBUTIONS	1,648-	8,495-	10,000-	10,000-	10,000-
101-0300-372.99-01	OPERATING TRANSFERS IN	94,188-	102,210-	180,273-	316,164-	316,164-
101-0300-372.99-02	COUNTY CONTRIBUTION	291,566-	715,038-	340,932-	563,634-	551,634-
* REVENUE		909,271-	1,482,048-	1,271,275-	1,712,198-	1,700,198-
		-----	-----	-----	-----	-----
**		909,271-	1,482,048-	1,271,275-	1,712,198-	1,700,198-
Salaries & Benefits						
101-0300-414.01-01	REGULAR	1,221,360	1,472,079	1,514,735	1,624,625	1,624,625
101-0300-414.01-03	EXTRA HELP	16,901	13,403	10,000	50,000	50,000
101-0300-414.01-04	OVERTIME	4,347	1,115	3,000	10,000	10,000
101-0300-414.01-05	HOLIDAY PAY	0	34	0	0	0
101-0300-414.01-07	VACATION PAY	9,159	12,832	42,991	0	0
101-0300-414.01-08	SICK LEAVE	0	0	22,703	0	0
101-0300-414.02-01	CO SHARE PERS-UAL	244,884	288,000	354,372	376,152	376,152
101-0300-414.02-02	CO SHARE PERS-NORMAL	84,246	96,485	113,388	118,352	118,352
101-0300-414.02-03	PARS	21	0	0	900	900
101-0300-414.02-04	GROUP HEALTH INSURANCE	206,932	226,162	226,861	353,845	353,845
101-0300-414.02-05	MEDICARE	17,710	21,264	21,799	23,872	23,872
101-0300-414.02-06	WORKERS COMP INS	19,206	22,197	22,039	39,947	39,947
101-0300-414.02-07	LIFE INSURANCE	1,503	1,821	1,834	1,854	1,854
101-0300-414.02-08	UNEMPLOYMENT INS	3,765	1,501	761	832	832
101-0300-414.02-09	RETIREE HEALTHCARE INS	3,533	3,640	3,749	3,829	3,829
101-0300-414.02-10	REPLCMNT BENEFIT-PENSION	1,247	905	1,300	1,300	1,300
* EXPENDITURE		1,834,814	2,161,438	2,339,532	2,605,508	2,605,508
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** Salaries & Benefits		1,834,814	2,161,438	2,339,532	2,605,508	2,605,508

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
Services & Supplies						
101-0300-414.12-00	COMMUNICATION	2,362	2,255	2,000	2,000	2,000
101-0300-414.15-00	INSURANCE	36,271	31,273	30,048	49,526	49,526
101-0300-414.17-00	MAINTENANCE/EQUIPMENT	34,482	127,235	146,086	145,239	133,239
101-0300-414.20-00	MEMBERSHIPS	0	933	935	1,500	1,500
101-0300-414.22-00	OFFICE EXPENSE	15,410	18,573	15,000	20,000	20,000
101-0300-414.23-00	PROFESSIONAL SERVICES	122,756	140,107	178,644	317,981	317,981
101-0300-414.24-00	PUBLICATIONS	27,191	79,543	95,000	95,000	95,000
101-0300-414.25-00	RENTS & LEASES/EQUIPMENT	1,962	2,464	2,971	2,971	2,971
101-0300-414.28-00	SPECIAL DPMT EXPENSE	1,248	5,144	1,600	1,000	1,000
101-0300-414.28-03	SPEC EXP - ORAL BOARDS	11,512	14,728	27,500	27,500	27,500
101-0300-414.29-00	TRAVEL	3,600	5,985	3,900	9,900	9,900
101-0300-414.30-00	UTILITIES	9,259	8,777	4,724	10,738	10,738
*	EXPENDITURE	266,053	437,017	508,408	683,355	671,355

**	Services & Supplies	266,053	437,017	508,408	683,355	671,355
Fixed Assets						
101-0300-414.62-00	FIXED ASSETS	9,095	0	0	0	0
*	EXPENDITURE	9,095	0	0	0	0

**	Fixed Assets	9,095	0	0	0	0
Cost Reimbursements						
101-0300-414.90-87	A87 COST ALLOCATION PLAN	1,203,168-	1,186,011-	1,576,665-	1,576,665-	1,576,665-
*	EXPENDITURE	1,203,168-	1,186,011-	1,576,665-	1,576,665-	1,576,665-

**	Cost Reimbursements	1,203,168-	1,186,011-	1,576,665-	1,576,665-	1,576,665-

***	HUMAN RESOURCES	2,477-	69,604-	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
****	HUMAN RESOURCES	2,477-	69,604-	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
WORKERS COMP						
155-8500-351.30-00	INTEREST EARNED	3,839	12,966	12,000	12,000	12,000
155-8500-371.96-01	CONTRIBUTIONS	2,647,611-	2,685,289-	3,074,684-	3,238,707-	3,238,707-
* REVENUE		2,643,772-	2,672,323-	3,062,684-	3,226,707-	3,226,707-
		-----	-----	-----	-----	-----
**		2,643,772-	2,672,323-	3,062,684-	3,226,707-	3,226,707-
Services & Supplies						
155-8500-410.15-00	INSURANCE	2,223,607	2,540,206	2,679,701	2,876,807	2,876,807
155-8500-410.20-00	MEMBERSHIPS	150	150	2,700	2,900	2,900
155-8500-410.22-00	OFFICE EXPENSE	907	2,640	5,000	5,000	5,000
155-8500-410.23-00	PROFESSIONAL SERVICES	167,018	230,381	385,872	394,000	394,000
155-8500-410.29-00	TRAVEL	1,750	1,238	5,000	5,000	5,000
* EXPENDITURE		2,393,432	2,774,615	3,078,273	3,283,707	3,283,707
		-----	-----	-----	-----	-----
**	Services & Supplies	2,393,432	2,774,615	3,078,273	3,283,707	3,283,707
Other Charges						
155-8500-410.53-01 A-87	CHARGES	152,795	4,899-	15,589-	15,589-	15,589-
* EXPENDITURE		152,795	4,899-	15,589-	15,589-	15,589-
		-----	-----	-----	-----	-----
**	Other Charges	152,795	4,899-	15,589-	15,589-	15,589-
		-----	-----	-----	-----	-----
***	WORKERS COMP	97,545-	97,393	0	41,411	41,411
****	WORKERS COMP	97,545-	97,393	0	41,411	41,411

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
LIABILITY INSURANCE						
156-8800-351.30-00	INTEREST EARNED	3,667	2,315-	12,000-	12,000	12,000
156-8800-371.96-01	CONTRIBUTIONS	3,537,610-	3,661,446-	3,475,426-	5,774,728-	5,774,728-
* REVENUE		3,533,943-	3,663,761-	3,487,426-	5,762,728-	5,762,728-
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**		3,533,943-	3,663,761-	3,487,426-	5,762,728-	5,762,728-
Services & Supplies						
156-8800-410.15-00	INSURANCE	1,938,218	2,416,767	3,497,467	4,785,800	4,785,800
156-8800-410.23-00	PROFESSIONAL SERVICES	375,824	373,244	523,356	575,800	575,800
156-8800-410.24-00	PUBLICATIONS	749	799	900	0	0
156-8800-410.28-00	SPECIAL DPMT EXPENSE	3,650	4,000	5,000	7,000	7,000
156-8800-410.29-00	TRAVEL	276	2,255	3,000	3,000	3,000
* EXPENDITURE		2,318,717	2,797,065	4,029,723	5,371,600	5,371,600
		-----	-----	-----	-----	-----
** Services & Supplies		2,318,717	2,797,065	4,029,723	5,371,600	5,371,600
Other Charges						
156-8800-410.46-00	RESERVE FOR CLAIMS	314,756	101,572	430,000	425,000	425,000
156-8800-410.53-01	A-87 CHARGES	35,388-	20,534	161,239	161,239	161,239
* EXPENDITURE		279,368	122,106	591,239	586,239	586,239
		-----	-----	-----	-----	-----
** Other Charges		279,368	122,106	591,239	586,239	586,239

*** LIABILITY INSURANCE		935,858-	744,590-	1,133,536	195,111	195,111
**** LIABILITY INSURANCE		935,858-	744,590-	1,133,536	195,111	195,111

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
HEALTH INSURANCE						
157-8400-351.30-00	INTEREST EARNED	6,491-	15,882-	0	0	0
157-8400-371.96-01	CONTRIBUTIONS	12,776,520-	14,077,533-	16,641,989-	18,320,333-	18,320,333-
157-8400-371.98-99	MISCELLANEOUS	42,174-	0	0	0	0
* REVENUE		12,825,185-	14,093,415-	16,641,989-	18,320,333-	18,320,333-
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**		12,825,185-	14,093,415-	16,641,989-	18,320,333-	18,320,333-
Services & Supplies						
157-8400-410.15-00	INSURANCE	12,529,103	13,843,754	16,641,989	18,320,333	18,320,333
157-8400-410.23-00	PROFESSIONAL SERVICES	116,905	168,000	223,204	179,976	179,976
157-8400-410.28-00	SPECIAL DPMT EXPENSE	0	0	5,000	36,000	36,000
157-8400-410.29-00	TRAVEL	0	320	2,000	2,000	2,000
* EXPENDITURE		12,646,008	14,012,074	16,872,193	18,538,309	18,538,309
		-----	-----	-----	-----	-----
** Services & Supplies		12,646,008	14,012,074	16,872,193	18,538,309	18,538,309
Other Charges						
157-8400-410.53-01	A-87 CHARGES	4,567-	72,463-	27,783	27,783	27,783
* EXPENDITURE		4,567-	72,463-	27,783	27,783	27,783
		-----	-----	-----	-----	-----
** Other Charges		4,567-	72,463-	27,783	27,783	27,783
*** HEALTH INSURANCE		183,744-	153,804-	257,987	245,759	245,759
**** HEALTH INSURANCE		183,744-	153,804-	257,987	245,759	245,759

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
GENERAL INSURANCE						
158-8600-351.30-00	INTEREST EARNED	541-	1,186-	300-	300	300
158-8600-371.96-01	CONTRIBUTIONS	198,919-	180,580-	202,139-	554,910-	554,910-
* REVENUE		199,460-	181,766-	202,439-	554,610-	554,610-
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**		199,460-	181,766-	202,439-	554,610-	554,610-
Services & Supplies						
158-8600-410.15-00	INSURANCE	146,426	180,818	230,000	362,000	362,000
158-8600-410.23-00	PROFESSIONAL SERVICES	10,710	13,616	8,447	40,400	40,400
158-8600-410.29-00	TRAVEL	0	0	500	500	500
* EXPENDITURE		157,136	194,434	238,947	402,900	402,900
		-----	-----	-----	-----	-----
** Services & Supplies		157,136	194,434	238,947	402,900	402,900
Other Charges						
158-8600-410.46-00	RESERVE FOR CLAIMS	32,621	58,325	73,000	154,614	154,614
158-8600-410.53-01	A-87 CHARGES	4,465	216-	2,904-	2,904-	2,904-
* EXPENDITURE		37,086	58,109	70,096	151,710	151,710
		-----	-----	-----	-----	-----
** Other Charges		37,086	58,109	70,096	151,710	151,710
		-----	-----	-----	-----	-----
*** GENERAL INSURANCE		5,238-	70,777	106,604	0	0
**** GENERAL INSURANCE		5,238-	70,777	106,604	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
UNEMPLOYMENT INSURANCE						
159-8700-351.30-00	INTEREST EARNED	2,815-	8,917-	2,400-	0	0
159-8700-371.96-01	CONTRIBUTIONS	179,773-	65,858-	37,105-	38,023-	38,023-
* REVENUE		182,588-	74,775-	39,505-	38,023-	38,023-
		-----	-----	-----	-----	-----
**		182,588-	74,775-	39,505-	38,023-	38,023-
Services & Supplies						
159-8700-410.12-00	COMMUNICATION	0	0	30	0	0
159-8700-410.23-00	PROFESSIONAL SERVICES	8,392	9,391	49,417	54,000	54,000
159-8700-410.29-00	TRAVEL	0	0	500	500	500
* EXPENDITURE		8,392	9,391	49,947	54,500	54,500
		-----	-----	-----	-----	-----
**	Services & Supplies	8,392	9,391	49,947	54,500	54,500
Other Charges						
159-8700-410.46-00	RESERVE FOR CLAIMS	28,208	105,513	380,365	317,183	317,183
159-8700-410.53-01	A-87 CHARGES	5,356-	3,832-	7,898	7,898	7,898
* EXPENDITURE		22,852	101,681	388,263	325,081	325,081
		-----	-----	-----	-----	-----
**	Other Charges	22,852	101,681	388,263	325,081	325,081
***	UNEMPLOYMENT INSURANCE	151,344-	36,297	398,705	341,558	341,558
****	UNEMPLOYMENT INSURANCE	151,344-	36,297	398,705	341,558	341,558

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
	SHORT TERM DISABILITY					
	Services & Supplies					
160-9300-410.23-00	PROFESSIONAL SERVICES	6,758	13,336	0	0	0
*	EXPENDITURE	6,758	13,336	0	0	0
		-----	-----	-----	-----	-----
**	Services & Supplies	6,758	13,336	0	0	0
	Other Charges					
160-9300-410.53-01	A-87 CHARGES	1,326-	6,771-	0	0	0
*	EXPENDITURE	1,326-	6,771-	0	0	0
		-----	-----	-----	-----	-----
**	Other Charges	1,326-	6,771-	0	0	0
		-----	-----	-----	-----	-----
***	SHORT TERM DISABILITY	5,432	6,565	0	0	0
****	SHORT TERM DISABILITY	5,432	6,565	0	0	0

Probation

Chief Probation Officer Matt Ricardy

Probation Juvenile Hall

Probation

Chief Probation Officer Matt Ricardy

Mission

The Yuba County Probation Department's mission is to promote the health and safety of the community through programs of prevention, intervention, treatment and detention services.

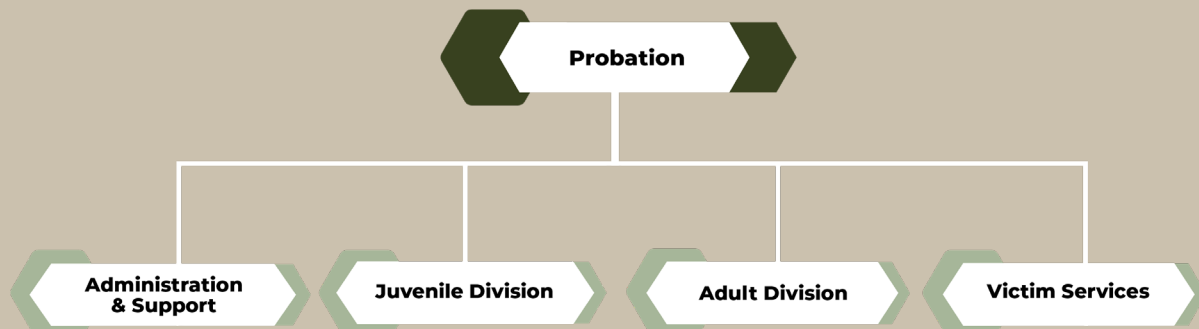
Department Overview

The Yuba County Probation Department is responsible for completing pre-sentence investigations for adult offenders and dispositional (investigative) reports for juvenile offenders. Offenders granted supervision by the Court fall under the jurisdiction of the probation officer.

Probation Officers initially meet with offenders to determine the causal factors for their criminality or delinquency and create an outline of programs and supports which become the Case Plan. There are a variety of programs and services provided by Probation to support rehabilitation, opportunity, and accountability for juveniles and adults. The probation officer works together with the person, their family, and partner organizations to support positive life changes.

Victim Services provides victim advocacy, ongoing support, and acts as an emotional first responder for individuals and families who become victims of crime.

Organizational Structure



Accomplishments - FY 2023-24

- Collaboration with Health and Human Services to complete the Family First Prevention Service Act Plan.
- Partnership with First 5 to provide services to probation families.
- Collaboration with Marysville Joint Unified School District, Yuba County Office of Education and Wheatland Union Unified School District to provide the Probation and School Success program at the high schools.
- Participation in a variety of community events, such as National Night Out, Trunk or Treat, and job fairs.
- Partnering with Yuba Sutter food bank to provide the community with USDA Food giveaway.
- Partnership with Yuba County Sheriff's Department Ride Share program.
- 33rd Annual Candlelight Vigil.

Summary of Budget Changes - FY 2024-25

- Salary and benefits have been updated to reflect current staffing levels and projected benefit costs. Rate adjustments and contract services have also increased to reflect current costs. A one-time request for upstarting a K-9 program within the Probation Department is also included in this year's changes funded through Measure K.

Strategic Plan Objective

Action Item | What Does Success Look Like?

- Social Services**
- Participate in pro-social community engagement opportunities in collaboration with community-based organizations and county agencies.
 - Share visible representation of enforcement and community activities on social media.
 - Increase availability in the community and bridge the gap in services by collaborating with partners.
 - Enhance outreach and education about programs and services available to the community.
 - Deploy our mobile probation services vehicle to increase access and convenience of attaining County services for vulnerable probation clients in one location close to their residence.

Goals

Budget Work Plan

01. Mobile Services

- Deploy the Mobile Probation Service Vehicle, which will allow for multiple entities to be served simultaneously, while providing confidentiality and supporting client dignity.

02. Collaboration

- Collaborate with clients and the Courts to increase the support, care and stability of the underserved population.

03. Pro-social Engagement

- Be available to Yuba County community and provide services in their neighborhoods. Visibility will strengthen Probation's presence and improve community relations while working with our partners to provide essential services.
- Use social media platforms to highlight the availability of numerous services of the mobile service vehicle and to be a positive representation of the commitment our department has to our community.

Probation - Juvenile Hall

Chief Probation Officer Matt Ricardy

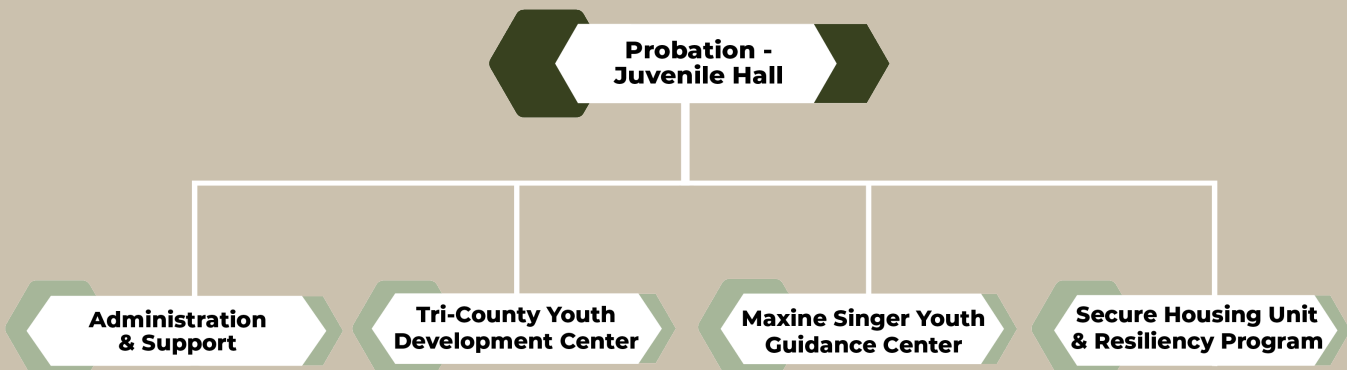
Mission

The Yuba County Probation Department's mission is to promote the health and safety of the community through programs of prevention, intervention, treatment and detention services.

Department Overview

The Tri-County Youth Rehabilitation Campus consists of the Tri-County Youth Development Center (YDC), Secure Youth Treatment Program (SYT), and the Maxine Singer Youth Guidance Center (Camp Singer). Yuba County is the administrative agency responsible for the management and daily operations of the Campus pursuant to a Joint Powers Agreement between Yuba, Sutter and Colusa Counties. The YDC can house up to 45 youths, SYT up to 15 youths, and Camp Singer up to 60 youth. We believe that people are capable of change and that we as a department can be instrumental in directing that change by holding them accountable for their behavior and decisions. At the Probation – Juvenile Hall division, we believe in the restoration of victim's dignity, health and resources, as every person is entitled to be treated with dignity and respect.

Organizational Structure



Accomplishments - FY 2023-24

- Completion of the new, 32-bed Tri-County Youth Development Center.
- Completed SHU remodel for Resiliency Youth Treatment Program.
- Successfully implemented Resiliency Youth Treatment Program (Secure Track Youth).
- Completion of restoration of Chiono Field, a Marysville Little League baseball field.
- Secured \$1.5 million grant for Cal AIM program.
- Expanded Guardian RFID youth tracking system.

Summary of Budget Changes - FY 2024-25

- Salary and benefits have been updated to reflect current staffing levels and projected benefit costs. Rate adjustments and contract services have also increased to reflect current costs for programs operated by Juvenile Hall, specifically allocated funding for medical and behavioral health services.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Social Services

- Physically building space for a variety of government agencies and non-government organizations to collaborate to provide services to all youth and families in Yuba County.
- Success is increased implementation of therapeutic programs designed to address criminogenic behaviors, improve familial relationships and expansion and improvement of detention and non-detention spaces in which the youth are provided such programs.

Goals

Budget Work Plan

01. Making space

- Engage in an interactive process to determine funding streams for the demolition of the old Juvenile Hall and construction of an appropriate program space.
- Program space can include things like housing units for youth exiting the Tri-County Youth Development Campus, increase therapeutic services to youth and families, and to being the “one stop shop” where all youth and families can come and find services.

Probation 101-3100	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$6,434,483	\$7,518,351	\$1,083,868
Services and Supplies	\$1,338,252	\$1,615,133	\$276,881
Other Charges	\$649,308	\$649,308	\$0
Fixed Assets	\$307,302	\$90,000	(\$217,302)
TOTAL EXPENDITURES	\$8,729,345	\$9,872,792	\$1,143,447
REVENUE			
Fed/State	\$514,612	\$556,904	\$42,292
Grant	\$361,515	\$156,582	(\$204,933)
Realignment	\$0	\$0	\$0
Fees/Misc	\$4,589,926	\$5,058,513	\$468,587
TOTAL REVENUE	\$5,466,053	\$5,771,999	\$305,946
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$3,263,292	\$4,100,793	\$837,501

Probation Crime Prevention Act of 2000 101-3117	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$369,591	\$0	(\$369,591)
Services and Supplies	\$36,279	\$0	(\$36,279)
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$405,870	\$0	(\$405,870)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$405,870	\$0	(\$405,870)
TOTAL REVENUE	\$405,870	\$0	(\$405,870)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

Probation Youth Offender Block Grant 101-3120	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$502,701	\$0	(\$502,701)
Services and Supplies	\$159,877	\$0	(\$159,877)
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$662,578	\$0	(\$662,578)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$662,578	\$0	(\$662,578)
TOTAL REVENUE	\$662,578	\$0	(\$662,578)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

Probation State Correctional School 101-3200	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0
Other Charges	\$346	\$346	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$346	\$346	\$0
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$0	\$0	\$0
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$346	\$346	\$0

Probation Juvenile Traffic 101-3700	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$18,000	\$18,000	\$0
Other Charges	\$420	\$420	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$18,420	\$18,420	\$0
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$0	\$0	\$0
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$18,420	\$18,420	\$0

Probation Juvenile Hall 108-3000	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$6,655,959	\$7,257,183	\$601,224
Services and Supplies	\$1,813,396	\$2,360,412	\$547,016
Other Charges	\$602,794	\$602,794	\$0
Fixed Assets	\$61,831	\$0	(\$61,831)
TOTAL EXPENDITURES	\$9,133,980	\$10,220,389	\$1,086,409
REVENUE			
Fed/State	\$319,503	\$312,809	(\$6,694)
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$5,752,200	\$6,373,973	\$621,773
TOTAL REVENUE	\$6,071,703	\$6,686,782	\$615,079
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$3,062,277	\$3,533,607	\$471,330

Probation JH DJJ SB823 INFRAST 108-3050	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$502,587	\$0	(\$502,587)
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$502,587	\$0	(\$502,587)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$167,529	\$0	(\$167,529)
Realignment	\$0	\$0	\$0
Fees/Misc	\$335,058	\$0	(\$335,058)
TOTAL REVENUE	\$502,587	\$0	(\$502,587)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

Probation Standards & Training PB/JH 132-3100	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$48,348	\$51,456	\$3,108
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$48,348	\$51,456	\$3,108
REVENUE			
Fed/State	\$48,348	\$51,456	\$3,108
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$0	\$0	\$0
TOTAL REVENUE	\$48,348	\$51,456	\$3,108
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

Victim Witness Child Abuse 101-3102	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$342,498	\$355,475	\$12,977
Services and Supplies	\$26,642	\$16,975	(\$9,667)
Other Charges	\$25,879	\$25,879	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$395,019	\$398,329	\$3,310
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$257,500	\$257,500	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$118,385	\$121,695	\$3,310
TOTAL REVENUE	\$375,885	\$379,195	\$3,310
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$19,134	\$19,134	\$0

Victim Witness 101-3105	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$307,448	\$303,707	(\$3,741)
Services and Supplies	\$43,785	\$45,536	\$1,751
Other Charges	\$25,879	\$25,879	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$377,112	\$375,122	(\$1,990)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$351,233	\$352,446	\$1,213
Realignment	\$0	\$0	\$0
Fees/Misc	\$13,730	\$10,527	(\$3,203)
TOTAL REVENUE	\$364,963	\$362,973	(\$1,990)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$12,149	\$12,149	\$0

Victim Witness VOCA 101-3107	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$132,360	\$77,442	(\$54,918)
Services and Supplies	\$13,914	\$9,187	(\$4,727)
Other Charges	\$25,879	\$25,879	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$172,153	\$112,508	(\$59,645)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$146,562	\$84,097	(\$62,465)
Realignment	\$0	\$0	\$0
Fees/Misc	\$13,441	\$16,261	\$2,820
TOTAL REVENUE	\$160,003	\$100,358	(\$59,645)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$12,150	\$12,150	\$0

Victim Witness JAG-ARRA 101-3116	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$142,522	\$147,244	\$4,722
Services and Supplies	\$8,978	\$8,883	(\$95)
Other Charges	\$4,966	\$4,966	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$156,466	\$161,093	\$4,627
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$153,585	\$158,212	\$4,627
TOTAL REVENUE	\$153,585	\$158,212	\$4,627
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$2,881	\$2,881	\$0

Victim Witness Family Resource Center 101-3150	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$112,706	\$184,665	\$71,959
Services and Supplies	\$42,448	\$65,755	\$23,307
Other Charges	\$14,408	\$14,408	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$169,562	\$264,828	\$95,266
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$163,202	\$258,468	\$95,266
TOTAL REVENUE	\$163,202	\$258,468	\$95,266
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$6,360	\$6,360	\$0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
PROBATION DEPT						
101-3100-341.22-01	PROBATION FEES	3,360	588-	0	0	0
101-3100-361.56-03	PROBATION-TITLE IV E	49,533-	97,559-	100,470-	100,470-	100,470-
101-3100-361.56-09	EVIDENCE BASED GRANT	200,000-	200,000-	200,000-	200,000-	200,000-
101-3100-361.62-00	OTHER -	144,932-	312,185-	470,576-	256,434-	256,434-
101-3100-361.64-02	AB 109 PROBATION DEPT	3,791-	3,126-	0	0	0
101-3100-362.72-00	FEDERAL	0	3,803-	0	0	0
101-3100-363.74-11	PROB-PASS PROG	227,512-	312,609-	296,515-	91,582-	113,765-
101-3100-363.74-12	PROB-MATTHEWS SCH PROG	65,000-	65,000-	65,000-	65,000-	65,000-
101-3100-371.93-11	PROB COUNSELOR FEES	97,280-	97,734-	109,656-	109,943-	109,943-
101-3100-371.93-12	PROBATION	543,607-	440,946-	321,702-	327,607-	295,000-
101-3100-371.96-01	CONTRIBUTIONS	425-	6,341-	0	0	0
101-3100-372.99-01	OPERATING TRANSFERS IN	2,544,079-	2,645,240-	3,902,134-	4,657,717-	4,631,387-
101-3100-372.99-02	COUNTY CONTRIBUTION	2,654,484-	3,826,643-	3,263,292-	4,452,118-	4,100,793-
* REVENUE		6,527,283-	8,011,774-	8,729,345-	10,260,871-	9,872,792-
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**		6,527,283-	8,011,774-	8,729,345-	10,260,871-	9,872,792-
Salaries & Benefits						
101-3100-423.01-01	REGULAR	3,317,717	3,547,146	3,893,066	4,589,238	4,350,978
101-3100-423.01-03	EXTRA HELP	2,497	0	0	0	0
101-3100-423.01-04	OVERTIME	6,876	3,556	80,000	80,000	80,000
101-3100-423.01-06	STANDBY	0	14,020	17,000	17,000	17,000
101-3100-423.01-07	VACATION PAY	44,788	8,227	0	0	0
101-3100-423.01-08	SICK LEAVE	32,666	0	0	0	0
101-3100-423.01-19	EE REFERRAL PROGRAM	0	1,000	0	0	0
101-3100-423.02-01	CO SHARE PERS-UAL	777,987	879,197	954,017	1,224,972	1,224,972
101-3100-423.02-02	CO SHARE PERS-NORMAL	370,569	394,039	457,223	559,018	529,899
101-3100-423.02-04	GROUP HEALTH INSURANCE	506,337	640,602	768,283	1,154,975	1,038,259
101-3100-423.02-05	MEDICARE	47,670	49,970	56,469	66,569	63,114
101-3100-423.02-06	WORKERS COMP INS	99,919	106,455	116,362	121,802	121,802

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-3100-423.02-07	LIFE INSURANCE	3,724	3,921	4,485	5,049	4,641
101-3100-423.02-08	UNEMPLOYMENT INS	10,207	3,555	1,969	2,322	2,201
101-3100-423.02-09	RETIREE HEALTHCARE INS	28,821	30,898	32,129	29,005	29,005
101-3100-423.02-11	ER CONTRIB TO DEF COMP	34,463	34,820	35,000	38,000	38,000
101-3100-423.02-12	RETIREE HLTH SAVINGS ACCT	0	0	18,480	18,480	18,480
* EXPENDITURE		5,284,241	5,717,406	6,434,483	7,906,430	7,518,351
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** Salaries & Benefits		5,284,241	5,717,406	6,434,483	7,906,430	7,518,351
Services & Supplies						
101-3100-423.11-00	CLOTHING & PERSONAL	5,276	15,138	13,100	15,400	15,400
101-3100-423.12-00	COMMUNICATION	17,587	20,183	21,874	27,152	27,152
101-3100-423.15-00	INSURANCE	47,981	48,329	54,255	104,773	104,773
101-3100-423.17-00	MAINT EQUIP & SOFTWARE	60,048	382,512	407,157	452,155	452,155
101-3100-423.18-00	MAINTENANCE/BLDG & IMPROV	0	2,880	0	0	0
101-3100-423.20-00	MEMBERSHIPS	2,813	3,101	4,600	5,000	5,000
101-3100-423.22-00	OFFICE EXPENSE	14,683	14,684	25,000	25,000	25,000
101-3100-423.23-00	PROFESSIONAL SERVICES	296,153	382,381	403,043	484,631	484,631
101-3100-423.24-00	PUBLICATIONS	5,558	3,640	5,000	5,000	5,000
101-3100-423.25-00	RENTS & LEASES/EQUIPMENT	6,941	7,760	9,312	9,000	9,000
101-3100-423.26-00	RENTS & LEASES/BLDG & IMP	78,613	87,091	87,276	92,350	92,350
101-3100-423.27-00	MINOR EQUIPMENT	71,421	7,941	0	0	0
101-3100-423.27-01	SAFETY EQUIPMENT	0	31,297	0	0	0
101-3100-423.28-00	SPECIAL DPMT EXPENSE	47,847	61,458	124,926	148,183	148,183
101-3100-423.29-00	TRAVEL	77,703	116,539	132,044	148,954	148,954
101-3100-423.30-00	UTILITIES	78,150	60,220	50,665	97,535	97,535
* EXPENDITURE		810,774	1,245,154	1,338,252	1,615,133	1,615,133
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** Services & Supplies		810,774	1,245,154	1,338,252	1,615,133	1,615,133
Other Charges						
101-3100-423.40-00	SUPPORT & CARE OF PERSONS	0	3,570	10,000	10,000	10,000

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-3100-423.53-01	A-87 CHARGES	2,569-	573,407	639,308	639,308	639,308
*	EXPENDITURE	2,569-	576,977	649,308	649,308	649,308

**	Other Charges	2,569-	576,977	649,308	649,308	649,308
Fixed Assets						
101-3100-423.62-00	FIXED ASSETS-EQUIPMENT	0	0	26,702	0	0
101-3100-423.63-10	VEHICLES	0	78,032	0	90,000	90,000
101-3100-423.63-20	FURNITURE AND FIXTURES	0	11,258	0	0	0
101-3100-423.69-00	CONSTRUCTION IN PROGRESS	0	280,600	280,600	0	0
*	EXPENDITURE	0	369,890	307,302	90,000	90,000

**	Fixed Assets	0	369,890	307,302	90,000	90,000

***	PROBATION DEPT	434,837-	102,347-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
Crime Prev Act of 2000						
101-3117-372.99-01	OPERATING TRANSFERS IN	392,026-	333,695-	405,870-	0	0
* REVENUE		392,026-	333,695-	405,870-	0	0
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**		392,026-	333,695-	405,870-	0	0
Salaries & Benefits						
101-3117-423.01-01	REGULAR	229,935	187,156	216,087	0	0
101-3117-423.02-01	CO SHARE PERS-UAL	55,364	52,603	58,011	0	0
101-3117-423.02-02	CO SHARE PERS-NORMAL	29,121	22,671	26,869	0	0
101-3117-423.02-04	GROUP HEALTH INSURANCE	53,001	47,256	58,551	0	0
101-3117-423.02-05	MEDICARE	3,334	2,596	3,135	0	0
101-3117-423.02-06	WORKERS COMP INS	7,187	5,917	6,553	0	0
101-3117-423.02-07	LIFE INSURANCE	323	231	276	0	0
101-3117-423.02-08	UNEMPLOYMENT INS	690	181	109	0	0
* EXPENDITURE		378,955	318,611	369,591	0	0
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** Salaries & Benefits		378,955	318,611	369,591	0	0
Services & Supplies						
101-3117-423.12-00	COMMUNICATION	1,444	1,153	1,495	0	0
101-3117-423.15-00	INSURANCE	3,449	2,614	3,617	0	0
101-3117-423.17-00	MAINT EQUIP & SOFTWARE	2,943	2,943	19,424	0	0
101-3117-423.23-00	PROFESSIONAL SERVICES	0	2,168	1,580	0	0
101-3117-423.29-00	TRAVEL	0	2,988	6,470	0	0
101-3117-423.30-00	UTILITIES	5,235	3,218	3,693	0	0
* EXPENDITURE		13,071	15,084	36,279	0	0
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** Services & Supplies		13,071	15,084	36,279	0	0
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COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
***	Crime Prev Act of 2000	0	0	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
YOBG						
101-3120-371.98-15	OUTLAWED WARRANTS	0	213-	0	0	0
101-3120-372.99-01	OPERATING TRANSFERS IN	400,883-	463,018-	662,578-	0	0
* REVENUE		400,883-	463,231-	662,578-	0	0
		-----	-----	-----	-----	-----
**		400,883-	463,231-	662,578-	0	0
Salaries & Benefits						
101-3120-423.01-01	REGULAR	173,231	202,082	290,283	0	0
101-3120-423.01-07	VACATION PAY	599	0	0	0	0
101-3120-423.02-01	CO SHARE PERS-UAL	48,289	57,252	83,272	0	0
101-3120-423.02-02	CO SHARE PERS-NORMAL	19,219	22,132	34,890	0	0
101-3120-423.02-04	GROUP HEALTH INSURANCE	43,864	50,871	80,817	0	0
101-3120-423.02-05	MEDICARE	2,513	2,809	4,212	0	0
101-3120-423.02-06	WORKERS COMP INS	7,404	5,963	8,661	0	0
101-3120-423.02-07	LIFE INSURANCE	255	283	419	0	0
101-3120-423.02-08	UNEMPLOYMENT INS	539	202	147	0	0
* EXPENDITURE		295,913	341,594	502,701	0	0
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** Salaries & Benefits		295,913	341,594	502,701	0	0
Services & Supplies						
101-3120-423.12-00	COMMUNICATION	1,626	1,498	1,993	0	0
101-3120-423.15-00	INSURANCE	3,884	3,397	4,823	0	0
101-3120-423.17-00	MAINT EQUIP & SOFTWARE	3,315	3,315	25,899	0	0
101-3120-423.23-00	PROFESSIONAL SERVICES	87,559	103,339	101,505	0	0
101-3120-423.28-00	SPECIAL DPMT EXPENSE	2,997	4,878	12,107	0	0
101-3120-423.29-00	TRAVEL	100	3,884	8,626	0	0
101-3120-423.30-00	UTILITIES	5,896	4,183	4,924	0	0
* EXPENDITURE		105,377	124,494	159,877	0	0
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COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
**	Services & Supplies	105,377	124,494	159,877	0	0
***	YOBG	407	2,857	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
STATE CORRECTIONAL SCHOOL						
101-3200-372.99-02	COUNTY CONTRIBUTION	72,000-	96,208-	346-	346-	346-
* REVENUE		72,000-	96,208-	346-	346-	346-
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**		72,000-	96,208-	346-	346-	346-
Other Charges						
101-3200-423.40-00	SUPPORT & CARE OF PERSONS	71,210	68,777	0	0	0
101-3200-423.53-01	A-87 CHARGES	0	208	346	346	346
* EXPENDITURE		71,210	68,985	346	346	346
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** Other Charges		71,210	68,985	346	346	346
*** STATE CORRECTIONAL SCHOOL		790-	27,223-	0	0	0
**** STATE CORRECTIONAL SCHOOL		790-	27,223-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
JUVENILE TRAFFIC						
101-3700-372.99-02	COUNTY CONTRIBUTION	18,250-	18,450-	18,420-	18,420-	18,420-
*	REVENUE	18,250-	18,450-	18,420-	18,420-	18,420-
		-----	-----	-----	-----	-----
**		18,250-	18,450-	18,420-	18,420-	18,420-
Services & Supplies						
101-3700-421.22-00	OFFICE EXPENSE	250	250	0	0	0
101-3700-421.23-00	PROFESSIONAL SERVICES	18,000	18,000	18,000	18,000	18,000
*	EXPENDITURE	18,250	18,250	18,000	18,000	18,000
		-----	-----	-----	-----	-----
**	Services & Supplies	18,250	18,250	18,000	18,000	18,000
Other Charges						
101-3700-421.53-01	A-87 CHARGES	0	200	420	420	420
*	EXPENDITURE	0	200	420	420	420
		-----	-----	-----	-----	-----
**	Other Charges	0	200	420	420	420
***	JUVENILE TRAFFIC	0	0	0	0	0
****	JUVENILE TRAFFIC	0	0	0	0	0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
JUVENILE HALL						
108-3000-351.32-02	JUVENILE HALL BED SPACE	209,156-	227,565-	324,000-	324,000-	324,000-
108-3000-361.62-00	OTHER -	0	6,025-	6,694-	0	0
108-3000-361.62-03	PUB SAFETY SVCS-SALES TAX	245,743-	261,821-	256,809-	238,458-	256,809-
108-3000-361.62-10	JUV HALL FOOD PROGRAM	45,090-	63,394-	56,000-	56,000-	56,000-
108-3000-363.74-02	JUVHALL OP OTHER COUNTIES	2,917,929-	3,442,927-	4,122,061-	4,715,593-	4,715,593-
108-3000-371.48-00	FOOD SERVICES	34,867-	35,828-	40,000-	40,000-	40,000-
108-3000-371.96-01	CONTRIBUTIONS	30-	0	0	0	0
108-3000-371.98-15	OUTLAWED WARRANTS	23-	40-	0	0	0
108-3000-371.98-99	MISCELLANEOUS	123-	1,194-	0	0	0
108-3000-372.99-01	OPERATING TRANSFERS IN	776,608-	886,186-	1,266,139-	1,294,380-	1,294,380-
108-3000-372.99-02	COUNTY CONTRIBUTION	2,801,226-	3,329,297-	3,062,277-	3,551,958-	3,533,607-
108-3000-372.99-03	OPERATING TRANSFERS OUT	145,165	196,152	0	0	0
* REVENUE		6,885,630-	8,058,125-	9,133,980-	10,220,389-	10,220,389-
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**		6,885,630-	8,058,125-	9,133,980-	10,220,389-	10,220,389-
Salaries & Benefits						
108-3000-423.01-01	REGULAR	2,730,326	3,102,242	3,821,233	3,965,711	3,965,711
108-3000-423.01-03	EXTRA HELP	79,147	70,886	120,000	120,000	120,000
108-3000-423.01-04	OVERTIME	12,882	22,376	10,000	26,750	26,750
108-3000-423.01-05	HOLIDAY PAY	127,422	146,313	167,393	179,111	179,111
108-3000-423.01-07	VACATION PAY	6,251	10,313	0	0	0
108-3000-423.01-08	SICK LEAVE	3,388	0	0	0	0
108-3000-423.02-01	CO SHARE PERS-UAL	681,228	713,796	837,288	1,106,892	1,106,892
108-3000-423.02-02	CO SHARE PERS-NORMAL	355,900	397,337	501,101	530,342	530,342
108-3000-423.02-03	PARS	1,817	1,943	4,200	4,200	4,200
108-3000-423.02-04	GROUP HEALTH INSURANCE	541,802	583,751	909,815	942,929	942,929
108-3000-423.02-05	MEDICARE	41,881	47,624	55,435	57,526	57,526
108-3000-423.02-06	WORKERS COMP INS	206,927	140,594	164,437	254,859	254,859
108-3000-423.02-07	LIFE INSURANCE	4,294	4,442	5,907	5,302	5,302

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
108-3000-423.02-08	UNEMPLOYMENT INS	8,878	3,352	1,937	2,013	2,013
108-3000-423.02-09	RETIREE HEALTHCARE INS	12,413	12,796	13,189	11,548	11,548
108-3000-423.02-11	ER CONTRIB TO DEF COMP	14,939	17,700	20,000	25,000	25,000
108-3000-423.02-12	RETIREE HLTH SAVINGS ACCT	0	0	24,024	25,000	25,000
*	EXPENDITURE	4,829,495	5,275,465	6,655,959	7,257,183	7,257,183
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**	Salaries & Benefits	4,829,495	5,275,465	6,655,959	7,257,183	7,257,183
Services & Supplies						
108-3000-423.11-00	CLOTHING & PERSONAL	3,886	10,893	13,640	13,640	13,640
108-3000-423.12-00	COMMUNICATION	3,220	8,052	23,700	23,700	23,700
108-3000-423.13-00	FOOD	144,483	186,475	175,000	187,250	187,250
108-3000-423.14-00	HOUSEHOLD EXPENSE	41,642	48,898	60,000	60,000	60,000
108-3000-423.15-00	INSURANCE	65,573	62,925	84,046	187,044	187,044
108-3000-423.17-00	MAINT EQUIP & SOFTWARE	108,496	497,118	485,256	509,127	509,127
108-3000-423.18-00	MAINTENANCE/BLDG & IMPROV	74,991	76,894	80,000	80,000	80,000
108-3000-423.19-00	MED,DENTAL, & LAB SUPPLIES	4,486	10,482	0	0	0
108-3000-423.22-00	OFFICE EXPENSE	7,138	7,382	9,500	9,500	9,500
108-3000-423.23-00	PROFESSIONAL SERVICES	506,500	511,494	643,382	1,025,506	1,025,506
108-3000-423.25-00	RENTS & LEASES/EQUIPMENT	1,658	2,631	5,000	5,000	5,000
108-3000-423.28-00	SPECIAL DPMT EXPENSE	2,815	4,449	20,000	20,000	20,000
108-3000-423.29-00	TRAVEL	17,768	22,693	24,600	27,112	27,112
108-3000-423.30-00	UTILITIES	183,330	184,876	189,272	212,533	212,533
*	EXPENDITURE	1,165,986	1,635,262	1,813,396	2,360,412	2,360,412
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**	Services & Supplies	1,165,986	1,635,262	1,813,396	2,360,412	2,360,412
Other Charges						
108-3000-423.53-01	A-87 CHARGES	964,295	948,464	602,794	602,794	602,794
*	EXPENDITURE	964,295	948,464	602,794	602,794	602,794
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**	Other Charges	964,295	948,464	602,794	602,794	602,794

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
	Fixed Assets					
108-3000-423.62-00	FIXED ASSETS-EQUIPMENT	0	0	6,831	0	0
108-3000-423.63-20	FURNITURE AND FIXTURES	39,846	0	55,000	0	0
*	EXPENDITURE	39,846	0	61,831	0	0
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**	Fixed Assets	39,846	0	61,831	0	0
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***	JUVENILE HALL	113,992	198,934-	0	0	0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
DJJ SB823 INFRASTRUCTURE						
108-3050-361.62-00	OTHER -	0	93,218-	167,529-	0	0
108-3050-363.74-02	JUVHALL OP OTHER COUNTIES	0	189,402-	335,058-	0	0
*	REVENUE	0	282,620-	502,587-	0	0
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**		0	282,620-	502,587-	0	0
Services & Supplies						
108-3050-423.14-00	HOUSEHOLD EXPENSE	0	11,062	22,767	0	0
108-3050-423.18-00	MAINTENANCE/BLDG & IMPROV	0	341,304	479,820	0	0
*	EXPENDITURE	0	352,366	502,587	0	0
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**	Services & Supplies	0	352,366	502,587	0	0
***	DJJ SB823 INFRASTRUCTURE	0	69,746	0	0	0
****	JUVENILE HALL	113,992	129,188-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
PROBATION DEPT						
112-3100-351.30-00	INTEREST EARNED	1,826-	6,239-	0	0	0
112-3100-372.99-01	OPERATING TRANSFERS IN	64,463-	64,463-	0	0	0
*	REVENUE	66,289-	70,702-	0	0	0
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**		66,289-	70,702-	0	0	0
Other Charges						
112-3100-423.53-01	A-87 CHARGES	281-	0	0	0	0
*	EXPENDITURE	281-	0	0	0	0
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**	Other Charges	281-	0	0	0	0
***	PROBATION DEPT	66,570-	70,702-	0	0	0
****	PROBATION DEPT	66,570-	70,702-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
PROBATION DEPT						
132-3100-361.62-00	OTHER -	52,416-	44,240-	48,348-	51,456-	51,456-
132-3100-371.98-15	OUTLAWED WARRANTS	0	23-	0	0	0
*	REVENUE	52,416-	44,263-	48,348-	51,456-	51,456-
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**		52,416-	44,263-	48,348-	51,456-	51,456-
Services & Supplies						
132-3100-423.29-00	TRAVEL	47,522	47,907	48,348	51,456	51,456
*	EXPENDITURE	47,522	47,907	48,348	51,456	51,456
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**	Services & Supplies	47,522	47,907	48,348	51,456	51,456
***	PROBATION DEPT	4,894-	3,644	0	0	0
****	PROBATION DEPT	4,894-	3,644	0	0	0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
VIC. WIT.-CHILD ABUSE						
101-3102-361.56-01	VICTIM WITNESS PROGRAM	265,670-	250,697-	257,500-	257,500-	257,500-
101-3102-371.93-00	FEES FOR SERVICES	82,398-	94,035-	98,385-	101,594-	101,594-
101-3102-372.99-01	OPERATING TRANSFERS IN	0	0	20,000-	20,101-	20,101-
101-3102-372.99-02	COUNTY CONTRIBUTION	0	27,218-	19,134-	19,134-	19,134-
* REVENUE		348,068-	371,950-	395,019-	398,329-	398,329-
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**		348,068-	371,950-	395,019-	398,329-	398,329-
Salaries & Benefits						
101-3102-423.01-01	REGULAR	223,890	232,001	238,619	241,052	241,052
101-3102-423.01-03	EXTRA HELP	7,571	3,127	0	0	0
101-3102-423.02-01	CO SHARE PERS-UAL	43,695	45,667	49,517	57,273	57,273
101-3102-423.02-02	CO SHARE PERS-NORMAL	15,950	15,358	18,184	17,742	17,742
101-3102-423.02-03	PARS	0	94	0	0	0
101-3102-423.02-04	GROUP HEALTH INSURANCE	32,662	29,220	30,929	33,840	33,840
101-3102-423.02-05	MEDICARE	3,310	3,360	3,461	3,496	3,496
101-3102-423.02-06	WORKERS COMP INS	3,713	1,501	1,484	1,791	1,791
101-3102-423.02-07	LIFE INSURANCE	172	174	183	160	160
101-3102-423.02-08	UNEMPLOYMENT INS	693	236	121	121	121
* EXPENDITURE		331,656	330,738	342,498	355,475	355,475
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** Salaries & Benefits		331,656	330,738	342,498	355,475	355,475
Services & Supplies						
101-3102-423.15-00	INSURANCE	1,215	1,680	1,520	1,520	1,520
101-3102-423.17-00	MAINT EQUIP & SOFTWARE	2,048	15,550	15,712	5,904	5,904
101-3102-423.23-00	PROFESSIONAL SERVICES	2,740	2,575	2,575	2,575	2,575
101-3102-423.24-00	PUBLICATIONS	2,713	504	0	0	0
101-3102-423.26-00	RENTS & LEASES/BLDG & IMP	2,403	2,685	2,678	2,678	2,678
101-3102-423.28-00	SPECIAL DPMT EXPENSE	498	424	0	141	141

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-3102-423.29-00	TRAVEL	1,745	1,744	2,240	2,240	2,240
101-3102-423.30-00	UTILITIES	2,108	1,917	1,917	1,917	1,917
*	EXPENDITURE	15,470	27,079	26,642	16,975	16,975
		-----	-----	-----	-----	-----
**	Services & Supplies	15,470	27,079	26,642	16,975	16,975
Other Charges						
101-3102-423.53-01	A-87 CHARGES	0	13,730	25,879	25,879	25,879
*	EXPENDITURE	0	13,730	25,879	25,879	25,879
		-----	-----	-----	-----	-----
**	Other Charges	0	13,730	25,879	25,879	25,879
		-----	-----	-----	-----	-----
***	VIC. WIT.-CHILD ABUSE	942-	403-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
VICTIM-WITNESS PROGRAM						
101-3105-361.56-01	VICTIM WITNESS PROGRAM	348,218-	353,105-	351,233-	352,446-	352,446-
101-3105-372.99-01	OPERATING TRANSFERS IN	0	0	13,730-	10,527-	10,527-
101-3105-372.99-02	COUNTY CONTRIBUTION	0	28,197-	12,149-	12,149-	12,149-
* REVENUE		348,218-	381,302-	377,112-	375,122-	375,122-
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**		348,218-	381,302-	377,112-	375,122-	375,122-
Salaries & Benefits						
101-3105-423.01-01	REGULAR	194,218	208,115	204,367	196,072	196,072
101-3105-423.01-03	EXTRA HELP	23,615	6,117	0	0	0
101-3105-423.02-01	CO SHARE PERS-UAL	37,315	39,635	42,326	46,587	46,587
101-3105-423.02-02	CO SHARE PERS-NORMAL	13,710	13,751	15,544	14,402	14,402
101-3105-423.02-03	PARS	535	184	0	0	0
101-3105-423.02-04	GROUP HEALTH INSURANCE	34,253	41,357	40,434	41,819	41,819
101-3105-423.02-05	MEDICARE	3,062	3,000	2,965	2,844	2,844
101-3105-423.02-06	WORKERS COMP INS	4,040	1,668	1,498	1,705	1,705
101-3105-423.02-07	LIFE INSURANCE	207	208	211	179	179
101-3105-423.02-08	UNEMPLOYMENT INS	648	214	103	99	99
* EXPENDITURE		311,603	314,249	307,448	303,707	303,707
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** Salaries & Benefits		311,603	314,249	307,448	303,707	303,707
Services & Supplies						
101-3105-423.12-00	COMMUNICATION	1,231	1,415	1,275	1,275	1,275
101-3105-423.15-00	INSURANCE	1,475	2,520	2,149	4,119	4,119
101-3105-423.17-00	MAINT EQUIP & SOFTWARE	2,316	16,661	15,862	14,805	14,805
101-3105-423.22-00	OFFICE EXPENSE	5,689	4,550	4,200	4,200	4,200
101-3105-423.23-00	PROFESSIONAL SERVICES	4,637	4,750	4,750	4,612	4,612
101-3105-423.25-00	RENTS & LEASES/EQUIPMENT	1,377	1,081	1,380	1,380	1,380
101-3105-423.26-00	RENTS & LEASES/BLDG & IMP	4,217	4,016	4,016	3,784	3,784

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-3105-423.28-00	SPECIAL DPMT EXPENSE	2,526	1,776	1,253	2,461	2,461
101-3105-423.29-00	TRAVEL	4,928	6,181	6,024	6,024	6,024
101-3105-423.30-00	UTILITIES	3,036	3,066	2,876	2,876	2,876
*	EXPENDITURE	31,432	46,016	43,785	45,536	45,536
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**	Services & Supplies	31,432	46,016	43,785	45,536	45,536
Other Charges						
101-3105-423.53-01	A-87 CHARGES	0	13,730	25,879	25,879	25,879
*	EXPENDITURE	0	13,730	25,879	25,879	25,879
		-----	-----	-----	-----	-----
**	Other Charges	0	13,730	25,879	25,879	25,879
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***	VICTIM-WITNESS PROGRAM	5,183-	7,307-	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
VOCA-VIOLENT CRIME RSPNS						
101-3107-362.72-00	FEDERAL	130,737-	142,477-	146,562-	84,097-	84,097-
101-3107-372.99-01	OPERATING TRANSFERS IN	0	15,727-	13,441-	16,261-	16,261-
101-3107-372.99-02	COUNTY CONTRIBUTION	0	2,834-	12,150-	12,150-	12,150-
* REVENUE		130,737-	161,038-	172,153-	112,508-	112,508-
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**		130,737-	161,038-	172,153-	112,508-	112,508-
Salaries & Benefits						
101-3107-423.01-01	REGULAR	54,839	56,847	69,073	39,626	39,626
101-3107-423.01-03	EXTRA HELP	18,538	9,389	18,913	9,458	9,458
101-3107-423.02-01	CO SHARE PERS-UAL	10,672	11,195	14,333	9,370	9,370
101-3107-423.02-02	CO SHARE PERS-NORMAL	5,050	3,763	5,264	2,917	2,917
101-3107-423.02-03	PARS	0	282	560	280	280
101-3107-423.02-04	GROUP HEALTH INSURANCE	27,771	17,738	22,482	14,590	14,590
101-3107-423.02-05	MEDICARE	993	870	1,002	712	712
101-3107-423.02-06	WORKERS COMP INS	1,264	446	622	426	426
101-3107-423.02-07	LIFE INSURANCE	61	60	77	38	38
101-3107-423.02-08	UNEMPLOYMENT INS	229	66	34	25	25
* EXPENDITURE		119,417	100,656	132,360	77,442	77,442
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** Salaries & Benefits		119,417	100,656	132,360	77,442	77,442
Services & Supplies						
101-3107-423.12-00	COMMUNICATION	0	2,711	0	0	0
101-3107-423.15-00	INSURANCE	466	840	892	1,030	1,030
101-3107-423.17-00	MAINT EQUIP & SOFTWARE	609	5,554	6,584	3,701	3,701
101-3107-423.22-00	OFFICE EXPENSE	0	958	0	0	0
101-3107-423.23-00	PROFESSIONAL SERVICES	1,956	1,643	1,879	1,746	1,746
101-3107-423.26-00	RENTS & LEASES/BLDG & IMP	1,383	1,339	1,340	480	480
101-3107-423.28-00	SPECIAL DPMT EXPENSE	6,305	18,847	2,259	1,750	1,750

COUNTY OF YUBA
 FINAL BUDGET DETAIL
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-3107-423.30-00	UTILITIES	833	906	960	480	480
*	EXPENDITURE	11,552	32,798	13,914	9,187	9,187
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**	Services & Supplies	11,552	32,798	13,914	9,187	9,187
	Other Charges					
101-3107-423.53-01	A-87 CHARGES	0	13,729	25,879	25,879	25,879
*	EXPENDITURE	0	13,729	25,879	25,879	25,879
		-----	-----	-----	-----	-----
**	Other Charges	0	13,729	25,879	25,879	25,879
***	VOCA-VIOLENT CRIME RSPNS	232	13,855-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
JAG - ARRA						
101-3116-371.93-00	FEES FOR SERVICES	50,354-	136,444-	153,585-	158,212-	158,212-
101-3116-372.99-01	OPERATING TRANSFERS IN	80,256-	0	0	0	0
101-3116-372.99-02	COUNTY CONTRIBUTION	0	0	2,881-	2,881-	2,881-
* REVENUE		130,610-	136,444-	156,466-	161,093-	161,093-
		-----	-----	-----	-----	-----
**		130,610-	136,444-	156,466-	161,093-	161,093-
Salaries & Benefits						
101-3116-423.01-01	REGULAR	88,925	94,327	97,673	98,648	98,648
101-3116-423.02-01	CO SHARE PERS-UAL	17,462	18,562	20,269	23,439	23,439
101-3116-423.02-02	CO SHARE PERS-NORMAL	6,162	6,244	7,443	7,261	7,261
101-3116-423.02-04	GROUP HEALTH INSURANCE	13,109	13,795	14,718	15,301	15,301
101-3116-423.02-05	MEDICARE	1,289	1,367	1,417	1,431	1,431
101-3116-423.02-06	WORKERS COMP INS	2,122	846	848	1,023	1,023
101-3116-423.02-07	LIFE INSURANCE	96	96	104	91	91
101-3116-423.02-08	UNEMPLOYMENT INS	267	94	50	50	50
* EXPENDITURE		129,432	135,331	142,522	147,244	147,244
		-----	-----	-----	-----	-----
** Salaries & Benefits		129,432	135,331	142,522	147,244	147,244
Services & Supplies						
101-3116-423.17-00	MAINT EQUIP & SOFTWARE	1,170	8,886	8,978	8,883	8,883
* EXPENDITURE		1,170	8,886	8,978	8,883	8,883
		-----	-----	-----	-----	-----
** Services & Supplies		1,170	8,886	8,978	8,883	8,883
Other Charges						
101-3116-423.53-01	A-87 CHARGES	0	2,085	4,966	4,966	4,966
* EXPENDITURE		0	2,085	4,966	4,966	4,966
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COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
**	Other Charges	0	2,085	4,966	4,966	4,966
***	JAG - ARRA	8-	9,858	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
FAMILY RESOURCE CENTER						
101-3150-371.93-00	FEES FOR SERVICES	84,733-	96,786-	96,814-	96,814-	96,814-
101-3150-371.97-12	PROB-FAMILY RESOURCE CTR	57,800-	50,526-	66,388-	161,654-	161,654-
101-3150-372.99-01	OPERATING TRANSFERS IN	0	8,048-	0	0	0
101-3150-372.99-02	COUNTY CONTRIBUTION	0	0	6,360-	6,360-	6,360-
* REVENUE		142,533-	155,360-	169,562-	264,828-	264,828-
		-----	-----	-----	-----	-----
**		142,533-	155,360-	169,562-	264,828-	264,828-
Salaries & Benefits						
101-3150-423.01-01	REGULAR	67,327	72,773	77,024	117,461	117,461
101-3150-423.02-01	CO SHARE PERS-UAL	21,703	14,314	15,983	27,863	27,863
101-3150-423.02-02	CO SHARE PERS-NORMAL	4,479	4,818	5,869	8,645	8,645
101-3150-423.02-04	GROUP HEALTH INSURANCE	8,567	9,130	10,191	25,839	25,839
101-3150-423.02-05	MEDICARE	956	1,073	1,117	1,704	1,704
101-3150-423.02-06	WORKERS COMP INS	3,006	801	493	1,023	1,023
101-3150-423.02-07	LIFE INSURANCE	51	49	61	91	91
101-3150-423.02-08	UNEMPLOYMENT INS	201	72	39	59	59
101-3150-423.02-09	RETIREE HEALTHCARE INS	1,803	1,871	1,929	1,980	1,980
* EXPENDITURE		108,093	104,901	112,706	184,665	184,665
		-----	-----	-----	-----	-----
**	Salaries & Benefits	108,093	104,901	112,706	184,665	184,665
Services & Supplies						
101-3150-423.12-00	COMMUNICATION	23	0	800	800	800
101-3150-423.15-00	INSURANCE	5,175	2,797	2,534	7,748	7,748
101-3150-423.17-00	MAINT EQUIP & SOFTWARE	1,658	20,331	12,720	25,926	25,926
101-3150-423.22-00	OFFICE EXPENSE	168	113	1,200	1,200	1,200
101-3150-423.23-00	PROFESSIONAL SERVICES	1,415	1,860	1,650	1,925	1,925
101-3150-423.24-00	PUBLICATIONS	135	0	180	180	180
101-3150-423.26-00	RENTS & LEASES/BLDG & IMP	17,946	11,100	13,500	16,500	16,500

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-3150-423.28-00	SPECIAL DPMT EXPENSE	3,164	396	3,000	2,500	2,500
101-3150-423.29-00	TRAVEL	0	1,211	2,400	2,400	2,400
101-3150-423.30-00	UTILITIES	4,621	4,603	4,464	6,576	6,576
*	EXPENDITURE	34,305	42,411	42,448	65,755	65,755
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**	Services & Supplies	34,305	42,411	42,448	65,755	65,755
Other Charges						
101-3150-423.53-01	A-87 CHARGES	0	8,048	14,408	14,408	14,408
*	EXPENDITURE	0	8,048	14,408	14,408	14,408
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**	Other Charges	0	8,048	14,408	14,408	14,408

***	FAMILY RESOURCE CENTER	135-	0	0	0	0
****	PROBATION DEPT	440,466-	111,197-	0	0	0

Public Guardian

Public Guardian Kiran Phagura

Mission

The Public Guardian department commits to the trust, safety, and wellbeing of our client population by providing the highest level of service, ensuring individual need, sustaining functional resources and preserving quality of life for the citizens of Yuba County.

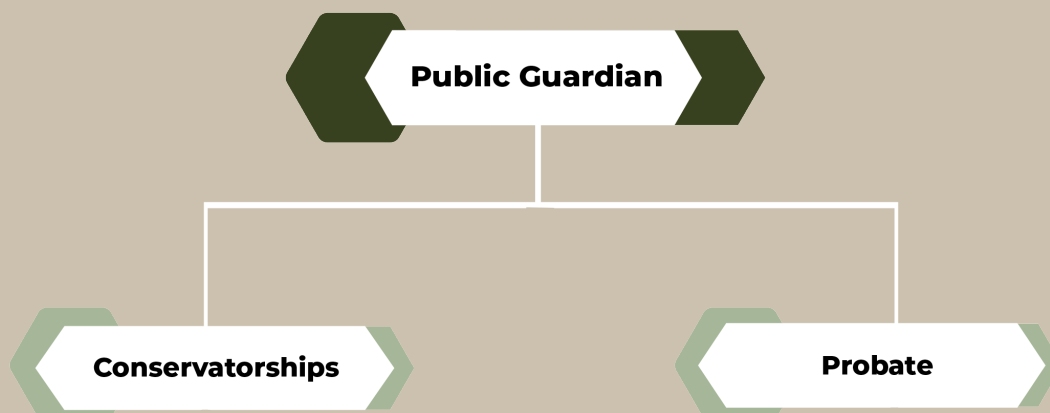
Department Overview

Under jurisdiction of the Superior Court, Yuba County Public Guardian/Conservator provides mandated conservatorship and estate services for the elderly and individuals with disabilities within the community, as specified by the Probate and Welfare and Institution's Code.

The Public Guardian is legally appointed for the person and estate of individuals that cannot meet their basic needs of food, shelter and clothing due to a severe mental illness, neurocognitive disorder, resist undue influence or deemed to be gravely disabled. The department exists to protect and care for those in the community who are unable to properly provide for themselves.

Services provided include, but are not limited to, case management, placement, estate administration, court appearances and reporting responsibilities, management of mental and physical health services, safeguarding real and personal property. Public Guardian program administers services with the highest ethical regard while advocating, protecting personal liberties and Conservatee rights.

Organizational Structure



Accomplishments - FY 2023-24

- Successfully relocated from the Government Center to space at the Yuba County Courthouse without disruption of services to conservatees or the community.
- Worked with Sutter-Yuba Behavioral Health (SYBH) for an updated Memorandum of Understanding (MOU) for changes in services and appropriate department reimbursement rates.
- Avoided long-term ins by evaluating placement appropriateness with placement reviews set by Superior Court.
- Worked with community partners in assessing conservatorship appropriateness and safe dispositions.

Summary of Budget Changes - FY 2024-25

- Salaries and benefits have been updated to reflect current staffing levels and projected benefit costs. Additional adjustments were made to rates and contract services. The Public Guardian is currently working with SY Behavioral Health on securing grant funding for 1 full time employee (FTE) Social Worker II (SWII) as the department will see an increase of referrals/conservatorships due to recent behavioral health legislation in California. The department is optimistic that funding will be secured later this summer.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Community & Behavioral Health

- Develop and implement a behavioral health system that serves Yuba County conservatees and clients with scope of services residents are entitled to receive.
- Develop an updated Sutter-Yuba Behavioral Health (SYBH) Memorandum of Understanding (MOU) with effective changes and conservatorship reimbursement rates.

Goals

Budget Work Plan

01. Client Service

- Assessing and investigating all referrals in a timely manner.
- Collaborating with SYBH to ensure conservatees are receiving Full Service Partnership (FSP) community based services.
- Reviewing SYBH supplemental funding, including but not limited to behavioral health bridge housing.
- Assess Behavioral Health access to conservatees returning from locked psychiatric facilities to community placement.
- Continuing work with Yuba County Superior Court with placement reviews that would avoid long-term admissions to locked facilities.

Public Guardian	FY 23/24	FY 24/25	
	Adopted	CAO	
101-4100	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$405,251	\$411,004	\$5,753
Services and Supplies	\$74,712	\$125,411	\$50,699
Other Charges	\$286,372	\$286,372	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$766,335	\$822,787	\$56,452
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$417,817	\$649,269	\$231,452
TOTAL REVENUE	\$417,817	\$649,269	\$231,452
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$348,518	\$173,518	(\$175,000)

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
PUBLIC GUARDIAN						
101-4100-371.93-00	FEES FOR SERVICES	38,000-	38,000-	38,000-	215,507-	224,153-
101-4100-371.98-03	PUBLIC GUARDIAN FEE	22,286-	67,223-	20,000-	25,000-	25,000-
101-4100-371.98-29	PUBLIC GUARDIAN REIMB	193,767-	178,860-	359,817-	359,817-	400,116-
101-4100-372.99-02	COUNTY CONTRIBUTION	166,669-	346,326-	348,518-	348,518-	173,518-
* REVENUE		420,722-	630,409-	766,335-	948,842-	822,787-
		-----	-----	-----	-----	-----
**		420,722-	630,409-	766,335-	948,842-	822,787-
Salaries & Benefits						
101-4100-427.01-01	REGULAR	219,212	234,406	249,835	320,713	252,553
101-4100-427.01-04	OVERTIME	82	0	0	0	0
101-4100-427.01-06	STANDBY	5,410	5,365	6,120	9,180	9,180
101-4100-427.02-01	CO SHARE PERS-UAL	46,920	46,344	51,744	51,744	51,744
101-4100-427.02-02	CO SHARE PERS-NORMAL	15,018	15,485	19,001	23,606	18,589
101-4100-427.02-04	GROUP HEALTH INSURANCE	56,546	65,295	70,584	100,096	70,917
101-4100-427.02-05	MEDICARE	3,132	3,314	3,624	4,660	3,671
101-4100-427.02-06	WORKERS COMP INS	2,067	1,853	2,057	2,057	2,057
101-4100-427.02-07	LIFE INSURANCE	254	268	288	331	255
101-4100-427.02-08	UNEMPLOYMENT INS	685	243	127	163	128
101-4100-427.02-09	RETIREE HEALTHCARE INS	1,763	1,816	1,871	1,910	1,910
* EXPENDITURE		351,089	374,389	405,251	514,460	411,004
		-----	-----	-----	-----	-----
** Salaries & Benefits		351,089	374,389	405,251	514,460	411,004
Services & Supplies						
101-4100-427.12-00	COMMUNICATION	1,032	971	2,000	2,800	2,000
101-4100-427.15-00	INSURANCE	3,289	22,117	15,934	26,691	26,691
101-4100-427.17-00	MAINTENANCE/EQUIPMENT	2,925	22,328	22,446	22,207	22,207
101-4100-427.20-00	MEMBERSHIPS	2,560	2,560	2,560	2,680	2,560
101-4100-427.22-00	OFFICE EXPENSE	3,894	3,458	5,000	5,500	5,500

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-4100-427.23-00	PROFESSIONAL SERVICES	15,590	9,096	9,400	62,050	40,371
101-4100-427.25-00	RENTS & LEASES/EQUIPMENT	585	1,148	1,317	1,317	1,317
101-4100-427.28-00	SPECIAL DPMT EXPENSE	0	11,936	0	0	0
101-4100-427.29-00	TRAVEL	11,417	10,070	15,180	17,580	17,580
101-4100-427.30-00	UTILITIES	2,585	2,013	875	7,185	7,185
*	EXPENDITURE	43,877	85,697	74,712	148,010	125,411
		-----	-----	-----	-----	-----
**	Services & Supplies	43,877	85,697	74,712	148,010	125,411
Other Charges						
101-4100-427.53-01	A-87 CHARGES	0	108,268	286,372	286,372	286,372
*	EXPENDITURE	0	108,268	286,372	286,372	286,372
		-----	-----	-----	-----	-----
**	Other Charges	0	108,268	286,372	286,372	286,372
		-----	-----	-----	-----	-----
***	PUBLIC GUARDIAN	25,756-	62,055-	0	0	0
****	PUBLIC GUARDIAN	25,756-	62,055-	0	0	0

Sheriff's Department

Sheriff-Coroner Wendell Anderson

Mission

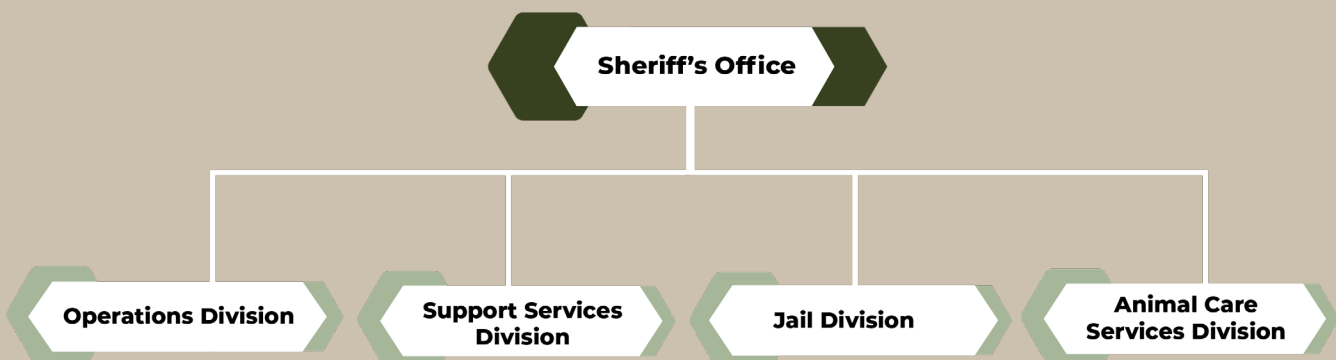
Building a Safe community.

Department Overview

The Sheriff's Office exists to serve and protect every member of our diverse community. We are committed to providing the highest level of professional, efficient and effective service to every resident, business owner and visitor to our County. Our mission is to build a safe community across the entire expanse of Yuba County.

We serve our community in providing law enforcement, emergency dispatch, corrections, civil, coroner, public administrator and animal care services.

Organizational Structure



Accomplishments - FY 2023-24

- Implementation of a new Computer-Aided Dispatch, Records Management, Jail Management, and Evidence Management system.
- Received and deployed the Lenco Bearcat armored vehicle to provide ballistic protection to personnel. Acquisition of SWAT Utility Transport and Mine-Resistant Ambush Protected (MRAP).
- Implementation of Citizen's Academy, Shop with a COP and the ROP program hosted at Marysville Joint Unified School District.
- Added drones to the Unmanned Aerial Vehicle (UAV) Team with capabilities to fly indoors.
- Added high-powered radios and repeater devices to Foothill beat patrol vehicles for improved communications.
- Assisted in regional training for local law enforcement and fire for active shooter response.
- Collaborated with various agencies for SWAT hostage rescue training and rural operations training.
- CalOES Grant approved to upgrade phone system to NGA911, an efficient cloud-based program in which we were able to begin upgrading our recording system that will interface with our body worn cameras.
- Implemented new procedures in both records and dispatch for Standard Operating Procedures and started to go digital with records.

MENT



Accomplishments - FY 2023-24, continued

- Administration and implementation of the School Violence and Prevention Program Grant upgrading security cameras with the Marysville Joint Unified School District, totaling \$425,704.
- Increased the Sheriff's Community Service Program participants by 20%.
- Installation of technological upgrades at the Brownsville Substation for improved connectivity and operational support in the Foothill region.
- Installation of new security cameras at our Animal Care Services and Day Reporting Center facilities and hosted vaccination & microchip clinic for residents.
- Completed upgrades to Jail to enhance inmate and officer safety as well as finished upgrades to female portion of facility.

Summary of Budget Changes - FY 2024-25

- Salaries and benefits have been updated to reflect current staffing levels and projected benefit costs. Service and supplies were increased due to rate changes, contract services, and facility improvement projects.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Safety

- Increase visibility of law enforcement along primary commercial corridors.

Goals

Budget Work Plan

01. Increase visibility & meet demands from County growth

- Assign Patrol Sergeant Liaison to open lines of communication between the Sheriff's Office and remaining business stakeholders in the area.
- Continue exploring the opportunity of dedicated Sheriff's Office Substation within new Linda Fire facility on Scales Avenue.
- Crime Analyst to create crime "heat maps" to better leverage real time statistical data in combating specific criminal activity within the commercial corridors.
- Implement "Citizen Rims" web-based public transparency portal for crime statistics and law enforcement activity within the corridors.
- Establish Sheriff's POP (Problem Oriented Policing) Team of deputies and supervisor to provide targeted enforcement within specific geographic areas and/or address emerging crime trends affecting the corridor.
- Increase 24-hour patrol staff to dedicated beat assignments encompassing the commercial corridors.

Sheriff 108-2700	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$17,936,827	\$19,480,357	\$1,543,530
Services and Supplies	\$6,282,717	\$7,279,462	\$996,745
Other Charges	\$3,383,511	\$3,383,511	\$0
Fixed Assets	\$2,220,000	\$125,000	(\$2,095,000)
TOTAL EXPENDITURES	\$29,823,055	\$30,268,330	\$445,275
REVENUE			
Fed/State	\$3,739,565	\$3,744,565	\$5,000
Grant	\$458,654	\$67,950	(\$390,704)
Realignment	\$0	\$0	\$0
Fees/Misc	\$8,968,903	\$7,935,507	(\$1,033,396)
TOTAL REVENUE	\$13,167,122	\$11,748,022	(\$1,419,100)
FUND BALANCE	\$995,948	\$1,000,000	\$4,052
NET COUNTY COST	\$15,659,985	\$17,520,308	\$1,860,323

Sheriff Boat 101-2701	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$376,049	\$343,362	(\$32,687)
Services and Supplies	\$43,701	\$45,340	\$1,639
Other Charges	\$17,324	\$17,324	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$437,074	\$406,026	(\$31,048)
REVENUE			
Fed/State	\$166,131	\$166,131	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$109,800	\$95,210	(\$14,590)
TOTAL REVENUE	\$275,931	\$261,341	(\$14,590)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$161,143	\$144,685	(\$16,458)

Sheriff Animal Care Svcs 101-4400	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$1,056,864	\$1,080,632	\$23,768
Services and Supplies	\$546,733	\$554,783	\$8,050
Other Charges	\$197,675	\$197,675	\$0
Fixed Assets	\$55,000	\$358,000	\$303,000
TOTAL EXPENDITURES	\$1,856,272	\$2,191,090	\$334,818
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$631,584	\$903,448	\$271,864
TOTAL REVENUE	\$631,584	\$903,448	\$271,864
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$1,224,688	\$1,287,642	\$62,954

Sheriff Jail 108-2900	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$10,253,103	\$11,298,628	\$1,045,525
Services and Supplies	\$9,627,995	\$11,996,489	\$2,368,494
Other Charges	\$1,617,583	\$1,617,583	\$0
Fixed Assets	\$51,357	\$51,357	\$0
TOTAL EXPENDITURES	\$21,550,038	\$24,964,057	\$3,414,019
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$18,858	\$18,858
Realignment	\$0	\$0	\$0
Fees/Misc	\$10,634,378	\$9,693,665	(\$940,713)
TOTAL REVENUE	\$10,634,378	\$9,712,523	(\$921,855)
FUND BALANCE	\$932,945	\$3,437,621	\$2,504,676
NET COUNTY COST	\$9,982,715	\$11,813,913	\$1,831,198

Sheriff Bailiffs 108-7400	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$753,531	\$774,521	\$20,990
Services and Supplies	\$41,910	\$41,511	(\$399)
Other Charges	\$26,813	\$26,813	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$822,254	\$842,845	\$20,591
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$702,825	\$703,172	\$347
TOTAL REVENUE	\$702,825	\$703,172	\$347
FUND BALANCE	\$119,429	\$139,673	\$20,244
NET COUNTY COST	\$0	\$0	\$0

Sheriff Auto Service 151-9400	FY 23/24 Adopted Budget	FY 24/25 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$612,500	\$722,000	\$109,500
Other Charges	\$35,062	\$24,554	(\$10,508)
Fixed Assets	\$1,062,510	\$621,663	(\$440,847)
TOTAL EXPENDITURES	\$1,710,072	\$1,368,217	(\$341,855)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$1,710,072	\$1,368,217	(\$341,855)
TOTAL REVENUE	\$1,710,072	\$1,368,217	(\$341,855)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
SHERIFF BOAT GRANT						
101-2701-361.62-04	SHERIFF BOAT SAFETY	170,697-	303,192-	166,131-	166,131-	166,131-
101-2701-363.74-15	YCWA MOU BOAT PATROL	0	190,420-	95,210-	95,210-	95,210-
101-2701-372.99-01	OPERATING TRANSFERS IN	0	0	14,590-	0	0
101-2701-372.99-02	COUNTY CONTRIBUTION	102,140-	110,658-	161,143-	144,685-	144,685-
* REVENUE		272,837-	604,270-	437,074-	406,026-	406,026-
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**		272,837-	604,270-	437,074-	406,026-	406,026-
Salaries & Benefits						
101-2701-422.01-01	REGULAR	192,453	204,113	218,861	192,322	192,322
101-2701-422.01-04	OVERTIME	9,481	3,689	6,500	6,500	6,500
101-2701-422.01-05	HOLIDAY PAY	13,469	11,512	10,114	10,569	10,569
101-2701-422.02-01	CO SHARE PERS-UAL	45,072	47,808	58,512	57,816	57,816
101-2701-422.02-02	CO SHARE PERS-NORMAL	24,189	25,915	28,687	28,394	28,394
101-2701-422.02-04	GROUP HEALTH INSURANCE	27,699	28,992	31,308	25,280	25,280
101-2701-422.02-05	MEDICARE	3,078	3,136	3,442	3,064	3,064
101-2701-422.02-06	WORKERS COMP INS	13,652	13,146	15,059	16,158	16,158
101-2701-422.02-07	LIFE INSURANCE	160	160	174	152	152
101-2701-422.02-08	UNEMPLOYMENT INS	652	224	120	107	107
101-2701-422.02-11	ER CONTRIB TO DEF COMP	2,040	2,040	2,040	1,800	1,800
101-2701-422.02-12	RETIREE HLTH SAVINGS ACCT	0	0	1,232	1,200	1,200
* EXPENDITURE		331,945	340,735	376,049	343,362	343,362
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** Salaries & Benefits		331,945	340,735	376,049	343,362	343,362
Services & Supplies						
101-2701-422.11-00	CLOTHING & PERSONAL	1,800	1,800	1,800	1,800	1,800
101-2701-422.15-00	INSURANCE	3,162	2,939	3,005	4,457	4,457
101-2701-422.17-00	MAINTENANCE/EQUIPMENT	8,933	25,174	16,964	16,805	16,805
101-2701-422.25-00	RENTS & LEASES/EQUIPMENT	2,100	2,100	2,100	2,100	2,100

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-2701-422.28-00	SPECIAL DPMT EXPENSE	1,693	933	1,700	1,700	1,700
101-2701-422.29-00	TRAVEL	15,774	16,983	18,000	18,000	18,000
101-2701-422.30-00	UTILITIES	128	129	132	478	478
*	EXPENDITURE	33,590	50,058	43,701	45,340	45,340
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**	Services & Supplies	33,590	50,058	43,701	45,340	45,340
Other Charges						
101-2701-422.53-01	A-87 CHARGES	0	7,281	17,324	17,324	17,324
*	EXPENDITURE	0	7,281	17,324	17,324	17,324
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**	Other Charges	0	7,281	17,324	17,324	17,324
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***	SHERIFF BOAT GRANT	92,698	206,196-	0	0	0
****	SHERIFF	92,698	206,196-	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
ANIMAL CONTROL						
101-4400-331.10-00	ANIMAL LICENSES	88,660-	74,312-	102,393-	102,393-	102,393-
101-4400-363.74-08	ANIMAL CONTROL-MARYSVILLE	7,700-	11,616-	7,500-	9,000-	9,000-
101-4400-371.93-00	FEES FOR SERVICES	168,721-	173,848-	178,996-	184,366-	184,366-
101-4400-371.93-01	HUMANE SERVICES	49,400-	47,836-	75,000-	75,000-	75,000-
101-4400-371.96-01	CONTRIBUTIONS	12,566-	1,114-	0	0	0
101-4400-371.98-15	OUTLAWED WARRANTS	0	91-	0	0	0
101-4400-371.98-99	MISCELLANEOUS	170-	1,100-	0	0	0
101-4400-372.99-01	OPERATING TRANSFERS IN	57,589-	266,123-	267,695-	532,689-	532,689-
101-4400-372.99-02	COUNTY CONTRIBUTION	840,806-	1,202,733-	1,224,688-	1,289,142-	1,287,642-
101-4400-372.99-05	OTHER TRANSFERS IN	0	31,266-	0	0	0
101-4400-381.92-00	OVERAGE/SHORTAGE	100-	27-	0	0	0
* REVENUE		1,225,712-	1,810,066-	1,856,272-	2,192,590-	2,191,090-
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**		1,225,712-	1,810,066-	1,856,272-	2,192,590-	2,191,090-
Salaries & Benefits						
101-4400-427.01-01	REGULAR	357,153	450,824	547,178	548,326	548,326
101-4400-427.01-03	EXTRA HELP	25,701	32,582	37,344	37,344	37,344
101-4400-427.01-04	OVERTIME	12,566	17,761	19,000	19,000	19,000
101-4400-427.01-05	HOLIDAY PAY	9,866	15,657	13,000	15,000	15,000
101-4400-427.01-06	STANDBY	10,940	11,060	10,000	11,100	11,100
101-4400-427.01-07	VACATION PAY	4,063	2,266	0	0	0
101-4400-427.02-01	CO SHARE PERS-UAL	71,724	89,400	112,992	126,372	126,372
101-4400-427.02-02	CO SHARE PERS-NORMAL	24,275	29,863	42,203	40,994	40,994
101-4400-427.02-03	PARS	730	977	1,121	1,120	1,120
101-4400-427.02-04	GROUP HEALTH INSURANCE	89,712	112,282	184,596	186,413	186,413
101-4400-427.02-05	MEDICARE	6,041	7,559	9,129	9,189	9,189
101-4400-427.02-06	WORKERS COMP INS	54,607	65,728	75,295	80,792	80,792
101-4400-427.02-07	LIFE INSURANCE	618	680	897	787	787
101-4400-427.02-08	UNEMPLOYMENT INS	1,268	535	318	320	320

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-4400-427.02-09	RETIREE HEALTHCARE INS	3,568	3,677	3,791	3,875	3,875
*	EXPENDITURE	672,832	840,851	1,056,864	1,080,632	1,080,632
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**	Salaries & Benefits	672,832	840,851	1,056,864	1,080,632	1,080,632
Services & Supplies						
101-4400-427.11-00	CLOTHING & PERSONAL	4,023	4,877	5,140	5,140	5,140
101-4400-427.12-00	COMMUNICATION	2,096	2,430	2,500	2,700	2,700
101-4400-427.14-00	HOUSEHOLD EXPENSE	13,829	20,387	15,000	7,500	7,500
101-4400-427.15-00	INSURANCE	154,347	104,018	73,651	81,751	81,751
101-4400-427.17-00	MAINTENANCE/EQUIPMENT	17,205	90,078	60,524	89,729	89,729
101-4400-427.18-00	MAINTENANCE/BLDG & IMPROV	14,998	177	0	1,000	1,000
101-4400-427.20-00	MEMBERSHIPS	0	0	400	400	400
101-4400-427.22-00	OFFICE EXPENSE	17,637	20,316	17,500	17,500	17,500
101-4400-427.23-00	PROFESSIONAL SERVICES	139,800	140,230	158,006	161,079	161,079
101-4400-427.23-12	SPAY & NEUTER SVC	12,149	13,223	12,000	12,000	12,000
101-4400-427.26-00	RENTS & LEASES/BLDG & IMP	27,242	33,061	36,633	0	0
101-4400-427.27-00	MINOR EQUIPMENT	3,512	37,807	35,800	2,500	1,000
101-4400-427.28-00	SPECIAL DPMT EXPENSE	40,974	174,535	42,880	42,880	42,880
101-4400-427.29-00	TRAVEL	38,000	35,698	28,188	62,145	62,145
101-4400-427.30-00	UTILITIES	56,091	66,106	58,511	69,959	69,959
*	EXPENDITURE	541,903	742,943	546,733	556,283	554,783
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**	Services & Supplies	541,903	742,943	546,733	556,283	554,783
Other Charges						
101-4400-427.53-01	A-87 CHARGES	0	175,720	197,675	197,675	197,675
*	EXPENDITURE	0	175,720	197,675	197,675	197,675
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**	Other Charges	0	175,720	197,675	197,675	197,675
Fixed Assets						

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
101-4400-427.61-00	FIXED ASSETS-STRUCTURES	0	0	0	358,000	358,000
101-4400-427.63-00	EQUIPMENT	0	31,266	55,000	0	0
* EXPENDITURE		0	31,266	55,000	358,000	358,000

** Fixed Assets		0	31,266	55,000	358,000	358,000

*** ANIMAL CONTROL		10,977-	19,286-	0	0	0
**** ANIMAL CONTROL		10,977-	19,286-	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
SHERIFF						
108-2700-331.16-01	GUN PERMITS	42,197-	53,201-	50,000-	50,000-	50,000-
108-2700-331.16-04	EXPLOSIVE PERMITS	43-	17-	10-	10-	10-
108-2700-351.32-00	RENTS & CONCESSIONS	45,405-	49,446-	50,682-	53,014-	53,014-
108-2700-361.62-01	PEACE OFFICER'S TRAINING	56,959-	48,172-	45,000-	50,000-	50,000-
108-2700-361.62-03	PUB SAFETY SVCS-SALES TAX	3,523,888-	3,754,446-	3,682,565-	3,419,421-	3,682,565-
108-2700-362.72-00	FEDERAL	5,111-	23,641-	433,654-	7,950-	7,950-
108-2700-371.85-01	LAW ENFORCEMENT FEES	728,439-	1,084,294-	1,172,349-	1,269,472-	1,269,472-
108-2700-371.85-02	SHERIFF FOREST PATROL	6,013-	6,278-	12,000-	12,000-	12,000-
108-2700-371.85-03	MARIJUANA ERADICATION	26,952-	40,779-	25,000-	60,000-	60,000-
108-2700-371.93-00	FEES FOR SERVICES	907,287-	1,142,804-	925,117-	823,644-	863,944-
108-2700-371.94-03	MISCELLANEOUS	835-	1,229-	0	0	0
108-2700-371.96-01	CONTRIBUTIONS	317,127-	333,800-	329,508-	329,508-	340,036-
108-2700-371.98-13	UNCLAIMED MONEY	2,505-	2,669-	500-	500-	500-
108-2700-371.98-15	OUTLAWED WARRANTS	242-	1,711-	0	0	0
108-2700-371.98-99	MISCELLANEOUS	114,381-	251,018-	52,000-	67,000-	67,000-
108-2700-372.99-01	OPERATING TRANSFERS IN	5,342,730-	4,970,218-	6,761,755-	6,148,259-	5,652,559-
108-2700-372.99-02	COUNTY CONTRIBUTION	13,406,429-	13,691,268-	15,659,985-	18,881,369-	17,520,308-
108-2700-372.99-03	OPERATING TRANSFERS OUT	46,039	0	14,590	0	0
108-2700-372.99-06	OTHER TRANSFERS OUT	3,902,731	360,178	358,428	361,028	361,028
* REVENUE		20,577,773-	25,094,813-	28,827,107-	30,811,119-	29,268,330-
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**		20,577,773-	25,094,813-	28,827,107-	30,811,119-	29,268,330-
Salaries & Benefits						
108-2700-422.01-01	REGULAR	7,048,399	8,219,818	9,399,509	9,984,538	9,984,538
108-2700-422.01-03	EXTRA HELP	88,929	121,728	179,086	159,071	159,071
108-2700-422.01-04	OVERTIME	952,573	1,294,008	902,193	1,105,628	1,105,628
108-2700-422.01-05	HOLIDAY PAY	337,735	329,640	353,247	433,829	433,829
108-2700-422.01-07	VACATION PAY	64,531	31,478	0	0	0
108-2700-422.01-08	SICK LEAVE	1,687	0	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
108-2700-422.01-09	SHERIFF RESERVE RIDES	172,174	141,374	192,168	198,854	198,854
108-2700-422.01-19	EE REFERRAL PROGRAM	500	5,333	0	0	0
108-2700-422.02-01	CO SHARE PERS-UAL	1,733,844	2,101,356	2,572,788	2,916,252	2,916,252
108-2700-422.02-02	CO SHARE PERS-NORMAL	882,541	1,026,493	1,243,917	1,346,955	1,346,955
108-2700-422.02-03	PARS	2,527	2,408	9,002	9,431	9,431
108-2700-422.02-04	GROUP HEALTH INSURANCE	1,302,254	1,559,024	1,905,050	2,140,888	2,140,888
108-2700-422.02-05	MEDICARE	120,895	143,082	161,005	173,473	173,473
108-2700-422.02-06	WORKERS COMP INS	641,638	749,303	873,417	864,475	864,475
108-2700-422.02-07	LIFE INSURANCE	7,114	7,903	9,417	8,360	8,360
108-2700-422.02-08	UNEMPLOYMENT INS	25,529	9,980	6,082	5,876	5,876
108-2700-422.02-09	RETIREE HEALTHCARE INS	21,291	23,634	24,508	26,996	26,996
108-2700-422.02-11	ER CONTRIB TO DEF COMP	48,532	47,270	51,625	52,740	52,740
108-2700-422.02-12	RETIREE HLTH SAVINGS ACCT	0	0	53,813	52,991	52,991
* EXPENDITURE		13,452,693	15,813,832	17,936,827	19,480,357	19,480,357
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** Salaries & Benefits		13,452,693	15,813,832	17,936,827	19,480,357	19,480,357
Services & Supplies						
108-2700-422.11-00	CLOTHING & PERSONAL	92,008	109,436	93,094	93,998	93,998
108-2700-422.12-00	COMMUNICATIONS	145,078	190,647	181,000	212,360	212,360
108-2700-422.15-00	INSURANCE	926,485	1,089,364	1,452,605	2,601,676	2,601,676
108-2700-422.17-00	MAINTENANCE/EQUIPMENT	305,628	1,974,371	1,429,614	1,215,353	1,215,353
108-2700-422.18-00	MAINTENANCE/BLDG & IMPROV	516	21,986	1,785	1,785	1,785
108-2700-422.20-00	MEMBERSHIPS	5,795	10,934	11,500	13,159	13,159
108-2700-422.22-00	OFFICE EXPENSE	45,085	41,979	44,100	44,100	44,100
108-2700-422.23-00	PROFESSIONAL SERVICES	237,492	351,149	482,659	521,045	521,045
108-2700-422.23-01	AUTOPSIES	36,726	252,733	270,300	270,300	270,300
108-2700-422.24-00	PUBLICATIONS	520	218	400	400	400
108-2700-422.25-00	RENTS & LEASES/EQUIPMENT	494,461	421,126	275,584	285,402	285,402
108-2700-422.26-00	RENTS & LEASES/BLDG & IMP	79,371	97,394	97,401	97,401	97,401
108-2700-422.27-00	MINOR EQUIPMENT	50,813	182,965	13,700	53,589	6,500
108-2700-422.27-01	SAFETY EQUIPMENT	166,746	182,154	116,625	79,960	86,560

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
108-2700-422.28-00	SPECIAL DPMT EXPENSE	154,928	176,991	584,794	124,890	124,890
108-2700-422.28-03	MJ ERAD-SPEC DEPT EXP	10,488	7,187	25,000	60,000	60,000
108-2700-422.28-05	ENCENTIVE AWARD PROG	1,191	1,480	1,600	1,600	1,600
108-2700-422.29-00	TRAVEL	799,243	753,754	760,937	1,207,175	1,207,175
108-2700-422.29-03	POST SCHOOLING	85,633	63,791	63,799	80,062	80,062
108-2700-422.30-00	UTILITIES	305,320	370,961	376,220	355,696	355,696
* EXPENDITURE		3,943,527	6,300,620	6,282,717	7,319,951	7,279,462
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** Services & Supplies		3,943,527	6,300,620	6,282,717	7,319,951	7,279,462
Other Charges						
108-2700-422.53-01 A-87 CHARGES		2,272,284	2,290,373	3,383,511	3,383,511	3,383,511
* EXPENDITURE		2,272,284	2,290,373	3,383,511	3,383,511	3,383,511
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** Other Charges		2,272,284	2,290,373	3,383,511	3,383,511	3,383,511
Fixed Assets						
108-2700-422.63-00 EQUIPMENT		26,400	18,231	87,000	72,000	72,000
108-2700-422.63-30 IT HARDWARE		0	0	53,000	53,000	53,000
108-2700-422.63-40 IT SOFTWARE		11,710	11,710	2,080,000	502,300	0
* EXPENDITURE		38,110	29,941	2,220,000	627,300	125,000
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** Fixed Assets		38,110	29,941	2,220,000	627,300	125,000

*** SHERIFF		871,159-	660,047-	995,948	0	1,000,000
**** SHERIFF		871,159-	660,047-	995,948	0	1,000,000

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
JAIL						
108-2900-362.72-00	FEDERAL	0	497-	0	18,858-	18,858-
108-2900-362.72-13	LANGUAGE LINE - JAIL	2,817-	501-	0	0	0
108-2900-371.84-01	COURT FEES & COSTS	416	0	0	0	0
108-2900-371.87-00	INSTITUTIONAL CARE	2,430-	36,280-	15,000-	50,000-	50,000-
108-2900-371.87-03	JAIL MAINT PRISIONERS	5,154,246-	3,238,423-	0	0	0
108-2900-371.87-04	INCARCERATION MED FEES	685-	369-	20,000-	500-	500-
108-2900-371.93-00	FEES FOR SERVICES	0	817-	200,000-	185,204-	185,204-
108-2900-371.96-01	CONTRIBUTIONS	0	2,500-	0	0	0
108-2900-371.98-15	OUTLAWED WARRANTS	910-	726-	0	0	0
108-2900-371.98-99	MISCELLANEOUS	23,749-	251,338-	79,000-	90,000-	90,000-
108-2900-372.99-01	OPERATING TRANSFERS IN	6,418,207-	7,304,367-	8,520,378-	7,404,961-	7,404,961-
108-2900-372.99-02	COUNTY CONTRIBUTION	7,161,132-	7,218,688-	9,982,715-	13,843,559-	11,813,913-
108-2900-372.99-03	OPERATING TRANSFERS OUT	0	60,161	0	0	0
108-2900-372.99-05	OTHER TRANSFERS IN	1,253,700-	800,000-	1,800,000-	963,000-	1,963,000-
* REVENUE		20,017,460-	18,794,345-	20,617,093-	22,556,082-	21,526,436-
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**		20,017,460-	18,794,345-	20,617,093-	22,556,082-	21,526,436-
Salaries & Benefits						
108-2900-423.01-01	REGULAR	4,511,740	4,881,853	5,246,284	5,518,313	5,556,032
108-2900-423.01-03	EXTRA HELP	35,069	71,152	67,163	68,488	68,488
108-2900-423.01-04	OVERTIME	552,581	530,292	527,620	680,440	680,440
108-2900-423.01-05	HOLIDAY PAY	306,695	233,490	221,709	293,713	281,107
108-2900-423.01-07	VACATION PAY	65,913	28,474	0	0	0
108-2900-423.01-08	SICK LEAVE	13,787	677	0	0	0
108-2900-423.01-11	JAIL RESERVES	7,814	3,829	10,000	10,000	10,000
108-2900-423.01-19	EE REFERRAL PROGRAM	0	2,500	0	0	0
108-2900-423.02-01	CO SHARE PERS-UAL	1,203,708	1,332,924	1,559,040	1,643,496	1,643,496
108-2900-423.02-02	CO SHARE PERS-NORMAL	605,016	649,859	745,830	809,719	813,146
108-2900-423.02-03	PARS	396	118	2,315	2,354	2,364

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
108-2900-423.02-04	GROUP HEALTH INSURANCE	940,834	972,126	1,070,862	1,474,518	1,460,292
108-2900-423.02-05	MEDICARE	78,350	82,010	88,779	96,025	96,568
108-2900-423.02-06	WORKERS COMP INS	525,597	552,118	624,945	597,860	597,860
108-2900-423.02-07	LIFE INSURANCE	5,540	5,691	6,323	5,869	5,863
108-2900-423.02-08	UNEMPLOYMENT INS	16,641	5,773	3,373	3,314	3,333
108-2900-423.02-09	RETIREE HEALTHCARE INS	17,982	18,107	18,993	19,297	19,297
108-2900-423.02-11	ER CONTRIB TO DEF COMP	19,148	20,460	22,020	22,200	22,200
108-2900-423.02-12	RETIREE HLTH SAVINGS ACCT	0	0	37,847	38,592	38,142
* EXPENDITURE		8,906,811	9,391,453	10,253,103	11,284,198	11,298,628
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** Salaries & Benefits		8,906,811	9,391,453	10,253,103	11,284,198	11,298,628
Services & Supplies						
108-2900-423.11-00	CLOTHING & PERSONAL	63,455	80,790	63,930	66,522	66,287
108-2900-423.11-01	CLOTHING-INMATES	32,221	60,926	34,300	35,000	35,000
108-2900-423.12-00	COMMUNICATION	1,231	6,207	4,900	4,900	4,900
108-2900-423.13-00	FOOD	411,594	577,044	480,200	575,000	575,000
108-2900-423.14-00	HOUSEHOLD EXPENSE	137,301	155,013	111,375	150,000	150,000
108-2900-423.15-00	INSURANCE	225,686	497,672	490,439	669,584	669,584
108-2900-423.17-00	MAINT EQUIP & SOFTWARE	123,968	622,907	607,922	504,733	504,733
108-2900-423.18-00	MAINTENANCE/BLDG & IMPROV	249,845	318,788	470,900	268,563	268,563
108-2900-423.19-00	MED,DENTAL,& LAB SUPPLIES	10,819	9,620	7,350	7,350	7,350
108-2900-423.22-00	OFFICE EXPENSE	26,487	28,908	27,440	27,440	27,440
108-2900-423.23-00	PROFESSIONAL SERVICES	6,069,848	5,750,867	6,103,670	8,335,111	8,335,111
108-2900-423.25-00	RENTS & LEASES/EQUIPMENT	4,975	3,455	5,000	4,000	4,000
108-2900-423.27-00	MINOR EQUIPMENT	8,157	22,391	8,650	45,341	1,500
108-2900-423.27-01	SAFETY EQUIPMENT	24,459	31,272	55,540	34,040	34,040
108-2900-423.28-00	SPECIAL DPMT EXPENSE	174,635	61,936	57,810	58,960	58,960
108-2900-423.28-02	INMATE COMMISSARY STORE	144,661	184,565	145,000	175,000	175,000
108-2900-423.28-03	INMATE WELF MISL	60,767	128,448	110,000	130,000	130,000
108-2900-423.29-00	TRAVEL	5,763	6,166	6,000	6,000	6,000
108-2900-423.29-04	TRANSPORTATION-PRISONER	48,943	59,166	43,332	86,560	86,560

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
108-2900-423.29-05	TRAINING - STC	18,956	34,151	44,240	44,163	44,163
108-2900-423.30-00	UTILITIES	662,507	654,984	749,997	812,298	812,298
*	EXPENDITURE	8,506,278	9,295,276	9,627,995	12,040,565	11,996,489
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**	Services & Supplies	8,506,278	9,295,276	9,627,995	12,040,565	11,996,489
Other Charges						
108-2900-423.53-01	A-87 CHARGES	2,034,199	1,064,558	1,617,583	1,617,583	1,617,583
*	EXPENDITURE	2,034,199	1,064,558	1,617,583	1,617,583	1,617,583
		-----	-----	-----	-----	-----
**	Other Charges	2,034,199	1,064,558	1,617,583	1,617,583	1,617,583
Fixed Assets						
108-2900-423.63-00	EQUIPMENT	0	195,641	0	0	0
108-2900-423.63-20	FURNITURE AND FIXTURES	0	10,130	0	0	0
108-2900-423.63-40	IT SOFTWARE	0	17,743	51,357	51,357	51,357
*	EXPENDITURE	0	223,514	51,357	51,357	51,357
		-----	-----	-----	-----	-----
**	Fixed Assets	0	223,514	51,357	51,357	51,357
***	JAIL	570,172-	1,180,456	932,945	2,437,621	3,437,621
****	SHERIFF-COUNTY JAIL	570,172-	1,180,456	932,945	2,437,621	3,437,621

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
SHERIFF - BAILIFFS						
108-7400-372.99-01	OPERATING TRANSFERS IN	588,767-	729,562-	702,825-	703,172-	703,172-
108-7400-372.99-02	COUNTY CONTRIBUTION	71,091-	0	0	139,673-	0
* REVENUE		659,858-	729,562-	702,825-	842,845-	703,172-
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**		659,858-	729,562-	702,825-	842,845-	703,172-
Salaries & Benefits						
108-7400-421.01-01	REGULAR	379,681	377,763	392,253	403,824	403,824
108-7400-421.01-04	OVERTIME	3,191	3,240	4,200	4,200	4,200
108-7400-421.01-05	HOLIDAY PAY	2,701	14,414	19,702	20,198	20,198
108-7400-421.02-01	CO SHARE PERS-UAL	100,284	102,444	120,852	124,788	124,788
108-7400-421.02-02	CO SHARE PERS-NORMAL	46,281	46,686	51,768	56,512	56,512
108-7400-421.02-04	GROUP HEALTH INSURANCE	95,453	101,406	107,952	112,928	112,928
108-7400-421.02-05	MEDICARE	5,362	5,582	6,101	6,277	6,277
108-7400-421.02-06	WORKERS COMP INS	40,956	39,437	45,177	40,396	40,396
108-7400-421.02-07	LIFE INSURANCE	412	399	435	380	380
108-7400-421.02-08	UNEMPLOYMENT INS	1,171	399	211	218	218
108-7400-421.02-11	ER CONTRIB TO DEF COMP	1,800	2,250	1,800	1,800	1,800
108-7400-421.02-12	RETIREE HLTH SAVINGS ACCT	0	0	3,080	3,000	3,000
* EXPENDITURE		677,292	694,020	753,531	774,521	774,521
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** Salaries & Benefits		677,292	694,020	753,531	774,521	774,521
Services & Supplies						
108-7400-421.11-00	CLOTHING & PERSONAL	4,650	4,500	4,500	4,500	4,500
108-7400-421.17-00	MAINTENANCE/EQUIPMENT	6,859	37,212	37,410	37,011	37,011
* EXPENDITURE		11,509	41,712	41,910	41,511	41,511
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** Services & Supplies		11,509	41,712	41,910	41,511	41,511

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
	Other Charges					
108-7400-421.53-01 A-87 CHARGES		28,991	6,170-	26,813	26,813	26,813
* EXPENDITURE		28,991	6,170-	26,813	26,813	26,813
		-----	-----	-----	-----	-----
** Other Charges		28,991	6,170-	26,813	26,813	26,813
		-----	-----	-----	-----	-----
*** SHERIFF - BAILIFFS		57,934	0	119,429	0	139,673
**** SHERIFF - BAILIFFS		57,934	0	119,429	0	139,673

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
JAIL						
133-2900-361.62-00	OTHER -	47,424-	43,304-	44,240-	44,163-	44,163-
133-2900-372.99-03	OPERATING TRANSFERS OUT	47,950	47,804	44,240	44,163	44,163
*	REVENUE	526	4,500	0	0	0
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**		526	4,500	0	0	0
		-----	-----	-----	-----	-----
***	JAIL	526	4,500	0	0	0
****	SHERIFF-COUNTY JAIL	526	4,500	0	0	0

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
SHERIFF- AUTO SERVICE						
151-9400-351.30-00	INTEREST EARNED	1,280-	85-	0	0	0
151-9400-351.32-00	RENTS & CONCESSIONS	869,313-	801,208-	826,531-	1,328,717-	1,328,717-
151-9400-371.94-01	FIXED ASSETS	0	27,742-	0	0	0
151-9400-371.98-99	MISCELLANEOUS	513-	538-	0	0	0
151-9400-372.99-01	OPERATING TRANSFERS IN	680,400-	1,674,340-	883,541-	127,000-	39,500-
* REVENUE		1,551,506-	2,503,913-	1,710,072-	1,455,717-	1,368,217-
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**		1,551,506-	2,503,913-	1,710,072-	1,455,717-	1,368,217-
Services & Supplies						
151-9400-410.17-00	MAINT. EQUIP & SOFTWARE	190,036	353,181	287,500	319,500	232,000
151-9400-410.23-00	PROFESSIONAL SERVICES	500	0	0	0	0
151-9400-410.29-00	TRAVEL	402,693	470,907	325,000	490,000	490,000
* EXPENDITURE		593,229	824,088	612,500	809,500	722,000
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**	Services & Supplies	593,229	824,088	612,500	809,500	722,000
Other Charges						
151-9400-410.45-00	INTEREST ON NOTES/WARRNTS	45,388	29,753	19,644	9,136	9,136
151-9400-410.49-00	DEPRECIATION EXPENSE	636,221	566,582	0	0	0
151-9400-410.53-01	A-87 CHARGES	6,322	9,486	15,418	15,418	15,418
* EXPENDITURE		687,931	605,821	35,062	24,554	24,554
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**	Other Charges	687,931	605,821	35,062	24,554	24,554
Fixed Assets						
151-9400-410.60-99	CAP ASSET ACQ - OFFSET	810,201	125,788-	0	0	0
151-9400-410.63-00	EQUIPMENT	0	32,271	39,500	39,500	39,500
151-9400-410.63-10	VEHICLES	508,015	1,625,133	1,023,010	582,163	582,163
151-9400-410.69-00	CONSTRUCTION IN PROGRESS	4,727	0	0	0	0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
*	EXPENDITURE	1,322,943	1,531,616	1,062,510	621,663	621,663
**	Fixed Assets	1,322,943	1,531,616	1,062,510	621,663	621,663
	Other Financing Uses					
	151-9400-410.85-01 INVENTORY	105,301	14,492	0	0	0
	151-9400-410.85-10 CAP ASSET ACQ - OFFSET	260,763-	23,999-	0	0	0
*	EXPENDITURE	155,462-	9,507-	0	0	0
**	Other Financing Uses	155,462-	9,507-	0	0	0
***	SHERIFF- AUTO SERVICE	897,135	448,105	0	0	0
****	SHERIFF- AUTO SERVICE	897,135	448,105	0	0	0

Treasurer & Tax Collector

Treasurer & Tax Collector Jolié Turk

Mission

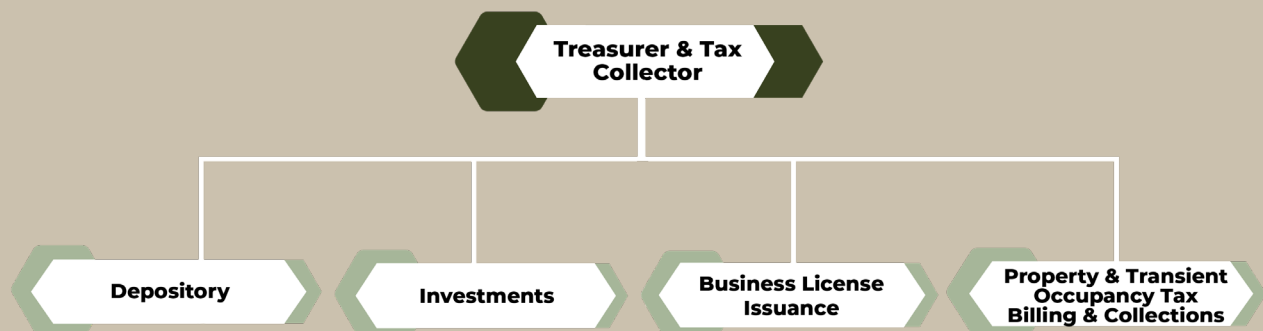
The Yuba County Treasurer and Tax Collector's Office is committed to providing an exemplary standard of customer service to the public and our depositors, pledging that all operations are carried out fairly and efficiently, and ensuring the sound and strategic investment of all public funds.

Department Overview

The Treasurer is mandated to receive, safeguard, review, and invest County, school district, and special district funds. As the County's Investment Officer, the Treasurer currently manages a pooled portfolio that ranges in size from \$975 million to \$1.2 billion. The treasury division serves as the depository for the County therefore, all funds entering and exiting the County pass through this department.

The Tax Collector is mandated to process property tax billings and collections for all jurisdictions with Yuba County. Property taxes include secured real estate, supplemental property taxes, and unsecured taxes. The Tax Collector is responsible for conducting public tax sales (auctions) for qualifying defaulted properties. Additionally, this department discovers and collects fees for business licenses, bingo licenses, dance permits, tipping fees, Resource Depletion, and Transient Occupancy Tax.

Organizational Structure



Accomplishments - FY 2023-24

Our personal interactions with taxpayers provided assistance and guidance to those currently struggling with financial uncertainty and/or predicaments. These interactions have led to:

- Sixteen (16) property owners utilizing the tax assistance program through California Mortgage Relief, resulting in \$107,728.59 in delinquent and defaulted property taxes being satisfied in full.
- One (1) property owner utilizing the Property Tax Postponement program that is offered annually through the State of California (provided there is available funding), resulting in \$2,352.76 in property taxes that would have otherwise gone unpaid.
- Fifty-five (55) taxpayers initiating payment plans on defaulted secured property taxes, creating a feasible path remedy their current property tax situation.

Summary of Budget Changes - FY 2024-25

- Slight reduction in revenue due to a decrease in the size of our tax sales (auctions), an overall slowing of home sales, and a slight drop in anticipated revenue from Transient Occupancy Tax.
- Increases to salaries and benefits as a result of salary increases that align the County with the current market, standard merit/longevity increases, and promotions within the department.

Strategic Plan Objective

Action Item | What Does Success Look Like?

Service Delivery

- Foster inter-County relationships to establish and ensure appropriate and relevant services are provided to residents and businesses.
- Continue to empower taxpayers by facilitating programs that help them meet their financial obligations to the County (California Mortgage Relief, Property Tax Postponement program, Installment Plan of Redemption).

Yes to Yuba

- Embrace and actively practice the Yes to Yuba mindset with all internal and external customers and fellow staff, regardless of the size of their need/ask.

Goals

Budget Work Plan

01. Effectiveness

- Adopting and mastering the Countywide financial system.
- Working collaboratively with other county departments as they look for electronic payment options to improve and increase accessibility to the public and vendors alike.

02. Training

- Utilizing the Yes to Yuba mindset through training to better serve the community and the needs of the county.

Treasurer	FY 23/24	FY 24/25	
101-0500	Adopted Budget	CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$887,941	\$1,017,078	\$129,137
Services and Supplies	\$230,664	\$225,597	(\$5,067)
Other Charges	(\$217,943)	(\$217,943)	\$0
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$900,662	\$1,024,732	\$124,070
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$376,000	\$374,500	(\$1,500)
TOTAL REVENUE	\$376,000	\$374,500	(\$1,500)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$524,662	\$650,232	\$125,570

COUNTY OF YUBA
FINAL BUDGET DETAIL
FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
TREASURER						
101-0500-312.09-00	TRANSIENT OCCUPANCY TAX	15,023-	13,192-	16,000-	17,000-	17,000-
101-0500-371.79-01	PROPERTY TAX ADMIN FEES	40,572-	41,876-	48,000-	48,000-	48,000-
101-0500-371.79-02	SUPPLE TAX ADMIN FEES	25,704-	51,476-	24,000-	24,000-	24,000-
101-0500-371.80-00	TAX COLLECTORS FEES	178,065-	168,687-	120,000-	120,000-	120,000-
101-0500-371.80-01	SECURED INST.PLAN FEES	3,822-	3,400-	5,000-	4,000-	4,000-
101-0500-371.80-04	TREASURERS FEES	145,958-	133,308-	160,000-	160,000-	160,000-
101-0500-371.93-00	FEES FOR SERVICES	1,928-	18-	0	0	0
101-0500-371.98-20	TAX DEED PROPERTY SALES	13,200-	4,950-	3,000-	1,500-	1,500-
101-0500-372.99-02	COUNTY CONTRIBUTION	514,308-	590,450-	524,662-	650,232-	650,232-
* REVENUE		938,580-	1,007,357-	900,662-	1,024,732-	1,024,732-
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**		938,580-	1,007,357-	900,662-	1,024,732-	1,024,732-
Salaries & Benefits						
101-0500-412.01-01	REGULAR	349,458	500,870	561,867	616,229	616,229
101-0500-412.01-03	EXTRA HELP	8,525	0	0	0	0
101-0500-412.01-04	OVERTIME	1,706	0	0	0	0
101-0500-412.01-07	VACATION PAY	401	0	0	0	0
101-0500-412.02-01	CO SHARE PERS-UAL	102,384	108,888	150,972	136,752	136,752
101-0500-412.02-02	CO SHARE PERS-NORMAL	23,698	32,810	42,284	45,292	45,292
101-0500-412.02-03	PARS	256	0	0	0	0
101-0500-412.02-04	GROUP HEALTH INSURANCE	90,252	109,730	114,015	200,192	200,192
101-0500-412.02-05	MEDICARE	5,028	6,971	8,151	8,938	8,938
101-0500-412.02-06	WORKERS COMP INS	4,459	4,354	6,028	4,945	4,945
101-0500-412.02-07	LIFE INSURANCE	441	586	663	662	662
101-0500-412.02-08	UNEMPLOYMENT INS	633	337	202	230	230
101-0500-412.02-09	RETIREE HEALTHCARE INS	3,537	3,648	3,759	3,838	3,838
* EXPENDITURE		590,778	768,194	887,941	1,017,078	1,017,078
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** Salaries & Benefits		590,778	768,194	887,941	1,017,078	1,017,078

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
Services & Supplies						
101-0500-412.12-00	COMMUNICATION	527	521	1,000	1,000	1,000
101-0500-412.15-00	INSURANCE	28,321	22,041	19,087	31,376	31,376
101-0500-412.17-00	MAINT EQUIP & SOFTWARE	8,776	44,655	59,856	44,413	44,413
101-0500-412.20-00	MEMBERSHIPS	400	670	1,000	1,100	1,100
101-0500-412.22-00	OFFICE EXPENSE	41,724	60,475	64,000	64,000	64,000
101-0500-412.23-00	PROFESSIONAL SERVICES	61,919	44,423	60,000	50,000	50,000
101-0500-412.24-00	PUBLICATIONS	10,689	10,593	15,000	15,000	15,000
101-0500-412.29-00	TRAVEL	4,288	6,085	7,500	8,500	8,500
101-0500-412.30-00	UTILITIES	9,517	6,117	3,221	10,208	10,208
*	EXPENDITURE	166,161	195,580	230,664	225,597	225,597
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**	Services & Supplies	166,161	195,580	230,664	225,597	225,597
Cost Reimbursements						
101-0500-412.90-87	A87 COST ALLOCATION PLAN	184,161-	212,095-	217,943-	217,943-	217,943-
*	EXPENDITURE	184,161-	212,095-	217,943-	217,943-	217,943-
		-----	-----	-----	-----	-----
**	Cost Reimbursements	184,161-	212,095-	217,943-	217,943-	217,943-
***	TREASURER	365,802-	255,678-	0	0	0
****	TREASURER	365,802-	255,678-	0	0	0

Debt Services	FY 23/24	FY 24/25	
	Adopted	CAO	
125-0000	Budget	Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0
Other Charges	\$6,831,827	\$6,796,999	(\$34,828)
Fixed Assets	\$0	\$0	\$0
TOTAL EXPENDITURES	\$6,831,827	\$6,796,999	(\$34,828)
REVENUE			
Fed/State	\$0	\$0	\$0
Grant	\$0	\$0	\$0
Realignment	\$0	\$0	\$0
Fees/Misc	\$6,831,827	\$6,796,999	(\$34,828)
TOTAL REVENUE	\$6,831,827	\$6,796,999	(\$34,828)
FUND BALANCE	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0

COUNTY OF YUBA
 FINAL BUDGET DETAIL
 FISCAL YEAR 2024-2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2021-2022	ACTUAL EXPENDITURES 2022-2023	BOS APPROVED 2023-2024	DEPT REQU 2024 - 2025	CAO RECOMMENDED 2024-2025
DEBT SERVICE						
125-0000-372.99-01	OPERATING TRANSFERS IN	1,056,116-	1,016,813-	1,370,132-	1,372,907-	1,372,907-
125-0000-372.99-05	OTHER TRANSFERS IN	9,322,836-	5,774,562-	5,461,695-	5,424,092-	5,424,092-
* REVENUE		10,378,952-	6,791,375-	6,831,827-	6,796,999-	6,796,999-
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**		10,378,952-	6,791,375-	6,831,827-	6,796,999-	6,796,999-
Other Charges						
125-0000-481.42-01	PRINCIPAL PAYMENTS	7,183,690	3,650,000	3,755,000	3,900,000	3,900,000
125-0000-481.42-51	INTEREST PAYMENT	3,195,261	3,141,375	3,076,827	2,896,999	2,896,999
* EXPENDITURE		10,378,951	6,791,375	6,831,827	6,796,999	6,796,999
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** Other Charges		10,378,951	6,791,375	6,831,827	6,796,999	6,796,999
*** DEBT SERVICE		1-	0	0	0	0
**** DEBT SERVICE		1-	0	0	0	0

FY 24-25	PRO #	BUDGET AMOUNT	R/W ACQ 61-00	CONSULT ENGR PE / CE 69-00	PRELIM ENGR Sal & Ben	CONST ENGR Sal & Ben	CONTRACT CONSTRUCTION 69-00	REVENUE AMOUNT	REVENUE TOTAL	SOURCE
Goldfields Parkway Phase 2	2254	2,100,000				100,000	2,000,000	2,100,000		Trust 188 -
Plan on Construction in 2024-2025	8005							0	2,100,000	Road Imp Fees
Feather River Blvd. State of Good Repair	2256	3,200,017					1,549,000	1,549,000		RSTP 100%
Assume 100% of Construction FY 24-25						100,000	1,300,000	1,400,000		YWA Grant
						50,000		50,000		Measure D
							201,017	201,017	3,200,017	X\$
Old Dobbins Rd & La Porte Rd Striping	2260	274,100			21,000	21,000	232,100	274,100		HSIP
Cycle 10								0	274,100	
North Beale Road - High Friction Surface	2261	452,100				29,300	322,800	352,100		HSIP
Cycle 10							100,000	100,000	452,100	Measure D
Garden Avenue SR2S	2262	4,720,000					2,270,000	2,270,000		ATP
						100,000	2,300,000	2,400,000		YWA Grant
Assume 75% of PE Completed FY 23-24						50,000		50,000	4,720,000	PLSPX\$
West Linda ATP - Along Alicia, Arboga, FRB,...	2263	1,534,500		1,100,000	34,500			1,134,500		ATP
			50,000					50,000		PLSPX\$
Assume 50% of Design complete in 24-25				300,000	50,000			350,000	1,534,500	YWA Grant
Olivehurst Roadway Climate Resiliency Prj	2265	2,750,000		1,200,000	1,500,000			2,700,000		LTCAP
			50,000					50,000	2,750,000	PLSPX\$ 10%
Sign Safety Audit	2268	350,000		315,000				315,000		HSIP 90%
Cycle 11				35,000				35,000	350,000	PLSPX\$ 10%
7 Signalized Intersections on multi roads	2269	690,000		150,000	10,000		530,000	621,000		HSIP 90%
Cycle 11								69,000	690,000	PLSPX\$ 10%
North Beale Rd PH III	2270	2,087,500					750,000	750,000		LPP
						100,000	687,500	787,500		YWA
						50,000	500,000	550,000	2,087,500	Trust 188
Pendola Rd	2272	589,000					400,000	400,000		LPP
100% Construction in 24/25						40,000	149,000	189,000	589,000	Measure D
Dunning Rd. Safe Route to School	2274	893,000		893,000				893,000		RSTP 100%
100% Design								0	893,000	
Fleming Rd. Safe Routes to School	2275	424,000			300,000			300,000		RSTP
100% Design					124,000			124,000	424,000	PLSPX\$
West Linda Drainage Basin	4275	1,245,000		20,000		25,000	700,000	745,000		YWA Grant
Assume 25% of Construction completed FY 24-25							500,000	500,000	1,245,000	HHS
Gold Village Groundwater Improvement	5408	1,090,000		200,000	50,000		750,000	1,000,000		DWR Grant
Assume 100% of Construction completed FY 24-25			90,000					90,000	1,090,000	YWA Grant
Waldo Road Bridge	6015	105,000		100,000	5,000			105,000		HBP 100%
								0	105,000	(Toll Credits)
Los Verjeles Rd Bridge 26	6019	7,200,000		400,000		150,000	6,650,000	6,374,160		HBP 88.53%
Replacement over S. Honcut Creek								412,920		PLSPX\$
Assume 100% of Construction completed FY 24-25								412,920	7,200,000	Butte County
Ellis Rd Bridge 75	6022	250,000	0	150,000	100,000			250,000		HBP 100%
Assume 50% of PE complete in FY 24-25								0	250,000	(Toll Credits)
Communication Tower - HUT	8030	350,000		0	0	0	350,000	350,000		Trust 167 -
ARPA Funded								0	350,000	(ARPA)
Marysville Road	8055	20,000		10,000	10,000			20,000		Trust 188 -
Lt Turn Pckts Bald Mtn & Brns Villy Sch								0	20,000	Road Imp Fees
Hammonton-Smartsville Rd	8098	3,200,000	20,000		40,000		2,640,000	2,700,000		YWA Grant
Shoulder Widening & Overlay								0		
Assume 100% of Construction completed FY 24-25						500,000		500,000	3,200,000	Measure D
Goldfields Pkwy/Interceptor (Basin)	8107	2,600,000				40,000	2,560,000	2,600,000		Trust 253 -
Assume 100% of Construction completed FY 24-25								0	2,600,000	(Special Drainage)
Hammonton-Smartsville Rd (@ Doolittle)	8109	1,105,000		150,000		25,000	130,000	305,000		Measure D
Assume 100% of Construction completed FY 24-25							800,000	800,000	1,105,000	YWA Grant
South Beale Road at SR65 Interchange	8113	850,000		830,000	20,000			850,000		Trust 181 -
SYTIA Funded for PE								0	850,000	(SYTIA)
Lindhurst Corridor Revitalization	8116	1,050,000	0	1,000,000	50,000			1,050,000		SACOG GRANT
								0	1,050,000	
Plumas Lake Interchange II	9202	2,630,000		1,100,000	30,000			1,130,000		Trust 714/PLSP
Assume 50% of PE Completed FY 24-25			1,500,000					1,500,000	2,630,000	Trust 181/SYTIA
East Wheatland Express Way	9207	810,000		800,000	10,000			810,000		Trust 181 -
Design phase								0	810,000	(SYTIA)
River Oaks Extension	TBD	300,000		300,000				300,000		Trust 714 -
								0	300,000	(PLSP)
TOTALS		42,869,217	1,710,000	9,053,000	2,354,500	1,380,300	28,371,417	42,869,217	42,869,217	

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 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 (i.e., building).
<u>Contingencies</u>	Established to provide for unanticipated expenses 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 Impact Fees</u>	Fees exacted on new residential or commercial development projects. The fee is used to pay for additional facilities or services that are needed due to 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 \$5,000. If it appears in an operating department's financial schedule, it is more certain to be equipment. Smaller items with values less than \$5,000 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., auto service fund).

<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>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 CalWorks 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 fees and sales tax revenue collected by the state and allocated to counties.
<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.