

COUNTY OF YUBA

FINAL BUDGET

FISCAL YEAR ENDING

JUNE 30, 2026

COMPILED BY:

C. RICHARD EBERLE, Auditor/Controller

P R E F A C E

THE BOARD OF SUPERVISORS OF YUBA COUNTY, IN ACCORDANCE WITH THE PROVISIONS OF THE COUNTY BUDGET ACT, PRESENTS TO THE TAXPAYERS OF YUBA COUNTY, THE FINAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2026. THIS BUDGET SHOWS THE REQUESTS OF DEPARTMENT HEADS AS APPROVED BY YOUR HANDS.

ALSO CONTAINED HEREIN ARE THE APPROVED BUDGETS OF SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS.

ANDY VASQUEZ JR
Supervisor, District 1

RENICK HOUSE
Supervisor, District 2

SETH FUHRER
Supervisor, District 3

GARY BRADFORD
Supervisor, District 4

JON MESSICK
Supervisor, District 5

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DIRECTORY OF ELECTIVE OFFICERS

Supervisor, District 1.....	Andy Vasquez Jr
Supervisor, District 2.....	Renick House
Supervisor, District 3.....	Seth Fuhrer
Supervisor, District 4.....	Gary Bradford
Supervisor, District 5.....	Jon Messick
Assessor.....	Stephen S. Duckels
Auditor-Controller.....	C. Richard Eberle
Clerk-Recorder.....	Donna Hillegass
District Attorney.....	Clint Curry
Sheriff-Coroner & Animal Control.....	Wendell Anderson
Superintendent of Schools.....	Rob Gregor
Treasurer-Tax Collector.....	Jolié Turk

DIRECTORY OF APPOINTIVE OFFICERS

Administrative Services Director.....	Perminder Bains
Agricultural Commissioner/Sealer of Weights & Measures.....	Stephen Scheer
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.....	Kevin Mallen
Health & Human Services Director.....	Jennifer Vasquez
Human Resources/Risk Management Director.....	Tiffany Manuel
Library Director	Mike Lee
Public Guardian/Conservator.....	Kiran Phagura
Public Works Director.....	Samuel Bunton
Veterans Service Officer.....	Joel Ceja

SUMMARY SCHEDULES

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

COUNTY OF YUBA
ALL FUNDS SUMMARY
FOR FISCAL YEAR 2025-2026

SCHEDULE 1

COUNTY FUND NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	FUND BALANCE AVAILABLE JUNE 30, 2025	DECREASES TO OBLIGATED FUND BALANCE	ADDITIONAL FINANCING SOURCES	TOTAL AVAILABLE SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCES	TOTAL FINANCING USES
	GENERAL	(29,482,589)	-	(220,316,391)	(249,798,980)	236,939,875	12,859,105
SOCIAL SERVICES	-	(1,527,483)	(87,908,423)	(89,435,906)	89,435,906	-	89,435,906
ROAD	-	(2,260,429)	(52,357,098)	(54,617,527)	54,617,527	-	54,617,527
FISH AND GAME	-	-	-	-	-	-	-
HEALTH SERVICES	-	(959,724)	(8,746,038)	(9,705,762)	9,705,762	-	9,705,762
YCDCSS	-	-	(3,534,360)	(3,534,360)	3,534,360	-	3,534,360
COUNTY IHSS	-	-	(949,235)	(949,235)	949,235	-	949,235
CRIMINAL JUSTICE GRANTS	-	-	-	-	-	-	-
CDBG DR GRANT	-	-	(340,000)	(340,000)	340,000	-	340,000
CDBG-PLANNING GRANTS	-	-	-	-	-	-	-
CDSA GRANT-PLHA	-	-	(483,256)	(483,256)	483,256	-	483,256
NSP3 PROGRAM	-	-	-	-	-	-	-
CDBG BLOCK GRANTS	-	-	-	-	-	-	-
CDBG	-	-	(217,500)	(217,500)	217,500	-	217,500
CDBG-OOR (OWN OCCUP REHAB)	-	-	(505,000)	(505,000)	505,000	-	505,000
CDBG-DISASTER RELIEF MHP	-	-	(155,000)	(155,000)	155,000	-	155,000
CDBG-ER HOMELESS SHELTER	-	-	(35,000)	(35,000)	35,000	-	35,000
LONG TERM DEBT	-	-	-	-	-	-	-
DEBT SERVICE	-	-	(6,816,732)	(6,816,732)	6,816,732	-	6,816,732
CDBG-HOMEBUYER ASSISTANCE	-	-	(395,000)	(395,000)	395,000	-	395,000
CDBG-COVID ROUND 2	-	-	-	-	-	-	-
CDBG-AFFORDABLE HOUSING	-	-	-	-	-	-	-
STANDARDS & TRAINING	-	-	(52,090)	(52,090)	52,090	-	52,090
STANDARDS & TRAINING	-	-	(44,163)	(44,163)	44,163	-	44,163
5TH ST BRIDGE CONTINGENCY	-	-	(5,000)	(5,000)	-	5,000	5,000
DISASTER ACCTNG FUND	-	-	-	-	-	-	-
JAIL IMPR CONSTR FUND	-	-	-	-	-	-	-
CAP PROJ DEBT FINANCED	-	-	-	-	-	-	-
CAP PROJ GRANT FINANCED	-	(2,500,000)	(9,567,719)	(12,067,719)	12,067,719	-	12,067,719
HELP	-	-	-	-	-	-	-
HOMELESS SERVICES	-	(9,548)	(1,251,175)	(1,260,723)	1,260,723	-	1,260,723
TOTAL GOVERNMENTAL FUNDS	(29,482,589)	(7,257,184)	(393,679,180)	(430,418,953)	417,554,848	12,864,105	430,418,953

COUNTY FUND NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	FUND BALANCE AVAILABLE JUNE 30, 2025	DECREASES TO OBLIGATED FUND BALANCE	ADDITIONAL FINANCING SOURCES	TOTAL AVAILABLE SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCES	TOTAL FINANCING USES
AUTOMOTIVE SERVICES	-	-	(925,570)	(925,570)	925,570	-	925,570
PROPERTY INSURANCE	-	(14,073)	(555,765)	(569,838)	569,838	-	569,838
HEALTH INSURANCE	-	(271,628)	(19,060,250)	(19,331,878)	19,331,878	-	19,331,878
LIABILITY INSURANCE	-	(140,092)	(7,833,098)	(7,973,190)	7,973,190	-	7,973,190
MOBILE COMMAND VEHICLE	-	-	-	-	-	-	-
NETWORK INFRASTRUCTURE	-	(340,883)	(6,593,044)	(6,933,927)	6,933,927	-	6,933,927
SHERIFF-AUTO SERVICE	-	(483,200)	(1,365,970)	(1,849,170)	1,849,170	-	1,849,170
SHORT TERM DISABILITY	-	-	-	-	-	-	-
UNEMPLOYMENT INSURANCE	-	(200,877)	(326,394)	(527,271)	527,271	-	527,271
UTILITY ISF	-	-	(8,964,876)	(8,964,876)	8,964,876	-	8,964,876
WORKERS COMP INS	-	(132,395)	(3,708,703)	(3,841,098)	3,841,098	-	3,841,098
TOTAL INTERNAL SERVICE FUNDS	-	(1,583,148)	(49,333,670)	(50,916,818)	50,916,818	-	50,916,818
AIRPORT ENTERPRISE	-	165,380	(923,670)	(758,290)	923,670	-	923,670
TOTAL ENTERPRISE FUNDS	-	165,380	(923,670)	(758,290)	923,670	-	923,670
GLEDHILL LANDSCAPING	-	(9,002)	(50,998)	(60,000)	60,000	-	60,000
LINDA STREET LIGHTING	-	(257,700)	(156,200)	(413,900)	413,900	-	413,900
COUNTY SERVICE AREA 2	-	-	(22,900)	(22,900)	22,900	-	22,900
COUNTY SERVICE AREA 4	-	-	(1,872)	(1,872)	1,872	-	1,872
COUNTY SERVICE AREA 5	-	-	(8,200)	(8,200)	8,200	-	8,200
COUNTY SERVICE AREA 8	-	-	(5,720)	(5,720)	5,720	-	5,720
COUNTY SERVICE AREA 9	-	-	(2,226)	(2,226)	2,226	-	2,226
COUNTY SERVICE AREA 10	-	-	(1,630)	(1,630)	1,630	-	1,630
COUNTY SERVICE AREA 11	-	-	(7,486)	(7,486)	7,486	-	7,486
COUNTY SERVICE AREA 12	-	-	(980)	(980)	980	-	980
COUNTY SERVICE AREA 13	-	-	(1,975)	(1,975)	1,975	-	1,975
COUNTY SERVICE AREA 14	-	-	(78,846)	(78,846)	78,846	-	78,846
COUNTY SERVICE AREA 15	-	-	(13,200)	(13,200)	13,200	-	13,200

COUNTY FUND NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	FUND BALANCE AVAILABLE JUNE 30, 2025	DECREASES TO OBLIGATED FUND BALANCE	ADDITIONAL FINANCING SOURCES	TOTAL AVAILABLE SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCES	TOTAL FINANCING USES
	COUNTY SERVICE AREA 16	-	-	(1,120)	(1,120)	1,120	-
COUNTY SERVICE AREA 17	-	-	(1,364)	(1,364)	1,364	-	1,364
COUNTY SERVICE AREA 18	-	-	(4,620)	(4,620)	4,620	-	4,620
COUNTY SERVICE AREA 19	-	-	(16,200)	(16,200)	16,200	-	16,200
COUNTY SERVICE AREA 20	-	-	(1,829)	(1,829)	1,829	-	1,829
COUNTY SERVICE AREA 21	-	-	(10,914)	(10,914)	10,914	-	10,914
COUNTY SERVICE AREA 22	-	-	(1,760)	(1,760)	1,760	-	1,760
COUNTY SERVICE AREA 24	-	-	(1,152)	(1,152)	1,152	-	1,152
COUNTY SERVICE AREA 25	-	-	(1,634)	(1,634)	1,634	-	1,634
COUNTY SERVICE AREA 25A	-	-	(10,966)	(10,966)	10,966	-	10,966
COUNTY SERVICE AREA 26	-	-	(864)	(864)	864	-	864
COUNTY SERVICE AREA 28	-	-	(5,707)	(5,707)	5,707	-	5,707
COUNTY SERVICE AREA 29	-	-	(861)	(861)	861	-	861
COUNTY SERVICE AREA 30	-	-	(1,260)	(1,260)	1,260	-	1,260
COUNTY SERVICE AREA 31	-	-	(70)	(70)	70	-	70
COUNTY SERVICE AREA 32	-	-	(360)	(360)	360	-	360
COUNTY SERVICE AREA 33	-	-	(2,838)	(2,838)	2,838	-	2,838
COUNTY SERVICE AREA 34	-	-	(1,020)	(1,020)	1,020	-	1,020
COUNTY SERVICE AREA 36	-	-	(864)	(864)	864	-	864
COUNTY SERVICE AREA 37	-	-	(3,344)	(3,344)	3,344	-	3,344
COUNTY SERVICE AREA 38	-	-	(13,500)	(13,500)	13,500	-	13,500
COUNTY SERVICE AREA 39	-	-	(11,591)	(11,591)	11,591	-	11,591
COUNTY SERVICE AREA 40	-	-	(6,132)	(6,132)	6,132	-	6,132
COUNTY SERVICE AREA 42	-	-	(1,539)	(1,539)	1,539	-	1,539
COUNTY SERVICE AREA 43	-	-	(405)	(405)	405	-	405
COUNTY SERVICE AREA 44	-	-	(3,630)	(3,630)	3,630	-	3,630
COUNTY SERVICE AREA 45	-	-	(2,460)	(2,460)	2,460	-	2,460
COUNTY SERVICE AREA 46	-	-	(1,575)	(1,575)	1,575	-	1,575
COUNTY SERVICE AREA 48	-	-	(12,720)	(12,720)	12,720	-	12,720
COUNTY SERVICE AREA 52	-	-	(97,597)	(97,597)	97,597	-	97,597
COUNTY SERVICE AREA 52B	-	-	(491,138)	(491,138)	491,138	-	491,138
COUNTY SERVICE AREA 52C	-	-	(369,556)	(369,556)	369,556	-	369,556
COUNTY SERVICE AREA 53	-	-	(1,000)	(1,000)	1,000	-	1,000
COUNTY SERVICE AREA 54	-	-	(1,600)	(1,600)	1,600	-	1,600

COUNTY FUND NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	FUND BALANCE AVAILABLE JUNE 30, 2025	DECREASES TO OBLIGATED FUND BALANCE	ADDITIONAL FINANCING SOURCES	TOTAL AVAILABLE SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCES	TOTAL FINANCING USES
	COUNTY SERVICE AREA 55	-	-	(288)	(288)	288	-
COUNTY SERVICE AREA 59	-	-	(3,800)	(3,800)	3,800	-	3,800
COUNTY SERVICE AREA 60	-	-	-	-	-	-	-
COUNTY SERVICE AREA 61	-	-	(5,113)	(5,113)	5,113	-	5,113
COUNTY SERVICE AREA 63	-	-	(27,709)	(27,709)	27,709	-	27,709
COUNTY SERVICE AREA 66A	-	-	(2,256,322)	(2,256,322)	2,256,322	-	2,256,322
COUNTY SERVICE AREA 66B	-	-	(100,992)	(100,992)	100,992	-	100,992
COUNTY SERVICE AREA 66C	-	-	(652,473)	(652,473)	652,473	-	652,473
COUNTY SERVICE AREA 66D	-	-	(79,188)	(79,188)	79,188	-	79,188
COUNTY SERVICE AREA 66E	-	-	(577,028)	(577,028)	577,028	-	577,028
COUNTY SERVICE AREA 66F	-	-	(11,831)	(11,831)	11,831	-	11,831
COUNTY SERVICE AREA 69	-	-	(31,850)	(31,850)	31,850	-	31,850
COUNTY SERVICE AREA 70	-	-	(675,462)	(675,462)	675,462	-	675,462
COUNTY SERVICE AREA 70A	-	-	(106,869)	(106,869)	106,869	-	106,869
COUNTY SERVICE AREA 72	-	-	(11,928)	(11,928)	11,928	-	11,928
TOTAL OTHER FUNDS	-	(266,702)	(5,976,275)	(6,242,977)	6,242,977	-	6,242,977
TOTAL ALL FUNDS	(29,482,589)	(8,941,654)	(449,912,795)	(488,337,037)	475,638,313	12,864,105	488,502,418

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF YUBA GOVERNMENTAL FUNDS SUMMARY FOR FISCAL YEAR 2025-2026	SCHEDULE 2
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COUNTY FUND NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	FUND BALANCE AVAILABLE JUNE 30, 2025	DECREASES TO OBLIGATED FUND BALANCE	ADDITIONAL FINANCING SOURCES	TOTAL AVAILABLE SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCE	TOTAL FINANCING USES
	GENERAL	(29,482,589)	-	(220,316,391)	(249,798,980)	236,939,875	12,859,105
SOCIAL SERVICES	-	(1,527,483)	(87,908,423)	(89,435,906)	89,435,906	-	89,435,906
ROAD	-	(2,260,429)	(52,357,098)	(54,617,527)	54,617,527	-	54,617,527
FISH AND GAME	-	-	-	-	-	-	-
HEALTH SERVICES	-	(959,724)	(8,746,038)	(9,705,762)	9,705,762	-	9,705,762
YCDCSS	-	-	(3,534,360)	(3,534,360)	3,534,360	-	3,534,360
COUNTY IHSS	-	-	(949,235)	(949,235)	949,235	-	949,235
CRIMINAL JUSTICE GRANTS	-	-	-	-	-	-	-
CDBG DR GRANT	-	-	(340,000)	(340,000)	340,000	-	340,000
CDBG-PLANNING GRANTS	-	-	-	-	-	-	-
CDSA GRANT-PLHA	-	-	(483,256)	(483,256)	483,256	-	483,256
NSP3 PROGRAM	-	-	-	-	-	-	-
CDBG BLOCK GRANTS	-	-	-	-	-	-	-
CDBG	-	-	(217,500)	(217,500)	217,500	-	217,500
CDBG-OOR (OWN OCCUP REHAB)	-	-	(505,000)	(505,000)	505,000	-	505,000
CDBG-DISASTER RELIEF MHP	-	-	(155,000)	(155,000)	155,000	-	155,000
CDBG-ER HOMELESS SHELTER	-	-	(35,000)	(35,000)	35,000	-	35,000
LONG TERM DEBT	-	-	-	-	-	-	-
DEBT SERVICE	-	-	(6,816,732)	(6,816,732)	6,816,732	-	6,816,732
CDBG-HOMEBUYER ASSISTANCE	-	-	(395,000)	(395,000)	395,000	-	395,000
CDBG-COVID ROUND 2	-	-	-	-	-	-	-
CDBG-AFFORDABLE HOUSING	-	-	-	-	-	-	-
STANDARDS & TRAINING	-	-	(52,090)	(52,090)	52,090	-	52,090
STANDARDS & TRAINING	-	-	(44,163)	(44,163)	44,163	-	44,163
5TH ST BRIDGE CONTINGENCY	-	-	(5,000)	(5,000)	-	5,000	5,000
DISASTER ACCTNG FUND	-	-	-	-	-	-	-
JAIL IMPR CONSTR FUND	-	-	-	-	-	-	-
CAP PROJ DEBT FINANCED	-	-	-	-	-	-	-
CAP PROJ GRANT FINANCED	-	(2,500,000)	(9,567,719)	(12,067,719)	12,067,719	-	12,067,719
HELP	-	-	-	-	-	-	-
HOMELESS SERVICES	-	(9,548)	(1,251,175)	(1,260,723)	1,260,723	-	1,260,723
TOTAL GOVERNMENTAL FUNDS	(29,482,589)	(7,257,184)	(393,679,180)	(430,418,953)	417,554,848	12,864,105	430,418,953

Appropriations Limit	121,673,183
Appropriations Subject to Limit	68,356,795

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF YUBA FUND BALANCE-GOVERNMENTAL FUNDS FOR FISCAL YEAR 2025-2026	SCHEDULE 3
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COUNTY FUND NAME	TOTAL FUND BALANCE JUNE 30, 2025	LESS: OBLIGATED FUND BALANCES			FUND BALANCE AVAILABLE JUNE 30, 2025
		ENCUMBRANCES	NONSPENDABLE, RESTRICTED AND COMMITTED	ASSIGNED	
GENERAL	(55,586,499)	-	(10,906,127)	(15,197,783)	(29,482,589)
SOCIAL SERVICES	(5,585,165)	-	(5,585,165)	-	-
ROAD	(8,556,996)	-	(8,556,996)	-	-
FISH AND GAME	(39,780)	-	(39,780)	-	-
HEALTH SERVICES	(5,006,564)	-	(5,006,564)	-	-
YCDCSS	(267,322)	-	(267,322)	-	-
COUNTY IHSS	(408,748)	-	(408,748)	-	-
CRIMINAL JUSTICE GRANTS	(585,232)	-	(585,232)	-	-
CDBG DR GRANT	48,345	-	48,345	-	-
CDBG-PLANNING GRANTS	8,828	-	8,828	-	-
CDSA GRANT-PLHA	(3,399)	-	(3,399)	-	-
NSP3 PROGRAM	(36,165)	-	(36,165)	-	-
CDBG BLOCK GRANTS	1,457	-	1,457	-	-
CDBG	5,917	-	5,917	-	-
CDBG-OOR (OWN OCCUP REHAB)	146,875	-	146,875	-	-
CDBG-DISASTER RELIEF MHP	349,960	-	349,960	-	-
CDBG-ER HOMELESS SHELTER	19,294	-	19,294	-	-
LONG TERM DEBT	75,105,841	-	75,105,841	-	-
DEBT SERVICE	(8,715)	-	(8,715)	-	-
CDBG-HOMEBUYER ASSISTANCE	1,898	-	1,898	-	-
CDBG-COVID ROUND 2	(906)	-	(906)	-	-
CDBG-AFFORDABLE HOUSING	-	-	-	-	-
STANDARDS & TRAINING	(62,579)	-	(62,579)	-	-
STANDARDS & TRAINING	-	-	-	-	-
5TH ST BRIDGE CONTINGENCY	(172,370)	-	(172,370)	-	-
DISASTER ACCTNG FUND	(1,183,137)	-	(1,183,137)	-	-
JAIL IMPR CONSTR FUND	(45,767)	-	(45,767)	-	-
CAP PROJ DEBT FINANCED	-	-	-	-	-
CAP PROJ GRANT FINANCED	795,151	-	795,151	-	-
HELP	(93,515)	-	(93,515)	-	-
HOMELESS SERVICES	(544,765)	-	(544,765)	-	-
TOTAL GOVERNMENTAL FUNDS	(1,704,056)	-	42,976,316	(15,197,783)	(29,482,589)

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF YUBA OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUND FOR FISCAL YEAR 2025-2026	SCHEDULE 4
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COUNTY FUND NAME	OBLIGATED FUND BALANCE JUNE 30, 2025	DECREASES OR CANCELLATIONS		INCREASES OR NEW OBLIGATED		TOTAL OBLIGATED FUND BALANCE FOR THE BUDGET YEAR
		RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	
NONSPENDABLE-INVENTORY	(49,185)	-	-	-	-	(49,185)
RESTRICTED-CHILD SUPPORT SERVICES	(267,322)	-	-	-	-	(267,322)
RESTRICTED-LTD DEBT SERVICE	75,097,126	-	-	-	-	75,097,126
RESTRICTED-GRANT PRGMS	(455,665)	-	-	-	-	(455,665)
RESTRICTED-IHSS	(408,748)	-	-	-	-	(408,748)
RESTRICTED-IMPROVEMENTS	(172,370)	-	-	5,000	5,000	(167,370)
RESTRICTED-SOCIAL SERVICES PROGRAMS	(5,584,665)	(1,527,483)	(1,527,483)	-	-	(4,057,182)
COMMITTED-CASH W/FISCAL AGENT	(17,414)	-	-	-	-	(17,414)
COMMITTED-DISASTER ACCTG	(1,183,137)	-	-	-	-	(1,183,137)
COMMITTED-ECONOMIC UNCERTAINTY	(4,641,866)	-	-	-	-	(4,641,866)
COMMITTED-FISH & GAME PROGRAMS	(39,780)	-	-	-	-	(39,780)
COMMITTED-GENERAL RESERVE	(6,235,838)	-	-	-	-	(6,235,838)
COMMITTED-GRANT PRGM	349,960	-	-	-	-	349,960
COMMITTED-HEALTH PROGRAMS	(5,006,364)	(959,724)	(959,724)	-	-	(4,046,640)
COMMITTED-HELP PROGRAM	(93,515)	-	-	-	-	(93,515)
COMMITTED-HIS PROGRAM	(544,765)	(9,548)	(9,548)	-	-	(535,217)
COMMITTED-IMPREST CASH	(11,760)	-	-	-	-	(11,760)
COMMITTED-IMPROVEMENTS/EXPENDITURES	749,384	(2,500,000)	(2,500,000)	-	-	3,249,384
COMMITTED-ROAD PROJECTS	(8,507,761)	(2,260,429)	(2,260,429)	-	-	(6,247,332)
ASSIGNED-CONTINGENCIES	(2,561,083)	-	-	-	-	(2,561,083)
ASSIGNED-LEGAL SETTLEMENT	(12,636,700)	-	-	-	-	(12,636,700)
UNASSIGNED FUND BALANCE	(29,482,589)	-	-	12,859,105	12,859,105	(16,623,484)
TOTAL GOVERNMENTAL FUNDS	(1,704,057)	(7,257,184)	(7,257,184)	12,864,105	12,864,105	18,417,232

STATE CONTROLLER SCHEDULES	COUNTY OF YUBA	SCHEDULE 5
COUNTY BUDGET ACT	SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND	
	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2025-2026	

DESCRIPTION	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025 - 2026 ADOPTED BY THE BOARD OF SUPERVISORS
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<u>SUMMARIZATION BY SOURCE:</u>				
TAXES	(32,351,020)	(34,518,720)	(32,206,761)	(31,651,393)
LICENSES, PERMITS & FRANCHISES	(4,028,215)	(4,598,452)	(4,609,503)	(4,609,503)
FINES FORFEITURES & PENALTIES	(1,377,482)	(1,531,915)	(1,217,500)	(1,217,500)
REVENUE FROM USE OF MONEY & PROPERTY	(2,589,030)	(3,455,857)	(2,145,666)	(2,145,666)
INTERGOVERNMENTAL REVENUE	(122,420,109)	(151,019,753)	(149,754,133)	(155,642,592)
CHARGES FOR SERVICES	(17,157,504)	(18,161,954)	(18,091,484)	(19,559,243)
MISCELLANEOUS REVENUE	(3,503,306)	(3,676,792)	(2,348,092)	(2,447,069)
OTHER FINANCING SOURCES	(157,412,237)	(154,077,995)	(180,751,016)	(176,406,214)
TOTAL SUMMARIZATION BY SOURCE	(340,838,903)	(371,041,438)	(391,124,155)	(393,679,180)

<u>SUMMARIZATION BY FUND:</u>				
GENERAL	(195,321,854)	(208,620,581)	(225,804,787)	(220,316,391)
SOCIAL SERVICES	(81,794,449)	(90,385,035)	(87,981,575)	(87,908,423)
ROAD	(34,791,125)	(36,377,386)	(49,480,652)	(52,357,098)
FISH AND GAME	(1,750)	(2,952)	-	-
HEALTH SERVICES	(10,371,770)	(11,418,201)	(9,613,567)	(8,746,038)
YCDCSS	(2,974,609)	(3,014,296)	(3,534,360)	(3,534,360)
COUNTY IHSS	(775,733)	(1,073,220)	(948,349)	(949,235)
CRIMINAL JUSTICE GRANTS	(77,753)	(86,686)	-	-
CDBG DR GRANT	(1,979)	(86,904)	(340,000)	(340,000)
CDBG-PLANNING GRANTS	(144,214)	(82,303)	-	-
CDSA GRANT-PLHA	(273,256)	(414,785)	(416,334)	(483,256)

STATE CONTROLLER SCHEDULES		COUNTY OF YUBA			SCHEDULE 5
COUNTY BUDGET ACT		SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND			
		GOVERNMENTAL FUNDS			
		FISCAL YEAR 2025-2026			
DESCRIPTION	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025 - 2026 ADOPTED BY THE BOARD OF SUPERVISORS	
NSP3 PROGRAM	(943)	(1,428)	-	-	
CDBG BLOCK GRANTS	-	(961,397)	-	-	
CDBG	(25,663)	(140,021)	(217,500)	(217,500)	
CDBG-OOR (OWN OCCUP REHAB)	(84,911)	(112,801)	(505,000)	(505,000)	
CDBG-DISASTER RELIEF MHP	(652,639)	(500,655)	-	(155,000)	
CDBG-ER HOMELESS SHELTER	(70,802)	(72,055)	(35,000)	(35,000)	
LONG TERM DEBT	(2,685,000)	-	-	-	
DEBT SERVICE	(6,774,850)	(6,793,607)	(6,816,732)	(6,816,732)	
CDBG-HOMEBUYER ASSISTANCE	(563)	(51,054)	(395,000)	(395,000)	
CDBG-COVID ROUND 2	(5,399)	(36)	-	-	
CDBG-AFFORDABLE HOUSING	-	-	-	-	
STANDARDS & TRAINING	(52,448)	(34,530)	(51,456)	(52,090)	
STANDARDS & TRAINING	(44,490)	(43,359)	(44,163)	(44,163)	
5TH ST BRIDGE CONTINGENCY	(5,000)	(5,000)	-	(5,000)	
DISASTER ACCTNG FUND	(14,059)	(676,996)	-	-	
JAIL IMPR CONSTR FUND	(10,241)	(15,400)	-	-	
CAP PROJ DEBT FINANCED	-	-	-	-	
CAP PROJ GRANT FINANCED	(2,958,515)	(9,477,354)	(3,943,196)	(9,567,719)	
HELP	(2,894)	(4,010)	-	-	
HOMELESS SERVICES	(921,994)	(589,386)	(996,484)	(1,251,175)	
TOTAL SUMMARIZATION BY FUND	(340,838,903)	(371,041,438)	(391,124,155)	(393,679,180)	

FUND	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
GENERAL FUND						
	TAXES					
		Property Taxes - Current Secured	(19,334,518)	(20,831,244)	(20,423,200)	(20,423,200)
		Property Taxes - VLF Swap	(85,436)	(110,589)	(95,000)	(95,000)
		Property Taxes - Current Unsecured	(670,236)	(681,433)	(616,000)	(616,000)
		Property Taxes - Prior Yr Unsecured	(17,443)	(10,363)	(17,000)	(17,000)
		Supplemental Property Taxes - Current	(702,892)	(900,421)	(473,000)	(473,000)
		Sales and Use Tax	(7,166,153)	(7,492,945)	(6,397,650)	(6,397,650)
		Sales Tax - Transit	(1,213,759)	(1,244,501)	(1,431,176)	(1,325,808)
		Transient Occupancy Tax	(366,017)	(409,413)	(410,000)	(410,000)
		Property Transfer Tax	(752,214)	(762,297)	(479,700)	(479,700)
		Timber Yield Tax	(5,980)	(27,597)	(5,000)	(5,000)
		TOTAL TAXES	(30,314,648)	(32,470,803)	(30,347,726)	(30,242,358)
	LICENSES AND PERMITS					
		Animal Licenses	(70,456)	(52,405)	(102,393)	(102,393)
		Marriage Licenses	(4,496)	(4,727)	(3,100)	(3,100)
		Business Licenses	(4,975)	(4,800)	(3,000)	(3,000)
		Construction/Building Permits	(41,124)	(67,367)	(80,000)	(80,000)
		Safety Permits	(233,423)	(279,164)	(358,000)	(358,000)
		Underground Storage Tank Permit	(68,707)	(79,318)	(110,000)	(110,000)
		Permits - Other /Application Fees	(836,373)	(1,053,248)	(1,232,010)	(1,232,010)
		Franchise Fees - Other	(2,453,776)	(2,591,107)	(2,121,000)	(2,121,000)
		TOTAL LICENSES, PERMITS AND FRANCHISES	(3,713,330)	(4,132,136)	(4,009,503)	(4,009,503)
	FINES-FORFEITURES-PENALTY					
		Vehicle Code Fines	(100,054)	(110,260)	(120,000)	(120,000)
		Court Fines	(162,531)	(190,475)	(138,000)	(138,000)
		Forfeitures and Penalties	(364)	15	-	-
		Parking Fines/Penalties	(122)	(276)	(500)	(500)
		Penalties/Costs - Delinquent Taxes	(1,072,661)	(1,187,967)	(919,000)	(919,000)
		TOTAL FINES-FORFEITURES-PENALTY	(1,335,732)	(1,488,963)	(1,177,500)	(1,177,500)

FUND	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
	USE OF MONEY & PROPERTY					
		Interest	(2,295,577)	(2,975,155)	(2,000,000)	(2,000,000)
		Dividends/Rebates	(11,835)	(3,397)	(10,000)	(10,000)
		Rent - Building/Land	(71,593)	(93,462)	(9,000)	(9,000)
		Vending Machine Revenues	(2,285)	(13,196)	(56,666)	(56,666)
		TOTAL USE OF MONEY & PROPERTY	(2,381,290)	(3,085,210)	(2,075,666)	(2,075,666)
	INTERGOVERNMENTAL					
		State - Motor Vehicle In-Lieu Realignment	(13,811,138)	(14,862,809)	(14,810,000)	(14,810,000)
		State - Other In-Lieu Tax	(23,320)	(6,148)	(25,000)	(25,000)
		State - Other Health	(66,474)	(82,255)	(119,000)	(119,000)
		State - Agriculture	(376,363)	(358,932)	(376,000)	(376,000)
		State - CDFA Pest Detection	(39,011)	(13,513)	(10,000)	(10,000)
		State - CDFA Pest Management	-	(6,410)	(7,000)	(7,000)
		State - CDFA Pest Exclusion	-	(12,610)	(13,000)	(13,000)
		State - Ag Dept of Pesticide Regulation	(237,905)	(227,134)	(237,000)	(237,000)
		State - Ag CDFA-Div of Measurement Standards	(2,250)	(2,149)	(1,950)	(1,950)
		State - Veterans Affairs	(210,402)	(192,979)	(218,401)	(218,401)
		State - Library Services Technology Act	(1,500)	(1,000)	(1,000)	(1,000)
		State - Public Library Foundation	(15,813)	(10,811)	(17,000)	(17,000)
		State - Homeowners Property Tax Relief	(152,645)	(156,273)	(155,000)	(155,000)
		State - Prop 172 Public Safety Funds	(4,146,559)	(4,116,985)	(4,373,083)	(4,373,083)
		State - COPS	-	(1,200)	-	-
		State - POST	(46,422)	(49,282)	(50,000)	(50,000)
		State - Aid for Corrections	(999,223)	(1,062,722)	(365,470)	(365,470)
		State - SB 90 Mandates	(176)	(111,192)	(25,000)	(25,000)
		State - Other Funding	(2,074,572)	(2,626,279)	(5,776,798)	(4,872,387)
		TOTAL STATE	(22,203,773)	(23,900,683)	(26,580,702)	(25,676,291)
		Federal - Other Funding	(1,057,087)	(3,499,145)	(952,650)	(1,477,271)
		TOTAL FEDERAL	(1,057,087)	(3,499,145)	(952,650)	(1,477,271)
		Other - In-Lieu Revenues	(3,006,397)	(4,468,789)	(5,000,000)	(5,000,000)
		Other - Governmental Agencies	(6,128,064)	(6,618,436)	(7,894,598)	(7,445,998)
		Other-Yuba Water Agency	(1,222,009)	(1,449,686)	(630,200)	(642,200)
		TOTAL OTHER AGENCIES	(10,356,470)	(12,536,911)	(13,524,798)	(13,088,198)
		TOTAL INTERGOVERNMENTAL	(33,617,330)	(39,936,739)	(41,058,150)	(40,241,760)

SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS FISCAL YEAR 2025-2026

FUND	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
	CHARGES FOR SERVICES					
		Treasury Fees	(158,025)	(152,983)	(150,000)	(150,000)
		Property Tax Admin Fees	(324,869)	(408,718)	(366,000)	(366,000)
		Supplement Prop Tax Admin Fee	(206,101)	(257,444)	(161,000)	(165,000)
		Tax Collector Fees	(155,057)	(144,572)	(125,000)	(125,000)
		Installment Plan Fees	(4,450)	(4,150)	(3,500)	(3,500)
		Auditing/Accounting Fees	(91,906)	(145,096)	(85,000)	(85,000)
		ITS Services	(457,685)	(408,497)	(570,700)	(570,700)
		Election Services	(243,963)	(322,955)	(33,898)	(207,248)
		Legal Services	(389,219)	(312,574)	(397,687)	(431,408)
		Planning and Engineering Services	(114,194)	(141,518)	(180,000)	(180,000)
		Agricultural Services	(63,108)	(50,825)	(57,000)	(57,000)
		Estate Fees	(404,471)	(438,741)	(621,400)	(621,400)
		Humane Services	(56,813)	(52,975)	(75,000)	(75,000)
		Law Enforcement Services	(1,412,628)	(1,518,820)	(1,593,974)	(1,641,135)
		Probation/Juvenile Hall Services	(813,442)	(576,274)	(868,600)	(448,600)
		Recording Fees	(428,851)	(568,556)	(505,375)	(505,375)
		Copies/Reports	(7,880)	(185)	(5,000)	(5,000)
		Inspection Fees	(74,735)	(95,049)	(94,000)	(94,000)
		Tipping Fees	(1,371,089)	(1,489,781)	(1,140,000)	(1,140,000)
		Institutional Care and Services	(295,250)	(216,254)	(293,500)	(593,500)
		Library Services	(8,597)	(4,337)	(5,000)	(5,000)
		Special Assessments	142	-	-	-
		Mitigation Fees	(43,828)	(66,064)	(65,000)	(65,000)
		Charges for Services	(5,903,696)	(6,481,043)	(7,446,141)	(7,600,894)
		Administrative/Management Services	(326,354)	(333,356)	(313,231)	(1,432,078)
		Maintenance/Custodial Services	(760,715)	(643,115)	(528,390)	(528,390)
		TOTAL CHARGES FOR SERVICES	(14,116,784)	(14,833,882)	(15,684,396)	(17,096,228)
	MISCELLANEOUS REVENUE					
		Sales - Taxable	(24,018)	(48,577)	(5,000)	(5,000)
		Sales - Non Taxable	(15,115)	(18,889)	(15,000)	(15,000)
		Outlawed Warrants	(36,691)	-	-	-
		Escheats	(297,961)	(16,867)	(500)	(500)
		Donations/Contributions	(772,676)	(820,915)	(753,117)	(852,094)
		Cash Over/Short	(536)	(457)	-	-

FUND	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
		Miscellaneous	(455,351)	(332,588)	(155,500)	(155,500)
		TOTAL MISCELLANEOUS REVENUE	(1,602,348)	(1,238,293)	(929,117)	(1,028,094)
		OTHER FINANCING SOURCES				
		Transfers-In	(41,811,472)	(36,056,607)	(52,190,614)	(49,932,677)
		Transfers-In from General Fund	(51,295,048)	(58,976,516)	(66,413,419)	(62,721,442)
		Transfers-In 2011 Realignment	(4,931)	-	-	-
		Indirect Cost Revenue	(15,128,941)	(16,401,432)	(11,918,696)	(11,791,163)
		TOTAL OTHER FINANCING SOURCES	(108,240,392)	(111,434,555)	(130,522,729)	(124,445,282)
		TOTAL GENERAL FUND REVENUE	(195,321,854)	(208,620,581)	(225,804,787)	(220,316,391)
		SOCIAL SERVICES				
		INTERGOVERNMENTAL				
		State - Public Assistance Administration	(48,003,125)	(54,376,650)	(53,893,713)	(54,397,535)
		State - Public Assistance Programs	(43,289)	(45,033)	(75,000)	(75,000)
		State - Other Funding	(33,519)	(463,873)	(370,000)	(370,000)
		TOTAL STATE	(48,079,933)	(54,885,556)	(54,338,713)	(54,842,535)
		TOTAL INTERGOVERNMENTAL	(48,079,933)	(54,885,556)	(54,338,713)	(54,842,535)
		MISCELLANEOUS REVENUE				
		Outlawed Warrants	(4,152)	-	-	-
		Donations/Contributions	(16,599)	(10,880)	-	-
		Miscellaneous	(1,021,751)	(1,128,200)	(827,140)	(827,140)
		TOTAL MISCELLANEOUS REVENUE	(1,042,502)	(1,139,080)	(827,140)	(827,140)
		OTHER FINANCING SOURCES				
		Transfers-In	(32,552,014)	(34,240,399)	(32,695,722)	(32,118,748)
		Transfers-In from General Fund	(120,000)	(120,000)	(120,000)	(120,000)
		TOTAL OTHER FINANCING SOURCES	(32,672,014)	(34,360,399)	(32,815,722)	(32,238,748)
		TOTAL SOCIAL SERVICES REVENUE	(81,794,449)	(90,385,035)	(87,981,575)	(87,908,423)
		ROAD FUND				
		TAXES				
		Sales Tax - Transit	(943,607)	(788,035)	(788,035)	(788,035)
		Other Taxes	(1,092,765)	(1,259,882)	(1,071,000)	(621,000)
		TOTAL TAXES	(2,036,372)	(2,047,917)	(1,859,035)	(1,409,035)
		LICENSES AND PERMITS				
		Road Privileges and Permits	(314,885)	(466,316)	(600,000)	(600,000)
		TOTAL LICENSES, PERMITS AND FRANCHISES	(314,885)	(466,316)	(600,000)	(600,000)

FUND	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
	FINES-FORFEITURES-PENALTY					
		Vehicle Code Fines	(40,000)	(40,000)	(40,000)	(40,000)
		TOTAL FINES-FORFEITURES-PENALTY	(40,000)	(40,000)	(40,000)	(40,000)
	USE OF MONEY & PROPERTY					
		Interest	(87,964)	(230,968)	(70,000)	(70,000)
		TOTAL USE OF MONEY & PROPERTY	(87,964)	(230,968)	(70,000)	(70,000)
	INTERGOVERNMENTAL					
		State - Highway Users Tax	(6,897,911)	(7,321,897)	(7,127,746)	(7,127,746)
		State - Construction/Subventions	(9,232,540)	(13,608,525)	(18,168,467)	(18,334,367)
		TOTAL STATE	(16,130,451)	(20,930,422)	(25,296,213)	(25,462,113)
		Federal - Forest Reserve Revenue	(48,816)	(10,384)	(48,000)	(48,000)
		TOTAL FEDERAL	(48,816)	(10,384)	(48,000)	(48,000)
		Other - Governmental Agencies	(6,401,678)	(5,514,856)	(7,180,334)	(7,980,334)
		TOTAL OTHER AGENCIES	(6,401,678)	(5,514,856)	(7,180,334)	(7,980,334)
		TOTAL INTERGOVERNMENTAL	(22,580,945)	(26,455,662)	(32,524,547)	(33,490,447)
	CHARGES FOR SERVICES					
		Planning and Engineering Services	(10,960)	(5,321)	(7,500)	(7,500)
		Road and Street Services	-	(1,638)	(500)	(500)
		Charges for Services	(2,828,730)	(3,102,171)	(2,185,488)	(2,241,415)
		TOTAL CHARGES FOR SERVICES	(2,839,690)	(3,109,130)	(2,193,488)	(2,249,415)
	MISCELLANEOUS REVENUE					
		Outlawed Warrants	(511)	-	-	-
		Donations/Contributions	(454,169)	(810,315)	(220,000)	(220,000)
		Miscellaneous	(3,106)	(14,549)	(5,000)	(5,000)
		TOTAL MISCELLANEOUS REVENUE	(457,786)	(824,864)	(225,000)	(225,000)
	OTHER FINANCING SOURCES					
		Sale of Capital Assets	(63,754)	-	-	-
		Transfers-In	(6,242,492)	(3,095,316)	(11,881,844)	(14,186,463)
		Transfers-In from General Fund	(127,237)	(107,213)	(86,738)	(86,738)
		TOTAL OTHER FINANCING SOURCES	(6,433,483)	(3,202,529)	(11,968,582)	(14,273,201)
TOTAL ROAD FUND REVENUE			(34,791,125)	(36,377,386)	(49,480,652)	(52,357,098)

FUND	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
FISH AND GAME						
	FINES-FORFEITURES-PENALTY					
		Court Fines	(1,750)	(2,952)	-	-
		TOTAL FINES-FORFEITURES-PENALTY	(1,750)	(2,952)	-	-
	TOTAL FISH AND GAME REVENUE		(1,750)	(2,952)	-	-
HEALTH SERVICES						
	INTERGOVERNMENTAL					
		State - Sales Tax Realignment	(5,043,931)	(5,439,765)	(4,500,000)	(4,500,000)
		State - Public Health	(4,143,635)	(4,815,807)	(3,915,431)	(3,047,902)
		State - Other Health	(56,506)	(63,749)	(62,000)	(62,000)
		TOTAL STATE	(9,244,072)	(10,319,321)	(8,477,431)	(7,609,902)
		TOTAL INTERGOVERNMENTAL	(9,244,072)	(10,319,321)	(8,477,431)	(7,609,902)
	CHARGES FOR SERVICES					
		Charges for Services	(201,030)	(218,942)	(213,600)	(213,600)
		TOTAL CHARGES FOR SERVICES	(201,030)	(218,942)	(213,600)	(213,600)
	MISCELLANEOUS REVENUE					
		Outlawed Warrants	(881)	-	-	-
		Miscellaneous	(388,752)	(375,182)	(366,835)	(366,835)
		TOTAL MISCELLANEOUS REVENUE	(389,633)	(375,182)	(366,835)	(366,835)
	OTHER FINANCING SOURCES					
		Transfers-In	(349,334)	(317,055)	(368,000)	(368,000)
		Transfers-In from General Fund	(187,701)	(187,701)	(187,701)	(187,701)
		TOTAL OTHER FINANCING SOURCES	(537,035)	(504,756)	(555,701)	(555,701)
	TOTAL HEALTH SERVICES REVENUE		(10,371,770)	(11,418,201)	(9,613,567)	(8,746,038)
YCDCSS						
	USE OF MONEY & PROPERTY					
		Interest	(17,027)	(21,419)	-	-
		TOTAL USE OF MONEY & PROPERTY	(17,027)	(21,419)	-	-
	INTERGOVERNMENTAL					
		Federal - Other Funding	(2,957,082)	(2,992,877)	(3,534,360)	(3,534,360)
		TOTAL FEDERAL	(2,957,082)	(2,992,877)	(3,534,360)	(3,534,360)
		TOTAL INTERGOVERNMENTAL	(2,957,082)	(2,992,877)	(3,534,360)	(3,534,360)

FUND	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
MISCELLANEOUS REVENUE						
		Donations/Contributions	(500)	-	-	-
		TOTAL MISCELLANEOUS REVENUE	(500)	-	-	-
TOTAL YCDCSS REVENUE			(2,974,609)	(3,014,296)	(3,534,360)	(3,534,360)
COUNTY IHSS						
INTERGOVERNMENTAL						
		State - Public Assistance Administration	(775,733)	(1,073,220)	(948,349)	(949,235)
		TOTAL STATE	(775,733)	(1,073,220)	(948,349)	(949,235)
		TOTAL INTERGOVERNMENTAL	(775,733)	(1,073,220)	(948,349)	(949,235)
TOTAL COUNTY IHSS REVENUE			(775,733)	(1,073,220)	(948,349)	(949,235)
CRIMINAL JUSTICE GRANTS						
USE OF MONEY & PROPERTY						
		Interest	(13,290)	(22,223)	-	-
		TOTAL USE OF MONEY & PROPERTY	(13,290)	(22,223)	-	-
OTHER FINANCING SOURCES						
		Transfers-In	(64,463)	(64,463)	-	-
		TOTAL OTHER FINANCING SOURCES	(64,463)	(64,463)	-	-
TOTAL CRIMINAL JUSTICE GRANTS REVENUE			(77,753)	(86,686)	-	-
CDBG DR GRANT						
USE OF MONEY & PROPERTY						
		Interest	(1,979)	(3,124)	-	-
		TOTAL USE OF MONEY & PROPERTY	(1,979)	(3,124)	-	-
INTERGOVERNMENTAL						
		Federal - Public Assistance Programs	-	(83,780)	(340,000)	(340,000)
		TOTAL FEDERAL	-	(83,780)	(340,000)	(340,000)
		TOTAL INTERGOVERNMENTAL	-	(83,780)	(340,000)	(340,000)
TOTAL CDBG DR GRANT REVENUE			(1,979)	(86,904)	(340,000)	(340,000)
CDBG-PLANNING GRANTS						
USE OF MONEY & PROPERTY						
		Interest	(2,249)	(1,639)	-	-
		TOTAL USE OF MONEY & PROPERTY	(2,249)	(1,639)	-	-

FUND	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
	INTERGOVERNMENTAL					
		Federal - Public Assistance Programs	(141,965)	(80,664)	-	-
		TOTAL FEDERAL	(141,965)	(80,664)	-	-
		TOTAL INTERGOVERNMENTAL	(141,965)	(80,664)	-	-
	TOTAL CDBG-PLANNING GRANTS REVENUE		(144,214)	(82,303)	-	-
	CDSA GRANT-PLHA					
	USE OF MONEY & PROPERTY					
		Interest	(879)	(1,973)	-	-
		TOTAL USE OF MONEY & PROPERTY	(879)	(1,973)	-	-
	INTERGOVERNMENTAL					
		State - Other Funding	-	-	(416,334)	(483,256)
		TOTAL STATE	-	-	(416,334)	(483,256)
		Federal - Public Assistance Programs	(272,377)	(412,812)	-	-
		TOTAL FEDERAL	(272,377)	(412,812)	-	-
		TOTAL INTERGOVERNMENTAL	(272,377)	(412,812)	(416,334)	(483,256)
	TOTAL CDSA GRANT-PLHA REVENUE		(273,256)	(414,785)	(416,334)	(483,256)
	NSP3 PROGRAM					
	USE OF MONEY & PROPERTY					
		Interest	(943)	(1,428)	-	-
		TOTAL USE OF MONEY & PROPERTY	(943)	(1,428)	-	-
	TOTAL NSP3 PROGRAM REVENUE		(943)	(1,428)	-	-
	CDBG BLOCK GRANTS					
	USE OF MONEY & PROPERTY					
		Interest	-	(1,397)	-	-
		TOTAL USE OF MONEY & PROPERTY	-	(1,397)	-	-
	INTERGOVERNMENTAL					
		State - Other Funding	-	(960,000)	-	-
		TOTAL STATE	-	(960,000)	-	-
		TOTAL INTERGOVERNMENTAL	-	(960,000)	-	-
	TOTAL CDBG BLOCK GRANTS REVENUE		-	(961,397)	-	-

FUND	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
CDBG						
	USE OF MONEY & PROPERTY					
		Interest	(1,153)	(1,827)	-	-
		TOTAL USE OF MONEY & PROPERTY	(1,153)	(1,827)	-	-
	INTERGOVERNMENTAL					
		State - Other Funding	(24,510)	-	(217,500)	(217,500)
		TOTAL STATE	(24,510)	-	(217,500)	(217,500)
		Federal - Public Assistance Programs	-	(138,194)	-	-
		TOTAL FEDERAL	-	(138,194)	-	-
		TOTAL INTERGOVERNMENTAL	(24,510)	(138,194)	(217,500)	(217,500)
	TOTAL CDBG REVENUE		(25,663)	(140,021)	(217,500)	(217,500)
CDBG-OOR (OWN OCCUP REHAB)						
	USE OF MONEY & PROPERTY					
		Interest	(1,537)	(4,195)	-	-
		TOTAL USE OF MONEY & PROPERTY	(1,537)	(4,195)	-	-
	INTERGOVERNMENTAL					
		Federal - Public Assistance Programs	(83,374)	(21,146)	(105,000)	(105,000)
		TOTAL FEDERAL	(83,374)	(21,146)	(105,000)	(105,000)
		TOTAL INTERGOVERNMENTAL	(83,374)	(21,146)	(105,000)	(105,000)
	OTHER FINANCING SOURCES					
		Transfers-In	-	(87,460)	(400,000)	(400,000)
		TOTAL OTHER FINANCING SOURCES	-	(87,460)	(400,000)	(400,000)
	TOTAL CDBG-OOR (OWN OCCUP REHAB) REVENUE		(84,911)	(112,801)	(505,000)	(505,000)
CDBG-DISASTER RELIEF MHP						
	USE OF MONEY & PROPERTY					
		Interest	(1,191)	(8,556)	-	-
		TOTAL USE OF MONEY & PROPERTY	(1,191)	(8,556)	-	-
	INTERGOVERNMENTAL					
		Federal - Public Assistance Programs	(651,448)	(492,099)	-	(155,000)
		TOTAL FEDERAL	(651,448)	(492,099)	-	(155,000)
		TOTAL INTERGOVERNMENTAL	(651,448)	(492,099)	-	(155,000)
	TOTAL CDBG-DISASTER RELIEF MHP REVENUE		(652,639)	(500,655)	-	(155,000)

FUND	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
CDBG-ER HOMELESS SHELTER						
	USE OF MONEY & PROPERTY					
		Interest	(663)	(794)	-	-
		TOTAL USE OF MONEY & PROPERTY	(663)	(794)	-	-
	INTERGOVERNMENTAL					
		Federal - Public Assistance Programs	(70,139)	(71,261)	(35,000)	(35,000)
		TOTAL FEDERAL	(70,139)	(71,261)	(35,000)	(35,000)
		TOTAL INTERGOVERNMENTAL	(70,139)	(71,261)	(35,000)	(35,000)
		TOTAL CDBG-ER HOMELESS SHELTER REVENUE	(70,802)	(72,055)	(35,000)	(35,000)
LONG TERM DEBT FUND						
	OTHER FINANCING SOURCES					
		Long Term Debt Proceeds	(2,685,000)	-	-	-
		TOTAL OTHER FINANCING SOURCES	(2,685,000)	-	-	-
		TOTAL LONG TERM DEBT FUND REVENUE	(2,685,000)	-	-	-
DEBT SERVICE FUND						
		Other - Governmental Agencies	-	(4,456,237)	(2,723,450)	(2,723,450)
		TOTAL OTHER AGENCIES	-	(4,456,237)	(2,723,450)	(2,723,450)
		TOTAL INTERGOVERNMENTAL	-	(4,456,237)	(2,723,450)	(2,723,450)
	OTHER FINANCING SOURCES					
		Transfers-In	(6,774,850)	(2,337,370)	(4,093,282)	(4,093,282)
		TOTAL OTHER FINANCING SOURCES	(6,774,850)	(2,337,370)	(4,093,282)	(4,093,282)
		TOTAL DEBT SERVICE FUND REVENUE	(6,774,850)	(6,793,607)	(6,816,732)	(6,816,732)
CDBG-HOMEBUYER ASSISTANCE						
	USE OF MONEY & PROPERTY					
		Interest	(563)	(654)	-	-
		TOTAL USE OF MONEY & PROPERTY	(563)	(654)	-	-
	OTHER FINANCING SOURCES					
		Transfers-In	-	(50,400)	(395,000)	(395,000)
		TOTAL OTHER FINANCING SOURCES	-	(50,400)	(395,000)	(395,000)
		TOTAL CDBG-HOMEBUYER ASSISTANCE REVENUE	(563)	(51,054)	(395,000)	(395,000)

FUND	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
CDBG-COVID ROUND 2						
	USE OF MONEY & PROPERTY					
		Interest	(495)	(36)	-	-
		TOTAL USE OF MONEY & PROPERTY	(495)	(36)	-	-
	INTERGOVERNMENTAL					
		Federal - Public Assistance Programs	(4,904)	-	-	-
		TOTAL FEDERAL	(4,904)	-	-	-
		TOTAL INTERGOVERNMENTAL	(4,904)	-	-	-
		TOTAL CDBG-COVID ROUND 2 REVENUE	(5,399)	(36)	-	-
STANDARDS & TRAINING-PROBATION						
	INTERGOVERNMENTAL					
		State - POST	(52,424)	(34,530)	(51,456)	(52,090)
		TOTAL STATE	(52,424)	(34,530)	(51,456)	(52,090)
		TOTAL INTERGOVERNMENTAL	(52,424)	(34,530)	(51,456)	(52,090)
	MISCELLANEOUS REVENUE					
		Outlawed Warrants	(24)	-	-	-
		TOTAL MISCELLANEOUS REVENUE	(24)	-	-	-
		TOTAL STANDARDS & TRAINING-PROBATION REVENUE	(52,448)	(34,530)	(51,456)	(52,090)
STANDARDS & TRAINING-SHERIFF						
	INTERGOVERNMENTAL					
		State - S.T.C.	(44,490)	(43,359)	-	-
		State - Other Funding	-	-	(44,163)	(44,163)
		TOTAL STATE	(44,490)	(43,359)	(44,163)	(44,163)
		TOTAL INTERGOVERNMENTAL	(44,490)	(43,359)	(44,163)	(44,163)
		TOTAL STANDARDS & TRAINING-SHERIFF REVENUE	(44,490)	(43,359)	(44,163)	(44,163)
5TH ST BRIDGE CONTINGENCY						
	OTHER FINANCING SOURCES					
		Transfers-In	(5,000)	(5,000)	-	(5,000)
		TOTAL OTHER FINANCING SOURCES	(5,000)	(5,000)	-	(5,000)
		TOTAL 5TH ST BRIDGE CONTINGENCY REVENUE	(5,000)	(5,000)	-	(5,000)

FUND	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
DISASTER ACCTNG FUND						
	USE OF MONEY & PROPERTY					
		Interest	(14,059)	(31,156)	-	-
		TOTAL USE OF MONEY & PROPERTY	(14,059)	(31,156)	-	-
	INTERGOVERNMENTAL					
		State - CAOES	-	(15,620)	-	-
		TOTAL STATE	-	(15,620)	-	-
		Federal - Other Funding	-	(630,220)	-	-
		TOTAL FEDERAL	-	(630,220)	-	-
		TOTAL INTERGOVERNMENTAL	-	(645,840)	-	-
		TOTAL DISASTER ACCTNG FUND REVENUE	(14,059)	(676,996)	-	-
JAIL IMPR CONSTR FUND						
	MISCELLANEOUS REVENUE					
		Miscellaneous	(10,241)	(15,400)	-	-
		TOTAL MISCELLANEOUS REVENUE	(10,241)	(15,400)	-	-
		TOTAL JAIL IMPR CONSTR FUND REVENUE	(10,241)	(15,400)	-	-
CAP PROJ GRANT FINANCED						
	USE OF MONEY & PROPERTY					
		Interest	(41,303)	2,277	-	-
		TOTAL USE OF MONEY & PROPERTY	(41,303)	2,277	-	-
	INTERGOVERNMENTAL					
		State - Construction/Subventions	(2,917,212)	(7,364,595)	(3,943,196)	(9,567,719)
		TOTAL STATE	(2,917,212)	(7,364,595)	(3,943,196)	(9,567,719)
		TOTAL INTERGOVERNMENTAL	(2,917,212)	(7,364,595)	(3,943,196)	(9,567,719)
	MISCELLANEOUS REVENUE					
		Donations/Contributions	-	(83,973)	-	-
		TOTAL MISCELLANEOUS REVENUE	-	(83,973)	-	-
	OTHER FINANCING SOURCES					
		Transfers-In	-	(2,031,063)	-	-
		TOTAL OTHER FINANCING SOURCES	-	(2,031,063)	-	-
		TOTAL CAP PROJ GRANT FINANCED REVENUE	(2,958,515)	(9,477,354)	(3,943,196)	(9,567,719)

FUND	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
HELP						
USE OF MONEY & PROPERTY						
		Interest	(2,894)	(4,010)	-	-
		TOTAL USE OF MONEY & PROPERTY	(2,894)	(4,010)	-	-
TOTAL HELP REVENUE			(2,894)	(4,010)	-	-
HOMELESS SERVICES						
USE OF MONEY & PROPERTY						
		Interest	(19,551)	(37,525)	-	-
		TOTAL USE OF MONEY & PROPERTY	(19,551)	(37,525)	-	-
INTERGOVERNMENTAL						
		State - Other Funding	(902,171)	(551,861)	(996,484)	(1,251,175)
		TOTAL STATE	(902,171)	(551,861)	(996,484)	(1,251,175)
		TOTAL INTERGOVERNMENTAL	(902,171)	(551,861)	(996,484)	(1,251,175)
MISCELLANEOUS REVENUE						
		Outlawed Warrants	(272)	-	-	-
		TOTAL MISCELLANEOUS REVENUE	(272)	-	-	-
TOTAL HOMELESS SERVICES REVENUE			(921,994)	(589,386)	(996,484)	(1,251,175)
TOTAL REVENUE			(340,838,903)	(371,041,438)	(391,124,155)	(393,679,180)

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STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF YUBA SUMMARY OF FINANCING USES BY FUNCTION AND FUND GOVERNMENTAL FUNDS FISCAL YEAR 2025-2026	SCHEDULE 7
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DESCRIPTION	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025 - 2026 ADOPTED BY THE BOARD OF SUPERVISORS
<u>SUMMARIZATION BY FUNCTION:</u>				
GENERAL	100,248,724	116,930,310	116,413,393	122,061,129
PUBLIC PROTECTION	93,620,902	99,292,422	111,809,585	114,161,045
PUBLIC WAYS & FACILITIES	34,969,957	34,129,309	51,086,302	54,617,527
HEALTH & SANITATION	12,605,587	12,926,583	14,917,246	12,833,309
PUBLIC ASSISTANCE	56,478,126	46,111,783	94,274,129	93,683,866
EDUCATION	1,287,724	2,891,631	7,059,056	6,893,731
RECREATION FACILITIES	867,356	1,096,422	6,546,784	6,487,509
DEBT SERVICE	6,198,305	2,269,241	6,816,732	6,816,732
TOTAL FINANCING USES	306,276,681	315,647,701	408,923,227	417,554,848
<u>SUMMARIZATION BY FUND:</u>				
GENERAL	189,621,275	210,313,878	238,325,016	236,939,875
SOCIAL SERVICES	53,869,703	41,933,442	90,509,058	89,435,906
ROAD	34,969,957	34,129,309	51,086,302	54,617,527
FISH AND GAME	-	-	-	-
HEALTH SERVICES	10,043,250	9,651,473	10,758,582	9,705,762
YCDCSS	2,929,110	3,075,986	3,534,360	3,534,360
COUNTY IHSS	875,976	791,148	948,349	949,235
CRIMINAL JUSTICE GRANTS	-	-	-	-
CDBG DR GRANT	36,908	67,055	340,000	340,000
CDBG-PLANNING GRANTS	149,058	16,110	-	-
CDSA GRANT-PLHA	272,461	411,862	416,334	483,256

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF YUBA SUMMARY OF FINANCING USES BY FUNCTION AND FUND GOVERNMENTAL FUNDS FISCAL YEAR 2025-2026	SCHEDULE 7
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DESCRIPTION	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025 - 2026 ADOPTED BY THE BOARD OF SUPERVISORS
NSP3 PROGRAM	-	-	-	-
CDBG BLOCK GRANTS	-	959,939	-	-
CDBG	35,941	130,133	217,500	217,500
CDBG-OOR (OWN OCCUP REHAB)	113,631	219,742	505,000	505,000
CDBG-DISASTER RELIEF MHP	994,482	504,870	-	155,000
CDBG-ER HOMELESS SHELTER	67,657	96,180	35,000	35,000
LONG TERM DEBT	(576,542)	(4,524,364)	-	-
DEBT SERVICE	6,774,850	6,793,606	6,816,732	6,816,732
CDBG-HOMEBUYER ASSISTANCE	5,025	44,132	395,000	395,000
CDBG-COVID ROUND 2	3,489	-	-	-
CDBG-AFFORDABLE HOUSING	-	-	-	-
STANDARDS & TRAINING	38,608	43,304	51,456	52,090
STANDARDS & TRAINING	44,490	43,359	44,163	44,163
5TH ST BRIDGE CONTINGENCY	-	-	-	-
DISASTER ACCTNG FUND	11,648	-	-	-
JAIL IMPR CONSTR FUND	-	-	-	-
CAP PROJ DEBT FINANCED	-	-	-	-
CAP PROJ GRANT FINANCED	5,573,061	9,812,066	3,943,891	12,067,719
HELP	-	17,084	-	-
HOMELESS SERVICES	422,643	1,117,387	996,484	1,260,723
TOTAL FINANCING USES	306,276,681	315,647,701	408,923,227	417,554,848

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF YUBA DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY, AND UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2025-2026			SCHEDULE 8
ACCOUNT DESCRIPTION	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS	
OTHER GENERAL					
SURVEYOR	512,532	557,401	795,759	678,713	
COMMUNITY DEVELOP - ADMIN	2,900,369	3,088,877	3,872,004	3,736,044	
ECONOMIC DEVELOPMENT	990,105	466,158	583,329	607,165	
ADMINISTRATIVE SERVICES	4,877,157	2,278,929	2,633,025	4,461,335	
INFORMATION TECHNOLOGY	3,141,848	4,180,658	4,064,561	3,676,740	
<i>OTHER GENERAL</i>	<i>12,422,011</i>	<i>10,572,023</i>	<i>11,948,678</i>	<i>13,159,997</i>	
LEGISLATIVE					
BOARD OF SUPERVISORS	1,134,376	1,243,465	1,240,362	1,147,415	
GENERAL GOVERNMENT	58,031,389	72,470,830	71,089,212	72,545,811	
CLERK RECORDER	1,416,681	1,511,357	1,655,834	1,614,367	
COUNTY ADMINISTRATION	1,633,469	1,894,375	2,360,736	2,280,582	
CLERK OF THE BOARD	517,795	634,823	742,286	730,004	
<i>LEGISLATIVE</i>	<i>62,733,710</i>	<i>77,754,850</i>	<i>77,088,430</i>	<i>78,318,179</i>	
FINANCE					
AUDITOR-CONTROLLER	1,795,262	2,342,615	2,739,515	2,710,713	
TREASURER	1,000,202	1,047,083	1,390,975	1,214,867	
ASSESSOR	2,504,762	2,525,573	2,958,576	2,815,632	
<i>FINANCE</i>	<i>5,300,226</i>	<i>5,915,271</i>	<i>7,089,066</i>	<i>6,741,212</i>	
COUNSEL					
COUNTY COUNSEL	1,424,801	1,610,517	2,132,483	1,893,238	
<i>COUNSEL</i>	<i>1,424,801</i>	<i>1,610,517</i>	<i>2,132,483</i>	<i>1,893,238</i>	
PERSONNEL					
HUMAN RESOURCES	2,690,711	3,023,737	3,726,366	3,408,980	
<i>PERSONNEL</i>	<i>2,690,711</i>	<i>3,023,737</i>	<i>3,726,366</i>	<i>3,408,980</i>	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF YUBA DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY, AND UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2025-2026			SCHEDULE 8
ACCOUNT DESCRIPTION	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS	
ELECTIONS					
ELECTIONS	1,151,630	1,332,412	1,386,430	1,507,144	
<i>ELECTIONS</i>	<i>1,151,630</i>	<i>1,332,412</i>	<i>1,386,430</i>	<i>1,507,144</i>	
PROPERTY MANAGEMENT					
BUILDINGS & GROUNDS	8,952,574	6,909,434	9,098,049	4,964,660	
<i>PROPERTY MANAGEMENT</i>	<i>8,952,574</i>	<i>6,909,434</i>	<i>9,098,049</i>	<i>4,964,660</i>	
PLANT ACQUISITION					
TRI-COUNTY JUVENILE HALL	1,167,135	180,581	695	3,262,787	
JAIL EXPANSION PROJECT	4,405,926	9,631,485	3,943,196	8,804,932	
<i>PLANT ACQUISITION</i>	<i>5,573,061</i>	<i>9,812,066</i>	<i>3,943,891</i>	<i>12,067,719</i>	
TOTAL LEGISLATIVE	100,248,724	116,930,310	116,413,393	122,061,129	
JUDICIAL					
PUBLIC DEFENDER	1,767,389	1,772,847	1,766,043	1,728,220	
GRAND JURY	43,327	64,444	90,033	80,740	
DISTRICT ATTORNEY	3,618,108	4,279,099	5,115,835	5,126,131	
YDCSS	2,929,110	3,075,986	3,534,360	3,534,360	
JUVENILE TRAFFIC	18,420	18,620	18,620	18,439	
SHERIFF - BAILIFFS	798,439	853,609	862,601	884,472	
<i>JUDICIAL</i>	<i>9,174,793</i>	<i>10,064,605</i>	<i>11,387,492</i>	<i>11,372,362</i>	
POLICE PROTECTION					
SHERIFF	29,633,057	32,407,078	32,753,958	34,454,473	
SHERIFF BOAT GRANT	409,346	356,704	461,896	479,435	
<i>POLICE PROTECTION</i>	<i>30,042,403</i>	<i>32,763,782</i>	<i>33,215,854</i>	<i>34,933,908</i>	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF YUBA DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY, AND UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2025-2026			SCHEDULE 8
ACCOUNT DESCRIPTION	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
DETENTION & CORRECTION				
JAIL	21,552,668	22,028,525	24,726,985	25,671,063
JUVENILE HALL	8,234,758	9,450,642	10,934,728	10,670,776
DJJ SB823 INFRASTRUCTURE	146,699	-	-	-
PROBATION DEPT	8,043,707	8,899,178	11,048,912	11,316,524
VIC. WIT.-CHILD ABUSE	394,670	426,169	-	-
VICTIM-WITNESS PROGRAM	365,294	419,730	-	-
VOCA-VIOLENT CRIM RSPNS	188,361	117,529	-	-
JAG - ARRA	156,150	165,545	-	-
Crime Prev Act of 2000	380,007	-	-	-
YOBG	601,634	-	-	-
STANDARDS AND TRAINING-PROBATION	38,608	43,304	51,456	52,090
STANDARDS AND TRAINING-SHERIFF	44,490	43,359	44,163	44,163
VICTIM SERVICES	-	-	1,492,939	1,464,453
<i>DETENTION & CORRECTION</i>	<i>40,147,046</i>	<i>41,593,981</i>	<i>48,299,183</i>	<i>49,219,069</i>
FLOOD CONTROL-WATER CONSV				
DRAINAGE DITCH MAINT	1,660,838	1,447,336	1,489,010	1,489,010
<i>FLOOD CONTROL-WATER CONSV</i>	<i>1,660,838</i>	<i>1,447,336</i>	<i>1,489,010</i>	<i>1,489,010</i>
PROTECTION INSPECTION				
AGRICULTURE COMM & SEALER	1,739,454	1,851,220	2,031,619	2,009,343
BUILDING INSPECTION	5,273,539	5,608,488	8,016,360	7,955,940
<i>PROTECTION INSPECTION</i>	<i>7,012,993</i>	<i>7,459,708</i>	<i>10,047,979</i>	<i>9,965,283</i>
OTHER PROTECTION				
PUBLIC GUARDIAN	745,418	897,625	998,352	777,354
EMERGENCY SERVICES	1,769,279	1,346,026	1,525,053	1,432,378
NORTH FIRE COMPLEX 9/2020	11,648	-	-	-
PLANNING	1,327,938	1,825,768	2,601,817	2,602,412
ANIMAL CONTROL	1,728,546	1,893,591	2,244,845	2,369,269
<i>OTHER PROTECTION</i>	<i>5,582,829</i>	<i>5,963,010</i>	<i>7,370,067</i>	<i>7,181,413</i>
TOTAL PUBLIC PROTECTION	93,620,902	99,292,422	111,809,585	114,161,045

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF YUBA DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY, AND UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2025-2026			SCHEDULE 8
ACCOUNT DESCRIPTION	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS	
PUBLIC WAYS					
ROAD	34,969,957	34,129,309	51,086,302	54,617,527	
PUBLIC WAYS	34,969,957	34,129,309	51,086,302	54,617,527	
TOTAL PUBLIC WAYS & FACILITIES	34,969,957	34,129,309	51,086,302	54,617,527	
HEALTH					
PUBLIC AUTHORITY	875,976	791,148	948,349	949,235	
HEALTH DEPT	10,043,250	9,651,473	10,758,582	9,705,762	
ENVIRONMENTAL HEALTH	1,686,361	2,483,962	3,210,315	2,178,312	
HEALTH	12,605,587	12,926,583	14,917,246	12,833,309	
TOTAL HEALTH & SANITATION	12,605,587	12,926,583	14,917,246	12,833,309	
ADMINISTRATION					
WELFARE-ADMINISTRATION	52,852,040	39,126,052	56,486,836	54,941,945	
ADMINISTRATION	52,852,040	39,126,052	56,486,836	54,941,945	
AID PROGRAMS					
WELFARE-CATEGORICAL AIDS	1,017,663	1,169,319	33,902,222	34,373,961	
AID PROGRAMS	1,017,663	1,169,319	33,902,222	34,373,961	
GENERAL RELIEF					
GENERAL RELIEF	-	1,638,071	120,000	120,000	
HELP	-	17,084	-	-	
HOMELESS SERVICES	422,643	1,117,387	996,484	1,260,723	
GENERAL RELIEF	422,643	2,772,542	1,116,484	1,380,723	
VETERAN'S SERVICES					
BI-CO VETERANS	507,128	593,846	859,753	856,481	
VETERAN'S SERVICES	507,128	593,846	859,753	856,481	
OTHER ASSISTANCE					
CLIMATE CHANGE	13,775	-	-	-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF YUBA DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY, AND UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2025-2026			SCHEDULE 8
ACCOUNT DESCRIPTION	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS	
FERNWOOD RSIDENT INFILL	135,283	16,110	-	-	
OOOR (OWN OCCUPIED REHAB)	113,631	219,742	505,000	505,000	
HOMEBUYER ASSISTANCE	5,025	44,132	395,000	395,000	
CDBG-ER HOMELESS SHELTER	67,657	96,180	35,000	35,000	
CDBG-DISASTER RELIEF MHP	994,482	504,870	-	155,000	
CDBG-COVID ROUND 2	3,489	-	-	-	
INFRASTRUCTURE ROADSIDE	36,908	67,055	340,000	340,000	
AUDIBLE ALARM SYSTEM	-	17,314	217,500	217,500	
HIGH VISIBILITY STRIP/PULL	35,941	112,820	-	-	
PROHOUSING INCENTIVE PRGM	-	959,939	-	-	
PLHA 2019	272,461	-	-	-	
PLHA 2020	-	411,862	-	-	
PLHA 2021	-	-	416,334	483,256	
OTHER ASSISTANCE	1,678,652	2,450,024	1,908,834	2,130,756	
TOTAL PUBLIC ASSISTANCE	56,478,126	46,111,783	94,274,129	93,683,866	
LIBRARY SERVICES					
LIBRARY	1,147,777	2,794,995	6,894,279	6,729,088	
LIBRARY SERVICES	1,147,777	2,794,995	6,894,279	6,729,088	
AGRICULTURE EDUCATION					
AGRICULTURE EXTENSION	139,947	96,636	164,777	164,643	
AGRICULTURE EDUCATION	139,947	96,636	164,777	164,643	
TOTAL EDUCATION	1,287,724	2,891,631	7,059,056	6,893,731	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF YUBA DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY, AND UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2025-2026			SCHEDULE 8
ACCOUNT DESCRIPTION	2023 - 2024 ACTUAL	2024 - 2025 ACTUAL	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS	
RECREATION FACILITIES					
COUNTY PARKS & RECREATION	867,356	1,096,422	6,546,784	6,487,509	
RECREATION FACILITIES	867,356	1,096,422	6,546,784	6,487,509	
TOTAL RECREATION FACILITIES	867,356	1,096,422	6,546,784	6,487,509	
LONG TERM DEBT					
DEBT SERVICE	6,198,305	2,269,241	6,816,732	6,816,732	
LONG TERM DEBT	6,198,305	2,269,241	6,816,732	6,816,732	
TOTAL DEBT SERVICE	6,198,305	2,269,241	6,816,732	6,816,732	
TOTAL EXPENDITURE	306,276,681	315,647,701	408,923,227	417,554,848	

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GOVERNMENTAL FUNDS

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1350000-Administrative Services					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	43790	State - Other Funding	-15,056	-14,790	-12,650	-12,650
	43950	Other - Governmental Agencies	-35	-2,200	0	0
	45200	Dividends/Rebates	-11,835	-3,397	-10,000	-10,000
	45300	Rent - Building/Land	-9,617	-28,700	0	0
	45505	Vending Machine Revenues	-2,285	-13,196	-1,850	-1,850
	46805	Administrative/Management	-326,354	-333,356	-313,231	-1,432,078
	47100	Sales - Taxable	-22,628	-46,992	-5,000	-5,000
	47500	Donations/Contributions	-1,000	-500	0	0
	47900	Miscellaneous	0	-190	0	0
	48200	Transfers-In	-3,223,330	-147,214	-150,000	-1,051,072
	48210	Transfers-In from General Fund	-613,528	-776,475	-1,013,599	-541,292
	48300	Indirect Cost Revenue	-897,297	-1,126,695	-1,126,695	-1,407,393
		Total Revenue	-5,122,965	-2,493,706	-2,633,025	-4,461,335
	Expense					
	51100	Salaries and Wages	1,110,779	1,256,070	1,483,501	1,364,307
	51110	Extra Help	5,540	0	0	0
	51115	Overtime	0	36	0	0
	51130	Vacation Payout	4,929	28,860	0	0
	51131	Floating Holiday Payout	0	832	0	0
	51132	Management Leave Payout	0	3,278	0	0
	51134	EE Referral Program	1,000	500	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	51300	Medicare	15,988	18,389	21,517	19,791
	51400	Employee Insurance - Premiums	150,247	209,666	279,977	261,872
	51401	Employer paid Life Insurance	1,040	1,180	1,378	1,199
	51405	Workers Compensation	41,510	38,014	47,366	47,366
	51410	Unemployment Insurance	563	648	748	6,147
	51601	PERS - UAL	214,272	301,152	363,636	363,636
	51602	PERS - Normal	83,304	91,313	106,711	98,509
	51603	PARS	166	0	0	0
	51605	Other Post Employment Benefits	1,865	1,914	1,951	1,951
	52130	Info Technology Services	0	0	97,764	97,764
	52490	Other Professional Services	5,858	106,355	5,200	232,205
	52500	Maint - Equipment	96,698	98,767	59,500	224,575
	52600	Rents & Leases - Equipment	11,976	11,993	13,159	13,159
	52700	Insurance - Liability	33,854	61,076	85,293	85,293
	52800	Communications/Telephone	3,432	3,844	4,650	4,650
	52900	Training/Conference Expenses	4,660	7,524	4,500	4,500
	52901	Car Allowance	0	0	6,000	6,000
	53100	Office Supplies	24,371	25,659	30,000	30,000
	53120	Memberships/Certifications	1,639	2,239	2,030	2,260
	53200	Utilities	2,636	8,352	18,144	18,144
	53600	Special Department Expense	0	1,265	0	1,578,007
	53690	Late Fees	6	4	0	0
	55100	Land	3,060,824	0	0	0
		Total Expense	4,877,157	2,278,929	2,633,025	4,461,335
		Total Administrative Services	-245,808	-214,777	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1351000-Building & Grounds					
	Function: General - Property Management					
	Activity: General & Administrative					
	Revenue					
	43790	State - Other Funding	-46,475	-86,292	-50,897	-50,897
	43950	Other - Governmental Agencies	-266,496	-286,857	-236,568	-429,076
	46845	Maintenance/Custodial Services	-760,715	-643,115	-528,390	-528,390
	47500	Donations/Contributions	-750	0	0	0
	48200	Transfers-In	-5,944,764	-3,157,790	-5,195,000	-887,492
	48210	Transfers-In from General Fund	-529,542	-901,373	-789,228	-782,284
	48300	Indirect Cost Revenue	-2,340,459	-2,297,966	-2,297,966	-2,286,521
		Total Revenue	-9,889,200	-7,373,393	-9,098,049	-4,964,660
	Expense					
	51100	Salaries and Wages	1,124,132	1,528,707	1,633,294	1,551,653
	51110	Extra Help	36,338	34,541	66,092	66,092
	51115	Overtime	27,865	51,953	36,000	36,000
	51125	Standby Pay	12,160	12,110	12,140	12,140
	51130	Vacation Payout	12,274	6,743	0	29,684
	51131	Floating Holiday Payout	0	181	0	1,856
	51132	Management Leave Payout	0	0	0	4,639
	51133	Sick Leave Payout	10,605	0	0	14,765
	51134	EE Referral Program	750	0	0	0
	51300	Medicare	16,386	23,006	23,693	22,507
	51400	Employee Insurance - Premiums	257,876	298,476	325,673	325,673
	51401	Employer paid Life Insurance	1,553	1,698	1,726	1,650

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	51405	Workers Compensation	68,195	57,022	64,084	64,084
	51410	Unemployment Insurance	612	817	826	6,991
	51601	PERS - UAL	257,508	302,280	394,080	394,080
	51602	PERS - Normal	84,456	111,170	117,532	111,808
	51603	PARS	1,090	1,036	1,983	1,983
	51605	Other Post Employment Benefits	1,879	1,917	1,973	1,973
	52130	Info Technology Services	0	0	167,592	167,592
	52490	Other Professional Services	300,728	198,574	154,038	154,038
	52500	Maint - Equipment	164,604	924,382	300,540	584,173
	52500	Maint - Equipment	2,938	0	0	0
	52500	Maint - Equipment	63,719	0	0	0
	52500	Maint - Equipment	3,101	0	0	0
	52500	Maint - Equipment	11,187	0	0	0
	52500	Maint - Equipment	304,974	0	0	0
	52500	Maint - Equipment	27,579	0	0	0
	52500	Maint - Equipment	283	0	0	0
	52505	Maint - Buildings/Improvements	5,905	0	0	0
	52505	Maint - Buildings/Improvements	46,967	0	0	0
	52505	Maint - Buildings/Improvements	11,391	0	0	0
	52505	Maint - Buildings/Improvements	34,860	0	0	0
	52505	Maint - Buildings/Improvements	61,660	0	0	0
	52505	Maint - Buildings/Improvements	11,363	0	0	0
	52505	Maint - Buildings/Improvements	0	1,865,585	3,477,612	887,108
	52505	Maint - Buildings/Improvements	2,051,329	0	0	0
	52505	Maint - Buildings/Improvements	37,837	0	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	52505	Maint - Buildings/Improvements	5,344	0	0	0
	52700	Insurance - Liability	24,086	45,439	59,260	59,260
	52800	Communications/Telephone	11,496	11,837	11,364	11,364
	52900	Training/Conference Expenses	61,516	65,323	7,000	7,000
	52906	Fleet Charges	0	0	64,320	64,320
	53100	Office Supplies	723	995	1,246	1,246
	53200	Utilities	4,849	15,367	33,372	33,372
	53300	Clothing and Personal Supplies	2,587	10,196	8,446	8,446
	53305	Household Expense	56,611	68,386	79,956	79,956
	53400	Minor Equipment/Small Tools	14,544	3,080	9,858	9,858
	53600	Special Department Expense	386,226	326,174	1,749,349	249,349
	55200	Construction in Progress	3,330,486	942,439	295,000	0
		Total Expense	8,952,574	6,909,434	9,098,049	4,964,660
		Total Building & Grounds	-936,625	-463,959	0	0

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Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
3002	Budget Unit (ORG): 3002000-Grant Financed Capital Project					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	43400	State - Construction	-2,917,212	-6,230,221	-3,943,196	-8,804,932
	45100	Interest	0	2,277	0	0
	47500	Donations/Contributions	0	-83,973	0	0
	48200	Transfers-In	0	-2,031,063	0	0
		Total Revenue	-2,917,212	-8,342,980	-3,943,196	-8,804,932
	Expense					
	52490	Other Professional Services	94,374	39,866	77,523	302,225
	53100	Office Supplies	0	35	500	500
	53400	Minor Equipment/Small Tools	0	455	0	0
	55200	Construction in Progress	4,309,107	9,538,693	3,812,737	7,959,473
	56100	Transfers Out	0	0	0	540,000
	56200	Indirect Cost Allocation	2,445	52,436	52,436	2,734
		Total Expense	4,405,926	9,631,485	3,943,196	8,804,932
		Total Grant Financed Capital Project	1,488,714	1,288,505	0	0
		Total for Fund Grant Financed Capital Proj	2,614,547	334,712		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
3002		Grant Financed Capital Proj				
		Budget Unit (ORG): 3002001-Grant Financed Capital Project				
		Function: General - Other				
		Activity: General & Administrative				
		Revenue				
	43400	State - Construction	0	-1,134,374	0	-762,787
	45100	Interest	-41,303	0	0	0
		Total Revenue	-41,303	-1,134,374	0	-762,787
		Expense				
	52490	Other Professional Services	38,019	0	0	760,053
	53100	Office Supplies	175,052	10	0	0
	55200	Construction in Progress	931,132	179,875	0	0
	55420	Equip-Furn & Fixt	20,490	0	0	0
	56100	Transfers Out	0	0	0	2,500,000
	56200	Indirect Cost Allocation	2,443	695	695	2,734
		Total Expense	1,167,135	180,581	695	3,262,787
		Total Grant Financed Capital Project	1,125,832	-953,793	695	2,500,000

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1352000-Information Technology					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	43950	Other - Governmental Agencies	-9,104	-15,189	-8,714	-8,714
	46115	IT Services	-457,685	-408,497	-570,700	-570,700
	46800	Charges for Services	0	-30,693	0	0
	48200	Transfers-In	-252,565	-857,336	-445,000	-245,000
	48210	Transfers-In from General Fund	-383,000	-433,000	-361,002	-113,171
	48300	Indirect Cost Revenue	-2,715,003	-2,679,145	-2,679,145	-2,739,155
	49900	Intrafund Transfers-In	0	0		
		Total Revenue	-3,817,357	-4,423,860	-4,064,561	-3,676,740
	Expense					
	51100	Salaries and Wages	1,446,778	1,679,853	1,906,083	1,808,876
	51110	Extra Help	71,096	0	0	0
	51115	Overtime	41,665	26,795	15,000	15,000
	51125	Standby Pay	12,160	12,110	12,140	12,140
	51130	Vacation Payout	3,722	5,436	0	0
	51131	Floating Holiday Payout	0	437	0	0
	51132	Management Leave Payout	0	415	0	0
	51133	Sick Leave Payout	112	2,076	0	0
	51300	Medicare	21,949	24,050	27,605	26,236
	51400	Employee Insurance - Premiums	204,461	258,400	363,276	323,995
	51401	Employer paid Life Insurance	1,100	1,317	1,530	1,427
	51405	Workers Compensation	14,388	42,765	50,152	50,152

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	51410	Unemployment Insurance	788	864	959	8,150
	51601	PERS - UAL	359,964	399,840	471,852	471,852
	51602	PERS - Normal	109,524	122,732	137,922	130,870
	51603	PARS	2,133	0	0	0
	51605	Other Post Employment Benefits	3,641	2,431	4,050	4,050
	52130	Info Technology Services	0	0	139,656	139,656
	52490	Other Professional Services	147,059	336,424	253,500	203,500
	52500	Maint - Equipment	204,843	159,038	78,482	78,482
	52515	Maint - Software	80,916	28,594	67,436	67,436
	52600	Rents & Leases - Equipment	1,157	1,157	1,418	1,418
	52700	Insurance - Liability	37,562	66,421	89,228	89,228
	52800	Communications/Telephone	137,472	157,574	138,309	138,309
	52900	Training/Conference Expenses	72,328	41,984	31,371	31,371
	52906	Fleet Charges	0	0	15,672	15,672
	53100	Office Supplies	1,432	11,359	5,550	5,550
	53120	Memberships/Certifications	0	0	350	350
	53200	Utilities	8,679	14,294	31,020	31,020
	53400	Minor Equipment/Small Tools	29,523	784,294	22,000	22,000
	55430	Equip-IT Hardware	127,395	0	200,000	0
		Total Expense	3,141,848	4,180,658	4,064,561	3,676,740
		Total Information Technology	-675,509	-243,202	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1650000-Ag Commissioner-Sealer					
	Function: PP - Protection Inspection					
	Activity: Public Protection					
	Revenue					
	43300	State - Agriculture	-376,363	-358,932	-376,000	-376,000
	43305	State - CDFA Pest Detection	-39,011	-13,513	-10,000	-10,000
	43306	State - CDFA Pest Management	0	-6,410	-7,000	-7,000
	43307	State - CDFA Pest Exclusion	0	-12,610	-13,000	-13,000
	43310	State - Ag Pesticide Reg	-237,905	-227,134	-237,000	-237,000
	43315	State - CDFA-Measurement	-2,250	-2,149	-1,950	-1,950
	43790	State - Other Funding	0	0	-15,000	-15,000
	46145	Agricultural Services	0	-16,650	-57,000	-57,000
	46145	Agricultural Services	-42,488	-20,800	0	0
	46145	Agricultural Services	-18,820	-12,525	0	0
	46145	Agricultural Services	-1,800	-850	0	0
	46255	Inspection Fees	-74,735	-95,049	-94,000	-94,000
	47230	Unclaimed Warrants	-12	0	0	0
	47500	Donations/Contributions	-53,000	-53,000	-53,000	-53,000
	47900	Miscellaneous	-20	-40	0	0
	48210	Transfers-In from General Fund	-928,106	-1,082,259	-1,167,669	-1,145,393
		Total Revenue	-1,774,510	-1,901,921	-2,031,619	-2,009,343
	Expense					
	51100	Salaries and Wages	770,044	886,524	931,270	924,114
	51115	Overtime	9,971	5,283	10,000	10,000
	51120	Holiday Pay	7,363	0	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
	51300	Medicare	11,030	12,496	13,506	13,404
	51400	Employee Insurance - Premiums	174,587	198,827	220,913	213,390
	51401	Employer paid Life Insurance	653	659	662	662
	51405	Workers Compensation	7,054	6,715	8,253	8,253
	51410	Unemployment Insurance	396	449	469	4,163
	51601	PERS - UAL	159,960	186,804	226,800	226,800
	51602	PERS - Normal	58,601	65,175	67,728	67,206
	51605	Other Post Employment Benefits	9,363	9,588	9,802	9,802
	52130	Info Technology Services	0	0	55,872	55,872
	52490	Other Professional Services	0	48,311	0	0
	52490	Other Professional Services	67,639	21,341	87,737	87,737
	52500	Maint - Equipment	0	47	0	0
	52500	Maint - Equipment	0	10,780	0	0
	52500	Maint - Equipment	67,191	59,489	12,638	12,638
	52600	Rents & Leases - Equipment	1,268	1,268	1,500	1,500
	52700	Insurance - Liability	9,040	17,852	23,260	23,260
	52800	Communications/Telephone	3,772	3,763	5,596	5,596
	52900	Training/Conference Expenses	0	5,238	0	0
	52900	Training/Conference Expenses	80,864	80,281	16,300	16,300
	52901	Car Allowance	0	0	6,000	6,000
	52906	Fleet Charges	0	0	77,372	77,372
	53100	Office Supplies	0	2,242	0	0
	53100	Office Supplies	0	6,139	0	0
	53100	Office Supplies	0	153	0	0
	53100	Office Supplies	12,236	3,995	12,802	12,802

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	53120	Memberships/Certifications	3,136	3,403	4,000	4,000
	53200	Utilities	4,812	15,248	33,108	33,108
	53325	Landscaping/Ag Supplies	0	39	0	0
	53325	Landscaping/Ag Supplies	159	1,434	2,000	2,000
	53400	Minor Equipment/Small Tools	0	16	0	0
	53400	Minor Equipment/Small Tools	0	669	0	0
	53400	Minor Equipment/Small Tools	10,210	5	1,000	1,000
	53600	Special Department Expense	0	446	0	0
	53600	Special Department Expense	1,901	1,512	8,000	8,000
	55400	Equipment	13,454	0	0	0
	56200	Indirect Cost Allocation	254,752	195,031	195,031	184,364
		Total Expense	1,739,454	1,851,220	2,031,619	2,009,343
		Total Ag Commissioner-Sealer	-35,055	-50,700	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1020001-BiCounty AG Extension					
	Function: General - Legislative & Admin					
	Activity: General & Administrative					
	Revenue					
	48210	Transfers-In from General Fund	-152,004	-164,777	-164,777	-164,643
		Total Revenue	-152,004	-164,777	-164,777	-164,643
	Expense					
	52490	Other Professional Services	139,834	96,248	164,389	164,389
	56200	Indirect Cost Allocation	113	388	388	254
		Total Expense	139,947	96,636	164,777	164,643
		Total BiCounty AG Extension	-12,057	-68,141	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 125000-Assessor					
	Function: General - Finance					
	Activity: General & Administrative					
	Revenue					
	46105	Prop Tax Admin Fees	-223,432	-269,742	-250,000	-250,000
	46106	Supplement Prop Tax Admin Fee	-157,356	-191,050	-125,000	-125,000
	47110	Sales - Non Taxable	-14,345	-17,039	-15,000	-15,000
	47500	Donations/Contributions	-500	0	0	0
	48200	Transfers-In	0	0	0	-90,116
	48210	Transfers-In from General Fund	-2,299,445	-2,375,495	-2,568,576	-2,335,516
		Total Revenue	-2,695,078	-2,853,327	-2,958,576	-2,815,632
	Expense					
	51100	Salaries and Wages	1,124,423	1,213,148	1,366,845	1,310,225
	51110	Extra Help	38,234	33,597	39,600	39,303
	51115	Overtime	2,557	6,673	0	0
	51130	Vacation Payout	14,606	9,419	0	0
	51131	Floating Holiday Payout	0	531	0	0
	51133	Sick Leave Payout	12,067	3,012	0	0
	51134	EE Referral Program	500	0	0	0
	51300	Medicare	16,168	18,046	20,402	19,584
	51400	Employee Insurance - Premiums	185,469	184,982	251,290	195,297
	51401	Employer paid Life Insurance	1,175	1,163	1,270	1,194
	51405	Workers Compensation	10,406	10,213	12,446	12,446
	51410	Unemployment Insurance	511	534	606	5,153
	51601	PERS - UAL	259,512	278,484	336,300	336,300

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	51602	PERS - Normal	84,691	88,294	98,568	94,265
	51605	Other Post Employment Benefits	15,757	17,248	17,613	17,613
	52130	Info Technology Services	0	0	111,732	111,732
	52490	Other Professional Services	129,923	134,388	228,400	228,400
	52500	Maint - Equipment	128,731	115,831	6,892	6,892
	52600	Rents & Leases - Equipment	1,554	1,554	1,600	1,600
	52700	Insurance - Liability	18,739	34,340	45,158	45,158
	52800	Communications/Telephone	2,033	2,035	2,000	2,000
	52900	Training/Conference Expenses	15,932	13,773	12,400	12,400
	52906	Fleet Charges	0	0	8,000	8,000
	53100	Office Supplies	19,871	20,991	30,400	30,400
	53120	Memberships/Certifications	1,261	1,282	1,325	1,325
	53200	Utilities	8,000	25,351	55,044	55,044
	56200	Indirect Cost Allocation	412,643	310,685	310,685	281,301
Total Expense			2,504,762	2,525,573	2,958,576	2,815,632
Total Assessor			-190,317	-327,754	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1150000-Auditor-Controller					
	Function: General - Finance					
	Activity: General & Administrative					
	Revenue					
	46105	Prop Tax Admin Fees	-56,394	-66,678	-66,000	-66,000
	46106	Supplement Prop Tax Admin Fee	-16,998	-17,151	-12,000	-16,000
	46110	Auditing/Accounting Fees	-91,906	-145,096	-85,000	-85,000
	46195	Copies/Reports	-7,810	0	-5,000	-5,000
	47110	Sales - Non Taxable	-769	-1,849	0	0
	47900	Miscellaneous	-30	-11,502	0	0
	48200	Transfers-In	-130,779	-15,222	-55,000	-50,000
	48210	Transfers-In from General Fund	-621,388	-990,051	-1,235,075	-1,321,109
	48300	Indirect Cost Revenue	-1,151,484	-1,281,440	-1,281,440	-1,167,604
		Total Revenue	-2,077,557	-2,528,989	-2,739,515	-2,710,713
	Expense					
	51100	Salaries and Wages	1,082,212	1,250,810	1,375,786	1,351,750
	51110	Extra Help	9,910	3,884	5,000	5,000
	51115	Overtime	2,026	5,413	10,000	10,000
	51130	Vacation Payout	3,189	16,511	0	0
	51131	Floating Holiday Payout	0	372	0	0
	51300	Medicare	15,561	17,996	19,957	19,609
	51400	Employee Insurance - Premiums	157,833	190,335	231,804	224,281
	51401	Employer paid Life Insurance	1,018	1,102	1,145	1,145
	51405	Workers Compensation	9,032	9,808	12,272	12,272
	51410	Unemployment Insurance	471	547	595	5,221

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	51601	PERS - UAL	226,200	268,752	333,720	333,720
	51602	PERS - Normal	81,901	91,662	99,844	98,095
	51605	Other Post Employment Benefits	3,836	3,906	4,030	4,030
	52130	Info Technology Services	0	0	132,672	132,672
	52490	Other Professional Services	33,297	311,928	74,200	74,200
	52500	Maint - Equipment	89,784	88,826	280,572	285,800
	52600	Rents & Leases - Equipment	1,395	1,971	2,000	2,000
	52700	Insurance - Liability	14,029	26,396	37,590	37,590
	52800	Communications/Telephone	303	289	2,400	2,400
	52900	Training/Conference Expenses	5,907	13,044	26,100	26,100
	53100	Office Supplies	36,964	22,219	44,900	39,900
	53120	Memberships/Certifications	1,901	1,953	2,600	2,600
	53200	Utilities	4,699	14,890	32,328	32,328
	53400	Minor Equipment/Small Tools	13,795	0	10,000	10,000
		Total Expense	1,795,262	2,342,615	2,739,515	2,710,713
		Total Auditor-Controller	-282,295	-186,374	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
1000	General Fund					
	Budget Unit (ORG): 101000-Board of Supervisors					
	Function: General - Legislative & Admin					
	Activity: General & Administrative					
	Revenue					
	43950	Other - Governmental Agencies	0	0	-543,198	-497,755
	43981	Other-Yuba Water Agency	-386,184	-668,649	0	0
	47230	Unclaimed Warrants	-585	0	0	0
	48210	Transfers-In from General Fund	-652,510	-717,559	-697,164	-649,660
		Total Revenue	-1,039,279	-1,386,208	-1,240,362	-1,147,415
	Expense					
	51100	Salaries and Wages	324,650	334,313	330,360	347,056
	51300	Medicare	4,590	4,728	4,838	4,838
	51400	Employee Insurance - Premiums	92,473	107,451	114,986	119,509
	51401	Employer paid Life Insurance	502	510	515	515
	51405	Workers Compensation	2,599	2,805	2,989	2,989
	51601	PERS - UAL	64,740	76,488	80,652	80,652
	51602	PERS - Normal	24,529	24,385	24,055	24,055
	51605	Other Post Employment Benefits	1,255	1,914	1,951	1,951
	52130	Info Technology Services	0	0	34,920	34,920
	52500	Maint - Equipment	44,892	37,011	0	0
	52700	Insurance - Liability	11,699	26,287	32,372	32,372
	52800	Communications/Telephone	1,289	1,778	2,000	2,940
	52900	Training/Conference Expenses	33,289	40,131	35,090	35,090
	52901	Car Allowance	0	0	18,000	18,000

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	53100	Office Supplies	285	5,319	700	700
	53120	Memberships/Certifications	37,721	37,153	0	0
	53200	Utilities	9,364	29,675	64,404	64,404
	53400	Minor Equipment/Small Tools	-1,233	0	0	0
	53600	Special Department Expense	21,418	22,387	1,400	1,400
	56200	Indirect Cost Allocation	460,312	491,130	491,130	376,024
		Total Expense	1,134,376	1,243,465	1,240,362	1,147,415
		Total Board of Supervisors	95,097	-142,743	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1020000-Non-Departmental					
	Function: General - Legislative & Admin					
	Activity: General & Administrative					
	Revenue					
	41100	Property Taxes - Current Sec	-19,334,518	-20,831,244	-20,423,200	-20,423,200
	41110	Property Taxes - VLF Swap	-85,436	-110,589	-95,000	-95,000
	41150	Property Taxes - Current Unsec	-670,236	-681,433	-616,000	-616,000
	41205	Prop Taxes - Prior Yr Unsec	-17,443	-10,363	-17,000	-17,000
	41300	Suppl Property Taxes - Current	-702,892	-900,421	-473,000	-473,000
	41400	Sales and Use Tax	-7,166,153	-7,492,945	-6,397,650	-6,397,650
	41402	Sales Tax - Transit	-1,213,759	-1,244,501	-1,431,176	-1,325,808
	41500	Transient Occupancy Tax	-355,037	-397,131	-400,000	-400,000
	41600	Property Transfer Tax	-747,564	-761,097	-478,500	-478,500
	41800	Timber Yield Tax	-5,980	-27,597	-5,000	-5,000
	42200	Business Licenses	-4,975	-4,800	-3,000	-3,000
	42690	Permits - Other /App Fees	-1,882	-2,066	-2,000	-2,000
	42790	Franchise Fees - Other	-2,453,776	-2,591,107	-2,121,000	-2,121,000
	43110	State - Motor Vehicle In-Lieu	-13,811,138	-14,862,809	-14,810,000	-14,810,000
	43120	State - Other In-Lieu Tax	-23,320	-6,148	-25,000	-25,000
	43600	State - HOPTR	-152,645	-156,273	-155,000	-155,000
	43710	State - SB 90 Mandates	-176	-111,192	-25,000	-25,000
	43790	State - Other Funding	-8,891	-135,137	-100,000	-100,000
	43890	Federal - Other Funding	-98,645	-120,865	0	0
	43900	Other - In-Lieu Revenues	-3,006,397	-4,468,789	-5,000,000	-5,000,000
	43950	Other - Governmental Agencies	0	-18,333	-24,150	-24,150

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
	44100	Vehicle Code Fines	-100,054	-110,260	-120,000	-120,000
	44200	Court Fines	-162,532	-190,475	-138,000	-138,000
	44310	Parking Fines/Penalties	-122	-276	-500	-500
	44400	Penalties/Costs - Delq Taxes	-1,072,661	-1,187,967	-919,000	-919,000
	45100	Interest	-2,295,577	-2,975,155	-2,000,000	-2,000,000
	46260	Tipping Fees	-1,371,089	-1,489,781	-1,140,000	-1,140,000
	46700	Special Assessments	142	0	0	0
	46800	Charges for Services	-154,477	-159,112	-146,000	-146,000
	47300	Escheats	-295,744	-14,808	0	0
	47500	Donations/Contributions	-7,553	-7,559	0	0
	47900	Miscellaneous	0	-30	0	0
	48200	Transfers-In	-33,329	-279,127	-1,379,421	-1,171,662
	48210	Transfers-In from General Fund	-930,629	-1,165,565	0	0
	48300	Indirect Cost Revenue	-4,355,609	-4,564,922	-82,186	-76,648
		Total Revenue	-60,640,099	-67,079,877	-58,526,783	-58,208,118
		Expense				
	52110	Central Collection Services	700	700	700	700
	52125	Accounting/Auditing Services	77,710	91,000	0	0
	52160	Lobbyist Services	16,667	40,000	40,000	40,000
	52220	Medical/Laboratory Services	0	0	3,450	3,450
	52305	Training Services	0	0	20,000	20,000
	52310	Consulting Services	40,206	38,812	30,000	35,000
	52490	Other Professional Services	0	10,772	200,900	200,900
	52530	Maint - Court Facility	338,384	366,519	366,519	366,519
	52810	Advertising/Marketing	50,000	35,500	55,000	40,000

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
	53120	Memberships/Certifications	0	0	33,950	38,239
	53200	Utilities	198,211	269,101	296,952	296,952
	53600	Special Department Expense	0	1,997	108,500	8,500
	53602	Spec Dep-EE Referral Program	25,250	20,500	6,500	6,500
	54500	Taxes and Assessments	5,476	5,611	5,850	5,850
	54800	Contributions	1,416,748	1,710,387	1,679,200	1,600,206
	56100	Transfers Out	4,125,000	10,037,736	40,000	5,640,000
	56101	Transfers Out-GF Contribution	51,736,346	59,397,790	68,067,279	64,242,543
	56200	Indirect Cost Allocation	692	444,405	134,412	452
Total Expense			58,031,389	72,470,830	71,089,212	72,545,811
Total Non-Departmental			-2,608,709	5,390,953	12,562,429	14,337,693

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Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1030000-Clerk of the Board					
	Function: General - Legislative & Admin					
	Activity: General & Administrative					
	Revenue					
	46195	Copies/Reports	-2	-35	0	0
	46800	Charges for Services	-8,761	-11,808	-8,200	-8,200
	48210	Transfers-In from General Fund	-563,962	-650,902	-734,086	-721,804
		Total Revenue	-572,725	-662,745	-742,286	-730,004
	Expense					
	51100	Salaries and Wages	216,231	281,782	321,207	321,828
	51130	Vacation Payout	194	1,336	0	0
	51131	Floating Holiday Payout	0	84	0	0
	51300	Medicare	3,145	4,139	4,703	4,669
	51400	Employee Insurance - Premiums	41,489	50,926	80,169	77,169
	51401	Employer paid Life Insurance	342	368	412	412
	51405	Workers Compensation	2,030	2,135	2,771	2,771
	51410	Unemployment Insurance	110	145	164	1,450
	51601	PERS - UAL	52,308	59,448	76,920	76,920
	51602	PERS - Normal	16,216	20,481	23,349	23,177
	51605	Other Post Employment Benefits	1,897	1,938	1,989	1,989
	52130	Info Technology Services	0	0	34,920	34,920
	52490	Other Professional Services	13,355	13,355	14,690	15,474
	52500	Maint - Equipment	29,928	29,609		
	52600	Rents & Leases - Equipment	6,811	6,341	7,500	7,500
	52800	Communications/Telephone	583	1,008	1,000	1,000

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	52830	Publications and Legal Notices	414	145	500	500
	52900	Training/Conference Expenses	8,186	12,964	7,850	7,850
	52901	Car Allowance	0	0	6,000	6,000
	53100	Office Supplies	10,286	8,225	5,000	5,000
	53120	Memberships/Certifications	650	615	700	700
	53200	Utilities	3,256	10,318	22,380	22,380
	53600	Special Department Expense	1,350	750	1,350	1,350
	56200	Indirect Cost Allocation	109,014	128,712	128,712	116,945
		Total Expense	517,795	634,823	742,286	730,004
		Total Clerk of the Board	-54,930	-27,922	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1100000-Clerk-Recorder					
	Function: PP - Other Protection					
	Activity: Public Protection					
	Revenue					
	42110	Marriage Licenses	-4,496	-4,727	-3,100	-3,100
	46190	Recording Fees	-428,851	-568,556	-505,375	-505,375
	47230	Unclaimed Warrants	-5	0	0	0
	47600	Cash Over/Short	-513	-405	0	0
	48200	Transfers-In	-167,633	-203,369	-225,047	-224,664
	48210	Transfers-In from General Fund	-861,734	-819,529	-922,312	-881,228
		Total Revenue	-1,463,232	-1,596,586	-1,655,834	-1,614,367
	Expense					
	51100	Salaries and Wages	585,155	665,196	706,426	700,958
	51115	Overtime	0	0	2,500	2,500
	51300	Medicare	8,066	9,332	10,282	10,203
	51400	Employee Insurance - Premiums	111,873	129,790	142,351	142,351
	51401	Employer paid Life Insurance	583	583	586	586
	51405	Workers Compensation	5,543	5,239	6,137	6,137
	51410	Unemployment Insurance	200	224	242	2,143
	51601	PERS - UAL	119,508	140,400	170,916	170,916
	51602	PERS - Normal	44,254	48,664	51,031	50,741
	51605	Other Post Employment Benefits	5,590	5,730	5,842	5,842
	52130	Info Technology Services	0	0	48,888	48,888
	52490	Other Professional Services	71,424	72,413	90,640	90,640
	52500	Maint - Equipment	52,374	51,815	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	52600	Rents & Leases - Equipment	1,764	1,764	0	0
	52605	Rents & Leases - Bldgs/Land	7,681	10,401	14,790	14,790
	52700	Insurance - Liability	12,414	24,477	34,319	34,319
	52800	Communications/Telephone	2,372	2,356	2,820	2,820
	52900	Training/Conference Expenses	4,922	6,409	8,850	8,850
	53100	Office Supplies	15,737	24,841	22,600	22,600
	53120	Memberships/Certifications	1,250	1,250	1,385	1,385
	53200	Utilities	6,538	20,717	44,988	44,988
	53600	Special Department Expense	45	15	500	500
	56200	Indirect Cost Allocation	359,387	289,741	289,741	252,210
		Total Expense	1,416,681	1,511,357	1,655,834	1,614,367
		Total Clerk-Recorder	-46,551	-85,229	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1102000-Elections					
	Function: General - Elections					
	Activity: General & Administrative					
	Revenue					
	46120	Election Services	-243,963	-322,955	-33,898	-207,248
	47230	Unclaimed Warrants	-2,082	0	0	0
	48210	Transfers-In from General Fund	-997,031	-1,148,223	-1,352,532	-1,299,896
		Total Revenue	-1,243,076	-1,471,178	-1,386,430	-1,507,144
	Expense					
	51100	Salaries and Wages	220,032	294,085	359,545	349,836
	51110	Extra Help	16,713	14,285	15,000	15,000
	51115	Overtime	5,212	9,544	12,000	12,000
	51130	Vacation Payout	451	1,135	0	0
	51131	Floating Holiday Payout	0	99	0	0
	51300	Medicare	3,414	4,431	5,608	5,468
	51400	Employee Insurance - Premiums	60,108	109,248	140,685	140,685
	51401	Employer paid Life Insurance	298	379	407	407
	51405	Workers Compensation	3,168	2,994	4,383	4,383
	51410	Unemployment Insurance	121	160	182	1,577
	51601	PERS - UAL	44,268	55,668	81,024	81,024
	51602	PERS - Normal	16,469	21,497	26,142	25,434
	51603	PARS	298	148	450	450
	51605	Other Post Employment Benefits	1,865	1,914	1,951	1,951
	52130	Info Technology Services	0	0	48,888	48,888
	52490	Other Professional Services	90,979	227,219	213,284	217,226

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	52500	Maint - Equipment	103,604	127,419	40,041	125,891
	52605	Rents & Leases - Bldgs/Land	5,520	5,485	8,910	8,910
	52800	Communications/Telephone	3,678	3,673	6,660	6,660
	52830	Publications and Legal Notices	2,528	3,217	8,180	8,180
	52900	Training/Conference Expenses	3,223	4,939	5,500	5,500
	53100	Office Supplies	31,282	42,114	20,000	20,000
	53120	Memberships/Certifications	400	450	485	485
	53600	Special Department Expense	353,782	311,105	295,900	295,900
	55430	Equip-IT Hardware	0	0	0	85,000
	56200	Indirect Cost Allocation	184,218	91,205	91,205	46,289
		Total Expense	1,151,630	1,332,412	1,386,430	1,507,144
		Total Elections	-91,445	-138,766	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
2160		Child Support Services				
		Budget Unit (ORG): 2160000-Child Support Services				
		Function: PA - Administration				
		Activity: Public Assistance				
		Revenue				
	43890	Federal - Other Funding	-2,957,082	-2,992,877	-3,534,360	-3,534,360
	45100	Interest	-17,027	-21,419	0	0
	47500	Donations/Contributions	-500	0	0	0
		Total Revenue	-2,974,609	-3,014,296	-3,534,360	-3,534,360
		Expense				
	51100	Salaries and Wages	1,284,667	1,385,880	1,667,458	1,605,181
	51115	Overtime	1,293	374	0	0
	51130	Vacation Payout	23,496	0	0	0
	51131	Floating Holiday Payout	0	42	0	0
	51133	Sick Leave Payout	1,131	0	0	0
	51134	EE Referral Program	500	0	0	0
	51200	401A Employer Contribution	210	420	420	420
	51300	Medicare	18,361	19,476	21,958	21,428
	51400	Employee Insurance - Premiums	258,917	288,081	310,354	310,354
	51401	Employer paid Life Insurance	1,373	1,395	1,373	1,373
	51405	Workers Compensation	250,175	191,917	220,696	220,696
	51410	Unemployment Insurance	656	696	764	6,657
	51601	PERS - UAL	296,532	352,920	406,080	406,080
	51602	PERS - Normal	100,151	104,068	112,402	110,053
	51605	Other Post Employment Benefits	14,979	15,348	15,671	15,671

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
	52130	Info Technology Services	0	0	97,944	97,944
	52490	Other Professional Services	107,059	112,922	125,000	125,000
	52500	Maint - Equipment	140,648	110,982	15,056	15,056
	52505	Maint - Buildings/Improvements	28,291	24,147	40,000	40,000
	52600	Rents & Leases - Equipment	3,573	3,573	4,800	4,800
	52605	Rents & Leases - Bldgs/Land	208,075	214,704	219,689	219,689
	52700	Insurance - Liability	22,535	41,221	55,418	55,418
	52800	Communications/Telephone	13,219	12,866	15,000	15,000
	52900	Training/Conference Expenses	6,308	10,788	6,000	6,000
	52901	Car Allowance	0	0	6,000	6,000
	52906	Fleet Charges	0	0	3,000	3,000
	53100	Office Supplies	27,207	24,101	20,000	40,907
	53120	Memberships/Certifications	3,636	4,128	5,000	5,000
	53200	Utilities	39,550	32,353	40,692	40,692
	56200	Indirect Cost Allocation	76,567	123,585	123,585	161,941
		Total Expense	2,929,110	3,075,986	3,534,360	3,534,360
		Total Child Support Services	-45,499	61,690	0	0
		Total for Fund Child Support Services	-45,499	61,690		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1500000-CDSA - Finance/Admin					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	43950	Other - Governmental Agencies	-81,477	0	0	0
	46800	Charges for Services	-2,794,804	-3,067,772	-3,807,004	-3,663,044
	47500	Donations/Contributions	-9,720	-71	0	0
	47900	Miscellaneous	0	-2,180	0	0
	48200	Transfers-In	-12,942	-18,055	-65,000	-73,000
		Total Revenue	-2,898,943	-3,088,078	-3,872,004	-3,736,044
	Expense					
	51100	Salaries and Wages	1,195,883	1,615,889	1,963,013	1,953,082
	51110	Extra Help	7,095	0	0	0
	51115	Overtime	462	18	0	0
	51130	Vacation Payout	10,219	9,508	4,972	4,935
	51133	Sick Leave Payout	559	0	0	0
	51300	Medicare	17,047	23,144	28,475	28,328
	51400	Employee Insurance - Premiums	271,213	306,932	425,399	393,641
	51401	Employer paid Life Insurance	1,121	1,353	1,628	1,628
	51405	Workers Compensation	75,949	23,744	32,829	32,829
	51410	Unemployment Insurance	604	816	992	8,800
	51601	PERS - UAL	299,424	318,960	455,460	455,460
	51602	PERS - Normal	90,620	118,433	142,335	141,394
	51603	PARS	63	0	0	0
	51605	Other Post Employment Benefits	1,914	1,932	1,976	1,976

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	52130	Info Technology Services	0	0	104,748	104,748
	52490	Other Professional Services	4,212	12,771	52,700	60,700
	52500	Maint - Equipment	119,712	111,032	0	0
	52600	Rents & Leases - Equipment	6,387	6,387	6,600	6,600
	52700	Insurance - Liability	23,859	44,543	67,982	67,982
	52800	Communications/Telephone	2,633	3,594	4,428	4,608
	52900	Training/Conference Expenses	18,295	16,909	24,250	24,250
	52901	Car Allowance	0	0	6,000	6,000
	53100	Office Supplies	26,627	17,674	23,050	23,050
	53120	Memberships/Certifications	520	655	1,410	1,410
	53200	Utilities	11,736	37,192	80,724	80,724
	53400	Minor Equipment/Small Tools	0	0	20,000	20,000
	53600	Special Department Expense	19,436	19,958	25,600	25,600
	56100	Transfers Out	5,333	5,600	5,600	5,600
	56200	Indirect Cost Allocation	689,448	391,833	391,833	282,699
Total Expense			2,900,369	3,088,877	3,872,004	3,736,044
Total CDSA - Finance/Admin			1,426	799	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1502000-CDSA-Bldg Inspect Code Enforce					
	Function: PP - Protection Inspection					
	Activity: Public Protection					
	Revenue					
	43950	Other - Governmental Agencies	-250,000	-260,000	-268,500	-268,500
	46715	Mitigation Fees	-43,828	-66,064	-65,000	-65,000
	47500	Donations/Contributions	-1,000	-500	0	0
	48200	Transfers-In	-4,978,710	-5,281,924	-7,682,860	-7,622,440
		Total Revenue	-5,273,538	-5,608,488	-8,016,360	-7,955,940
	Expense					
	51100	Salaries and Wages	1,605,110	1,808,329	2,308,756	2,244,642
	51110	Extra Help	32,864	17,109	29,390	29,160
	51115	Overtime	6,219	8,304	15,000	15,000
	51130	Vacation Payout	4,000	866	0	0
	51131	Floating Holiday Payout	0	624	0	0
	51134	EE Referral Program	1,000	500	0	0
	51300	Medicare	23,433	26,207	34,132	33,203
	51400	Employee Insurance - Premiums	275,690	271,837	439,064	425,411
	51401	Employer paid Life Insurance	1,558	1,610	1,954	1,981
	51405	Workers Compensation	113,925	36,315	39,740	39,740
	51410	Unemployment Insurance	825	918	1,191	10,313
	51601	PERS - UAL	379,524	457,248	497,976	497,976
	51602	PERS - Normal	123,076	133,083	166,894	162,012
	51603	PARS	0	0	882	875
	51605	Other Post Employment Benefits	5,661	5,790	5,940	5,940
	52130	Info Technology Services	0	0	146,640	146,640

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	52490	Other Professional Services	1,817,592	1,753,094	3,193,330	3,034,496
	52500	Maint - Equipment	179,568	140,732	0	0
	52600	Rents & Leases - Equipment	1,917	1,962	2,305	2,305
	52700	Insurance - Liability	154,378	250,797	335,278	335,278
	52800	Communications/Telephone	14,069	16,737	23,050	23,050
	52830	Publications and Legal Notices	1,216	280	1,000	1,000
	52900	Training/Conference Expenses	176,642	175,900	73,500	73,500
	52906	Fleet Charges	0	0	150,920	152,300
	53100	Office Supplies	9,383	10,464	30,750	30,750
	53120	Memberships/Certifications	1,595	3,005	4,500	4,500
	53300	Clothing and Personal Supplies	3,963	3,988	6,600	6,600
	53400	Minor Equipment/Small Tools	5,284	7,737	19,500	19,500
	53600	Special Department Expense	22,595	19,185	32,200	32,200
	56200	Indirect Cost Allocation	312,454	455,868	455,868	627,568
Total Expense			5,273,539	5,608,488	8,016,360	7,955,940
Total CDSA-Bldg Inspect Code Enforce			2	0	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
2022	Budget Unit (ORG): 1500921-CDSA Roadside Grants					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	43805	Federal - Public Assist Prog	0	-83,780	-340,000	-340,000
	45100	Interest	-1,979	-3,124	0	0
		Total Revenue	-1,979	-86,904	-340,000	-340,000
	Expense					
	52490	Other Professional Services	0	20,462	0	0
	53600	Special Department Expense	36,908	46,593	340,000	340,000
		Total Expense	36,908	67,055	340,000	340,000
		Total CDSA Roadside Grants	34,929	-19,849	0	0
		Total for Fund CDSA - Roadside Grants	34,929	-19,849		
			34,929	-19,849		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2023	CDSA - Planning Grants					
	Budget Unit (ORG): 1500902-CDSA Planning Grants					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	43805	Federal - Public Assist Prog	-18,973	0	0	0
		Total Revenue	-18,973	0	0	0
	Expense					
	54805	Community Grants	13,775	0	0	0
		Total Expense	13,775	0	0	0
		Total CDSA Planning Grants	-5,197	0	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2023	Budget Unit (ORG): 1500922-CDSA Planning Grants					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	43805	Federal - Public Assist Prog	-122,993	-80,664	0	0
	45100	Interest	-2,249	-1,639	0	0
		Total Revenue	-125,242	-82,302	0	0
	Expense					
	52100	Administration Services	9,261	0	0	0
	54805	Community Grants	126,022	16,110	0	0
		Total Expense	135,283	16,110	0	0
		Total CDSA Planning Grants	10,041	-66,192	0	0
		Total for Fund CDSA - Planning Grants	4,843	-66,192		
			4,843	-66,192		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2034	Budget Unit (ORG): 1500923-CDSA Grants - PLHA 2019					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	43805	Federal - Public Assist Prog	-272,377	0	0	0
	45100	Interest	-879	0	0	0
		Total Revenue	-273,256	0	0	0
	Expense					
	52100	Administration Services	13,702	0	0	0
	54805	Community Grants	258,759	0	0	0
		Total Expense	272,461	0	0	0
		Total CDSA Grants - PLHA 2019	-794	0	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2034	Budget Unit (ORG): 1900925-CDSA Grants - PLHA 2020					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	43805	Federal - Public Assist Prog	0	-412,812	0	0
	45100	Interest	0	-1,973	0	0
		Total Revenue	0	-414,785	0	0
	Expense					
	52100	Administration Services	0	20,484	0	0
	53600	Special Department Expense	0	370,203	0	0
	54805	Community Grants	0	21,174	0	0
		Total Expense	0	411,862	0	0
		Total CDSA Grants - PLHA 2020	0	-2,923	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2034	Budget Unit (ORG): 1900926-CDSA Grants - PLHA 2021					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	43790	State - Other Funding	0	0	-416,334	-483,256
		Total Revenue	0	0	-416,334	-483,256
	Expense					
	52100	Administration Services	0	0		
	52490	Other Professional Services	0	0	24,162	24,162
	53600	Special Department Expense	0	0	392,172	459,094
		Total Expense	0	0	416,334	483,256
		Total CDSA Grants - PLHA 2021	0	0	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2040	CDBG-Prohousing Inc Prog					
	Budget Unit (ORG): 1500919-CDBG-Prohousing Inc Prog					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	43790	State - Other Funding	0	-960,000	0	0
	45100	Interest	0	-1,397	0	0
		Total Revenue	0	-961,397	0	0
	Expense					
	52100	Administration Services	0	48,000	0	0
	53600	Special Department Expense	0	20,118	0	0
	54805	Community Grants	0	891,822	0	0
		Total Expense	0	959,939	0	0
		Total CDBG-Prohousing Inc Prog	0	-1,457	0	0
		Total for Fund CDBG-Prohousing Inc Prog	0	-1,457		
			0	-1,457		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2035	Budget Unit (ORG): 1900924-CDSA-Audible Alarm Grant					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	43790	State - Other Funding	0	0	-217,500	-217,500
	43805	Federal - Public Assist Prog	0	-11,873	0	0
	45100	Interest	0	-1,827	0	0
		Total Revenue	0	-13,700	-217,500	-217,500
	Expense					
	53600	Special Department Expense	0	0	167,500	167,500
	54805	Community Grants	0	17,314	50,000	50,000
		Total Expense	0	17,314	217,500	217,500
		Total CDSA-Audible Alarm Grant	0	3,614	0	0
		Total for Fund CDSA	10,277	-9,887		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2035	Budget Unit (ORG): 1500918-CDBG_Hi Vis Striping					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	43790	State - Other Funding	-24,510	0	0	0
	43805	Federal - Public Assist Prog	0	-126,321	0	0
	45100	Interest	-1,153	0	0	0
		Total Revenue	-25,664	-126,321	0	0
	Expense					
	52100	Administration Services	0	8,718	0	0
	54805	Community Grants	35,941	104,102	0	0
		Total Expense	35,941	112,820	0	0
		Total CDBG_Hi Vis Striping	10,277	-13,501	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2036	CDSA - Owner Occupied Rehab					
	Budget Unit (ORG): 1500915-CDSA - Owner Occupied Rehab					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	43805	Federal - Public Assist Prog	-83,374	-21,146	-105,000	-105,000
	45100	Interest	-1,537	-4,195	0	0
	48200	Transfers-In	0	-87,460	-400,000	-400,000
		Total Revenue	-84,911	-112,802	-505,000	-505,000
	Expense					
	52100	Administration Services	39,647	11,196	5,000	5,000
	54805	Community Grants	73,983	208,546	500,000	500,000
		Total Expense	113,631	219,742	505,000	505,000
		Total CDSA - Owner Occupied Rehab	28,720	106,940	0	0
		Total for Fund CDSA - Owner Occupied Rehab	28,720	106,940		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2027	CDSA - Disaster Relief MHP					
	Budget Unit (ORG): 1500906-CDSA Disaster Relief MHP					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	43805	Federal - Public Assist Prog	-651,448	-492,099	0	-155,000
	45100	Interest	-1,191	-8,556	0	0
		Total Revenue	-652,639	-500,655	0	-155,000
	Expense					
	53600	Special Department Expense	991,016	460,343	0	145,000
	54805	Community Grants	3,465	44,527	0	10,000
		Total Expense	994,482	504,870	0	155,000
		Total CDSA Disaster Relief MHP	341,843	4,215	0	0
		Total for Fund CDSA - Disaster Relief MHP	341,843	4,215		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
2037		CDBG-ER Homeless Shelter				
		Budget Unit (ORG): 1500920-CDBG-ER Homeless Shelter				
		Function: General - Other				
		Activity: General & Administrative				
		Revenue				
	43805	Federal - Public Assist Prog	-70,139	-71,261	-35,000	-35,000
	45100	Interest	-663	-794	0	0
		Total Revenue	-70,802	-72,055	-35,000	-35,000
		Expense				
	52100	Administration Services	8,419	25,724	5,000	5,000
	54805	Community Grants	59,238	70,456	30,000	30,000
		Total Expense	67,657	96,180	35,000	35,000
		Total CDBG-ER Homeless Shelter	-3,145	24,125	0	0
		Total for Fund CDBG-ER Homeless Shelter	-3,145	24,125		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2028		CDSA - CDBG Covid Rnd 1				
		Budget Unit (ORG): 1500907-CDSA CDBG Covid Rnd 1				
		Function: General - Other				
		Activity: General & Administrative				
		Revenue				
	45100	Interest	-802	-1,214	0	0
		Total Revenue	-802	-1,214	0	0
		Expense				
		Total Expense	0	0	0	0
		Total CDSA CDBG Covid Rnd 1	-802	-1,214	0	0
		Total for Fund CDSA - CDBG Covid Rnd 1	-802	-1,214		
			-802	-1,214		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2038	CDBG-Homebuyer Assistance					
	Budget Unit (ORG): 1500917-CDBG-Homebuyer Assistance					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	45100	Interest	-563	-654	0	0
	48200	Transfers-In	0	-50,400	-395,000	-395,000
		Total Revenue	-563	-51,054	-395,000	-395,000
	Expense					
	52100	Administration Services	5,025	43,934	20,000	20,000
	54805	Community Grants	0	199	375,000	375,000
		Total Expense	5,025	44,132	395,000	395,000
		Total CDBG-Homebuyer Assistance	4,462	-6,921	0	0
		Total for Fund CDBG-Homebuyer Assistance	4,462	-6,921		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
2029		CDSA - CDBG Covid Rnd 2				
		Budget Unit (ORG): 1500908-CDSA CDBG Covid Rnd 2				
		Function: General - Other				
		Activity: General & Administrative				
		Revenue				
	43805	Federal - Public Assist Prog	-4,904	0	0	0
	45100	Interest	-495	-36	0	0
		Total Revenue	-5,399	-36	0	0
		Expense				
	52100	Administration Services	3,489	0	0	0
		Total Expense	3,489	0	0	0
		Total CDSA CDBG Covid Rnd 2	-1,910	-36	0	0
		Total for Fund CDSA - CDBG Covid Rnd 2	-1,910	-36		
			-1,910	-36		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1508000-Drainage					
	Function: PP - Flood/Water Control					
	Activity: Public Protection					
	Revenue					
	43950	Other - Governmental Agencies	-1,658,828	-1,445,326	-1,487,000	-1,487,000
	48210	Transfers-In from General Fund	-2,010	-2,010	-2,010	-2,010
		Total Revenue	-1,660,838	-1,447,336	-1,489,010	-1,489,010
	Expense					
	52490	Other Professional Services	1,355,016	1,343,301	1,224,712	1,225,384
	53200	Utilities	17,559	28,095	20,000	20,000
	53600	Special Department Expense	46,226	1,873	40,000	40,000
	56100	Transfers Out	237,250	69,769	200,000	200,000
	56200	Indirect Cost Allocation	4,787	4,298	4,298	3,626
		Total Expense	1,660,838	1,447,336	1,489,010	1,489,010
		Total Drainage	0	0	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1506000-Economic Development					
	Function: General - Promotion					
	Activity: General & Administrative					
	Revenue					
	47230	Unclaimed Warrants	-15,000	0	0	0
	47500	Donations/Contributions	-90,000	-109,391	-120,200	-120,200
	48200	Transfers-In	-764,735	-67,747	0	-45,000
	48210	Transfers-In from General Fund	-127,249	-463,129	-463,129	-441,965
		Total Revenue	-996,984	-640,267	-583,329	-607,165
	Expense					
	51100	Salaries and Wages	0	93,583	127,996	130,012
	51300	Medicare	0	1,347	1,856	1,886
	51400	Employee Insurance - Premiums	0	11,710	31,758	0
	51401	Employer paid Life Insurance	0	77	103	103
	51405	Workers Compensation	0	0	3,456	3,456
	51410	Unemployment Insurance	0	47	64	586
	51601	PERS - UAL	0	0	46,596	46,596
	51602	PERS - Normal	0	6,840	9,289	9,218
	52490	Other Professional Services	0	113,619	89,361	134,635
	52700	Insurance - Liability	0	0	4,799	4,799
	52800	Communications/Telephone	0	470	840	840
	52900	Training/Conference Expenses	1,409	17,441	21,604	21,604
	53100	Office Supplies	0	368	1,000	1,000
	53120	Memberships/Certifications	0	600	2,750	2,750
	53600	Special Department Expense	978,982	211,750	233,550	233,550

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	56200	Indirect Cost Allocation	9,714	8,307	8,307	16,130
Total Expense			990,105	466,158	583,329	607,165
Total Economic Development			-6,880	-174,109	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1503000-CDSA - Environmental Health					
	Function: H&S - Health					
	Activity: Health & Sanitation					
	Revenue					
	42600	Safety Permits	-233,423	-279,164	-358,000	-358,000
	42603	Undergrnd Storage Tank Permit	-68,707	-79,318	-110,000	-110,000
	42690	Permits - Other /App Fees	-780,343	-1,021,323	-1,180,000	-1,180,000
	43290	State - Other Health	-66,474	-82,255	-119,000	-119,000
	43790	State - Other Funding	-59,996	-560,223	-1,090,000	-90,000
	47230	Unclaimed Warrants	-331	0	0	0
	47500	Donations/Contributions	0	-500	0	0
	47900	Miscellaneous	-314	0	0	0
	48200	Transfers-In	-359,304	-312,569	-333,315	-301,312
	48210	Transfers-In from General Fund	0	-155,000	-20,000	-20,000
		Total Revenue	-1,568,892	-2,490,352	-3,210,315	-2,178,312
	Expense					
	51100	Salaries and Wages	711,538	873,810	922,790	915,675
	51115	Overtime	130	2,792	0	0
	51130	Vacation Payout	2,510	0	0	0
	51134	EE Referral Program	0	500	0	0
	51300	Medicare	10,026	12,504	13,385	13,282
	51400	Employee Insurance - Premiums	129,318	136,733	149,886	149,886
	51401	Employer paid Life Insurance	644	632	635	635
	51405	Workers Compensation	42,722	12,570	13,823	13,823
	51410	Unemployment Insurance	359	442	464	4,125

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
					2025-2026	2025-2026
	51601	PERS - UAL	158,892	188,544	221,748	221,748
	51602	PERS - Normal	53,952	64,055	66,928	66,411
	51605	Other Post Employment Benefits	3,821	2,600	2,021	2,021
	52130	Info Technology Services	0	0	62,844	77,844
	52490	Other Professional Services	239,143	796,317	1,374,966	366,305
	52500	Maint - Equipment	75,627	66,620	0	0
	52700	Insurance - Liability	38,181	64,390	85,109	85,109
	52800	Communications/Telephone	6,232	5,769	8,000	8,000
	52900	Training/Conference Expenses	70,546	62,370	10,000	10,000
	52901	Car Allowance	0	0	6,000	6,000
	52906	Fleet Charges	0	0	70,000	55,000
	53100	Office Supplies	13,035	12,866	12,000	12,000
	53120	Memberships/Certifications	1,543	1,492	2,000	2,000
	53300	Clothing and Personal Supplies	0	437	2,500	2,500
	53600	Special Department Expense	28,108	63,303	70,000	70,000
	56200	Indirect Cost Allocation	100,033	115,216	115,216	95,948
		Total Expense	1,686,361	2,483,962	3,210,315	2,178,312
		Total CDSA - Environmental Health	117,468	-6,390	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1507000-County Library Operations					
	Function: Education - Library Services					
	Activity: Education					
	Revenue					
	43520	State - Library Services Tech	-1,500	-1,000	-1,000	-1,000
	43530	State - Public Library Found	-15,813	-10,811	-17,000	-17,000
	45300	Rent - Building/Land	-10,255	-11,282	-9,000	-9,000
	46500	Library Services	-8,597	-4,337	-5,000	-5,000
	46800	Charges for Services	-5,000	-600	-500	-500
	47900	Miscellaneous	-20	-115	0	0
	48200	Transfers-In	-297,732	-1,968,848	-5,901,249	-5,701,740
	48210	Transfers-In from General Fund	-807,605	-798,113	-960,530	-994,848
		Total Revenue	-1,146,523	-2,795,106	-6,894,279	-6,729,088
	Expense					
	51100	Salaries and Wages	203,082	233,087	332,036	286,732
	51110	Extra Help	27,663	44,628	40,240	39,920
	51300	Medicare	3,346	4,027	5,402	4,739
	51400	Employee Insurance - Premiums	23,492	25,067	64,357	37,892
	51401	Employer paid Life Insurance	254	254	344	281
	51405	Workers Compensation	2,627	6,984	6,911	6,911
	51410	Unemployment Insurance	115	139	190	1,473
	51601	PERS - UAL	64,824	60,600	64,272	64,272
	51602	PERS - Normal	15,216	16,898	23,919	20,620
	51603	PARS	830	1,339	1,208	1,198
	51605	Other Post Employment Benefits	1,865	1,914	1,951	1,951
	52130	Info Technology Services	0	0	48,888	48,888

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	52490	Other Professional Services	117,432	97,277	115,119	114,664
	52500	Maint - Equipment	52,374	44,413	0	0
	52505	Maint - Buildings/Improvements	0	0	1,000	1,000
	52700	Insurance - Liability	14,017	30,498	31,952	31,952
	52800	Communications/Telephone	26,086	26,736	28,600	28,600
	52900	Training/Conference Expenses	117	826	1,000	1,000
	53100	Office Supplies	3,306	2,565	3,500	3,500
	53120	Memberships/Certifications	679	657	1,000	1,000
	53200	Utilities	67,825	84,526	108,816	108,816
	53400	Minor Equipment/Small Tools	0	0	0	46,000
	53600	Special Department Expense	26,809	32,318	48,000	48,000
	53640	Library Supplies/Databases	55,862	70,898	70,000	70,000
	55200	Construction in Progress	229,562	1,879,021	5,765,249	5,519,740
	56200	Indirect Cost Allocation	210,393	130,325	130,325	239,939
		Total Expense	1,147,777	2,794,995	6,894,279	6,729,088
		Total County Library Operations	1,254	-111	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2025		CDSA - NSP3				
		Budget Unit (ORG): 1500904-CDSA NSP3				
		Function: General - Other				
		Activity: General & Administrative				
		Revenue				
	45100	Interest	-943	-1,428	0	0
		Total Revenue	-943	-1,428	0	0
		Expense				
		Total Expense	0	0	0	0
		Total CDSA NSP3	-943	-1,428	0	0
		Total for Fund CDSA - NSP3	-943	-1,428		
			-943	-1,428		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1505001-County Parks-Operating					
	Function: RC - Recreation					
	Activity: Recreation & Cultural					
	Revenue					
	43790	State - Other Funding	-22,797	-756,278	-3,739,200	-3,739,200
	47230	Unclaimed Warrants	-1,290	0	0	0
	47900	Miscellaneous	-71	-33	0	0
	48200	Transfers-In	-664,835	-153,139	-2,604,905	-2,545,630
	48210	Transfers-In from General Fund	-177,679	-177,679	-202,679	-202,679
		Total Revenue	-866,672	-1,087,129	-6,546,784	-6,487,509
	Expense					
	52490	Other Professional Services	289,146	282,811	377,407	328,600
	52600	Rents & Leases - Equipment	8,573	12,229	15,000	15,000
	52800	Communications/Telephone	456	456	500	500
	53200	Utilities	29,444	42,984	44,700	44,700
	53600	Special Department Expense	42,059	17,127	80,000	80,000
	55200	Construction in Progress	428,550	410,839	5,939,200	5,939,200
	56100	Transfers Out	0	240,000	0	0
	56200	Indirect Cost Allocation	69,128	89,977	89,977	79,509
		Total Expense	867,356	1,096,422	6,546,784	6,487,509
		Total County Parks-Operating	684	9,293	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1501000-CDSA - Planning					
	Function: PP - Other Protection					
	Activity: Public Protection					
	Revenue					
	43790	State - Other Funding	-74,637	-420,207	0	0
	43950	Other - Governmental Agencies	0	-140,787	-100,000	-100,000
	46800	Charges for Services	-361,332	-302,731	-335,827	-356,547
	47230	Unclaimed Warrants	-225	0	0	0
	47500	Donations/Contributions	-4,049	-5,907	0	0
	48200	Transfers-In	-592,426	-660,867	-1,870,721	-1,850,596
	48210	Transfers-In from General Fund	-295,269	-295,269	-295,269	-295,269
		Total Revenue	-1,327,938	-1,825,768	-2,601,817	-2,602,412
	Expense					
	51100	Salaries and Wages	372,506	484,834	545,412	530,648
	51110	Extra Help	18,392	19,049	34,440	35,790
	51115	Overtime	46	1,600	0	0
	51130	Vacation Payout	25,281	1,305	0	0
	51131	Floating Holiday Payout	0	97	0	0
	51134	EE Referral Program	1,500	1,000	0	0
	51300	Medicare	5,946	7,217	8,410	8,216
	51400	Employee Insurance - Premiums	52,468	62,243	83,299	59,064
	51401	Employer paid Life Insurance	385	431	434	434
	51405	Workers Compensation	28,481	8,380	10,367	10,367
	51410	Unemployment Insurance	208	251	310	2,551
	51601	PERS - UAL	106,164	114,348	145,356	145,356

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	51602	PERS - Normal	27,768	35,082	39,426	38,131
	51603	PARS	552	470	1,034	1,074
	51605	Other Post Employment Benefits	3,730	3,828	3,902	3,902
	52130	Info Technology Services	0	0	41,904	41,904
	52490	Other Professional Services	320,500	771,653	1,387,831	1,377,936
	52500	Maint - Equipment	44,892	44,413	0	0
	52700	Insurance - Liability	6,162	10,931	14,987	14,987
	52800	Communications/Telephone	1,543	1,754	2,700	2,700
	52830	Publications and Legal Notices	10,891	8,176	16,000	16,000
	52900	Training/Conference Expenses	4,753	7,765	21,000	21,000
	53100	Office Supplies	2,863	1,241	4,000	4,000
	53120	Memberships/Certifications	150	675	2,000	2,000
	53400	Minor Equipment/Small Tools	4,201	1,020	1,000	1,000
	56200	Indirect Cost Allocation	288,558	238,005	238,005	285,352
Total Expense			1,327,938	1,825,768	2,601,817	2,602,412
Total CDSA - Planning			0	0	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
2050	Roads					
	Budget Unit (ORG): 2050000-Roads Operations-Maintenance					
	Function: Public Ways & Facilities					
	Activity: Public Ways & Facilities					
	Revenue					
	41402	Sales Tax - Transit	-943,607	-788,035	-788,035	-788,035
	41900	Other Taxes	-1,092,765	-1,259,882	-1,071,000	-621,000
	42400	Road Privileges and Permits	-314,885	-466,316	-600,000	-600,000
	43105	State - Highway Users Tax	-6,897,911	-7,321,897	-7,127,746	-7,127,746
	43400	State - Construction	-9,232,540	-13,608,525	-18,168,467	-18,334,367
	43845	Federal - Forest Reserve	-48,816	-10,384	-48,000	-48,000
	43950	Other - Governmental Agencies	-6,401,678	-5,514,856	-7,180,334	-7,980,334
	44100	Vehicle Code Fines	-40,000	-40,000	-40,000	-40,000
	45100	Interest	-87,964	-230,968	-70,000	-70,000
	46135	Planning and Engineering	-10,960	-5,321	-7,500	-7,500
	46200	Road and Street Services	0	-1,638	-500	-500
	46800	Charges for Services	-2,828,730	-3,102,171	-2,185,488	-2,241,415
	47230	Unclaimed Warrants	-511	0	0	0
	47500	Donations/Contributions	-454,169	-810,315	-220,000	-220,000
	47900	Miscellaneous	-3,106	-14,549	-5,000	-5,000
	48100	Sale of Capital Assets	-63,754	0	0	0
	48200	Transfers-In	-6,242,492	-3,095,316	-11,881,844	-14,186,463
	48210	Transfers-In from General Fund	-127,237	-107,213	-86,738	-86,738
		Total Revenue	-34,791,125	-36,377,386	-49,480,652	-52,357,098
	Expense					

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	51100	Salaries and Wages	3,790,056	4,312,838	5,365,030	5,265,084
	51110	Extra Help	84,649	56,938	127,000	152,000
	51115	Overtime	162,994	117,435	150,000	150,000
	51125	Standby Pay	0	0	2,960	2,960
	51130	Vacation Payout	30,000	5,348	10,000	10,000
	51131	Floating Holiday Payout	0	1,325	0	0
	51133	Sick Leave Payout	7,828	0	2,500	2,500
	51134	EE Referral Program	2,500	3,000	0	0
	51300	Medicare	57,744	63,607	81,889	76,375
	51400	Employee Insurance - Premiums	694,329	767,013	1,226,659	1,137,515
	51401	Employer paid Life Insurance	3,951	4,086	5,022	4,946
	51405	Workers Compensation	67,396	193,211	223,399	223,399
	51410	Unemployment Insurance	2,042	2,244	2,851	23,723
	51601	PERS - UAL	847,860	1,054,608	1,238,424	1,238,424
	51602	PERS - Normal	285,534	312,595	387,404	379,906
	51603	PARS	0	186	0	750
	51605	Other Post Employment Benefits	16,834	17,262	17,614	17,614
	52130	Info Technology Services	0	0	425,952	425,952
	52490	Other Professional Services	2,179,860	1,999,336	2,349,285	2,407,684
	52500	Maint - Equipment	507,931	511,117	521,000	521,000
	52505	Maint - Buildings/Improvements	4,240	4,111	5,000	5,000
	52525	Maint - Infrastructure/Land	1,254,801	2,970,692	1,115,000	1,555,000
	52600	Rents & Leases - Equipment	11,371	17,904	30,000	30,000
	52605	Rents & Leases - Bldgs/Land	3,628	3,654	4,500	4,500
	52700	Insurance - Liability	433,904	743,856	979,532	979,532

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	52800	Communications/Telephone	40,519	53,509	58,200	58,200
	52830	Publications and Legal Notices	0	567	1,500	1,500
	52900	Training/Conference Expenses	16,878	14,568	45,000	45,000
	52901	Car Allowance	0	0	6,000	6,000
	53100	Office Supplies	30,862	17,514	21,000	21,000
	53120	Memberships/Certifications	2,858	3,939	5,000	5,000
	53200	Utilities	77,158	104,827	114,624	114,624
	53300	Clothing and Personal Supplies	32,775	29,529	51,200	51,200
	53305	Household Expense	6,068	6,318	9,000	9,000
	53360	Infrastructure Repair Supplies	196,986	200,726	412,000	412,000
	53400	Minor Equipment/Small Tools	83,665	84,857	75,000	75,000
	53600	Special Department Expense	66,316	58,484	85,000	85,000
	55100	Land	0	528,169	4,250,000	5,050,000
	55200	Construction in Progress	21,208,340	17,825,281	29,207,450	31,275,350
	55400	Equipment	205,351	125,005	90,000	100,000
	55410	Equip-Vehicles	138,843	52,761	0	0
	55450	Equip-Heavy & Unlicensed Equip	586,184	202,880	745,000	745,000
	56100	Transfers Out	1,267,238	1,060,192	1,049,798	1,052,298
	56200	Indirect Cost Allocation	565,872	589,509	589,509	897,491
	56920	Change in Inventory	-5,408	8,306	0	0
		Total Expense	34,969,957	34,129,309	51,086,302	54,617,527
		Total Roads Operations-Maintenance	178,832	-2,248,078	1,605,650	2,260,429

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Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1504000-CDSA - Surveyor					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	42300	Construction/Building Permits	-41,124	-67,367	-80,000	-80,000
	46135	Planning and Engineering	-114,194	-141,518	-180,000	-180,000
	46800	Charges for Services	-113,214	-58,196	-118,263	-126,119
	48200	Transfers-In	0	-44,500	-173,496	-143,980
	48210	Transfers-In from General Fund	-244,000	-244,000	-244,000	-148,614
		Total Revenue	-512,532	-555,581	-795,759	-678,713
	Expense					
	51100	Salaries and Wages	40,606	153,960	234,000	165,179
	51110	Extra Help	41,113	43,077	48,000	47,000
	51115	Overtime	0	393	7,000	7,000
	51300	Medicare	1,173	2,825	4,193	3,179
	51400	Employee Insurance - Premiums	9,815	34,496	53,767	37,888
	51401	Employer paid Life Insurance	38	151	204	152
	51405	Workers Compensation	9,494	4,190	5,183	5,183
	51410	Unemployment Insurance	41	99	146	988
	51601	PERS - UAL	36,036	38,628	73,607	73,608
	51602	PERS - Normal	3,094	11,331	17,036	12,026
	51605	Other Post Employment Benefits	1,882	1,926	1,976	1,976
	52490	Other Professional Services	323,072	232,521	304,868	304,055
	52500	Maint - Equipment	7,482	0	0	0
	52700	Insurance - Liability	2,262	6,167	8,196	8,196

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	52830	Publications and Legal Notices	580	0	700	700
	52900	Training/Conference Expenses	0	1,050	8,000	2,000
	53100	Office Supplies	224	70	2,500	2,498
	53120	Memberships/Certifications	0	135	0	0
	56200	Indirect Cost Allocation	35,620	26,383	26,383	7,085
Total Expense			512,532	557,401	795,759	678,713
Total CDSA - Surveyor			0	1,820	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1300000-County Counsel					
	Function: General - Counsel					
	Activity: General & Administrative					
	Revenue					
	46125	Legal Services	-389,219	-312,574	-397,687	-431,408
	47500	Donations/Contributions	-19,106	-7,190	0	0
	48200	Transfers-In	-211,958	-214,000	-250,000	-250,000
	48210	Transfers-In from General Fund	-425,980	-172,993	-295,567	-237,030
	48300	Indirect Cost Revenue	-833,846	-1,189,229	-1,189,229	-974,800
		Total Revenue	-1,880,109	-1,895,986	-2,132,483	-1,893,238
	Expense					
	51100	Salaries and Wages	743,474	950,401	1,234,522	1,057,947
	51110	Extra Help	66,953	71,717	72,457	86,117
	51130	Vacation Payout	50,212	990	0	0
	51131	Floating Holiday Payout	0	438	0	0
	51132	Management Leave Payout	0	954	0	0
	51134	EE Referral Program	500	0	0	0
	51300	Medicare	12,174	14,775	18,959	16,589
	51400	Employee Insurance - Premiums	98,119	65,358	136,233	75,493
	51401	Employer paid Life Insurance	616	718	927	721
	51405	Workers Compensation	8,749	9,031	10,898	10,898
	51410	Unemployment Insurance	427	514	659	5,149
	51601	PERS - UAL	220,020	247,752	295,944	295,944
	51602	PERS - Normal	52,479	67,077	88,038	75,319
	51603	PARS	1,784	1,896	2,174	1,989

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	51605	Other Post Employment Benefits	9,080	9,618	9,840	9,840
	52130	Info Technology Services	0	0	69,828	69,828
	52490	Other Professional Services	0	20,959	60,000	60,000
	52500	Maint - Equipment	82,302	51,815	0	0
	52600	Rents & Leases - Equipment	2,664	2,664	2,664	2,664
	52700	Insurance - Liability	8,716	18,104	24,189	24,189
	52800	Communications/Telephone	2,837	3,733	4,000	4,000
	52900	Training/Conference Expenses	14,047	20,931	23,600	19,000
	52901	Car Allowance	0	0	6,000	6,000
	53100	Office Supplies	35,932	34,325	35,979	35,979
	53120	Memberships/Certifications	10,435	6,344	13,000	13,000
	53200	Utilities	3,283	10,404	22,572	22,572
		Total Expense	1,424,801	1,610,517	2,132,483	1,893,238
		Total County Counsel	-455,309	-285,469	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1050000-County Administrative Office					
	Function: General - Legislative & Admin					
	Activity: General & Administrative					
	Revenue					
	43790	State - Other Funding	-100,000	0	0	0
	46800	Charges for Services	-181,989	-211,067	-225,706	-231,006
	47500	Donations/Contributions	-180,000	-228,509	-213,317	-293,317
	48200	Transfers-In	-113,004	-56,167	0	0
	48210	Transfers-In from General Fund	-287,830	-741,660	-953,225	-728,528
	48300	Indirect Cost Revenue	-1,040,635	-968,488	-968,488	-1,027,731
		Total Revenue	-1,903,458	-2,205,890	-2,360,736	-2,280,582
	Expense					
	51100	Salaries and Wages	927,779	1,125,378	1,253,998	1,232,912
	51110	Extra Help	21,173	30,937	10,000	10,000
	51115	Overtime	0	507	5,000	5,000
	51130	Vacation Payout	13,556	0	0	0
	51300	Medicare	13,702	16,337	18,405	18,098
	51400	Employee Insurance - Premiums	120,824	123,853	172,443	167,429
	51401	Employer paid Life Insurance	624	718	824	807
	51405	Workers Compensation	62,822	85,803	100,053	100,053
	51410	Unemployment Insurance	484	574	639	5,619
	51601	PERS - UAL	197,760	230,184	301,284	301,284
	51602	PERS - Normal	70,239	80,507	90,660	89,127
	51603	PARS	635	928	300	300
	51604	Pension Replacement Benefit	40,893	42,166	40,160	44,275
	51605	Other Post Employment Benefits	4,886	3,864	3,970	3,970

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	52130	Info Technology Services	0	0	48,888	48,888
	52310	Consulting Services	0	0	50,000	90,000
	52490	Other Professional Services	58,914	37,116	146,906	46,906
	52500	Maint - Equipment	37,410	37,011	0	0
	52600	Rents & Leases - Equipment	1,443	1,443	1,500	1,500
	52700	Insurance - Liability	7,467	14,221	21,358	21,358
	52800	Communications/Telephone	1,697	1,548	2,400	2,400
	52830	Publications and Legal Notices	7,503	8,284	8,350	8,350
	52900	Training/Conference Expenses	12,674	20,950	19,172	18,826
	52901	Car Allowance	0	0	12,000	12,000
	53100	Office Supplies	11,021	6,083	15,071	14,531
	53120	Memberships/Certifications	17,422	17,918	19,871	19,465
	53200	Utilities	2,539	8,046	17,484	17,484
		Total Expense	1,633,469	1,894,375	2,360,736	2,280,582
		Total County Administrative Office	-269,989	-311,516	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1800000-District Attorney					
	Function: PP - Judicial					
	Activity: Public Protection					
	Revenue					
	43610	State - Prop 172 Public Safety	-389,034	-386,260	-410,287	-410,287
	43630	State - Aid for Corrections	-72,355	-68,786	-65,000	-65,000
	43790	State - Other Funding	-8,557	-35,819	-200,000	-200,000
	46195	Copies/Reports	-69	-150	0	0
	47500	Donations/Contributions	-29,080	-3,666	0	0
	47900	Miscellaneous	-1,071	-50	0	0
	48200	Transfers-In	-1,014,656	-888,458	-1,112,258	-1,172,834
	48210	Transfers-In from General Fund	-2,427,957	-3,064,250	-3,328,290	-3,111,860
		Total Revenue	-3,942,779	-4,447,439	-5,115,835	-4,959,981
	Expense					
	51100	Salaries and Wages	1,832,610	2,119,885	2,355,834	2,403,641
	51110	Extra Help	61,631	57,028	99,922	98,027
	51115	Overtime	2,712	1,686	10,000	10,000
	51120	Holiday Pay	7,415	11,887	11,887	17,452
	51130	Vacation Payout	1,834	37,681	0	0
	51131	Floating Holiday Payout	0	2,553	0	0
	51132	Management Leave Payout	0	3,221	0	0
	51134	EE Referral Program	500	1,000	0	0
	51200	401A Employer Contribution	4,290	6,080	6,535	6,535
	51300	Medicare	26,382	31,351	35,790	36,539
	51400	Employee Insurance - Premiums	281,606	356,796	444,939	447,932

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	51401	Employer paid Life Insurance	1,341	1,429	1,633	1,633
	51405	Workers Compensation	18,425	17,737	22,367	22,367
	51410	Unemployment Insurance	841	995	1,128	10,177
	51601	PERS - UAL	482,076	508,944	633,540	633,540
	51602	PERS - Normal	166,060	193,763	217,487	221,574
	51603	PARS	586	682	1,948	1,900
	51605	Other Post Employment Benefits	7,548	7,704	7,891	7,891
	51606	Retiree Health Savings Acct	900	1,200	1,200	1,200
	52130	Info Technology Services	0	0	104,748	104,748
	52140	Legal Services	0	0	100,000	100,000
	52315	Transcript Services	0	0	5,000	5,000
	52320	Interpreting Services	0	0	1,000	1,000
	52325	Waste Disposal Services	0	0	3,060	3,060
	52420	Expert Witness Services	3,003	5,300	125,000	125,000
	52490	Other Professional Services	57,117	43,924	45,580	45,580
	52500	Maint - Equipment	182,382	111,032	0	0
	52600	Rents & Leases - Equipment	3,275	3,275	3,275	3,275
	52700	Insurance - Liability	86,580	168,407	232,094	232,094
	52800	Communications/Telephone	8,223	7,648	10,820	10,820
	52900	Training/Conference Expenses	54,359	78,306	60,700	60,700
	52905	Business Travel/Mileage	0	1,844	3,500	3,500
	52906	Fleet Charges	0	0	54,588	54,588
	53100	Office Supplies	74,493	30,394	22,100	22,100
	53115	Books/Media/Subscriptions	0	16,238	0	0
	53120	Memberships/Certifications	8,844	10,292	12,605	12,605

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	53125	Court Transcripts	0	742	0	0
	53200	Utilities	35,308	54,299	59,640	59,640
	53250	Fuel	0	51	0	0
	53300	Clothing and Personal Supplies	0	0	4,350	4,350
	53301	Uniform Allowance	0	17	0	0
	53310	Jury and Witness Expense	0	1,227	0	0
	53320	Safety Supplies	185	0	250	250
	53400	Minor Equipment/Small Tools	0	29,059	0	0
	53415	Computer Software/Licenses	0	19,050	68,295	68,295
	53600	Special Department Expense	0	1,887	2,500	2,500
	53620	Law Enforcement Supplies	0	1,559	11,700	11,700
	56200	Indirect Cost Allocation	207,584	332,929	332,929	274,918
		Total Expense	3,618,108	4,279,099	5,115,835	5,126,131
		Total District Attorney	-324,671	-168,340	0	166,150

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2120	Fish & Game Commission					
	Budget Unit (ORG): 2120000-Fish & Game Commission					
	Function: PP - Other Protection					
	Activity: Public Protection					
	Revenue					
	44200	Court Fines	-1,750	-2,952	0	0
		Total Revenue	-1,750	-2,952	0	0
	Expense					
		Total Expense	0	0	0	0
		Total Fish & Game Commission	-1,750	-2,952	0	0
		Total for Fund Fish & Game Commission	-1,750	-2,952		
			-1,750	-2,952		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1031000-Grand Jury					
	Function: PP - Judicial					
	Activity: Public Protection					
	Revenue					
	47230	Unclaimed Warrants	-523	0	0	0
	48210	Transfers-In from General Fund	-71,792	-91,452	-90,033	-80,740
		Total Revenue	-72,315	-91,452	-90,033	-80,740
	Expense					
	52130	Info Technology Services	0	0	6,984	6,984
	52500	Maint - Equipment	7,482	7,403	0	0
	52800	Communications/Telephone	619	649	775	775
	52900	Training/Conference Expenses	2,430	2,660	3,000	3,000
	52905	Business Travel/Mileage	25,801	24,414	50,000	50,000
	53100	Office Supplies	1,785	2,044	2,000	2,000
	56200	Indirect Cost Allocation	5,210	27,274	27,274	17,981
		Total Expense	43,327	64,444	90,033	80,740
		Total Grand Jury	-28,988	-27,008	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2700		In-Home Supportive Services				
		Budget Unit (ORG): 2700000-IHSS Authority				
		Function: H&S - Health				
		Activity: Health & Sanitation				
		Revenue				
	43200	State - Public Assist Admin	-775,733	-1,073,220	-948,349	-949,235
		Total Revenue	-775,733	-1,073,220	-948,349	-949,235
		Expense				
	52100	Administration Services	48,292	12,424	30,000	30,000
	52490	Other Professional Services	14,010	616	7,333	7,333
	52700	Insurance - Liability	796,734	762,790	893,598	893,598
	52900	Training/Conference Expenses	0	0	100	100
	53600	Special Department Expense	500	0	2,000	2,000
	56200	Indirect Cost Allocation	16,440	15,318	15,318	16,204
		Total Expense	875,976	791,148	948,349	949,235
		Total IHSS Authority	100,242	-282,072	0	0
		Total for Fund In-Home Supportive Services	100,242	-282,072		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
2003	HHS - Public Health					
	Budget Unit (ORG): 2000500-PH-Administration					
	Function: H&S - Health					
	Activity: Health & Sanitation					
	Revenue					
	43115	State - Sales Tax Realignment	-5,043,931	-5,439,765	-4,500,000	-4,500,000
	43135	State - Public Health	-4,143,635	-4,815,807	-3,915,431	-3,047,902
	43290	State - Other Health	-56,506	-63,749	-62,000	-62,000
	46800	Charges for Services	-201,030	-218,942	-213,600	-213,600
	47230	Unclaimed Warrants	-881	0	0	0
	47900	Miscellaneous	-388,752	-375,182	-366,835	-366,835
	48200	Transfers-In	-349,334	-317,055	-368,000	-368,000
	48210	Transfers-In from General Fund	-187,701	-187,701	-187,701	-187,701
		Total Revenue	-10,371,769	-11,418,201	-9,613,567	-8,746,038
	Expense					
	51100	Salaries and Wages	2,244,368	2,300,534	2,772,335	2,522,202
	51110	Extra Help	73,482	85,689	110,189	110,189
	51115	Overtime	8,329	2,064	10,000	10,000
	51125	Standby Pay	17,640	13,850	14,000	14,000
	51130	Vacation Payout	14,753	21,057	15,440	15,440
	51131	Floating Holiday Payout	0	1,381	0	0
	51132	Management Leave Payout	0	910	0	0
	51133	Sick Leave Payout	0	2,614	57,219	57,219
	51300	Medicare	33,282	34,302	43,299	39,581
	51400	Employee Insurance - Premiums	315,768	332,151	457,169	417,888

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
					2025-2026	2025-2026
	51401	Employer paid Life Insurance	2,006	1,755	1,959	1,807
	51405	Workers Compensation	36,601	34,680	35,618	35,618
	51410	Unemployment Insurance	1,181	1,217	1,501	11,467
	51601	PERS - UAL	704,292	754,356	744,492	744,492
	51602	PERS - Normal	158,143	157,262	200,790	182,797
	51603	PARS	60	92	300	300
	51605	Other Post Employment Benefits	18,727	19,188	19,590	19,590
	52100	Administration Services	576,439	713,018	650,000	650,000
	52130	Info Technology Services	0	0	335,172	335,172
	52225	Safety/Emergency Services	44,724	0	0	0
	52490	Other Professional Services	1,209,526	1,362,514	2,530,879	2,142,401
	52500	Maint - Equipment	427,629	208,342	6,500	6,500
	52505	Maint - Buildings/Improvements	683,925	14,080	19,270	19,270
	52600	Rents & Leases - Equipment	4,439	4,439	4,500	4,500
	52605	Rents & Leases - Bldgs/Land	385,849	389,100	285,557	285,557
	52700	Insurance - Liability	106,085	158,182	185,598	185,598
	52800	Communications/Telephone	46,572	43,745	67,790	63,746
	52900	Training/Conference Expenses	58,726	50,487	36,328	31,328
	52901	Car Allowance	0	0	6,000	6,000
	52905	Business Travel/Mileage	0	3,028	0	0
	52906	Fleet Charges	0	0	19,905	19,905
	53100	Office Supplies	93,308	47,817	75,189	43,368
	53120	Memberships/Certifications	22,487	41,604	27,250	27,250
	53200	Utilities	39,823	52,992	66,684	66,684
	53300	Clothing and Personal Supplies	465	363	1,200	1,200

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
	53305	Household Expense	29,487	24,655	23,591	23,591
	53315	Medical/Laboratory Supplies	26,847	17,948	34,446	27,697
	53500	Support and Care of Persons	7,484	8,101	6,500	6,500
	53600	Special Department Expense	168,089	113,815	340,551	298,051
	56100	Transfers Out	2,075,161	2,209,969	1,127,600	1,043,600
	56200	Indirect Cost Allocation	407,553	424,171	424,171	235,254
		Total Expense	10,043,250	9,651,473	10,758,582	9,705,762
		Total PH-Administration	-328,519	-1,766,728	1,145,015	959,724
		Total for Fund HHS - Public Health	-328,519	-1,766,728		

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Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
2000	HHS-Human Services					
	Budget Unit (ORG): 2000100-HHS-Agency Administration					
	Function: PA - Administration					
	Activity: Public Assistance					
	Revenue					
	43200	State - Public Assist Admin	-32,486,270	-41,312,436	-37,432,049	-37,331,188
	43790	State - Other Funding	-33,519	-19,926	-370,000	-370,000
	47230	Unclaimed Warrants	-4,152	0	0	0
	47500	Donations/Contributions	-16,599	-10,880	0	0
	47900	Miscellaneous	-912,937	-1,102,278	-827,140	-827,140
	48200	Transfers-In	-14,203,415	-11,997,141	-15,330,164	-14,886,134
		Total Revenue	-47,656,893	-54,442,661	-53,959,353	-53,414,462
	Expense					
	51100	Salaries and Wages	16,814,491	17,272,776	19,188,313	18,091,746
	51110	Extra Help	55,351	57,990	228,642	228,642
	51115	Overtime	481,657	159,541	189,891	189,891
	51120	Holiday Pay	6,089	5,847	0	0
	51125	Standby Pay	109,815	117,810	138,447	138,447
	51130	Vacation Payout	148,312	80,938	48,647	48,647
	51131	Floating Holiday Payout	0	11,019	0	0
	51132	Management Leave Payout	0	7,286	0	0
	51133	Sick Leave Payout	7,180	52,726	86,938	86,938
	51134	EE Referral Program	10,000	5,500	0	0
	51200	401A Employer Contribution	2,040	2,040	2,040	2,040
	51300	Medicare	246,984	249,322	288,307	272,483

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
	51400	Employee Insurance - Premiums	3,446,548	3,434,318	4,260,405	4,022,852
	51401	Employer paid Life Insurance	18,993	17,507	18,493	17,608
	51405	Workers Compensation	215,152	394,634	443,586	443,586
	51410	Unemployment Insurance	8,814	8,887	10,060	81,885
	51601	PERS - UAL	3,785,676	4,487,364	4,900,728	4,900,728
	51602	PERS - Normal	1,270,642	1,261,968	1,387,890	1,310,562
	51603	PARS	476	39	612	612
	51605	Other Post Employment Benefits	83,824	85,637	90,338	90,338
	51606	Retiree Health Savings Acct	600	600	0	0
	52100	Administration Services	371,696	369,161	366,835	366,835
	52130	Info Technology Services	0	0	1,661,880	1,661,880
	52431	IHSS Provider Payments	2,615,390	0	3,091,513	3,091,513
	52490	Other Professional Services	7,696,265	503,319	9,293,633	9,200,434
	52500	Maint - Equipment	1,830,583	1,898,478	35,300	35,300
	52505	Maint - Buildings/Improvements	2,978,201	376,431	125,630	125,630
	52600	Rents & Leases - Equipment	24,701	24,916	25,000	25,000
	52605	Rents & Leases - Bldgs/Land	2,635,235	2,725,946	2,883,898	2,883,898
	52700	Insurance - Liability	343,083	632,937	795,897	795,897
	52800	Communications/Telephone	203,530	47,051	194,183	194,183
	52900	Training/Conference Expenses	321,798	202,099	73,500	73,500
	52901	Car Allowance	0	0	6,000	6,000
	52905	Business Travel/Mileage	0	1,095	0	0
	52906	Fleet Charges	7,335	610	185,091	185,091
	53100	Office Supplies	926,981	173,650	386,800	386,800
	53120	Memberships/Certifications	36,686	54	45,294	45,294

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	53200	Utilities	318,273	414,577	521,628	521,628
	53300	Clothing and Personal Supplies	3,455	1,196	10,320	10,320
	53305	Household Expense	234,117	196,719	191,019	191,019
	53315	Medical/Laboratory Supplies	44	192	0	0
	53400	Minor Equipment/Small Tools	2,622	0	0	0
	53500	Support and Care of Persons	2,249,912	36	1,546,500	1,546,500
	53600	Special Department Expense	82,149	71,586	63,500	63,500
	55400	Equipment	11,171	0	0	0
	56100	Transfers Out	724,316	72,171	0	0
	56200	Indirect Cost Allocation	2,521,855	3,700,078	3,700,078	3,604,718
		Total Expense	52,852,040	39,126,052	56,486,836	54,941,945
		Total HHS-Agency Administration	5,195,147	-15,316,608	2,527,483	1,527,483

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
					2025-2026	2025-2026
2000	Budget Unit (ORG): 2000400-PA - Admin					
	Function: PA - Administration					
	Activity: Public Assistance					
	Revenue					
	43790	State - Other Funding	0	-442,534	0	0
	47900	Miscellaneous	0	-25,707	0	0
	48210	Transfers-In from General Fund	0	-120,000	-120,000	-120,000
		Total Revenue	0	-588,240	-120,000	-120,000
	Expense					
	52100	Administration Services	0	14,079	12,039	7,617
	52490	Other Professional Services	0	561,678	0	0
	52900	Training/Conference Expenses	0	2,625	0	0
	52905	Business Travel/Mileage	0	974	0	0
	53100	Office Supplies	0	799	0	0
	53500	Support and Care of Persons	0	1,052,208	105,000	105,000
	53600	Special Department Expense	0	2,747	0	0
	56200	Indirect Cost Allocation	0	2,961	2,961	7,383
		Total Expense	0	1,638,071	120,000	120,000
		Total PA - Admin	0	1,049,830	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2000	Budget Unit (ORG): 2000401-PA - Services					
	Function: PA- Aid Programs					
	Activity: Public Assistance					
	Revenue					
	43200	State - Public Assist Admin	-15,516,855	-13,064,214	-16,461,664	-17,066,347
	43205	State - Public Assist Programs	-43,289	-45,033	-75,000	-75,000
	43790	State - Other Funding	0	-1,413	0	0
	47900	Miscellaneous	-108,814	0	0	0
	48200	Transfers-In	-18,348,600	-22,243,258	-17,365,558	-17,232,614
	48210	Transfers-In from General Fund	-120,000	0	0	0
		Total Revenue	-34,137,557	-35,353,918	-33,902,222	-34,373,961
	Expense					
	52100	Administration Services	5,260	0	0	0
	52490	Other Professional Services	0	253,872	0	0
	52500	Maint - Equipment	0	451	0	0
	52505	Maint - Buildings/Improvements	0	101,973	0	0
	52800	Communications/Telephone	0	54,082	0	0
	52900	Training/Conference Expenses	0	5,171	0	0
	52905	Business Travel/Mileage	0	2,240	0	0
	53100	Office Supplies	0	406,928	0	0
	53300	Clothing and Personal Supplies	0	230	0	0
	53305	Household Expense	0	379	0	0
	53500	Support and Care of Persons	1,011,161	266,610	33,902,222	34,373,961
	53600	Special Department Expense	0	5,573	0	0
	56100	Transfers Out	0	71,810	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
	56200	Indirect Cost Allocation	1,242	0	0	0
Total Expense			1,017,663	1,169,319	33,902,222	34,373,961
Total PA - Services			-33,119,894	-34,184,599	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
2002	HELP Program					
	Budget Unit (ORG): 2000403-PA-Help Program					
	Function: PA- Aid Programs					
	Activity: Public Assistance					
	Revenue					
	45100	Interest	-2,894	-4,010	0	0
		Total Revenue	-2,894	-4,010	0	0
	Expense					
	52490	Other Professional Services	0	16,077	0	0
	52505	Maint - Buildings/Improvements	0	999	0	0
	53600	Special Department Expense	0	9	0	0
		Total Expense	0	17,084	0	0
		Total PA-Help Program	-2,894	13,074	0	0
		Total for Fund HELP Program	-2,894	13,074		
			-2,894	13,074		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
2001	Homeless Services					
	Budget Unit (ORG): 2000402-PA - Homeless Services					
	Function: PA- Aid Programs					
	Activity: Public Assistance					
	Revenue					
	43790	State - Other Funding	-902,171	-551,861	-996,484	-1,251,175
	45100	Interest	-19,551	-37,525	0	0
	47230	Unclaimed Warrants	-272	0	0	0
		Total Revenue	-921,993	-589,386	-996,484	-1,251,175
	Expense					
	52100	Administration Services	80,725	56,682	0	0
	52490	Other Professional Services	278,584	842,994	814,323	1,069,014
	52800	Communications/Telephone	468	0	0	0
	52900	Training/Conference Expenses	2,760	0	0	0
	53100	Office Supplies	283	0	0	0
	53500	Support and Care of Persons	42,537	204,250	182,161	182,161
	53600	Special Department Expense	28	0	0	0
	56200	Indirect Cost Allocation	17,258	13,461	0	9,548
		Total Expense	422,643	1,117,387	996,484	1,260,723
		Total PA - Homeless Services	-499,350	528,000	0	9,548
		Total for Fund Homeless Services	-499,350	528,000		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 2000700-Veterans-Administration					
	Function: PA - Veteranse Services					
	Activity: Public Assistance					
	Revenue					
	43500	State - Veterans Affairs	-210,402	-192,979	-218,401	-218,401
	43950	Other - Governmental Agencies	-37,749	-329,453	-320,676	-319,040
	47230	Unclaimed Warrants	-150	0	0	0
	48210	Transfers-In from General Fund	-217,261	-256,000	-320,676	-319,040
		Total Revenue	-465,562	-778,432	-859,753	-856,481
	Expense					
	51100	Salaries and Wages	146,320	272,911	243,009	265,453
	51133	Sick Leave Payout	0	0	106,772	106,772
	51300	Medicare	2,064	3,859	5,054	3,852
	51400	Employee Insurance - Premiums	12,774	40,184	77,169	77,169
	51401	Employer paid Life Insurance	180	250	272	358
	51405	Workers Compensation	2,391	2,849	7,013	7,013
	51410	Unemployment Insurance	73	136	174	1,197
	51601	PERS - UAL	47,292	37,272	88,440	88,440
	51602	PERS - Normal	10,891	19,836	25,395	19,232
	51605	Other Post Employment Benefits	1,882	960	1,976	1,976
	52100	Administration Services	145,338	136,274	177,140	177,140
	52130	Info Technology Services	0	0	6,984	6,984
	52490	Other Professional Services	3,212	3,942	10,036	10,036
	52500	Maint - Equipment	37,430	14,818	5,100	5,100
	52505	Maint - Buildings/Improvements	1,693	10	1,200	1,200

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	52600	Rents & Leases - Equipment	482	482	500	500
	52605	Rents & Leases - Bldgs/Land	25,008	19,753	44,967	44,967
	52700	Insurance - Liability	3,171	4,094	10,255	10,255
	52800	Communications/Telephone	3,793	2,718	4,000	4,000
	52900	Training/Conference Expenses	12,408	1,807	10,000	10,000
	52905	Business Travel/Mileage	0	571	0	0
	53100	Office Supplies	6,480	3,406	3,360	3,360
	53120	Memberships/Certifications	3,200	3,250	3,990	3,990
	53200	Utilities	3,346	4,329	5,460	5,460
	53300	Clothing and Personal Supplies	0	34	160	160
	53305	Household Expense	14	13	50	50
	53600	Special Department Expense	1,865	811	2,000	2,000
	56200	Indirect Cost Allocation	35,819	19,277	19,277	-183
		Total Expense	507,128	593,846	859,753	856,481
		Total Veterans-Administration	41,566	-184,586	0	0
		Total for Fund General Fund	-5,700,581	1,693,299		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1550000-Human Resources					
	Function: General - Personnel					
	Activity: General & Administrative					
	Revenue					
	46800	Charges for Services	-774,884	-865,421	-781,400	-1,114,741
	47500	Donations/Contributions	-20,857	-18,574	-10,000	-10,000
	48200	Transfers-In	-218,863	-291,933	-200,000	-200,000
	48210	Transfers-In from General Fund	-340,932	-364,556	-828,548	-260,445
	48300	Indirect Cost Revenue	-1,576,665	-1,948,618	-1,948,618	-1,823,794
		Total Revenue	-2,932,201	-3,489,102	-3,768,566	-3,408,980
	Expense					
	51100	Salaries and Wages	1,314,439	1,585,444	1,932,302	1,792,475
	51110	Extra Help	4,345	9,933	40,000	0
	51115	Overtime	3,575	14,326	7,000	7,000
	51130	Vacation Payout	43,104	9,372	0	0
	51131	Floating Holiday Payout	0	1,259	0	0
	51133	Sick Leave Payout	22,796	0	0	0
	51300	Medicare	19,551	22,580	28,709	25,999
	51400	Employee Insurance - Premiums	225,832	249,294	355,765	308,128
	51401	Employer paid Life Insurance	1,462	1,548	1,854	1,751
	51405	Workers Compensation	22,039	39,947	47,088	47,088
	51410	Unemployment Insurance	695	804	997	8,075
	51601	PERS - UAL	354,372	376,152	458,040	458,040
	51602	PERS - Normal	99,314	113,836	139,968	129,786
	51603	PARS	101	184	1200	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	51604	Pension Replacement Benefit	852	882	1,300	1,300
	51605	Other Post Employment Benefits	3,738	3,828	3,915	3,915
	52130	Info Technology Services	0	0	111,732	111,732
	52310	Consulting Services	15,977	22,002	80,900	35,000
	52490	Other Professional Services	245,765	274,612	366,742	299,137
	52500	Maint - Equipment	151,614	133,239	1,900	1,900
	52600	Rents & Leases - Equipment	2,756	2,756	2,971	2,971
	52700	Insurance - Liability	30,048	49,527	69,341	69,341
	52800	Communications/Telephone	1,380	1,346	2,000	2,000
	52830	Publications and Legal Notices	95,967	66,747	58,950	48,450
	52900	Training/Conference Expenses	4,883	7,169	3,900	3,900
	52901	Car Allowance	0	0	6,000	6,000
	53100	Office Supplies	19,396	23,277	20,000	20,000
	53120	Memberships/Certifications	1,099	1,400	1,700	1,700
	53200	Utilities	4,724	10,738	23,292	23,292
	53600	Special Department Expense	888	1,535	1,000	0
		Total Expense	2,690,711	3,023,737	3,768,566	3,408,980
		Total Human Resources	-241,490	-465,365	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
3500		Debt Service				
		Budget Unit (ORG): 3500000-Debt Service-2003 COPs				
		Function: No Function				
		Activity: Undefined				
		Revenue				
	43950	Other - Governmental Agencies	0	-4,456,237	-2,723,450	-2,723,450
	48200	Transfers-In	-6,774,850	-2,337,370	-4,093,282	-4,093,282
		Total Revenue	-6,774,850	-6,793,606	-6,816,732	-6,816,732
		Expense				
	54105	Principal on Other Debt	3,755,000	3,900,000	4,085,000	4,085,000
	54315	Interest on Other Debt	3,019,850	2,893,606	2,731,732	2,731,732
		Total Expense	6,774,850	6,793,606	6,816,732	6,816,732
		Total Debt Service-2003 COPs	0	0	0	0
		Total for Fund Debt Service	0	0		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
6000	Budget Unit (ORG): 6000001-LTD-General & Admin					
	Function: GASB 34 Funds					
	Activity: General & Administrative					
	Revenue					
	48500	Long Term Debt Proceeds	-2,685,000	0	0	0
		Total Revenue	-2,685,000	0	0	0
	Expense					
	54100	Principal on Bonds/COP	0	-3,900,000	0	0
	54105	Principal on Other Debt	-1,070,000	0	0	0
	54310	Interest on Bonds/COP	0	30,549	0	0
	54315	Interest on Other Debt	30,549	0	0	0
	56910	Change in Compensated Absences	19,643	-143,482	0	0
	56930	Change in Claims Liability	443,265	66,086	0	0
		Total Expense	-576,543	-3,946,847	0	0
		Total LTD-General & Admin	-3,261,543	-3,946,847	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
6000	Budget Unit (ORG): 6000002-LTD-Public Protection					
	Function: GASB 34 Funds					
	Activity: Public Protection					
	Revenue					
		Total Revenue	0	0	0	0
	Expense					
	56910	Change in Compensated Absences	0	-335,515	0	0
		Total Expense	0	-335,515	0	0
		Total LTD-Public Protection	0	-335,515	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
6000	Budget Unit (ORG): 6000003-LTD-Pub Ways & Facilities					
	Function: GASB 34 Funds					
	Activity: Public Ways & Facilities					
	Revenue					
		Total Revenue	0	0	0	0
	Expense					
	56910	Change in Compensated Absences	0	-40,893	0	0
		Total Expense	0	-40,893	0	0
		Total LTD-Pub Ways & Facilities	0	-40,893	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
6000	Budget Unit (ORG): 6000004-LTD-Health & Sanitation					
	Function: GASB 34 Funds					
	Activity: Health & Sanitation					
	Revenue					
		Total Revenue	0	0	0	0
	Expense					
	56910	Change in Compensated Absences	0	-35,901	0	0
		Total Expense	0	-35,901	0	0
		Total LTD-Health & Sanitation	0	-35,901	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
6000	Budget Unit (ORG): 6000005-LTD-Public Assistance					
	Function: GASB 34 Funds					
	Activity: Public Assistance					
	Revenue					
		Total Revenue	0	0	0	0
	Expense					
	56910	Change in Compensated Absences	0	-161,834	0	0
		Total Expense	0	-161,834	0	0
		Total LTD-Public Assistance	0	-161,834	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
6000	Budget Unit (ORG): 6000006-LTD-Education					
	Function: GASB 34 Funds					
	Activity: Education					
	Revenue					
		Total Revenue	0	0	0	0
	Expense					
	56910	Change in Compensated Absences	0	-3,375	0	0
		Total Expense	0	-3,375	0	0
		Total LTD-Education	0	-3,375	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
6000	Budget Unit (ORG): 6000007-LTD-Recreation & Cultural					
	Function: GASB 34 Funds					
	Activity: Recreation & Cultural					
	Revenue					
		Total Revenue	0	0	0	0
	Expense					
		Total Expense	0	0	0	0
		Total LTD-Recreation & Cultural	0	0	0	0
		Total for Fund Long Term Debt Group	-3,261,543	-4,524,364		
			-3,261,543	-4,524,364		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1053000-Emergency Services					
	Function: PP - Other Protection					
	Activity: Public Protection					
	Revenue					
	43790	State - Other Funding	-6,363	0	0	0
	43890	Federal - Other Funding	-455,543	-442,775	-530,117	-577,414
	43950	Other - Governmental Agencies	-87,893	0	0	0
	43981	Other-Yuba Water Agency	-835,824	-781,037	-630,200	-642,200
	46800	Charges for Services	-15,000	-10,000	0	0
	47500	Donations/Contributions	-12,589	-13,448	0	0
	48200	Transfers-In	-124,656	-172,338	-101,994	-21,800
	48210	Transfers-In from General Fund	-550,932	-114,298	-262,742	-190,964
		Total Revenue	-2,088,799	-1,533,896	-1,525,053	-1,432,378
	Expense					
	51100	Salaries and Wages	303,735	298,856	413,467	315,819
	51130	Vacation Payout	5,448	0		
	51300	Medicare	3,985	3,818	5,998	4,580
	51400	Employee Insurance - Premiums	85,457	86,790	108,927	95,274
	51401	Employer paid Life Insurance	368	308	412	309
	51405	Workers Compensation	2,526	3,515	3,568	3,568
	51410	Unemployment Insurance	148	144	209	1,422
	51601	PERS - UAL	62,916	97,056	97,500	97,500
	51602	PERS - Normal	22,063	21,073	29,979	22,899
	52130	Info Technology Services	0	0	27,936	27,936
	52490	Other Professional Services	655,435	429,104	295,133	293,452

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	52500	Maint - Equipment	153,767	91,956	5,000	5,000
	52600	Rents & Leases - Equipment	0	677	0	0
	52700	Insurance - Liability	4,320	9,862	10,837	10,837
	52800	Communications/Telephone	6,947	6,711	11,000	9,000
	52900	Training/Conference Expenses	17,281	16,902	10,000	10,000
	52906	Fleet Charges	0	0	9,560	9,560
	53100	Office Supplies	5,089	5,773	15,000	15,000
	53200	Utilities	1,459	4,625	10,044	10,044
	53300	Clothing and Personal Supplies	1,082	2,357	3,000	3,000
	53600	Special Department Expense	113,687	126,847	362,829	423,807
	56100	Transfers Out	0	35,000	0	0
	56200	Indirect Cost Allocation	323,565	104,654	104,654	73,371
Total Expense			1,769,279	1,346,026	1,525,053	1,432,378
Total Emergency Services			-319,520	-187,870	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
1020		Declared Emergency				
		Budget Unit (ORG): 1022007-2020 North Fire Complex				
		Function: PP - Other Protection				
		Activity: Public Protection				
		Revenue				
		Total Revenue	0	0	0	0
		Expense				
	52490	Other Professional Services	11,648	0	0	0
		Total Expense	11,648	0	0	0
		Total 2020 North Fire Complex	11,648	0	0	0
		Total for Fund Declared Emergency	11,648	0		
			11,648	0		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
1751	Criminal Justice					
	Budget Unit (ORG): 1750002-Criminal Justice					
	Function: PP - Detention & Correction					
	Activity: Public Protection					
	Revenue					
	45100	Interest	-13,290	-22,223	0	0
	48200	Transfers-In	-64,463	-64,463	0	0
		Total Revenue	-77,753	-86,686	0	0
	Expense					
		Total Expense	0	0	0	0
		Total Criminal Justice	-77,753	-86,686	0	0
		Total for Fund Criminal Justice	-77,753	-86,686		
			-77,753	-86,686		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1751000-Probation-Juvenile Hall					
	Function: PP - Detention & Correction					
	Activity: Public Protection					
	Revenue					
	43610	State - Prop 172 Public Safety	-244,954	-243,207	-258,336	-258,336
	43790	State - Other Funding	-88,125	-65,168	-68,000	-68,000
	43950	Other - Governmental Agencies	-3,581,089	-4,108,130	-4,893,792	-4,299,763
	46185	Probation/Juvenile Hall Svcs	-38,301	-49,331	-48,000	-48,000
	46315	Institutional Care and Svcs	-243,364	-172,114	-243,000	-243,000
	47230	Unclaimed Warrants	-456	0	0	0
	47500	Donations/Contributions	-50	-2,061	0	0
	47900	Miscellaneous	0	-5,222	0	0
	48200	Transfers-In	-1,177,470	-1,462,565	-1,761,333	-1,826,181
	48210	Transfers-In from General Fund	-3,062,623	-3,447,490	-3,662,267	-3,927,496
		Total Revenue	-8,436,431	-9,555,288	-10,934,728	-10,670,776
	Expense					
	51100	Salaries and Wages	3,245,840	3,634,954	4,401,201	4,022,775
	51110	Extra Help	63,084	77,541	75,000	75,000
	51115	Overtime	30,029	68,922	120,000	120,000
	51120	Holiday Pay	151,279	165,591	185,000	185,000
	51130	Vacation Payout	12,898	31,116	0	0
	51131	Floating Holiday Payout	0	2,472	0	0
	51200	401A Employer Contribution	20,760	22,705	25,000	25,000
	51300	Medicare	49,678	56,465	63,850	58,354
	51400	Employee Insurance - Premiums	611,925	747,414	1,110,366	1,062,844

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	51401	Employer paid Life Insurance	4,275	4,433	5,302	4,992
	51405	Workers Compensation	164,437	254,859	292,747	292,747
	51410	Unemployment Insurance	1,746	1,991	2,228	18,128
	51601	PERS - UAL	837,288	1,106,892	1,233,960	1,233,960
	51602	PERS - Normal	434,421	493,964	573,573	529,238
	51603	PARS	1,954	1,890	4,200	4,200
	51605	Other Post Employment Benefits	11,269	12,184	11,784	11,784
	51606	Retiree Health Savings Acct	18,250	18,880	25,000	25,000
	52130	Info Technology Services	0	0	398,016	398,016
	52490	Other Professional Services	701,434	641,785	941,097	941,097
	52500	Maint - Equipment	513,003	527,594	146,100	146,100
	52505	Maint - Buildings/Improvements	178,141	264,774	80,000	80,000
	52600	Rents & Leases - Equipment	4,648	7,320	7,272	7,272
	52700	Insurance - Liability	84,046	200,094	252,595	252,595
	52800	Communications/Telephone	13,406	19,105	23,700	23,700
	52900	Training/Conference Expenses	16,347	19,136	10,000	10,000
	52906	Fleet Charges	0	0	23,604	23,604
	53100	Office Supplies	7,322	8,503	9,500	9,500
	53200	Utilities	189,272	234,064	259,260	259,260
	53300	Clothing and Personal Supplies	9,508	14,708	14,550	14,550
	53305	Household Expense	46,384	59,509	60,000	60,000
	53505	Client Meal Expenses	192,342	171,757	187,250	187,250
	53600	Special Department Expense	9,802	10,836	10,000	10,000
	55400	Equipment	6,830	0	0	0
	55430	Equip-IT Hardware	0	186,612	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
	56200	Indirect Cost Allocation	603,140	382,573	382,573	578,810
Total Expense			8,234,758	9,450,642	10,934,728	10,670,776
Total Probation-Juvenile Hall			-201,673	-104,646	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1752111-Juv Hall-DJJ SB823-Infrastruct					
	Function: PA - Other Assistance					
	Activity: Public Assistance					
	Revenue					
	43790	State - Other Funding	-73,141	0	0	0
	43950	Other - Governmental Agencies	-143,309	0	0	0
		Total Revenue	-216,450	0	0	0
	Expense					
	52500	Maint - Equipment	6,435	0	0	0
	52505	Maint - Buildings/Improvements	82,385	0	0	0
	53305	Household Expense	21,384	0	0	0
	55400	Equipment	36,495	0	0	0
		Total Expense	146,699	0	0	0
		Total Juv Hall-DJJ SB823-Infrastruct	-69,751	0	0	0
		Total for Fund General Fund	-55,202	41,399		
			-55,202	41,399		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
1000	Budget Unit (ORG): 1750001-Probation-Juvenile Traffic					
	Function: PP - Detention & Correction					
	Activity: Public Protection					
	Revenue					
	48210	Transfers-In from General Fund	-18,420	-18,620	-18,620	-18,439
		Total Revenue	-18,420	-18,620	-18,620	-18,439
	Expense					
	52490	Other Professional Services	18,000	18,000	18,000	18,000
	56200	Indirect Cost Allocation	420	620	620	439
		Total Expense	18,420	18,620	18,620	18,439
		Total Probation-Juvenile Traffic	0	0	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1750000-Probation					
	Function: PP - Detention & Correction					
	Activity: Public Protection					
	Revenue					
	43630	State - Aid for Corrections	-321,615	-360,158	-300,470	-300,470
	43790	State - Other Funding	-751,176	-279,291	-256,434	-256,434
	44300	Forfeitures and Penalties	-364	15	0	0
	46185	Probation/Juvenile Hall Svcs	-775,141	-526,942	-820,600	-400,600
	47230	Unclaimed Warrants	-1,418	0	0	0
	47500	Donations/Contributions	-5,937	-8,656	0	0
	48200	Transfers-In	-3,192,763	-4,179,400	-5,285,465	-6,149,955
	48210	Transfers-In from General Fund	-3,263,292	-4,075,081	-4,385,943	-4,209,065
	48241	Transfers-In 2011 Realignment	-4,931	0	0	0
		Total Revenue	-8,316,637	-9,429,512	-11,048,912	-11,316,524
	Expense					
	51100	Salaries and Wages	3,569,869	4,112,144	4,873,113	4,792,002
	51115	Overtime	28,351	41,463	80,000	80,000
	51125	Standby Pay	17,000	16,920	17,000	17,000
	51130	Vacation Payout	76,914	11,307	0	0
	51131	Floating Holiday Payout	0	472	0	0
	51133	Sick Leave Payout	63,041	0	0	0
	51134	EE Referral Program	1,750	1,250	0	0
	51200	401A Employer Contribution	34,480	30,940	38,000	38,000
	51300	Medicare	52,452	58,569	70,684	69,511
	51400	Employee Insurance - Premiums	674,521	838,948	1,155,777	1,105,914

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	51401	Employer paid Life Insurance	3,680	4,056	4,769	4,769
	51405	Workers Compensation	116,362	121,802	138,566	138,566
	51410	Unemployment Insurance	1,875	2,086	2,458	21,586
	51601	PERS - UAL	954,017	1,224,972	1,321,872	1,321,872
	51602	PERS - Normal	424,258	496,218	593,411	582,953
	51604	Pension Replacement Benefit	1,396	0	0	0
	51605	Other Post Employment Benefits	29,221	29,100	29,645	29,645
	51606	Retiree Health Savings Acct	15,850	14,770	18,000	18,000
	52130	Info Technology Services	0	0	328,188	328,188
	52490	Other Professional Services	303,726	394,838	746,504	1,030,495
	52500	Maint - Equipment	378,239	446,984	267,900	269,220
	52600	Rents & Leases - Equipment	8,659	8,617	9,000	9,000
	52605	Rents & Leases - Bldgs/Land	87,091	89,071	92,100	92,100
	52700	Insurance - Liability	54,255	104,733	140,202	140,202
	52800	Communications/Telephone	20,786	22,434	31,500	31,500
	52830	Publications and Legal Notices	3,763	4,108	0	0
	52900	Training/Conference Expenses	57,374	83,751	44,904	41,400
	52901	Car Allowance	0	0	6,000	6,000
	52906	Fleet Charges	0	0	75,240	74,080
	53100	Office Supplies	14,349	19,268	25,000	25,000
	53120	Memberships/Certifications	4,514	4,922	5,305	5,305
	53200	Utilities	50,665	97,535	107,748	107,748
	53300	Clothing and Personal Supplies	9,905	10,102	15,000	15,000
	53320	Safety Supplies	0	0	117,768	303,768
	53500	Support and Care of Persons	1,750	5,875	13,700	23,700

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	53600	Special Department Expense	56,671	107,532	163,183	154,813
	55200	Construction in Progress	280,600	0	0	0
	55400	Equipment	7,017	0	0	0
	55410	Equip-Vehicles	0	68,016	90,000	31,484
	56200	Indirect Cost Allocation	639,308	426,375	426,375	407,703
		Total Expense	8,043,707	8,899,178	11,048,912	11,316,524
		Total Probation	-272,930	-530,334	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1752108-Crime Prevention Grant					
	Function: PA - Other Assistance					
	Activity: Public Assistance					
	Revenue					
	43790	State - Other Funding	-42,909	0	0	0
	48200	Transfers-In	-337,099	0	0	0
		Total Revenue	-380,008	0	0	0
	Expense					
	51100	Salaries and Wages	196,560	0	0	0
	51300	Medicare	2,760	0	0	0
	51400	Employee Insurance - Premiums	54,010	0	0	0
	51401	Employer paid Life Insurance	215	0	0	0
	51405	Workers Compensation	6,553	0	0	0
	51410	Unemployment Insurance	101	0	0	0
	51601	PERS - UAL	58,011	0	0	0
	51602	PERS - Normal	25,518	0	0	0
	52490	Other Professional Services	1,580	0	0	0
	52500	Maint - Equipment	19,424	0	0	0
	52700	Insurance - Liability	3,617	0	0	0
	52800	Communications/Telephone	1,495	0	0	0
	52900	Training/Conference Expenses	6,470	0	0	0
	53200	Utilities	3,693	0	0	0
		Total Expense	380,007	0	0	0
		Total Crime Prevention Grant	-1	0	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1752109-YOBG					
	Function: PA - Other Assistance					
	Activity: Public Assistance					
	Revenue					
	48200	Transfers-In	-601,351	0	0	0
		Total Revenue	-601,351	0	0	0
	Expense					
	51100	Salaries and Wages	252,818	0	0	0
	51300	Medicare	3,514	0	0	0
	51400	Employee Insurance - Premiums	62,587	0	0	0
	51401	Employer paid Life Insurance	313	0	0	0
	51405	Workers Compensation	8,661	0	0	0
	51410	Unemployment Insurance	128	0	0	0
	51601	PERS - UAL	83,272	0	0	0
	51602	PERS - Normal	31,505	0	0	0
	52490	Other Professional Services	101,689	0	0	0
	52500	Maint - Equipment	25,899	0	0	0
	52700	Insurance - Liability	4,823	0	0	0
	52800	Communications/Telephone	1,993	0	0	0
	52900	Training/Conference Expenses	8,626	0	0	0
	53200	Utilities	4,924	0	0	0
	53600	Special Department Expense	10,883	0	0	0
		Total Expense	601,634	0	0	0
		Total YOBG	283	0	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
2435		Probation-Standards & Training				
		Budget Unit (ORG): 1750051-Standards & Training-Probation				
		Function: PP - Detention & Correction				
		Activity: Public Protection				
		Revenue				
	43625	State - POST	-52,424	-34,530	-51,456	-52,090
	47230	Unclaimed Warrants	-24	0	0	0
		Total Revenue	-52,448	-34,530	-51,456	-52,090
		Expense				
	52900	Training/Conference Expenses	38,608	43,304	51,456	52,090
		Total Expense	38,608	43,304	51,456	52,090
		Total Standards & Training-Probation	-13,840	8,774	0	0
		Total for Fund Probation-Standards & Training	-13,840	8,774		

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Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1752000-Victim Services					
	Function: PA - Other Assistance					
	Activity: Public Assistance					
	Revenue					
	46800	Charges for Services	0	0	-457,012	-456,707
	48200	Transfers-In	0	0	-912,780	-884,599
	48210	Transfers-In from General Fund	0	0	-123,147	-123,147
		Total Revenue	0	0	-1,492,939	-1,464,453
	Expense					
	51100	Salaries and Wages	0	0	769,497	725,993
	51300	Medicare	0	0	11,161	10,531
	51400	Employee Insurance - Premiums	0	0	141,975	160,274
	51401	Employer paid Life Insurance	0	0	559	559
	51405	Workers Compensation	0	0	6,871	6,871
	51410	Unemployment Insurance	0	0	388	3,270
	51601	PERS - UAL	0	0	187,428	187,428
	51602	PERS - Normal	0	0	55,994	52,827
	51605	Other Post Employment Benefits	0	0	2,020	2,020
	52130	Info Technology Services	0	0	48,888	48,888
	52490	Other Professional Services	0	0	6,088	6,088
	52500	Maint - Equipment	0	0	3,600	3,600
	52600	Rents & Leases - Equipment	0	0	1,380	1,380
	52605	Rents & Leases - Bldgs/Land	0	0	22,140	22,140
	52700	Insurance - Liability	0	0	19,150	19,150
	52800	Communications/Telephone	0	0	2,075	2,075

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	52900	Training/Conference Expenses	0	0	10,000	10,000
	52906	Fleet Charges	0	0	8,440	8,440
	53100	Office Supplies	0	0	5,400	5,400
	53200	Utilities	0	0	14,304	14,304
	53600	Special Department Expense	0	0	5,847	5,847
	56200	Indirect Cost Allocation	0	0	169,734	167,368
		Total Expense	0	0	1,492,939	1,464,453
		Total Victim Services	0	0	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	General Fund					
	Budget Unit (ORG): 1752102-VW-Child Abuse					
	Function: PA - Other Assistance					
	Activity: Public Assistance					
	Revenue					
	43630	State - Aid for Corrections	-266,200	-265,056	0	0
	46800	Charges for Services	-98,374	-110,181	0	0
	48210	Transfers-In from General Fund	-19,134	-43,790	0	0
		Total Revenue	-383,708	-419,027	0	0
	Expense					
	51100	Salaries and Wages	238,619	246,579	0	0
	51300	Medicare	3,402	3,619	0	0
	51400	Employee Insurance - Premiums	30,959	33,383	0	0
	51401	Employer paid Life Insurance	159	159	0	0
	51405	Workers Compensation	1,483	1,791	0	0
	51410	Unemployment Insurance	119	127	0	0
	51601	PERS - UAL	49,517	55,997	0	0
	51602	PERS - Normal	18,183	18,714	0	0
	52490	Other Professional Services	2,575	2,575	0	0
	52500	Maint - Equipment	12,910	6,283	0	0
	52605	Rents & Leases - Bldgs/Land	2,682	2,674	0	0
	52700	Insurance - Liability	1,524	1,532	0	0
	52900	Training/Conference Expenses	2,239	169	0	0
	53200	Utilities	1,917	1,904	0	0
	53600	Special Department Expense	2,502	127	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS	
			2023-2024	2024-2025	REQUESTED	APPROVED	
			2025-2026	2025-2026	2025-2026	2025-2026	
	56200	Indirect Cost Allocation	25,879	50,535		0	0
		Total Expense	394,670	426,169		0	0
		Total VW-Child Abuse	10,962	7,142		0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1752103-VW-VW Program					
	Function: PA - Other Assistance					
	Activity: Public Assistance					
	Revenue					
	43630	State - Aid for Corrections	-339,053	-368,722	0	0
	48210	Transfers-In from General Fund	-12,149	-36,805	0	0
		Total Revenue	-351,202	-405,527	0	0
	Expense					
	51100	Salaries and Wages	200,675	218,377	0	0
	51300	Medicare	2,851	3,070	0	0
	51400	Employee Insurance - Premiums	37,770	43,756	0	0
	51401	Employer paid Life Insurance	178	181	0	0
	51405	Workers Compensation	1,413	1,913	0	0
	51410	Unemployment Insurance	98	109	0	0
	51601	PERS - UAL	40,371	47,306	0	0
	51602	PERS - Normal	14,825	16,043	0	0
	52490	Other Professional Services	4,749	4,713	0	0
	52500	Maint - Equipment	14,968	9,254	0	0
	52600	Rents & Leases - Equipment	1,157	1,157	0	0
	52605	Rents & Leases - Bldgs/Land	3,900	3,677	0	0
	52700	Insurance - Liability	2,091	4,113	0	0
	52800	Communications/Telephone	1,275	1,360	0	0
	52900	Training/Conference Expenses	4,120	4,411	0	0
	53100	Office Supplies	4,019	4,350	0	0
	53200	Utilities	2,876	2,877	0	0
	53600	Special Department Expense	2,081	2,528	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
	56200	Indirect Cost Allocation	25,879	50,535	0	0
Total Expense			365,294	419,730	0	0
Total VW-VW Program			14,092	14,203	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1752105-VOCA Violent Crime Response					
	Function: PA - Other Assistance					
	Activity: Public Assistance					
	Revenue					
	43890	Federal - Other Funding	-184,744	-66,706	0	0
	48210	Transfers-In from General Fund	-12,150	-32,805	0	0
		Total Revenue	-196,894	-99,511	0	0
	Expense					
	51100	Salaries and Wages	72,765	31,143	0	0
	51110	Extra Help	18,914	1,842	0	0
	51300	Medicare	1,219	537	0	0
	51400	Employee Insurance - Premiums	26,349	12,789	0	0
	51401	Employer paid Life Insurance	76	35	0	0
	51405	Workers Compensation	706	218	0	0
	51410	Unemployment Insurance	49	20	0	0
	51601	PERS - UAL	16,288	8,608	0	0
	51602	PERS - Normal	5,981	2,563	0	0
	51603	PARS	567	55	0	0
	52490	Other Professional Services	1,879	2,071	0	0
	52500	Maint - Equipment	7,484	1,851	0	0
	52605	Rents & Leases - Bldgs/Land	1,339	669	0	0
	52700	Insurance - Liability	954	779	0	0
	53200	Utilities	959	479	0	0
	53600	Special Department Expense	6,952	3,336	0	0
	56200	Indirect Cost Allocation	25,879	50,535	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
Total Expense			188,361	117,529	0	0
Total VOCA Violent Crime Response			-8,533	18,018	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
1000	Budget Unit (ORG): 1752107-JAG-ARRA					
	Function: PA - Other Assistance					
	Activity: Public Assistance					
	Revenue					
	46800	Charges for Services	-58,472	-61,698	0	0
	48200	Transfers-In	-97,051	-98,425	0	0
	48210	Transfers-In from General Fund	-2,881	-3,386	0	0
		Total Revenue	-158,403	-163,508	0	0
	Expense					
	51100	Salaries and Wages	97,673	102,428	0	0
	51300	Medicare	1,407	1,466	0	0
	51400	Employee Insurance - Premiums	14,425	15,155	0	0
	51401	Employer paid Life Insurance	91	91	0	0
	51405	Workers Compensation	848	1,023	0	0
	51410	Unemployment Insurance	49	51	0	0
	51601	PERS - UAL	20,269	23,439	0	0
	51602	PERS - Normal	7,443	7,539	0	0
	52500	Maint - Equipment	8,981	8,883	0	0
	56200	Indirect Cost Allocation	4,966	5,471	0	0
		Total Expense	156,150	165,545	0	0
		Total JAG-ARRA	-2,253	2,037	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
1000	Budget Unit (ORG): 1055000-Public Defender					
	Function: PP - Judicial					
	Activity: Public Protection					
	Revenue					
	43790	State - Other Funding	-91,506	-87,974	0	0
	47230	Unclaimed Warrants	-10,812	0	0	0
	47900	Miscellaneous	0	-668	0	0
	48200	Transfers-In	-119,088	-177,422	-149,434	-118,938
	48210	Transfers-In from General Fund	-1,493,313	-1,533,909	-1,616,609	-1,609,282
		Total Revenue	-1,714,719	-1,799,973	-1,766,043	-1,728,220
	Expense					
	52140	Legal Services	0	0	1,753,334	1,722,838
	52315	Transcript Services	1,640	353	2,000	2,000
	52490	Other Professional Services	1,755,548	1,761,785	0	0
	56200	Indirect Cost Allocation	10,201	10,709	10,709	3,382
		Total Expense	1,767,389	1,772,847	1,766,043	1,728,220
		Total Public Defender	52,670	-27,126	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1600000-Public Guardian					
	Function: PP - Other Protection					
	Activity: Public Protection					
	Revenue					
	46160	Estate Fees	-404,471	-438,741	-621,400	-621,400
	46800	Charges for Services	-38,000	-224,153	-224,153	-155,954
	48210	Transfers-In from General Fund	-348,518	-287,342	-152,799	0
		Total Revenue	-790,989	-950,236	-998,352	-777,354
	Expense					
	51100	Salaries and Wages	244,058	280,494	293,902	291,632
	51125	Standby Pay	5,370	5,210	9,180	9,180
	51300	Medicare	3,446	3,980	4,395	4,362
	51400	Employee Insurance - Premiums	64,008	68,516	77,169	77,169
	51401	Employer paid Life Insurance	254	254	255	255
	51405	Workers Compensation	2,057	2,181	2,631	2,631
	51410	Unemployment Insurance	127	146	152	1,354
	51601	PERS - UAL	51,744	60,012	71,628	69,646
	51602	PERS - Normal	18,559	20,607	21,362	21,196
	51605	Other Post Employment Benefits	1,865	1,914	1,951	1,951
	52130	Info Technology Services	0	0	20,952	20,952
	52490	Other Professional Services	8,327	8,031	43,350	46,459
	52500	Maint - Equipment	22,446	22,207		
	52600	Rents & Leases - Equipment	1,317	1,317	1,317	1,317
	52700	Insurance - Liability	15,934	26,690	36,241	36,241
	52800	Communications/Telephone	1,001	995	3,000	3,000

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
	52900	Training/Conference Expenses	10,954	12,776	10,000	10,000
	52901	Car Allowance	0	0	6,000	6,000
	52906	Fleet Charges	0	0	11,500	11,500
	53100	Office Supplies	4,145	5,127	5,500	5,500
	53120	Memberships/Certifications	2,560	2,560	2,560	2,700
	53200	Utilities	875	7,185	7,884	7,884
	56200	Indirect Cost Allocation	286,372	367,423	367,423	146,425
Total Expense			745,418	897,625	998,352	777,354
Total Public Guardian			-45,571	-52,611	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
1000	Budget Unit (ORG): 1702000-Sheriff - Animal Services					
	Function: PP - Other Protection					
	Activity: Public Protection					
	Revenue					
	42100	Animal Licenses	-70,456	-52,405	-102,393	-102,393
	43950	Other - Governmental Agencies	-12,085	-12,161	-12,000	-12,000
	46165	Humane Services	-56,813	-52,975	-75,000	-75,000
	46800	Charges for Services	-178,996	-184,366	-189,897	-189,897
	47230	Unclaimed Warrants	-40	0	0	0
	47500	Donations/Contributions	-555	-1,154	0	0
	47600	Cash Over/Short	-23	-52	0	0
	47900	Miscellaneous	-1,100	-3,820	0	0
	48200	Transfers-In	-243,655	-118,840	-351,210	-351,376
	48210	Transfers-In from General Fund	-1,224,688	-1,368,138	-1,514,345	-1,638,603
		Total Revenue	-1,788,412	-1,793,911	-2,244,845	-2,369,269
	Expense					
	51100	Salaries and Wages	467,167	521,032	627,322	617,699
	51110	Extra Help	12,314	18,337	39,994	39,687
	51115	Overtime	30,565	50,040	28,000	28,643
	51120	Holiday Pay	17,768	14,917	15,000	15,000
	51125	Standby Pay	10,280	11,440	11,100	11,100
	51130	Vacation Payout	14,965	1,087	0	0
	51131	Floating Holiday Payout	0	362	0	0
	51134	EE Referral Program	500	1,000	0	0
	51300	Medicare	7,809	8,745	10,504	10,370

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
	51400	Employee Insurance - Premiums	118,168	138,735	166,598	182,056
	51401	Employer paid Life Insurance	670	695	787	781
	51405	Workers Compensation	75,295	80,792	90,625	90,625
	51410	Unemployment Insurance	278	310	366	3,209
	51601	PERS - UAL	112,992	126,372	151,272	151,272
	51602	PERS - Normal	35,912	38,275	46,291	45,592
	51603	PARS	318	550	1,200	1,191
	51605	Other Post Employment Benefits	3,779	3,858	3,943	3,943
	52130	Info Technology Services	0	0	55,872	55,872
	52220	Medical/Laboratory Services	21,033	18,712	10,680	10,680
	52490	Other Professional Services	152,795	169,261	354,455	354,455
	52500	Maint - Equipment	60,739	91,174	11,045	11,045
	52505	Maint - Buildings/Improvements	1,332	350	1,000	1,000
	52600	Rents & Leases - Equipment	0	0	1,560	1,560
	52605	Rents & Leases - Bldgs/Land	31,625	0	0	0
	52700	Insurance - Liability	73,651	81,751	109,736	109,736
	52800	Communications/Telephone	2,960	3,378	3,060	3,060
	52900	Training/Conference Expenses	38,283	81,794	2,475	2,475
	52906	Fleet Charges	0	0	54,061	53,954
	53100	Office Supplies	18,762	16,977	17,500	17,500
	53120	Memberships/Certifications	0	150	400	400
	53200	Utilities	58,511	69,959	105,684	105,684
	53300	Clothing and Personal Supplies	3,735	5,882	6,140	6,140
	53305	Household Expense	8,335	16,058	15,000	15,000
	53320	Safety Supplies	0	977	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	53400	Minor Equipment/Small Tools	36,355	937	1,000	1,000
	53600	Special Department Expense	55,579	71,623	54,116	54,116
	55400	Equipment	58,397	0	0	0
	56200	Indirect Cost Allocation	197,675	248,059	248,059	364,424
		Total Expense	1,728,546	1,893,591	2,244,845	2,369,269
		Total Sheriff - Animal Services	-59,866	99,680	0	0

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Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1705000-Sheriff - Court Security					
	Function: PP - Police					
	Activity: Public Protection					
	Revenue					
	48200	Transfers-In	-734,216	-728,807	-711,521	-711,521
	48210	Transfers-In from General Fund	0	0	-151,080	0
		Total Revenue	-734,216	-728,807	-862,601	-711,521
	Expense					
	51100	Salaries and Wages	374,827	404,364	407,280	425,201
	51115	Overtime	4,732	4,316	4,200	4,387
	51120	Holiday Pay	19,700	20,195	20,195	28,501
	51200	401A Employer Contribution	1,800	1,800	1,800	1,800
	51300	Medicare	5,678	6,062	6,327	6,715
	51400	Employee Insurance - Premiums	99,835	108,040	111,330	122,386
	51401	Employer paid Life Insurance	377	378	380	380
	51405	Workers Compensation	45,177	40,396	45,313	45,313
	51410	Unemployment Insurance	202	217	219	2,049
	51601	PERS - UAL	120,852	124,788	125,232	125,232
	51602	PERS - Normal	53,546	56,508	55,871	59,275
	51606	Retiree Health Savings Acct	2,991	3,000	3,000	3,000
	52130	Info Technology Services	0	0	34,920	34,920
	52500	Maint - Equipment	37,410	37,011	0	0
	53300	Clothing and Personal Supplies	4,500	4,500	4,500	4,500
	56200	Indirect Cost Allocation	26,813	42,034	42,034	20,813
		Total Expense	798,439	853,609	862,601	884,472

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
		Total Sheriff - Court Security	64,223	124,803	0	172,951

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
1000	Budget Unit (ORG): 1701001-Sheriff - Boat Patrol					
	Function: PP - Police					
	Activity: Public Protection					
	Revenue					
	43790	State - Other Funding	-334,944	-185,100	-166,131	-117,553
	46175	Law Enforcement Services	-95,210	-108,528	-95,210	-143,788
	48210	Transfers-In from General Fund	-161,143	-153,005	-200,555	-218,094
		Total Revenue	-591,297	-446,633	-461,896	-479,435
	Expense					
	51100	Salaries and Wages	178,100	143,072	212,806	222,942
	51110	Extra Help	0	109	0	0
	51115	Overtime	2,164	10,859	6,500	6,812
	51120	Holiday Pay	9,271	7,045	10,568	15,031
	51200	401A Employer Contribution	1,870	2,040	2,040	2,040
	51300	Medicare	2,734	2,318	3,361	3,577
	51400	Employee Insurance - Premiums	24,737	21,617	41,342	45,217
	51401	Employer paid Life Insurance	136	101	152	152
	51405	Workers Compensation	15,059	16,158	18,125	18,125
	51410	Unemployment Insurance	96	81	116	1,077
	51601	PERS - UAL	58,512	57,816	61,128	61,128
	51602	PERS - Normal	24,143	20,063	31,008	32,937
	51606	Retiree Health Savings Acct	1,083	800	1,200	1,200
	52130	Info Technology Services	0	0	13,968	13,968
	52500	Maint - Equipment	46,997	26,725	2,000	2,000
	52600	Rents & Leases - Equipment	2,100	2,100	2,100	2,100

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
	52700	Insurance - Liability	3,005	4,457	5,809	5,809
	52900	Training/Conference Expenses	18,193	12,549	0	0
	52906	Fleet Charges	0	0	20,000	20,000
	53200	Utilities	132	478	528	528
	53300	Clothing and Personal Supplies	1,650	1,200	1,800	1,800
	53600	Special Department Expense	2,040	1,472	1,700	1,700
	56200	Indirect Cost Allocation	17,324	25,645	25,645	21,292
Total Expense			409,346	356,704	461,896	479,435
Total Sheriff - Boat Patrol			-181,951	-89,929	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1700000-Sheriff - Coroner					
	Function: PP - Police					
	Activity: Public Protection					
	Revenue					
	42690	Permits - Other /App Fees	-54,148	-29,859	-50,010	-50,010
	43610	State - Prop 172 Public Safety	-3,512,571	-3,487,518	-3,704,460	-3,704,460
	43625	State - POST	-46,422	-49,282	-50,000	-50,000
	43790	State - Other Funding	0	0	-78,486	-78,486
	43890	Federal - Other Funding	-314,733	-2,849,941	-422,533	-899,857
	45300	Rent - Building/Land	-51,721	-53,479	0	0
	45505	Vending Machine Revenues	0	0	-54,816	-54,816
	46175	Law Enforcement Services	-1,317,418	-1,410,293	-1,498,764	-1,497,347
	46800	Charges for Services	-934,355	-902,434	-966,975	-966,975
	47100	Sales - Taxable	-1,389	-1,586	0	0
	47230	Unclaimed Warrants	-2,520	0	0	0
	47300	Escheats	-2,217	-2,059	-500	-500
	47500	Donations/Contributions	-335,930	-357,229	-356,600	-375,577
	47900	Miscellaneous	-165,839	-225,711	-72,500	-72,500
	48200	Transfers-In	-6,186,477	-4,703,729	-4,915,312	-5,410,290
	48210	Transfers-In from General Fund	-15,659,985	-18,147,918	-20,583,002	-20,288,655
		Total Revenue	-28,585,725	-32,221,039	-32,753,958	-33,449,473
	Expense					
	51100	Salaries and Wages	9,051,534	9,691,832	10,547,439	10,801,093
	51105	Reserves	166,643	199,669	270,070	270,070
	51110	Extra Help	99,943	97,127	162,998	165,949

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	51115	Overtime	1,174,083	1,120,346	1,355,144	1,414,614
	51120	Holiday Pay	381,936	407,520	449,807	548,838
	51130	Vacation Payout	65,641	49,878	0	0
	51131	Floating Holiday Payout	0	203	0	0
	51133	Sick Leave Payout	19,541	2,871	0	0
	51134	EE Referral Program	6,250	3,250	0	0
	51200	401A Employer Contribution	51,459	57,590	55,380	55,380
	51300	Medicare	154,488	162,402	186,578	192,622
	51400	Employee Insurance - Premiums	1,767,825	1,894,496	2,145,110	2,273,001
	51401	Employer paid Life Insurance	7,890	8,074	8,457	8,377
	51405	Workers Compensation	873,417	864,475	969,691	969,691
	51410	Unemployment Insurance	5,400	5,684	6,315	50,570
	51601	PERS - UAL	2,572,788	2,916,252	3,102,432	3,102,432
	51602	PERS - Normal	1,206,949	1,319,474	1,394,748	1,449,779
	51603	PARS	2,755	2,535	12,993	13,081
	51605	Other Post Employment Benefits	26,665	28,254	27,563	27,563
	51606	Retiree Health Savings Acct	50,396	50,688	51,239	51,239
	52130	Info Technology Services	0	0	907,752	907,752
	52220	Medical/Laboratory Services	179,214	155,312	0	0
	52490	Other Professional Services	485,023	432,865	1,129,599	1,490,024
	52500	Maint - Equipment	1,261,811	1,231,865	241,203	241,203
	52505	Maint - Buildings/Improvements	2,278	1,236	1,785	1,785
	52600	Rents & Leases - Equipment	243,792	255,561	274,648	301,007
	52605	Rents & Leases - Bldgs/Land	96,901	97,414	97,401	97,401
	52700	Insurance - Liability	1,452,605	2,601,676	3,534,742	3,534,742

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	52800	Communications/Telephone	219,533	226,102	235,360	236,560
	52830	Publications and Legal Notices	315	275	400	400
	52900	Training/Conference Expenses	1,024,551	1,304,687	119,150	119,150
	52906	Fleet Charges	0	0	1,188,347	1,186,238
	53100	Office Supplies	45,050	40,198	44,100	44,100
	53120	Memberships/Certifications	11,927	11,272	13,159	13,159
	53200	Utilities	375,293	354,217	397,741	397,741
	53300	Clothing and Personal Supplies	98,153	93,689	94,202	99,777
	53320	Safety Supplies	114,384	318,917	44,960	84,960
	53400	Minor Equipment/Small Tools	40,997	65	11,500	13,800
	53600	Special Department Expense	461,491	255,839	157,362	157,362
	53601	Spec Dep-Marijuana Eradication	22,946	0	28,750	84,016
	53635	Service Awards	2,783	351	1,600	1,600
	55400	Equipment	12,033	2,650,251	0	146,792
	55430	Equip-IT Hardware	0	0	0	153,000
	55440	Equip-IT Software	2,060,668	0	0	0
	56100	Transfers Out	352,197	367,127	358,694	358,694
	56200	Indirect Cost Allocation	3,383,511	3,125,539	3,125,539	3,388,911
Total Expense			29,633,057	32,407,078	32,753,958	34,454,473
Total Sheriff - Coroner			1,047,332	186,039	0	1,005,000

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
1000	Budget Unit (ORG): 1704000- Sheriff - Jail Administration					
	Function: PP - Detention & Correction					
	Activity: Public Protection					
	Revenue					
	43615	State - COPS	0	-1,200	0	0
	43790	State - Other Funding	-350,000	0	0	-144,167
	43890	Federal - Other Funding	-3,423	-18,858	0	0
	44200	Court Fines	1	0	0	0
	46315	Institutional Care and Svcs	-51,886	-44,140	-50,500	-350,500
	46800	Charges for Services	-186,038	-280,812	-185,204	-185,204
	47230	Unclaimed Warrants	-1,244	0	0	0
	47500	Donations/Contributions	-1,000	-3,000	0	0
	47900	Miscellaneous	-286,886	-83,025	-83,000	-83,000
	48200	Transfers-In	-10,016,083	-9,796,817	-10,358,293	-10,831,479
	48210	Transfers-In from General Fund	-9,982,715	-11,097,487	-14,049,988	-13,135,023
		Total Revenue	-20,879,275	-21,325,338	-24,726,985	-24,729,373
	Expense					
	51100	Salaries and Wages	4,732,108	4,986,217	5,410,701	5,681,504
	51110	Extra Help	86,858	134,299	169,378	170,327
	51115	Overtime	816,338	1,037,722	651,241	663,941
	51120	Holiday Pay	234,296	234,017	281,178	331,441
	51130	Vacation Payout	62,641	88,673	0	0
	51131	Floating Holiday Payout	0	1,673	0	0
	51133	Sick Leave Payout	13,912	2,921	0	0
	51134	EE Referral Program	1,000	3,000	0	0

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
	51200	401A Employer Contribution	22,561	22,915	22,200	22,200
	51300	Medicare	84,204	91,993	95,303	100,220
	51400	Employee Insurance - Premiums	1,051,939	1,126,115	1,434,775	1,643,903
	51401	Employer paid Life Insurance	5,113	5,144	5,747	5,975
	51405	Workers Compensation	624,945	597,860	706,877	706,877
	51410	Unemployment Insurance	3,000	3,275	3,292	27,338
	51601	PERS - UAL	1,559,040	1,643,496	1,762,212	1,762,212
	51602	PERS - Normal	670,740	737,082	793,621	848,190
	51603	PARS	192	586	5,082	5,110
	51605	Other Post Employment Benefits	18,230	21,997	21,664	21,664
	51606	Retiree Health Savings Acct	33,631	34,162	37,788	39,588
	52130	Info Technology Services	0	0	516,720	516,720
	52490	Other Professional Services	5,938,916	5,906,147	8,129,457	8,436,045
	52500	Maint - Equipment	571,192	533,399	26,380	26,380
	52505	Maint - Buildings/Improvements	457,245	386,055	195,960	241,165
	52600	Rents & Leases - Equipment	3,641	3,641	4,000	4,000
	52700	Insurance - Liability	490,439	669,584	866,894	866,894
	52800	Communications/Telephone	4,853	7,132	6,769	6,769
	52900	Training/Conference Expenses	8,221	12,021	63,263	63,263
	52906	Fleet Charges	0	0	80,154	79,996
	52910	Transport of Prisoners	61,373	156,251	0	0
	52911	Standards and Training	25,087	22,067	0	0
	53100	Office Supplies	30,448	24,899	27,440	27,440
	53200	Utilities	749,997	812,298	929,016	929,016
	53300	Clothing and Personal Supplies	66,845	77,036	65,528	68,228

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	53305	Household Expense	169,052	178,435	160,000	160,000
	53315	Medical/Laboratory Supplies	8,769	9,194	7,350	7,350
	53320	Safety Supplies	31,061	11,219	34,040	50,540
	53400	Minor Equipment/Small Tools	32,987	1,559	1,500	1,500
	53500	Support and Care of Persons	157,557	121,089	130,000	130,000
	53505	Client Meal Expenses	719,911	764,665	670,000	670,000
	53510	Client Clothing & Pers Suppl	57,688	40,042	35,000	35,000
	53515	Client Transport Expenses	0	528	0	0
	53600	Special Department Expense	68,403	71,393	67,739	67,739
	53680	Goods for Resale	250,872	289,779	205,000	205,000
	55400	Equipment	9,781	0	0	0
	55440	Equip-IT Software	0	53,230	0	0
	56200	Indirect Cost Allocation	1,617,583	1,103,716	1,103,716	1,047,528
		Total Expense	21,552,668	22,028,525	24,726,985	25,671,063
		Total Sheriff - Jail Administration	673,393	703,187	0	941,690

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
2427		Sheriff-Standards and Training				
		Budget Unit (ORG): 1700054-Standards and Training-Sheriff				
		Function: PP - Police				
		Activity: Public Protection				
		Revenue				
	43626	State - S.T.C.	-44,490	-43,359	0	0
	43790	State - Other Funding	0	0	-44,163	-44,163
		Total Revenue	-44,490	-43,359	-44,163	-44,163
		Expense				
	56100	Transfers Out	44,490	43,359	44,163	44,163
		Total Expense	44,490	43,359	44,163	44,163
		Total Standards and Training-Sheriff	0	0	0	0
		Total for Fund Sheriff-Standards and Training	0	0		

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Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
1000	Budget Unit (ORG): 1200000-Treasurer-Tax Collector					
	Function: General - Finance					
	Activity: General & Administrative					
	Revenue					
	41500	Transient Occupancy Tax	-10,980	-12,282	-10,000	-10,000
	41600	Property Transfer Tax	-4,650	-1,200	-1,200	-1,200
	46100	Treasury Fees	-158,025	-152,983	-150,000	-150,000
	46105	Prop Tax Admin Fees	-45,044	-72,298	-50,000	-50,000
	46106	Supplement Prop Tax Admin Fee	-31,747	-49,243	-24,000	-24,000
	46107	Tax Collector Fees	-155,057	-144,572	-125,000	-125,000
	46108	Installment Plan Fees	-4,450	-4,150	-3,500	-3,500
	48210	Transfers-In from General Fund	-524,662	-565,123	-682,346	-563,650
	48300	Indirect Cost Revenue	-217,943	-344,929	-344,929	-287,517
		Total Revenue	-1,152,558	-1,346,780	-1,390,975	-1,214,867
	Expense					
	51100	Salaries and Wages	457,916	499,212	681,168	576,637
	51130	Vacation Payout	8,655	505	0	0
	51131	Floating Holiday Payout	0	174	0	0
	51133	Sick Leave Payout	2,628	0	0	0
	51300	Medicare	6,557	7,073	9,882	8,343
	51400	Employee Insurance - Premiums	123,308	132,321	217,854	154,338
	51401	Employer paid Life Insurance	513	481	662	559
	51405	Workers Compensation	6,028	4,945	6,102	6,102
	51410	Unemployment Insurance	175	158	245	1,727
	51601	PERS - UAL	150,972	136,752	166,884	166,884

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	51602	PERS - Normal	34,825	36,668	49,520	41,619
	51605	Other Post Employment Benefits	3,747	3,840	3,927	3,927
	52130	Info Technology Services	0	0	41,904	41,904
	52490	Other Professional Services	55,089	59,555	62,140	62,140
	52500	Maint - Equipment	59,856	44,413	0	0
	52700	Insurance - Liability	19,087	31,376	42,185	42,185
	52800	Communications/Telephone	674	915	1,000	1,000
	52830	Publications and Legal Notices	9,797	9,858	11,750	11,750
	52900	Training/Conference Expenses	6,922	7,881	8,500	8,500
	53100	Office Supplies	49,268	60,136	64,000	64,000
	53120	Memberships/Certifications	965	610	1,100	1,100
	53200	Utilities	3,221	10,208	22,152	22,152
		Total Expense	1,000,202	1,047,083	1,390,975	1,214,867
		Total Treasurer-Tax Collector	-152,356	-299,697	0	0

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INTERNAL SERVICE FUNDS

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF YUBA OPERATION OF INTERNAL SERVICE FUNDS FISCAL YEAR 2025-2026			SCHEDULE 10
OPERATING DETAIL	2023 - 2024 ACTUALS	2024 - 2025 ACTUALS	2025 - 2026 DEPARTMENT REQUESTED	2025 - 2026 ADOPTED BY THE BOARD OF SUPERVISORS	
REVENUES					
REVENUE FROM USE OF MONEY & PROPERTY	(1,889,191)	(2,428,897)	(2,172,482)	(2,108,398)	
INTERGOVERNMENTAL REVENUE	(302,999)	(145,009)	-	-	
CHARGES FOR SERVICES	(9,885,034)	(9,852,576)	(10,688,024)	(10,477,906)	
MISCELLANEOUS REVENUE	(22,648,572)	(26,491,500)	(31,440,906)	(32,266,652)	
OTHER FINANCING SOURCES	(703,109)	(128,468)	(5,387,906)	(4,480,714)	
TOTAL REVENUES BY SOURCE	(35,428,905)	(39,046,450)	(49,689,318)	(49,333,670)	
REVENUE BY FUND					
AUTOMOTIVE SERVICES	(1,146,628)	(750,717)	(1,447,402)	(925,570)	
PROPERTY INSURANCE	(210,687)	(630,615)	(559,565)	(555,765)	
HEALTH INSURANCE	(15,448,236)	(16,542,078)	(19,060,250)	(19,060,250)	
LIABILITY INSURANCE	(3,463,565)	(5,777,432)	(7,857,097)	(7,833,098)	
MOBILE COMMAND VEHICLE	(13,340)	(5,973)	-	-	
NETWORK INFRASTRUCTURE	(7,553,285)	(7,254,207)	(6,593,044)	(6,593,044)	
SHERIFF-AUTO SERVICE	(1,915,930)	(1,715,355)	(1,368,346)	(1,365,970)	
SHORT TERM DISABILITY	-	-	-	-	
UNEMPLOYMENT INSURANCE	(52,563)	(55,264)	(44,225)	(326,394)	
UTILITY ISF	(2,568,660)	(3,090,700)	(8,979,086)	(8,964,876)	
WORKERS COMP INS	(3,056,011)	(3,224,109)	(3,780,303)	(3,708,703)	
TOTAL REVENUE BY FUND	(35,428,905)	(39,046,450)	(49,689,318)	(49,333,670)	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF YUBA OPERATION OF INTERNAL SERVICE FUNDS FISCAL YEAR 2025-2026			SCHEDULE 10
OPERATING DETAIL	2023 - 2024 ACTUALS	2024 - 2025 ACTUALS	2025 - 2026 DEPARTMENT REQUESTED	2025 - 2026 ADOPTED BY THE BOARD OF SUPERVISORS	
EXPENDITURES					
SALARIES AND BENEFITS	-	-	-	-	
SERVICES	28,653,575	30,962,596	40,030,865	40,477,307	
SUPPLIES	1,894,267	2,218,241	2,584,414	2,751,063	
OTHER CHARGES	1,084,851	257,450	1,443,952	1,591,033	
FIXED ASSETS-EQUIPMENT	676,139	3,012,686	4,776,119	5,533,165	
OTHER FINANCING USES	291,452	1,408,073	1,406,831	564,250	
TOTAL EXPENDITURES BY FUNCTION	32,600,284	37,859,046	50,242,181	50,916,818	
EXPENDITURES BY FUND					
AUTOMOTIVE SERVICES	744,328	792,656	1,475,915	925,570	
PROPERTY INSURANCE	311,297	397,136	563,441	569,838	
HEALTH INSURANCE	15,326,630	16,473,931	19,348,305	19,331,878	
LIABILITY INSURANCE	4,267,363	5,727,565	7,917,481	7,973,190	
MOBILE COMMAND VEHICLE	13,543	10,043	-	-	
NETWORK INFRASTRUCTURE	4,454,685	5,560,823	6,593,044	6,933,927	
SHERIFF-AUTO SERVICE	1,727,933	935,722	1,368,346	1,849,170	
SHORT TERM DISABILITY	12,692	14,326	-	-	
UNEMPLOYMENT INSURANCE	166,114	226,950	208,139	527,271	
UTILITY ISF	2,994,219	4,592,477	8,979,086	8,964,876	
WORKERS COMP INS	2,581,480	3,127,417	3,788,424	3,841,098	
TOTAL EXPENDITURES BY FUND	32,600,284	37,859,046	50,242,181	50,916,818	
CHANGE IN NET ASSETS	(68,029,189)	(76,905,496)	(99,931,499)	(100,250,488)	

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
4100	Budget Unit (ORG): 4100000-Fleet Management-Operations					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	45100	Interest	-9,966	-23,816	-1,200	-1,200
	45305	Rent - Equipment	-632,713	-574,541	-649,260	-625,752
	46800	Charges for Services	-139,669	-140,325	-175,500	-177,176
	47900	Miscellaneous	-364,279	-12,035	-121,442	-121,442
	48200	Transfers-In	0	0	-500,000	0
		Total Revenue	-1,146,628	-750,717	-1,447,402	-925,570
	Expense					
	52490	Other Professional Services	712,875	757,055	942,371	913,858
	52700	Insurance - Liability	142	0	0	0
	53100	Office Supplies	11	222	200	200
	53400	Minor Equipment/Small Tools	10,237	2,035	0	0
	55200	Construction in Progress	0	0	500,000	0
	56200	Indirect Cost Allocation	21,064	33,344	33,344	11,512
		Total Expense	744,328	792,656	1,475,915	925,570
		Total Fleet Management-Operations	-402,299	41,939	28,513	0
		Total for Fund Fleet Management - County	-402,299	41,939		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
4301		Property Insurance				
		Budget Unit (ORG): 4301000-Property Insurance				
		Function: General - Other				
		Activity: General & Administrative				
		Revenue				
	45100	Interest	1,901	2,196	-1,900	1,900
	47500	Donations/Contributions	-212,588	-632,812	-557,665	-557,665
		Total Revenue	-210,687	-630,615	-559,565	-555,765
		Expense				
	52490	Other Professional Services	18,350	15,390	40,400	45,684
	52700	Insurance - Liability	229,818	329,209	366,900	366,900
	52710	Insurance - Claims	66,033	54,475	154,203	150,000
	56200	Indirect Cost Allocation	-2,904	-1,938	1,938	7,254
		Total Expense	311,297	397,136	563,441	569,838
		Total Property Insurance	100,610	-233,479	3,876	14,073
		Total for Fund Property Insurance	100,610	-233,479		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
4400	Employee/Retiree Benefits					
	Budget Unit (ORG): 4400001-Employee Ins-Health					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	45100	Interest	-34,899	-49,478	0	0
	47500	Donations/Contributions	-15,413,335	-16,492,600	-19,060,250	-19,060,250
		Total Revenue	-15,448,234	-16,542,079	-19,060,250	-19,060,250
	Expense					
	52490	Other Professional Services	188,315	154,338	172,470	183,039
	52705	Insurance - Premiums	15,109,838	16,232,333	19,060,250	19,060,250
	52900	Training/Conference Expenses	0	0	2,000	2,000
	53600	Special Department Expense	695	1,674	28,000	28,000
	56200	Indirect Cost Allocation	27,783	85,585	85,585	58,589
		Total Expense	15,326,632	16,473,930	19,348,305	19,331,878
		Total Employee Ins-Health	-121,603	-68,149	288,055	271,628

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
4300	Liability Insurances					
	Budget Unit (ORG): 4300000-General Liability Insurance					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	45100	Interest	11,861	51,671	-12,000	12,000
	47500	Donations/Contributions	-3,475,426	-5,829,103	-7,845,097	-7,845,098
		Total Revenue	-3,463,565	-5,777,432	-7,857,097	-7,833,098
	Expense					
	52490	Other Professional Services	531,240	684,918	574,800	599,800
	52705	Insurance - Premiums	3,481,157	4,644,293	6,748,200	6,748,200
	52710	Insurance - Claims	82,632	192,402	391,000	391,000
	52900	Training/Conference Expenses	7,145	7,920	9,000	9,000
	53100	Office Supplies	0	0	500	500
	53600	Special Department Expense	3,950	4,051	0	0
	56200	Indirect Cost Allocation	161,239	193,981	193,981	224,690
		Total Expense	4,267,363	5,727,565	7,917,481	7,973,190
		Total General Liability Insurance	803,798	-49,867	60,384	140,092
		Total for Fund Liability Insurances	803,798	-49,867		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
4102		Mobile Command Vehicle				
		Budget Unit (ORG): 4102000-Mobile Command Vehicle				
		Function: PP - Police				
		Activity: Public Protection				
		Revenue				
	45100	Interest	-340	-473	0	0
	47500	Donations/Contributions	-13,000	-5,500	0	0
		Total Revenue	-13,340	-5,973	0	0
		Expense				
	52500	Maint - Equipment	1,178	5,419	0	0
	52800	Communications/Telephone	9,701	6,806	0	0
	56200	Indirect Cost Allocation	2,664	-2,183	0	0
		Total Expense	13,543	10,043	0	0
		Total Mobile Command Vehicle	202	4,070	0	0
		Total for Fund Mobile Command Vehicle	202	4,070		
			202	4,070		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
4200	Budget Unit (ORG): 4200000-Network Services					
	Function: General - Other					
	Activity: General & Administrative					
	Revenue					
	45100	Interest	-192,407	-395,187	-1,000	-1,000
	46800	Charges for Services	-7,360,878	-6,767,879	-6,592,044	-6,592,044
	47900	Miscellaneous	0	-91,141	0	0
		Total Revenue	-7,553,285	-7,254,207	-6,593,044	-6,593,044
	Expense					
	52490	Other Professional Services	1,083,186	2,128,083	2,216,220	2,216,220
	52500	Maint - Equipment	2,638,053	1,602,714	2,868,326	2,868,326
	52605	Rents & Leases - Bldgs/Land	637,955	135,105	402,678	402,678
	55200	Construction in Progress	44,875	0	0	0
	55430	Equip-IT Hardware	47,078	919,101	330,000	1,430,000
	56200	Indirect Cost Allocation	3,537	775,820	775,820	16,703
		Total Expense	4,454,685	5,560,823	6,593,044	6,933,927
		Total Network Services	-3,098,601	-1,693,384	0	340,883
		Total for Fund Network Services	-3,098,601	-1,693,384		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
4101	Fleet Management - Sheriff					
	Budget Unit (ORG): 4101000-Sheriff Fleet Mgmt-Operations					
	Function: PP - Police					
	Activity: Public Protection					
	Revenue					
	43950	Other - Governmental Agencies	-150,000	0	0	0
	45100	Interest	1,777	-14,555	0	0
	45305	Rent - Equipment	-1,007,729	-1,420,607	-1,348,722	-1,346,346
	47550	Capital Contribution	0	-32,473	0	0
	47900	Miscellaneous	-56,871	-119,251	0	0
	48200	Transfers-In	-703,109	-128,468	-19,624	-19,624
		Total Revenue	-1,915,930	-1,715,355	-1,368,346	-1,365,970
	Expense					
	52500	Maint - Equipment	414,216	330,427	345,000	345,000
	52900	Training/Conference Expenses	480,722	451,628	490,000	490,000
	54315	Interest on Other Debt	19,644	9,135	4,657	4,657
	54600	Depreciation Expense	213,746	0	0	0
	55400	Equipment	0	37,915	0	0
	55410	Equip-Vehicles	735,390	97,425	498,341	981,541
	55900	Capital Outlay Offset	-151,204	-21,156	0	0
	56200	Indirect Cost Allocation	15,418	30,348	30,348	27,972
		Total Expense	1,727,933	935,722	1,368,346	1,849,170
		Total Sheriff Fleet Mgmt-Operations	-187,998	-779,632	0	483,200
		Total for Fund Fleet Management - Sheriff	-187,998	-779,632		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026	2025-2026	2025-2026
4405		Employee Short-term Disability				
		Budget Unit (ORG): 4400501-Short Term Disability				
		Function: General - Other				
		Activity: General & Administrative				
		Revenue				
	46800	Charges for Services	0	-14,326	0	0
		Total Revenue	0	-14,326	0	0
		Expense				
	52490	Other Professional Services	9,556	7,025	0	0
	56200	Indirect Cost Allocation	3,136	7,301	0	0
		Total Expense	12,692	14,326	0	0
		Total Short Term Disability	12,692	0	0	0
		Total for Fund Employee Short-term Disability	12,692	0		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
4416		Unemployment Insurance				
		Budget Unit (ORG): 4403000-Unemployment Comp Insurance				
		Function: General - Other				
		Activity: General & Administrative				
		Revenue				
	45100	Interest	-15,224	-17,385	-2,400	-2,400
	47230	Unclaimed Warrants	-2,288	0	0	0
	47500	Donations/Contributions	-35,051	-37,878	-41,825	-323,994
		Total Revenue	-52,563	-55,264	-44,225	-326,394
		Expense				
	52490	Other Professional Services	20,268	64,615	49,000	354,048
	52710	Insurance - Claims	137,947	153,066	149,370	149,370
	52900	Training/Conference Expenses	0	0	500	500
	56200	Indirect Cost Allocation	7,898	9,269	9,269	23,353
		Total Expense	166,114	226,950	208,139	527,271
		Total Unemployment Comp Insurance	113,551	171,686	163,914	200,877
		Total for Fund Unemployment Insurance	113,551	171,686		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
4500	Budget Unit (ORG): 4500000-Energy - Solar Generation					
	Function: General - Property Management					
	Activity: General & Administrative					
	Revenue					
	43890	Federal - Other Funding	-152,999	-145,009	0	0
	45100	Interest	-31,175	-1,319	-144,000	-157,600
	46800	Charges for Services	-2,384,487	-2,944,371	-3,920,480	-3,708,686
	47500	Donations/Contributions	0	0	-46,324	-637,500
	48200	Transfers-In	0	0	-4,868,282	-4,461,090
		Total Revenue	-2,568,660	-3,090,700	-8,979,086	-8,964,876
	Expense					
	52490	Other Professional Services	70,363	105,377	1,484,720	1,542,122
	52605	Rents & Leases - Bldgs/Land	130,000	0	0	0
	53200	Utilities	1,875,188	2,199,875	2,547,784	2,714,433
	54105	Principal on Other Debt	0	2,924	1,204,051	1,204,051
	54315	Interest on Other Debt	274,463	245,391	235,244	382,325
	54600	Depreciation Expense	576,999	0	0	0
	55200	Construction in Progress	0	1,492,031	3,447,778	3,043,415
	55400	Equipment	0	487,370	0	78,209
	56200	Indirect Cost Allocation	67,206	59,509	59,509	321
		Total Expense	2,994,219	4,592,477	8,979,086	8,964,876
		Total Energy - Solar Generation	425,559	1,501,777	0	0
		Total for Fund Utilities	425,559	1,501,777		

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2023-2024	2024-2025	2025-2026	2025-2026
4415		Workers Compensation Insurance				
		Budget Unit (ORG): 4402000-Workers Compensation Insurance				
		Function: General - Other				
		Activity: General & Administrative				
		Revenue				
	45100	Interest	19,722	14,598	-12,000	12,000
	47230	Unclaimed Warrants	-1,050	0	0	0
	47500	Donations/Contributions	-3,074,684	-3,238,707	-3,768,303	-3,720,703
		Total Revenue	-3,056,011	-3,224,109	-3,780,303	-3,708,703
		Expense				
	52490	Other Professional Services	281,215	339,021	377,650	453,505
	52705	Insurance - Premiums	2,311,668	2,557,538	3,180,807	3,180,807
	52900	Training/Conference Expenses	0	3,436	5,000	5,000
	53100	Office Supplies	0	7,555	5,000	5,000
	53120	Memberships/Certifications	4,186	2,830	2,930	2,930
	56200	Indirect Cost Allocation	-15,589	217,037	217,037	193,856
		Total Expense	2,581,480	3,127,417	3,788,424	3,841,098
		Total Workers Compensation Insurance	-474,532	-96,692	8,121	132,395
		Total for Fund Workers Compensation Insurance	-474,532	-96,692		

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ENTERPRISE FUNDS

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF YUBA OPERATION OF ENTERPRISE FUNDS FISCAL YEAR 2025-2026			SCHEDULE 11
OPERATING DETAIL	2023 - 2024 ACTUALS	2024 - 2025 ACTUALS	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS	
REVENUES					
REVENUE FROM USE OF MONEY & PROPERTY	(617,485)	(533,946)	(651,657)	(663,670)	
INTERGOVERNMENTAL REVENUE	(100,000)	(10,000)	(10,000)	(10,000)	
CHARGES FOR SERVICES	(14)	-	-	-	
MISCELLANEOUS REVENUE	-	(1,924)	-	-	
OTHER FINANCING SOURCES	(250,000)	-	-	(250,000)	
TOTAL REVENUES BY SOURCE	(967,499)	(545,870)	(661,657)	(923,670)	
REVENUE BY FUND					
AIRPORT ENTERPRISE	(967,499)	(545,870)	(661,657)	(923,670)	
TOTAL REVENUE BY FUND	(967,499)	(545,870)	(661,657)	(923,670)	
EXPENDITURES					
SALARIES AND BENEFITS	273,101	150,915	222,731	224,390	
SERVICES	182,365	261,241	280,692	514,665	
SUPPLIES	61,124	69,735	41,816	43,892	
OTHER CHARGES	374,163	90,927	92,000	92,000	
OTHER FINANCING USES	46,393	61,645	92,852	48,723	
TOTAL EXPENDITURES BY FUNCTION	937,146	634,463	730,091	923,670	
EXPENDITURES BY FUND					
AIRPORT ENTERPRISE	937,146	634,463	730,091	923,670	
TOTAL EXPENDITURES BY FUND	937,146	634,463	730,091	923,670	
CHANGE IN NET ASSETS	(30,353)	88,593	68,434	-	

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
5000	Budget Unit (ORG): 5000000-Airport-Operations					
	Function: PW - Transportation Terminals					
	Activity: Public Ways & Facilities					
	Revenue					
	43100	State - Aviation	-100,000	-10,000	-10,000	-10,000
	45300	Rent - Building/Land	0	-108,422	0	0
	45360	Rent - Hangars	-617,485	-425,524	-651,657	-663,670
	47230	Unclaimed Warrants	-14	0	0	0
	47900	Miscellaneous	0	-1,924	0	0
	48200	Transfers-In	-250,000	0	0	-250,000
		Total Revenue	-967,499	-545,870	-661,657	-923,670
	Expense					
	51100	Salaries and Wages	175,855	53,107	114,598	113,726
	51110	Extra Help	9,186	9,734	38,320	39,850
	51300	Medicare	2,614	861	2,105	2,228
	51400	Employee Insurance - Premiums	38,498	29,948	31,758	31,579
	51401	Employer paid Life Insurance	178	84	103	100
	51405	Workers Compensation	4,747	2,793	1,728	1,728
	51410	Unemployment Insurance	92	31	73	693
	51601	PERS - UAL	24,804	46,596	21,624	21,624
	51602	PERS - Normal	13,363	3,909	7,811	8,251
	51603	PARS	0	0	660	660
	51605	Other Post Employment Benefits	3,764	3,852	3,951	3,951
	52130	Info Technology Services	0	0	6,984	6,984
	52310	Consulting Services	36,480	35,797	30,000	30,000

Fund	Object	Description	ACTUAL	ACTUAL	DEPT	BOS
			2023-2024	2024-2025	REQUESTED	APPROVED
			2025-2026	2025-2026		
	52490	Other Professional Services	41,969	145,220	165,753	403,019
	52500	Maint - Equipment	11,159	34,755	17,488	17,488
	52505	Maint - Buildings/Improvements	75,212	26,530	37,921	37,921
	52600	Rents & Leases - Equipment	1,215	1,215	1,224	1,224
	52700	Insurance - Liability	6,131	9,699	8,747	8,747
	52800	Communications/Telephone	1,254	1,255	1,260	1,260
	52900	Training/Conference Expenses	8,944	6,769	5,535	2,242
	52906	Fleet Charges	0	0	5,780	5,780
	53100	Office Supplies	220	676	1,200	3,276
	53120	Memberships/Certifications	341	246	436	436
	53200	Utilities	60,563	68,813	40,180	40,180
	54500	Taxes and Assessments	89,969	90,927	92,000	92,000
	54600	Depreciation Expense	284,194	0	0	0
	55100	Land	220,903	0	0	0
	55200	Construction in Progress	89,021	0	0	0
	55900	Capital Outlay Offset	-309,924	0	0	0
	56200	Indirect Cost Allocation	38,565	92,852	92,852	48,723
	56910	Change in Compensated Absences	7,828	-31,207	0	0
		Total Expense	937,147	634,463	730,091	923,670
		Total Airport-Operations	-30,352	88,593	68,434	0

COUNTY SERVICE AREAS

DISTRICT NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	FUND BALANCE AVAILABLE JUNE 30, 2025	DECREASES TO OBLIGATED FUND BALANCES	ADDITIONAL FINANCING SOURCES	TOTAL FINANCING SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCES	TOTAL FINANCING USES
GLEDHILL LANDSCAPING	-	(9,002)	(50,998)	(60,000)	60,000	-	60,000
LINDA STREET LIGHTING	-	(257,700)	(156,200)	(413,900)	413,900	-	413,900
COUNTY SERVICE AREA 2	-	-	(22,900)	(22,900)	22,900	-	22,900
COUNTY SERVICE AREA 4	-	-	(1,872)	(1,872)	1,872	-	1,872
COUNTY SERVICE AREA 5	-	-	(8,200)	(8,200)	8,200	-	8,200
COUNTY SERVICE AREA 8	-	-	(5,720)	(5,720)	5,720	-	5,720
COUNTY SERVICE AREA 9	-	-	(2,226)	(2,226)	2,226	-	2,226
COUNTY SERVICE AREA 10	-	-	(1,630)	(1,630)	1,630	-	1,630
COUNTY SERVICE AREA 11	-	-	(7,486)	(7,486)	7,486	-	7,486
COUNTY SERVICE AREA 12	-	-	(980)	(980)	980	-	980
COUNTY SERVICE AREA 13	-	-	(1,975)	(1,975)	1,975	-	1,975
COUNTY SERVICE AREA 14	-	-	(78,846)	(78,846)	78,846	-	78,846
COUNTY SERVICE AREA 15	-	-	(13,200)	(13,200)	13,200	-	13,200
COUNTY SERVICE AREA 16	-	-	(1,120)	(1,120)	1,120	-	1,120
COUNTY SERVICE AREA 17	-	-	(1,364)	(1,364)	1,364	-	1,364
COUNTY SERVICE AREA 18	-	-	(4,620)	(4,620)	4,620	-	4,620
COUNTY SERVICE AREA 19	-	-	(16,200)	(16,200)	16,200	-	16,200
COUNTY SERVICE AREA 20	-	-	(1,829)	(1,829)	1,829	-	1,829
COUNTY SERVICE AREA 21	-	-	(10,914)	(10,914)	10,914	-	10,914
COUNTY SERVICE AREA 22	-	-	(1,760)	(1,760)	1,760	-	1,760
COUNTY SERVICE AREA 24	-	-	(1,152)	(1,152)	1,152	-	1,152
COUNTY SERVICE AREA 25	-	-	(1,634)	(1,634)	1,634	-	1,634
COUNTY SERVICE AREA 25A	-	-	(10,966)	(10,966)	10,966	-	10,966
COUNTY SERVICE AREA 26	-	-	(864)	(864)	864	-	864
COUNTY SERVICE AREA 28	-	-	(5,707)	(5,707)	5,707	-	5,707
COUNTY SERVICE AREA 29	-	-	(861)	(861)	861	-	861
COUNTY SERVICE AREA 30	-	-	(1,260)	(1,260)	1,260	-	1,260
COUNTY SERVICE AREA 31	-	-	(70)	(70)	70	-	70
COUNTY SERVICE AREA 32	-	-	(360)	(360)	360	-	360
COUNTY SERVICE AREA 33	-	-	(2,838)	(2,838)	2,838	-	2,838
COUNTY SERVICE AREA 34	-	-	(1,020)	(1,020)	1,020	-	1,020
COUNTY SERVICE AREA 36	-	-	(864)	(864)	864	-	864
COUNTY SERVICE AREA 37	-	-	(3,344)	(3,344)	3,344	-	3,344

DISTRICT NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	FUND BALANCE AVAILABLE JUNE 30, 2025	DECREASES TO OBLIGATED FUND BALANCES	ADDITIONAL FINANCING SOURCES	TOTAL FINANCING SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCES	TOTAL FINANCING USES
COUNTY SERVICE AREA 38	-	-	(13,500)	(13,500)	13,500	-	13,500
COUNTY SERVICE AREA 39	-	-	(11,591)	(11,591)	11,591	-	11,591
COUNTY SERVICE AREA 40	-	-	(6,132)	(6,132)	6,132	-	6,132
COUNTY SERVICE AREA 42	-	-	(1,539)	(1,539)	1,539	-	1,539
COUNTY SERVICE AREA 43	-	-	(405)	(405)	405	-	405
COUNTY SERVICE AREA 44	-	-	(3,630)	(3,630)	3,630	-	3,630
COUNTY SERVICE AREA 45	-	-	(2,460)	(2,460)	2,460	-	2,460
COUNTY SERVICE AREA 46	-	-	(1,575)	(1,575)	1,575	-	1,575
COUNTY SERVICE AREA 48	-	-	(12,720)	(12,720)	12,720	-	12,720
COUNTY SERVICE AREA 52	-	-	(97,597)	(97,597)	97,597	-	97,597
COUNTY SERVICE AREA 52B	-	-	(491,138)	(491,138)	491,138	-	491,138
COUNTY SERVICE AREA 52C	-	-	(369,556)	(369,556)	369,556	-	369,556
COUNTY SERVICE AREA 53	-	-	(1,000)	(1,000)	1,000	-	1,000
COUNTY SERVICE AREA 54	-	-	(1,600)	(1,600)	1,600	-	1,600
COUNTY SERVICE AREA 55	-	-	(288)	(288)	288	-	288
COUNTY SERVICE AREA 59	-	-	(3,800)	(3,800)	3,800	-	3,800
COUNTY SERVICE AREA 60	-	-	-	-	-	-	-
COUNTY SERVICE AREA 61	-	-	(5,113)	(5,113)	5,113	-	5,113
COUNTY SERVICE AREA 63	-	-	(27,709)	(27,709)	27,709	-	27,709
COUNTY SERVICE AREA 66A	-	-	(2,256,322)	(2,256,322)	2,256,322	-	2,256,322
COUNTY SERVICE AREA 66B	-	-	(100,992)	(100,992)	100,992	-	100,992
COUNTY SERVICE AREA 66C	-	-	(652,473)	(652,473)	652,473	-	652,473
COUNTY SERVICE AREA 66D	-	-	(79,188)	(79,188)	79,188	-	79,188
COUNTY SERVICE AREA 66E	-	-	(577,028)	(577,028)	577,028	-	577,028
COUNTY SERVICE AREA 66F	-	-	(11,831)	(11,831)	11,831	-	11,831
COUNTY SERVICE AREA 69	-	-	(31,850)	(31,850)	31,850	-	31,850
COUNTY SERVICE AREA 70	-	-	(675,462)	(675,462)	675,462	-	675,462
COUNTY SERVICE AREA 70A	-	-	(106,869)	(106,869)	106,869	-	106,869
COUNTY SERVICE AREA 72	-	-	(11,928)	(11,928)	11,928	-	11,928
TOTAL SPECIAL DISTRICTS & OTHER AGENCIES	-	(266,702)	(5,976,275)	(6,242,977)	6,242,977	-	6,242,977

DISTRICT NAME	TOTAL FUND BALANCE JUNE 30, 2025	LESS: FUND BALANCE-RESERVED/DESIGNATED			FUND BALANCE AVAILABLE JUNE 30, 2025
		ENCUMBRANCES	NONSPENDABLE, RESTRICTED AND COMMITTED	ASSIGNED	
GLEDHILL LANDSCAPING	(10,387)	-	(10,387)	-	-
LINDA STREET LIGHTING	(499,710)	-	(499,710)	-	-
COUNTY SERVICE AREA 2	(87,862)	-	(87,862)	-	-
COUNTY SERVICE AREA 4	(49,440)	-	(49,440)	-	-
COUNTY SERVICE AREA 5	(255,004)	-	(255,004)	-	-
COUNTY SERVICE AREA 8	(27,565)	-	(27,565)	-	-
COUNTY SERVICE AREA 9	(7,093)	-	(7,093)	-	-
COUNTY SERVICE AREA 10	(73,202)	-	(73,202)	-	-
COUNTY SERVICE AREA 11	(20,439)	-	(20,439)	-	-
COUNTY SERVICE AREA 12	(773)	-	(773)	-	-
COUNTY SERVICE AREA 13	-	-	-	-	-
COUNTY SERVICE AREA 14	(137,683)	-	(137,683)	-	-
COUNTY SERVICE AREA 15	(31,321)	-	(31,321)	-	-
COUNTY SERVICE AREA 16	(4,580)	-	(4,580)	-	-
COUNTY SERVICE AREA 17	(17,568)	-	(17,568)	-	-
COUNTY SERVICE AREA 18	-	-	-	-	-
COUNTY SERVICE AREA 19	-	-	-	-	-
COUNTY SERVICE AREA 20	-	-	-	-	-
COUNTY SERVICE AREA 21	-	-	-	-	-
COUNTY SERVICE AREA 22	(10,500)	-	(10,500)	-	-
COUNTY SERVICE AREA 24	-	-	-	-	-
COUNTY SERVICE AREA 25	-	-	-	-	-
COUNTY SERVICE AREA 25A	(1,339)	-	(1,339)	-	-
COUNTY SERVICE AREA 26	-	-	-	-	-
COUNTY SERVICE AREA 28	-	-	-	-	-
COUNTY SERVICE AREA 29	-	-	-	-	-
COUNTY SERVICE AREA 30	(6,716)	-	(6,716)	-	-
COUNTY SERVICE AREA 31	-	-	-	-	-

DISTRICT NAME	TOTAL FUND BALANCE JUNE 30, 2025	LESS: FUND BALANCE-RESERVED/DESIGNATED			FUND BALANCE AVAILABLE JUNE 30, 2025
		ENCUMBRANCES	NONSPENDABLE, RESTRICTED AND COMMITTED	ASSIGNED	
COUNTY SERVICE AREA 32	-	-	-	-	-
COUNTY SERVICE AREA 33	-	-	-	-	-
COUNTY SERVICE AREA 34	(8,608)	-	(8,608)	-	-
COUNTY SERVICE AREA 36	(34,380)	-	(34,380)	-	-
COUNTY SERVICE AREA 37	(10,792)	-	(10,792)	-	-
COUNTY SERVICE AREA 38	(126,901)	-	(126,901)	-	-
COUNTY SERVICE AREA 39	(46,800)	-	(46,800)	-	-
COUNTY SERVICE AREA 40	(110,290)	-	(110,290)	-	-
COUNTY SERVICE AREA 42	(14,630)	-	(14,630)	-	-
COUNTY SERVICE AREA 43	(5,827)	-	(5,827)	-	-
COUNTY SERVICE AREA 44	(31,548)	-	(31,548)	-	-
COUNTY SERVICE AREA 45	(24,135)	-	(24,135)	-	-
COUNTY SERVICE AREA 46	(46,731)	-	(46,731)	-	-
COUNTY SERVICE AREA 48	(160,576)	-	(160,576)	-	-
COUNTY SERVICE AREA 52	(283,050)	-	(283,050)	-	-
COUNTY SERVICE AREA 52B	-	-	-	-	-
COUNTY SERVICE AREA 52C	-	-	-	-	-
COUNTY SERVICE AREA 53	(25,544)	-	(25,544)	-	-
COUNTY SERVICE AREA 54	(40,907)	-	(40,907)	-	-
COUNTY SERVICE AREA 55	-	-	-	-	-
COUNTY SERVICE AREA 59	(17,070)	-	(17,070)	-	-
COUNTY SERVICE AREA 60	-	-	-	-	-
COUNTY SERVICE AREA 61	(70,494)	-	(70,494)	-	-
COUNTY SERVICE AREA 63	(210,927)	-	(210,927)	-	-
COUNTY SERVICE AREA 66A	(3,021,902)	-	(3,021,902)	-	-
COUNTY SERVICE AREA 66B	-	-	-	-	-
COUNTY SERVICE AREA 66C	-	-	-	-	-
COUNTY SERVICE AREA 66D	-	-	-	-	-

DISTRICT NAME	TOTAL FUND BALANCE JUNE 30, 2025	LESS: FUND BALANCE-RESERVED/DESIGNATED			FUND BALANCE AVAILABLE JUNE 30, 2025
		ENCUMBRANCES	NONSPENDABLE, RESTRICTED AND COMMITTED	ASSIGNED	
COUNTY SERVICE AREA 66E	-	-	-	-	-
COUNTY SERVICE AREA 66F	-	-	-	-	-
COUNTY SERVICE AREA 69	(149,311)	-	(149,311)	-	-
COUNTY SERVICE AREA 70	(493,918)	-	(493,918)	-	-
COUNTY SERVICE AREA 70A	-	-	-	-	-
COUNTY SERVICE AREA 72	(25,197)	-	(25,197)	-	-
TOTAL SPECIAL DISTRICTS & OTHER AGENCIES	(6,200,724)	-	(6,200,724)	-	-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF YUBA SPECIAL DISTRICTS AND OTHER AGENCIES OBLIGATED FUND BALANCES FISCAL YEAR 2025-2026	SCHEDULE 14
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DISTRICT NAME	OBLIGATED FUND BALANCES JUNE 30, 2025	DECREASES OR CANCELLATIONS		INCREASES OR NEW		TOTAL OBLIGATED FUND BALANCES FOR THE BUDGET YEAR
		RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	
GLEDHILL LANDSCAPING	(10,387)	(9,002)	(9,002)	-	-	(1,385)
LINDA STREET LIGHTING	(499,710)	(257,700)	(257,700)	-	-	(242,010)
COUNTY SERVICE AREA 2	(87,862)	-	-	-	-	(87,862)
COUNTY SERVICE AREA 4	(49,440)	-	-	-	-	(49,440)
COUNTY SERVICE AREA 5	(255,004)	-	-	-	-	(255,004)
COUNTY SERVICE AREA 8	(27,565)	-	-	-	-	(27,565)
COUNTY SERVICE AREA 9	(7,093)	-	-	-	-	(7,093)
COUNTY SERVICE AREA 10	(73,202)	-	-	-	-	(73,202)
COUNTY SERVICE AREA 11	(20,439)	-	-	-	-	(20,439)
COUNTY SERVICE AREA 12	(773)	-	-	-	-	(773)
COUNTY SERVICE AREA 13	-	-	-	-	-	-
COUNTY SERVICE AREA 14	(137,683)	-	-	-	-	(137,683)
COUNTY SERVICE AREA 15	(31,321)	-	-	-	-	(31,321)
COUNTY SERVICE AREA 16	(4,580)	-	-	-	-	(4,580)
COUNTY SERVICE AREA 17	(17,568)	-	-	-	-	(17,568)
COUNTY SERVICE AREA 18	-	-	-	-	-	-
COUNTY SERVICE AREA 19	-	-	-	-	-	-
COUNTY SERVICE AREA 20	-	-	-	-	-	-
COUNTY SERVICE AREA 21	-	-	-	-	-	-
COUNTY SERVICE AREA 22	(10,500)	-	-	-	-	(10,500)
COUNTY SERVICE AREA 24	-	-	-	-	-	-
COUNTY SERVICE AREA 25	-	-	-	-	-	-
COUNTY SERVICE AREA 25A	(1,339)	-	-	-	-	(1,339)
COUNTY SERVICE AREA 26	-	-	-	-	-	-
COUNTY SERVICE AREA 28	-	-	-	-	-	-
COUNTY SERVICE AREA 29	-	-	-	-	-	-
COUNTY SERVICE AREA 30	(6,716)	-	-	-	-	(6,716)

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF YUBA SPECIAL DISTRICTS AND OTHER AGENCIES OBLIGATED FUND BALANCES FISCAL YEAR 2025-2026	SCHEDULE 14
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DISTRICT NAME	OBLIGATED FUND BALANCES JUNE 30, 2025	DECREASES OR CANCELLATIONS		INCREASES OR NEW		TOTAL OBLIGATED FUND BALANCES FOR THE BUDGET YEAR
		RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	
COUNTY SERVICE AREA 31	-	-	-	-	-	-
COUNTY SERVICE AREA 32	-	-	-	-	-	-
COUNTY SERVICE AREA 33	-	-	-	-	-	-
COUNTY SERVICE AREA 34	(8,608)	-	-	-	-	(8,608)
COUNTY SERVICE AREA 36	(34,380)	-	-	-	-	(34,380)
COUNTY SERVICE AREA 37	(10,792)	-	-	-	-	(10,792)
COUNTY SERVICE AREA 38	(126,901)	-	-	-	-	(126,901)
COUNTY SERVICE AREA 39	(46,800)	-	-	-	-	(46,800)
COUNTY SERVICE AREA 40	(110,290)	-	-	-	-	(110,290)
COUNTY SERVICE AREA 42	(14,630)	-	-	-	-	(14,630)
COUNTY SERVICE AREA 43	(5,827)	-	-	-	-	(5,827)
COUNTY SERVICE AREA 44	(31,548)	-	-	-	-	(31,548)
COUNTY SERVICE AREA 45	(24,135)	-	-	-	-	(24,135)
COUNTY SERVICE AREA 46	(46,731)	-	-	-	-	(46,731)
COUNTY SERVICE AREA 48	(160,576)	-	-	-	-	(160,576)
COUNTY SERVICE AREA 52	(283,050)	-	-	-	-	(283,050)
COUNTY SERVICE AREA 52B	-	-	-	-	-	-
COUNTY SERVICE AREA 52C	-	-	-	-	-	-
COUNTY SERVICE AREA 53	(25,544)	-	-	-	-	(25,544)
COUNTY SERVICE AREA 54	(40,907)	-	-	-	-	(40,907)
COUNTY SERVICE AREA 55	-	-	-	-	-	-
COUNTY SERVICE AREA 59	(17,070)	-	-	-	-	(17,070)
COUNTY SERVICE AREA 60	-	-	-	-	-	-
COUNTY SERVICE AREA 61	(70,494)	-	-	-	-	(70,494)
COUNTY SERVICE AREA 63	(210,927)	-	-	-	-	(210,927)
COUNTY SERVICE AREA 66A	(3,021,902)	-	-	-	-	(3,021,902)
COUNTY SERVICE AREA 66B	-	-	-	-	-	-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF YUBA SPECIAL DISTRICTS AND OTHER AGENCIES OBLIGATED FUND BALANCES FISCAL YEAR 2025-2026	SCHEDULE 14
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DISTRICT NAME	OBLIGATED FUND BALANCES JUNE 30, 2025	DECREASES OR CANCELLATIONS		INCREASES OR NEW		TOTAL OBLIGATED FUND BALANCES FOR THE BUDGET YEAR
		RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	
COUNTY SERVICE AREA 66C	-	-	-	-	-	-
COUNTY SERVICE AREA 66D	-	-	-	-	-	-
COUNTY SERVICE AREA 66E	-	-	-	-	-	-
COUNTY SERVICE AREA 66F	-	-	-	-	-	-
COUNTY SERVICE AREA 69	(149,311)	-	-	-	-	(149,311)
COUNTY SERVICE AREA 70	(493,918)	-	-	-	-	(493,918)
COUNTY SERVICE AREA 70A	-	-	-	-	-	-
COUNTY SERVICE AREA 72	(25,197)	-	-	-	-	(25,197)
TOTAL SPECIAL DISTRICTS & OTHER AGENCIES	(6,200,724)	(266,702)	(266,702)	-	-	(5,908,825)

GLEDHILL LANDSCAPING AND LIGHTING DISTRICT

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2023 - 2024 ACTUALS	2024 - 2025 ACTUALS	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
REVENUE FROM USE OF MONEY & PROPERTY	(518)	(849)	(1,875)	(1,875)
CHARGES FOR SERVICES	(56,051)	(51,039)	(49,123)	(49,123)
TOTAL REVENUES BY SOURCE	(56,569)	(51,887)	(50,998)	(50,998)
SERVICES AND SUPPLIES	57,062	59,846	60,000	60,000
TOTAL EXPENDITURES BY FUNCTION	57,062	59,846	60,000	60,000
NET COSTS	493	7,959	9,002	9,002

LINDA STREET LIGHTING MAINTENANCE DISTRICT

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2023 - 2024 ACTUALS	2024 - 2025 ACTUALS	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
TAXES	(109,768)	(127,130)	(109,500)	(109,500)
REVENUE FROM USE OF MONEY & PROPERTY	(10,554)	(18,248)	(1,100)	(1,100)
INTERGOVERNMENTAL REVENUES	(865)	(948)	-	-
CHARGES FOR SERVICES	(48,138)	(46,720)	(45,600)	(45,600)
TOTAL REVENUES BY SOURCE	(169,325)	(193,046)	(156,200)	(156,200)
SERVICES AND SUPPLIES	103,509	120,337	113,900	113,900
TRANSFERS OUT	-	-	300,000	300,000
TOTAL EXPENDITURES BY FUNCTION	103,509	120,337	413,900	413,900
NET COSTS	(65,816)	(72,709)	257,700	257,700

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF YUBA SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY GOVERNMENTAL FUNDS FISCAL YEAR 2025-2026 COUNTY SERVICE AREAS			SCHEDULE 15
DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2023 - 2024 ACTUALS	2024 - 2025 ACTUALS	2025 - 2026 DEPARTMENT REQUESTED	2025- 2026 ADOPTED BY THE BOARD OF SUPERVISORS
TAXES	(2,838,472)	(139,126)	-	-
REVENUE FROM USE OF MONEY & PROPERTY	(230,379)	(310,478)	-	-
INTERGOVERNMENTAL REVENUES	(89)	(1,038)	-	-
CHARGES FOR SERVICES	(1,298,551)	(3,201,062)	(5,769,077)	(5,769,077)
TRANSFERS IN	-	(28,033)	-	-
TOTAL REVENUES BY SOURCE	(4,367,491)	(3,679,737)	(5,769,077)	(5,769,077)
SERVICES AND SUPPLIES	3,177,495	4,367,870	5,769,077	5,769,077
TRANSFERS OUT	-	754,167		
TOTAL EXPENDITURES BY FUNCTION	3,177,495	4,367,870	5,769,077	5,769,077
NET COSTS	(1,189,996)	688,133	-	-

APPENDIX

Administrative Services	
Accounting Specialist	1
Accounting Technician	1
Administrative Analyst	3
Administrative Services Officer	1
Administrative Technician	2
Assistant Administrative Services Director	1
Building & Grounds Supervisor	1
Building Maintenance Custodian	7
Building Maintenance Technician I/II	5
Building Maintenance Technician - HVAC	1
Buyer I/II	1
Capital Improvements Project Manager	1
Custodial Supervisor	1
Director of Administrative Services	1
Facilities Manager	2
Fiscal Analyst	1
Lead Building Maintenance Custodian	3
Office Specialist	1
Project Manager - LT (ends 6/30/26)	1
Senior Building Maintenance Technician	1
Information Technology	
Information Security Officer	1
Information Technology Analyst I/II	5
Information Technology Manager	3
Information Technology Support Technician I/II	3
IT Project Manager	1
Senior Information Technology Analyst	4
TOTAL:	53

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	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
Accounting Supervisor	1
Assistant Auditor-Controller	1
Auditor-Controller	1
Business Analyst	1
Senior Accountant Auditor	1
TOTAL:	14

Board of Supervisors	
Supervisor	5
TOTAL:	5

Child Support Services	
Accounting Technician	1
Attorney I/II/III	1
Child Support Program Manager	1
Child Support Specialist I/II	7
Child Support Supervisor	2
Director of Child Support Services	1
Legal Services Specialist	2
Office Specialist	2
Senior Child Support Specialist	1
Senior Accounting Technician	1
TOTAL:	19

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 Supervisor	1
Accounting Technician	2
Administrative Analyst	5
Administrative Services Officer	1
Administrative Technician	4
Assistant Community Development & Svcs Director	1
Assistant/Associate/Associate Civil Engineer	7
Associate Civil Engineer	0
Building Inspector I/II/III	6
SUBTOTAL	28

Community Development & Services Agency Continued	
Business Analyst	1
Business Engagement Manager	1
Chief Building Official	1
Code Enforcement Officer I/II	4
Code Enforcement Officer III	1
Code Enforcement Supervisor	1
Communications Specialist	1
Community Development & Services Agency Director	1
Construction Inspector / Senior Construction Inspector	4
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	6
Environmental Health Supervisor	1
Fiscal Analyst	2
GIS Technician	1
Heavy Equipment Mechanic	2
Office Specialist	4
Permit Technician	2
Plan Checker I/II	1
Planner I/II/III	4
Principal Engineer	2
Project Manager	4
Public Works Director	1
Public Works Maintenance Supervisor	3
Public Works Maintenance Worker I/II	26
Public Works Superintendent	2
Senior Civil Engineer	1
Senior Engineering Technician	1
Senior GIS Technician	1
Senior Permit Technician / Building Aide	2
Senior Public Works Maintenance Worker	5
Supervising Building Official	1
Supervising Mechanic	1
SUBTOTAL:	125

County Administrator	
Administrative Analyst - C	1
Assistant County Administrator	1
Communications Specialist - C	1
County Administrator	1
County Public Information Officer	1
Management Analyst I/II	2
Principal Management Analyst	1
Emergency Services	
Emergency Operations Manager	1
Emergency Operations Planner	2
First 5	
First 5 Yuba County Commission Executive Director	1
First 5 Program Coordinator	2
Office Specialist	1
Program Specialist	1
TOTAL:	16

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 - C	1
TOTAL:	8

District Attorney	
Business 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
Accounting Supervisor	1
Administrative Analyst - Health & Human Services	7
Administrative Services Officer	3
Administrative Supervisor	1
Administrative Technician	6
Asst Health & Human Services Director	1
Communications Specialist	1
Deputy Director of Health & Human Services	3
Director of Health & Human Services	1
Eligibility Supervisor	9
Eligibility Technician	66
Employment Services Specialist	5
Executive Assistant	1
Fiscal Analyst	2
Health & Human Services Aide	2
Health & Human Services Program Manager	7
Health Education Specialist	7
Health Officer	1
HHS Education Supervisor	2
HHS Financial Officer	1
HHS Education Specialist	6
Legal Services Specialist	3
Legal Services Supervisor	1
Office Assistant	3
Office Specialist	15
Program Aide	8
Program Specialist	12
Project Manager	3
PHN Intern/Public Health Nurse	5
Physician Assistant / Nurse Practitioner	1
Senior Accounting Technician	2
Senior Eligibility Technician	12
Social Worker I	12
Social Worker II	16
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
Supply/Mail Clerk	1
Veterans' Services Officer	2
TOTAL:	269

Human Resources	
Assistant Human Resources Director	1
Human Resources Manager	3
Human Resources Analyst I/II - C (1 PT .50 FTE)	7
Human Resources Director	1
Human Resources Technician - C	2
Office Specialist - C	1
Senior Human Resources Analyst	2
Workplace Investigator	1
TOTAL:	18

Library	
Administrative Services Manager	1
Librarian	1
Senior Library Technician	2
TOTAL:	4

Probation	
Administrative Services Officer	2
Administrative Technician	1
Business Analyst	1
Chief Probation Officer	1
Clinical Social Worker I/II	4
Cook	3
Correctional Technician	6
Corrections Food Services Supervisor	1
Deputy Chief Probation Officer	2
Deputy Probation Officer I/II	16
Fiscal Analyst	1
Intervention Counselor I/II	4
Juvenile Corrections Officer I/II	32
Office Assistant	3
Probation Aide	2
Probation Financial Manager	1
Probation Program Manager	4
Senior Deputy Probation Officer	10
Senior Substance Abuse Counselor	1
Senior Victim/Witness Advocate	1
Substance Abuse Counselor I/II	2
Supervising Deputy Probation Officer	5
Supervising Juvenile Corrections Officer	7
Victim/Witness Advocate	2
Victim/Witness Program Manager	1
TOTAL:	113

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

Sheriff - Coroner	
Accounting Technician	1
Administrative Analyst	1
Administrative Services Manager	1
Administrative Services Officer	1
Administrative Technician	4
Animal Care Manager	1
Animal Care Services Officer	3
Animal Care Technician	4
Commissary Assistant	1
Communications Manager	1
Communications Specialist	1
Community Services Officer	6
Cook	3
Correctional Corporal	4
Correctional Lieutenant	2
Correctional Officer	66
Correctional Sergeant/Sheriff's Sergeant - Corrections	6
Correctional Technician	3
Corrections Food Services Supervisor	1
Deputy Sheriff/Deputy Sheriff Trainee	59
Detention Services Clerk	0
Evidence Technician	1
Fiscal Analyst	1
Executive Assistant to the Sheriff	1
Office Specialist	3
Project Manager - LT (ends 12/31/25)	1
Public Safety Dispatcher	12
Senior Accounting Technician	1
Senior Evidence 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:	212

Treasurer / Tax Collector	
Accounting Assistant	2
Accounting Specialist	1
Accounting Technician	1
Accounting Supervisor	1
Senior Accounting Technician	1
Treasurer / Tax Collector	1
TOTAL:	7

YUBA COUNTY POSITION ALLOCATION GRAND TOTAL:

924

YUBA COUNTY
Classification System - Basic Salary/Hourly Schedule
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CODE	CLASSIFICATION	BARG UNIT	PAY RATE						LONGEVITY			
			MINIMUM		PRIOR TO 7/1/13		POST 7/1/13		PRIOR TO 7/1/13		POST 7/1/13	
			MONTHLY SALARY (BASE)	MINIMUM HOURLY RATE	MAXIMUM MONTHLY SALARY	MAXIMUM HOURLY RATE	MAXIMUM MONTHLY SALARY	MAXIMUM HOURLY RATE	MAXIMUM MONTHLY SALARY	MAXIMUM HOURLY RATE	MAXIMUM MONTHLY SALARY	MAXIMUM HOURLY RATE
AAUD-1	ACCOUNTANT-AUDITOR I	4	5,259	30.34	6,395	36.89	6,837	39.44	8,362	48.24	7,100	40.96
AAUD-2	ACCOUNTANT-AUDITOR II	4	5,810	33.52	7,065	40.76	7,553	43.58	9,238	53.30	7,844	45.25
ACAS	ACCOUNTING ASSISTANT	1	3,636	20.98	4,422	25.51	4,727	27.27	5,782	33.36	4,909	28.32
ACSP	ACCOUNTING SPECIALIST	1	4,017	23.18	4,885	28.18	5,223	30.13	6,388	36.85	5,423	31.29
ACSU	ACCOUNTING SUPERVISOR	5	6,681	38.54	8,125	46.88	8,686	50.11	10,623	61.29	9,020	52.04
ATEC	ACCOUNTING TECHNICIAN	3	4,439	25.61	5,398	31.14	5,771	33.29	7,059	40.73	5,993	34.58
AAAN-C	ADMINISTRATIVE ANALYST	11	5,500	31.73	6,688	38.58	7,150	41.25	8,745	50.45	7,425	42.84
AAAN	ADMINISTRATIVE ANALYST	4	5,500	31.73	6,688	38.58	7,150	41.25	8,745	50.45	7,425	42.84
AAHS	ADMINISTRATIVE ANALYST - HUMAN SERV	4	5,500	31.73	6,688	38.58	7,150	41.25	8,745	50.45	7,425	42.84
ASFM	ADMINISTRATIVE SERVICES FINANCIAL MANAGER	8	8,967	51.73	10,904	62.91	11,658	67.26	14,258	82.26	12,106	69.84
ASMR	ADMINISTRATIVE SERVICES MANAGER	8	8,362	48.24	10,169	58.67	10,871	62.72	13,296	76.71	11,289	65.13
ASOF	ADMINISTRATIVE SERVICES OFFICER	8	7,236	41.75	8,799	50.76	9,407	54.27	11,506	66.38	9,769	56.36
ADSU	ADMINISTRATIVE SUPERVISOR	5	6,420	31.93	7,807	45.04	8,346	48.15	10,208	58.89	8,667	50.00
ADTC	ADMINISTRATIVE TECHNICIAN	4	4,351	25.10	5,291	30.53	5,657	32.64	6,919	39.92	5,874	33.89
AGSE	AG COMMISSIONER/SEALER OF WGTS & MEASURES	8	10,946	63.15	13,311	76.79	14,230	82.10	17,405	100.41	14,778	85.26
AGMS-1	AG WEIGHTS & MEASURES SPECIALIST I	4	5,053	29.15	6,145	35.45	6,569	37.90	8,035	46.36	6,822	39.36
AGMS-2	AG WEIGHTS & MEASURES SPECIALIST II	4	5,583	32.21	6,789	39.17	7,258	41.87	8,877	51.21	7,538	43.49
AGMS-3	AG WEIGHTS & MEASURES SPECIALIST III	4	6,169	35.59	7,502	43.28	8,020	46.27	9,809	56.59	8,329	48.05
ARMG	AIRPORT MANAGER	8	8,362	48.24	10,169	58.67	10,871	62.72	13,296	76.71	11,289	65.13

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ACMR	ANIMAL CARE MANAGER	8	8,362	48.24	10,169	58.67	10,871	62.72	13,296	76.71	11,289	65.13
ANCO	ANIMAL CARE SERVICES OFFICER	2	4,265	24.61	5,187	29.93	5,545	31.99	6,782	39.13	5,758	33.22
ACTE	ANIMAL CARE TECHNICIAN	2	3,582	20.67	4,356	25.13	4,657	26.87	5,696	32.86	4,836	27.90
ASAS	ASSESSMENT ASSISTANT	1	3,391	19.56	4,124	23.79	4,409	25.44	5,392	31.11	4,578	26.41
ASSP	ASSESSMENT SPECIALIST	1	3,746	21.61	4,556	26.28	4,870	28.10	5,957	34.37	5,058	29.18
ASUP	ASSESSMENT SUPERVISOR	5	5,311	30.64	6,459	37.26	6,905	39.84	8,445	48.72	7,170	41.37
ASEN	ASSISTANT ENGINEER	4	6,452	37.22	7,846	45.27	8,388	48.39	10,259	59.19	8,711	50.26
ASSU	ASSISTANT SURVEYOR	4	6,452	37.22	7,846	45.27	8,388	48.39	10,259	59.19	8,711	50.26
ASCI	ASSOCIATE CIVIL ENGINEER	4	7,876	45.44	9,578	55.26	10,239	59.07	12,523	72.25	10,633	61.34
ASOE	ASSOCIATE ENGINEER	4	7,129	41.13	8,669	50.01	9,268	53.47	11,336	65.40	9,625	55.53
ASOS	ASSOCIATE SURVEYOR	4	7,129	41.13	8,669	50.01	9,268	53.47	11,336	65.40	9,625	55.53
AASD	ASST ADMINISTRATIVE SERVICES DIRECTOR	8	10,946	63.15	13,311	76.79	14,230	82.10	17,405	100.41	14,778	85.26
ASAG	ASST AG & WGTS & MEASURES COMMISSIONER	8	9,425	54.38	11,461	66.12	12,253	70.69	14,986	86.46	12,724	73.41
AASR	ASST ASSESSOR	8	10,157	58.60	12,351	71.26	13,205	76.18	16,150	93.17	13,712	79.11
AACR	ASST AUDITOR-CONTROLLER	8	10,157	58.60	12,351	71.26	13,205	76.18	16,150	93.17	13,712	79.11
ACDS	ASST COMMUNITY DEV & SERV AGENCY DIR	8	12,650	72.98	15,383	88.75	16,445	94.88	20,114	116.04	17,078	98.53
ASCA	ASST COUNTY ADMINISTRATOR	8	16,232	93.65	19,739	113.88	21,102	121.74	25,809	148.90	21,914	126.43
AHHD	ASST HEALTH & HUMAN SERVICES DIRECTOR	8	12,650	72.98	15,383	88.75	16,445	94.88	20,114	116.04	17,078	98.53
AHRD	ASST HUMAN RESOURCES DIRECTOR	8	10,946	63.15	13,311	76.79	14,230	82.10	17,405	100.41	14,778	85.26
ASTT	ASST TREASURER AND TAX COLLECTOR	8	10,157	58.60	12,351	71.26	13,205	76.18	16,150	93.17	13,712	79.11
ATNY-1	ATTORNEY I	14	8,488	48.97	10,322	59.55	11,035	63.66	13,496	77.86	11,459	66.11

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ATNY-2	ATTORNEY II	14	9,378	54.10	11,404	65.79	12,192	70.34	14,912	86.03	12,661	73.04
ATTN-3	ATTORNEY III	14	10,362	59.78	12,601	72.70	13,471	77.72	16,476	95.05	13,989	80.71
AUAP-1	AUDITOR-APPRAISER I	4	5,259	30.34	6,395	36.89	6,837	39.44	8,362	48.24	7,100	40.96
AUAP-2	AUDITOR-APPRAISER II	4	5,810	33.52	7,065	40.76	7,553	43.58	9,238	53.30	7,844	45.25
AUAP-3	AUDITOR-APPRAISER III	4	6,420	37.04	7,807	45.04	8,346	48.15	10,208	58.89	8,667	50.00
BDCK-1	BOARD CLERK I	11	4,244	24.48	5,161	29.78	5,518	31.83	6,748	38.93	5,730	33.06
BDCK-2	BOARD CLERK II	11	4,689	27.05	5,702	32.90	6,096	35.17	7,456	43.02	6,331	36.53
BGSU	BUILDING & GROUNDS SUPERVISOR	5	5,500	31.73	6,688	38.58	7,150	41.25	8,745	50.45	7,425	42.84
BAID	BUILDING AIDE	1	4,807	27.73	5,846	33.73	6,250	36.06	7,644	44.10	6,490	37.44
BUIN-1	BUILDING INSPECTOR I	3	5,053	29.15	6,145	35.45	6,569	37.90	8,035	46.36	6,822	39.36
BUIN-2	BUILDING INSPECTOR II	3	5,583	32.21	6,789	39.17	7,258	41.87	8,877	51.21	7,538	43.49
BUIN-3	BUILDING INSPECTOR III	3	6,169	35.59	7,502	43.28	8,020	46.27	9,809	56.59	8,329	48.05
BMCU	BUILDING MAINTENANCE CUSTODIAN	2	3,672	21.18	4,466	25.77	4,774	27.54	5,839	33.69	4,958	28.60
BMTH	BUILDING MAINTENANCE TECHNICIAN - HVAC	2	4,642	26.78	5,645	32.57	6,035	34.82	7,381	42.58	6,267	36.16
BMTE-1	BUILDING MAINTENANCE TECHNICIAN I	2	3,879	22.38	4,717	27.21	5,043	29.09	6,168	35.58	5,237	30.21
BMTE-2	BUILDING MAINTENANCE TECHNICIAN II	2	4,286	24.73	5,212	30.07	5,572	32.15	6,815	39.32	5,787	33.39
BUAA	BUSINESS ANALYST	8	7,236	41.75	8,799	50.76	9,407	54.27	11,506	66.38	9,769	56.36
BEMR	BUSINESS ENGAGEMENT MANAGER	8	8,115	46.82	9,868	56.93	10,550	60.87	12,903	74.44	10,956	63.21
BUYR-1	BUYER I	4	4,244	24.48	5,161	29.78	5,518	31.83	6,748	38.93	5,730	33.06
BUYR-2	BUYER II	4	4,689	27.05	5,702	32.90	6,096	35.17	7,456	43.02	6,331	36.53
CDRT-1	CADASTRAL DRAFTING TECHNICIAN I	3	4,057	23.41	4,934	28.47	5,275	30.43	6,451	37.22	5,477	31.60

YUBA COUNTY
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CDRT-2	CADASTRAL DRAFTING TECHNICIAN II	3	4,483	25.86	5,452	31.45	5,828	33.62	7,128	41.12	6,053	34.92
CIPM	CAPITAL IMPROVEMENTS PROJECT MANAGER	8	8,362	48.24	10,169	58.67	10,871	62.72	13,296	76.71	11,289	65.13
CAAP	CHIEF AUDITOR-APPRAISER	4	7,093	40.92	8,626	49.77	9,221	53.20	11,278	65.07	9,576	55.25
CBOF	CHIEF BUILDING OFFICIAL	8	8,922	51.47	10,850	62.60	11,599	66.92	14,186	81.84	12,045	69.49
CDAI	CHIEF DA INVESTIGATOR	8	10,107	58.31	12,291	70.91	13,140	75.81	16,071	92.72	13,645	78.72
CDCC	CHIEF DEPUTY COUNTY COUNSEL	8	14,765	85.18	17,955	103.59	19,195	110.74	23,477	135.44	19,933	115.00
CDDA	CHIEF DEPUTY DISTRICT ATTORNEY	8	14,765	85.18	17,955	103.59	19,195	110.74	23,477	135.44	19,933	115.00
CPRO	CHIEF PROBATION OFFICER	8	13,363	77.09	16,250	93.75	17,372	100.22	21,248	122.58	18,041	104.08
CHPM	CHILD SUPPORT PROGRAM MANAGER	8	8,362	48.24	10,169	58.67	10,871	62.72	13,296	76.71	11,289	65.13
CSSP-1	CHILD SUPPORT SPECIALIST I	3	3,784	21.83	4,602	26.55	4,920	28.38	6,017	34.71	5,109	29.48
CSSP-2	CHILD SUPPORT SPECIALIST II	3	4,181	24.12	5,085	29.34	5,436	31.36	6,648	38.35	5,645	32.57
CSSU	CHILD SUPPORT SUPERVISOR	5	5,365	30.95	6,524	37.64	6,975	40.24	8,531	49.22	7,243	41.79
CLBS	CLERK OF THE BOARD OF SUPERVISORS	8	8,616	49.71	10,478	60.45	11,201	64.62	13,700	79.04	11,632	67.11
CKRM	CLERK-RECORDER MANAGER	8	8,362	48.24	10,169	58.67	10,871	62.72	13,296	76.71	11,289	65.13
CSWR-1	CLINICAL SOCIAL WORKER I	4	6,293	36.31	7,653	44.15	8,181	47.20	10,006	57.73	8,496	49.02
CSWR-2	CLINICAL SOCIAL WORKER II	4	6,953	40.11	8,455	48.78	9,039	52.15	11,056	63.78	9,387	54.16
CEOF-1	CODE ENFORCEMENT OFFICER I	3	5,053	29.15	6,145	35.45	6,569	37.90	8,035	46.36	6,822	39.36
CEOF-2	CODE ENFORCEMENT OFFICER II	3	5,583	32.21	6,789	39.17	7,258	41.87	8,877	51.21	7,538	43.49
CEOF-3	CODE ENFORCEMENT OFFICER III	3	6,169	35.59	7,502	43.28	8,020	46.27	9,809	56.59	8,329	48.05
CESU	CODE ENFORCEMENT SUPERVISOR	5	7,164	41.33	8,712	50.26	9,314	53.73	11,391	65.72	9,672	55.80
COAS	COMMISSARY ASSISTANT	1	3,391	19.56	4,124	23.79	4,409	25.44	5,392	31.11	4,578	26.41

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COMR	COMMUNICATIONS MANAGER	8	8,362	48.24	10,169	58.67	10,871	62.72	13,296	76.71	11,289	65.13
COMS-C	COMMUNICATIONS SPECIALIST	11	5,500	31.73	6,688	38.58	7,150	41.25	8,745	50.45	7,425	42.84
COMS	COMMUNICATIONS SPECIALIST	4	5,500	31.73	6,688	38.58	7,150	41.25	8,745	50.45	7,425	42.84
CDSA	COMMUNITY DEV & SERV AGENCY DIRECTOR	8	14,691	84.76	17,865	103.07	19,099	110.19	23,359	134.76	19,833	114.42
CDFM	COMMUNITY DEVELOPMENT FINANCIAL MANAGER	8	8,967	51.73	10,904	62.91	11,658	67.26	14,258	82.26	12,106	69.84
CSOR	COMMUNITY SERVICES OFFICER	6	4,505	25.99	5,479	31.61	5,857	33.79	7,163	41.33	6,082	35.09
CNIR	CONSTRUCTION INSPECTOR	3	5,528	31.89	6,723	38.79	7,187	41.46	8,790	50.71	7,463	43.06
CNMR	CONSTRUCTION MANAGER	8	9,147	52.77	11,123	64.17	11,892	68.61	14,544	83.91	12,349	71.24
COOK	COOK	2	3,672	21.18	4,466	25.77	4,774	27.54	5,839	33.69	4,958	28.60
CORP	CORRECTIONAL CORPORAL	6	5,583	32.21	6,789	39.17	7,258	41.87	8,877	51.21	7,538	43.49
CORL	CORRECTIONAL LIEUTENANT	7	8,279	47.76	10,068	58.08	10,763	62.09	13,164	75.95	11,177	64.48
CORO	CORRECTIONAL OFFICER	6	5,053	29.15	6,145	35.45	6,569	37.90	8,035	46.36	6,822	39.36
CORS	CORRECTIONAL SERGEANT	7	6,484	37.41	7,885	45.49	8,430	48.63	10,310	59.48	8,754	50.50
CTEC	CORRECTIONAL TECHNICIAN	1	3,654	21.08	4,444	25.64	4,751	27.41	5,810	33.52	4,933	28.46
COFO	CORRECTIONS FOOD SERVICES SUPERVISOR	5	4,712	27.18	5,730	33.06	6,126	35.34	7,493	43.23	6,362	36.70
CORA	CORRECTIONS RECREATION AIDE	1	3,654	21.08	4,444	25.64	4,751	27.41	5,810	33.52	4,933	28.46
COAD	COUNTY ADMINISTRATOR	8	18,852	108.76	22,925	132.26	24,508	141.39	29,975	172.93	25,451	146.83
COCO	COUNTY COUNSEL	8	17,148	98.93	20,852	120.30	22,293	128.61	27,266	157.30	23,150	133.56
CPIO	COUNTY PUBLIC INFORMATION OFFICER	8	8,115	46.82	9,868	56.93	10,550	60.87	12,903	74.44	10,956	63.21
COSU	COUNTY SURVEYOR	8	11,167	64.43	13,580	78.35	14,518	83.76	17,756	102.44	15,076	86.98
COSU-P	COUNTY SURVEYOR - PENDING PLS LICENSURE	8	8,446	48.73	10,271	59.26	10,980	63.35	13,430	77.48	11,403	65.79

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CUSU	CUSTODIAL SUPERVISOR	5	4,712	27.18	5,730	33.06	6,126	35.34	7,493	43.23	6,362	36.70
DAIN-1	DA INVESTIGATOR I	6	6,648	38.35	8,084	46.64	8,643	49.86	10,571	60.99	8,975	51.78
DAIN-2	DA INVESTIGATOR II	6	7,721	44.54	9,389	54.17	10,038	57.91	12,277	70.83	10,424	60.14
DCPO	DEPUTY CHIEF PROBATION OFFICER	8	10,892	62.84	13,245	76.41	14,160	81.69	17,319	99.92	14,705	84.84
DCAD	DEPUTY COUNTY ADMINISTRATOR	8	10,892	62.84	13,245	76.41	14,160	81.69	17,319	99.92	14,705	84.84
DCCL-1	DEPUTY COUNTY COUNSEL I	8	8,488	48.97	10,322	59.55	11,035	63.66	13,496	77.86	11,459	66.11
DCCL-2	DEPUTY COUNTY COUNSEL II	8	9,378	54.10	11,404	65.79	12,192	70.34	14,912	86.03	12,661	73.04
DCCL-3	DEPUTY COUNTY COUNSEL III	8	10,362	59.78	12,601	72.70	13,471	77.72	16,476	95.05	13,989	80.71
DDCD	DEPUTY DIRECTOR - CDSA	8	10,892	57.62	13,245	76.41	14,160	81.69	17,319	99.92	14,705	84.84
DDHS	DEPUTY DIRECTOR - HHS	8	10,892	62.84	13,245	76.41	14,160	81.69	17,319	99.92	14,705	84.84
DDPC	DEPUTY DIRECTOR OF PUBLIC WORKS - CONSTRUCTION	8	10,624	61.29	12,919	74.53	13,812	79.68	16,893	97.46	14,343	82.75
DDPE	DEPUTY DIRECTOR OF PUBLIC WORKS - ENGINEERING	8	11,167	64.43	13,580	78.35	14,518	83.76	17,756	102.44	15,076	86.98
DPDA-1	DEPUTY DISTRICT ATTORNEY I	14	8,488	48.97	10,322	59.55	11,035	63.66	13,496	77.86	11,459	66.11
DPDA-2	DEPUTY DISTRICT ATTORNEY II	14	9,378	54.10	11,404	65.79	12,192	70.34	14,912	86.03	12,661	73.04
DPDA-3	DEPUTY DISTRICT ATTORNEY III	14	10,362	59.78	12,601	72.70	13,471	77.72	16,476	95.05	13,989	80.71
DPOF-1	DEPUTY PROBATION OFFICER I	16	5,311	30.64	6,459	37.26	6,905	39.84	8,445	48.72	7,170	41.37
DPOF-2	DEPUTY PROBATION OFFICER II	16	5,869	33.86	7,137	41.18	7,630	44.02	9,332	53.84	7,924	45.72
DESH	DEPUTY SHERIFF	6	6,648	38.35	8,084	46.64	8,643	49.86	10,571	60.99	8,975	51.78
DEST	DEPUTY SHERIFF TRAINEE	6	4,807	27.73	5,846	33.73	6,250	36.06	7,644	44.10	6,490	37.44
DRAS	DIRECTOR OF ADMINISTRATIVE SERVICES	8	12,713	73.34	15,460	89.19	16,527	95.35	20,214	116.62	17,163	99.02
DRCS	DIRECTOR OF CHILD SUPPORT SERVICES	8	11,335	65.39	13,784	79.52	14,736	85.02	18,023	103.98	15,303	88.29

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DREH	DIRECTOR OF ENVIRONMENTAL HEALTH	8	10,892	62.84	13,245	76.41	14,160	81.69	17,319	99.92	14,705	84.84
DRHH	DIRECTOR OF HEALTH & HUMAN SERVICES	8	14,691	84.76	17,865	103.07	19,099	110.19	23,359	134.76	19,833	114.42
ELCL-1	ELECTIONS CLERK I	1	3,746	21.61	4,556	26.28	4,870	28.10	5,957	34.37	5,058	29.18
ELCL-2	ELECTIONS CLERK II	1	4,139	23.88	5,034	29.04	5,381	31.04	6,582	37.97	5,588	32.24
ELMR	ELECTIONS MANAGER	8	8,362	48.24	10,169	58.67	10,871	62.72	13,296	76.71	11,289	65.13
ELSU	ELIGIBILITY SUPERVISOR	5	5,233	30.19	6,364	36.72	6,803	39.25	8,321	48.01	7,065	40.76
ELTE	ELIGIBILITY TECHNICIAN	3	4,078	23.53	4,959	28.61	5,302	30.59	6,485	37.41	5,506	31.77
EMOM	EMERGENCY OPERATIONS MANAGER	8	8,362	48.24	10,169	58.67	10,871	62.72	13,296	76.71	11,289	65.13
EMOP	EMERGENCY OPERATIONS PLANNER	8	6,549	37.78	7,964	45.95	8,514	49.12	10,413	60.08	8,842	51.01
EMSP	EMPLOYMENT SERVICES SPECIALIST	1	4,286	24.73	5,212	30.07	5,572	32.15	6,815	39.32	5,787	33.39
EHSP-1	ENVIRONMENTAL HEALTH SPECIALIST I	4	5,391	31.10	6,556	37.82	7,009	40.44	8,572	49.45	7,278	41.99
EHSP-2	ENVIRONMENTAL HEALTH SPECIALIST II	4	5,957	34.37	7,244	41.79	7,745	44.68	9,472	54.65	8,042	46.40
EHSP-3	ENVIRONMENTAL HEALTH SPECIALIST III	4	6,582	37.97	8,004	46.18	8,557	49.37	10,466	60.38	8,886	51.27
EHSU	ENVIRONMENTAL HEALTH SUPERVISOR	5	7,644	44.10	9,296	53.63	9,938	57.33	12,154	70.12	10,320	59.54
EHTE	ENVIRONMENTAL HEALTH TECHNICIAN	3	4,351	25.10	5,291	30.53	5,657	32.64	6,919	39.92	5,874	33.89
EPID	EPIDEMIOLOGIST	5	7,382	42.59	8,977	51.79	9,597	55.37	11,738	67.72	9,966	57.50
EQSS	EQUIPMENT SERVICE SPECIALIST	2	3,879	22.38	4,717	27.21	5,043	29.09	6,168	35.58	5,237	30.21
EVTC	EVIDENCE TECHNICIAN	6	4,351	25.10	5,291	30.53	5,657	32.64	6,919	39.92	5,874	33.89
EXAS	EXECUTIVE ASSISTANT	4	4,351	25.10	5,291	30.53	5,657	32.64	6,919	39.92	5,874	33.89
EXSH	EXECUTIVE ASSISTANT TO THE SHERIFF	4	4,351	25.10	5,291	30.53	5,657	32.64	6,919	39.92	5,874	33.89
EACA	EXECUTIVE ASST TO COUNTY ADMINISTRATOR	11	4,351	25.10	5,291	30.53	5,657	32.64	6,919	39.92	5,874	33.89

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FMGR	FACILITIES MANAGER	8	8,362	48.24	10,169	58.67	10,871	62.72	13,296	76.71	11,289	65.13
FPOF	FIRE PREVENTION OFFICER	8	6,816	39.32	8,289	47.82	8,861	51.12	10,838	62.53	9,202	53.09
FFPC	FIRST 5 PROGRAM COORDINATOR	4	4,760	27.46	5,789	33.40	6,188	35.70	7,569	43.67	6,426	37.07
FFED	FIRST 5 YUBA COMMISSION EXECUTIVE DIRECTOR	8	8,616	49.71	10,478	60.45	11,201	64.62	13,700	79.04	11,632	67.11
FIAN	FISCAL ANALYST	4	5,753	33.19	6,996	40.36	7,479	43.15	9,148	52.78	7,767	44.81
GIST	GIS TECHNICIAN	3	5,311	30.64	6,459	37.26	6,905	39.84	8,445	48.72	7,170	41.37
HMSP-1	HAZARDOUS MATERIALS SPECIALIST I	4	5,391	31.10	6,556	37.82	7,009	40.44	8,572	49.45	7,278	41.99
HMSP-2	HAZARDOUS MATERIALS SPECIALIST II	4	5,957	34.37	7,244	41.79	7,745	44.68	9,472	54.65	8,042	46.40
HMSP-3	HAZARDOUS MATERIALS SPECIALIST III	4	6,582	37.97	8,004	46.18	8,557	49.37	10,466	60.38	8,886	51.27
HESP	HEALTH EDUCATION SPECIALIST	4	4,760	27.46	5,789	33.40	6,188	35.70	7,569	43.67	6,426	37.07
HESU	HEALTH EDUCATION SUPERVISOR	5	5,528	31.89	6,723	38.79	7,187	41.46	8,790	50.71	7,463	43.06
HEOR	HEALTH OFFICER	8	25,396	146.52	30,882	178.17	33,015	190.47	40,380	232.96	34,285	197.80
HEQM	HEAVY EQUIPMENT MECHANIC	2	5,869	33.86	7,137	41.18	7,630	44.02	9,332	53.84	7,924	45.72
HHAD	HHS AIDE	1	3,391	19.56	4,124	23.79	4,409	25.44	5,392	31.11	4,578	26.41
HHED	HHS EDUCATION SPECIALIST	4	4,760	27.46	5,789	33.40	6,188	35.70	7,569	43.67	6,426	37.07
HHES	HHS EDUCATION SUPERVISOR	5	5,528	31.89	6,723	38.79	7,187	41.46	8,790	50.71	7,463	43.06
HSFO	HHS FINANCIAL OFFICER	8	8,967	51.73	10,904	62.91	11,658	67.26	14,258	82.26	12,106	69.84
HSPM	HHS PROGRAM MANAGER	8	8,922	51.47	10,850	62.60	11,599	66.92	14,186	81.84	12,045	69.49
HRAN-1	HUMAN RESOURCES ANALYST I	11	5,528	31.89	6,723	38.79	7,187	41.46	8,790	50.71	7,463	43.06
HRAN-2	HUMAN RESOURCES ANALYST II	11	6,107	35.23	7,427	42.85	7,940	45.81	9,711	56.03	8,245	47.57
HRDR	HUMAN RESOURCES DIRECTOR	8	12,713	73.34	15,460	89.19	16,527	95.35	20,214	116.62	17,163	99.02

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HRMG	HUMAN RESOURCES MANAGER	8	9,425	54.38	11,461	66.12	12,253	70.69	14,986	86.46	12,724	73.41
HRTE	HUMAN RESOURCES TECHNICIAN	11	4,505	25.99	5,479	31.61	5,857	33.79	7,163	41.33	6,082	35.09
ISOF	INFORMATION SECURITY OFFICER	8	9,472	54.65	11,518	66.45	12,314	71.04	15,061	86.89	12,788	73.78
INCO-1	INTERVENTION COUNSELOR I	3	3,879	22.38	4,717	27.21	5,043	29.09	6,168	35.58	5,237	30.21
INCO-2	INTERVENTION COUNSELOR II	3	4,373	25.23	5,318	30.68	5,685	32.80	6,954	40.12	5,904	34.06
INAS	INVESTIGATIVE ASSISTANT	6	4,505	25.99	5,479	31.61	5,857	33.79	7,163	41.33	6,082	35.09
ITAN-1	IT ANALYST I	4	5,869	33.86	7,137	41.18	7,630	44.02	9,332	53.84	7,924	45.72
ITAN-2	IT ANALYST II	4	6,484	37.41	7,885	45.49	8,430	48.63	10,310	59.48	8,754	50.50
ITMG	IT MANAGER	8	9,285	53.57	11,291	65.14	12,071	69.64	14,764	85.18	12,535	72.32
ITPM	IT PROJECT MANAGER	8	7,236	41.75	8,799	50.76	9,407	54.27	11,506	66.38	9,769	56.36
ITSU	IT SUPERVISOR	5	7,995	46.13	9,722	56.09	10,394	59.97	12,713	73.34	10,794	62.27
ITST-1	IT SUPPORT TECHNICIAN I	3	4,807	27.73	5,846	33.73	6,250	36.06	7,644	44.10	6,490	37.44
ITST-2	IT SUPPORT TECHNICIAN II	3	5,311	30.64	6,459	37.26	6,905	39.84	8,445	48.72	7,170	41.37
JCOF-1A	JUVENILE CORRECTIONS OFFICER I	16		26.38		32.08		34.30		41.95		35.62
JCOF-1	JUVENILE CORRECTIONS OFFICER I	16	4,573	26.38	5,561	32.08	5,945	34.30	7,272	41.95	6,174	35.62
JCOF-2A	JUVENILE CORRECTIONS OFFICER II	16		29.15		35.45		37.90		46.36		39.36
JCOF-2	JUVENILE CORRECTIONS OFFICER II	16	5,053	29.15	6,145	35.45	6,569	37.90	8,035	46.36	6,822	39.36
LEBU	LEAD BUILDING MAINTENANCE CUSTODIAN	2	4,057	23.41	4,934	28.47	5,275	30.43	6,451	37.22	5,477	31.60
LRAS	LEGAL RESEARCH ASSISTANT	4	5,053	29.15	6,145	35.45	6,569	37.90	8,035	46.36	6,822	39.36
LSSP-C	LEGAL SERVICES SPECIALIST	11	3,822	22.05	4,648	26.82	4,969	28.67	6,077	35.06	5,160	29.77
LSSP	LEGAL SERVICES SPECIALIST	1	3,822	22.05	4,648	26.82	4,969	28.67	6,077	35.06	5,160	29.77

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LGSS	LEGAL SERVICES SUPERVISOR	5	4,712	27.18	5,730	33.06	6,126	35.34	7,493	43.23	6,362	36.70
LIBR	LIBRARIAN	4	5,500	31.73	6,688	38.58	7,150	41.25	8,745	50.45	7,425	42.84
LITE	LIBRARY TECHNICIAN	1	3,459	19.96	4,207	24.27	4,497	25.94	5,500	31.73	4,670	26.94
MAAN-1	MANAGEMENT ANALYST I	8	6,549	37.78	7,964	45.95	8,514	49.12	10,413	60.08	8,842	51.01
MAAN-2	MANAGEMENT ANALYST II	8	7,236	41.75	8,799	50.76	9,407	54.27	11,506	66.38	9,769	56.36
NPRA	NURSE PRACTITIONER	8	12,277	70.83	14,929	86.13	15,961	92.08	19,521	112.62	16,574	95.62
OAST-C	OFFICE ASSISTANT	11	3,391	19.56	4,124	23.79	4,409	25.44	5,392	31.11	4,578	26.41
OAST	OFFICE ASSISTANT	1	3,391	19.56	4,124	23.79	4,409	25.44	5,392	31.11	4,578	26.41
OFSP-C	OFFICE SPECIALIST	11	3,746	21.61	4,556	26.28	4,870	28.10	5,957	34.37	5,058	29.18
OFSP	OFFICE SPECIALIST	1	3,746	21.61	4,556	26.28	4,870	28.10	5,957	34.37	5,058	29.18
PARA	PARALEGAL	4	5,053	29.15	6,145	35.45	6,569	37.90	8,035	46.36	6,822	39.36
PARA-C	PARALEGAL	11	5,053	29.15	6,145	35.45	6,569	37.90	8,035	46.36	6,822	39.36
PLCO	PARKS & LANDSCAPE COORDINATOR	2	5,365	30.95	6,524	37.64	6,975	40.24	8,531	49.22	7,243	41.79
PETE	PERMIT TECHNICIAN	1	4,351	25.10	5,291	30.53	5,657	32.64	6,919	39.92	5,874	33.89
PHTH	PHYSICAL THERAPIST	4	8,659	49.96	10,530	60.75	11,257	64.94	13,768	79.43	11,690	67.44
PHAS	PHYSICIAN ASSISTANT	8	12,277	70.83	14,929	86.13	15,961	92.08	19,521	112.62	16,574	95.62
PLCR-1	PLAN CHECKER I	4	5,696	32.86	6,927	39.96	7,405	42.72	9,057	52.25	7,690	44.37
PLCR-2	PLAN CHECKER II	4	6,293	36.31	7,653	44.15	8,181	47.20	10,006	57.73	8,496	49.02
PLAN-1	PLANNER I	4	5,639	32.53	6,858	39.57	7,331	42.29	8,967	51.73	7,613	43.92
PLAN-2	PLANNER II	4	6,230	35.94	7,576	43.71	8,099	46.73	9,906	57.15	8,411	48.53
PLAN-3	PLANNER III	4	6,884	39.72	8,371	48.29	8,950	51.63	10,946	63.15	9,294	53.62

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PLMA	PLANNING MANAGER	8	9,285	53.57	11,291	65.14	12,071	69.64	14,764	85.18	12,535	72.32
PREN	PRINCIPAL ENGINEER	8	9,615	55.47	11,692	67.45	12,500	72.12	15,288	88.20	12,981	74.89
PRAN	PRINCIPAL MANAGEMENT ANALYST	8	8,967	51.73	10,904	62.91	11,658	67.26	14,258	82.26	12,106	69.84
PPLA	PRINCIPAL PLANNER	8	7,995	46.13	9,722	56.09	10,394	59.97	12,713	73.34	10,794	62.27
PBAI	PROBATION AIDE	1	4,098	23.64	4,984	28.75	5,328	30.74	6,516	37.59	5,533	31.92
PBFM	PROBATION FINANCIAL MANAGER	8	8,967	51.73	10,904	62.91	11,658	67.26	14,258	82.26	12,106	69.84
PPMG	PROBATION PROGRAM MANAGER	8	8,922	51.47	10,850	62.60	11,599	66.92	14,186	81.84	12,045	69.49
PROA	PROGRAM AIDE	1	4,098	23.64	4,984	28.75	5,328	30.74	6,516	37.59	5,533	31.92
PRSP	PROGRAM SPECIALIST	5	6,077	35.06	7,390	42.63	7,901	45.58	9,663	55.75	8,204	47.33
PJMG	PROJECT MANAGER	8	7,236	41.75	8,799	50.76	9,407	54.27	11,506	66.38	9,769	56.36
PGCR	PUBLIC GUARDIAN-CONSERVATOR	8	8,616	49.71	10,478	60.45	11,201	64.62	13,700	79.04	11,632	67.11
PHNR	PUBLIC HEALTH NURSE	4	7,456	43.02	9,067	52.31	9,693	55.92	11,856	68.40	10,066	58.07
PHNI	PUBLIC HEALTH NURSE INTERN	4	6,748	38.93	8,206	47.34	8,773	50.61	10,730	61.90	9,110	52.56
PHNM	PUBLIC HEALTH NURSING MANAGER	8	11,111	64.10	13,511	77.95	14,445	83.34	17,667	101.93	15,000	86.54
PSDR	PUBLIC SAFETY DISPATCHER	6	5,053	29.15	6,145	35.45	6,569	37.90	8,035	46.36	6,822	39.36
PWDR	PUBLIC WORKS DIRECTOR	8	12,713	73.34	15,460	89.19	16,527	95.35	20,214	116.62	17,163	99.02
PWMS	PUBLIC WORKS MAINTENANCE SUPERVISOR	5	5,927	34.19	7,208	41.58	7,706	44.46	9,424	54.37	8,002	46.17
PWMR-1	PUBLIC WORKS MAINTENANCE WORKER I	2	3,784	21.83	4,602	26.55	4,920	28.38	6,017	34.71	5,109	29.48
PWMR-2	PUBLIC WORKS MAINTENANCE WORKER II	2	4,181	24.12	5,085	29.34	5,436	31.36	6,648	38.35	5,645	32.57
PRMA	PUBLIC WORKS PROJECT MANAGER	8	7,236	41.75	8,799	50.76	9,407	54.27	11,506	66.38	9,769	56.36
PWSU	PUBLIC WORKS SUPERINTENDENT	8	8,362	48.24	10,169	58.67	10,871	62.72	13,296	76.71	11,289	65.13

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RPAR-1	REAL PROPERTY APPRAISER I	4	4,573	26.38	5,561	32.08	5,945	34.30	7,272	41.95	6,174	35.62
RPAR-2	REAL PROPERTY APPRAISER II	4	5,053	29.15	6,145	35.45	6,569	37.90	8,035	46.36	6,822	39.36
RPAR-3	REAL PROPERTY APPRAISER III	4	5,583	32.21	6,789	39.17	7,258	41.87	8,877	51.21	7,538	43.49
RPTA-1	REAL PROPERTY TRANSFER ANALYST I	3	4,139	23.88	5,034	29.04	5,381	31.04	6,582	37.97	5,588	32.24
RPTA-2	REAL PROPERTY TRANSFER ANALYST II	3	4,573	26.38	5,561	32.08	5,945	34.30	7,272	41.95	6,174	35.62
RECL-1	RECORDER CLERK I	1	3,746	21.61	4,556	26.28	4,870	28.10	5,957	34.37	5,058	29.18
RECL-2	RECORDER CLERK II	1	4,139	23.88	5,034	29.04	5,381	31.04	6,582	37.97	5,588	32.24
RENU	REGISTERED NURSE	4	6,549	37.78	7,964	45.95	8,514	49.12	10,413	60.08	8,842	51.01
SAAD	SENIOR ACCOUNTANT-AUDITOR	4	6,420	37.04	7,807	45.04	8,346	48.15	10,208	58.89	8,667	50.00
SEAT	SENIOR ACCOUNTING TECHNICIAN	3	4,904	28.29	5,964	34.41	6,376	36.78	7,798	44.99	6,621	38.20
SRAC	SENIOR ANIMAL CARE SERVICES OFFICER	2	4,712	27.18	5,730	33.06	6,126	35.34	7,493	43.23	6,362	36.70
SBMT	SENIOR BUILDING MAINTENANCE TECHNICIAN	2	4,736	27.32	5,759	33.23	6,157	35.52	7,531	43.45	6,394	36.89
SRCS	SENIOR CHILD SUPPORT SPECIALIST	3	4,619	26.65	5,617	32.41	6,005	34.64	7,345	42.38	6,236	35.98
SCVE	SENIOR CIVIL ENGINEER	4	8,702	50.20	10,582	61.05	11,313	65.27	13,837	79.83	11,748	67.78
SCNI	SENIOR CONSTRUCTION INSPECTOR	3	6,262	36.13	7,615	43.93	8,141	46.97	9,957	57.44	8,454	48.77
SDDA	SENIOR DEPUTY DISTRICT ATTORNEY	14	12,095	69.78	14,708	84.85	15,724	90.72	19,232	110.95	16,329	94.21
SDPO	SENIOR DEPUTY PROBATION OFFICER	16	6,484	37.41	7,885	45.49	8,430	48.63	10,310	59.48	8,754	50.50
SECK	SENIOR ELECTIONS CLERK	3	4,573	26.38	5,561	32.08	5,945	34.30	7,272	41.95	6,174	35.62
SRET	SENIOR ELIGIBILITY TECHNICIAN	3	4,505	25.99	5,479	31.61	5,857	33.79	7,163	41.33	6,082	35.09
SENT	SENIOR ENGINEERING TECHNICIAN	3	5,869	33.86	7,137	41.18	7,630	44.02	9,332	53.84	7,924	45.72
SEVT	SENIOR EVIDENCE TECHNICIAN	6	4,807	27.73	5,846	33.73	6,250	36.06	7,644	44.10	6,490	37.44

YUBA COUNTY
Classification System - Basic Salary/Hourly Schedule
EFFECTIVE DATE: August 1, 2025

CODE	CLASSIFICATION	BARG UNIT	PAY RATE						LONGEVITY			
			MINIMUM		PRIOR TO 7/1/13		POST 7/1/13		PRIOR TO 7/1/13		POST 7/1/13	
			MONTHLY SALARY (BASE)	MINIMUM HOURLY RATE	MAXIMUM MONTHLY SALARY	MAXIMUM HOURLY RATE	MAXIMUM MONTHLY SALARY	MAXIMUM HOURLY RATE	MAXIMUM MONTHLY SALARY	MAXIMUM HOURLY RATE	MAXIMUM MONTHLY SALARY	MAXIMUM HOURLY RATE
SGIS	SENIOR GIS TECHNICIAN	3	5,869	33.86	7,137	41.18	7,630	44.02	9,332	53.84	7,924	45.72
SHRA	SENIOR HUMAN RESOURCES ANALYST	8	7,236	41.75	8,799	50.76	9,407	54.27	11,506	66.38	9,769	56.36
SITA	SENIOR IT ANALYST	4	7,236	41.75	8,799	50.76	9,407	54.27	11,506	66.38	9,769	56.36
SITT	SENIOR IT SUPPORT TECHNICIAN	3	5,869	33.86	7,137	41.18	7,630	44.02	9,332	53.84	7,924	45.72
SLTE	SENIOR LIBRARY TECHNICIAN	3	3,822	22.05	4,648	26.82	4,969	28.67	6,077	35.06	5,160	29.77
SEPT	SENIOR PERMIT TECHNICIAN	1	4,807	27.73	5,846	33.73	6,250	36.06	7,644	44.10	6,490	37.44
SRPH	SENIOR PUBLIC HEALTH NURSE	4	8,238	47.53	10,018	57.80	10,710	61.79	13,099	75.57	11,122	64.17
SPMW	SENIOR PUBLIC WORKS MAINTENANCE WORKER	2	4,619	26.65	5,617	32.41	6,005	34.64	7,345	42.38	6,236	35.98
SRCK	SENIOR RECORDER CLERK	3	4,573	26.38	5,561	32.08	5,945	34.30	7,272	41.95	6,174	35.62
SSAC	SENIOR SUBSTANCE ABUSE COUNSELOR	3	4,831	27.87	5,875	33.89	6,281	36.24	7,682	44.32	6,522	37.63
SVWA	SENIOR VICTIM WITNESS ADVOCATE	3	4,573	26.38	5,561	32.08	5,945	34.30	7,272	41.95	6,174	35.62
SHCA	SHERIFF'S CAPTAIN	8	10,892	62.84	13,245	76.41	14,160	81.69	17,319	99.92	14,705	84.84
SCSA	SHERIFF'S CIVIL SERVICES ASSOCIATE	6	4,642	26.78	5,645	32.57	6,035	34.82	7,381	42.58	6,267	36.16
SHFA	SHERIFF'S FINANCIAL MANAGER	8	8,967	51.73	10,904	62.91	11,658	67.26	14,258	82.26	12,106	69.84
SHLO	SHERIFF'S LIEUTENANT - OPERATIONS	7	9,907	57.16	12,047	69.50	12,880	74.31	15,753	90.88	13,375	77.16
SHRE	SHERIFF'S RECORDS CLERK	1	3,746	21.61	4,556	26.28	4,870	28.10	5,957	34.37	5,058	29.18
SHSO	SHERIFF'S SERGEANT - OPERATIONS	7	8,115	46.82	9,868	56.93	10,550	60.87	12,903	74.44	10,956	63.21
SWKR-1	SOCIAL WORKER I	4	4,528	26.12	5,507	31.77	5,887	33.96	7,200	41.54	6,113	35.27
SWKR-2	SOCIAL WORKER II	4	5,003	28.86	6,084	35.10	6,504	37.52	7,955	45.89	6,755	38.97
SWKR-3	SOCIAL WORKER III	4	5,696	32.86	6,927	39.96	7,405	42.72	9,057	52.25	7,690	44.37
SWKA-3	SOCIAL WORKER III - (AS)	4	5,053	29.15	6,145	35.45	6,569	37.90	8,035	46.36	6,822	39.36

YUBA COUNTY
Classification System - Basic Salary/Hourly Schedule
EFFECTIVE DATE: August 1, 2025

CODE	CLASSIFICATION	BARG UNIT	PAY RATE						LONGEVITY			
			MINIMUM		PRIOR TO 7/1/13		POST 7/1/13		PRIOR TO 7/1/13		POST 7/1/13	
			MONTHLY SALARY (BASE)	MINIMUM HOURLY RATE	MONTHLY SALARY	MAXIMUM HOURLY RATE	MONTHLY SALARY	MAXIMUM HOURLY RATE	MONTHLY SALARY	MAXIMUM HOURLY RATE	MONTHLY SALARY	MAXIMUM HOURLY RATE
SWKR-3M	SOCIAL WORKER III - MASTER'S LEVEL	4	6,293	36.31	7,653	44.15	8,181	47.20	10,006	57.73	8,496	49.02
SWSP-1	SOCIAL WORKER SUPERVISOR I	5	5,528	31.89	6,723	38.79	7,187	41.46	8,790	50.71	7,463	43.06
SWSP-2	SOCIAL WORKER SUPERVISOR II	5	5,869	33.86	7,137	41.18	7,630	44.02	9,332	53.84	7,924	45.72
SWSP-3	SOCIAL WORKER SUPERVISOR III	5	7,309	42.17	8,888	51.28	9,502	54.82	11,622	67.05	9,868	56.93
SACR-1	SUBSTANCE ABUSE COUNSELOR I	3	3,879	22.38	4,717	27.21	5,043	29.09	6,168	35.58	5,237	30.21
SACR-2	SUBSTANCE ABUSE COUNSELOR II	3	4,373	25.23	5,318	30.68	5,685	32.80	6,954	40.12	5,904	34.06
SUBO	SUPERVISING BUILDING OFFICIAL	5	7,164	41.33	8,712	50.26	9,314	53.73	11,391	65.72	9,672	55.80
SUPO	SUPERVISING DEPUTY PROBATION OFFICER	17	7,531	43.45	9,158	52.83	9,791	56.49	11,975	69.09	10,167	58.66
SJCO	SUPERVISING JUVENILE CORRECTIONS OFFICER	17	5,869	33.86	7,137	41.18	7,630	44.02	9,332	53.84	7,924	45.72
SJCO-A	SUPERVISING JUVENILE CORRECTIONS OFFICER	17		33.86		41.18		44.02		53.84		45.72
SUME	SUPERVISING MECHANIC	5	6,816	39.32	8,289	47.82	8,861	51.12	10,838	62.53	9,202	53.09
SPHN	SUPERVISING PUBLIC HEALTH NURSE	5	9,567	55.19	11,634	67.12	12,438	71.76	15,212	87.76	12,916	74.52
SPSD	SUPERVISING PUBLIC SAFETY DISPATCHER	7	5,869	33.86	7,137	41.18	7,630	44.02	9,332	53.84	7,924	45.72
SMCK	SUPPLY/MAIL CLERK	1	3,307	19.08	4,022	23.20	4,300	24.81	5,259	30.34	4,465	25.76
UNSH	UNDERSHERIFF	8	12,650	72.98	15,383	88.75	16,445	94.88	20,114	116.04	17,078	98.53
VESO	VETERANS' SERVICES OFFICER	8	8,115	46.82	9,868	56.93	10,550	60.87	12,903	74.44	10,956	63.21
VWAD	VICTIM WITNESS ADVOCATE	3	4,139	23.88	5,034	29.04	5,381	31.04	6,582	37.97	5,588	32.24
VWPM	VICTIM WITNESS PROGRAM MANAGER	8	8,922	51.47	10,850	62.60	11,599	66.92	14,186	81.84	12,045	69.49
WPIN	WORKPLACE INVESTIGATOR	8	9,425	54.38	11,461	66.12	12,253	70.69	14,986	86.46	12,724	73.41

TO DETERMINE AN EMPLOYEE'S MONTHLY SALARY:	
1ST:	Step 1 through 5 (Index Rates Between 1.0000 and 1.2160) are Merit. Index Rates above 1.2160 are Longevity Steps.
2ND:	Determine the # of Years of Service Completed or Step Rate at time of hire.
3RD:	In the Step Index Table: Refer to the " Step " or " Yrs of Service " column and get the corresponding " Index Rate ".
4TH:	Refer to the Classification System - Basic Salary Schedule and find current title of position. Multiply the " Index Rate " by the ' Base ' of the position. Round up to the nearest whole dollar.

Please Note:

All classifications listed in this schedule may also be utilized in an Extra Help (Unit 0) capacity.

Bilingual Pay: Some positions may qualify for an additional \$125 per month.

Confidential Pay: Classifications in Unit 11 or Unit 0 hired will receive \$250 per month.

EMPLOYEES HIRED BEFORE 7/1/13				
MERIT/LONGEVITY STEP INDEX				
	Step	Index Rate	Yrs of Svc	Index Rate
MERIT	1	1.0000	16	1.3800
	2	1.0500	17	1.3950
	3	1.1030	18	1.4100
	4	1.1580	19	1.4250
	5	1.2160	20	1.4400
	Yrs of Svc	Index Rate	21	1.4550
LONGEVITY	6	1.2300	22	1.4700
	7	1.2450	23	1.4850
	8	1.2600	24	1.5000
	9	1.2750	25	1.5150
	10	1.2900	26	1.5300
	11	1.3050	27	1.5450
	12	1.3200	28	1.5600
	13	1.3350	29	1.5750
	14	1.3500	30	1.5900
	15	1.3650		

EMPLOYEES HIRED ON OR AFTER 7/1/13	
MERIT / LONGEVITY STEP INDEX	
Step	Index Rate
1	1.00
2	1.05
3	1.10
4	1.15
5	1.20
6	1.25
7	1.30
LONGEVITY (AT LEAST 10 YEARS SVC):	1.325
LONGEVITY (AT LEAST 15 YEARS SVC):	1.35

**YUBA COUNTY ELECTED OFFICIALS
Classification System - Basic Salary Schedule
EFFECTIVE DATE - July 1, 2025**

Class Code	CLASSIFICATION	Barg	Base Rate	Pay Rate		Longevity
				Minimum Monthly Salary	Maximum Monthly Salary	
ASSR	ASSESSOR	10	\$11,797.00	\$14,346.00	\$14,346.00	\$18,758.00
AUCO	AUDITOR-CONTROLLER	10	\$11,797.00	\$14,346.00	\$14,346.00	\$18,758.00
COCR	COUNTY CLERK-RECORDER	10	\$11,797.00	\$14,346.00	\$14,346.00	\$18,758.00
DATY	DISTRICT ATTORNEY	10	\$17,148.00	\$20,852.00	\$20,852.00	\$27,266.00
SHCO	SHERIFF-CORONER	10	\$14,691.00	\$17,865.00	\$17,865.00	\$23,359.00
SUPV	SUPERVISOR*	10	\$5,506.00			
TRTA	TREASURER-TAX COLLECTO	10	\$11,797.00	\$14,346.00	\$14,346.00	\$18,758.00

ELECTED MERIT / LONGEVITY STEP INDEX			
Step	Index Rate	# of Yrs Served	Index Rate
1	1.2160	15	1.3650
2	1.2160	16	1.3800
3	1.2160	17	1.3950
4	1.2160	18	1.4100
5	1.2160	19	1.4250
# of Yrs Served	Index Rate		
6	1.2300	20	1.4400
7	1.2450	21	1.4550
8	1.2600	22	1.4700
9	1.2750	23	1.4850
10	1.2900	24	1.5000
11	1.3050	25	1.5150
12	1.3200	26	1.5300
13	1.3350	27	1.5450
14	1.3500	28	1.5600
		29	1.5750
		30	1.5900

TO DETERMINE AN ELECTED'S MONTHLY SALARY:	
1ST:	Steps 1 - 5 (Index Rate 1.216) are Merit. Index Rates above 1.216 are Longevity Steps.
2ND:	Determine the # of Years of Service Completed
3RD:	In the Step Index Table: Refer to the "Yrs of Service" column and get the corresponding "Index Rate".
4TH:	Refer to the Classification System - Basic Salary Schedule and find current title of position. Multiply the "Index Rate" by the Base Rate of the position. Round up to the nearest whole dollar.

Elected Officials in (Barg. Unit 10) with a classification identified by a * are not subject to the Elected Longevity Step Index. Notification of COLA increase for Supervisors received on August 26, 2024 - Base rate effective as of July 1, 2024 per Ordinance 2.30.030(B)