Board of Supervisors

Dwight Ceresola, Vice Chair, 1st District
Kevin Goss, 2nd District
Thomas McGowan, 3rd District
Greg Hagwood, Chair, 4th District
Jeff Engel, 5th District

AGENDA FOR REGULAR MEETING
SEPTEMBER 17, 2024 TO BE HELD AT 10:00 AM
520 MAIN STREET, ROOM 308, QUINCY, CALIFORNIA

www.countyofplumas.com

AGENDA

The Board of Supervisors welcomes you to its meetings which are regularly held on the first three Tuesdays of each month, and your interest is encouraged and appreciated.

Any item without a specified time on the agenda may be taken up at any time and in any order. Any member of the public may contact the Clerk of the Board before the meeting to request that any item be addressed as early in the day as possible, and the Board will attempt to accommodate such requests.

Any person desiring to address the Board shall first secure permission of the presiding officer. For noticed public hearings, speaker cards are provided so that individuals can bring to the attention of the presiding officer their desire to speak on a particular agenda item.

Any public comments made during a regular Board meeting will be recorded. The Clerk will not interpret any public comments for inclusion in the written public record. Members of the public may submit their comments in writing to be included in the public record.

CONSENT AGENDA: These matters include routine financial and administrative actions. All items on the consent calendar will be voted on at some time during the meeting under "Consent Agenda." If you wish to have an item removed from the Consent Agenda, you may do so by addressing the Chairperson.

REASONABLE ACCOMMODATIONS: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting please contact the Clerk of the Board at (530) 283-6170. Notification 72 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility. Auxiliary aids and services are available for people with disabilities.

Live Stream of Meeting
Members of the public who wish to watch the meeting, are encouraged to view it LIVE ONLINE

ZOOM Participation
Although the County strives to offer remote participation, be advised that remote Zoom participation is provided for convenience only. In the event of a technological malfunction, the only assurance of live comments being received by the Board is to attend in person or submit written comments as outlined below. Except for a noticed, teleconference meeting, the Board of Supervisors reserves the right to conduct the meeting without remote access if we are experiencing technical difficulties.

The Plumas County Board of Supervisors meeting is accessible for public comment via live streaming at: https://zoom.us/j/94875867850?pwd=SGlSeGpLVG9wQWtRSnNUM25mczlvZz09 or by phone at: Phone Number 1-669-900-9128; Meeting ID: 948 7586 7850. Passcode: 261352

Public Comment Opportunity/Written Comment
Members of the public may submit written comments on any matter within the Board's subject matter jurisdiction, regardless of whether the matter is on the agenda for Board consideration or action. Comments will be entered into the administrative record of the meeting. Members of the public are strongly encouraged to submit their comments on agenda and non-agenda items using e-mail address Public@countyofplumas.com

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ADDITIONS TO OR DELETIONS FROM THE AGENDA

PUBLIC COMMENT OPPORTUNITY
Matters under the jurisdiction of the Board, and not on the posted agenda, may be addressed by the general public at the beginning of the regular agenda and any off-agenda matters before the Board for consideration. However, California law prohibits the Board from taking action on any matter which is not on the posted agenda unless it is determined to be an urgency item by the Board of Supervisors. Any member of the public wishing to address the Board during the "Public Comment" period will be limited to a maximum of 3 minutes.

DEPARTMENT HEAD ANNOUNCEMENTS/REPORTS
Brief announcements by, or brief reports on their activities by County Department Heads

ACTION AGENDA

1. UPDATES AND REPORTS

A. 2021 WILDFIRE RECOVERY OPERATIONS
Report, update, and discussion by the County, Dixie Fire Collaborative, and others

B. PLUMAS COUNTY BUSINESS AND ECONOMIC DEVELOPMENT
Report and update on Dixie Fire Business and Economic Recovery efforts.

C. US FOREST SERVICE
Report and update.

D. MUNIS HR/PAYROLL MODULE UPDATE
Report and update on Pentamation, Tyler/Munis software migration and efforts.

E. COUNTY TREASURER'S REPORT
Report and update from County Treasurer regarding the assessing, collecting, safekeeping, management, or disbursement of public funds, including investment reporting and an investment policy.

F. FINANCIAL/AUDIT REPORT
Report from County Departments regarding the County's Financial and audit status.

G. **PRESENTATION:** Receive a presentation from Brenda Narayan, Government & Public Affairs Representative, Brandon Sanders, Expert, Government Affairs Representative, and David Hawks, Senior Public Safety Specialist with PG&E

H. **PRESENTATION:** Receive a presentation from Alison Flagler, Executive Director, Dawn Institute Crescent Mills/Indian Falls, brief introduction of their organization.

2. CONSENT AGENDA

These items are expected to be routine and non-controversial. The Board of Supervisors will act upon them at one time without discussion. Any Board members, staff member or interested party may request that an item be removed from the consent agenda for discussion. Additional budget appropriations and/or allocations from reserves will require a four/fifths roll call vote.

A. PLUMAS RURAL SERVICES

1) Adopt a "Proclamation" proclaiming the month of October 2024 as Domestic Violence Awareness Month

B. ENVIRONMENTAL HEALTH

1) Approve and authorize Environmental Health to recruit and fill, funded and allocated, 1.0 FTE "Environmental Health Specialist I/II/II or Hazardous Materials Specialist I/II/III" position; vacancy created due to promotion; General Fund Impact as approved in FY24-25 recommended budget.

C. FACILITY SERVICES & AIRPORTS

1) Approve and authorize Chair to sign a Master Purchase Agreement between Plumas County Facility Services & Airports and Environmental Services, Inc.; effective July 1, 2024; not to exceed $1,419.00; (General Fund Impact) as approved in recommended FY24/25 budget 2012052 520410; approved as to form by County Counsel.

2) Approve and authorize Chair to sign an agreement between Plumas County Facility Services and Concentric Concrete, Chester Park Handicap Improvement; effective September 17th; not to exceed $21,780.00; (No General Fund Impact) Prop 68 Funds; approved as to form by County Counsel.

D. PUBLIC WORKS/ROAD

1) Approve and authorize Chair to sign First Amendments to the agreements between Plumas County Public Works and McGarr Excavation, Inc., Dig It Construction, Inc. and Turner Excavation, Inc. to extend the term to September 2025; (No General Fund Impact) Road Funds; approved as to form by County Counsel.

E. SHERIFF'S OFFICE

1) Approve and authorize Sheriff's Office to recruit and fill, funded and allocated, vacant one, 1.0 FTE Sheriff's Service Assistant I/II; (General Fund Impact) as approved in FY24/25 recommended budget.

F. SOCIAL SERVICES

1) Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Social Services Aide; (No General Fund Impact) funds to support this position come from the 2011 public safety realignment of Child Protective Services.

2) Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Senior Social Worker; (No General Fund Impact) funds to support this position come from State, Federal and realignment dollars.

3) Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Employment and Training Worker I/II (No General Fund Impact) funds to support this position come from State General Fund dollars, Federal pass-through and realignment dollars.

4) Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Eligibility Specialist Supervisor (No General Fund Impact) funds to support this position come from State General Fund dollars, Federal pass-through and realignment dollars.

G. PUBLIC HEALTH AGENCY

1) Approve and authorize Chair to sign an agreement between Plumas County Public Health Agency and Plumas Hospital District to provide a Nurse Midwife to assist Public Health in providing services to its patients on a part-time basis; effective September 1, 2024; One Hundred Dollars ($100.00) per hour not to exceed Forty (40) hours a week; (No General Fund Impact) (Clinic Grants); approved as to form by County Counsel; discussion and possible action.

H. LIBRARY

1) Approve and authorize Library to recruit and fill one extra-help Library Aide for the Portola Branch Library; (No General Fund Impact) funds are already included in the Library's budget for FY24/25.

I. BOARD OF SUPERVISORS

1) Approve and authorize Chair to sign a letter to the Department of Transportation (Cal Trans) for an Encroachment Permit for the Annual Quincy High School Parade, October 4, 2024.

3. DEPARTMENTAL MATTERS

A. PUBLIC WORKS/ROAD - Rob Thorman

1) Review of proposal to close off Court Street access to and from Main Street State Route 70; No General Fund impact . Plumas County Transportation Commission, using transportation funds, would fund the balance. Discussion and possible action.

2) Approve and authorize Plumas County Transportation Commission to install two (2) Dual Port Electric Vehicle Chargers in the Dame Shirley Parking Lot; No General Fund impact. Discussion and possible action.

B. PLANNING - Tracey Ferguson

1) Approve and authorize Chair to sign Second Amendment to Funding Agreement between Plumas County and Plumas Crisis Intervention & Resource Center (PCIRC) due to a State approved minor budget amendment under Grant No. 20-CDBG-CV2-3-00299 for the Dragonfly Cafe Project; (No General Fund Impact); approved as to form by County Counsel; discussion and possible action.

C. AUDITOR-CONTROLLER - Martee Nieman

1) Adopt **RESOLUTION** Adopting the basic tax rate for Plumas County and the rates for the Plumas Unified School District Bonds and the Plumas District Hospital Bonds and **Seneca** Healthcare District General Obligation notes for fiscal year 2024-2025; approved as to form by County Counsel; discussion and possible action; **Roll call vote.**

2) Consider request to appropriate $34,503.62 from the General Fund Contingency (2098052 / 528400) for penalties and interest due to late payments for Feather River College; discussion and possible action. **Four/Fifths roll call vote**

D. HUMAN RESOURCES/AUDITOR-CONTROLLER - Debra Lucero, Martee Nieman

1) Approve and authorize Chair to sign amendment no. 1 to agreement between Plumas County Human Resources/Auditor-Controller and ClientFirst Consulting Group, LLC increasing the contract amount not to exceed $126,000; (General Fund Impact); approved as to form by County Counsel.

4. COUNTY ADMINISTRATIVE OFFICE - DEBRA LUCERO

A. County Administrative Officer's Report

1) Adopt **RESOLUTION** Individually approving the purchase of a Capital Asset under Government Code Section 291241 (a)(2); (General Fund Impact) as approved in FY24/25 recommended budget; approved as to form by County Counsel; discussion and possible action. **Roll call vote**

5. BOARD OF SUPERVISORS

A. Report and update by the Auditor/Budget Committee on the FY24/25 Budget County Budget Guide; discussion and possible action.

B. **11:00 AM PUBLIC HEARING** The Board of Supervisors will open the public hearing on the FY 2024/2025 County Budget. Any member of the general public may appear at the hearing or submit their comments using the email address public@countyofplumas.com

C. Review Administrative and Budgetary Controls consistent with Government Code §29092 and §29125 for FY 24/25; discussion and possible action.

D. Adopt a **RESOLUTION** adopting the Final Budget for Plumas County and the Dependent Districts therein for Fiscal Year 2024-2025, in accordance with Government Code §29092, and other budgetary administrative controls in accordance with §29092; discussion and possible action; **Roll Call Vote**

E. FEATHER RIVER TOURISM MANAGEMENT DISTRICT

1) Declare Airbnb Non-Compliant for not collecting the Feather River Tourism Management District (FRTMD) 2% Assessment; approve and direct County Counsel to send a Registered Letter to Airbnb advising them they are non-compliant vis a vis not collecting the Feather River Tourism Management District (FRTMD) 2% Assessment; discussion and possible action.

F. APPOINTMENTS

1) Appoint Rob Thorman as the Plumas County Public Works Director; effective September 17, 2024, as recommended; and approve and authorize the Chair to sign employment agreement; discussion and possible action.

G. CORRESPONDENCE

H. WEEKLY REPORT BY BOARD MEMBERS OF MEETINGS ATTENDED, KEY TOPICS, PROJECT UPDATES, STANDING COMMITTEES AND APPOINTED BOARDS AND ASSOCIATIONS

6. CLOSED SESSION

ANNOUNCE ITEMS TO BE DISCUSSED IN CLOSED SESSION

A. **Time Certain: 1:00 PM** Personnel: Public employee appointment or employment - County Counsel

B. Personnel: Public Employee Performance Evaluation - Chief Probation Officer (Board Only)

C. Personnel: Public employee appointment or employment - Social Services Director

REPORT OF ACTION IN CLOSED SESSION (IF APPLICABLE)

7. ADJOURNMENT

Adjourned meeting to Tuesday, October 1, 2024, Board of Supervisors Room 308, Courthouse, Quincy, California

PLUMAS COUNTY
CLERK OF THE BOARD OF SUPERVISORS
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Allen Hiskey, Clerk of the Board**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**PRESENTATION: Receive a presentation from Brenda Narayan, Government & Public Affairs Representative, Brandon Sanders, Expert, Government Affairs Representative, and David Hawks, Senior Public Safety Specialist with PG&E**

Recommendation:

PRESENTATION: Receive presentation from Brenda Narayan, Government & Public Affairs Representative, Brandon Sanders, Expert, Government Affairs Representative, and David Hawks, Senior Public Safety Specialist with PG&E

Background and Discussion:

.

Action:

PRESENTATION: Receive presentation from Brenda Narayan, Government & Public Affairs Representative, Brandon Sanders, Expert, Government Affairs Representative, and David Hawks, Senior Public Safety Specialist with PG&E

Fiscal Impact:

No General Fund Impact, presentation only.

Attachments:

1. PG&E - Plumas County Board Update 091724

Pacific Gas and Electric Company

Plumas County – Board of Supervisors Update

September 17, 2024

Safety

Preparedness Tips

Always be prepared in case of a natural disaster or an emergency

Build a disaster supply kit for you, your family or your business

Be sure to include food, water, medication, flashlights, first aid kits, a list of emergency contacts and more

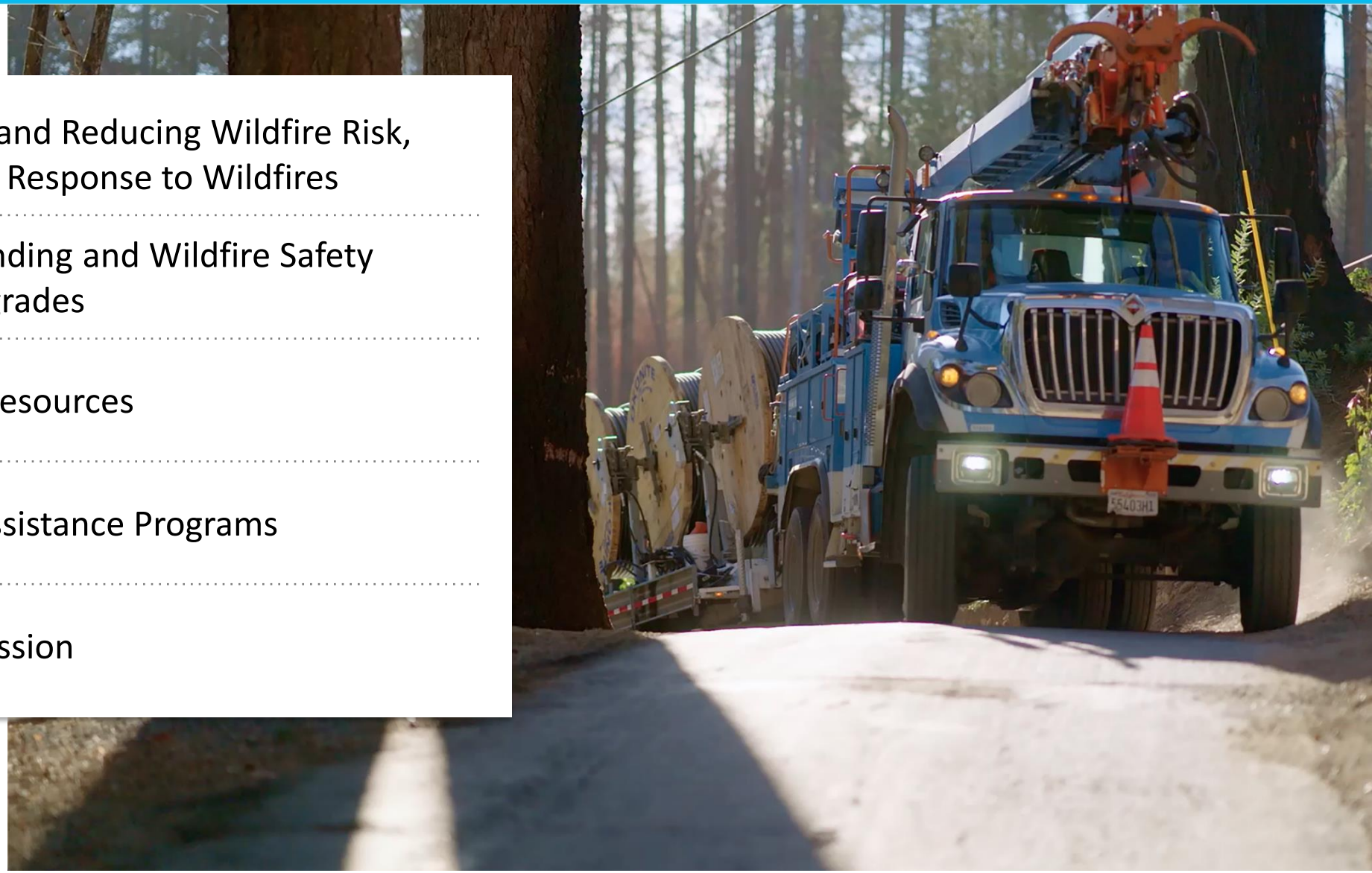
Visit safetyactioncenter.pge.com to help prepare for an emergency

12 Month Review

- **Summer 2023:** Update on Laydown Yards and Rebuild Projects (Board)
- **January 2024:** Overview of Feather River Hydro Projects (Board)
- **April 2024:** Project Update and Coordination Meeting with Board Staff (CAO, OES, PW)
- **May 2024:** Lake Almanor and Bucks Lake – Lake Level Update – Planning for 2025 (Remote)
- **PSPS and Event Updates:** Phone, Text and Email
- **Water Flow Advisories:** Media Advisories
- **Economic and Business Collaboration:** Quincy Chamber (Sparkle Sponsor 23, 24); Lake Almanor Chamber; The Almanor Foundation; Indian Valley Innovation Hub; Patti's Thunder Café

Topics For Discussion

1. Identifying and Reducing Wildfire Risk, and PG&E's Response to Wildfires
2. Undergrounding and Wildfire Safety System Upgrades
3. Customer Resources
4. Financial Assistance Programs
5. Open Discussion



Some of the measures included in this presentation are contemplated as additional precautionary measures intended to further reduce the risk of wildfires.

Identifying and Reducing Wildfire Risk, and PG&E's Response to Wildfires

Layers of Wildfire Protection

Situational Awareness

A **New Tools and Technology:** Installed over 2,000 weather stations and high-definition cameras with AI to better predict, monitor and respond to wildfires and severe weather

Operational Mitigations

B **Enhanced Powerline Safety Settings:** Installed on 44,000+ line miles in and around high fire-risk areas. These settings automatically shut off power within one-tenth of a second if a hazard is detected

C **Public Safety Power Shutoff:** Turning off power for safety as a last resort during severe weather

Resiliency Work

D **New, Strengthened Equipment:** Installing strong poles and covered powerlines on 1,800+ miles of overhead powerlines

E **Undergrounding Powerlines:** Completing 10,000 miles of undergrounding in the highest wildfire risk areas

F **Vegetation Management:** Removing or pruning 1 million+ trees per year to ensure they are a safe distance from powerlines

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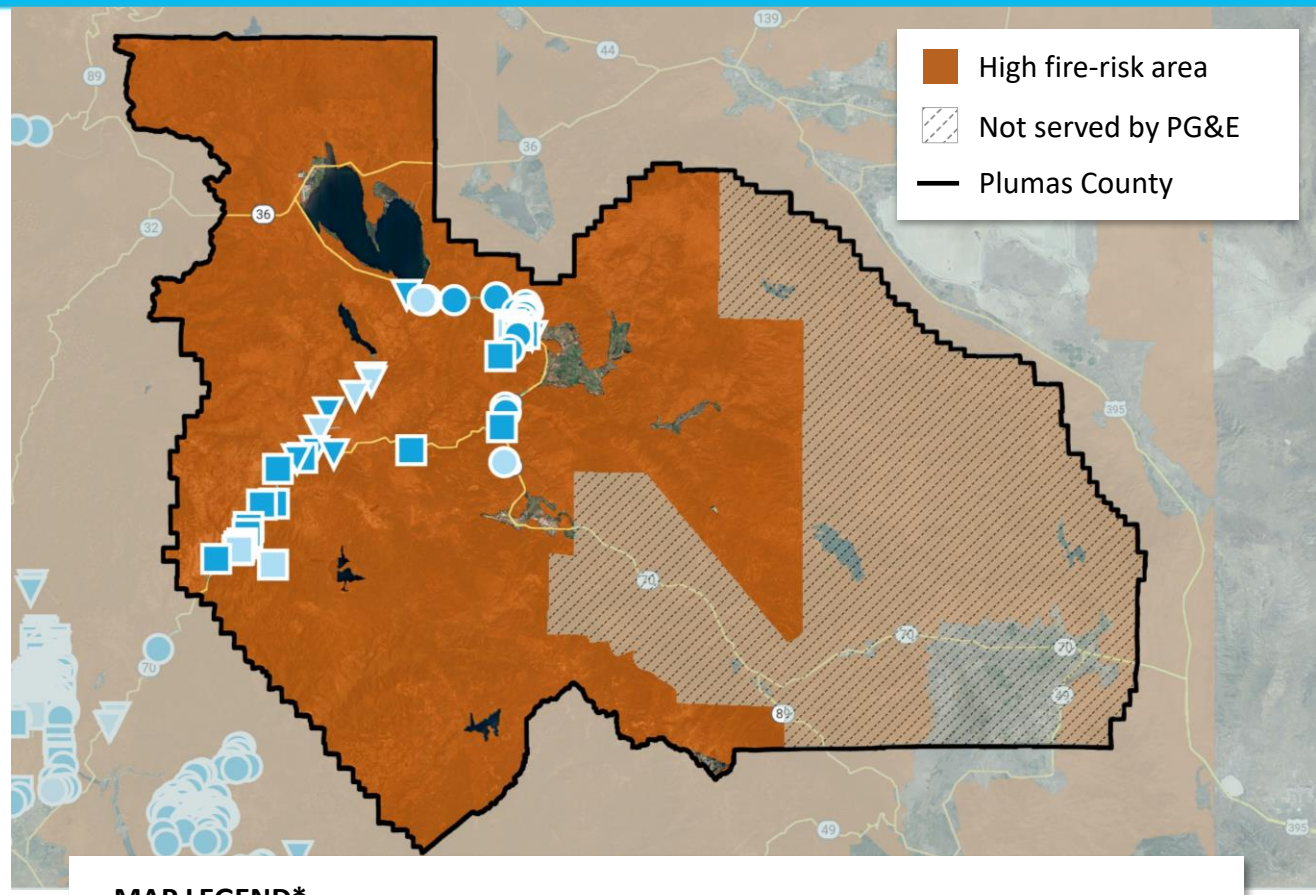
Undergrounding and Wildfire Safety System Upgrades

Undergrounding in Plumas County

Miles completed through 2023	**25**
Miles complete/ forecast in 2024	**27**
Miles forecast in 2025-2026	**19**

Totals include Undergrounding from Combination Hardening Projects

Customers can learn more by visiting: **pge.com/undergrounding**



Data as of 7/1/2024. This map is for illustrative purposes. Forecasts can change as our risk model evolves to address the greatest wildfire risk. Forecast miles also exceed annual targets. Mileage in a community may increase or decrease due to access, weather, permitting or other constraints. In most cases, if a project is not completed during the year originally identified, it will continue through planning/construction phases during subsequent years. Mileage represents projects that will be energized in a given year. Construction for a project may begin before the year of energization and final property and road restoration work may occur after the year of energization.

**Combination Hardening includes Undergrounding and associated Overhead Hardening and/or Line Removal mileage. Overhead hardening and/or line removal mileage is not included in the mileage totals on this slide.*

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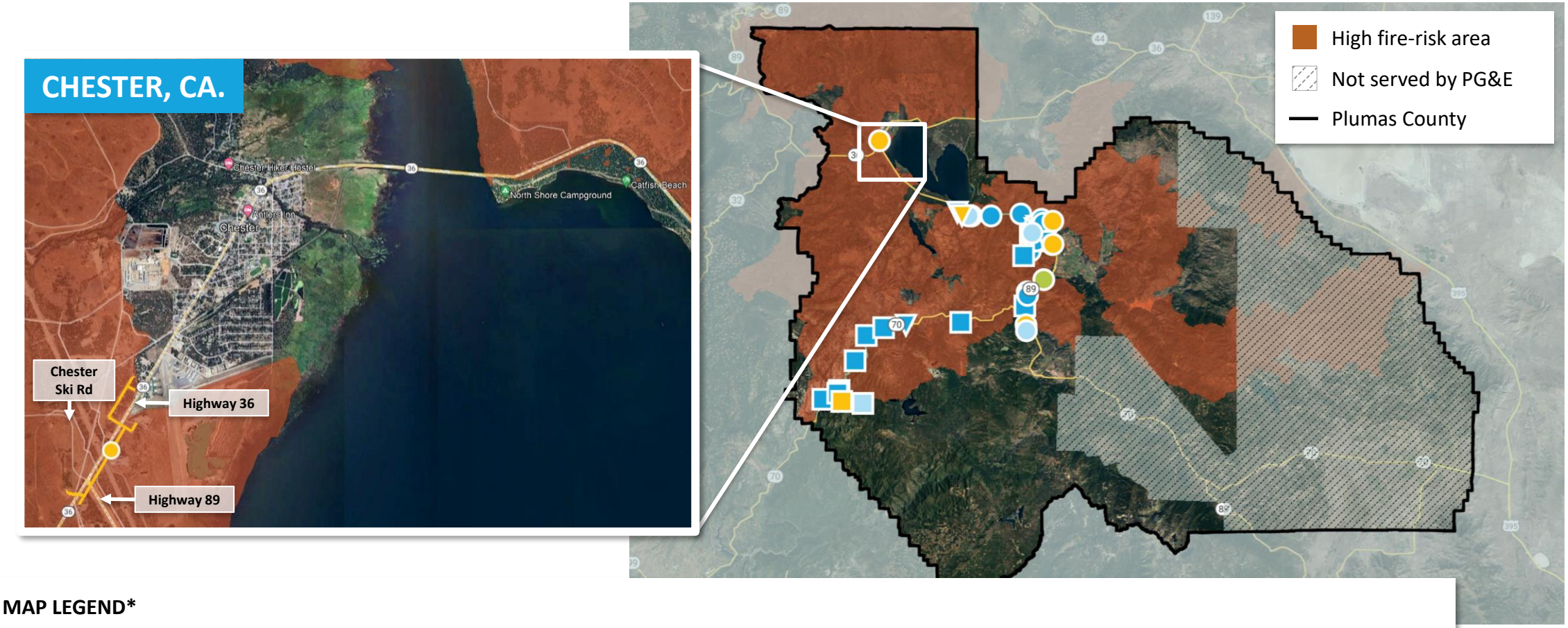
Plumas County Community Rebuild: Chester Area



MAP LEGEND*

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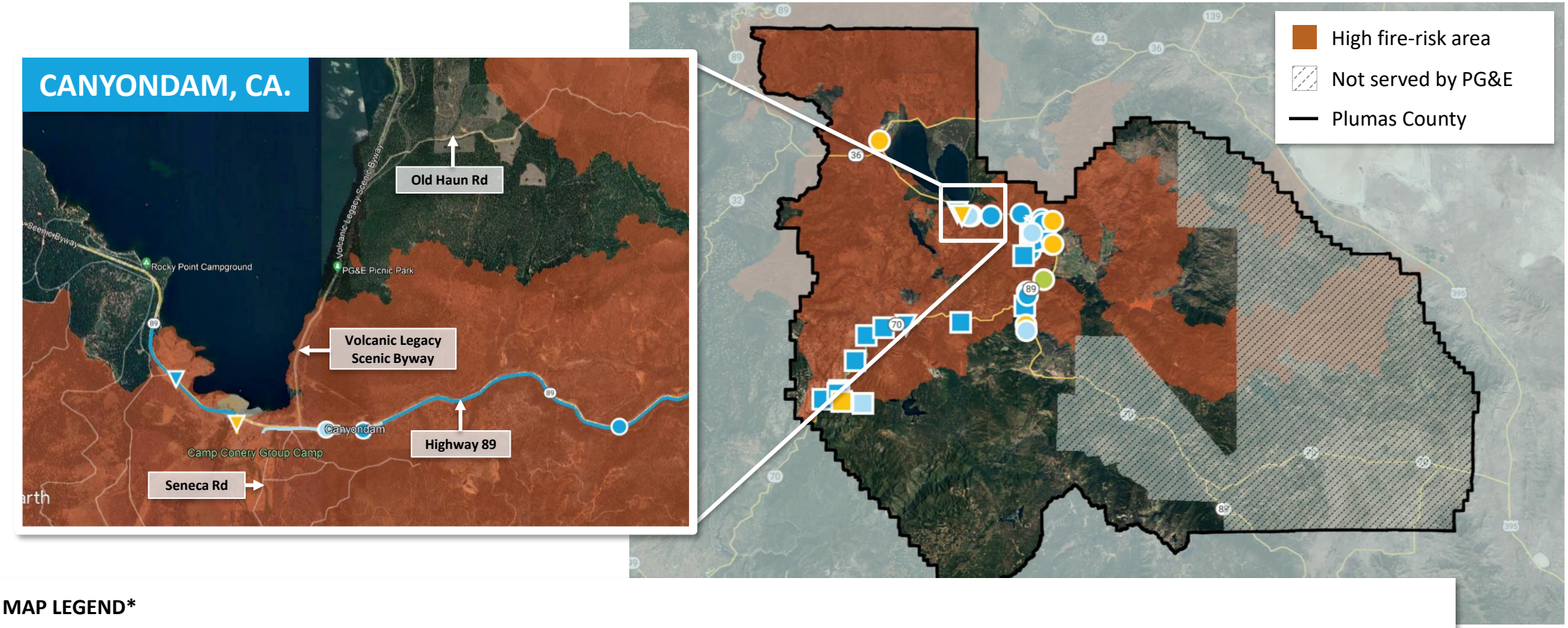
Plumas County Community Rebuild: Canyondam Area



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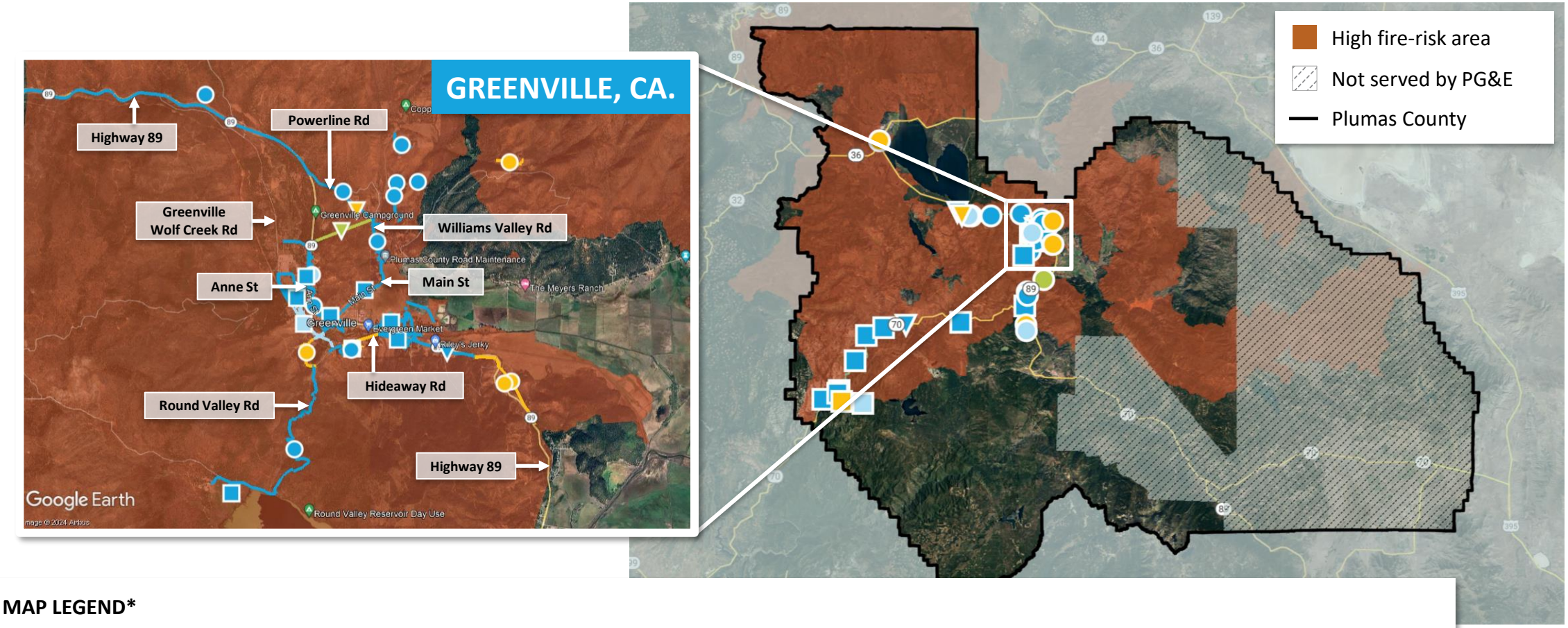
Plumas County Community Rebuild: Greenville Area



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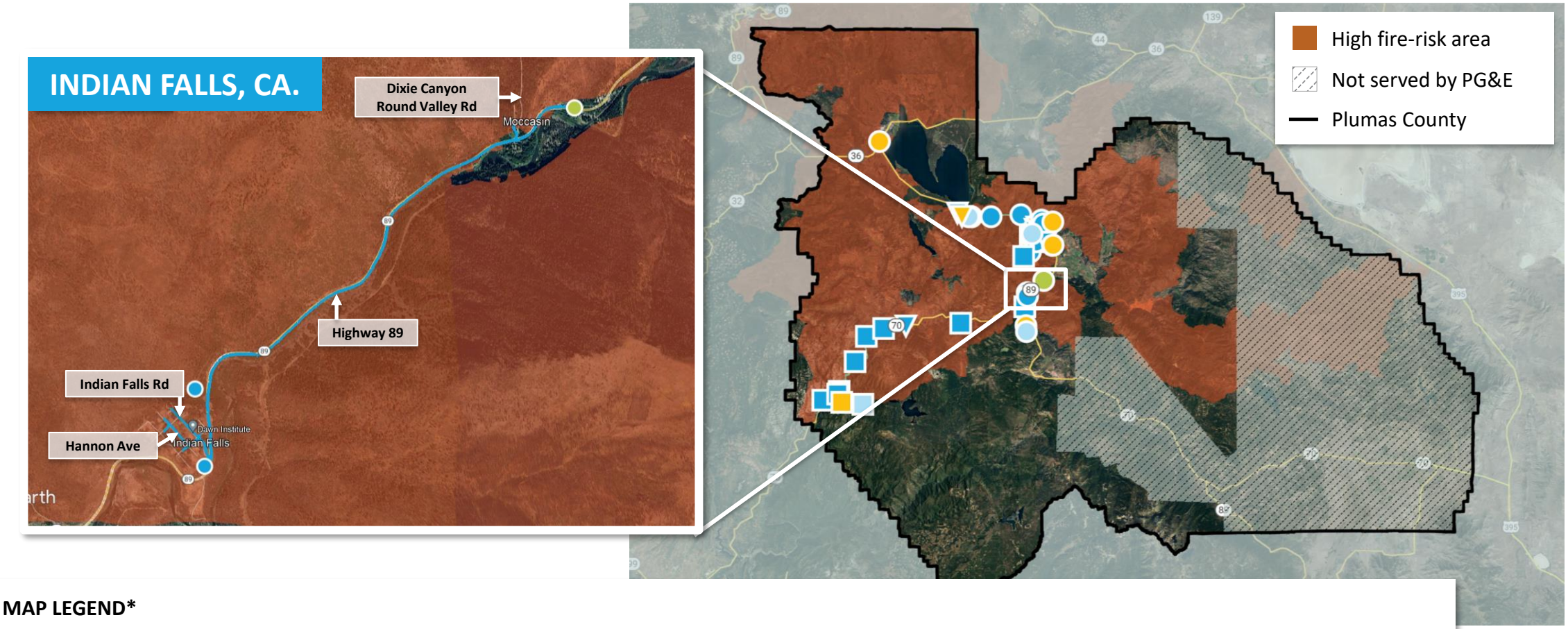
Plumas County Community Rebuild: Indian Falls Area



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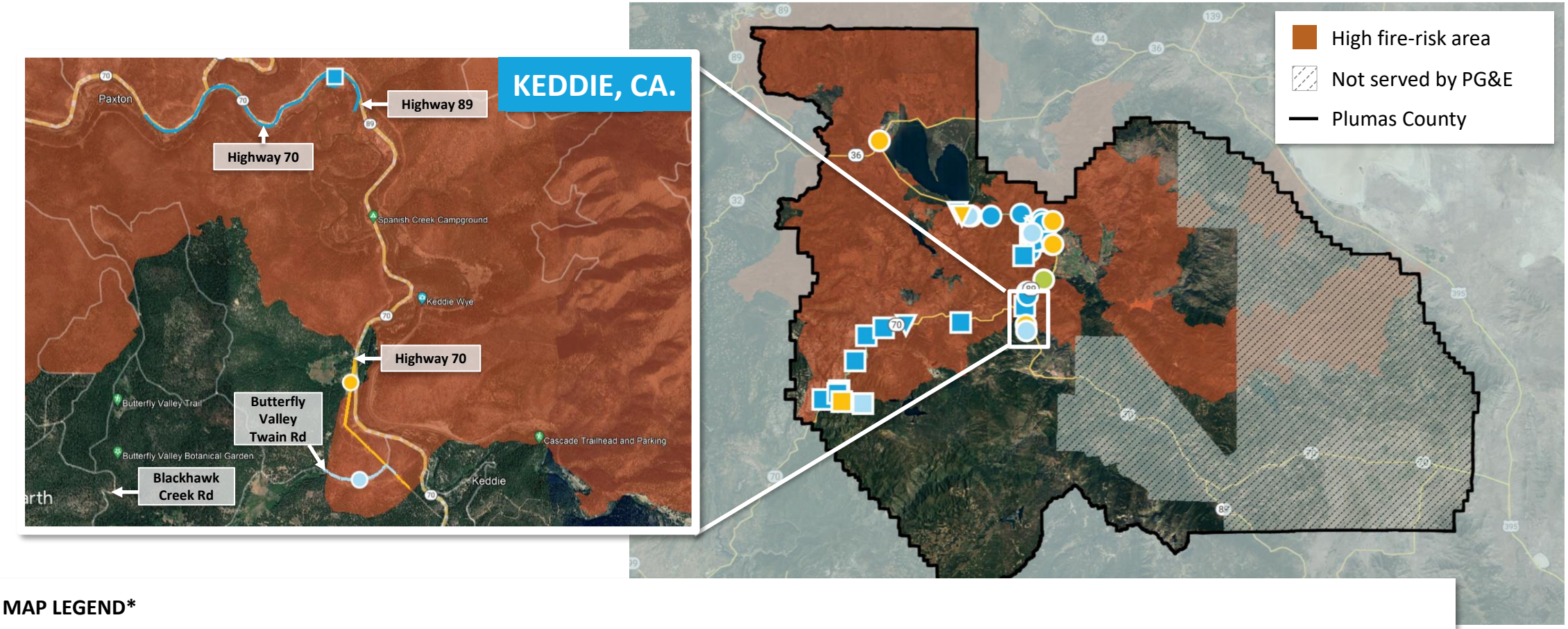
Plumas County Community Rebuild: Keddie Area



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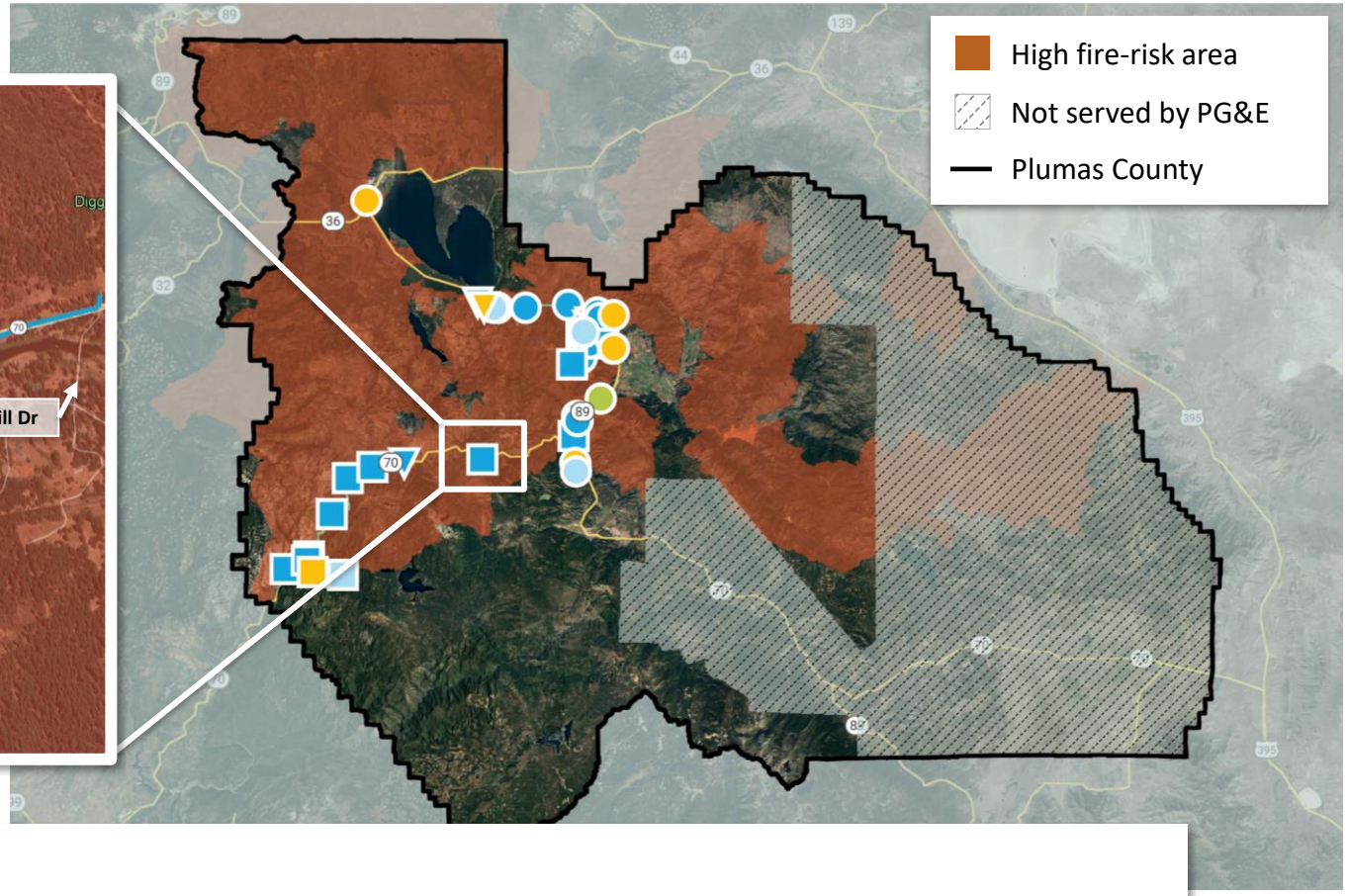
Plumas County Community Rebuild: Virgilia Area



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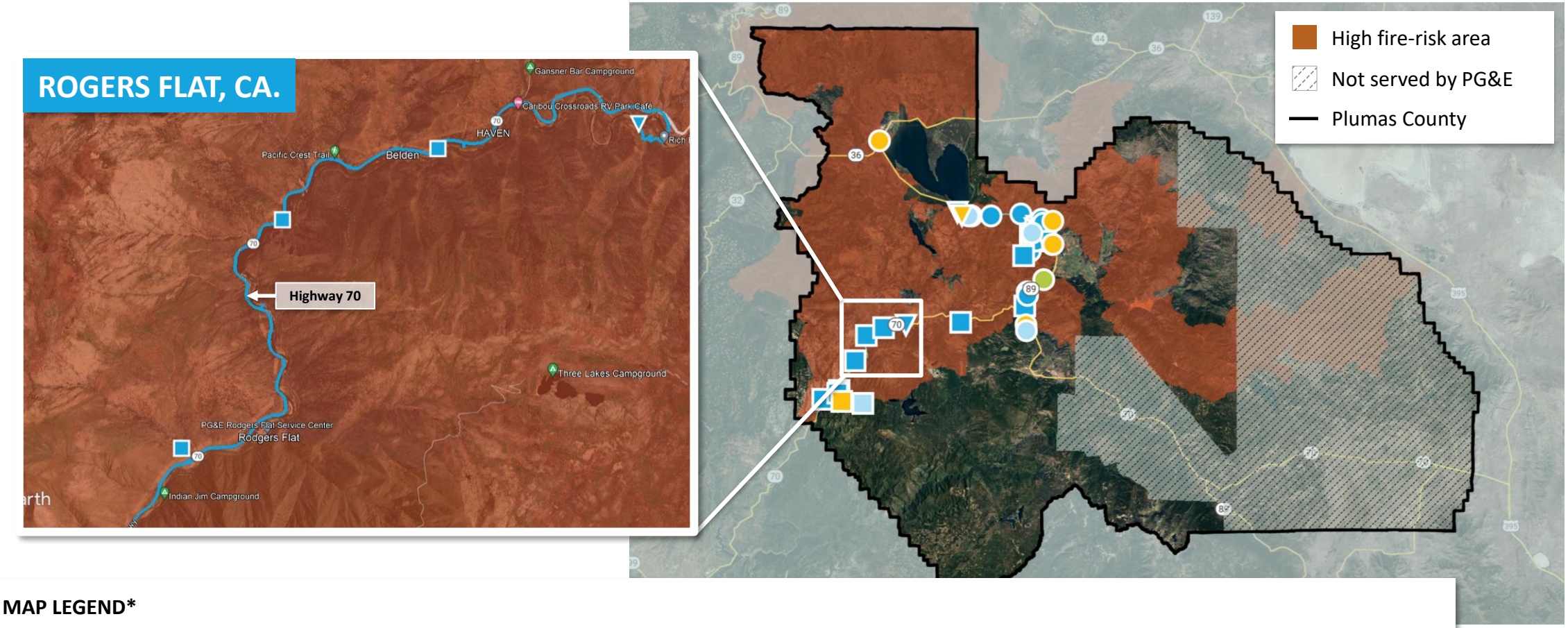
Plumas County Community Rebuild: Rogers Flat Area



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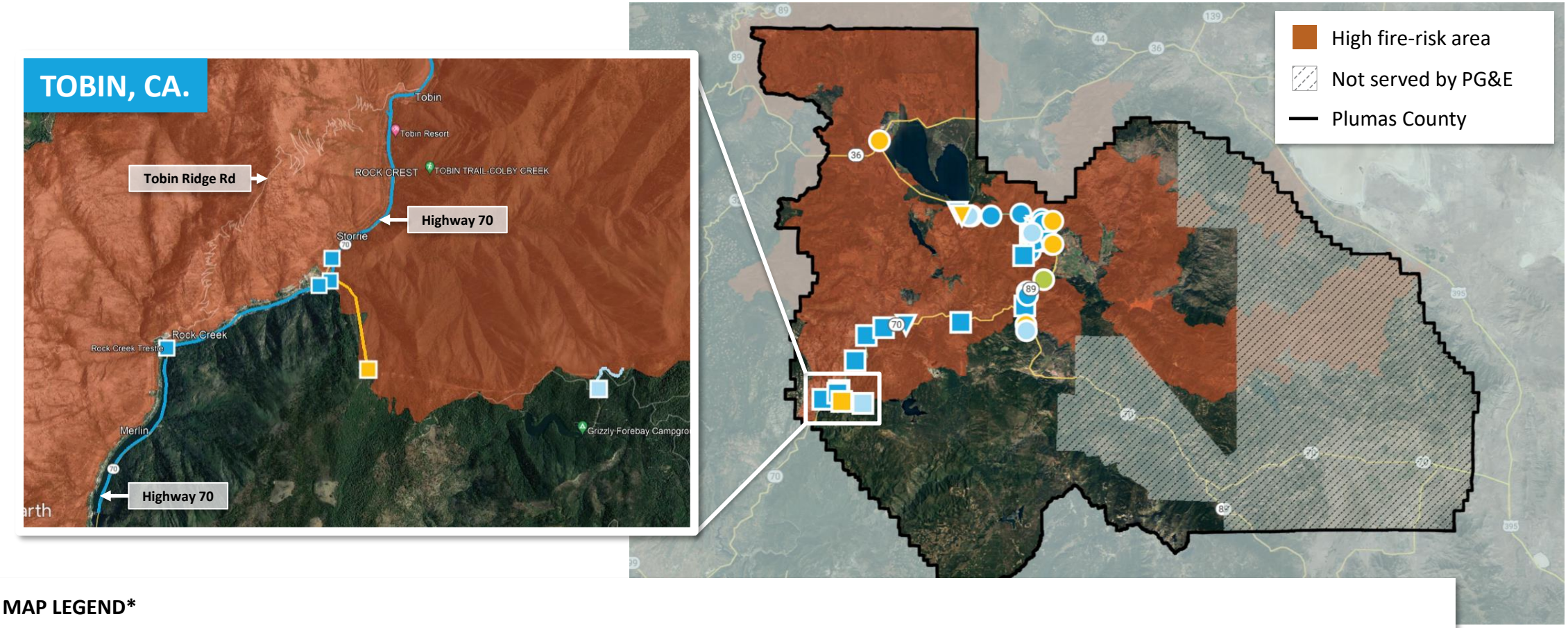
- 2025-26 Overhead Hardening Forecast
- 2025-26 Line Removal Forecast

**Combination Hardening includes Undergrounding and associated Overhead Hardening and/or Line Removal mileage.*

Data as of 7/1/2024. This map is for illustrative purposes. Forecasts can change as our risk model evolves to address the greatest wildfire risk. Forecast miles also exceed annual targets. Mileage in a community may increase or decrease due to access, weather, permitting or other constraints. In most cases, if a project is not completed during the year originally identified, it will continue through planning/construction phases during subsequent years. Mileage represents projects that will be energized in a given year. Construction for a project may begin before the year of energization and final property and road restoration work may occur after the year of energization. Projects displayed on the map are Dixie Fire rebuild projects only. Additional undergrounding, overhead hardening and line removal work has been completed and is forecast in Plumas County.

Some of the measures included in this presentation are contemplated as additional precautionary measures intended to further reduce the risk of wildfires.

Plumas County Community Rebuild: Tobin Area



MAP LEGEND*

- 2018-2023 Undergrounding Complete
- 2018-2023 Combination Hardening Complete
- 2018-2023 Overhead Hardening Complete
- 2018-2023 Line Removal Complete
- 2024 Undergrounding Forecast
- 2024 Combination Hardening Forecast
- 2024 Overhead Hardening Forecast
- 2024 Line Removal Forecast
- 2025-26 Undergrounding Forecast
- 2025-26 Combination Hardening Forecast
- 2025-26 Overhead Hardening Forecast
- 2025-26 Line Removal Forecast

**Combination Hardening includes Undergrounding and associated Overhead Hardening and/or Line Removal mileage.*

Data as of 7/1/2024. This map is for illustrative purposes. Forecasts can change as our risk model evolves to address the greatest wildfire risk. Forecast miles also exceed annual targets. Mileage in a community may increase or decrease due to access, weather, permitting or other constraints. In most cases, if a project is not completed during the year originally identified, it will continue through planning/construction phases during subsequent years. Mileage represents projects that will be energized in a given year. Construction for a project may begin before the year of energization and final property and road restoration work may occur after the year of energization. Projects displayed on the map are Dixie Fire rebuild projects only. Additional undergrounding, overhead hardening and line removal work has been completed and is forecast in Plumas County.

Some of the measures included in this presentation are contemplated as additional precautionary measures intended to further reduce the risk of wildfires.

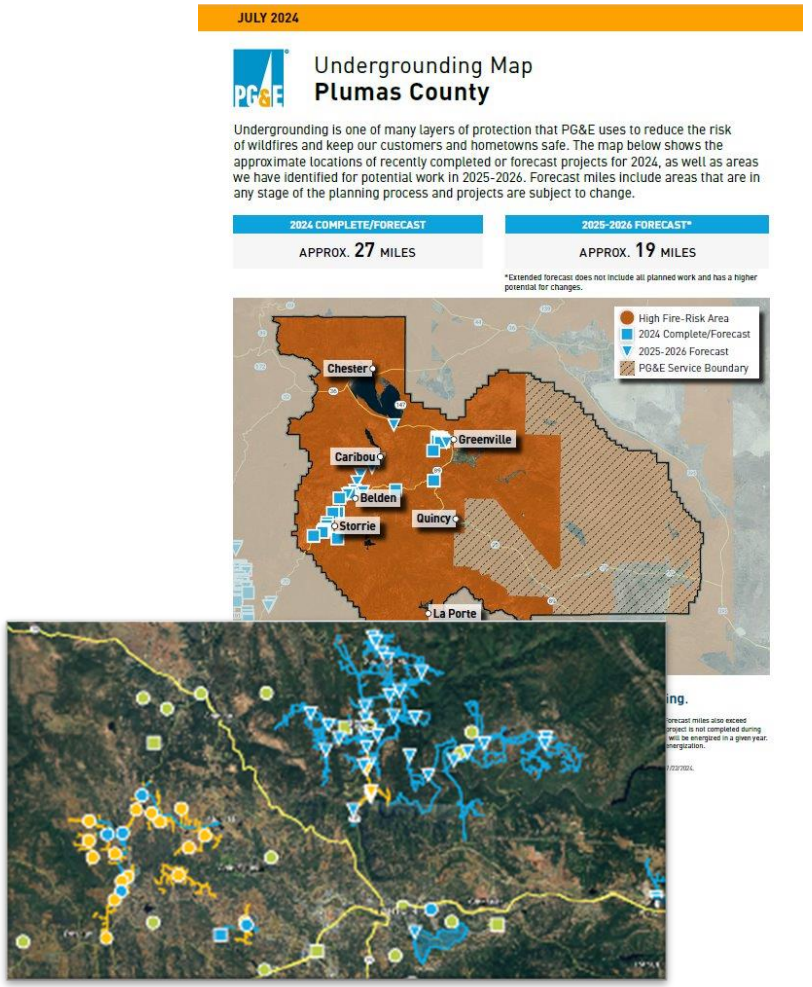
Data Sharing Portal

The Data Sharing Portal holds our latest undergrounding and wildfire safety system upgrades (overhead hardening and line removal) workplan updates.

The portal is updated quarterly and includes:

- Individual PDF city and county maps (undergrounding)
- An interactive KMZ map and key (undergrounding, overhead hardening and line removal)
- A workplan spreadsheet with project-specific details (undergrounding, overhead hardening and line removal)

If you would like access to the portal, please email **undergrounding@pge.com**

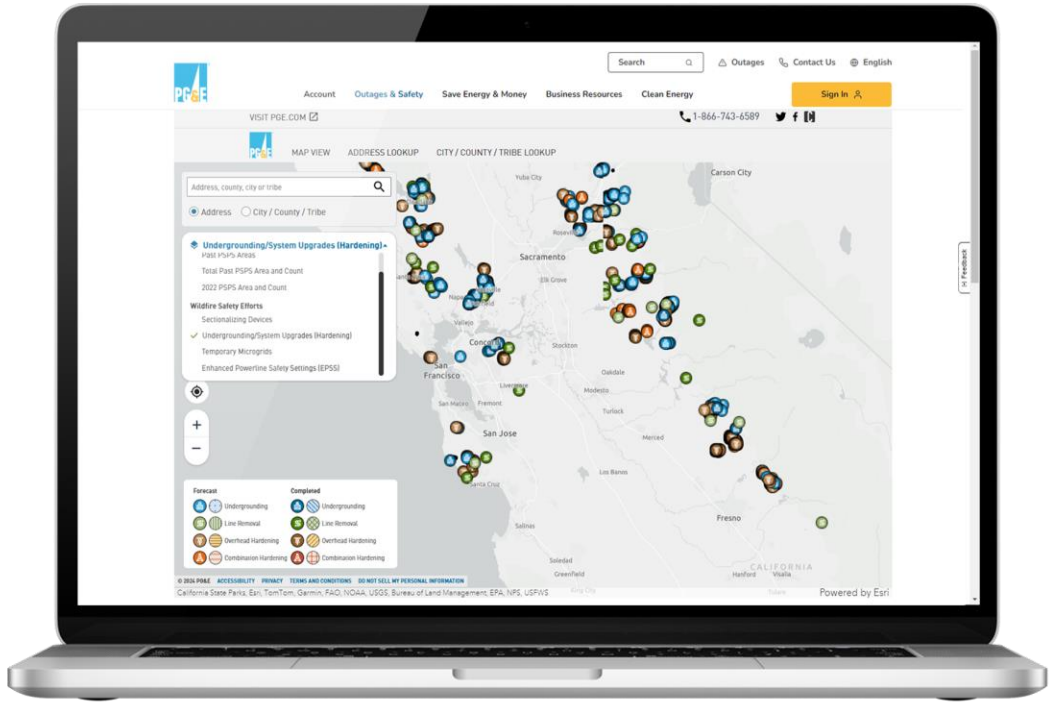


PDF map and KMZ screenshot
Data as of 07/01/2024

Some of the measures included in this presentation are contemplated as additional precautionary measures intended to further reduce the risk of wildfires.

Wildfire Safety Progress Map

The Wildfire Safety Progress Map is a comprehensive, interactive map of PG&E wildfire safety work and progress for customers.



Visit pge.com/progressmap to learn more

The map includes data related to:

- System Upgrades (Hardening)
  - Installing Strong Poles and Covered Powerlines
  - Undergrounding
  - Line Removal
- Sectionalizing Devices
- Temporary Microgrids
- Enhanced Powerline Safety Settings (EPSS)
- Public Safety Power Shutoffs (PSPS)
- Customer Assistance Programs
  - Self-Generation Incentive Program
  - Permanent Battery Storage Rebate

Some of the measures included in this presentation are contemplated as additional precautionary measures intended to further reduce the risk of wildfires.

Preparing a 10-Year Undergrounding Plan

- We are developing a 10-year undergrounding plan that we will submit to the California Office of Energy Infrastructure Safety (OEIS) with additional details on our work for 2027 and beyond.
- Once the plan is submitted to and approved by OEIS, we will then submit a cost application to the California Public Utilities Commission (CPUC) for their review and approval.
- We are working closely with both of our regulators to determine exact timing of our submissions.

What will be included in the plan:

- Project selection criteria, locations, targets and timelines
- Risk reduction and cost benefit comparisons to other wildfire mitigation efforts
- Cost containment strategies, workforce development plan & external funding plan

What the long-term plan will help do:

- Improve coordination with agencies, vendors, customers and other stakeholders
- Reduce costs

Upcoming milestones:

Phase 1: PG&E files the 10-year plan with OEIS. Phase 1 focuses on focus on risk reduction, site selection and safety.

Phase 2: PG&E files the 10-year plan cost application with the CPUC. Phase 2 focuses on financial elements of the plan.

Some of the measures included in this presentation are contemplated as additional precautionary measures intended to further reduce the risk of wildfires.

Customer Resources

Customer Resources and Support for Wildfire Safety Outages

Portable Battery Program
Supporting eligible customers with fully subsidized portable battery solutions

pge.com/portablebattery

Generator and Battery Rebate Program
Rebates for eligible customers to purchase a qualified generator or battery

pge.com/backuppower

Self-Generation Incentive Program
Rebates to help customers save on energy storage systems for their business

pge.com/sgip

Disability Disaster Access and Resources
Emergency preparedness planning, portable batteries, and support for customers requiring additional accommodations

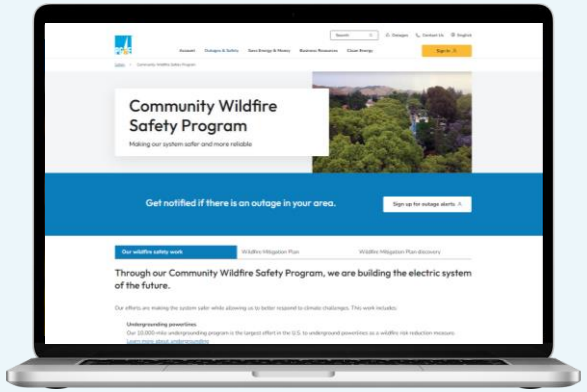
pge.com/ddar

Residential Storage Initiative
Permanent, long-term backup power solutions for the most impacted customers

pge.com/residentialstorageinitiative

Some of the measures included in this presentation are contemplated as additional precautionary measures intended to further reduce the risk of wildfires.

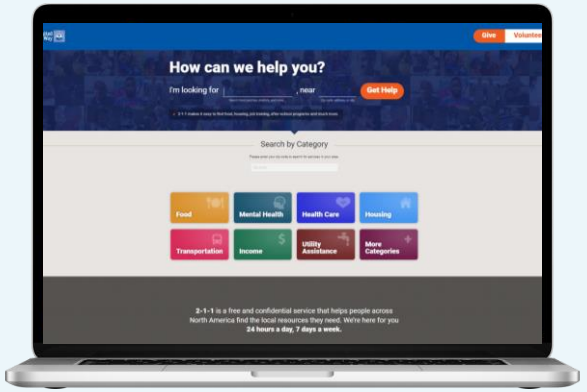
Additional Resources



Wildfire Safety

Information on wildfire prevention efforts

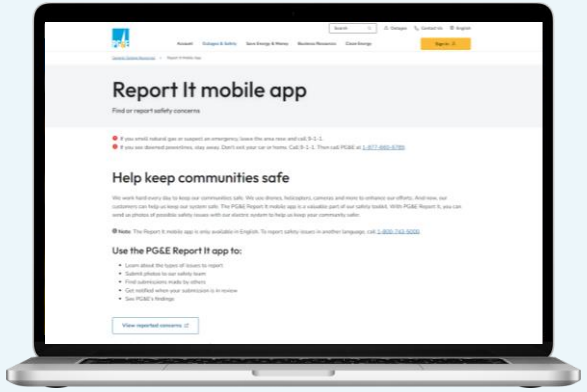
pge.com/wildfiresafety



California 211 Providers Network

Free and confidential support and resources via calls or texts to 211

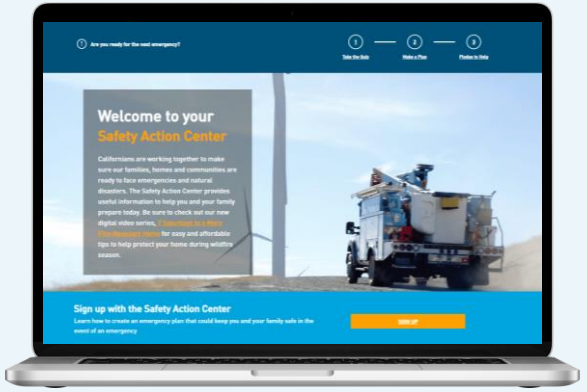
211ca.org



Report It App

Submit photos of non-emergency potential safety concerns

pge.com/reportit



Safety Action Center

Create an emergency safety plan to keep you and your family safe

safetyactioncenter.pge.com

Dedicated wildfire safety contacts: Hotline: 1-866-743-6589 | Email: wildfiresafety@pge.com

Some of the measures included in this presentation are contemplated as additional precautionary measures intended to further reduce the risk of wildfires.

Financial Assistance Programs

Savings Programs for Income-Qualified Customers

CARE and FERA are PG&E discount programs that help eligible customers pay their energy bills. Over 1.4 million customers receive a discount through these two programs.

California Alternate Rates for Energy Program (CARE)

- Provides a monthly discount of 20% or more on gas and electricity
- Participants qualify through income guidelines or if enrolled in certain public assistance programs

Family Electric Rate Assistance Program (FERA)

- Provides a monthly discount of 18% on electricity only
- Must be a household with three or more people that meets qualifying income guidelines

Customers can **verify if they are eligible** by completing the online CARE/FERA enrollment form at **pge.com/care**.

Some of the measures included in this presentation are contemplated as additional precautionary measures intended to further reduce the risk of wildfires.

1343

Financial Assistance Programs

CARE and FERA Programs Discount programs that help eligible customers pay their energy bills	pge.com/carefera
Energy Savings Assistance Program Provides qualified customers with free energy-saving home improvements	pge.com/esa
Budget Billing Program Keeps monthly payments predictable and reduces spikes in energy bills	pge.com/budgetbilling
Payment Arrangement Plan Available to all residential customers to help manage temporary financial strains	pge.com/paymentarrangement
Medical Baseline Program Support customers who depend on power for certain medical needs	pge.com/medicalbaseline
Low-Income Home Energy Assistance Program Federally funded program provides financial assistance to help with eligible household energy costs	pge.com/LIHEAP

Some of the measures included in this presentation are contemplated as additional precautionary measures intended to further reduce the risk of wildfires.

Thank You

Brenda Narayan, Local Government Affairs Representative
(Brenda.Narayan@pge.com / 530-351-5722)

David Hawks, Senior Public Safety Specialist
(David.Hawks@pge.com / 916-838-0210)

Brandon Sanders, Expert Local Government Affairs Representative
(Brandon.Sanders@pge.com / 916-531-0230)

PLUMAS COUNTY
CLERK OF THE BOARD OF SUPERVISORS
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Allen Hiskey, Clerk of the Board**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**PRESENTATION: Receive a presentation from Alison Flagler, Executive Director, Dawn Institute Crescent Mills/Indian Falls, brief introduction of their organization.**

Recommendation:

PRESENTATION: Receive a presentation from Alison Flagler, Executive Director, Dawn Institute Crescent Mills/Indian Falls, brief introduction of their organization.

Background and Discussion:

PRESENTATION: Receive a presentation from Alison Flagler, Executive Director, Dawn Institute Crescent Mills/Indian Falls, brief introduction of their organization.

Action:

PRESENTATION: Receive a presentation from Alison Flagler, Executive Director, Dawn Institute Crescent Mills/Indian Falls, brief introduction of their organization.

Fiscal Impact:

No General Fund Impact, presentation only.

Attachments:

1. The Dawn Intro

The Dawn Institute

An Introduction

Our History

The Dawn Institute, a nonprofit organization established in 1999, has been dedicated to fostering community engagement and agricultural education. Over the years, it has offered an agricultural internship program, provided educational field trips, and hosted a popular Annual Apple Squeeze event. The Dawn is also known for its diverse array of produce and flowers, which were frequently featured at the local food co-op and restaurants. Through these initiatives, The Dawn Institute has played a significant role in promoting sustainable farming practices and connecting people with local food sources.

Former Farm Educator Kari O’Reilly and Farm Manager Manuel Boehmer hosting a field trip

Garden Galore, pre- Dixie Fire production

Aftermath of COVID & The Dixie Fire

Beginning with the pandemic, The Dawn significantly scaled back its internships and programs. The situation worsened with The Dixie Fire, which devastated our local communities, including destroying our internship property on Hwy 89. This disaster resulted in the loss of homes for interns and employees, as well as severe damage to our Upper Garden property and infrastructure.

Despite these challenges, The Dawn Institute remains committed to recovery and rebuilding efforts. After a few years of dormancy, The Dawn is resetting its roots. The Board of Directors and newly hired Executive Director have been diligently arranging maintenance and repairs to revive production and educational opportunities in 2025.

Home of The Dawn Interns, pre- Dixie Fire

Our Future

Key plans for The Dawn include hiring a farm manager and a farm educator to revitalize garden production and ensure the success of agricultural programs, collaborate closely with Plumas County Elementary Schools to offer valuable educational opportunities for both students and teachers, and supplying fresh produce to school cafeterias. Through these efforts, The Dawn Institute is committed to rebuilding and enriching community impact.

Education and farm production have always been central to The Dawn Institute's vision. In response to the challenges posed by the pandemic and the Dixie Fire, the organization is now focusing on incorporating food safety and emergency preparedness into its mission. These additions aim to enhance resilience and sustainability in its programs, ensuring The Dawn can better serve the community in times of crisis.

The Dawn’s Upper Garden, Horticulture Center, and Greenhouse, post Dixie Fire

Upcoming Events

Join us for The Dawn Institute's Free Annual Apple Squeeze, a fun-filled event for the whole family! Enjoy activities like apple picking, pressing fresh apples into cider, and savoring delicious cider. There will also be a variety of family-friendly activities and more. Don't miss out on this exciting celebration of autumn and community spirit!

Apple
Squeeze
Past

Thank you for your time and consideration!

Collaboration and Communication

To get involved, ask questions, or simply reach out to The Dawn Institute, please send us an Email!

Alison Flagler, Exec. Director

TheDawnInstitute@gmail.com

We are online!

TheDawnInstitute.com

Facebook: The Dawn Institute

Instagram: @TheDawnInstitute

PLUMAS COUNTY
CLERK OF THE BOARD OF SUPERVISORS
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**sarah holcomb**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Adopt a "Proclamation" proclaiming the month of October 2024 as Domestic Violence Awareness Month**

Recommendation:
Adopt a "Proclamation" proclaiming the month of October 2024 as Domestic Violence Awareness Month

Background and Discussion:

.

Action:

Adopt a "Proclamation" proclaiming the month of October 2024 as Domestic Violence Awareness Month

Fiscal Impact:

No General Fund Impact.

Attachments:
1. PROCLAMATION - DVM

PROCLAMATION

OF THE PLUMAS COUNTY BOARD OF SUPERVISORS

RECOGNIZING THE MONTH OF OCTOBER 2024, AS DOMESTIC VIOLENCE AWARNESS MONTH

WHEREAS, according to the National Coalition against Domestic Violence 1 in every 4 women, and 1 in every 10 men will experience domestic violence during their lifetime; and

WHEREAS, approximately 15.5 million children are exposed to domestic violence every year: in our County of Plumas, Plumas Rural Services Domestic Violence Services has served 121 clients in the last 12 months. Notably, there are many more who have not come forward to seek help; and

WHEREAS, the crime of domestic violence violates an individual's privacy and dignity, security, and humanity, due to systematic use of physical, emotional, sexual, psychological, and economic control and/or abuse including children, pets, and the elderly; and

WHEREAS, the problem of domestic violence is not confined to any group or groups of people, but crosses all economic, racial, gender, educational, religious, and societal barriers, and is sustained by societal indifference; and

WHEREAS, the survivors of violence should have access to medical and legal services, counseling, safe housing and other supportive services so that they can escape the cycle of abuse; and

WHEREAS, local programs, state coalitions, national organizations, and other agencies nationwide are committed to increasing public awareness of domestic violence and its prevalence, and to eliminating it through prevention and educations; and

WHEREAS, it is important to recognize the compassion and dedication of the individuals who provide services to victims of domestic violence and work to increase public understanding of this significant problem;

NOW, THEREFORE, BE IT PROCLAMED, in recognition of the important work done by domestic violence programs, and victims service providers, I do hereby proclaim the month of October 2024 as Domestic Violence Awareness Month and urge all citizens to actively participate in the scheduled activities and programs sponsored by Plumas Rural Services to work toward the elimination of domestic violence.

The foregoing Proclamation was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board on the 17th day of October 2024.

_____

Chair, Board of Supervisors

PLUMAS COUNTY
ENVIRONMENTAL HEALTH DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Rob Robinette, Interim Director of Environmental Health**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Approve and authorize Environmental Health to recruit and fill, funded and allocated, 1.0 FTE "Environmental Health Specialist I/II/II or Hazardous Materials Specialist I/II/III" position; vacancy created due to promotion; General Fund Impact as approved in FY24-25 recommended budget.**

Recommendation:

Approve and authorize Environmental Health to recruit and fill, funded and allocated, 1.0 FTE "Environmental Health Specialist I/II/II or Hazardous Materials Specialist I/II/III" position; vacancy created due to promotion; General Fund Impact as approved in FY24-25 recommended budget.

Background and Discussion:

This vacancy leaves three (3) field inspection staff to accomplish tasks allocated at four (4) inspection staff. The filling of this vacated position is vital to the function and efficiency of Environmental Health in the areas of field inspections for food facilities, septic systems, water wells, water systems, swimming pools, solid waste, and hazardous materials facilities.

Until this position is filled, and the new staff receives sufficient training, significant delays in service capacity and response times are anticipated. A Critical Staffing Questionnaire, Staffing Allocation Report, Departmental Organization Chart, and the Position Descriptions are attached for review. This position is funded and allocated in the FY24-25 budget.

Action:

Approve and authorize Environmental Health to recruit and fill, funded and allocated, 1.0 FTE "Environmental Health Specialist I/II/II or Hazardous Materials Specialist I/II/III" position; vacancy created due to promotion; General Fund Impact as approved in FY24-25 recommended budget.

Fiscal Impact:

General Fund Impact as approved in FY24-25 recommended budget.

Attachments:

1. EH Critical Staffing Questionnaire 17Sep24
2. EH Staff Allocation FY24-25
3. Plumas EH Org Chart 17Sep24

QUESTIONS FOR STAFFING CRITICAL POSITIONS CURRENTLY ALLOCATED FOR ENVIRONMENTAL HEALTH
FISCAL YEAR 2024/2025
September xx, 2024

1. Is this a legitimate business, statutory, or financial justification to fill the position?

   Yes, the requested Environmental Health Specialist I/II/III or Hazardous Materials Specialist I/II/III position is critical for workload, customer service, business needs.

2. Why is it critical that this position be filled at this time?

   This vacancy reduces field staff by 25%.

   This reduced level of staffing limits Environmental Health's ability to address land use permit applications, perform water quality and hazardous materials mandates, and will result in significant delays in service capacity and response times in all program areas.

3. How long has this position been vacant?

   The promotion was effective August 13th 2024.

4. Can the department use other wages until the next budget cycle?

   No other wages are currently budgeted.

   One (1) permanent full-time replacement Environmental Health Specialist I/II/III or Hazardous Materials Specialist I/II/III is needed.

5. What are staffing levels at other counties for similar departments and/or positions?

   Unknown

6. What core function will be impacted without filling the position prior to July 1st?

   The fall and winter seasons are times of training and preparation for the coming summer field services, as such <u>the lack of qualified field staff needed to perform these programs could result in loss of local regulatory control to Cal-EPA and other State agencies</u>.

7. What negative fiscal impact will the County suffer if the position is not filled prior to July 1st?

   The lack of sufficient staff to work these programs could result in the loss of funding from service fees and grants to include, and not limited to:

   - ***Sanitation Services such as: food service, drinking water, swimming pools, storage and use of hazardous materials.***
   - ***Grants such as: "Certified Unified Program Agency" (CUPA) [hazmat], and State Local Enforcement Agency (LEA) [solid waste].***

8. A non-general fund department head needs to satisfy that he/she has developed a budget reduction plan in the event of the loss of future state, federal or local funding? What impact will this reduction plan have to other County departments?

   N/A

9. Does the Department expect other financial expenditures which will impact the general fund and are not budgeted such as audit exceptions?
   None known

10. Does the budget reduction plan anticipate the elimination of any of the requested positions?
    N/A

    Departments shall provide an estimate of future general fund support for the next two years and how the immediate filling of this position may impact, positively or negatively, the need for general fund support?

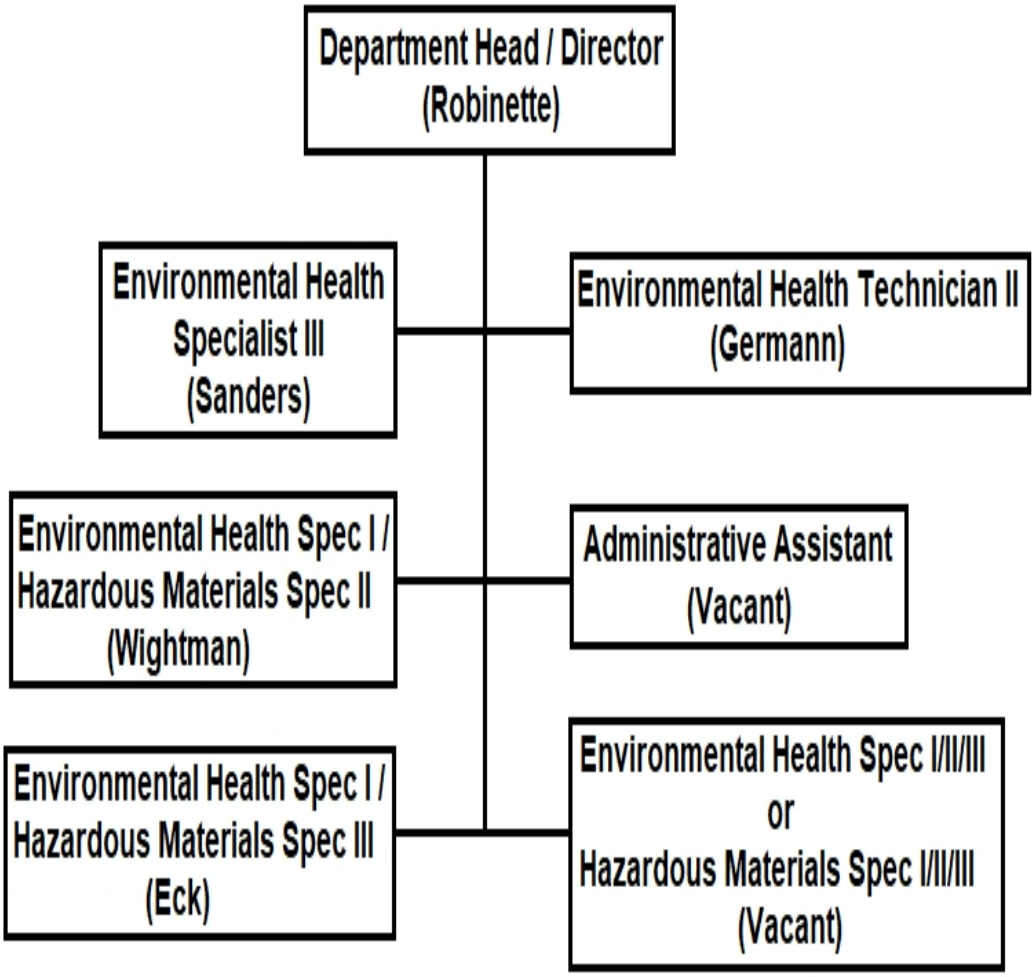
    This position is funded and allocated. Funding comes from a variety of sources including fees for services and portions from a variety of small grants for various Environmental Health programs. No change in general fund support for Environmental Health is anticipated for this position.

11. Does the department have a reserve? If yes, provide the activity of the department's reserve account for the last three years?

    No reserves.

Allocations 2024/2025					
CLASSIFICATION		23/24 Positions Adopted	24/26 Positions Requested	24/25 Positions Recommended	24/25 Positions Adopted
HEALTH AND SANITATION					
ENVIRONMENTAL HEALTH	20550				
Environmental Health Director		1.000	1.000	1.000	1.000
Senior Environmental Health Specialist		0.000	0.000	0.000	0.000
Environmental Health Specialist I/II/III OR Hazardous Materials Specialist I/II/III		4.000	4.000	4.000	4.000
Environmental Health Technician I/II		2.000	1.000	1.000	1.000
Environmental Health Aide		0.000	0.000	0.000	0.000
Administrative Assistant I/II		0.000	1.000	1.000	1.000
Office Assistant I/II/III		0.000	0.000	0.000	0.000
		7.000	7.000	7.000	7.000

ENVIRONMENTAL HEALTH
ORGANIZATIONAL CHART



PLUMAS COUNTY
FACILITY SERVICES
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Nick Collin, Facilities Director**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Approve and authorize Chair to sign a Master Purchase Agreement between Plumas County Facility Services & Airports and Environmental Services, Inc.; effective July 1, 2024; not to exceed $1,419.00; (General Fund Impact) as approved in recommended FY24/25 budget 2012052 520410; approved as to form by County Counsel.**

Recommendation:
Approve and authorize Chair to sign a Master Purchase Agreement between Plumas County Facility Services & Airports and Environmental Services.

Background and Discussion:
The software provided by Environmental Services, Inc. controls the county's HVAC systems and security swipe card system. The Master Purchase Agreement serves to renew the software license which grants the county access to this program.

Action:

Approve and authorize Chair to sign a Master Purchase Agreement between Plumas County Facility Services & Airports and Environmental Services.

Fiscal Impact:

Direct cost of $1,419.00 to General Fund for this software license.

Attachments:
1. MPA Evironmental Systems, Inc.

PURCHASE AGREEMENT
COUNTY OF PLUMAS

Date: September 3, 2024

Vendor: Environmental Systems, Inc.
4219 S. Market Ct., Ste. H
Sacramento CA 95834

Tel: 916-344-1711

County: County of Plumas Department of Facilty Services
198 Andy's Way
Quincy CA 95971

Tel: 530-283-6299

Description: Purchase of Software license renewal as identified in the purchase agreement attached to MPA as Exhibit A.

Cost: The total compensation payable under this agreement, inclusive of all expenses, shall not exceed $ One Thousand Four Hundred Nineteen and 00/100 Dollars ($ 1,419.00)

Term: Agreement shall commence on July 1, 2024 and shall terminate on June 30, 2025 unless the Contract is terminated earlier.

I understand and agree to the terms set forth above and those contained in the Retail Sales Contract which is attached hereto as Exhibit A and incorporated herein by this reference.

VENDOR:

By:_____

Name: Eugene Enfantino

Title: CFO

Date Signed:

By: _____

Name: Vincent Enfantino

Title: CEO

Date signed:

COUNTY:

County of Plumas, a political subdivision of the State of California

By:_____

Name: Greg Hagwood

Chair, Board of Supervisors

Date signed:

ATTEST:

By:_____

Name: Allen Hiskey

Clerk of the Board

Date Signed:

Approved as to form:

Joshua Brechtel, Attorney
County Counsel's Office

environmental systems inc.

Delta™ CONTROLS

PROPOSAL

Plumas County
198 Andy's Way
Quincy, CA 95971

July 11, 2024

Re: Delta Controls enteliWEB License Renewal

enteliWEB License Renewal Executive Summary:
Environmental Systems, Inc. is pleased to provide this proposal to renew the enteliWEB software at Plumas County. The enteliWEB license renewal will bring your subscription current for one full year. It will also entitle you to new software version builds and upgrades throughout the year (excluding labor), as well as the following scope of work:

- One-year enteliWEB license renewal
- Backup of enteliWEB database configuration prior to upgrade
- Upgrade and setup labor (to be completed remotely)
- Backup of enteliWEB database configuration after upgrade
- Backup of controller databases
- Subscription duration will be from 7/01/2024 through 6/30/2025

Clarifications:

- All work is to be performed during normal ESI business hours, unless otherwise approved for additional cost. Standard labor rate will be $175/hr. Overtime, weekend and/or holiday work is not included.
- Work will be performed remotely. This proposal is based on having remote access to the client's Delta Controls system.

Exclusions:

- Provision for work, testing, or inspection outside of the scope of work as listed above.
- Onsite testing or training.
- Internet fees
- Labor required to install and test future software version builds and upgrades.

Price for above listed scope: $1,419.00

PROPOSAL

Plumas County
198 Andy's Way
Quincy, CA 95971

July 11, 2024

Re: Delta Controls enteliWEB License Renewal

Thank you for the opportunity to provide pricing for this project. The above referenced price will be held firm for a period of thirty **(30)** days from the date of this proposal. This proposal is subject to ESI standard terms and conditions. Thank you for your time and consideration in working with Environmental Systems, Inc.

Respectfully,
Environmental Systems, Inc.

TJ Kay

Acceptance:
By accepting this agreement, the customer understands the services Environmental Systems, Inc. shall provide. The services, scope of work and above-mentioned task shall commence on acceptance date, or upon prior agreed upon date.

Company:

Signature

Nick Collin
Printed Name

Director of Facility Services & Airports
Title

Date

Environmental Systems, Inc.:

Signature

V C Enfantino
Printed Name

CEO
Title

Date

Signature

Eugene Lawrence Enfantino
Printed Name

CFO
Title

Date

environmental systems inc.

Delta CONTROLS™

PROPOSAL

Plumas County
198 Andy's Way
Quincy, CA 95971

July 11, 2024

Re: Delta Controls enteliWEB License Renewal

Environmental Systems Inc. – General Terms and Conditions

SECTION 1. ENTIRE AGREEMENT. The proposal on page 1, and these General Terms and Conditions represents the entire agreement. Owner may issue a Purchase order for accounting purposes, but these General terms and conditions will prevail.

SECTION 2: PAYMENT TERMS: Owner agrees to pay Environmental Systems Inc as follows: (A) 10% down payment upon acceptance of proposal and balance upon completion of project. (B) Any other payment terms must be mutually agreed to in writing between Owner and Environmental Systems Inc. (C) In addition to the above payment terms, Owner will provide Environmental Systems Inc the proper information to allow Environmental Systems Inc to file a preliminary Lien Notice on the property owner where the work is being performed prior to commencement of any work.

SECTION 3. CHANGES IN WORK. Contractor shall not be required to make any changes in the work without a mutually agreed to written change order authorization which includes the new scope of work and agreed to price. If Owner provides verbal direction, Owner agrees to follow up in writing within 5 days, but in no event shall verbal direction preclude Environmental Systems Inc from being reimbursed for the change order work. Written changes will not be required if Contractor acts in response to an emergency situation.

SECTION 4. CLAIMS. If any dispute shall arise between Owner and Contractor regarding performance of the work, or any alleged change in the work, Contractor may perform the disputed work and shall submit a notice of a claim for additional compensation for the work within ten (10) days after commencement of the disputed work. Any and all claims shall first be addressed in an Owner/Contractor meeting for resolution. If that is unsuccessful, Contractor may request and Owner agrees to binding arbitration.

SECTION 5. GUARANTEE. Environmental Systems Inc guarantees and warrants all materials and workmanship and agrees to replace at his sole cost and expense any and all materials adjudged defective or damaged from said installation during a period of either (A) 30 days for repair work or (B) one year from completion for installation of new equipment. These specifications shall control unless a greater period of guarantee is provided by Equipment or material manufacturers.

SECTION 6. INSURANCE. Environmental Systems Inc shall, at its expense, procure and maintain insurance on all of its operations. The following limits will be considered acceptable insurance requirements on all projects.
a. Workers Compensation and Employer's Liability insurance; amounts as required by statute.
b. Comprehensive General Liability or Commercial General Liability insurance covering all operations: $1,000,000.00
c. Automobile Liability insurance, including coverage for allow owned, hired and non-owned automobiles: $1,000,000.00
All insurance coverage's shall be in amounts and for duration of the project.

SECTION 7. INDEPENDENT CONTRACTOR. Environmental Systems Inc is an independent contractor and not an agent for Owner

SECTION 8. ASBESTOS. Contractor agrees to stop work immediately and notify Owner should asbestos or asbestos related products be discovered during the course of construction. Work will continue only after the asbestos hazard has been abated by Owner and the Owner has authorized work to be restarted. Any such Asbestos remediation is not included in this contract.

SECTION 9. SEVERABILITY. If any one or more of the provisions of this Agreement, or the applicability of any such provision to a specific situation, is deemed invalid or unenforceable, then such provision shall be modified to the minimum extent necessary to make it or its application valid or enforceable, and the validity and enforceability of all other provisions of this agreement, and all other applications of such provisions, shall not be affected.

SECTION 10. JURISDICTION AND VENUE. Contractor and Owner agree that this contract shall be construed in accordance with, and governed by, the laws of the State of California. The jurisdiction and venue for any dispute arising from this contract shall be Santa Clara County, California.

SECTION 11. ATTORNEYS FEES. If any action is commenced between the parties hereto concerning the project or enforcement of this Agreement, the prevailing party in such litigation shall be entitled to, in addition to such other relief as may be granted, court costs, legal expenses, and reasonable attorneys' fees.

CONTRACTORS ARE REQUIRED, BY LAW, TO BE LICENSED AND REGULATED BY THE CONTRACTORS' STATE LICENSE BOARD WHICH HAS JURISDICTION TO INVESTIGATE COMPLAINTS AGAINST CONTRACTORS IF A COMPLAINT REGARDING A PATENT ACT OR OMISSION IS FILED WITHIN FOUR YEARS OF THE DATE OF THE ALLEGED VIOLATION. A COMPLAINT REGARDING A LATENT ACT OR OMISSION PERTAINING TO STRUCTURAL DEFECTS MUST BE FILED WITHIN 10 YEARS OF THE DATE OF THE ALLEGED VIOLATION. ANY QUESTIONS CONCERNING A CONTRACTOR MAY BE REFERRED TO THE REGISTRAR, CONTRACTORS' STATE LICENSE BOARD, P.O. BOX 26000, SACRAMENTO, CALIFORNIA 94826.

Signature _____ Date _____

PLUMAS COUNTY
FACILITY SERVICES
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Nick Collin, Facilities Director**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Approve and authorize Chair to sign an agreement between Plumas County Facility Services and Concentric Concrete, Chester Park Handicap Improvement; effective September 17th; not to exceed $21,780.00; (No General Fund Impact) Prop 68 Funds; approved as to form by County Counsel.**

Recommendation:

Approve and authorize Chair to sign an agreement between Plumas County Facility Services and Concentric Concrete

Background and Discussion:

Contract to provide enhanced ADA access at Chester Park.

Action:

Approve and authorize Chair to sign an agreement between Plumas County Facility Services and Concentric Concrete

Fiscal Impact:

No general fund impact, funds are from Prop 68 funds.

Attachments:

1. 3787 FINAL

Construction Agreement

This Agreement is made by and between the COUNTY OF PLUMAS, a political subdivision of the State of California, by and through its **Facility Services and Airports** department (hereinafter referred to as "County"), and Concentric Concrete, Inc (hereinafter referred to as "Contractor").

The parties agree as follows:

1. Scope of Work. Contractor shall provide the County with materials and services as set forth in Exhibits A and B attached hereto (hereinafter referred to as the "Work").

2. Compensation. County shall pay Contractor for the Work in the manner set forth in Exhibit B, attached hereto. The total amount paid by County to Contractor under this Agreement shall not exceed **Twenty-One Thousand Seven Hundred Eighty Dollars and 0/100 Cents ($21,780.00)** (hereinafter referred to as the "Contract Amount"), unless the Contract Amount has been adjusted pursuant to Section 15 of this Agreement.

3. Commencement and Term. The date of commencement of the Work shall be the date of execution of this Agreement. Contractor shall complete the Work no later than **April 30th, 2025**, subject to adjustment as stated in Sections 15 and 16.

4. Termination.

   a. By County for Cause. The County may immediately terminate this Agreement for cause, upon written notice to Contractor, if Contractor (i) does not supply sufficient skilled workers or materials to ensure the timely and competent performance of the Work; (ii) fails to make payment to subcontractors for materials or labor in accordance with the respective agreements between Contractor and the subcontractors; (iii) violates any law, ordinance, rule, regulation, or order of a public authority having jurisdiction over Contractor, the County, or this Agreement; or (iv) has committed any other substantial breach of this Agreement. If the County terminates this Agreement for cause, then Contractor shall not be entitled to receive further payment from the County other than for the value of the services and materials previously provided to the County under this Agreement.

   b. County's Remedies. Upon terminating this Agreement for cause, County may, without prejudice to any other rights or remedies held by the County under this Agreement or applicable law, take possession of the site and all materials thereon owned by Contractor, and finish the Work by what whatever reasonable method the County deems appropriate. If the County's cost of finishing the Work under this paragraph exceeds the unpaid balance of the Contract Amount, Contractor shall pay the difference to the County. This obligation for payment shall survive the termination of this Agreement.

c. By County for Convenience. The County may, at any time, terminate this Agreement for convenience and without cause. After terminating this Agreement for convenience, the County shall pay Contractor the value of the services and materials previously provided to the County under this Agreement as well as the costs incurred by Contractor by reason of such termination.

d. By Contractor. If the County fails to make payment as provided in Exhibit B for a period of at least thirty (30) days after the date such payment is due and payable, then Contractor may, upon seven (7) additional days' written notice to the County, terminate this Agreement. Upon such termination, County shall pay Contractor for any Work performed prior to termination as well as the costs incurred by Contractor by reason of such termination.

5. County's Right to Stop and Correct Work. County may direct the Contractor in writing to stop performing the Work until Contractor corrects previously performed Work that is not in accordance with this Agreement, as determined by the County in its sole discretion. If Contractor does not commence and continue correction with diligence and promptness within seven (7) days after receiving written notice from the County to do so, the County may, without prejudice to any other rights or remedies held by the County under this Agreement or applicable law, correct the Work by what whatever reasonable method the County deems appropriate. In such case, the Contract Amount shall be adjusted to deduct the cost of this correction.

6. Supervision. Contractor shall supervise and direct the Work, using Contractor's best skill and attention. Contractor shall be solely responsible for and have control over the means, methods, techniques, sequences, and procedures, and for coordinating all portions of the Work. As soon as practicable after execution of this Agreement, Contractor shall furnish in writing to the County the names of any subcontractors or suppliers Contractor intends to engage in performance of the Work. Contractor shall not contract with any subcontractor or supplier to whom the County has made a timely and reasonable objection.

7. Labor and Materials. Unless otherwise provided in this Agreement, Contractor shall provide and pay for all labor, materials, equipment, tools, utilities, transportation, and other facilities and services necessary for proper execution and completion of the Work. Contractor shall enforce strict discipline and good order among Contractor's employees and other persons performing the Work. Contractor shall not employ unfit persons to perform the Work or assign persons to perform tasks related to the Work that these persons are not properly skilled to perform.

8. Warranty. Contractor warrants to the County that: (1) materials and equipment furnished under this Agreement will be new and of good quality unless otherwise required or permitted under this Agreement; (2) the Work will be free from defects not inherent in the quality required or permitted; and (3) the Work will conform to the requirements of this Agreement. Contractor shall, for a period of one year after substantial completion of the Work, correct Work not conforming to the requirements of this Agreement. If Contractor fails to correct nonconforming Work within a reasonable time, the County

may correct the Work, and Contractor shall pay the cost of such correction to the County within fifteen (15) days of Contractor's receipt of County's written request for such payment. This obligation for payment shall survive the termination of this Agreement.

9. Taxes. Contractor shall pay any sales, consumer, use, and similar taxes with respect to the materials and services furnished by Contractor under this Agreement.

10. Permits and Fees. Contractor shall obtain any permits, licenses, and inspections necessary for proper execution and completion of the Work. Fees incurred by Contractor with respect to these permits, licenses, and inspections shall be reimbursed by the County.

11. Legal Notices. Contractor shall comply with any notices issued by any government agencies having jurisdiction over the Work. Contractor shall give any notices required by any government agencies having jurisdiction over the Work. If Contractor performs Work knowing it to be contrary to applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, then Contractor shall assume full responsibility for such Work and shall bear any costs attributable to such Work.

12. Use of Site. Contractor shall confine its operations at the Work site to areas permitted by law, ordinances, this Agreement, and the County.

13. Cutting and Patching. Contractor shall be responsible for any cutting, fitting, or patching required to complete the Work or to make its parts fit together properly.

14. Clean Up. Contractor shall keep the premises and surrounding area free from accumulation of debris and trash related to the Work. At the completion of the Work, Contractor shall remove its tools, equipment, machinery, and surplus material, and shall properly dispose of waste materials.

15. Changes in the Work. The County, without invalidating this Agreement, may approve changes in the Work within the general scope of this Agreement, consisting of additions, deletions, or other revisions. The Contract Amount and the time for completion of the Work under Section 3 shall be adjusted in writing to account for such changes, upon mutual agreement of the County and Contractor.

16. Delays in Performance. If Contractor is delayed at any time in the progress of the Work by fire, unusual delay in deliveries, unavoidable casualties, or other causes beyond Contractor's control, then the time for completion of the Work under Section 3 shall be equitably adjusted.

17. Protection of Persons and Property. Contractor shall be responsible for initiating, maintaining, and supervising all safety precautions and programs, including all those required by law in connection with performance of the Work. Contractor shall take reasonable precautions to prevent damage, injury, or loss to employees performing the Work, the Work itself and materials and equipment to be incorporated therein, and other property at the Work site or adjacent thereto. Contractor shall promptly remedy damage

and loss to property caused in whole or in part by Contractor, its officers, employees, agents, contractors, licensees or servants.

18. Tests and Inspections. Contractor shall arrange and bear the cost of tests, inspections, and approvals of any portion of the Work required by this Agreement or by laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities.

19. Prevailing Wage. Contractor shall comply with all provisions of the California Public Contract Code and the California Labor Code, including, without limitation, payment of prevailing wage rates to all covered employees of Contractor and any subcontractors pursuant to California Labor Code Sections 1770 through 1780, inclusive. Pursuant to Section 1773 of the California Labor Code, the general prevailing wage rates in the county in which the work is to be done have been determined by the Director of the California Department of Industrial Relations. These wage rates for this project are in the book entitled, "Special Provisions, Notice to Contractors, Proposal and Contract." Addenda to modify wage rates, if necessary, will be issued to holders of the above referenced book. Future effective general prevailing wage rates, which have been predetermined, and are on file with the California Department of Industrial Relations, are referenced but not printed in the general prevailing wage rates. Pursuant to Section 1773.2 of the California Labor Code, General Prevailing Wage Rates included in the book entitled, "Special Provisions, Notice to Contractors. Proposal and Contract" shall be posted by Contractor at a prominent place at the site of the work.

20. Legal Compliance. Contractor agrees to comply with all applicable terms of state and federal laws and regulations, all applicable grant funding conditions, and all applicable terms of the Plumas County Code and the Plumas County Purchasing and Practice Policies.

21. Amendment. This Agreement may be amended at any time by mutual agreement of the parties, expressed in writing and duly executed by both parties. No alteration of the terms of this Agreement shall be valid or binding upon either party unless made in writing and duly executed by both parties.

22. Indemnification. To the furthest extent permitted by law (including without limitation California Civil Code Sections 2782 and 2782.8, if applicable), County shall not be liable for, and Contractor shall defend and indemnify County and its officers, agents, employees and volunteers (collectively 'County Parties'), against any and all claims, deductibles, self-insured retentions, demands, liability, judgments, awards, fines, mechanics' liens or other liens, labor disputes, losses, damages, expenses, charges or costs of any kind or character, including attorneys' fees and court costs (hereinafter collectively referred to as ('Claims"), which arise out of or are in any way connected to the work covered by this Agreement arising either directly or indirectly from any act, error, omission or negligence of Contractor or its officers, employees, agents, contractors, licensees or servants, including, without limitation, claims caused by the concurrent negligent act, error or omission, of County Parties. However, Contractor shall have no obligation to defend or indemnify County Parties against claims caused by the active negligence, sole negligence or willful misconduct of County Parties.

23. Insurance. Contractor agrees to maintain the following insurance coverage throughout the term of this Agreement:

a. Commercial general liability (and professional liability, if applicable to the services provided) coverage, with minimum per occurrence limit of the greater of (i) the limit available on the policy, or (ii) one million dollars ($1,000,000).

b. Automobile liability coverage (including non-owned automobiles), with minimum bodily injury limit of the greater of (i) the limit available on the policy, or (ii) two-hundred fifty thousands dollars ($250,000) per person and five hundred thousand dollars ($500,000) per accident, as well as a minimum property damage limit of the greater of (i) the limit available on the policy, or (ii) fifty thousand dollars ($50,000) per accident.

c. Each policy of commercial general liability (and professional liability, if applicable to the services provided) coverage and automobile liability coverage (including non-owned automobiles) shall meet the following requirements:

i. Each policy shall be endorsed to name the County, its officers, officials, employees, representatives and agents (collectively, for the purpose of this section 9, the "County") as additional insureds. The Additional Insured endorsement shall be at least as broad as ISO Form Number CG 20 38 04 13; and

ii. All coverage available under such policy to Contractor, as the named insured, shall also be available and applicable to the County, as the additional insured; and

iii. All of Contractor's available insurance proceeds in excess of the specified minimum limits shall be available to satisfy any and all claims of the County, including defense costs and damages; and

iv. Any insurance limitations are independent of and shall not limit the indemnification terms of this Agreement; and

v. Contractor's policy shall be primary insurance as respects the County, its officers, officials, employees, representatives and agents, and any insurance or self-insurance maintained by the County, its officers, officials, employees, representatives and agents shall be in excess of the Contractor's insurance and shall not contribute with it, and such policy shall contain any endorsements necessary to effectuate this provision. The primary and non-contributory endorsement shall be at least as broad as ISO Form 20 01 04 13; and

vi. To the extent that Contractor carries any excess insurance policy applicable to the work performed under this Agreement, such excess

insurance policy shall also apply on a primary and non-contributory basis for the benefit of the County before the County's own primary insurance policy or self-insurance shall be called upon to protect it as a named insured, and such policy shall contain any endorsements necessary to effectuate this provision.

d. Workers Compensation insurance in accordance with California state law.

If requested by County in writing, Contractor shall furnish a certificate of insurance satisfactory to County as evidence that the insurance required above is being maintained. Said certificate of insurance shall include a provision stating that the insurers will not cancel the insurance coverage without thirty (30) days' prior written notice to the County. County reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time. Contractor shall require all subcontractors to comply with all indemnification and insurance requirements of this agreement, and Contractor shall verify subcontractor's compliance.

24. Licenses and Permits. Contractor represents and warrants to County that it or its principals have all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required for Contractor to practice its profession and to perform its duties and obligations under this Agreement. Contractor represents and warrants to County that Contractor shall, at its sole cost and expense, keep in effect at all times during the term of this Agreement any licenses, permits, and approvals that are legally required for Contractor or its principals to practice its professions and to perform its duties and obligations under this Agreement. In particular, Contractor represents that it holds a current and active license as a **Class C-8 Concrete Contractor**, issued by the State of California, No. **689745**

25. Relationship of Parties. It is understood that Contractor is not acting hereunder as an employee of the County, but solely as an independent contractor. Contractor, by virtue of this Agreement, has no authority to bind, or incur any obligation on behalf of, County. Except as expressly provided in this Agreement, Contractor has no authority or responsibility to exercise any rights or power vested in County. It is understood by both Contractor and County that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or joint venture. Contractor shall secure, at its expense, and be responsible for any and all payments of Income Tax, Social Security, State Disability Insurance Compensation, Unemployment Compensation, and other payroll deductions for Contractor and its officers, agents, and employees.

26. Assignment. Contractor may not assign, subcontract, sublet, or transfer its interest in this Agreement without the prior written consent of the County.

27. Non-discrimination. Contractor agrees not to discriminate in the provision of service under this Agreement on the basis of race, color, religion, marital status, national origin, ancestry, sex, sexual orientation, physical or mental handicap, age, or medical condition.

28. Choice of Law. The laws of the State of California shall govern this agreement and venue for any dispute shall lie in Plumas County, California.

29. Interpretation. This agreement is the result of the joint efforts of both parties and their attorneys. The agreement and each of its provisions will be interpreted fairly, simply, and not strictly for or against either party.

30. Integration. This Agreement constitutes the entire understanding between the parties respecting the subject matter contained herein and supersedes any and all prior oral or written agreements regarding such subject matter.

31. Severability. The invalidity of any provision of this Agreement, as determined by a court of competent jurisdiction, shall in no way affect the validity of any other provision hereof.

32. Headings. The headings and captions contained in this Agreement are for convenience only, and shall be of no force or effect in construing and interpreting the provisions of this Agreement.

33. Waiver of Rights. No delay or failure of either party in exercising any right, and no partial or single exercise of any right, shall be deemed to constitute a waiver of that right or any other right.

34. Third Party Beneficiaries. This Agreement is entered into for the sole benefit of the County and Contractor, and no other parties are intended to be direct or indirect or incidental beneficiaries of this Agreement, and no third party shall have any right in, under, or to this Agreement.

35. Conflict of Interest. The parties to this Agreement have read and are aware of the provisions of Government Code section 1090 *et seq*. and section 87100 *et seq*. relating to conflicts of interest of public officers and employees. Contractor represents that it is unaware of any financial or economic interest of any public officer or employee of County relating to this Agreement. It is further understood and agreed that if such a financial interest does exist at the inception of this Agreement and is later discovered by the County, the County may immediately terminate this Agreement by giving written notice to Contractor.

36. Notice Addresses. All notices under this Agreement shall be effective only if made in writing and delivered by personal service or by mail and addressed as follows. Either party may, by written notice to the other, change its own mailing address.

County:

Facility Services and Airports
County of Plumas
198 Andy's Way
Quincy, CA 95971
Attention: Facilities Director

Contractor:

Concentric Concrete Inc.
PO Box 2871
Fairfield, Ca 94533
Attention: Christopher Chan

37. Time of the Essence. Time is hereby expressly declared to be of the essence of this Agreement and of each and every provision thereof, and each such provision is hereby made and declared to be a material, necessary, and essential part of this Agreement.

38. Contract Execution. Each individual executing this Agreement on behalf of Contractor represents that he or she is fully authorized to execute and deliver this Agreement.

39. Retention of Records. If the maximum compensation payable under section 2 of this Agreement exceeds $10,000, then, pursuant to California Government Code section 8546.7, the performance of any work under this Agreement is subject to the examination and audit of the State Auditor at the request of the County or as part of any audit of the County for a period of three years after final payment under the Agreement. Each party hereto shall retain all records relating to the performance and administration of this Agreement for three years after final payment hereunder, and Contractor agrees to provide such records either to the County or to the State Auditor upon the request of either the State Auditor or the County.

40. Ukraine Sanctions. Pursuant to Executive Order N-6-22 Contractor is aware that as a compliance with the economic sanctions imposed in response to Russia's actions in Ukraine is required, including with respect to, but not limited to, the federal executive orders identified in the EO and the sanctions identified on the U.S. Department of the Treasury website (https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions). Failure to comply may result in the termination of this agreement.

41. Suspension and Debarment. The County does not employ vendors or contractors who are listed on the National World Wide Web Site System for Award Management (sam.gov) by Federal General Services Administration (GSA) for the purpose of disseminating information on parties that are debarred from receiving Federal contracts, certain subcontracts, and certain Federal financial and nonfinancial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each agency's codification of the Common Rule for Non-procurement suspension and debarment.

a. This Contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, the Contractor is required to verify that none of the Contractor, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R.§ 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

b. The Contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.

c. This certification is a material representation of fact relied upon by the County. If it is later determined that the Contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the County, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.

d. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any Contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

42. Non-Appropriation of Funds. It is mutually agreed that if, for the current fiscal year and/or any subsequent fiscal years covered under this Agreement, insufficient funds are appropriated to make the payments called for by this Agreement, this Agreement shall be of no further force or effect. In this event, the County shall have no liability to pay any further funds whatsoever to Contractor or furnish any other consideration under this Agreement and Contractor shall not be obligated to perform any further services under this Agreement. If funding for any fiscal year is reduced or deleted for the purposes of this program, the County shall have the option to either cancel this Agreement with no further liability incurring to the County, or offer an amendment to Contractor to reflect the reduced amount available to the program. The parties acknowledge and agree that the limitations set forth above are required by Article XVI, section 18 of the California Constitution. Contractor acknowledges and agrees that said Article XVI, section 18 of the California Constitution supersedes any conflicting law, rule, regulation or statute.

43. Conflicts. In the event of any conflict between the terms of this Agreement and the terms of any exhibit hereto, the terms of this Agreement shall control, and the conflicting term of the exhibit shall be given no effect. Any limitation of liability contained in an attached exhibit shall be null and void.

IN WITNESS WHEREOF, this Agreement has been executed as of the date first set forth above.

CONTRACTOR:

Concentric Concrete Inc.

By:_____
Name: Christopher Chan
Title: CEO/CFO

Date signed:_____

COUNTY:

County of Plumas, a political subdivision of the State of California

By_____
Name: Greg Hagwood
Title: Board Chairman

ATTEST:

By:_____
Name: Allen Hiskey
Title: Clerk of the Board

Approved as to form:
Craig Settlemire
Counsel

EXHIBIT A

Scope of Work

Chester Park Concrete Scope of Work

This scope of work is for approximately 1100 square feet of 4inch thick concrete at Chester Park in Chester Ca.

Contractor is to provide all labor, equipment and materials for approximately 1100 square feet of flatwork to include excavation, removal and disposal of excavated earthen materials, form and place 4-inch-thick concrete 10 feet wide by 110 feet in length per attached drawing. Concrete to be 4000 psi with fiber and air entrainment and all work to be done in a safe and workmanlike matter to industry standards. Finish is to be light broom with tooled edges and expansion joints, smooth transition where concrete meets asphalt and existing concrete. Contractor to cleanup and County Employees will backfill edge of concrete after work is completed. This job is a prevailing wage job.

Chester Park
Chester Park
311

EXHIBIT B

The Contract Amount, $21,780.00 including authorized adjustments, is the maximum amount payable by the County to Contractor for performance of the Work under this Agreement. No additional amounts will be paid to Contractor for performance of the Work except as expressly stated in this Agreement.

1. Contractor shall promptly pay each subcontractor and supplier, upon receipt of payment from the County, an amount determined in accordance with the terms of the applicable subcontracts and purchase orders.

2. The County shall not have any responsibility to make payments to any subcontractor or supplier.

3. Any payment to Contractor or any partial or entire use or occupancy of the Work by the County shall not constitute acceptance of Work not in accordance with the requirements of this Agreement.

4. Acceptance of payment by Contractor, a subcontractor, or material supplier shall constitute a waiver of claims by that payee except those previously made in writing and identified by that payee as unsettled at the time of payment.

PLUMAS COUNTY
PUBLIC WORKS DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Rob Thorman, Assistant Director of Public Works**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Approve and authorize Chair to sign First Amendments to the agreements between Plumas County Public Works and McGarr Excavation, Inc., Dig It Construction, Inc. and Turner Excavation, Inc. to extend the term to September 2025; (No General Fund Impact) Road Funds; approved as to form by County Counsel.**

Recommendation:
The Department of Public Works respectfully requests that the Board of Supervisors authorize the Chair to execute On-call Maintenance Amendments for McGarr Excavation, Inc., Dig-It Construction, Inc. and Turner Excavation, Inc. extending the expiration of the agreement to September 30, 2025.

Background and Discussion:
Three on-call snow removal and storm damage agreements were approved by the Board of Supervisors on January 2, 2024 with not to exceed amount of $200,000 and expiration date of September 30, 2024. The only contract utilized was McGarr Excavation, Inc. in the Sierra Valley for extra help with snow removal. McGarr Excavation has $178,387.50 remaining of the not to exceed $200,000. The purpose of this request for bids was for Public Works to have options in the event of heavy prolonged snow where understaffed road crews have maxed out time, which limits drivers to 12 hours. Upon Public Works request the on-call contractors would mobilize between storms to remove snow primarily during daytime hours. The on-call contractors would also be potentially utilized for storm damage cleanup operations.

Three separate Maintenance Agreement Amendments have been reviewed and approved as to form by County Counsel. The Amendments extend the Agreement expiration to September 30, 2025.

Action:

Approve and authorize Chair to sign Amendment No. 1 to the agreement between Plumas County Public Works and McGarr Excavation, Inc., Dig It Construction, Inc. and Turner Excavation, Inc. to extend the term; No General Fund Impact; Road Funds; approved as to form by County Counsel.

Fiscal Impact:

No General Fund Impact. From Road Funds.

Attachments:
1. Dig It Snow Removal Amend 1
2. McGarr Snow Removal Amend 1
3. Turner Snow Removal Amend 1

FIRST AMENDMENT TO AGREEMENT

BY AND BETWEEN

PLUMAS COUNTY AND DIG IT CONSTRUCTION, INC.

This First Amendment to Agreement ("Amendment") is made on September 17, 2024, between PLUMAS COUNTY, a political subdivision of the State of California ("COUNTY"), and Dig It Construction, Inc.("CONTRACTOR") who agrees as follows:

1. **Recitals:** This Amendment is made with reference to the following facts and objectives:

    a. PLUMAS COUNTY and Dig It Construction, Inc. have entered into a written Agreement dated January 2, 2024, (the "Agreement"), in which Dig It Construction, Inc. agreed to provide on-call removal of roadside snow berms and packed ice and on-call storm damage assistance services to Plumas County.

    b. Because additional time is required for these services the parties desire to change the Agreement.

2. **Amendments:** The parties agree to amend the Agreement as follows:

    a. Paragraph 3 is amended to read as follows:

    > Commencement and Term. The date of commencement of the Work shall be the date of execution of this Agreement. Contractor shall complete the Work no later than September 30, 2025, subject to adjustment as stated in Sections 15 and 16.

3. **Effectiveness of Agreement:** Except as set forth in this First Amendment of Agreement, all provisions of the Agreement dated January 2, 2024, shall remain unchanged and in full force and effect.

CONTRACTOR:

Dig It Construction, Inc.

By:_____
Name: Caleb Holland
Title: CEO/Secretary
Date signed:

COUNTY:

County of Plumas, a political subdivision of the State of California

By:_____
Name: Greg Hagwood
Title: Chair Board of Supervisors
Date signed:

Attest:

By:_____
Name: Allen Hiskey
Title: Clerk of the Board
Date signed:

Approved as to form:

_____
Joshua Brechtel, Attorney
County Counsel's Office

FIRST AMENDMENT TO AGREEMENT

BY AND BETWEEN

PLUMAS COUNTY AND MCGARR EXCAVATION, INC.

This First Amendment to Agreement ("Amendment") is made on September 17, 2024, between PLUMAS COUNTY, a political subdivision of the State of California ("COUNTY"), and McGarr Excavation, Inc.("CONTRACTOR") who agrees as follows:

1. **Recitals:** This Amendment is made with reference to the following facts and objectives:

    a. PLUMAS COUNTY and McGarr Excavation, Inc. have entered into a written Agreement dated January 2, 2024, (the "Agreement"), in which McGarr Excavation, Inc. agreed to provide on-call removal of roadside snow berms and packed ice and on-call storm damage assistance services to Plumas County.

    b. Because additional time is required for these services the parties desire to change the Agreement.

2. **Amendments:** The parties agree to amend the Agreement as follows:

    a. Paragraph 3 is amended to read as follows:

    > Commencement and Term. The date of commencement of the Work shall be the date of execution of this Agreement. Contractor shall complete the Work no later than September 30, 2025, subject to adjustment as stated in Sections 15 and 16.

3. **Effectiveness of Agreement:** Except as set forth in this First Amendment of Agreement, all provisions of the Agreement dated January 2, 2024, shall remain unchanged and in full force and effect.

CONTRACTOR:

McGarr Excavation, Inc.

By: Ronald McGarr
Name: Ronald P. McGarr
Title: CEO
Date signed:

By: Kayna McGarr
Name: Kayna L. McGarr
Title: CFO
Date signed:

COUNTY:

County of Plumas, a political subdivision of the State of California

By:_____
Name: Greg Hagwood
Title: Chair Board of Supervisors
Date signed:

Attest:

By:_____
Name: Allen Hiskey
Title: Clerk of the Board
Date signed:

Approved as to form:

_____
Joshua Brechtel, Attorney
County Counsel's Office

FIRST AMENDMENT TO AGREEMENT

BY AND BETWEEN

PLUMAS COUNTY AND TURNER EXCAVATING, INC.

This First Amendment to Agreement ("Amendment") is made on September 17, 2024, between PLUMAS COUNTY, a political subdivision of the State of California, ("COUNTY"), and Turner Excavating, Inc.("CONTRACTOR") who agrees as follows:

1. **Recitals:** This Amendment is made with reference to the following facts and objectives:

    a. PLUMAS COUNTY and TURNER EXCAVATING, INC. have entered into a written Agreement dated January 2, 2024, (the "Agreement"), in which Turner Excavating, Inc. agreed to provide on-call removal of roadside snow berms and packed ice and on-call storm damage assistance to Plumas County.

    b. Because additional time is required for these services the parties desire to change the Agreement.

2. **Amendments:** The parties agree to amend the Agreement as follows:

    a. Paragraph 3 is amended to read as follows:

    Commencement and Term. The date of commencement of the Work shall be the date of execution of this Agreement. Contractor shall complete the Work no later than September 30, 2025, subject to adjustment as stated in Sections 15 and 16.

3. **Effectiveness of Agreement:** Except as set forth in this First Amendment of Agreement, all provisions of the Agreement dated January 2, 2024, shall remain unchanged and in full force and effect.

CONTRACTOR:

Turner Excavating, Inc.

By:_____
Name: Brian P. Turner
Title: CEO
Date signed:

By:_____
Name: Lynne M. Turner
Title: CFO
Date signed:

COUNTY:

County of Plumas, a political subdivision of the State of California

By:_____
Name: Greg Hagwood
Title: Chair Board of Supervisors
Date signed:

Attest:

By:_____
Name: Allen Hiskey
Title: Clerk of the Board
Date signed:

Approved as to form:

Craig Settlemire
Counsel

PLUMAS COUNTY
SHERIFFS DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Chad Hermann, Undersheriff**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Approve and authorize Sheriff's Office to recruit and fill, funded and allocated, vacant one, 1.0 FTE Sheriff's Service Assistant I/II; (General Fund Impact) as approved in FY24/25 recommended budget.**

Recommendation:
Approve and authorize Sheriff's Office to recruit and fill, funded and allocated, vacant one, 1.0 FTE Sheriff's Service Assistant I/II; (General Fund Impact) as approved in FY24/25 recommended budget.

Background and Discussion:
This position has recently opened due to a promtion to the Sheriff's Office Manager.

Action:

Approve and authorize Sheriff's Office to recruit and fill, funded and allocated, vacant one, 1.0 FTE Sheriff's Service Assistant I/II; (General Fund Impact) as approved in FY24/25 recommended budget.

Fiscal Impact:

(General Fund Impact) as approved in FY24/25 recommended budget.

Attachments:
1. Sheriffs Service Assistant I
2. Sheriff Services Assistant II_201409261227104315

SHERIFF SERVICE ASSISTANT I

DEFINITION

Under general supervision, to perform a variety of specialized, secretarial, technical and complex office support work in the Sheriff's Department; receives, stores and documents evidence; prepares and processes civil papers and documents; maintains and updates law enforcement records; and to do related work as required.

DISTINGUSHING CHARACTERISTICS

Sheriff' Service Assistant I is the entry-level classification in the specialized law enforcement series. Incumbents perform a variety of office support activities in office reception, data entry and document preparation, processing and maintenance of criminal files and related records.

REPORTS TO

Department Fiscal Officer and /or Sheriff Investigator Sergeant.

CLASSIFICATIONS DIRECTLY SUPERVISED

None.

SHERIFF'S SERVICES ASSISTANT I – 2

EXAMPLES OF DUTIES

Receives, documents, processes and stores all departmental property and evidence following appropriate departmental procedures; receives, reviews and processes all civil documents; prepares and maintains case files; maintains and updates records for incidence and arrests; researches from Department of Justice and appropriate parties; maintains accurate and complete records for receipts and disbursements of all civil process monies and monies deposited into Sheriff's trust funds; processes licenses and permits including concealed weapons, transportation, vendors, and explosive permits; enters data into computer and prepares monthly Department of Justice reports; prepares and maintains Coroner's Records and case files in accordance with the Office of the State of California Registrar; transcribes all interviews with suspects/victims on crime reports and witness statements; prepares and files accurate Certificate of Death, and Physician/Coroner's Amendments with the Office of the Plumas County Registrar; prepares necessary paper work recoding, advertising and conducting Sheriff's real property and personal property sales; answers the telephone, receives requests, and provides information regarding Sheriff Department functions; acts as liaison to all Funeral Directors, mortuary staff, families of the deceased, local and out of county pathologists; audits monies seized from suspects, deposits seized monies into the Evidence Trust Account; maintains civil cases files in accordance with legal requirements; operates a computer terminal to input and retrieve information; operates office equipment; and performs a variety of support assignments for the Sheriff's Department.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communication; use of office equipment including computers, telephones, calculators, copiers, and FAX.

TYPICAL WORKING CONDITIONS

Work is performed in an office environment; continuous contact with staff and the public.

SHERIFF'S SERVICES ASSISTANT I – 3

KNOWLEDGE OF

- Operating policies, procedures, and functions of the Plumas County Sheriff Department.
- Laws, codes, and regulations related to processing, documentation, and maintenance of evidence and Coroner's records, warrants and law enforcement records, and service of civil papers.
- Safety principles and practices related to the handling of narcotics, weapons and hazardous substances.
- Legal phraseology, terminology, documents and procedures.
- Law enforcement and warrant record keeping.
- Financial record keeping methods and procedures.
- Modern office equipment, methods and procedures.

ABILITY TO

- Perform a variety of assignments related to the development and maintenance of law enforcement records.
- Perform a variety of assignments related to the receipt, storage, documentation, and processing of evidence.
- Perform a variety of civil document processing work.
- Read, analyze, interpret and apply rules, laws and policies.
- Prepare and maintain accurate records and reports.
- Prepare and maintain accurate records and reports.
- Prepare and maintain financial records.
- Perform a variety of secretarial and office support work.
- Operate a law enforcement computer system for the input and retrieval of information.
- Use tact, discretion, and prudence in establishing and maintaining effective working relationships with those contacted in course of work.
- Word process correspondence and documents efficiently and expeditiously.
- Work independently and exercise sound judgment.
- Communicate clearly and concisely, both orally and in writing.

SHERIFF'S SERVICES ASSISTANT I – 4

TRAINING AND EXPERIENCE

Any combination of training and experience, which would likely provide the required knowledge and abilities, is qualifying. A typical way to obtain the required knowledge and abilities would by:

Sheriff's Services Assistant I – One year of specialized clerical, secretarial and office support experience, such as performing warrant and records processing in a law enforcement agency.

SPECIAL REQUIREMENT

Must possess a valid driver's license at time of application and a valid California Drivers License by the time of appointment. The valid California License must be maintained throughout employment.

SHERIFF SERVICES ASSISTANT II

DEFINITION

Under general supervision, to perform a variety of specialized, secretarial, technical and complex office support work in the Sheriff's Department; receives, stores and documents evidence; prepares and processes civil papers and documents; maintains and updates law enforcement records; and to do related work as required.

DISTINGUISHING CHARACTERISTICS

Sheriff's Services Assistant I differs from the II level in that the Sheriff's Service Assistants II are responsible for the more complex and technical duties in the preparation and processing of civil papers and documents and/or the receipt, storage and disposal of evidence for the Sheriff's Department. Incumbents also perform a variety of secretarial and complex office support functions for the Sheriff' Investigative Unit.

REPORTS TO

Department Fiscal Officer and /or Sheriff Investigator Sergeant.

CLASSIFICATIONS DIRECTLY SUPERVISED

None.

EXAMPLES OF DUTIES

- Receives, documents, processes and stores all departmental property and evidence following appropriate departmental procedures.
- Receives, reviews and processes all civil documents.
- Prepares and maintains case files.
- Maintains and updates records for incidence and arrests.
- Researches from Department of Justice and appropriate parties.
- Maintains accurate and complete records for receipts and disbursements of all civil process monies and monies deposited into Sheriff's trust funds.\
- Processes licenses and permits including concealed weapons, transportation, vendors, and explosive permits.
- Enters data into computer and prepares monthly Department of Justice reports.
- Prepares and maintains Coroner's Records and case files in accordance with the Office of the State of California Registrar.
- Transcribes all interviews with suspects/victims on crime reports and witness statements.
- Prepares and files accurate Certificate of Death, and Physician/Coroner's Amendments with the Office of the Plumas County Registrar.
- Prepares necessary paper work recoding, advertising and conducting Sheriff's real property and personal property sales.
- Answers the telephone, receives requests, and provides information regarding Sheriff Department functions.
- Acts as liaison to all Funeral Directors, mortuary staff, families of the deceased, local and out of county pathologists.
- Audits monies seized from suspects, deposits seized monies into the Evidence Trust Account.
- Maintains civil cases files in accordance with legal requirements.
- Operates a computer terminal to input and retrieve information.
- Operates office equipment.
- Performs a variety of support assignments for the Sheriff's Department.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communication; use of office equipment including computers, telephones, calculators, copiers, and FAX.

TYPICAL WORKING CONDITIONS

Work is performed in an office environment; continuous contact with staff and the public.

DESIRABLE QUALIFICATIONS

KNOWLEDGE OF

- Operating policies, procedures, and functions of the Plumas County Sheriff Department.
- Laws, codes, and regulations related to processing, documentation, and maintenance of evidence and Coroner's records, warrants and law enforcement records, and service of civil papers.
- Safety principles and practices related to the handling of narcotics, weapons and hazardous substances.
- Legal phraseology, terminology, documents and procedures.
- Law enforcement and warrant record keeping.
- Financial record keeping methods and procedures.
- Modern office equipment, methods and procedures.

ABILITY TO

- Perform a variety of assignments related to the development and maintenance of law enforcement records.
- Perform a variety of assignments related to the receipt, storage, documentation, and processing of evidence.
- Perform a variety of civil document processing work.
- Read, analyze, interpret and apply rules, laws and policies.
- Prepare and maintain accurate records and reports.
- Prepare and maintain accurate records and reports.
- Prepare and maintain financial records.

ABILITY TO CONTINUED:

- Perform a variety of secretarial and office support work.
- Operate a law enforcement computer system for the input and retrieval of information.
- Use tact, discretion, and prudence in establishing and maintaining effective working relationships with those contacted in course of work.
- Word process correspondence and documents efficiently and expeditiously.
- Work independently and exercise sound judgment.
- Communicate clearly and concisely, both orally and in writing.

Training and Experience: Any combination of training and experience which would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the required knowledge and abilities would be:

Sheriff's Service Assistant II – Two year of experience as a Sheriff's Service Assistant I in Plumas County.

OR

Two years of specialized clerical, secretarial and office support experience, such as performing warrant and records processing, legal document process work and/or evidence processing and documentation work in a law enforcement agency.

Special Requirement: Must possess a valid driver's license at time of application and a valid California Drivers License by the time of appointment. The valid California License must be maintained throughout employment.

PLUMAS COUNTY
SOCIAL SERVICES DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Christine Renteria, Office Supervisor**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Social Services Aide; (No General Fund Impact) funds to support this position come from the 2011 public safety realignment of Child Protective Services.**

Recommendation:

Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Social Services Aide; (No General Fund Impact) funds to support this position come from the 2011 public safety realignment of Child Protective Services.

Background and Discussion:

The Department has experienced a vacancy in the position of Social Services Aide. This position is critical to public safety and the safety of children as this position is assigned to support role in the Child Protective Services unit. The position became vacant September 3, 2024.

Action:

Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Social Services Aide; (No General Fund Impact) funds to support this position come from the 2011 public safety realignment of Child Protective Services.

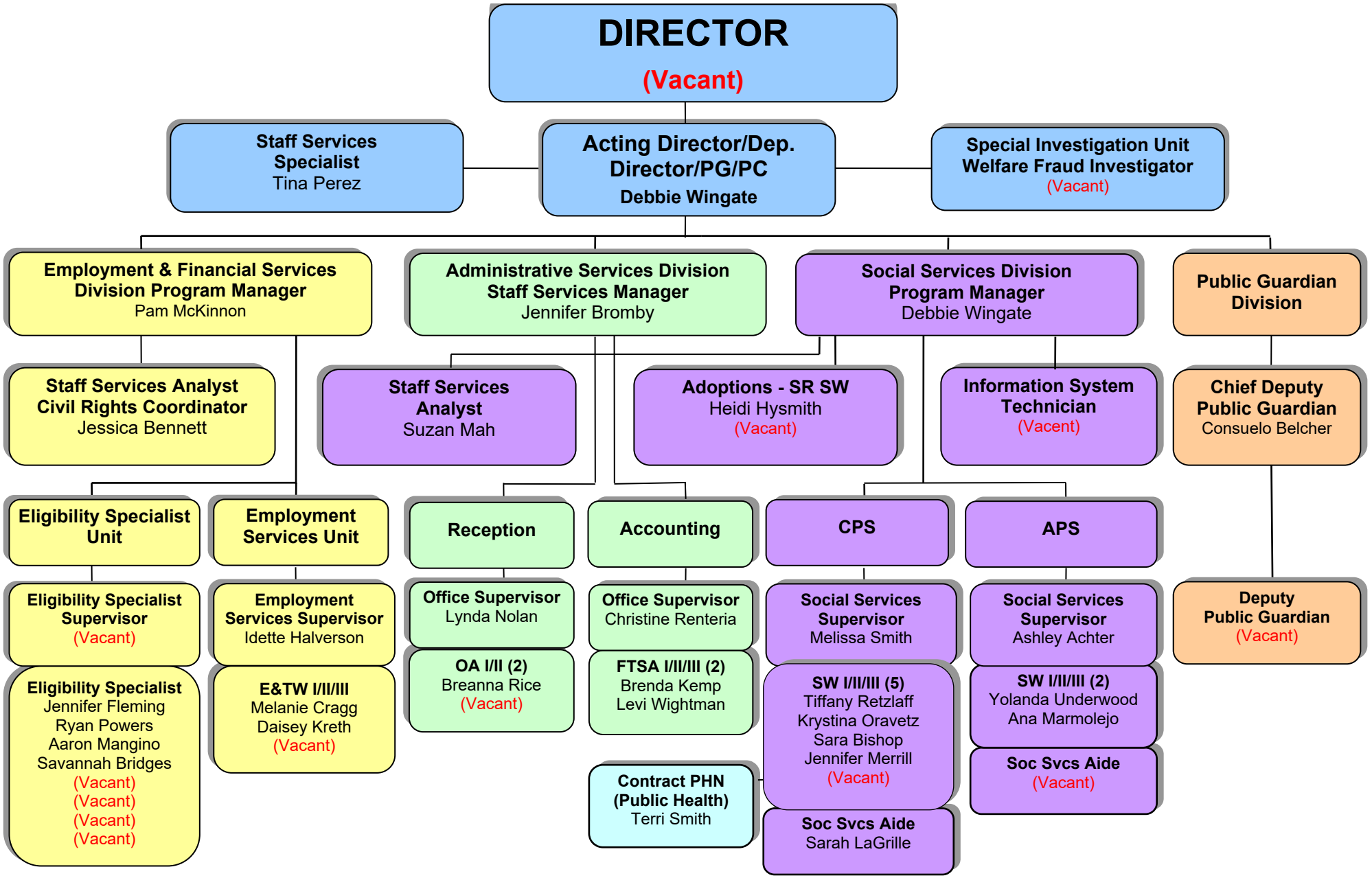
Fiscal Impact:

(No General Fund Impact) Funds to support this position come from 2011 realignment public safety realignment of Child Protective Services.

Attachments:

1. PCDSS-PG Organizational Chart 2024
2. Position Classification Social Services Aide 24
3. QUESTIONS FOR REVIEW TO FILL POSITIONS. Social Services Aide 24
4. Social Services Aide NS 2017

PLUMAS COUNTY DEPARTMENT OF SOCIAL SERVICES & PUBLIC GUARDIAN



Position Classification: Social Services Aide

FTE: 1.00

Budgeted Position: Yes

Mandated Program: Yes.

Position Description:

The Social Worker Aide Provides logistical and operational support to the Child Welfare Services unit in the Department of Social Services. Typical responsibilities can include arranging for transport or transporting children and/or families who are in the child welfare system and who require county provided transportation to court ordered visits. The Aide may also conduct reviews of relative homes prior to the permanent placement of abused or neglected children with a relative or a non-relative extended family member.

Funding Sources:

The funding to support these positions comes from federal pass-through dollars, state funds and county realignment dollars. There is no cost to the County's General Fund associated with this position.

QUESTIONS FOR STAFFING CRITICAL POSITIONS WHICH ARE CURRENTLY ALLOCATED.

Position: Social Services Aide – Child Protective Services

- Is there a legitimate business, statutory or financial justification to fill the position?

  Answer: Yes. Child protective Services is a state mandated program.

- Why is it critical that this position be filled prior to the adoption of the County's budget this summer?

  Answer: We no longer have capacity to perform the duties of this vacant position due to increasing requirements for visitations, etc..

- How long has the position been vacant?

  Answer: The position became vacant effective September 3, 2024.

- Can the department use other wages until the budget is adopted?

  Answer: No.

- What are staffing levels at other counties for similar departments and/or positions?

  Answer: Other counties utilize Social Worker Aides in similar ways to assist with protecting children.

- What core function will be impacted without filling the position prior to July 1?

  Answer: Child Protective Services.

- What negative fiscal impact will the County suffer if the position is not filled prior to July 1?

  Answer: The state allocates funds to Counties to fulfill the mandate that requires Counties to provide services to abused and neglected children. In the absence of filling this position, such funds would go unutilized.

- A non-general fund department head needs to satisfy that he/she has developed a budget reduction plan in the event of the loss of future state, federal or local funding? What impact will this reduction plan have to other County departments?

  Answer: The Department has developed a variety of budget reduction strategies that are dependent upon state policy decisions. Other Departments could be impacted by such reduction strategies.

- Does the department expect other financial expenditures which will impact the general fund and are not budgeted such as audit exceptions?

  Answer: No.

- Does the budget reduction plan anticipate the elimination of any of the requested positions?

  Answer: No.

- Departments shall provide an estimate of future general fund support for the next two years and how the immediate filling of this position may impact, positively or negatively, the need for general fund support?

  Answer: The Department does not currently utilize County General Fund dollars. Filling this position does not change that.

PLUMAS COUNTY **APPROVED: 4/2017**

SOCIAL SERVICES AIDE

DEFINITION

Under general supervision, the Social Service Aide assists Social Workers by performing specifically designated tasks related to the improvement of family functioning and child and adult services; and performs related work as required.

DISTINGUISHING CHARACTERISTICS

Social Service Aide is a paraprofessional class. Incumbents assist Social Workers by relieving them of routine tasks such as performing assessments of clients in the In-Home Support Services program, instructing parents in the development of parenting and household management skills, and/or performing various tasks for the child and adult service programs.

The Social Service Aide differs from the Social Worker in that the former requires a lower level of skill and training than the level required of a professional Social Worker.

REPORTS TO

Social Worker Supervisor or Program Manager / Assistant Director

CLASSIFICATIONS DIRECTLY SUPERVISED

None

SOCIAL WORKER AIDE – 2

EXAMPLES OF DUTIES

- Maintains a routine caseload of elderly adults who are infirm or incapacitated and receiving household services.
- Conducts ongoing client needs assessments and verifies needs by contacting medical and health services providers.
- Presents client assessments to professional staff for approval.
- Checks in on clients receiving in home services to make reports to Social Workers on observations.
- Completes narrative reports regarding a client's condition and services provided and/or recommended. Enters data regarding case and client information and contacts into automated system.
- Makes client referrals to medical personnel or social workers as needed.
- Provides direct training and counseling to mentally ill and developmentally disabled parents on parenting and household management skills, and teaches families about nutritional meal preparation, budgeting and household care.
- Monitors the medical and psychological care of abused children.
- Supervises visits between parents and children and reports observations to social worker.
- Provides emergency child care.
- Assists professional staff with site visitations and with removal of children into protective custody which may require physical removal by lifting and carrying children.
- Transports or accompanies clients to appointments for service or interviews. Provides transportation both inside and outside of Plumas County for children under Child Protective Services including relocation/placement in Foster homes
- May testify in juvenile court hearings.
- Assists Social Workers in providing a variety of child and adult social services.
- Supervises children while parents meet with Social Workers.
- Acts as liaison between clients and professional staff, individuals and groups in the community serviced.
- Directly assists families in using and learning about the resources of society, particularly medical, legal, employment services, and household management.
- Maintains records of work performed, and performs other related work as required.
- Assists Social Workers by providing routine clerical support including filing, completion of reports, documentation of site visits, makes and receives routine phone call to and from clients.
- Performs related duties as assigned.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods, frequently stand and walk; normal manual dexterity and eye-hand coordination; lift and move objects weighing up to 25 pounds; use of office equipment including computers, telephones, calculators, copiers and FAX; sufficient physical ability and strength to deal with active children; corrected hearing and vision to normal range.

SOCIAL WORKER AIDE – 3

TYPICAL WORKING CONDITIONS

Work is performed in an office and in a field environment; continuous contact with staff, the public as well as adult and child clients.

DESIRABLE QUALIFICATIONS

Knowledge of:

- Basic rules and regulations regarding In Home Support Services, child abuse reporting, and Welfare and Institution Codes.
- Basic community resources useful to clients served, acceptable housekeeping and homemaking standards, including the methods, materials and equipment used in general housekeeping work.
- Basic methods and attitudes involved in the in-home care of physically ill, handicapped or disabled persons and adequate food preparation with limited kitchen equipment.
- General clerical and record keeping practices.

Ability to:

- Interview persons to obtain a variety of information applicable to the provision of social services evaluating client's needs.
- Understand and accept differences in human behavior resulting from cultural, economic or other forms of deprivation.
- Effectively instruct physically and mentally disabled adults in parenting and household skills.
- Deal with physically and sexually abused children.
- Prepare basic written reports.
- Communicate clearly and concisely orally and in writing.
- Maintain detailed records and reports.
- Recognize and report specific indications of need for social services.
- Maintain confidential information in accordance with legal standards and/or County regulations.
- Establish and maintain effective working relations with co-workers, outside organizations, and the public.
- Follow oral and written instructions.
- Safely drive and operate a motor vehicle while transporting passengers.
- Assist with possible problems during visitations and take appropriate action.
- Establish and maintain cooperative working relationships with those contacted in the course of work.
- Lift and carry small children.

SOCIAL WORKER AIDE – 4

Training and Experience:

Qualifications needed for this position**:**

Sixty (60) semester units or ninety (90) quarter units of college, including fifteen (15) semester units or twenty-two and one-half (22.5) quarter units in social welfare, social/human service, sociology, or other social or behavioral science*;

OR

Two (2) years of full-time experience providing social services in a public or private setting to disadvantaged adults or children;

OR

A combination of education and comparable experience equivalent to two years of full-time experience which includes a minimum of fifteen (15) semester units or twenty-two and one-half (22.5) quarter units in social or behavioral science*. When combining education and experience; fifteen (15) semester units or twenty-two and one-half (22.5) quarter units equal six months of experience.

*Examples of social or behavioral science courses include: anthropology, criminal justice, economics, education, ethnic studies, history, human development, law, nursing, nutrition, philosophy, political science, psychology, public health, religion, social welfare, sociology, welfare, women's studies.

Special Requirements: Must possess a valid driver's license at time of application and a valid California Driver's License by the time of appointment. The valid California License must be maintained throughout employment.

Employees in this classification may be required to work holidays, weekends, and evenings. Some travel may be required.

Ability to pass a background/criminal records check as authorized by sections 16501 of the California Welfare Institutions Code and section 11105.3 of the California Penal Code.

All County of Plumas employees are designated Disaster Service Workers through State law (California Government Code Section 3100-3109). Employment with Plumas County requires the affirmation of a loyalty oath to this effect. Employees are Required to complete all Disaster Service Work related training as assigned, and to return to work as ordered in the event of an emergency.

PLUMAS COUNTY
SOCIAL SERVICES DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Christine Renteria, Office Supervisor**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Senior Social Worker; (No General Fund Impact) funds to support this position come from State, Federal and realignment dollars.**

Recommendation:

Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Senior Social Worker; (No General Fund Impact) funds to support this position come from State, Federal and realignment dollars.

Background and Discussion:

The Department of Social Services experienced a vacancy on October 4, 2018. As explained more completely in the accompanying documents, this position is part of our Child Welfare Services system and is therefore, critical for assuring the safety of vulnerable children. Senior Social Worker, Range B is the classification for professionally credentialed staff.

Under the State Merit System Classification Plan for Departments of Social Services, the Plan includes classifications that are reserved specifically for social workers who have obtained professional credentials such as Masters in Social Work (MSW) or Licensed Clinical Social Worker (LCSW). Because such positions are difficult to recruit and retain, separate classifications can enable counties to establish specialized recruitment strategies and compensation levels for these positions.

Action:

Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Senior Social Worker; (No General Fund Impact) funds to support this position come from State, Federal and realignment dollars.

Fiscal Impact:

(No General Fund Impact) Funds to support this position come from State, Federal and realignment dollars.

Attachments:

1. Senior Social Worker NS 2017
2. PCDSS-PG Organizational Chart 2024
3. Position Classification Senior Social Worker 24
4. QUESTIONS FOR REVIEW TO FILL POSITIONS. Senior Social Worker 24

PLUMAS COUNTY **APPROVED: 4/2017**

SENIOR SOCIAL WORKER

DEFINITION

Under general direction carries a caseload that includes the most difficult cases involving the determination of need for social services by applicants or clients; performs social studies and assignments involving individualized treatment and specialized application of advanced case work methods and skills; provides comprehensive case work services requiring complex treatment plans and involving abused or neglected children or adults; and to do related work as required.

NOTE:

Two salary ranges may exist for the Senior Social Worker classification. The use of these salary ranges are specified in Training and Experience section of this job description.

DISTINGUISHING CHARACTERISTICS

This is the highest level in the Social Worker series. Incumbents are normally assigned the most difficult cases, receive little supervision on a day-to-day basis and have considerable latitude for independent judgment. Incumbents may be assigned a specialized function requiring the highest degree of knowledge and specialized skill. Casework requires the application of high level and sophisticated social services expertise and techniques. The Senior Social Worker class is distinguished from Social Worker III and below by performing the most difficult assignments requiring the most advanced skills and depth of job knowledge in assessing problems and situations and formulating complex treatment plans. Incumbents may serve as lead worker or provide training or orientation to other employees.

REPORTS TO

Social Services Supervisor or Program Manager/Assistant Director

CLASSIFICATIONS DIRECTLY SUPERVISED

None, except that incumbents may serve as lead workers or provide training or orientation to other employees.

SENIOR SOCIAL WORKER – 2

EXAMPLES OF DUTIES

- Carries a caseload of the most difficult social services cases requiring the highest degree of professional skill and competence
- Conducts case studies to determine social service needs of clients
- Develops and carries out treatment plans for an assigned case load or referred clients
- Refers clients to other staff members or agencies as appropriate
- Diagnoses client problems involving highly complex family and individual issues and follows through with social treatment plans utilizing the highest professional skills with considerable latitude for independent judgment
- Assists applicants and recipients in utilizing available resources for individual needs
- Interprets rules, policies, and regulations of the department and the State of California for applicants, clients and others within the incumbent's assigned scope of responsibilities
- Makes home visits in connection with case work assignments
- May be assigned on-call evenings and weekends
- Prepare and maintain case records
- May be assigned specialized functions
- Participates in in-service training and other staff development activities to increase knowledge for the social work process and maintain technical and professional competence
- Consults with other staff members regarding their cases
- Provide community outreach for the various agency programs
- May be required to perform investigations, prepare reports and testify in court, acts as an advocate on the clients behalf
- Works with community organizations, make referrals to outside resources
- May act as a lead worker for a small group of social workers or other department employees
- May act for the Social Worker Supervisor in their absence
- May participate as representative from Social Services at various community agency meetings
- Perform other duties as assigned

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communications; use of office equipment including computers, telephone, calculators, copiers and FAX.

SENIOR SOCIAL WORKER – 3

TYPICAL WORKING CONDITION

Work is performed in an office; and outside including travels to client's residents or other locations; continuous contact with staff and the public.

DESIRABLE QUALIFICATIONS

Knowledge of:

- Socio-economic conditions and trends.
- Principles of individual and group behavior.
- Current issues in the field of social welfare.
- Problem-solving methodologies.
- Public welfare programs and the Federal, State and local levels.
- The general principles of public assistance policies and programs.
- Principles and techniques of interviewing and recording of social casework.
- Laws, rules, and regulations governing the operation of a public welfare agency.
- Community organizations and social problems requiring the use of public and private community resources.
- Basic principles involved in the development and implementation of personality and in-group processes.
- Current problems and methodology in the field of public social services.

Ability to:

- Understand and carry out Department programs, policies, and procedures.
- Obtain facts and analyze information, drawing sound conclusions.
- Gather, organize, analyze, and present a variety of data and information.
- Prepare, clear, concise and accurate records and reports.
- Communicate effectively, both orally and in writing.
- Establish and maintain client rapport on an individual basis.
- Analyze situations and adopt effective courses of action.
- Demonstrate skills in interviewing people, making interpretations and recording information.
- Work in a stressful environment.
- Maintain the confidentiality of case records.
- Effectively represent the Social Services Department in contacts with clients, the public, the courts, community organizations, and other government agencies.
- Establish and maintain cooperative working relationships.

SENIOR SOCIAL WORKER – 4

Training and Experience:

Qualifications needed for the Range A*:*

Two (2) years of experience (comparable to a Merit Systems Social Worker III with Plumas County) working in child or adult welfare services Programs

AND

Equivalent to graduation from college including successful completion of 30 college semester units in Social Welfare, Sociology, Social/Human Services or other behavioral sciences.

Social Worker Seniors shall be appointed to this range who does not meet the criteria for Range B.

OR

Qualifications needed for Range B*:*

Possession of a Master's degree in social work from an accredited college or university,

OR

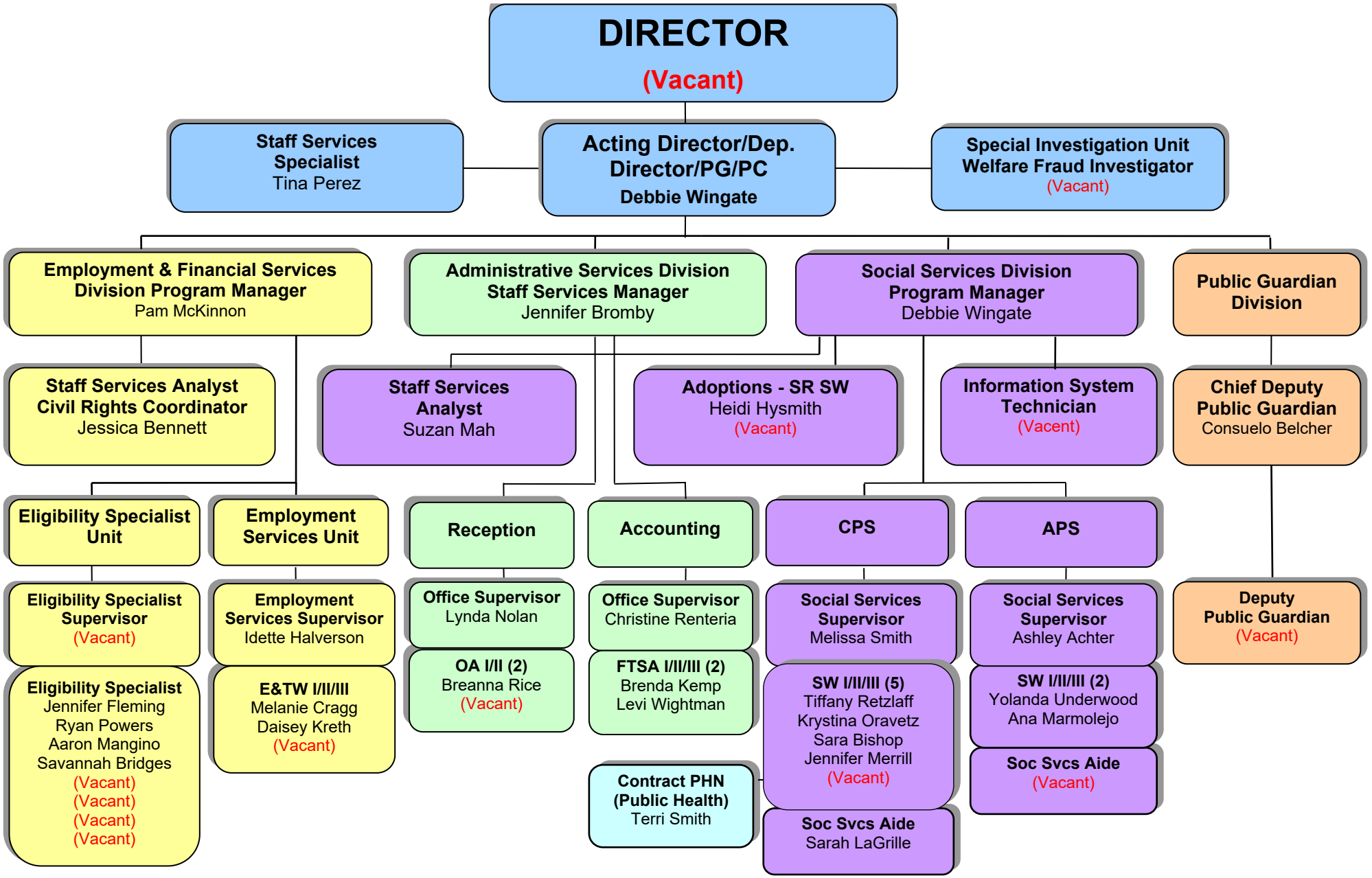
a Master's degree from a two-year counseling program from an accredited college or university.

Special Requirements: Must possess a valid driver's license at time of application and a valid California Driver's License by the time of appointment. The valid California License must be maintained throughout employment.

Employees in this classification may be required to work holidays, weekends, and evenings. Some travel may be required.

All County of Plumas employees are designated Disaster Service Workers through State law (California Government Code Section 3100-3109). Employment with Plumas County requires the affirmation of a loyalty oath to this effect. Employees are Required to complete all Disaster Service Work related training as assigned, and to return to work as ordered in the event of an emergency.

PLUMAS COUNTY DEPARTMENT OF SOCIAL SERVICES & PUBLIC GUARDIAN



Position Classification: Senior Social Worker

FTE: 1.00

Budgeted Position: Yes

Mandated Program: Yes.

Position Description:

This position is responsible for the Adoptions Program. The incumbent performs home visits to children who are in adoptive homes, performs adoptive home finding activity and assesses the need for assistance under the Adoptions Assistance Program. The incumbent also is the liaison with the Superior Court in all court-related reports including those connected with concluding an adoption.

Funding Sources:

The funding to support these positions comes from federal pass-through dollars, state funds and county realignment dollars. There is no cost to the County's General Fund associated with this position.

QUESTIONS FOR STAFFING CRITICAL POSITIONS WHICH ARE CURRENTLY ALLOCATED.

Position: Senior Social Worker

- Is there a legitimate business, statutory or financial justification to fill the position?

  Answer: Yes. The Board of Supervisors has authorized county operations of the Adoptions Program.

- Why is it critical that this position be filled prior to the adoption of the County's budget this summer?

  Answer: The position is funded in the current budget and has no General Funds associated with it.

- How long has the position been vacant?

  Answer: The position became vacant effective October 4, 2018.

- Can the department use other wages until the budget is adopted?

  Answer: No.

- What are staffing levels at other counties for similar departments and/or positions?

  Answer: Other counties are structured in a very similar way. The state determines appropriate staffing levels and funds accordingly.

- What core function will be impacted without filling the position prior to July 1?

  Answer: We will not be able to performs tasks associated with the Adoptions Program.

- What negative fiscal impact will the County suffer if the position is not filled prior to July 1?

  Answer: We will not expend state funds that have been allocated to perform this work and Realignment dollars will be disbursed to cover the allocated overhead for other programs costing the Department money.

- A non-general fund department head needs to satisfy that he/she has developed a budget reduction plan in the event of the loss of future state, federal or local funding? What impact will this reduction plan have to other County departments?

  Answer: The Department has developed a variety of budget reduction strategies that are dependent upon state policy decisions. Other Departments could be impacted by such reduction strategies.

- Does the department expect other financial expenditures which will impact the general fund and are not budgeted such as audit exceptions?

  Answer: No.

- Does the budget reduction plan anticipate the elimination of any of the requested positions?

  Answer: No.

- Departments shall provide an estimate of future general fund support for the next two years and how the immediate filling of this position may impact, positively or negatively, the need for general fund support?

  Answer: The Department does not currently utilize County General Fund dollars. Filling this position does not change that.

PLUMAS COUNTY
SOCIAL SERVICES DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Christine Renteria, Office Supervisor**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Employment and Training Worker I/II (No General Fund Impact) funds to support this position come from State General Fund dollars, Federal pass-through and realignment dollars.**

Recommendation:

Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Employment and Training Worker I/II (No General Fund Impact) funds to support this position come from State General Fund dollars, Federal pass-through and realignment dollars.

Background and Discussion:

Staff working in ETW I/II positions are responsible for determining initial and continuing eligibility for CalWORKs cash assistance and for providing Welfare to Work case management services that are designed to move recipients from public assistance to self-support. As shown in the enclosed backup information, this position is one of three in the department that performs this type of work.

Action:

Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Employment and Training Worker I/II (No General Fund Impact) funds to support this position come from State General Fund dollars, Federal pass-through and realignment dollars.

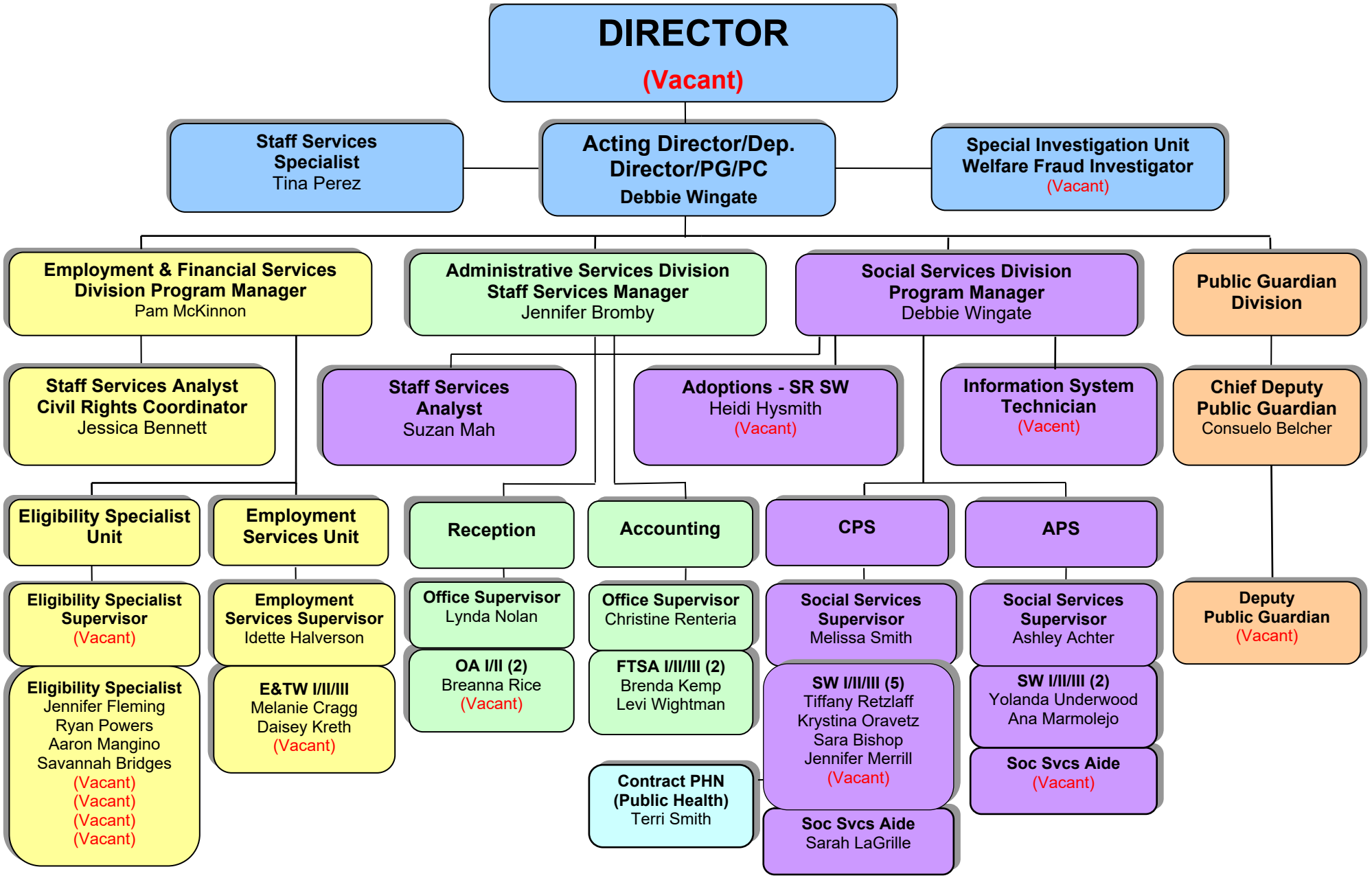
Fiscal Impact:

(No General Fund Impact) funds to support this position come from State General Fund dollars, Federal pass-through and realignment dollars.

Attachments:

1. PCDSS-PG Organizational Chart 2024
2. Position Classification Employment and Training Worker 24
3. QUESTIONS FOR REVIEW TO FILL POSITIONS. Employment and Training Worker 24
4. Employment and Training Worker I NS 2 2017
5. Employment and Training Worker II NS 2 2017

PLUMAS COUNTY DEPARTMENT OF SOCIAL SERVICES & PUBLIC GUARDIAN



Position Classification: Employment and Training Worker (ETW) I/II

FTE: 1.00

Budgeted Position: Yes

Mandated Program: Yes.

Position Description:

Employees filling this position responsible for initial and continuing eligibility for families seeking the assistance of the CalWORKs program. The ETW interviews applicants and collects necessary information regarding financial assets and income to determine grant amounts. The ETW also creates and implements a Welfare-to-Work plan designed to move CalWORKs assistance recipients from public support to self-support. The ETW will meet with recipients to gauge progress in meeting plan goals.

Funding Sources:

The funding to support these positions comes from federal pass-through dollars, state funds and county realignment dollars. There is no cost to the County's General Fund associated with this position.

QUESTIONS FOR STAFFING CRITICAL POSITIONS WHICH ARE CURRENTLY ALLOCATED.

Position: Employment and Training Worker I/II

- Is there a legitimate business, statutory or financial justification to fill the position?

  Answer: Yes. CalWORKs cash assistance and Welfare to Work services are state mandated/county administered cash assistance payments and job preparation services that assist recipients in moving from public support to self-support.

- Why is it critical that this position be filled prior to the adoption of the County's budget this summer?

  Answer: The position is funded in the current budget and has no General Funds associated with it.

- How long has the position been vacant?

  Answer: The position became vacant effective August 22, 2024.

- Can the department use other wages until the budget is adopted?

  Answer: No.

- What are staffing levels at other counties for similar departments and/or positions?

  Answer: Other counties are structured in a very similar way- that is supervisory oversight is a feature of the unit designated organizational structure. The state determines appropriate staffing levels and funds accordingly.

- What core function will be impacted without filling the position prior to July 1?

  Answer: The Department would not have staff to perform eligibility work connected with CalWORKs nor would we be able to provide welfare to work services as mandated by state law.

- What negative fiscal impact will the County suffer if the position is not filled prior to July 1?

  Answer: We will not expend state funds that have been allocated to perform this work and Realignment dollars will be disbursed to cover the allocated overhead for other programs costing the Department money.

- A non-general fund department head needs to satisfy that he/she has developed a budget reduction plan in the event of the loss of future state, federal or local funding? What impact will this reduction plan have to other County departments?

  Answer: The Department has developed a variety of budget reduction strategies that are dependent upon state policy decisions. Other Departments could be impacted by such reduction strategies.

- Does the department expect other financial expenditures which will impact the general fund and are not budgeted such as audit exceptions?

  Answer: No.

- Does the budget reduction plan anticipate the elimination of any of the requested positions?

  Answer: No.

- Departments shall provide an estimate of future general fund support for the next two years and how the immediate filling of this position may impact, positively or negatively, the need for general fund support?

  Answer: The Department does not currently utilize County General Fund dollars. Filling this position does not change that.

PLUMAS COUNTY **APPROVED:**
4/2017

EMPLOYMENT AND TRAINING WORKER I

DEFINITION

Provides employability services to eligible applicants of local social service agencies; applies program regulations and procedures; assesses employment potential and barriers that interfere with securing employment; identifies needs for social and health services and makes referrals; collaborates with partner agencies and employers; uses an automated system to maintain and monitor participants' records and generate reports; may determine the eligibility of applicants and recipients for public assistance programs through interactive interviewing and fact gathering; and performs related work as required.

DISTINGUISHING CHARACTERISTICS

Working under close supervision, Employment & Training Worker I is the entry/trainee level in the Employment & Training Worker series. Employees in this class receive in-service training in the performance of routine duties related to the provision of employment services. Incumbents at the Employment and Training Worker I level are responsible for interviewing and evaluating the employability of eligible applicants and recipients to assist them with achieving self-sufficient employment. They assist with career guidance and planning in one or more employment assistance programs. Incumbents are expected to learn Department procedures and the more advanced employment training service methods and techniques.

As requisite skills and knowledge are developed, greater independence and the full scope of responsibility are exercised. Employees are expected to promote to Employment & Training Worker II after one year of satisfactory performance at the trainee level.

REPORTS TO

Employment and Training Worker Supervisor

CLASSIFICATIONS DIRECTLY SUPERVISED

None

EMPLOYMENT AND TRAINING WORKER I - 2

EXAMPLES OF DUTIES

- Utilizing Motivational Interviewing techniques, interviews and evaluates eligible program participants' employability to assist participants in achieving self-sufficient employment.
- Administers and interprets vocational measurement tests.
- Assesses clients' employment and education history; identifies employment related skills, abilities and barriers; develops goals and plans to improve skills and abilities and overcome barriers; provides career guidance and employment and training counseling; provides labor market information related to local employment possibilities; and as appropriate, refers clients to employment related educational and training opportunities.
- Refers clients to other staff members or to community resources for direct and intensive services and specialized counseling as necessary; advocates on clients behalf for most appropriate services including enabling services.
- Assists applicants and recipients in utilizing available resources.
- Makes home visits in connection with casework assignments.
- Provides community outreach for various agency programs.
- Conducts orientation workshops and one-on-one training for new and returning program participants.
- Reads, comprehends and applies complex regulations, rules, policies and procedures including the federal Work Participation Rate.
- Participates in development and implementation of program strategies to increase the federal Work Participation Rate.
- Explains relevant program regulations, rules, and policies to clients and the general public.
- Presents information on available programs to community organizations, the general public, and employers during job fairs, community partner presentations, and one-on-one.
- Conducts ongoing research to identify labor market information and employment and training opportunities for program participants; and establishes and maintains contacts with regional employers and training providers.
- Completes and processes disbursement of funds, documents for clients' authorized supportive services, i.e., childcare and transportation.
- Places clients into appropriate paid and/or non-paid work training assignments and monitors performance and progress.
- Completes and processes documents, correspondence, and reports for authorized supportive services, manually or using an automated system.
- Operates a personal computer, including software programs and an automated system, to enter and retrieve data, manage individual client cases and overall caseload, compile statistical reports, and perform other assigned duties.
- Maintains regular contact with clients to monitor each client's completion of tasks and progress toward attaining goals that will lead to securing employment, and compliance with program requirements.
- Documents evidence of individual clients' compliance or non-compliance with program rules and regulations, and follows procedures related to the imposition of sanctions.
- Performs a variety of clerical duties related to organizing, prioritizing and scheduling assignments; meeting deadlines; completing forms, reports and other documents; maintaining automated and manual files and logs; managing client cases; and fulfilling other responsibilities as required.

EMPLOYMENT AND TRAINING WORKER I - 3

- Establishes and maintains cooperative, effective working relationships with program participants; department employees; regional employers, educational facilities, trainers and all others who are program stakeholders and supporters.
- May assess family situation to determine if Family Stabilization services are appropriate.
- May develop Family Stabilization service plan with family and service providers.
- Performs related duties as assigned.
- Position also responsible for determining the eligibility for public assistance programs perform the following additional duties:
    - Analyzes financial information and eligibility information to determine initial or continuing eligibility for multiple aid programs.
    - Enters and retrieves numerical and narrative data and issues benefits from an automated computer system.
    - Assists clients in accessing community services.
    - Organizes caseload so that necessary case records and documents are processed and updated within specific time limits established by regulation and local policy.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communication; use of office equipment including computers, telephones, calculators, copiers, and FAX.

TYPICAL WORKING CONDITIONS

Work is performed in an office; occasionally works outside; continuous contact with staff and the public.

DESIRABLE QUALIFICATIONS

Knowledge of:

- General goals and purpose of employment preparation and training programs, and public social services programs.
- Effective and appropriate career, vocational, and employment counseling techniques.
- Occupational fields and regional labor market trends for private and public sector employers.
- Services provided within the department or agency that program participants may require and the procedure for referring participants for those services.
- Local and regional socio-economic conditions.
- Characteristics, customs and unique needs of local ethnic/cultural populations.
- Basic principles of individual and family behaviors that impact and/or contribute to family stability and self-sufficiency.
- Basic principles involved in the growth and development of personality and in-group processes.
- Department and community resources available to program participants.
- Computer terminology and computer keyboard arrangement.

EMPLOYMENT AND TRAINING WORKER I – 4

Ability to:

- Apply techniques and methods for conducting successful employment-related interviews, record keeping and standard office procedures.
- Elicit factual information from prospective and current program participants who may exhibit behavior indicative of those experiencing deprivation and/or emotional difficulties.
- Interpret financial information and make basic arithmetical computations.
- Accurately gather, record and evaluate data necessary for the implementation of appropriate employment preparation and training programs.
- Prepare reports, forms, plans and agreements required by program rules, regulations, policies and procedures
- Establish effective engagement with clients; use fact-finding techniques and perform in-depth and interactive interviewing.
- Listen to clients and develop professional rapport in order to determine the underlying barriers to employment.
- Obtain facts and recognize the relevance and significance; analyze situations and adopt effective courses of action.
- Plan and organize caseload to ensure that deadlines and regulations regarding time limits are met.
- Read, understand, apply and explain complicated and detailed correspondence and reports, regulations and policy directives.
- Determine appropriate course of action in emergency situations.
- Enter information accurately into a computerized system, and navigate effectively through automated multi-screen client record system.
- Identify client problems that require referral to other social or community resources.
- Speak and write in a clear and concise manner, using correct English.
- Read, comprehend, apply, and follow complex rules, regulations, policies, procedures and other written instructions, including the policies, procedures, and programs of the Social Services Department.
- Prepare standard reports, forms, plans and agreements required by program rules, regulations, policies and procedures.
- Use tact and diplomacy when communicating with all persons, including those with different socioeconomic and cultural backgrounds.
- Identify and assess program participants' employment barriers and develop individual participant plans for securing employment.
- Monitor individual participants' compliance with program regulations and when appropriate, implement required sanctions.
- Regularly evaluate individual participants' progress toward meeting established goals for securing employment; use appropriate methods to motivate and encourage participants and when necessary, to counsel participants who have not met goals or expectations.
- Coach individual participants in how to prepare for a job interview and meet future employers' job performance expectations.
- Present training workshops to groups of program participants.
- Establish, maintain, and manage complex records.

- Establish and maintain cooperative working relationships with co-workers, supervisory and managerial staff; area employers who are willing to employ program participants; community

Ability To – continued:

based services providers of child care, transportation and other services where program participants are required to attain employment goals; and all others with whom contact is made during the normal course of business.

- Operate office equipment such as a personal computer, (including automated systems, databases, word processing, spreadsheets, and electronic communications programs), calculator and photocopier.

Training and Experience:
Qualifications required for this position:

One (1) year of full-time experience as an Eligibility Worker II or Social Worker I;

OR

Six (6) months of full-time experience as an Eligibility Worker II; and completion of 15 semester (22.5 quarter) college units in career planning, vocational guidance principles, personality development, occupational testing and measurement, or counseling preparation.

OR

Eighteen months of full-time experience providing case management, vocational guidance, employment counseling or employment placement services; and completion of 15 semester (22.5 quarter) college units in career planning, vocational guidance principles, personality development, occupational testing or counseling preparation.

OR

Two (2) years of full-time experience providing case management, vocational guidance, employment counseling or placement services;

OR

Graduation from an accredited four (4) year college or university.

Special Requirements: Must possess a valid driver's license at time of application and a valid California Driver's License by the time of appointment. The valid California License must be maintained throughout employment.

Employees in this classification may be required to work holidays, weekends, and evenings. Some travel may be required.

Ability to pass a background/criminal records check as authorized by sections 16501 of the California Welfare Institutions Code and section 11105.3 of the California Penal Code.

All County of Plumas employees are designated Disaster Service Workers through State law (California Government Code Section 3100-3109). Employment with Plumas County requires the affirmation of a loyalty oath to this effect. Employees are Required to complete all Disaster

Service Work related training as assigned, and to return to work as ordered in the event of an emergency.

EMPLOYMENT AND TRAINING WORKER II

DEFINITION

Provides employability services to eligible applicants of local social service agencies; applies program regulations and procedures; assesses employment potential and barriers that interfere with securing employment; identifies needs for social and health services and makes referrals; collaborates with partner agencies and employers; uses an automated system to maintain and monitor participants' records and generate reports; may determine the eligibility of applicants and recipients for public assistance programs through interactive interviewing and fact gathering; and performs related work as required.

DISTINGUISHING CHARACTERISTICS

Working under general supervision, Employment & Training Worker II is the journey level in the Employment & Training Worker series. Employees at this level are expected to be fully qualified and able to perform a wide range of employability services including initiating independent contact and collaborating with employers and other service providers. Incumbents interview and evaluate the employability of eligible applicants and recipients to assist them in achieving self-sufficient employment. They provide consultation, guidance, and career planning in one or more employment assistance programs Positions in this class are flexibly staffed and are normally filled by advancement from the lower level of Employment & Training Worker I, or if filled from the outside, require prior related experience.

REPORTS TO

Employment and Training Worker Supervisor

CLASSIFICATIONS DIRECTLY SUPERVISED

None

EMPLOYMENT AND TRAINING WORKER II - 2

EXAMPLES OF DUTIES

- Utilizing Motivational Interviewing techniques, interviews and evaluates eligible program participants' employability to assist participants in achieving self-sufficient employment.
- Administers and interprets vocational measurement tests.
- Assesses clients' employment and education history; identifies employment related skills, abilities and barriers; develops goals and plans to improve skills and abilities and overcome barriers; provides career guidance and employment and training counseling; provides labor market information related to local employment possibilities; and as appropriate, refers clients to employment related educational and training opportunities.
- Refers clients to other staff members or to community resources for direct and intensive services and specialized counseling as necessary; advocates on clients behalf for most appropriate services including enabling services.
- Assists applicants and recipients in utilizing available resources.
- Makes home visits in connection with casework assignments.
- Provides community outreach for various agency programs.
- Conducts orientation workshops and one-on-one training for new and returning program participants.
- Reads, comprehends and applies complex regulations, rules, policies and procedures including the federal Work Participation Rate.
- Participates in development and implementation of program strategies to increase the federal Work Participation Rate.
- Explains relevant program regulations, rules, and policies to clients and the general public.
- Presents information on available programs to community organizations, the general public, and employers during job fairs, community partner presentations, and one-on-one.
- Conducts ongoing research to identify labor market information and employment and training opportunities for program participants; and establishes and maintains contacts with regional employers and training providers.
- Completes and processes disbursement of funds, documents for clients' authorized supportive services, i.e., childcare and transportation.
- Places clients into appropriate paid and/or non-paid work training assignments and monitors performance and progress.
- Completes and processes documents, correspondence, and reports for authorized supportive services, manually or using an automated system.
- Operates a personal computer, including software programs and an automated system, to enter and retrieve data, manage individual client cases and overall caseload, compile statistical reports, and perform other assigned duties.
- Maintains regular contact with clients to monitor each client's completion of tasks and progress toward attaining goals that will lead to securing employment, and compliance with program requirements.
- Documents evidence of individual clients' compliance or non-compliance with program rules and regulations, and follows procedures related to the imposition of sanctions.
- Performs a variety of clerical duties related to organizing, prioritizing and scheduling assignments; meeting deadlines; completing forms, reports and other documents; maintaining automated and

manual files and logs; managing client cases; and fulfilling other responsibilities as required.

EMPLOYMENT AND TRAINING WORKER II - 3

- Establishes and maintains cooperative, effective working relationships with program participants; department employees; regional employers, educational facilities, trainers and all others who are program stakeholders and supporters.
- May assess family situation to determine if Family Stabilization services are appropriate.
- May develop Family Stabilization service plan with family and service providers.
- Performs related duties as assigned.
- Position also responsible for determining the eligibility for public assistance programs perform the following additional duties:
    - Analyzes financial information and eligibility information to determine initial or continuing eligibility for multiple aid programs.
    - Enters and retrieves numerical and narrative data and issues benefits from an automated computer system.
    - Assists clients in accessing community services.
    - Organizes caseload so that necessary case records and documents are processed and updated within specific time limits established by regulation and local policy.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communication; use of office equipment including computers, telephones, calculators, copiers, and FAX.

TYPICAL WORKING CONDITIONS

Work is performed in an office; occasionally works outside; continuous contact with staff and the public.

DESIRABLE QUALIFICATIONS

Knowledge of:

- General goals and purpose of employment preparation and training programs, and public social services programs.
- Effective and appropriate career, vocational, and employment counseling techniques.
- Occupational fields and regional labor market trends for private and public sector employers.
- Services provided within the department or agency that program participants may require and the procedure for referring participants for those services.
- Local and regional socio-economic conditions.
- Characteristics, customs and unique needs of local ethnic/cultural populations.
- Basic principles of individual and family behaviors that impact and/or contribute to family stability and self-sufficiency.
- Basic principles involved in the growth and development of personality and in-group processes.

- Department and community resources available to program participants.
- Computer terminology and computer keyboard arrangement.

EMPLOYMENT AND TRAINING WORKER II – 4

Ability to:

- Apply techniques and methods for conducting successful employment-related interviews, record keeping and standard office procedures.
- Elicit factual information from prospective and current program participants who may exhibit behavior indicative of those experiencing deprivation and/or emotional difficulties.
- Interpret financial information and make basic arithmetical computations.
- Accurately gather, record and evaluate data necessary for the implementation of appropriate employment preparation and training programs.
- Prepare reports, forms, plans and agreements required by program rules, regulations, policies and procedures
- Establish effective engagement with clients; use fact-finding techniques and perform in-depth and interactive interviewing.
- Listen to clients and develop professional rapport in order to determine the underlying barriers to employment.
- Obtain facts and recognize the relevance and significance; analyze situations and adopt effective courses of action.
- Plan and organize caseload to ensure that deadlines and regulations regarding time limits are met.
- Read, understand, apply and explain complicated and detailed correspondence and reports, regulations and policy directives.
- Determine appropriate course of action in emergency situations.
- Enter information accurately into a computerized system, and navigate effectively through automated multi-screen client record system.
- Identify client problems that require referral to other social or community resources.
- Speak and write in a clear and concise manner, using correct English.
- Read, comprehend, apply, and follow complex rules, regulations, policies, procedures and other written instructions, including the policies, procedures, and programs of the Social Services Department.
- Prepare standard reports, forms, plans and agreements required by program rules, regulations, policies and procedures.
- Use tact and diplomacy when communicating with all persons, including those with different socioeconomic and cultural backgrounds.
- Identify and assess program participants' employment barriers and develop individual participant plans for securing employment.
- Monitor individual participants' compliance with program regulations and when appropriate, implement required sanctions.
- Regularly evaluate individual participants' progress toward meeting established goals for securing employment; use appropriate methods to motivate and encourage participants and when necessary, to counsel participants who have not met goals or expectations.
- Coach individual participants in how to prepare for a job interview and meet future employers' job performance expectations.
- Present training workshops to groups of program participants.

- Establish, maintain, and manage complex records.
- Establish and maintain cooperative working relationships with co-workers, supervisory and managerial staff; area employers who are willing to employ program participants; community

EMPLOYMENT AND TRAINING WORKER II – 5

Ability To – continued:

based services providers of child care, transportation and other services where program participants are required to attain employment goals; and all others with whom contact is made during the normal course of business.

- Operate office equipment such as a personal computer, (including automated systems, databases, word processing, spreadsheets, and electronic communications programs), calculator and photocopier.

Training and Experience:
Qualifications needed for this position:

One (1) year of full-time experience as an Employment & Training Worker I;
OR

Thirty (30) months of full-time experience performing vocational guidance, employment counseling or placement services; and completion of 15 semester (22.5 quarter) college units in career planning, vocational guidance principles, personality development, occupational testing & measurement or counseling preparation;
OR

Three (3) years of full-time experience performing vocational guidance, employment counseling or placement services;
OR

Graduation from an accredited four year college or university; and one (1) year of full-time experience performing vocational guidance, employment counseling or placement services.

A bachelor's degree in behavioral science with emphasis in vocational guidance, employment counseling or career assessment or a closely related field may substitute for One (1) year of the required experience in performing vocational guidance, employment counseling and placement.

Special Requirements: Must possess a valid driver's license at time of application and a valid California Driver's License by the time of appointment. The valid California License must be maintained throughout employment.

Employees in this classification may be required to work holidays, weekends, and evenings. Some travel may be required.

Ability to pass a background/criminal records check as authorized by sections 16501 of the California Welfare Institutions Code and section 11105.3 of the California Penal Code.

All County of Plumas employees are designated Disaster Service Workers through State law (California Government Code Section 3100-3109). Employment with Plumas County requires the affirmation of a loyalty oath to this effect. Employees are Required to complete all Disaster Service Work related training as assigned, and to return to work as ordered in the event of an emergency.

PLUMAS COUNTY
SOCIAL SERVICES DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Christine Renteria, Office Supervisor**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Eligibility Specialist Supervisor (No General Fund Impact) funds to support this position come from State General Fund dollars, Federal pass-through and realignment dollars.**

Recommendation:

Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Eligibility Specialist Supervisor (No General Fund Impact) funds to support this position come from State General Fund dollars, Federal pass-through and realignment dollars.

Background and Discussion:

Eligibility Specialist Supervisor is the supervisor for a unit of seven eligibility specialists and a lead Eligibility Specialist. The staff in this unit processes applications and continues eligibility for economic assistance programs such as CalFresh and Medi-Cal. As your Board is aware, demands for these programs have been high due to the expansion of the Medi-cal Program.

Action:

Approve and authorize the Department of Social Services to recruit and fill, funded and allocated, vacant 1 FTE Eligibility Specialist Supervisor (No General Fund Impact) funds to support this position come from State General Fund dollars, Federal pass-through and realignment dollars.

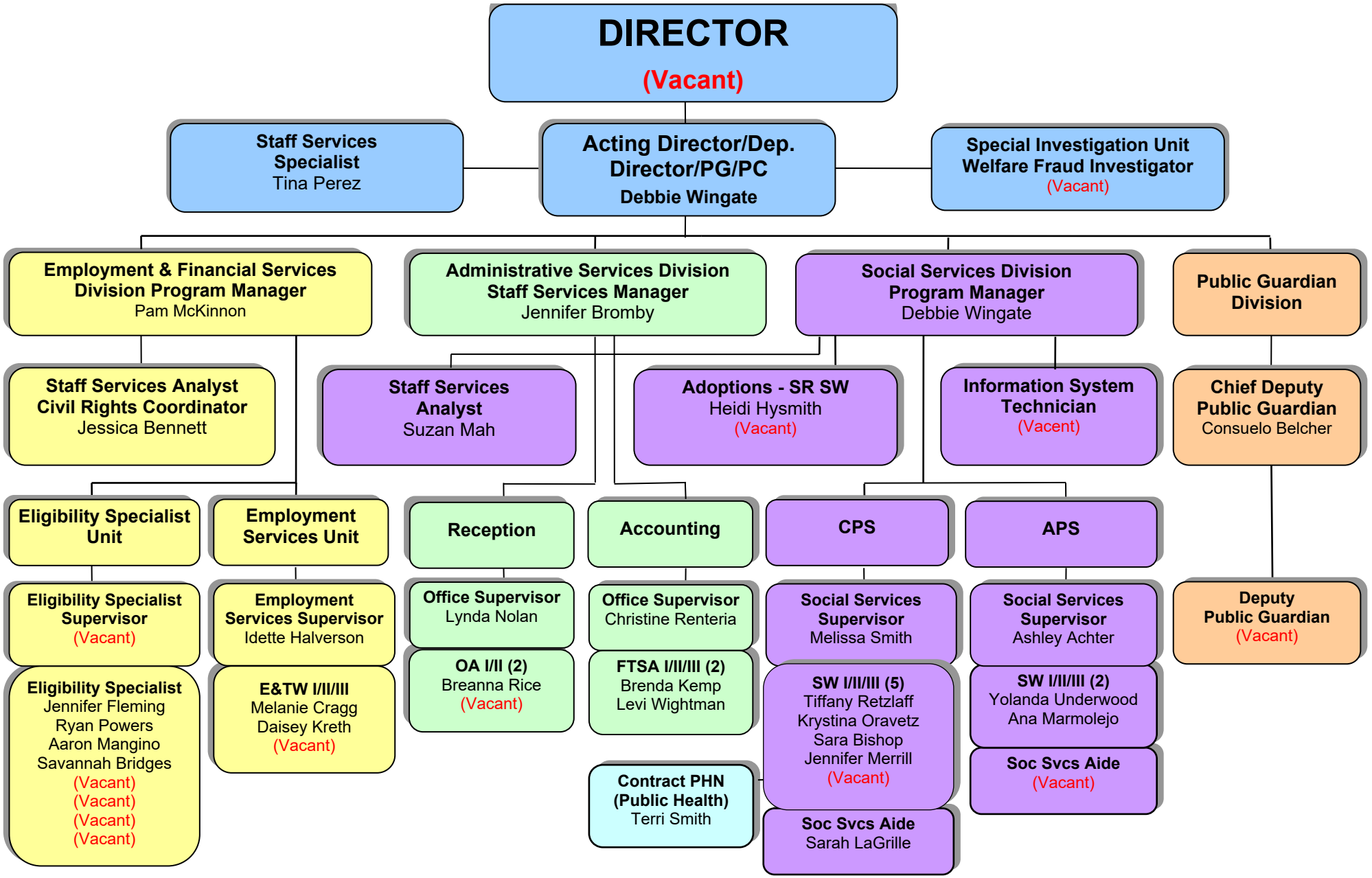
Fiscal Impact:

(No General Fund Impact) funds to support this position come from State General Fund dollars, Federal pass-through and realignment dollars.

Attachments:

1. Eligibility-Supervisor--NS-1-2017
2. PCDSS-PG Organizational Chart 2024
3. Position Classification Eligibility Supervisor 24
4. QUESTIONS FOR REVIEW TO FILL POSITIONS. Eligibility Specialist Supervisor 24

PLUMAS COUNTY DEPARTMENT OF SOCIAL SERVICES & PUBLIC GUARDIAN



Position Classification: Eligibility Specialist Supervisor

FTE: 1.00

Budgeted Position: Yes

Mandated Program: Yes.

Position Description:

This position is primarily responsible for supervising staff that perform eligibility determinations for the Medi-Cal, CMSP and CalFresh (Food stamps) programs. Eligibility determinations for the Medi-Cal and CMSP programs are critical to the mission of assuring that county citizens who do not have medical insurance or another payer for health care services have access, to the extent that they are eligible, to the State Medi-Cal County CMSP programs. This also helps to assure that hospitals that are required by law to serve poor and indigent county residents receive payment for the services they provide. Eligibility determinations for the CalFresh (Food Stamps) program are a state mandated activity.

Funding Sources:

Medi-Cal is entirely funded by State General Fund and Federal Pass-through dollars. There is a small apportionment of Realignment dollars that is part of the funding mix for this position, generally 15% of the cost of time spent performing CalFresh (Food Stamp) eligibility determinations.

QUESTIONS FOR STAFFING CRITICAL POSITIONS WHICH ARE CURRENTLY ALLOCATED.

Position: Eligibility Specialist Supervisor

- Is there a legitimate business, statutory or financial justification to fill the position?

  Answer: Yes. CalFresh (Food Stamps), Medi-Cal and CMSP are state mandated/county administered public assistance programs. The Eligibility Specialist Supervisor provides oversight for employees performing these functions.

- Why is it critical that this position be filled prior to the adoption of the County's budget this summer?

  Answer: The position is funded in the current budget and has no General Funds associated with it.

- How long has the position been vacant?

  Answer: The position became vacant effective September 9, 2024.

- Can the department use other wages until the budget is adopted?

  Answer: No.

- What are staffing levels at other counties for similar departments and/or positions?

  Answer: Other counties are structured in a very similar way- that is supervisory oversight is a feature of the unit designated organizational structure. The state determines appropriate staffing levels and funds accordingly.

- What core function will be impacted without filling the position prior to July 1?

  Answer: The Department would not have first line supervisor with oversight responsibility for the staff that performs eligibility determinations for CalFresh, Medi-Cal and CMSP.

- What negative fiscal impact will the County suffer if the position is not filled prior to July 1?

  Answer: We will not expend state funds that have been allocated to perform this work and Realignment dollars will be disbursed to cover the allocated overhead for other programs costing the Department money.

- A non-general fund department head needs to satisfy that he/she has developed a budget reduction plan in the event of the loss of future state, federal or local funding? What impact will this reduction plan have to other County departments?

  Answer: The Department has developed a variety of budget reduction strategies that are dependent upon state policy decisions. Other Departments could be impacted by such reduction strategies.

- Does the department expect other financial expenditures which will impact the general fund and are not budgeted such as audit exceptions?

  Answer: No.

- Does the budget reduction plan anticipate the elimination of any of the requested positions?

  Answer: No.

- Departments shall provide an estimate of future general fund support for the next two years and how the immediate filling of this position may impact, positively or negatively, the need for general fund support?

  Answer: The Department does not currently utilize County General Fund dollars. Filling this position does not change that.

QUESTIONS FOR STAFFING CRITICAL POSITIONS WHICH ARE CURRENTLY ALLOCATED.

Position: Eligibility Specialist Supervisor

- Is there a legitimate business, statutory or financial justification to fill the position?

  Answer: Yes. CalFresh (Food Stamps), Medi-Cal and CMSP are state mandated/county administered public assistance programs. The Eligibility Specialist Supervisor provides oversight for employees performing these functions.

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  Answer: The Department does not currently utilize County General Fund dollars. Filling this position does not change that.

PLUMAS COUNTY
PUBLIC HEALTH AGENCY
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Nicole Reinert, Director of Public Health**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Approve and authorize Chair to sign an agreement between Plumas County Public Health Agency and Plumas Hospital District to provide a Nurse Midwife to assist Public Health in providing services to its patients on a part-time basis; effective September 1, 2024; One Hundred Dollars ($100.00) per hour not to exceed Forty (40) hours a week; (No General Fund Impact) (Clinic Grants); approved as to form by County Counsel; discussion and possible action.**

Recommendation:
The Director of the Public Health Agency respectfully recommends that the Chair sign an agreement with Plumas Hospital District to provide Nurse Midwife services to Public Health Clinic for its patients on a part-time basis.

Background and Discussion:
Plumas County Public Health Agency (PCPHA) is in need of an experienced, qualified nurse midwife to provide family planning and immunization services to Public Health Clinic patients. Plumas District Hospital (PDH) shall provide a Nurse Midwife to assist the Public Health Clinic in providing services part-time (approximately 6 to 8 hours per week) as requested by the Public Health Clinic. PCPHA agrees to pay PDH One Hundred Dollars ($100.00) per hour for Nurse Midwife's services rendered to PCPHA during the term of this Agreement; the number of hours per week shall not exceed Forty (40) hours.

Action:

Approve and authorize Chair to sign an agreement between Plumas County Public Health Agency and Plumas Hospital District to provide a Nurse Midwife to assist Public Health in providing services to its patients on a part-time basis; effective September 1, 2024; One Hundred Dollars ($100.00) per hour not to exceed Forty (40) hours a week; (No General Fund Impact) (Clinic Grants); approved as to form by County Counsel; discussion and possible action.

Fiscal Impact:

(No General Fund Impact) (clinic grants)

Attachments:
1. PCPHA2425PHD-NURSE

PLUMAS HOSPITAL DISTRICT

EMPLOYEE SERVICES AGREEMENT

NURSE MIDWIFE

This Employee Services Agreement (the "**Agreement**") is made and entered effective as of September 1, 2024 ("**Effective Date**") by and between Plumas Hospital District ("**PDH**") and Plumas County Public Health Agency ("**PCPHA**").

RECITALS

A. WHEREAS, PCPHA is a political subdivision of the State of California.

B. WHEREAS, PCPHA is in need of an experienced, qualified nurse midwife to provide family planning and immunization services to its patients.

C. WHEREAS, PDH is a California healthcare district organized pursuant to the California Local Health Care District Law. PDH owns and operates Indian Valley Medical Clinic located at 176 Hot Springs Road, Greenville, California, 95947 providing primary care and family medicine services. PDH employs a nurse midwife, ("**Nurse Midwife**") that is experienced in the specialty of midwifery, is licensed to provide midwifery services in the State of California, and is board certified or board eligible in midwifery.

D. WHEREAS, PDH desires to continue to employ Nurse Midwife and lease Nurse Midwife's services to PCPHA as described in this Agreement to provide the services hereunder.

E. WHEREAS, both PCPHA and PDH desire to set forth in writing the terms and conditions of their dealings regarding PDH's leasing of its Nurse Midwife's services to PCPHA.

NOW THEREFORE, in consideration of the premises hereof and the mutual covenants and conditions hereinafter set forth and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, hereby agree as follows:

Section 1. SERVICES

1.1 PDH shall provide Nurse Midwife to assist PCPHA in providing family planning and immunization services to its patients on a part-time basis (e.g., approximately 6 to 8 hours per week) as requested by PCPHA. PDH shall have the right in its discretion to terminate Nurse Midwife's employment, in accordance with its applicable personnel policies and procedures, in which case PDH shall have the right to terminate this Agreement without liability to PCPHA.

1.2 PCPHA agrees to provide all supplies, equipment and other necessary items that may be reasonably required by Nurse Midwife to perform the services hereunder. PCPHA shall, as appropriate, train and adequately supervise Nurse Midwife in the performance

of the duties and responsibilities hereunder. Nurse Midwife shall comply with PCPHA's policies and procedures governing health care operations and services. Nurse Midwife shall (i) receive orientation and in-service training in the confidentiality and non-disclosure requirements that apply to PCPHA, specifically including the privacy and security requirements of the Administrative Simplification subtitle of the Health Insurance Portability and Accountability Act of 1996 ("**HIPAA**") and state requirements, and (ii) comply with the policies and procedures adopted by PCPHA for access, use, and disclosure of protected health information (as defined by federal regulations implementing HIPAA).

1.3 PDH will only provide Nurse Midwife to render family planning and immunization services to PCPHA. No other services shall be provided or implied.

Section 2. NURSE MIDWIFE QUALIFICATIONS

2.1 PDH represents and warrants to PCPHA that:

(a) Nurse Midwife meets all licensure requirements for midwifery under California law, including current certification by the California Board of Registered Nursing

(b) Nurse Midwife's license to provide midwifery services in any state has never been suspended nor revoked;

(c) Nurse Midwife has never been reprimanded, sanctioned or disciplined by any licensing board or state or local professional society or specialty board;

(d) Nurse Midwife has never been denied membership or reappointment of membership on the medical staff of any hospital or other health care facility;

(e) No hospital or other healthcare facility medical staff membership or clinical privileges of Nurse Midwife has ever been suspended, terminated, restricted, curtailed or revoked; and

(f) Nurse Midwife shall retain current certification by the California Board of Registered Nursing continuously throughout the duration of the term of this Agreement.

2.2 PDH shall produce any or all of the following PCPHA's request:

(a) Copies of Nurse Midwife's current licensure, registrations and or certification;

(b) Proof of Nurse Midwife's completion of education requirements, including continuing education, where required;

(c) A history of Nurse Midwife's licensure, registration and/or certification in all states, and any probation, suspension, restriction or revocation of said licensure, registration and/or certification;

(d) Proof of at least two (2) years of Nurse Midwife's full-time midwifery experience; and

(e) Nurse Midwife's comprehensive employment history and list of references.

(f) Documentation demonstrating Nurse Midwife's OSHA required training which includes blood borne pathogens, personal protective equipment and general training for hazardous materials; and

(g) Proof of professional liability insurance as required under Paragraph 10.3 below.

Section 3. TERM OF AGREEMENT

3.1 The initial term of this Agreement shall be for a period of one (1) year, from the Effective Date September 1, 2024. This Agreement may be subsequently renewed by mutual agreement between PCPHA and PDH.

Section 4. NURSE MIDWIFE IS NOT AN EMPLOYEE OF PCPHA

4.1 The parties agree that Nurse Midwife is and shall remain an employee of PDH. Nurse Midwife shall have no authority to contract for or bind PCPHA in any manner. Nurse Midwife shall have no status as a PCPHA employee or any rights to any benefits that PCPHA grants its employees. PCPHA shall not be held liable for any alleged violations of any federal, state or local laws regarding Nurse Midwife's employment with PDH, including without limitation, wage and hour laws, and anti-discrimination laws. PDH agrees to indemnify and hold harmless PCPHA should Nurse Midwife allege any violation by PCPHA of any employment related laws. PDH shall be fully responsible for payment of all payroll, payroll taxes, collection of taxes, unemployment insurance and other administrative functions customarily performed by an employer for its employees. PDH, without regard to payments by PCPHA, shall assume and/or retain such responsibilities as are required by applicable federal, state and local wage and hour law for payment of wages to Nurse Midwife and applicable federal, state and local anti-discrimination laws regarding claims brought by Nurse Midwife, or brought against Nurse Midwife by any PCPHA employee. PDH agrees to indemnify and hold PCPHA harmless from any and all claims, complaints, taxes, penalties and interest arising from PDPH's failure to comply with any applicable federal, state and/or local law regarding PDH's employment of Nurse Midwife and PDH's compensation to Nurse Midwife. PDH shall properly secure coverage for workers' compensation for Nurse Midwife.

4.2 PDH shall have sufficient authority to maintain a right of direction and control over Nurse Midwife and shall retain authority to terminate or discipline Nurse Midwife. PCPHA shall, however, retain such sufficient direction and control over Nurse Midwife as is necessary to conduct PCPHA's business and without which PCPHA would be unable to conduct its business, discharge any fiduciary responsibility that it may have, comply with any applicable licensure, regulatory, or statutory requirement of PCPHA, and assign work activity and the materials and equipment necessary to effectively perform any task required as part of the services Nurse Midwife shall provide under this Agreement.

4.3 PDH and PCPHA each agree to comply with federal and state anti-discrimination laws prohibiting discrimination and/or harassment involving disability, race, sex, gender, religion, color, age, national origin, marital status, veteran status, or any other basis prohibited by law. PCPHA shall not be held liable for any alleged violations of any federal, state or local laws regarding Nurse Midwife's services to PCPHA, including without limitation, anti-discrimination laws. PDH agrees to indemnify and hold harmless PCPHA should any PCPHA employee, any PDH employee, or any third party allege that Nurse Midwife (or PCPHA, due to the actions of Nurse Midwife) violated any employment related laws, including but not limited to anti-discrimination laws. PDH shall be fully responsible for payment of all damages and attorneys' fees and costs, if any, regarding any employment-related claim against Nurse Midwife or PCPHA due to the actions of Nurse Midwife.

Section 5. COMPENSATION; PAYMENT RECONCILIATION

5.1 PCPHA agrees to pay PDH One Hundred Dollars ($100.00) per hour for Nurse Midwife's services rendered to PCPHA during the term of this Agreement. Number of hours per week shall not exceed Forty (40) hours.

5.2 PDH shall provide PCPHA with an invoice by the 15th day of each month, which shall include Nurse Midwife's name, the dates on which services were rendered, the hours worked (including start time and end time), and the rate charged. PCPHA agrees to submit payment to PDH within thirty (30) business days of receiving the invoice.

Section 6. PROTECTION OF PROPRIETARY MATERIALS

6.1 From the date of execution hereof and for as long as the information or data remain Trade Secrets (defined below), PCPHA shall not use, disclose, or permit any person to obtain any Trade Secrets of PDH, including any materials developed or generated hereunder (whether or not the Trade Secrets are in written or tangible form), except as specifically authorized by PDH.

6.2 As used herein, "**Trade Secret**" shall mean a whole or any portion or phase of any scientific or technical information, design, process, procedure, formula, or improvement that is valuable and not generally known to competitors of PDH. "**Trade Secrets**" shall not include information: (i) that is required to be disclosed by law; (ii) which PCPHA can show was known to PCPHA prior to disclosure by PDH; (iii) which is or becomes public knowledge through no fault of PCPHA; or (iv) which PCPHA receives from a third party having no restrictions on such third party's use or disclosure known to PCPHA. In order to be considered a "**Trade Secret**" or "proprietary materials" for the purposes of this Agreement, PDH shall give PCPHA written notice specifically identifying each claimed **Trade Secret** or other proprietary material, report, or data prior to its disclosure to PCPHA.

6.3 Irreparable harm should be presumed if PCPHA breaches any covenant in this Agreement for any reason. This Agreement is intended to protect PDH's proprietary rights pertaining to the Trade Secret and/or proprietary materials, and any misuse of such rights would cause substantial harm to PDH's business. Therefore, PCPHA

agrees that PDH shall be entitled to seek from a court of competent jurisdiction an injunction to enjoin any breach of this Agreement, upon a request by PDH.

Section 7. RETURN OF MATERIALS

7.1 Upon the request of PDH, but in any event upon termination of this Agreement, PCPHA shall surrender to PDH all memoranda, notes, records, drawings, manuals, computer services and other documents or materials (and all copies of same) pertaining to the Trade Secrets and/or proprietary materials, reports and other data or materials furnished by PDH to PCPHA, including all materials embodying any Trade Secrets (the "**Materials**"). This Section 7 is intended to apply to all materials furnished to PCPHA by PDH or by anyone else that pertain to the Materials.

Section 8. SCOPE OF AGREEMENT

8.1 This Agreement is intended by the parties hereto to be the final expression of their agreement and it constitutes the full and entire understanding between the parties with respect to the subject hereof, notwithstanding any representations, statements, or agreements to the contrary heretofore made. This Agreement may be amended only in writing signed by the parties to this Agreement.

8.2 For purpose of enforcing this Agreement, all sections of this Agreement shall be construed as covenants independent of one another and as obligations distinct from all other contracts and agreements between the parties hereto.

Section 9. TERMINATION

9.1 This Agreement may be immediately terminated by either PDH or PCPHA in the event of a material breach by the other party which impacts the safety of PCPHA patients, or in the case of a non-safety related breach, if such breach is not cured to the reasonable satisfaction of the non-breaching party within thirty (30) days after the non-breaching party provides written notice to the breaching party of such breach. In addition, PDH may terminate this Agreement in the event PCPHA fails to make any payment due by it to PDH hereunder and such failure to pay remains uncured upon the expiration of five (5) business days following PCPHA's receipt of written notice thereof.

9.2 Either party may terminate this Agreement, without cause or penalty, upon ninety (90) days' prior written notice to the other party.

9.3 In the event of termination under this Section 9 by either party prior to the expiration of the term hereof, PCPHA shall be obligated to compensate PDH at the rates established herein for services performed prior to the date of such termination in accordance with the terms set forth in Section 5 of this Agreement. The respective obligations and covenants of the parties under this Agreement, which by their nature extend beyond the expiration or termination of this Agreement, including, without limitation, its confidentiality and warranty provisions, shall survive the termination or expiration of this Agreement.

9.4 If this Agreement is terminated prior to its first anniversary for any reason, the parties shall not enter into a renewal or extension of this Agreement or a new agreement for the same or substantially similar services prior to the first anniversary of the Effective Date of this Agreement.

Section 10. LIMITATION OF LIABILITY AND INDEMNIFICATION; INSURANCE

10.1 PDH shall indemnify PCPHA from and against all liability, damages, costs, or losses (including reasonable attorney's fees) (collectively, "**Losses**") that may be asserted against PCPHA based upon any act, error or omission by Nurse Midwife while serving as an nurse midwife of PDH and/or by PDH; provided, however, that no such indemnification obligation shall arise with respect to Losses related to or based on (i) errors caused directly or indirectly by PCPHA, or (ii) an action or omission of PCPHA.

10.2 PCPHA shall indemnify PDH from and against all Losses that may be asserted against PDH based upon any act, error or omission by PCPHA while providing services on behalf of PCPHA hereunder and/or by PCPHA; provided, however, that no such indemnification obligation shall arise with respect to Losses related to or based on (i) errors caused directly or indirectly by PDH, or (ii) an action or omission of PDH.

10.3 During the term of this Agreement, each party shall maintain such general and/or professional liability insurance as is reasonably required to provide coverage for claims by third parties arising from the activities of the other party and its employees and agents contemplated by this Agreement, including the activities of the Nurse Midwife while providing services hereunder on behalf of PCPHA.

Section 11. GOVERNING LAW

11.1 This Agreement is made under and in all respects shall be interpreted, construed and governed by and in accordance with the laws of the State of California. Sole and exclusive jurisdiction in any case or controversy arising under this Agreement or by reason of this Agreement shall be with the Plumas County Superior Court or the United States District Court for the Northern District of California, and for this purpose each party hereby expressly and irrevocably consents to the exclusive jurisdiction of such courts.

Section 12. ACCESS TO BOOKS AND RECORDS

12.1 PDH shall maintain and make available all necessary written agreements, books, documents and records in order to assure that PCPHA will be able to meet all requirements for participation and payment associated with public and private third party payment programs, including but not limited to matters covered by Section 1861(v)(1)(I) of the Social Security Act, as amended. With respect to said Section 1861(v)(1)(I), PDH agrees as follows:

(a) Until the expiration of four (4) years after the furnishing of services under this Agreement, PDH shall, upon written request, make available to the Secretary

of the Department of Health and Human Services (the "**Secretary**"), the Secretary's duly-authorized representative, the Comptroller General, or the Comptroller General's duly-authorized representative, this Agreement, and such books, documents and records as may be necessary to certify the nature and extent of the costs of such services; and

(b) If any such services are performed by way of subcontract with a value or cost of Ten Thousand Dollars ($10,000) or more over a twelve-month period, such subcontract shall contain, and PDH shall enforce, a clause to the same effect as subparagraph (a) immediately above.

(c) The availability of this Agreement or PCPHA's books, documents, and records shall be subject at all times to all applicable legal requirements, including, without limitation, such criteria and procedures for seeking and obtaining access that may be promulgated by the Secretary by regulation.

Section 13. OTHER TERMS

13.1 This Agreement may not be assigned by either party without the prior written consent of the other party. This Agreement shall be binding upon and inure to the benefit of the parties and their permitted successors and assigns.

13.2 This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original and all of which together shall constitute one and the same instrument.

13.3. This Agreement sets forth the entire agreement of the parties relative to the payment for Nurse Midwife's services, and no prior agreement or understanding, written or oral, between the parties shall be of any force or effect.

13.4 This Agreement may be modified only in writing, signed by the parties hereto. Accordingly, failure or delay in enforcing any right hereunder shall not be deemed a waiver or modification of any right under any provision of this Agreement.

13.5 No relationship of partnership or joint venture (or joint employer) is created by this Agreement.

13.6 Section titles or captions in this Agreement are included for purposes of convenience only and shall not be considered as part of the Agreement in construing or interpreting any of its provisions. All references in this Agreement to "Sections" shall refer to sections of this Agreement unless the context clearly otherwise requires.

13.7 If any provision of this Agreement is held by any court to be invalid, void, or unenforceable, the remaining provisions shall nevertheless continue in full force, and any valid or enforceable portion of the provision held to be invalid, void, or unenforceable shall be enforced to the full extent possible under the law.

13.8 Any notice given pursuant to or required by this Agreement to any party hereto shall be deemed to have been duly given when mailed by registered or certified mail, return receipt requested, or when hand delivered to the address set forth above.

13.9 This Agreement does not create any obligation or requirement that PDH make any referral of patients to PCPHA, or that PCPHA make any referral of patients to PDH. The payment of compensation hereunder is not based or conditioned in any way on referrals of patients between the parties.

[Signature page follows]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed on the day and year first above written.

PHD:

Plumas Hospital District,
a California healthcare district organized pursuant to the California Local Health Care District Law

By: _____
JoDee Read
Chief Executive Officer
Date Signed:

PCPHA:

Plumas County Public Health Agency,
a political subdivision of the State of California

By: _____
Nicole Reinert
Director of Public Health
Date signed:

By: _____
Greg Hagwood
Chair, Plumas County Board of Supervisors
Date signed:

ATTEST:

By: _____
Allen Hiskey
Clerk of the Board
Date signed:

Approved as to form:
Craig Settlemire
Counsel

PLUMAS COUNTY
LIBRARY DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Dora Mitchell, Librarian**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Approve and authorize Library to recruit and fill one extra-help Library Aide for the Portola Branch Library; (No General Fund Impact) funds are already included in the Library's budget for FY24/25.**

Recommendation:
Approve and authorize Library to recruit and fill one extra-help Library Aide for the Portola Branch Library; (No General Fund Impact) funds are already included in the Library's budget for FY24/25.

Background and Discussion:
The Portola Branch Library has several extra-help Library Aides on staff who are available to fill in for the branch manager as needed due to illness, vacations, and other absences. Due to the recent resignation of one of these aides and limited availability of the current aides, it is necessary to hire a replacement. The total number of extra help hours worked at the Portola Branch will not increase, so there is no additional cost to the budget.

The appropriate Critical Staffing Questionnaire and Departmental Organizational Chart are attached.

Action:

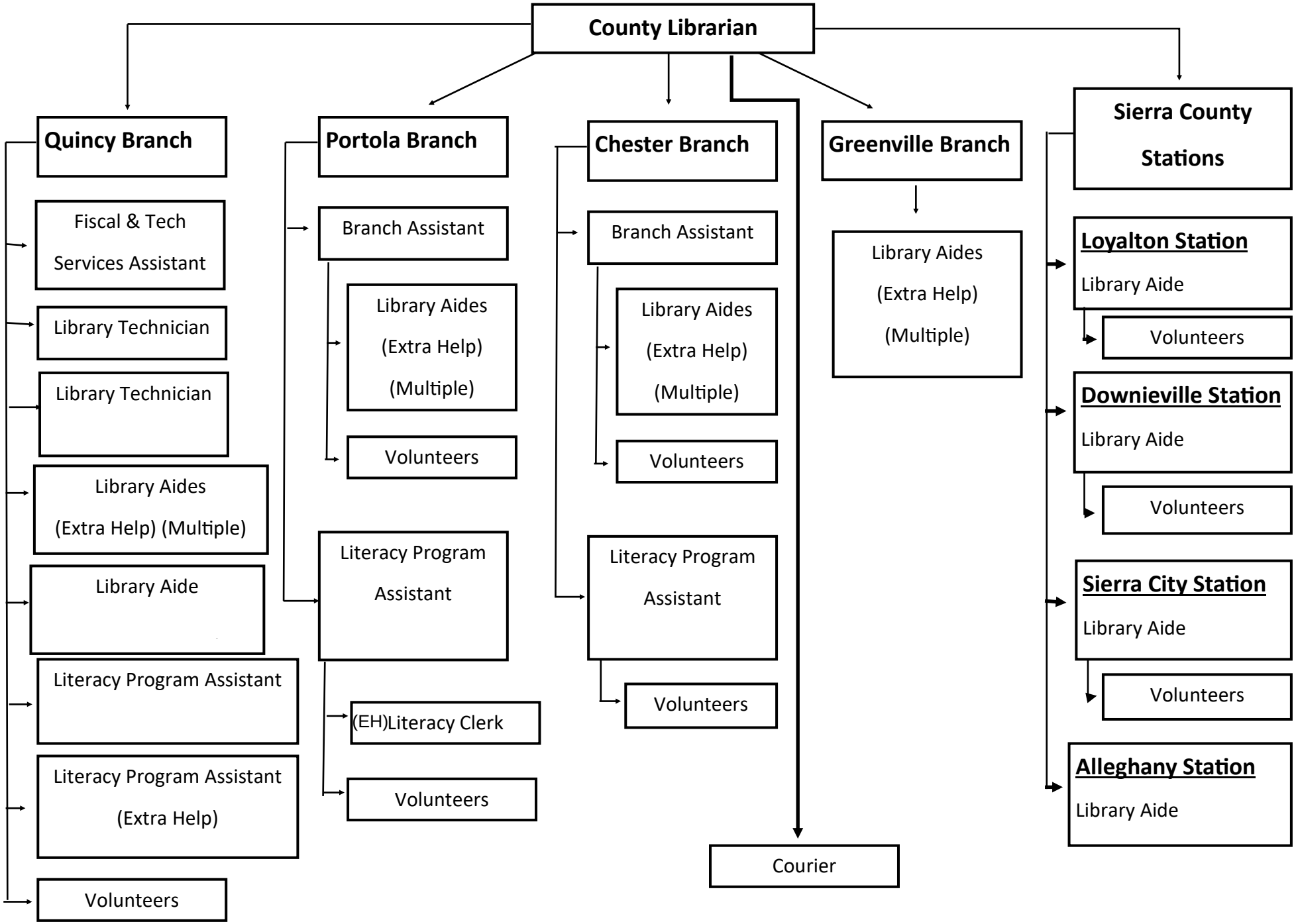
Approve and authorize Library to recruit and fill one extra-help Library Aide for the Portola Branch Library; (No General Fund Impact) funds are already included in the Library's budget for FY24/25.

Fiscal Impact:

(No General Fund Impact) funds are already included in the Library's budget for FY24/25.

Attachments:
1. Organizational Chart for Plumas County Library and Literacy System
2. Libary Aide Job Description
3. Critical Staffing Questionnaire - Library Aide - Portola Ex Help

PLUMAS COUNTY LIBRARY AND LITERACY SYSTEM ORGANIZATIONAL CHART



LIBRARY AIDE

DEFINITION

Under general supervision, to perform typing, filing, and other office assistance duties; to learn perform a basic patron and circulation assistance and other support functions in the County library system; and to do related work as required.

DISTINGUISHING CHARACTERISTICS

This is the entry and first working level for Library support classifications. Incumbents learn and perform a variety of Library support functions including basic patron and circulation assistance. When an incumbent has demonstrated sufficient work skills and job knowledge, they may be promoted to the Branch Library Assistant or Library Technician classifications.

REPORTS TO

County Librarian.

CLASSIFICATIONS DIRECTLY SUPERVISED

None.

LIBRARY AIDE - 2

EXAMPLES OF DUTIES

- Performs a variety of office support functions for the Plumas County Library System.
- Learns library procedures and functions and provides basic patron assistance in the use of Library facilities and resources.
- Learns circulation desk procedures and policies and performs circulation desk functions such as checking out material for circulation, issuing library cards, and collecting monies for overdue and damaged books and media.
- May receive and transmit patron requests for books, media, and information.
- Compiles information for statistical summaries and reports.
- Assists with book repair and mending.
- Re-shelve returned material.
- Prepares periodicals for patron use.
- Updates collection lists and other records.
- Learns and performs a variety of Library support functions.
- Maintains account records on monies collected.
- Updates records and reports.
- Types a variety of correspondence, information, and other materials.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; physical ability to lift and carry objects weighing up to 25 lbs.; corrected hearing and vision to normal range; verbal communication; use of audio-visual equipment; use of office equipment including computers, telephones, calculators, copiers, and FAX.

TYPICAL WORKING CONDITIONS

Work is performed in an office; occasionally works outside; continuous contact with staff and the public.

LIBRARY AIDE - 3

DESIRABLE QUALIFICATIONS

Knowledge of:

- Correct English usage, spelling, grammar, and punctuation.
- Modern office methods, practices, and procedures.
- Maintenance of filing and information retrieval systems.
- Mathematics.
- Public relations.

Ability to:

- Perform a variety of typing, filing, and office support assignments.
- Learn library operations, functions, and policies.
- Learn and perform circulation assistance assignments.
- Learn and perform a variety of Library support assignments.
- Make arithmetical calculations.
- Maintain accurate records and prepare reports.
- Effectively represent library services with the public.
- Establish and maintain cooperative working relationships.

Training and Experience: Any combination of training and experience which would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the required knowledge and abilities would be:

One (1) year of general office assistance work experience or completion of office skills training courses.

Special Requirement: Must possess a valid driver's license at time of application and a valid California Drivers License by the time of appointment. The valid California license must be maintained throughout employment.

QUESTIONS FOR STAFFING CRITICAL POSITIONS CURRENTLY ALLOCATED FOR FISCAL YEAR 2023/2024

Position: Library Aide, Ex Help

1. Is this a legitimate business, statutory, or financial justification to fill the position?

   The position is necessary for the Portola Branch Library to provide consistent services to the public. The Portola Branch has only one permanent staff member, so extra help Library Aides are vital to enable the branch manager to take sick leave and vacation without closing the branch.

2. Why is it critical that this position be filled at this time?

   One of the extra help Library Aides for Portola resigned in July 2024, so we need to replace her to ensure that a sufficient pool of trained aides is available as needed. Leaving this position vacant means a higher likelihood that the branch manager cannot find coverage for the library's open hours when she needs to take time off. Extra help workers usually work multiple jobs or have other responsibilities that limit their availability.

3. How long has this position been vacant?

   Since July 2024.

4. Can the department use other wages until the next budget cycle?

   This position is funded with other wages.

5. What are staffing levels at other counties for similar departments and/or positons?

   All branches in any library system have substitutes trained to work the front desk to ensure that open hours can stay consistent when staff are absent.

6. What core function will be impacted without filling the position prior to July 1st?

   The Portola Branch Library is more likely to be closed during regular business hours at times when the branch manager cannot find a substitute to cover in her absence.

7. What negative fiscal impact will the County suffer if the position is not filled prior to July 1st?

   Filling this position has no fiscal impact on the County.

   A non -general fund department head need to satisfy that he/she has developed a budget reduction plan in the event of the loss of future state, federal or local funding? What impact will this reduction plan have to other County departments?

   N/A

8. Does the Department expect other financial expenditures which will impact the general fund and are not budgeted such as audit exceptions?

   No.

9. Does the budget reduction plan anticipate the elimination of any of the requested positions?

   N/A

10. Departments shall provide an estimate of future general fund support for the next two years and how the immediate filling of this position may impact, positively or negatively, the need for general fund support?

    Filling this position will not increase the Library's need for General Fund support in future years; this position is for a substitute to work on an occasional, as-needed basis, requiring no additional funding in our other wages account.

11. Does the department have a reserve? If yes, provide the activity of the department's reserve account for the last three years?

    No, the department is funded by the General Fund.

PLUMAS COUNTY
BOARD OF SUPERVISORS
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Allen Hiskey, Clerk of the Board**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Approve and authorize Chair to sign a letter to the Department of Transportation (Cal Trans) for an Encroachment Permit for the Annual Quincy High School Parade, October 4, 2024.**

Recommendation:
Approve and authorize Chair to sign a letter to the Department of Transportation (Cal Trans) for an Encroachment Permit for the Annual Quincy High School Parade, October 4, 2024.

Background and Discussion:
.

Action:

Approve and authorize Chair to sign a letter to the Department of Transportation (Cal Trans) for an Encroachment Permit for the Annual Quincy High School Parade, October 4, 2024.

Fiscal Impact:

No General Fund Impact

Attachments:
1. 2024 Annual QHS Homecoming Parade

BOARD OF SUPERVISORS

DWIGHT CERESOLA, VICE CHAIR, DISTRICT 1
KEVIN GOSS, DISTRICT 2
THOMAS McGOWAN, DISTRICT 3
GREG HAGWOOD, CHAIR, DISTRICT 4
JEFF ENGEL, DISTTRICT 5

September 17, 2024

Department of Transportation (Caltrans)
Attn: Permits Engineer
1000 Center Street
Redding, CA 96001

Attention Permits Engineer

Subject: **Encroachment Permit Request**
Quincy Junior Senior High School
Annual Homecoming Parade on October 4, 2024
Quincy, CA. Pumas County

This letter acknowledges that the Plumas County Board of Supervisors has been notified of the above captioned event. The Board of Supervisors has no objection to the issuance of an event permit by Caltrans.

Sincerely,

Greg Hagwood, Chair District Four
Plumas County Board of Supervisors

Cc: Plumas County Director of Public Works

Quincy Junior/Senior High School

6 Quincy Junction Road, Quincy, CA 95971
Telephone (530) 283-6510 Fax (530) 283-6519
Principal, Mr. Jason Hawkins
Vice Principal/Athletic Director, Mr. Mike Voth

September, 11, 2024

Plumas County Board of Supervisors
520 Main Street
Room 309
Quincy, CA 95971

Plumas County Board of Supervisors,

Quincy Junior-Senior High School is applying for a permit to hold our annual Homecoming Parade on Friday, October 4, 2024. Would you please provide written support for the event? It's one of our favorite community events and we would greatly appreciate your support.

We are also applying for a county permit to stage the parade behind the courthouse. I have attached a map of the route and staging area. We plan to stage between 11:40-12:00 and expect the parade to start at noon.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

Nicole Yoacham
ASB Teacher/Advisor
Quincy Junior/Senior High School

Staging of the QHS Homecoming Parade

Prepared By:
Plumas County
Public Works
September 2018

PLUMAS COUNTY
PUBLIC WORKS DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Rob Thorman, Assistant Director of Public Works**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Review of proposal to close off Court Street access to and from Main Street State Route 70; No General Fund impact . Plumas County Transportation Commission, using transportation funds, would fund the balance. Discussion and possible action.**

Recommendation:

The Executive Director of the Plumas County Transportation Commission respectfully requests direction from the Board of Supervisors on the Court Street closure proposal.

Background and Discussion:

The Plumas County Public Works Department has concerns with the intersection design of Main Street, Crescent Street and Court Street. These concerns involve the speed at which motorists enter the downtown commercial core where pedestrians and cyclists are more prevalent, and illegal traffic movements common at this intersection. Motorists often enter the Main Street commercial core at unsafe speeds. In addition, motorists also enter Court Street from Main Street (SR 70) at speeds which pose safety concerns for pedestrians using the crosswalk between Dame Shirley Park and the Courthouse, and for vehicles backing out of parking spaces along the west side of Court Street.

The above concerns were conveyed to Caltrans during public and local agency engagement in the Spring of 2022. These engagement activities were conducted as part of the planned Quincy Pavement Rehabilitation Project scheduled for construction in 2028. This project involves the following elements:

- Overlay approximately 36.5 lane miles
- Cold plane approximately 16.8 lane miles
- Repair or replace 40 culverts
- Replace approximately 15,567 linear feet of guardrail
- Replace 119 signs
- Fix Existing Complete Streets* 4,016 linear feet
- Build New Complete Streets* 18,500 linear feet
- Upgrade 2 Traffic Signals
- Operational Improvements

*The project includes 18,500 linear feet of new complete streets performance measures which includes building new sidewalks, crosswalks, Class I shared use path, and Class II bike lanes. The project includes 4,016 LF of fixing existing performance measures which includes replacing the existing sidewalks.

Community feedback at this time also identified the safety concerns with this intersection. During these public engagement efforts, Public Works staff has suggested the possibility of closing off Court Street access to and from Main Street.

Eliminating the access of Court Street onto Main Street will affect traffic patterns and parking on Court Street. Public Works and Plumas County Transportation Commission staff have developed a conceptual proposal, included as Exhibit, showing the design of the Court Street closure and a redesign of the parking configuration

along Court Street. In addition, traffic counts were performed to gauge the amount of traffic that would be redirected onto surrounding streets.

The revised parking configuration modifies the configuration of the parking spaces along the northern portion of Court Street, changing the spaces along the east side from diagonal to perpendicular, and changing the spaces along the west side from diagonal to parallel. The total number of parking spaces does not change.

Traffic counts were performed for an entire week to determine traffic movements onto Court Street from Main Street and from Court Street onto Main Street. The results are as follows:

Main Street onto Court Street
Monday through Friday: 216 vehicles daily
Weekend: 77 vehicles daily
Court Street onto Main Street
Monday through Friday: 238 vehicles daily
Weekend: 130 vehicles daily

The highest hourly trip rate is approximately 28 vehicles an hour. These vehicle trips would be redirected onto surrounding side streets primarily Buchannan Street, Bradley Street and other sides streets to the east.

The construction of the closure would be performed by Caltrans during the 2028 Quincy Pavement Rehabilitation Project. The portion of the project within the Caltrans right-of-way would be funded by Caltrans. This would include curb, gutter, and sidewalks. The Plumas County Transportation Commission, using transportation funds, would fund the balance including sidewalk outside the Caltrans right-of-way, landscaping and the restriping of Court Street.

The Plumas County Transportation Commission has been presented with this proposal and supports it. In addition, Quincy Fire Protection Chief, Frank Carey has been apprised of the proposed plan and agrees with the proposal to close off Court Street, citing improved vehicular and pedestrian safety.

Caltrans has requested a Resolution in support of this proposal to include it in the 2028 Quincy Pavement Rehabilitation Project.

Action:

Review of proposal to close off Court Street access to and from Main Street State Route 70; discussion and possible action.

Fiscal Impact:

No impact to General Fund. Transportation Funds.

Attachments:
1. QUINCY-COURT-ST-24x36-PROPOSED

33 TOTAL PARKING STALLS
(DOES NOT INCLUDE THE ADA SPACE)

PLAN NOTES

1. ALL WORK PERFORMED ON THIS PROJECT SHALL BE IN CONFORMANCE WITH THESE PLANS AND THE STANDARDS SET BY THE LOCAL BUILDING OFFICIAL.
2. NO DEVIATION FROM THESE DRAWINGS SHALL BE MADE WITHOUT PRIOR DOCUMENTED CONSENT OF THE LAND SURVEYOR. REPORT ANY PLAN DISCREPANCIES TO LAND SURVEYOR AND OWNER.
3. ALL DIMENSIONS SHALL BE VERIFIED ON PLANS AND CONTROL POINTS SHALL BE VERIFIED WITHIN THE PROJECT SITE PRIOR TO COMMENCEMENT OF WORK. DO NOT SCALE DRAWINGS, WRITTEN DIMENSIONS PREVAIL.

LINETYPE LEGEND

- PROPERTY LINE
- RETAINING WALL
- FENCE LINE
- CONTOUR LINES
- GRADE BREAKLINE
- ROAD CENTERLINE

WORK ITEMS

KEY	DESCRIPTION
1	

PARKING STALL SIZING COMPLIES WITH COUNTY PARKING CODE

PROPOSED CONFIGURATION

SCALE: 1" = 25' (24x36)

NORTH

0'

DATE:

REVISIONS:

PE / PLS:

LICENSED LAND SURVEYOR
ANDREW M. HARMON
Exp. 6/30/26
PLS 9448
STATE OF CALIFORNIA

7/29/24

PLUMAS COUNTY
DEPARTMENT OF PUBLIC WORKS

PARKING ANALYSIS FOR:
COURT STREET

QUINCY, CA
PLUMAS COUNTY

SCALE:	1"=25'
DRAWN:	AMH
CHECK:	AMH
DATE:	7/26/24

SHEET
1

PLUMAS COUNTY
PUBLIC WORKS DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Rob Thorman, Assistant Director of Public Works**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Approve and authorize Plumas County Transportation Commission to install two (2) Dual Port Electric Vehicle Chargers in the Dame Shirley Parking Lot; No General Fund impact. Discussion and possible action.**

Recommendation:
The Executive Director of the Plumas County Transportation Commission respectfully requests the Board of Supervisors approve and authorize the installation of two (2) Dual Port Electric Vehicle Chargers in the Dame Shirley Plaza parking lot.

Background and Discussion:
The lack of adequate Electric Vehicle (EV) charging stations in Plumas County undermines the county's economic growth potential, especially in the tourism sector, as visitors often rely on electric vehicles for travel. With surrounding regions advancing their EV infrastructure, Plumas County faces the risk of being left behind, missing out on the economic and environmental benefits of an expanded EV network.

The impact of this deficiency extends beyond the realm of tourism. Local businesses, many of which rely heavily on the influx of tourists, feel the economic pinch as potential visitors opt for destinations with better EV support. Restaurants, hotels, and retail stores in popular tourist areas like Quincy, Chester, and Portola are particularly affected. The provision of adequate EV charging stations is not just an environmental concern but a crucial economic one, directly influencing the spending power brought in by tourists.

The Plumas County Transportation Commission (PCTC) has recently been awarded a grant to develop a Plumas County Electric Vehicle Charging Infrastructure Master Plan. While this plan is a great step in the right direction and will help facilitate future EV infrastructure installation, the plan will not be completed for another 12 to 18 months.

Recognizing the need for near-term installation of EV infrastructure, the PCTC has authorized the use of PCTC funds to pursue installation of EV charging infrastructure in the Dame Shirley parking lot.

PCTC staff have performed preliminary engineering studies which have determined the site to be suitable for the installation of two Dual Port Level 2 Electric Vehicle Chargers. Bids for the installation of the charging infrastructure have been obtained, along with costs for management and on-going maintenance. These costs fall well within PCTC's available funding for initial installation and for management and maintenance into the future.

PCTC is now seeking permission from the Board of Supervisors to install this infrastructure on County-owned property. The location of the EV charging infrastructure within the park is shown on attached Exhibit A.

Action:

Approve and authorize Plumas County Transportation Commission to install two (2) Dual Port Electric Vehicle Chargers in the Dame Shirley Parking Lot; discussion and possible action.

Fiscal Impact:

No impact to General Fund. Transportation Commission.

Attachments:

1. Dame Shirley EV Charging - Exhibit A

Exhibit A

Proposed Electric Vehicle Changing Infrastructure

Dame Shirley Plaza - 570 West Main St, Quincy, CA 95971

PLUMAS COUNTY
PLANNING DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Tracey Ferguson, Director of Planning**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Approve and authorize Chair to sign Second Amendment to Funding Agreement between Plumas County and Plumas Crisis Intervention & Resource Center (PCIRC) due to a State approved minor budget amendment under Grant No. 20-CDBG-CV2-3-00299 for the Dragonfly Cafe Project; (No General Fund Impact); approved as to form by County Counsel; discussion and possible action.**

Recommendation:
Approve and authorize Chair to sign Amendment No. 2 to Funding Agreement between Plumas County and Plumas Crisis Intervention & Resource Center (PCIRC) under Grant No. 20-CDBG-CV2-3-00299 for the Dragonfly Cafe Project.

Background and Discussion:
This Second Amendment to Funding Agreement is before the Board of Supervisors for review and approval on September 17, 2024, between Plumas County and Plumas Crisis Intervention & Resource Center (PCIRC) because of an approved minor budget amendment under the State Grant Agreement Number 20-CDBG-CV2-3-00299, which includes the transfer of $6,000 from the County's General Administrative budget to PCIRC's Activity budget.

Prior budget for Dragonfly Cafe:
Activity - $136,000 (PCRIC)
General Administration - $14,000 (Plumas County Planning Department)

Revised budget under Amendment No. 2 to transfer funding into Activity from General Administration:
Activity - $142,000 (PCIRC)
General Administration - $8,000 (Plumas County Planning Department)

Plumas County and PCIRC entered into a Funding Agreement dated March 3, 2023, with a First Amendment made on February 6, 2024, in which PCIRC receives funding from the Department of Housing and Community Development of the State of California (HCD) under the County's executed Grant Agreement. Except as set forth in the First Amendment to the Funding Agreement, dated February 6, 2024, and the Second Amendment of Funding Agreement, and all provisions of the Funding Agreement dated March 3, 2023, shall remain unchanged and in full force and effect.

The PCIRC Dragonfly Café Project is located at 463 Main Street, Quincy. To-date, the grant funding has supported the payment of the permits required (e.g., Caltrans encroachment permit, County building permit, and County environmental health permit) for tenant improvements, contractor project management costs, and purchase of equipment and supplies for the restaurant facility renovations including a new sub panel and ruff-in wire components, switches, and lighting fixtures for the new kitchen, dining, and bathroom areas; other construction materials costs including cabinetry and hardware, the front door, and a butcher block counter top/rolling island; in addition to the purchase of a new prep sink, kitchen sink, fans, paint, and plumbing fixtures. Job training for PCIRC clients through Dragonfly Café employment will include culinary, hospitality, business management/entrepreneurship, bookkeeping, life skills, restaurant etiquette, and customer service and is anticipated to begin in fall of 2024, with the restaurant opening for public service in winter 2024/25.

Action:

Approve and authorize Chair to sign Amendment No. 2 to Funding Agreement between Plumas County and Plumas Crisis Intervention & Resource Center (PCIRC) under Grant No. 20-CDBG-CV2-3-00299 for the Dragonfly Cafe Project.

Fiscal Impact:

No General Fund Impact; funded through State HCD Community Development Block Grant Coronavirus (CV) 2-3 under County executed Grant Agreement Number 20-CDBG-CV2-3-00299.

Attachments:

1. 20-CDBG-CV2-3-00299_Plumas_PCIRC Amd No. 2

SECOND AMENDMENT TO FUNDING AGREEMENT

BY AND BETWEEN

PLUMAS COUNTY AND PLUMAS CRISIS INTERVENTION & RESOURCE CENTER

This Second Amendment to Funding Agreement ("Amendment") is made on September 17, 2024, between Plumas County, a political subdivision of the State of California ("COUNTY"), and Plumas Crisis Intervention & Resource Center (PCIRC), a non-profit 501(c)(3) ("CONTRACTOR") who agrees as follows:

1. Recitals: This Amendment is made with reference to the following facts and objectives:

a. PLUMAS COUNTY and Plumas Crisis Intervention & Resource Center (PCIRC) have entered into a written Funding Agreement dated March 3, 2023, (the "Agreement"), amended on February 6, 2024, in which Plumas Crisis Intervention & Resource Center (PCIRC) received funding from the Department of Housing and Community Development of the State of California ("State" or "HCD") under County executed Grant Agreement Number 20-CDBG-CV2-3-00299 ("Grant Agreement").

b. Because of an approved minor budget amendment under the State Grant Agreement the parties desire to change the Funding Agreement.

2. Amendments: The parties agree to amend the Funding Agreement as follows:

a. Paragraph C1 is amended to read as follows:

> Disperse Grant Agreement funds not to exceed one-hundred and forty-two thousand and zero cents ($142,000.00) to Contractor, as set forth in the Budget (Attachment 3).

b. Attachment 3 is amended as attached.

3. Effectiveness of Agreement: Except as set forth in the First Amendment to the Funding Agreement, dated February 6, 2024, and this Second Amendment of Funding Agreement, and all provisions of the Funding Agreement dated March 3, 2023, shall remain unchanged and in full force and effect.

CONTRACTOR:

Plumas Crisis Intervention & Resource Center (PCIRC), a non-profit 501(c)(3)

By:_____
Name: Kate Rahmeyer
Title: Executive Director
Date signed:

COUNTY:

County of Plumas, a political subdivision of the State of California

By:_____
Name: Greg Hagwood
Title: Chair, Board of Supervisors
Date signed:

ATTEST:

By:_____
Name: Allen Hiskey
Title: Clerk of the Board of Supervisors
Date signed:

Approved as to form:

_____
Sara James, Attorney
County Counsel's Office

ATTACHMENT 3

Budget Report

Passthrough Agency: California Department of Housing and Community Development
Program: CDBG-CV2 and 3 Allocation
Project Name/Title: County of Plumas - Dragonfly Cafe
Org Name: Plumas Crisis Intervention & Resource Center
Award/Contract Number: 20-CDBG-CV2-3-00299
Stage: Budget-to-Actual

Report Date: 08/28/2024
Requested By: Tracey Ferguson
traceyferguson@countyofplumas.com

Budget Items

Category	Title	Description	Units	Unit Cost	Extended Cost	Direct Cost	Indirect Cost	GL Account	Cost Share	Type
Activity										
	Dragonfly Cafe	Jobs, economic dev	0	$0.00	$0.00	$142,000.00	$0.00	TBD	$0.00	Direct Cost
Activity Total			**0**	**$0.00**	**$0.00**	**$142,000.00**	**$0.00**		**$0.00**	
General Administration										
	Dragon Fly Cafe	Plumas County	0	$0.00	$0.00	$8,000.00	$0.00		$0.00	Direct Cost
General Administration Total			**0**	**$0.00**	**$0.00**	**$8,000.00**	**$0.00**		**$0.00**	
Activity Delivery										
Activity Delivery Total			**0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**		**$0.00**	

Other

Category	Title	Description	Units	Unit Cost	Extended Cost	Direct Cost	Indirect Cost	GL Account	Cost Share	Type
Other										
Other Total			**0**	**$0.00**	**$0.00**	**$0.00**	**$0.00**		**$0.00**	
Grant Total			**0**	**$0.00**	**$0.00**	**$150,000.00**	**$0.00**		**$0.00**	

Budget Report, Created by Tracey Ferguson, traceyferguson@countyofplumas.com, 08/28/2024
Source: eCivis™ Portal
http://www.ecivis.com/

PLUMAS COUNTY
AUDITOR-CONTROLLER
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Martee Nieman, Auditor-Controller**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Adopt RESOLUTION Adopting the basic tax rate for Plumas County and the rates for the Plumas Unified School District Bonds and the Plumas District Hospital Bonds and Seneca Healthcare District General Obligation notes for fiscal year 2024-2025; approved as to form by County Counsel; discussion and possible action; Roll call vote.**

Recommendation:
Adopt **RESOLUTION** Adopting the basic tax rate for Plumas County and the rates for the 1Plumas Unified School District Bonds and the Plumas District Hospital Bonds and **Seneca** Healthcare District General Obligation notes for fiscal year 2024-2025; approved as to form by County Counsel. **Roll call vote.**

Background and Discussion:
Government Code §29100 requires that the Board shall adopt by Resolution the rates of taxes on the secured roll on or before October 3rd of each year.

Action:

Adopt **RESOLUTION** Adopting the basic tax rate for Plumas County and the rates for the Plumas Unified School District Bonds and the Plumas District Hospital Bonds and **Seneca** Healthcare District General Obligation notes for fiscal year 2024-2025; approved as to form by County Counsel. **Roll call vote.**

Fiscal Impact:

.

Attachments:
1. Resolution PUSD, PDH, Seneca FY2425

RESOLUTION NO. 24-_____.

A RESOLUTION ADOPTING THE BASIC TAX RATE FOR PLUMAS COUNTY AND THE RATES FOR THE PLUMAS UNIFIED SCHOOL DISTRICT AND THE PLUMAS DISTRICT HOSPITAL BONDS & SENECA HEALTHCARE DISTRICT FOR FISCAL YEAR 2024/25

WHEREAS, Government Code §29100 requires that the tax rates be set and approved by the Board of Supervisors.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors, County of Plumas, State of California, as follows:

The ad valorem property tax rate for Plumas County is 1% of the assessed value ($1,000.00 per $100,000 of assessed value) for the 2024/25-year, tax year 2024, with the bond rates to be ADDED to the 1% rate as follows:

The additional tax rates for the **Plumas Unified School District Bond** for Secured Assessed Values
Measure A: 0.01352% ($13.52 per $100,000 of assessed value)
Measure B: 0.05763% ($57.63 per $100,000 of assessed value)

The additional tax rates for the **Plumas Unified School District Bond** for Unsecured Assessed Values
Measure A: 0.01624% ($16.24 per $100,000 of assessed value)
Measure B: 0.05051% ($50.51 per $100,000 of assessed value

The additional tax rates for the **Plumas District Hospital Bond**, as calculated and approved, by resolution No. 2024-3, by the Plumas District Hospital's Board, are affixed at **0.03282**% of the Secured assessed value ($32.82 per $100,000 of assessed value) and 0.04543% of the Unsecured assessed value for the fiscal year 2024/25 tax year 2024.

The additional tax rates for the **Seneca Healthcare District**, as calculated and approved, by resolution No. 449, by the Seneca Healthcare District Board, are affixed at **0.00080**% of the Secured assessed value ($80.00 per $100,000 of assessed value).

The additional tax rates for the Plumas Unified School District and Plumas District Hospital Bonds are affixed at 0.15516% ($155.16 per $100,000 of assessed value) of the assessed value of the Unitary/State Board Roll for the fiscal year 2024/25, tax year 2024.

The foregoing, Resolution No. 24-_____ was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 17th day of September 2024 by the following vote:

AYES:

NOES:

ABSENT:

_____

Chair, Board of Supervisors

ATTEST:

_____

Clerk of the Board of Supervisors

Approved as to form:
Sara James, Attorney
County Counsel's Office

Unitary Schedule 1

PLUMAS COUNTY

Calculation of Unitary Average Tax Rate

FY 2024/25 | Tax Year 2024

w/ PDH Resolution XXXX Seneca HealthCare District Resolutio 449

FY 2024/25 Ad Valorem Secured	$	5,224,734,699.00	A
Plus Utility	$	818,415,996.00	B
Plus HOE	$	26,126,357.00	C
Total Secured, Utility, & HOE	$	**6,069,277,052.00**	D
Times the 1% Tax Rate		1.00000%	
FY 2024/25 Gross County Wide Tax (Less Unsecured)	$	**60,692,771.00**	

Divided by Secured Ad Valorem (see above 'D')	$	6,069,277,052.00	
Unitary Rate - Countywide Tax Divided by Secured Ad Valorem - R&T Code 98.9(b)(1)		**1.00000%**	
Prior Year Unitary Debt Service Rate		0.16182%	F
Countywide Secured (including HOE) Debt Service Levy 2023/24 *immediate prior fiscal year)*	$	3,737,284.00	G
Countywide Secured (including HOE) Debt Service Levy 2022/23 *(second prior fiscal year)*	$	3,897,677.00	H
Percentage of Difference Between 2 Preceding Years		**95.88491%**	
Final Unitary Debt Service Tax Rate		**0.15516%**	
Current Year Unitary Value	$	816,354,142.00	E
Current Year Unitary Debt Service Levy	$	**1,266,662.91**	A1

PLUMAS COUNTY
DEBT SERVICE
Measure A School Bond 2002, 2005 and 2016 Refunding Bonds
FY 24/25 Tax Year 2024
w/PDH Resolution & Seneca Healthcare

Tax Code 10070

FY 2024/25 Bond Debt Requirement	$	856,264.50	1
Unitary portion of Debt Service	$	236,554.53	2
Total Debt	$	856,264.50	
Reserve _old bond	$	50,000.00	3
Unitary Portion	$	(236,554.53)	
Unsecured Portion	$	(207.65)	
Total Debt for Secured	**$**	**669,502.32**	
Total Unsecured Value	$	1,558,366.00	4
Minus 13.7% Delinquent Rate	$	(213,496.14)	
Unsecured Rate (Prior Year Sec Rate)		**0.01544%**	5
Unsecured Portion	**$**	**207.65**	
Total Secured / Utility Value	$	5,133,018,361.00	6
Plus HOE	$	26,044,114.00	7
Minus 4% Delinquent Rate	$	(205,320,734.44)	
Total Value to collect on	**$**	**4,953,741,740.56**	
Secured Debt Service	$	669,502.32	
FY 2024/25 Secured Bond Rate		**0.01352%**	
FY 2023/24 Secured Bond Rate		**0.01623%**	

PLUMAS COUNTY
DEBT SERVICE
Measure B School Bond 2016 General Obligation Bonds Only
FY 24/25 Tax Year 2024
w/PDH Resolution & Seneca Healthcare District
Tax code 10071

FY 24/25 Bond Debt Requirement	$	3,737,284.00	1
Unitary portion of Debt Service	$	878,140.15	2
Total Debt	$	3,737,284.00	
Total add on in fund from Prior Year for Sinking Fund	$	100,000.00	3
Unitary Portion	$	(878,140.15)	
Unsecured Portion	$	(104,497.68)	
Total Debt for Secured	$	**2,854,646.17**	
Total Unsecured Value	$	175,818,987.00	4
Minus 13.7% Delinquent Rate	$	(24,087,201.22)	
Unsecured Rate (Prior Year Sec Rate)		**0.06887000%**	5
Unsecured Portion	$	**104,497.68**	
Total Secured / Utility Value (adj)	$	5,133,018,361.00	6
Plus HOE	$	26,044,114.00	7
Minus 4% Delinquent Rate	$	(205,320,734.44)	
Total Value to collect on	$	**4,953,741,740.56**	
Secured Debt Service	$	2,854,646.17	
FY 2024/25 Secured Bond Rate		**0.05763%**	
FY 2023/24 Secured Bond Rate		**0.06887%**	

Exhibit B

Semi-Annual Debt Service Payment Schedule

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
8/1/2019		$ 443,912.78	$ 443,912.78	$ 443,912.78
2/1/2020		496,300.00	496,300.00	
8/1/2020	$ 1,370,000	496,300.00	1,866,300.00	2,362,600.00
2/1/2021		468,900.00	468,900.00	
8/1/2021	970,000	468,900.00	1,438,900.00	1,907,800.00
2/1/2022		449,500.00	449,500.00	
8/1/2022	175,000	449,500.00	624,500.00	1,074,000.00
2/1/2023		445,125.00	445,125.00	
8/1/2023	205,000	445,125.00	650,125.00	1,095,250.00
2/1/2024		440,000.00	440,000.00	
8/1/2024	235,000	440,000.00	675,000.00	1,115,000.00
2/1/2025		434,125.00	434,125.00	
8/1/2025	270,000	434,125.00	704,125.00	1,138,250.00
2/1/2026		427,375.00	427,375.00	
8/1/2026	305,000	427,375.00	732,375.00	1,159,750.00
2/1/2027		419,750.00	419,750.00	
8/1/2027	340,000	419,750.00	759,750.00	1,179,500.00
2/1/2028		411,250.00	411,250.00	
8/1/2028	380,000	411,250.00	791,250.00	1,202,500.00
2/1/2029		401,750.00	401,750.00	
8/1/2029	425,000	401,750.00	826,750.00	1,228,500.00
2/1/2030		391,125.00	391,125.00	
8/1/2030	470,000	391,125.00	861,125.00	1,252,250.00
2/1/2031		379,375.00	379,375.00	
8/1/2031	515,000	379,375.00	894,375.00	1,273,750.00
2/1/2032		366,500.00	366,500.00	
8/1/2032	570,000	366,500.00	936,500.00	1,303,000.00
2/1/2033		352,250.00	352,250.00	
8/1/2033	620,000	352,250.00	972,250.00	1,324,500.00
2/1/2034		339,850.00	339,850.00	
8/1/2034	675,000	339,850.00	1,014,850.00	1,354,700.00
2/1/2035		326,350.00	326,350.00	
8/1/2035	725,000	326,350.00	1,051,350.00	1,377,700.00
2/1/2036		311,850.00	311,850.00	
8/1/2036	780,000	311,850.00	1,091,850.00	1,403,700.00
2/1/2037		296,250.00	296,250.00	
8/1/2037	840,000	296,250.00	1,136,250.00	1,432,500.00
2/1/2038		279,450.00	279,450.00	

Exhibit A

Semi-Annual Debt Service Payment Schedule

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
8/1/2021		$166,471.67	$166,471.67	$166,471.67
2/1/2022		225,300.00	225,300.00	
8/1/2022	$385,000	225,300.00	610,300.00	835,600.00
2/1/2023		221,450.00	221,450.00	
8/1/2023	390,000	221,450.00	611,450.00	832,900.00
2/1/2024		215,600.00	215,600.00	
8/1/2024	400,000	215,600.00	615,600.00	831,200.00
2/1/2025		207,600.00	207,600.00	
8/1/2025	420,000	207,600.00	627,600.00	835,200.00
2/1/2026		199,200.00	199,200.00	
8/1/2026	435,000	199,200.00	634,200.00	833,400.00
2/1/2027		190,500.00	190,500.00	
8/1/2027	450,000	190,500.00	640,500.00	831,000.00
2/1/2028		181,500.00	181,500.00	
8/1/2028	470,000	181,500.00	651,500.00	833,000.00
2/1/2029		172,100.00	172,100.00	
8/1/2029	490,000	172,100.00	662,100.00	834,200.00
2/1/2030		162,300.00	162,300.00	
8/1/2030	510,000	162,300.00	672,300.00	834,600.00
2/1/2031		152,100.00	152,100.00	
8/1/2031	530,000	152,100.00	682,100.00	834,200.00
2/1/2032		141,500.00	141,500.00	
8/1/2032	550,000	141,500.00	691,500.00	833,000.00
2/1/2033		136,000.00	136,000.00	
8/1/2033	560,000	136,000.00	696,000.00	832,000.00
2/1/2034		130,400.00	130,400.00	
8/1/2034	575,000	130,400.00	705,400.00	835,800.00
2/1/2035		124,650.00	124,650.00	
8/1/2035	585,000	124,650.00	709,650.00	834,300.00
2/1/2036		112,950.00	112,950.00	
8/1/2036	605,000	112,950.00	717,950.00	830,900.00
2/1/2037		105,387.50	105,387.50	
8/1/2037	620,000	105,387.50	725,387.50	830,775.00
2/1/2038		97,637.50	97,637.50	
8/1/2038	640,000	97,637.50	737,637.50	835,275.00
2/1/2039		89,637.50	89,637.50	
8/1/2039	655,000	89,637.50	744,637.50	834,275.00

Exhibit A

Semi-Annual Debt Service Payment Schedule

Plumas Unified School District
2016 General Obligation Refunding Bonds

Period Ending	Principal	Interest	Debt Service
2/1/2017	—	$ 19,618.20	$ 19,618.20
8/1/2017	$ 141,000.00	43,064.35	184,064.35
2/1/2018		42,324.10	42,324.10
8/1/2018	28,000.00	42,324.10	70,324.10
2/1/2019		42,154.70	42,154.70
8/1/2019	28,000.00	42,154.70	70,154.70
2/1/2020		41,964.30	41,964.30
8/1/2020	29,000.00	41,964.30	70,964.30
2/1/2021		41,745.35	41,745.35
8/1/2021	29,000.00	41,745.35	70,745.35
2/1/2022		41,509.00	41,509.00
8/1/2022	740,000.00	41,509.00	781,509.00
2/1/2023		35,071.00	35,071.00
8/1/2023	757,000.00	35,071.00	792,071.00
2/1/2024		27,879.50	27,879.50
8/1/2024	809,000.00	27,879.50	836,879.50
2/1/2025		19,385.00	19,385.00
8/1/2025	830,000.00	19,385.00	849,385.00
2/1/2026		10,089.00	10,089.00
8/1/2026	855,000.00	10,089.00	865,089.00
	$4,246,000.00	$666,926.45	$4,912,926.45

Exhibit A

Semi-Annual Debt Service Payment Schedule

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
2/1/2018		$ 186,338.75	$ 186,338.75	
8/1/2018	$1,670,000	143,337.50	1,813,337.50	$ 1,999,676.25
2/1/2019		126,637.50	126,637.50	
8/1/2019	1,835,000	126,637.50	1,961,637.50	2,088,275.00
2/1/2020		108,287.50	108,287.50	
8/1/2020	75,000	108,287.50	183,287.50	291,575.00
2/1/2021		107,537.50	107,537.50	
8/1/2021	80,000	107,537.50	187,537.50	295,075.00
2/1/2022		106,737.50	106,737.50	
8/1/2022	85,000	106,737.50	191,737.50	298,475.00
2/1/2023		105,887.50	105,887.50	
8/1/2023	95,000	105,887.50	200,887.50	306,775.00
2/1/2024		104,937.50	104,937.50	
8/1/2024	105,000	104,937.50	209,937.50	314,875.00
2/1/2025		103,887.50	103,887.50	
8/1 2025	110,000	103,887.50	213,887.50	317,775.00
2/1/2026		102,787.50	102,787.50	
8/1/2026	120,000	102,787.50	222,787.50	325,575.00
2/1/2027		100,987.50	100,987.50	
8/1/2027	130,000	100,987.50	230,987.50	331,975.00
2/1/2028		99,037.50	99,037.50	
8/1/2028	140,000	99,037.50	239,037.50	338,075.00
2/1/2029		96,937.50	96,937.50	
8/1/2029	150,000	96,937.50	246,937.50	343,875.00
2/1/2030		94,687.50	94,687.50	
8/1/2030	160,000	94,687.50	254,687.50	349,375.00
2/1/2031		92,287.50	92,287.50	
8/1/2031	175,000	92,287.50	267,287.50	359,575.00
2/1/2032		89,662.50	89,662.50	
8/1/2032	185,000	89,662.50	274,662.50	364,325.00
2/1/2033		86,771.88	86,771.88	
8/1/2033	200,000	86,771.88	286,771.88	373,543.76
2/1/2034		83,646.88	83,646.88	
8/1/2034	210,000	83,646.88	293,646.88	377,293.76
2/1/2035		80,234.38	80,234.38	
8/1/2035	225,000	80,234.38	305,234.38	385,468.76
2/1/2036		76,578.13	76,578.13	

County of Plumas
AUDITOR CERTIFIED VALUES BY TAX BASE
Model Num: Final, Tax Year: 2024
AIRCRAFT VALUES INCLUDED

TAX CODE: 00001 BASIC TAX 1%
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	25,610	3,073	28,683
LOCAL	5,130,956,507	177,286,071	5,308,242,578
UTILITY	2,061,854		2,061,854
TOTAL	5,133,018,361	177,286,071	5,310,304,432
PLUS HOX	26,044,114	82,243	26,126,357
TOTAL	5,159,062,475	177,368,314	5,336,430,789

TAX CODE: 00002 Unitary 1%
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	23	0	23
LOCAL			0
UTILITY	739,355,478		739,355,478
TOTAL	739,355,478		739,355,478
PLUS HOX			0
TOTAL	739,355,478		739,355,478

TAX CODE: 00003 Railroad Unitary 1%
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	3	0	3
LOCAL			0
UTILITY	76,998,664		76,998,664
TOTAL	76,998,664		76,998,664
PLUS HOX			0
TOTAL	76,998,664		76,998,664

TAX CODE: 10070 School Bond Measure A 530-283-6500
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	24,483	3,010	27,493
LOCAL	4,994,376,165	175,736,744	5,170,112,909
UTILITY	1,547,341		1,547,341
TOTAL	4,995,923,506	175,736,744	5,171,660,250
PLUS HOX	25,295,114	82,243	25,377,357
TOTAL	5,021,218,620	175,818,987	5,197,037,607

TAX CODE: 10071 School Bond Measure B 530-283-6500,
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	24,483	3,010	27,493
LOCAL	4,994,376,165	175,736,744	5,170,112,909
UTILITY	1,547,341		1,547,341
TOTAL	4,995,923,506	175,736,744	5,171,660,250
PLUS HOX	25,295,114	82,243	25,377,357
TOTAL	5,021,218,620	175,818,987	5,197,037,607

TAX CODE: 10075 Unitary Debt Service
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	23	0	23
LOCAL			0
UTILITY	739,355,478		739,355,478
TOTAL	739,355,478		739,355,478
PLUS HOX			0
TOTAL	739,355,478		739,355,478

TAX CODE: 10076 Railroad Unitary Debt Service
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	3	0	3
LOCAL			0
UTILITY	76,998,664		76,998,664
TOTAL	76,998,664		76,998,664
PLUS HOX			0
TOTAL	76,998,664		76,998,664

TAX CODE: 10080 Plumas District Hospital Bond 2008
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	4,695	956	5,651
LOCAL	865,531,506	56,198,944	921,730,450
UTILITY	846,472		846,472
TOTAL	866,377,978	56,198,944	922,576,922
PLUS HOX	8,911,913	68,951	8,980,864
TOTAL	875,289,891	56,267,895	931,557,786

TAX CODE: 10090 Seneca Healthcare Bond B 2022
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	7,400	1,214	8,614
LOCAL	2,191,029,130	70,276,768	2,261,305,898
UTILITY	168,904		168,904
TOTAL	2,191,198,034	70,276,768	2,261,474,802
PLUS HOX	5,472,600		5,472,600
TOTAL	2,196,670,634	70,276,768	2,266,947,402

TAX CODE: 20001 COUNTY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	25,610	3,073	28,683
LOCAL	5,130,956,507	177,286,071	5,308,242,578
UTILITY	2,061,854		2,061,854
TOTAL	5,133,018,361	177,286,071	5,310,304,432
PLUS HOX	26,044,114	82,243	26,126,357
TOTAL	5,159,062,475	177,368,314	5,336,430,789

County of Plumas
AUDITOR CERTIFIED VALUES BY TAX BASE
Model Num: Final, Tax Year: 2024
AIRCRAFT VALUES INCLUDED

TAX CODE: 20090 AMERICAN VALLEY CSD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	2,064	486	2,550
LOCAL	455,788,866	27,899,553	483,688,419
UTILITY	22,200		22,200
TOTAL	455,811,066	27,899,553	483,710,619
PLUS HOX	5,117,913	26,951	5,144,864
TOTAL	460,928,979	27,926,504	488,855,483

TAX CODE: 20100 BECKWOURTH CSA
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	105	5	110
LOCAL	13,655,324	113,520	13,768,844
UTILITY			0
TOTAL	13,655,324	113,520	13,768,844
PLUS HOX	168,000		168,000
TOTAL	13,823,324	113,520	13,936,844

TAX CODE: 20115 BECKWOURTH PEAK FIRE PROTECTIC
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	4,732	209	4,941
LOCAL	625,255,012	17,054,006	642,309,018
UTILITY	517,411		517,411
TOTAL	625,772,423	17,054,006	642,826,429
PLUS HOX	4,071,268		4,071,268
TOTAL	629,843,691	17,054,006	646,897,697

TAX CODE: 20120 CENTRAL PLUMAS REC & PARK
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	3,831	662	4,493
LOCAL	764,122,081	30,205,921	794,328,002
UTILITY	514,837		514,837
TOTAL	764,636,918	30,205,921	794,842,839
PLUS HOX	8,246,913	61,951	8,308,864
TOTAL	772,883,831	30,267,872	803,151,703

TAX CODE: 20130 CHESTER CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	7,400	1,214	8,614
LOCAL	2,191,029,130	70,276,768	2,261,305,898
UTILITY	168,904		168,904
TOTAL	2,191,198,034	70,276,768	2,261,474,802
PLUS HOX	5,472,600		5,472,600
TOTAL	2,196,670,634	70,276,768	2,266,947,402

TAX CODE: 20140 CHESTER FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,425	173	1,598
LOCAL	296,452,665	25,539,532	321,992,197
UTILITY			0
TOTAL	296,452,665	25,539,532	321,992,197
PLUS HOX	2,672,600		2,672,600
TOTAL	299,125,265	25,539,532	324,664,797

TAX CODE: 20150 CHESTER PUD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,425	173	1,598
LOCAL	296,452,665	25,539,532	321,992,197
UTILITY			0
TOTAL	296,452,665	25,539,532	321,992,197
PLUS HOX	2,672,600		2,672,600
TOTAL	299,125,265	25,539,532	324,664,797

TAX CODE: 20160 CHESTER PUD ZONE A
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,222	145	1,367
LOCAL	221,157,948	16,039,216	237,197,164
UTILITY			0
TOTAL	221,157,948	16,039,216	237,197,164
PLUS HOX	2,217,600		2,217,600
TOTAL	223,375,548	16,039,216	239,414,764

TAX CODE: 20170 CLIO PUD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	93	3	96
LOCAL	16,928,075	69,641	16,997,716
UTILITY			0
TOTAL	16,928,075	69,641	16,997,716
PLUS HOX	140,000		140,000
TOTAL	17,068,075	69,641	17,137,716

TAX CODE: 20180 CRESCENT MILLS FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	442	27	469
LOCAL	42,647,676	6,600,425	49,248,101
UTILITY			0
TOTAL	42,647,676	6,600,425	49,248,101
PLUS HOX	766,911	7,000	773,911
TOTAL	43,414,587	6,607,425	50,022,012

TAX CODE: 20190 CRESCENT MILLS LIGHTING
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	119	5	124
LOCAL	7,466,136	20,031	7,486,167
UTILITY			0
TOTAL	7,466,136	20,031	7,486,167
PLUS HOX	196,000		196,000
TOTAL	7,662,136	20,031	7,682,167

TAX CODE: 20200 CROMBERG CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	328	37	365
LOCAL	54,859,331	2,215,562	57,074,893
UTILITY			0
TOTAL	54,859,331	2,215,562	57,074,893
PLUS HOX	497,000		497,000
TOTAL	55,356,331	2,215,562	57,571,893

TAX CODE: 20210 CSA #11 (AMBULANCE)
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	4,695	956	5,651
LOCAL	865,531,506	56,198,944	921,730,450
UTILITY	846,472		846,472
TOTAL	866,377,978	56,198,944	922,576,922
PLUS HOX	8,911,913	68,951	8,980,864
TOTAL	875,289,891	56,267,895	931,557,786

TAX CODE: 20230 EASTERN PLUMAS HEALTHCARE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	9,787	492	10,279
LOCAL	1,717,347,980	36,030,577	1,753,378,557
UTILITY	961,236		961,236
TOTAL	1,718,309,216	36,030,577	1,754,339,793
PLUS HOX	8,922,163		8,922,163
TOTAL	1,727,231,379	36,030,577	1,763,261,956

TAX CODE: 20240 EASTERN PLUMAS RURAL FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,403	71	1,474
LOCAL	183,768,068	5,704,834	189,472,902
UTILITY	259,669		259,669
TOTAL	184,027,737	5,704,834	189,732,571
PLUS HOX	1,700,895		1,700,895
TOTAL	185,728,632	5,704,834	191,433,466

TAX CODE: 20250 FLOOD CONTROL COUNTY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	25,515	3,069	28,584
LOCAL	5,109,203,272	176,932,976	5,286,136,248
UTILITY	1,984,938		1,984,938
TOTAL	5,111,188,210	176,932,976	5,288,121,186
PLUS HOX	25,960,114	82,243	26,042,357
TOTAL	5,137,148,324	177,015,219	5,314,163,543

TAX CODE: 20260 GRAEAGLE CSD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,256	52	1,308
LOCAL	290,063,623	5,966,712	296,030,335
UTILITY			0
TOTAL	290,063,623	5,966,712	296,030,335
PLUS HOX	1,260,000		1,260,000
TOTAL	291,323,623	5,966,712	297,290,335

TAX CODE: 20270 GRAEAGLE FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,758	69	1,827
LOCAL	534,970,896	6,299,191	541,270,087
UTILITY			0
TOTAL	534,970,896	6,299,191	541,270,087
PLUS HOX	1,820,000		1,820,000
TOTAL	536,790,896	6,299,191	543,090,087

TAX CODE: 20280 GREENHORN CREEK CSD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	387	9	396
LOCAL	29,044,120	93,960	29,138,080
UTILITY			0
TOTAL	29,044,120	93,960	29,138,080
PLUS HOX	378,000		378,000
TOTAL	29,422,120	93,960	29,516,080

TAX CODE: 20290 GREENVILLE CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,261	64	1,325
LOCAL	98,978,687	3,044,548	102,023,235
UTILITY	48,352		48,352
TOTAL	99,027,039	3,044,548	102,071,587
PLUS HOX	1,140,362	6,292	1,146,654
TOTAL	100,167,401	3,050,840	103,218,241

County of Plumas
AUDITOR CERTIFIED VALUES BY TAX BASE
Model Num: Final, Tax Year: 2024
AIRCRAFT VALUES INCLUDED

TAX CODE: 20300 GRIZZLY LAKE CSD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	505	30	535
LOCAL	59,334,597	2,925,639	62,260,236
UTILITY			0
TOTAL	59,334,597	2,925,639	62,260,236
PLUS HOX	587,895		587,895
TOTAL	59,922,492	2,925,639	62,848,131

TAX CODE: 20310 HAMILTON BRANCH FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	967	140	1,107
LOCAL	313,916,095	3,836,251	317,752,346
UTILITY			0
TOTAL	313,916,095	3,836,251	317,752,346
PLUS HOX	1,043,000		1,043,000
TOTAL	314,959,095	3,836,251	318,795,346

TAX CODE: 20320 INDIAN VALLEY CSD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,810	84	1,894
LOCAL	185,837,408	10,238,194	196,075,602
UTILITY	48,352		48,352
TOTAL	185,885,760	10,238,194	196,123,954
PLUS HOX	2,467,273	13,292	2,480,565
TOTAL	188,353,033	10,251,486	198,604,519

TAX CODE: 20340 JOHNSVILLE PUD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	80	1	81
LOCAL	12,044,477	45,639	12,090,116
UTILITY			0
TOTAL	12,044,477	45,639	12,090,116
PLUS HOX	28,000		28,000
TOTAL	12,072,477	45,639	12,118,116

TAX CODE: 20350 LAPORTE FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	312	9	321
LOCAL	33,864,534	55,128	33,919,662
UTILITY			0
TOTAL	33,864,534	55,128	33,919,662
PLUS HOX	21,000		21,000
TOTAL	33,885,534	55,128	33,940,662

TAX CODE: 20360 MEADOW VALLEY CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	853	296	1,149
LOCAL	93,806,700	25,086,515	118,893,215
UTILITY			0
TOTAL	93,806,700	25,086,515	118,893,215
PLUS HOX	833,000		833,000
TOTAL	94,639,700	25,086,515	119,726,215

TAX CODE: 20370 MEADOW VALLEY FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	359	34	393
LOCAL	57,294,006	343,532	57,637,538
UTILITY			0
TOTAL	57,294,006	343,532	57,637,538
PLUS HOX	784,000		784,000
TOTAL	58,078,006	343,532	58,421,538

TAX CODE: 20380 MOHAWK VALLEY CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	3,446	153	3,599
LOCAL	898,477,717	10,334,927	908,812,644
UTILITY	172,424		172,424
TOTAL	898,650,141	10,334,927	908,985,068
PLUS HOX	3,143,000		3,143,000
TOTAL	901,793,141	10,334,927	912,128,068

TAX CODE: 20390 PENINSULA FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	3,440	536	3,976
LOCAL	1,136,700,063	19,628,484	1,156,328,547
UTILITY			0
TOTAL	1,136,700,063	19,628,484	1,156,328,547
PLUS HOX	1,246,000		1,246,000
TOTAL	1,137,946,063	19,628,484	1,157,574,547

TAX CODE: 20400 PLUMAS EUREKA CSD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	653	15	668
LOCAL	178,719,814	1,077,605	179,797,419
UTILITY			0
TOTAL	178,719,814	1,077,605	179,797,419
PLUS HOX	574,000		574,000
TOTAL	179,293,814	1,077,605	180,371,419

TAX CODE: 20410 PLUMAS DISTRICT HOSPITAL
VALUE BASE 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	7,343	1,211	8,554
LOCAL	1,120,700,283	69,308,103	1,189,508,386
UTILITY	909,722		909,722
TOTAL	1,121,610,005	69,308,103	1,190,418,108
PLUS HOX	10,600,351	82,243	11,682,594
TOTAL	1,132,710,356	69,390,346	1,202,100,702

TAX CODE: 20420 PORTOLA CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	5,141	278	5,419
LOCAL	690,534,186	22,782,846	713,317,032
UTILITY	761,406		761,406
TOTAL	691,295,592	22,782,846	714,078,438
PLUS HOX	5,464,163		5,464,163
TOTAL	696,759,755	22,782,846	719,542,601

TAX CODE: 20430 PORTOLA, CITY OF
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,603	93	1,696
LOCAL	179,187,549	3,270,222	182,457,771
UTILITY			0
TOTAL	179,187,549	3,270,222	182,457,771
PLUS HOX	2,244,268		2,244,268
TOTAL	181,431,817	3,270,222	184,702,039

TAX CODE: 20440 PRATTVILLE-ALMANOR FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	201	88	289
LOCAL	28,390,351	8,699,752	37,090,103
UTILITY	154,021		154,021
TOTAL	28,544,372	8,699,752	37,244,124
PLUS HOX	49,000		49,000
TOTAL	28,593,372	8,699,752	37,293,124

TAX CODE: 20450 QUINCY LAPORTE CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	4,266	723	4,989
LOCAL	800,806,676	31,285,165	832,091,841
UTILITY	520,455		520,455
TOTAL	801,327,131	31,285,165	832,612,296
PLUS HOX	7,574,913	61,951	7,636,864
TOTAL	808,902,044	31,347,116	840,249,160

TAX CODE: 20470 QUINCY FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	2,680	535	3,215
LOCAL	631,454,734	28,690,446	660,145,180
UTILITY	189,062		189,062
TOTAL	631,643,796	28,690,446	660,334,242
PLUS HOX	6,818,913	40,951	6,859,864
TOTAL	638,462,709	28,731,397	667,194,106

TAX CODE: 20480 QUINCY LIGHTING
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	2,351	551	2,902
LOCAL	486,087,172	28,833,041	514,920,213
UTILITY	347,975		347,975
TOTAL	486,435,147	28,833,041	515,268,188
PLUS HOX	5,278,913	47,951	5,326,864
TOTAL	491,714,060	28,880,992	520,595,052

TAX CODE: 20490 SENECA HEALTHCARE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	7,400	1,214	8,614
LOCAL	2,191,029,130	70,276,768	2,261,305,898
UTILITY	168,904		168,904
TOTAL	2,191,198,034	70,276,768	2,261,474,802
PLUS HOX	5,472,600		5,472,600
TOTAL	2,196,670,634	70,276,768	2,266,947,402

TAX CODE: 20510 TAYLORSVILLE CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	709	80	789
LOCAL	106,195,703	1,916,543	108,112,246
UTILITY	4,176		4,176
TOTAL	106,199,879	1,916,543	108,116,422
PLUS HOX	861,000		861,000
TOTAL	107,060,879	1,916,543	108,977,422

TAX CODE: 20520 WEST ALMANOR CSD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	701	128	829
LOCAL	380,937,807	3,093,099	384,030,906
UTILITY			0
TOTAL	380,937,807	3,093,099	384,030,906
PLUS HOX	455,000		455,000
TOTAL	381,392,807	3,093,099	384,485,906

County of Plumas
AUDITOR CERTIFIED VALUES BY TAX BASE
Model Num: Final, Tax Year: 2024
AIRCRAFT VALUES INCLUDED

TAX CODE: 30010 PLUMAS COUNTY OFFICE OF EDUCAT
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	24,483	3,010	27,493
LOCAL	4,994,376,165	175,736,744	5,170,112,909
UTILITY	1,547,341		1,547,341
TOTAL	4,995,923,506	175,736,744	5,171,660,250
PLUS HOX	25,295,114	82,243	25,377,357
TOTAL	5,021,218,620	175,818,987	5,197,037,607

TAX CODE: 30020 FEATHER RIVER COLLEGE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	24,483	3,010	27,493
LOCAL	4,994,376,165	175,736,744	5,170,112,909
UTILITY	1,547,341		1,547,341
TOTAL	4,995,923,506	175,736,744	5,171,660,250
PLUS HOX	25,295,114	82,243	25,377,357
TOTAL	5,021,218,620	175,818,987	5,197,037,607

TAX CODE: 30030 PLUMAS UNIFIED SCHOOL DISTRICT
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	24,483	3,010	27,493
LOCAL	4,994,376,165	175,736,744	5,170,112,909
UTILITY	1,547,341		1,547,341
TOTAL	4,995,923,506	175,736,744	5,171,660,250
PLUS HOX	25,295,114	82,243	25,377,357
TOTAL	5,021,218,620	175,818,987	5,197,037,607

TAX CODE: 30040 SIERRA PLUMAS JOINT UNIFIED SCHC
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,127	63	1,190
LOCAL	136,580,342	1,549,327	138,129,669
UTILITY	514,513		514,513
TOTAL	137,094,855	1,549,327	138,644,182
PLUS HOX	749,000		749,000
TOTAL	137,843,855	1,549,327	139,393,182

TAX CODE: 30050 ERAF
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	25,610	3,073	28,683
LOCAL	5,130,955,507	177,286,071	5,308,242,578
UTILITY	2,061,854		2,061,854
TOTAL	5,133,018,361	177,286,071	5,310,304,432
PLUS HOX	26,044,114	82,243	26,126,357
TOTAL	5,159,062,475	177,368,314	5,336,430,789

County of Plumas
AUDITOR CERTIFIED VALUES BY TAX BASE
Model Num: Final, Tax Year: 2024
AIRCRAFT VALUES EXCLUDED

TAX CODE: 00001 BASIC TAX 1%
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	25,610	3,038	28,648
LOCAL	5,130,956,507	170,683,997	5,301,640,504
UTILITY	2,061,854		2,061,854
TOTAL	5,133,018,361	170,683,997	5,303,702,358
PLUS HOX	26,044,114	82,243	26,126,357
TOTAL	5,159,062,475	170,766,240	5,329,828,715

TAX CODE: 00002 Unitary 1%
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	23	0	23
LOCAL			0
UTILITY	739,355,478		739,355,478
TOTAL	739,355,478		739,355,478
PLUS HOX			0
TOTAL	739,355,478		739,355,478

TAX CODE: 00003 Railroad Unitary 1%
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	3	0	3
LOCAL			0
UTILITY	76,998,664		76,998,664
TOTAL	76,998,664		76,998,664
PLUS HOX			0
TOTAL	76,998,664		76,998,664

TAX CODE: 10070 School Bond Measure A 530-283-6500
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	24,483	2,975	27,458
LOCAL	4,994,376,165	169,134,670	5,163,510,835
UTILITY	1,547,341		1,547,341
TOTAL	4,995,923,506	169,134,670	5,165,058,176
PLUS HOX	25,295,114	82,243	25,377,357
TOTAL	5,021,218,620	169,216,913	5,190,435,533

TAX CODE: 10071 School Bond Measure B 530-283-6500,
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	24,483	2,975	27,458
LOCAL	4,994,376,165	169,134,670	5,163,510,835
UTILITY	1,547,341		1,547,341
TOTAL	4,995,923,506	169,134,670	5,165,058,176
PLUS HOX	25,295,114	82,243	25,377,357
TOTAL	5,021,218,620	169,216,913	5,190,435,533

TAX CODE: 10075 Unitary Debt Service
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	23	0	23
LOCAL			0
UTILITY	739,355,478		739,355,478
TOTAL	739,355,478		739,355,478
PLUS HOX			0
TOTAL	739,355,478		739,355,478

TAX CODE: 10076 Railroad Unitary Debt Service
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	3	0	3
LOCAL			0
UTILITY	76,998,664		76,998,664
TOTAL	76,998,664		76,998,664
PLUS HOX			0
TOTAL	76,998,664		76,998,664

TAX CODE: 10080 Plumas District Hospital Bond 2008
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	4,695	936	5,631
LOCAL	865,531,506	55,059,632	920,591,138
UTILITY	846,472		846,472
TOTAL	866,377,978	55,059,632	921,437,610
PLUS HOX	8,911,913	68,951	8,980,864
TOTAL	875,289,891	55,128,583	930,418,474

TAX CODE: 10090 Seneca Healthcare Bond B 2022
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	7,400	1,211	8,611
LOCAL	2,191,029,130	69,633,473	2,260,662,603
UTILITY	168,904		168,904
TOTAL	2,191,198,034	69,633,473	2,260,831,507
PLUS HOX	5,472,600		5,472,600
TOTAL	2,196,670,634	69,633,473	2,266,304,107

TAX CODE: 20001 COUNTY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	25,610	3,038	28,648
LOCAL	5,130,956,507	170,683,997	5,301,640,504
UTILITY	2,061,854		2,061,854
TOTAL	5,133,018,361	170,683,997	5,303,702,358
PLUS HOX	26,044,114	82,243	26,126,357
TOTAL	5,159,062,475	170,766,240	5,329,828,715

TAX CODE: 20090 AMERICAN VALLEY CSD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	2,064	466	2,530
LOCAL	455,788,866	26,760,241	482,549,107
UTILITY	22,200		22,200
TOTAL	455,811,066	26,760,241	482,571,307
PLUS HOX	5,117,913	26,951	5,144,864
TOTAL	460,928,979	26,787,192	487,716,171

TAX CODE: 20100 BECKWOURTH CSA
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	105	5	110
LOCAL	13,655,324	113,520	13,768,844
UTILITY			0
TOTAL	13,655,324	113,520	13,768,844
PLUS HOX	168,000		168,000
TOTAL	13,823,324	113,520	13,936,844

TAX CODE: 20115 BECKWOURTH PEAK FIRE PROTECTIC
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	4,732	197	4,929
LOCAL	625,255,012	12,234,539	637,489,551
UTILITY	517,411		517,411
TOTAL	625,772,423	12,234,539	638,006,962
PLUS HOX	4,071,268		4,071,268
TOTAL	629,843,691	12,234,539	642,078,230

TAX CODE: 20120 CENTRAL PLUMAS REC & PARK
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	3,831	642	4,473
LOCAL	764,122,081	29,066,609	793,188,690
UTILITY	514,837		514,837
TOTAL	764,636,918	29,066,609	793,703,527
PLUS HOX	8,246,913	61,951	8,308,864
TOTAL	772,883,831	29,128,560	802,012,391

TAX CODE: 20130 CHESTER CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	7,400	1,211	8,611
LOCAL	2,191,029,130	69,633,473	2,260,662,603
UTILITY	168,904		168,904
TOTAL	2,191,198,034	69,633,473	2,260,831,507
PLUS HOX	5,472,600		5,472,600
TOTAL	2,196,670,634	69,633,473	2,266,304,107

TAX CODE: 20140 CHESTER FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,425	173	1,598
LOCAL	296,452,665	25,539,532	321,992,197
UTILITY			0
TOTAL	296,452,665	25,539,532	321,992,197
PLUS HOX	2,672,600		2,672,600
TOTAL	299,125,265	25,539,532	324,664,797

TAX CODE: 20150 CHESTER PUD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,425	173	1,598
LOCAL	296,452,665	25,539,532	321,992,197
UTILITY			0
TOTAL	296,452,665	25,539,532	321,992,197
PLUS HOX	2,672,600		2,672,600
TOTAL	299,125,265	25,539,532	324,664,797

TAX CODE: 20160 CHESTER PUD ZONE A
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,222	145	1,367
LOCAL	221,157,948	16,039,216	237,197,164
UTILITY			0
TOTAL	221,157,948	16,039,216	237,197,164
PLUS HOX	2,217,600		2,217,600
TOTAL	223,375,548	16,039,216	239,414,764

TAX CODE: 20170 CLIO PUD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	93	3	96
LOCAL	16,928,075	69,641	16,997,716
UTILITY			0
TOTAL	16,928,075	69,641	16,997,716
PLUS HOX	140,000		140,000
TOTAL	17,068,075	69,641	17,137,716

TAX CODE: 20180 CRESCENT MILLS FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	442	27	469
LOCAL	42,647,676	6,600,425	49,248,101
UTILITY			0
TOTAL	42,647,676	6,600,425	49,248,101
PLUS HOX	766,911	7,000	773,911
TOTAL	43,414,587	6,607,425	50,022,012

TAX CODE: 20190 CRESCENT MILLS LIGHTING
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	119	5	124
LOCAL	7,466,136	20,031	7,486,167
UTILITY			0
TOTAL	7,466,136	20,031	7,486,167
PLUS HOX	196,000		196,000
TOTAL	7,662,136	20,031	7,682,167

TAX CODE: 20200 CROMBERG CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	328	37	365
LOCAL	54,859,331	2,215,562	57,074,893
UTILITY			0
TOTAL	54,859,331	2,215,562	57,074,893
PLUS HOX	497,000		497,000
TOTAL	55,356,331	2,215,562	57,571,893

TAX CODE: 20210 CSA #11 (AMBULANCE)
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	4,695	936	5,631
LOCAL	865,531,506	55,059,632	920,591,138
UTILITY	846,472		846,472
TOTAL	866,377,978	55,059,632	921,437,610
PLUS HOX	8,911,913	68,951	8,980,864
TOTAL	875,289,891	55,128,583	930,418,474

TAX CODE: 20230 EASTERN PLUMAS HEALTHCARE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	9,787	480	10,267
LOCAL	1,717,347,980	31,211,110	1,748,559,090
UTILITY	961,236		961,236
TOTAL	1,718,309,216	31,211,110	1,749,520,326
PLUS HOX	8,922,163		8,922,163
TOTAL	1,727,231,379	31,211,110	1,758,442,489

TAX CODE: 20240 EASTERN PLUMAS RURAL FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,403	71	1,474
LOCAL	183,768,068	5,704,834	189,472,902
UTILITY	259,669		259,669
TOTAL	184,027,737	5,704,834	189,732,571
PLUS HOX	1,700,895		1,700,895
TOTAL	185,728,632	5,704,834	191,433,466

TAX CODE: 20250 FLOOD CONTROL COUNTY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	25,515	3,034	28,549
LOCAL	5,109,203,272	170,330,902	5,279,534,174
UTILITY	1,984,938		1,984,938
TOTAL	5,111,188,210	170,330,902	5,281,519,112
PLUS HOX	25,960,114	82,243	26,042,357
TOTAL	5,137,148,324	170,413,145	5,307,561,469

TAX CODE: 20260 GRAEAGLE CSD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,256	52	1,308
LOCAL	290,063,623	5,966,712	296,030,335
UTILITY			0
TOTAL	290,063,623	5,966,712	296,030,335
PLUS HOX	1,260,000		1,260,000
TOTAL	291,323,623	5,966,712	297,290,335

TAX CODE: 20270 GRAEAGLE FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,758	69	1,827
LOCAL	534,970,896	6,299,191	541,270,087
UTILITY			0
TOTAL	534,970,896	6,299,191	541,270,087
PLUS HOX	1,820,000		1,820,000
TOTAL	536,790,896	6,299,191	543,090,087

TAX CODE: 20280 GREENHORN CREEK CSD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	387	9	396
LOCAL	29,044,120	93,960	29,138,080
UTILITY			0
TOTAL	29,044,120	93,960	29,138,080
PLUS HOX	378,000		378,000
TOTAL	29,422,120	93,960	29,516,080

TAX CODE: 20290 GREENVILLE CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,261	64	1,325
LOCAL	98,978,687	3,044,548	102,023,235
UTILITY	48,352		48,352
TOTAL	99,027,039	3,044,548	102,071,587
PLUS HOX	1,140,362	6,292	1,146,654
TOTAL	100,167,401	3,050,840	103,218,241

County of Plumas
AUDITOR CERTIFIED VALUES BY TAX BASE
Model Num: Final, Tax Year: 2024
AIRCRAFT VALUES EXCLUDED

TAX CODE: 20300 GRIZZLY LAKE CSD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	505	30	535
LOCAL	59,334,597	2,925,639	62,260,236
UTILITY			0
TOTAL	59,334,597	2,925,639	62,260,236
PLUS HOX	587,895		587,895
TOTAL	59,922,492	2,925,639	62,848,131

TAX CODE: 20310 HAMILTON BRANCH FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	967	140	1,107
LOCAL	313,916,095	3,836,251	317,752,346
UTILITY			0
TOTAL	313,916,095	3,836,251	317,752,346
PLUS HOX	1,043,000		1,043,000
TOTAL	314,959,095	3,836,251	318,795,346

TAX CODE: 20320 INDIAN VALLEY CSD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,810	84	1,894
LOCAL	185,837,408	10,238,194	196,075,602
UTILITY	48,352		48,352
TOTAL	185,885,760	10,238,194	196,123,954
PLUS HOX	2,467,273	13,292	2,480,565
TOTAL	188,353,033	10,251,486	198,604,519

TAX CODE: 20340 JOHNSVILLE PUD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	80	1	81
LOCAL	12,044,477	45,639	12,090,116
UTILITY			0
TOTAL	12,044,477	45,639	12,090,116
PLUS HOX	28,000		28,000
TOTAL	12,072,477	45,639	12,118,116

TAX CODE: 20350 LAPORTE FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	312	9	321
LOCAL	33,864,534	55,128	33,919,662
UTILITY			0
TOTAL	33,864,534	55,128	33,919,662
PLUS HOX	21,000		21,000
TOTAL	33,885,534	55,128	33,940,662

TAX CODE: 20360 MEADOW VALLEY CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	853	296	1,149
LOCAL	93,806,700	25,086,515	118,893,215
UTILITY			0
TOTAL	93,806,700	25,086,515	118,893,215
PLUS HOX	833,000		833,000
TOTAL	94,639,700	25,086,515	119,726,215

TAX CODE: 20370 MEADOW VALLEY FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	359	34	393
LOCAL	57,294,006	343,532	57,637,538
UTILITY			0
TOTAL	57,294,006	343,532	57,637,538
PLUS HOX	784,000		784,000
TOTAL	58,078,006	343,532	58,421,538

TAX CODE: 20380 MOHAWK VALLEY CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	3,446	153	3,599
LOCAL	898,477,717	10,334,927	908,812,644
UTILITY	172,424		172,424
TOTAL	898,650,141	10,334,927	908,985,068
PLUS HOX	3,143,000		3,143,000
TOTAL	901,793,141	10,334,927	912,128,068

TAX CODE: 20390 PENINSULA FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	3,440	536	3,976
LOCAL	1,136,700,063	19,628,484	1,156,328,547
UTILITY			0
TOTAL	1,136,700,063	19,628,484	1,156,328,547
PLUS HOX	1,246,000		1,246,000
TOTAL	1,137,946,063	19,628,484	1,157,574,547

TAX CODE: 20400 PLUMAS EUREKA CSD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	653	15	668
LOCAL	178,719,814	1,077,605	179,797,419
UTILITY			0
TOTAL	178,719,814	1,077,605	179,797,419
PLUS HOX	574,000		574,000
TOTAL	179,293,814	1,077,605	180,371,419

County of Plumas
AUDITOR CERTIFIED VALUES BY TAX BASE
Model Num: Final, Tax Year: 2024
AIRCRAFT VALUES EXCLUDED

TAX CODE: 20410 PLUMAS DISTRICT HOSPITAL
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	7,343	1,191	8,534
LOCAL	1,120,200,283	68,168,791	1,188,369,074
UTILITY	909,722		909,722
TOTAL	1,121,110,005	68,168,791	1,189,278,796
PLUS HOX	11,600,351	82,243	11,682,594
TOTAL	1,132,710,356	68,251,034	1,200,961,390

TAX CODE: 20420 PORTOLA CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	5,141	266	5,407
LOCAL	690,534,186	17,963,379	708,497,565
UTILITY	761,406		761,406
TOTAL	691,295,592	17,963,379	709,258,971
PLUS HOX	5,464,163		5,464,163
TOTAL	696,759,755	17,963,379	714,723,134

TAX CODE: 20430 PORTOLA, CITY OF
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,603	93	1,696
LOCAL	179,187,549	3,270,222	182,457,771
UTILITY			0
TOTAL	179,187,549	3,270,222	182,457,771
PLUS HOX	2,244,268		2,244,268
TOTAL	181,431,817	3,270,222	184,702,039

TAX CODE: 20440 PRATTVILLE-ALMANOR FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	201	88	289
LOCAL	28,390,351	8,699,752	37,090,103
UTILITY	154,021		154,021
TOTAL	28,544,372	8,699,752	37,244,124
PLUS HOX	49,000		49,000
TOTAL	28,593,372	8,699,752	37,293,124

TAX CODE: 20450 QUINCY LAPORTE CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	4,266	703	4,969
LOCAL	800,806,676	30,145,853	830,952,529
UTILITY	520,455		520,455
TOTAL	801,327,131	30,145,853	831,472,984
PLUS HOX	7,574,913	61,951	7,636,864
TOTAL	808,902,044	30,207,804	839,109,848

TAX CODE: 20470 QUINCY FIRE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	2,680	515	3,195
LOCAL	631,454,734	27,551,134	659,005,868
UTILITY	189,062		189,062
TOTAL	631,643,796	27,551,134	659,194,930
PLUS HOX	6,818,913	40,951	6,859,864
TOTAL	638,462,709	27,592,085	666,054,794

TAX CODE: 20480 QUINCY LIGHTING
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	2,351	531	2,882
LOCAL	486,087,172	27,693,729	513,780,901
UTILITY	347,975		347,975
TOTAL	486,435,147	27,693,729	514,128,876
PLUS HOX	5,278,913	47,951	5,326,864
TOTAL	491,714,060	27,741,680	519,455,740

TAX CODE: 20490 SENECA HEALTHCARE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	7,400	1,211	8,611
LOCAL	2,191,029,130	69,633,473	2,260,662,603
UTILITY	168,904		168,904
TOTAL	2,191,198,034	69,633,473	2,260,831,507
PLUS HOX	5,472,600		5,472,600
TOTAL	2,196,670,634	69,633,473	2,266,304,107

TAX CODE: 20510 TAYLORSVILLE CEMETERY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	709	80	789
LOCAL	106,195,703	1,916,543	108,112,246
UTILITY	4,176		4,176
TOTAL	106,199,879	1,916,543	108,116,422
PLUS HOX	861,000		861,000
TOTAL	107,060,879	1,916,543	108,977,422

TAX CODE: 20520 WEST ALMANOR CSD
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	701	128	829
LOCAL	380,937,807	3,093,099	384,030,906
UTILITY			0
TOTAL	380,937,807	3,093,099	384,030,906
PLUS HOX	455,000		455,000
TOTAL	381,392,807	3,093,099	384,485,906

County of Plumas
AUDITOR CERTIFIED VALUES BY TAX BASE
Model Num: Final, Tax Year: 2024
AIRCRAFT VALUES EXCLUDED

TAX CODE: 30010 PLUMAS COUNTY OFFICE OF EDUCAT
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	24,483	2,975	27,458
LOCAL	4,994,376,165	169,134,670	5,163,510,835
UTILITY	1,547,341		1,547,341
TOTAL	4,995,923,506	169,134,670	5,165,058,176
PLUS HOX	25,295,114	82,243	25,377,357
TOTAL	5,021,218,620	169,216,913	5,190,435,533

TAX CODE: 30020 FEATHER RIVER COLLEGE
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	24,483	2,975	27,458
LOCAL	4,994,376,165	169,134,670	5,163,510,835
UTILITY	1,547,341		1,547,341
TOTAL	4,995,923,506	169,134,670	5,165,058,176
PLUS HOX	25,295,114	82,243	25,377,357
TOTAL	5,021,218,620	169,216,913	5,190,435,533

TAX CODE: 30030 PLUMAS UNIFIED SCHOOL DISTRICT
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	24,483	2,975	27,458
LOCAL	4,994,376,165	169,134,670	5,163,510,835
UTILITY	1,547,341		1,547,341
TOTAL	4,995,923,506	169,134,670	5,165,058,176
PLUS HOX	25,295,114	82,243	25,377,357
TOTAL	5,021,218,620	169,216,913	5,190,435,533

TAX CODE: 30040 SIERRA PLUMAS JOINT UNIFIED SCHC
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,127	63	1,190
LOCAL	136,580,342	1,549,327	138,129,669
UTILITY	514,513		514,513
TOTAL	137,094,855	1,549,327	138,644,182
PLUS HOX	749,000		749,000
TOTAL	137,843,855	1,549,327	139,393,182

TAX CODE: 30050 ERAF
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	25,610	3,038	28,648
LOCAL	5,130,956,507	170,683,997	5,301,640,504
UTILITY	2,061,854		2,061,854
TOTAL	5,133,018,361	170,683,997	5,303,702,358
PLUS HOX	26,044,114	82,243	26,126,357
TOTAL	5,159,062,475	170,766,240	5,329,828,715

PLUMAS HOSPITAL DISTRICT

RESOLUTION No. 2024 - 3

RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLUMAS HOSPITAL DISTRICT GENERAL OBLIGATION BONDS SERIES C PROPERTY TAX RATE 2024-2025

NOW, THEREFORE BE IT RESOLVED that the President and Secretary of the Board of the Plumas Hospital District Board of Directors are hereby authorized and empowered to take all actions necessary or appropriate:

1. To authorize the Plumas County Tax Assessor's office to set the 2024-2025 Property Tax Rate for the Plumas District Hospital General Obligation Bond Series C at 0.0003282

PASSED AND ADOPTED this 12th day of September, 2024 by the following vote:

AYES: Director Wickman
Director Ryback
Director Flanigan
Director Blesse
Director McNett

NAYES: None

ABSENT: None

Andrew Ryback, Board President
Plumas Hospital District

ATTEST:

Sam Blesse, Board Secretary
Plumas Hospital District

Debt Service - Plumas Hospital District

	2024/25 bond debt service	2024-25		
1	**Total Debt (Feb 2025 & Aug 2025)**	344,590.08	4.00	0.0%
	Reserve Fund	250,000.00		
2	**Total left in fund after Aug 2024 pymt**	(312,546.82)	(160,669.88)	226.2%
3	**Unitary Portion**	0.00		
4	**Unsecured Portion**	(17,530.07)		
5	**Total Debt for Secured Portion**	264,513.19		
6	**Total Unsecured Value**	56,267,895.00	4,606,371.00	11.3%
7	**Minus 13% delq rate**	(7,314,826.35)		
8	**Unsec rate (prior yr sec rate)**	0.0003581		
9	**Unsecured's portion**	17,530.07		
10	**Total Secured/utility Value**	866,377,978.00	106,527,800.00	15.9%
11	**Plus HOE/HOX**	8,911,913.00		
12	**Minus 8% delq rate**	(69,310,238.24)		
13	**Total Value to collect on**	**805,979,652.76**	97,827,061.00	15.6%
14	**Secured Debt Svc**	264,513.19	(57,218.60)	
15	**Secured Bond Rate**	**0.0003282**	(0.0001261)	

$32.82 per $100k

RESOLUTION NO. 449

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SENECA HEALTHCARE DISTRICT REQUESTING THE SETTING OF 2024-25 PROPERTY TAX RATES FOR GENERAL OBLIGATION NOTES

WHEREAS, a duly called municipal election was held in the Seneca Healthcare District (the "District") on November 8, 2022, and thereafter canvassed pursuant to law; and

WHEREAS, at such election there was submitted to and approved by the requisite two-thirds (2/3) vote of the qualified electors of the District a question as to the issuance and sale of general obligation bonds of the District for the purpose of raising money for the acquisition, construction, installation and equipping of a new hospital and skilled nursing facility and improvements to facilities of the District, in the maximum aggregate principal amount of $42,000,000 payable from the levy of an unlimited *ad valorem* tax against all taxable property in the District; and

WHEREAS, the District is proceeding with the issuance of its General Obligation Notes, Election of 2022, Series 2024 (the "GO Notes"); and

WHEREAS, the District now desires to request that the Plumas County Tax Assessor's office set the 2024-25 property tax rates for the GO Notes.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Seneca Healthcare District, Plumas County, California as follows:

SECTION 1. *Authorization.* The President of the District's Board of Directors, the Chief Executive Officer and Chief Financial Officer of the District (the "Authorized Officers") are each hereby authorized and directed to authorize the Plumas County Tax Assessor's office to set the 2024-25 property tax rate for the GO Notes at 0.0008000.

SECTION 2. *Further Action.* The Authorized Officers are authorized to take any and all actions which are necessary in order for the authorizations and direction provided in this resolution to be carried out.

SECTION 3. *Effective Date.* This Resolution shall be effective immediately as of the date of its adoption.

PASSED AND ADOPTED by the Board of Directors of the Seneca Healthcare District this 12th day of August, 2024, by the following vote:

AYES: 5

NAYS: Ø

ABSENT: Ø

ABSTAIN: Ø

Jerri Nielsen, President of the Board

ATTEST:

I, Kenneth Crandall, Secretary of the Board of Directors of Seneca Healthcare District, Plumas County, California, do hereby certify that the foregoing is a full, true and correct copy of Resolution No. 449 passed and adopted by said Board of Directors at a meeting held on the 12th day of August, 2024.

Kenneth Crandall, Board Secretary

DEBORAH HOUSEN
BOARD CLERK

BACK UP EXHIBITS

Debt Service - Seneca Healthcare District

	2024/25 Bond Debt Service	2024-25
1	Debt Payment (March 1, 2025)	296,797.59
	Debt Payment (September 1, 2025)	467,850.17
	Add'l levy Request for Future FY 25-26 Debt Service	852,409.58
2	Total left in fund after September 2024 Payment	-
3	Unitary Portion	-
4	Unsecured Portion	-
5	**Total Debt for FY 24-25 Secured Portion**	**1,617,057.34**
6	Total Unsecured Value	70,276,768.00
7	Minus 13% delq rate	9,135,979.84
8	Unsecured rate (prior year secured rate)	-
9	Unsecured 's portion	-
10	Total Secured/Utility Value*	2,191,198,034.00
11	Plus HOE/HOX	5,472,600.00
12	Minus 8% delq rate	(175,295,842.72)
13	Total Value to collect on	2,021,374,791.28
14	Secured Debt Service	1,617,057.34
15	Secured Bond Rate	0.0008000

Tax Rate **$80.00 per $100k**

PLUMAS COUNTY
AUDITOR-CONTROLLER
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Martee Nieman, Auditor-Controller**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Consider request to appropriate $34,503.62 from the General Fund Contingency (2098052 / 528400) for penalties and interest due to late payments for Feather River College; discussion and possible action. Four/Fifths roll call vote**

Recommendation:
Consider request to appropriate $34,503.62 from the General Fund Contingency (2098052 / 528400) for penalties and interest due to late payments for Feather River College; discussion and possible action.
Four/Fifths roll call vote

Background and Discussion:
After further discussion and review, these are the penalties that resulted from the July 2023 late payments.

Action:

Consider request to appropriate $34,503.62 from the General Fund Contingency (2098052 / 528400) for penalties and interest due to late payments for Feather River College; discussion and possible action.
Four/Fifths roll call vote

Fiscal Impact:

General Fund Impact of $34,503.62

Attachments:
1. 20240913105214

Date 09/11/2024

To: Treasurer-Tax Collector

From: Auditor-Controller

Re: Request for Electronic Transfer of Funds

We received and authorize the following request for electronic transfer of funds

Effective Date		09/12/2024
Amount		$34,503.62
Journal Number	ET	116
Batch Number	ET	
Originating Dept		AUDITOR
Purpose		FRC IRS PENALTIES

Heidi Collins — (Authorized Signature)

Sept 11, 2024 — (Date)

9/11/24

RECEIVED
SEP 11 2024
PLUMAS COUNTY TREASURER
& TAX COLLECTORS

PLUMAS COUNTY

TREASURER JOURNAL ENTRY *AUDITOR*

BUDGET: _____

ACTUAL: _____

DESCRIPTION	DEBIT	CREDIT	FUND	DEPT.	ACCT.	DEBIT	CREDIT	PURPOSE
				2098052	528400	34,503.62		IRS Penalties- FRC
				0000010	10100		34,503.62	
TOTALS	0.00	0.00				34,503.62	34,503.62	EXPLANATION
PREPARED BY	DATE	REVIEW BY	FISCAL MONTH	PERIOD YEAR	DATE	INPUT BY	JOURNAL NUMBER	FRC PENALTIES FROM IRS EMP ID#80-0329969
HEIDI COELHO	9/11/24		03	25	9/12/24	HC	ET116/	

This additional amount was not included in the initial request as we weren't sure what the additional $33k+ was for and before requesting to have it paid by the county, I stated I was going to research it.

After calling the IRS, the total amount due on our account as of today is $34,503.62. This includes the $529.14 credit the IRS kept from our 4th quarter adjustments. I request the county pay $35,032.76 so FRC receives the credit its due. This amount is only valid for today. If the pay date is anything other than today, the total will be more. We are requesting this information in writing but they can only mail me the transcript. I can forward the transcript from the IRS when I receive it.

Let me know if you need anything further to process the payment.

Thanks,

Morgan Turner
VP of Business Services/CFO
Phone: 530-283-0202 Ext. 270

Tax Payment Report Worksheet

Feather River College

1	Dial	1-800-272-9872	
2	TIN #	[redacted]	
3	Pin #	****	Schools PIN
4	Press	1	to initiate tax payment
5	Tax form #	941	
6	Tax payment type	1	941 Federal Tax Deposit
7	Tax Period	9	03, 06, 09, or 12
8	Business date	1	1 if okay 2 if changing default payroll
9	Payment date	9/30/2023	
10	Tax Payment	34,503.62	
	Detail	Social Security Medicare Withholding	

IRS Penalties

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0039

Notice	CP128
Tax period	September 30, 2023
Notice date	August 12, 2024
Employer ID number	[redacted]
To contact us	Phone 800-829-0115

184855.465368.226722.5826 1 AB 0.593 697

FEATHER RIVER COMMUNITY COLLEGE
DISTRICT
570 GOLDEN EAGLE AVE
QUINCY CA 95971-9124

184855

We applied your overpayment to your account

Amount due: $34,285.62

We applied your overpayment of $529.14, including interest of $9.57, to your balance due on Form 941 for tax period ending September 30, 2023. Your balance due is now $34,285.62.

Billing Summary

Balance on account	$33,456.56
Interest charges	829.06
Amount due	**$34,285.62**

What you need to do immediately

Make a payment

- Pay the amount due of $34,285.62 to avoid additional interest charges and any applicable penalty amounts. Send the payment voucher below with your check or money order.

Continued on back...

IRS

FEATHER RIVER COMMUNITY COLLEGE
DISTRICT
570 GOLDEN EAGLE AVE
QUINCY CA 95971-9124

Notice	CP128
Notice date	August 12, 2024
Employer ID number	[redacted]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number (80-0329969), the tax period (September 30, 2023), and the form number (941) on your payment and any correspondence.

Amount due: $34,285.62

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0039

800329969 QD FEAT 01 2 202309 670 00003428562

What you need to do immediately—**continued**

Make a payment—**continued**

- If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you can use that method of payment instead of paying by check or money order.
- If you can't pay the amount due, pay as much as you can now and call us at the telephone number listed at the top of the first page of this notice to discuss your options for paying the remaining balance.

If you think there's been a mistake

Call us at the telephone number listed at the top of the first page of this notice to review your account.

Payments credited to your account for tax period ending September 30, 2023

The table below lists the payments, deposits, credits, and overpayments applied to your account. Please call 800-829-0115 if any information is incorrect or missing.

4855

Date received	Amount
July 10, 2023	$7,962.84
August 10, 2023	6,641.15
August 31, 2023	189,543.93
September 8, 2023	7,251.61
September 8, 2023	7,398.45
September 29, 2023	215,806.42
November 30, 2023	49.18
January 16, 2024	0.16
April 22, 2024	529.14
April 29, 2024	8,266.78
April 29, 2024	137,438.69

Interest charges

Description	Amount
Total interest	**$829.06**

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code 6601)

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 800-829-0115.

Period	Interest rate
January 1, 2023 through September 30, 2023	7%
Beginning October 1, 2023	8%

Corporate Interest- If you are a C corporation, and you underpaid your tax by more than $100,000 for any taxable period, we charge additional interest of 2% if the full amount shown as due on a notice isn't paid within 30 days of the notice date. If you don't pay within 30 days, interest at the higher rate begins on the 31st day after the notice date. Once the additional 2% rate begins to apply, we charge the additional interest on all underpayments for that type of tax and that tax period until you pay your balance in full.

Continued on back...

Additional information

- Visit www.irs.gov/cp128.
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your employer ID number and the tax year and form number you are writing about.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

PLUMAS COUNTY
AUDITOR-CONTROLLER
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Debra Lucero, County Administrative Officer** **Martee Nieman, Auditor-Controller**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Approve and authorize Chair to sign amendment no. 1 to agreement between Plumas County Human Resources/Auditor-Controller and ClientFirst Consulting Group, LLC increasing the contract amount not to exceed $126,000; (General Fund Impact); approved as to form by County Counsel.**

Recommendation:

Approve and authorize Chair to sign amendment no. 1 to agreement between Plumas County Human Resources/Auditor-Controller and ClientFirst Consulting Group, LLC increasing the contract amount not to exceed $126,000; (General Fund Impact); approved as to form by County Counsel.

Background and Discussion:

.

Action:

Approve and authorize Chair to sign amendment no. 1 to agreement between Plumas County Human Resources/Auditor-Controller and ClientFirst Consulting Group, LLC increasing the contract amount not to exceed $126,000; (General Fund Impact); approved as to form by County Counsel.

Fiscal Impact:

General Fund Impact.

Attachments:

1. 3885 Amend
2. 3885 ex A
3. 3885 ex B
4. 3885 orig

FIRST AMENDMENT TO AGREEMENT

BY AND BETWEEN

PLUMAS COUNTY AND CLIENFIRST CONSULTING GROUP, LLC

This First Amendment to Agreement ("Amendment") is made on September 17, 2024, between PLUMAS COUNTY, a political subdivision of the State of California ("COUNTY"), and ClientFirst Consulting Group, LLC ("CONTRACTOR") who agrees as follows:

1. **Recitals:** This Amendment is made with reference to the following facts and objectives:

    a. PLUMAS COUNTY and ClientFirst Consulting Group, LLC have entered into a written Agreement dated November 14, 2023, (the "Agreement"), in which ClientFirst Consulting Group, LLC agreed to provide Project Coordination/Prepare Findings and Recommendations/Vendor Communication/Research services to Plumas County.

    b. Because additional services are required the parties desire to change the Agreement.

2. **Amendments:** The parties agree to amend the Agreement as follows:

    a. Paragraph 2 is amended to read as follows:

    > Compensation. County shall pay Contractor for services provided to the County pursuant to this Agreement in the manner set forth in Exhibit B, attached thereto. The total amount paid by County to Contractor under this Agreement shall not exceed One Hundred Twenty-Six Thousand Dollars ($126,000).

    b. Paragraph 3 is amended to read as follows:

    > Term. The term of this agreement shall be from November 14, 2023, through June 30, 2025, unless terminated by earlier as provided herein.

    c. Exhibit A is amended to include the additional services attached.

    d. Exhibit B is amended as attached.

3. **Effectiveness of Agreement:** Except as set forth in this First Amendment of Agreement, all provisions of the Agreement dated November 14, 2023, shall remain unchanged and in full force and effect.

CONTRACTOR:

ClientFirst Consulting Group, LLC

By:_____
Name: David Krout
Title: Managing Partner
Date signed:

By:_____
Name: Tom Jakobsen
Title: Partner
Date signed:

COUNTY:

County of Plumas, a political subdivision of the State of California

By:_____
Name: Greg Hagwood
Title: Chair
Date signed:

By:_____
Name: Allen L. Hiskey
Title: Clerk of the Board of Supervisors
Date signed:

APPROVED AS TO FORM:

_____
Interim Plumas County Counsel

Background

Plumas County hired ClientFirst to perform an assessment of the Tyler Human Capital Management implementation plan and identify any outstanding issues that must be addressed in order to re-establish go-live plans. The County has requested a change order to supplement County staffing due to a lack of available resources.

Scope of Work

As part of this engagement, ClientFirst will provide the following services:

Human Capital Management Implementation Assistance

- Phase 1 – Discovery and Assessment
  - Project team development
  - Current state assessments
  - Project plan development and confirmation
- Phase 2 – Configuration
  - Educational workshops that provide County staff with overview of system code configuration and setup
  - Configuration review workshops
  - Data import assistance
  - Reporting assessment
  - Cubes training
- Phase 3 – Conversion
  - Historical data assessment
  - Schema development
- Phase 4 – Testing
  - Parallel processing/data verification assistance
  - User acceptance testing facilitation
  - Data conversion review assistance
  - Issue resolution
- Phase 5 – Documentation and Training
  - Educational workshops of best practices
  - Document development assistance
  - Document testing and review
  - Modifications
  - End-user training
- Phase 6 – Go-Live Prep
  - Finalize data migration plans
  - Assess user training and readiness
  - User access verification
  - Go-Live assistance
- Phase 7 – Post Go-Live
  - Educations workshops related to federal and state reporting
  - Current state human resources and talent management assessment
  - Implementation of the Recruitment module

Recurring Project Assistance

"Recurring Project Assistance" activities represent an average weekly number of hours for project implementation service deliverable activities. We will bill for these weekly hours accumulatively monthly.

The City will assign its own Implementation Project Manager, who will be the City's primary lead project implementation resource. To assist, ClientFirst will augment the City's Project Manager by monitoring and overseeing the project process, as well as providing subject-matter expertise and advisory services. ClientFirst responsibilities would include:

- Using our experience to assist, make recommendations, and counsel the City's Project Manager and Implementation Project Team as they maneuver through and conduct their implementation activities
- Observing and reporting any anomalies, risks, or red flags that may harm the project schedule, project/system quality, or financial budget
- Providing recommended action plans to resolve or mitigate any of the above anomalies, risks, or red flags
- If requested, mediating disputes or disagreements between the vendor and the City
- Making any other observations or recommendations that may improve implementation
- Acting as an observer in any performance or acceptance testing

Optional Services

- On-call assistance, including:
  - Parallel processing issue resolution
  - Troubleshooting system configuration and validations
  - Reporting configurations and testing
  - Training, as needed
- Conduct further detailed review meetings/workshops with the County to document business workflows and reviews that will be used in system setup and parameter configuration.
- Review vendor contract(s) and proposed services to identify implementation risks.
- Evaluate the vendor's proposed solution and recommend a path to move forward, including statement of work tasks, project timeline, and resources needed for implementation.
- Assist with the development of testing and implementation acceptance plans.
- Review and assist with the finalization of any Interface/Integration design and delivery review.
- Identify and document all unique custom reporting requirements and identify the tools and means by which these reports will be generated.
- Go-Live support and issue resolution
- Project Closure Report, including final accounting, future recommendations, and lessons learned
- Project implementation oversight assistance
- If requested, mediate disputes or disagreements between the County and the vendor.
- Provide recommended action plans to resolve or mitigate any of the above anomalies, risks, or red flags.
- Attend critical working sessions with the County/Vendor Project Manager and Project Team to provide additional oversight for higher-risk tasks.

Staffing

Jamie Shell will be the Project Director for the engagement. Alicia Burns will be managing and coordinating the project along with support from Terri Willoughby. Alicia has extensive Tyler Munis implementation and project management experience.

Fee Summary

Our professional fees are based on the scope and services approach outlined in this proposal on a time-and-materials basis, plus expenses. Our standard billing rates for these types of services reflect the levels and skill sets of the consultant(s) assigned to specific aspects of the project. This agreement is a not-to-exceed amount of $126,000 without prior written authorization by the County.

- Alicia Burns $195 per hour
- Terri Willoughby $195 per hour
- Jamie Shell $215 per hour
- David Krout $235 per hour

Scope Changes and Management

Alternative scope changes and fee adjustments are possible and are dependent on specific project needs and staff resources and capabilities. Minor changes to the scope and methodology stated above will not result in a change in our fees.

If the nature or scope of our work should change significantly during the project, we will discuss such matters and their effect on our fees and obtain written approval before proceeding.

Payment Terms

We invoice monthly as work proceeds. ClientFirst will provide detailed accounting of all consulting time and expenses on the invoice. Payments are due within 30 days of receipt, via check or ACH.

Additional Expenses

Expenses are expected to be primarily for travel, hotel, and miscellaneous, small, budgeting-related items. These expenses will be billed at cost.

Additional Services/Purchases by Other Seeking Public Agencies

ClientFirst acknowledges that other public agencies may seek to "piggyback" under the same terms and conditions of a resulting similar services contract and/or purchases being offered in this contract or proposal. ClientFirst has the option to agree or disagree to allow contract piggybacks on a case-by-case basis. ClientFirst agrees to extend the same pricing, terms, and conditions as stated in this contract or proposal to each and every political entity, special district, and related non-profit. It is understood that other entities shall make purchases in their own name, make payment, and be liable directly to ClientFirst. The agency shall in no way be involved or responsible to ClientFirst for other entities' purchases.

HR 2023-04

Services Agreement

This Agreement is made by and between the COUNTY OF PLUMAS, a political subdivision of the State of California, by and through its **Human Resources Department** (hereinafter referred to as "County"), and ClientFirst Consulting Group, LLC, a California corporation (hereinafter referred to as "Contractor").

The parties agree as follows:

1. Scope of Work. Contractor shall provide the County with services as set forth in Exhibit A, attached hereto.

2. Compensation. County shall pay Contractor for services provided to County pursuant to this Agreement in the manner set forth in Exhibit B, attached hereto. The total amount paid by County to Contractor under this Agreement shall not exceed Fifty Thousand Dollars ($50,000).

3. Term. The term of this agreement shall be from November 14, 2023 through November 30, 2024, unless terminated earlier as provided herein.

4. Termination. Either party may terminate this agreement by giving thirty (30) days written notice to the other party.

5. Non-Appropriation of Funds. It is mutually agreed that if, for the current fiscal year and/or any subsequent fiscal years covered under this Agreement, insufficient funds are appropriated to make the payments called for by this Agreement, this Agreement shall be of no further force or effect. In this event, the County shall have no liability to pay any further funds whatsoever to Contractor or furnish any other consideration under this Agreement and Contractor shall not be obligated to perform any further services under this Agreement. If funding for any fiscal year is reduced or deleted for the purposes of this program, the County shall have the option to either cancel this Agreement with no further liability incurring to the County, or offer an amendment to Contractor to reflect the reduced amount available to the program. The parties acknowledge and agree that the limitations set forth above are required by Article XVI, section 18 of the California Constitution. Contractor acknowledges and agrees that said Article XVI, section 18 of the California Constitution supersedes any conflicting law, rule, regulation or statute.

6. Warranty and Legal Compliance. The services provided under this Agreement are non-exclusive and shall be completed promptly and competently. Contractor shall guarantee all parts and labor for a period of one year following the expiration of the term of this Agreement unless otherwise specified in Exhibit A. Contractor agrees to comply with all applicable terms of state and federal laws and regulations, all applicable grant funding conditions, and all applicable terms of the Plumas County Code and the Plumas County Purchasing and Practice Policies.

7. Amendment. This Agreement may be amended at any time by mutual agreement of the parties, expressed in writing and duly executed by both parties. No alteration of the

terms of this Agreement shall be valid or binding upon either party unless made in writing and duly executed by both parties.

8. Indemnification. To the furthest extent permitted by law (including without limitation California Civil Code Sections 2782 and 2782.8, if applicable), County shall not be liable for, and Contractor shall defend and indemnify County and its officers, agents, employees, and volunteers (collectively "County Parties"), against any and all claims, deductibles, self-insured retentions, demands, liability, judgments, awards, fines, mechanics' liens or other liens, labor disputes, losses, damages, expenses, charges or costs of any kind or character, including attorney's fees and court costs (hereinafter collectively referred to as "Claims"), which arise out of or are in any way connected to the work covered by this Agreement arising either directly or indirectly from any act, error, omission or negligence of Contractor or its officers, employees, agents, contractors, licensees or servants, including, without limitation, Claims caused by the concurrent negligent act, error or omission, whether active or passive of County Parties. Contractor shall have no obligation, however, to defend or indemnify County Parties from a Claim if it is determined by a court of competent jurisdiction that such Claim was caused by the sole negligence or willful misconduct of County Parties.

9. Insurance. Contractor agrees to maintain the following insurance coverage throughout the term of this Agreement:

   a. Commercial general liability (and professional liability, if applicable to the services provided) coverage, with minimum per occurrence limit of the greater of (i) the limit available on the policy, or (ii) one million dollars ($1,000,000).

   b. Automobile liability coverage (including non-owned automobiles), with minimum bodily injury limit of the greater of (i) the limit available on the policy, or (ii) two-hundred fifty thousand dollars ($250,000) per person and five hundred thousand dollars ($500,000) per accident, as well as a minimum property damage limit of the greater of (i) the limit available on the policy, or (ii) fifty thousand dollars ($50,000) per accident.

   c. Each policy of commercial general liability (and professional liability, if applicable to the services provided) coverage and automobile liability coverage (including non-owned automobiles) shall meet the following requirements:

      i. Each policy shall be endorsed to name the County, its officers, officials, employees, representatives and agents (collectively, for the purpose of this section 9, the "County") as additional insureds. The Additional Insured endorsement shall be at least as broad as ISO Form Number CG 20 38 04 13; and

ii. All coverage available under such policy to Contractor, as the named insured, shall also be available and applicable to the County, as the additional insured; and

iii. All of Contractor's available insurance proceeds in excess of the specified minimum limits shall be available to satisfy any and all claims of the County, including defense costs and damages; and

iv. Any insurance limitations are independent of and shall not limit the indemnification terms of this Agreement; and

v. Contractor's policy shall be primary insurance as respects the County, its officers, officials, employees, representatives and agents, and any insurance or self-insurance maintained by the County, its officers, officials, employees, representatives and agents shall be in excess of the Contractor's insurance and shall not contribute with it, and such policy shall contain any endorsements necessary to effectuate this provision. The primary and non-contributory endorsement shall be at least as broad as ISO Form 20 01 04 13; and

vi. To the extent that Contractor carries any excess insurance policy applicable to the work performed under this Agreement, such excess insurance policy shall also apply on a primary and non-contributory basis for the benefit of the County before the County's own primary insurance policy or self-insurance shall be called upon to protect it as a named insured, and such policy shall contain any endorsements necessary to effectuate this provision.

d. Workers Compensation insurance in accordance with California state law.

If requested by County in writing, Contractor shall furnish a certificate of insurance satisfactory to County as evidence that the insurance required above is being maintained. Said certificate of insurance shall include a provision stating that the insurers will not cancel the insurance coverage without thirty (30) days' prior written notice to the County. County reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time. Contractor shall require all subcontractors to comply with all indemnification and insurance requirements of this agreement, and Contractor shall verify subcontractor's compliance.

10. Licenses and Permits. Contractor represents and warrants to County that it or its principals have all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required for Contractor to practice its profession and to perform its duties and obligations under this Agreement. Contractor represents and warrants to County that Contractor shall, at its sole cost and expense, keep in effect at all times during the term of this Agreement any licenses, permits, and approvals that are legally required for

Contractor or its principals to practice its professions and to perform its duties and obligations under this Agreement.

11. Relationship of Parties. It is understood that Contractor is not acting hereunder as an employee of the County, but solely as an independent contractor. Contractor, by virtue of this Agreement, has no authority to bind, or incur any obligation on behalf of, County. Except as expressly provided in this Agreement, Contractor has no authority or responsibility to exercise any rights or power vested in County. It is understood by both Contractor and County that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or joint venture.

12. Assignment. Contractor may not assign, subcontract, sublet, or transfer its interest in this Agreement without the prior written consent of the County.

13. Non-discrimination. Contractor agrees not to discriminate in the provision of service under this Agreement on the basis of race, color, religion, marital status, national origin, ancestry, sex, sexual orientation, physical or mental handicap, age, or medical condition.

14. Choice of Law. The laws of the State of California shall govern this agreement.

15. Interpretation. This agreement is the result of the joint efforts of both parties and their attorneys. The agreement and each of its provisions will be interpreted fairly, simply, and not strictly for or against either party.

16. Integration. This Agreement constitutes the entire understanding between the parties respecting the subject matter contained herein and supersedes any and all prior oral or written agreements regarding such subject matter.

17. Severability. The invalidity of any provision of this Agreement, as determined by a court of competent jurisdiction, shall in no way affect the validity of any other provision hereof.

18. Headings. The headings and captions contained in this Agreement are for convenience only, and shall be of no force or effect in construing and interpreting the provisions of this Agreement.

19. Waiver of Rights. No delay or failure of either party in exercising any right, and no partial or single exercise of any right, shall be deemed to constitute a waiver of that right or any other right.

20. Conflict of Interest. The parties to this Agreement have read and are aware of the provisions of Government Code section 1090 *et seq.* and section 87100 *et seq.* relating to conflicts of interest of public officers and employees. Contractor represents that it is unaware of any financial or economic interest of any public officer or employee of County relating to this Agreement. It is further understood and agreed that if such a financial interest does exist at the inception of this Agreement and is later discovered by the County, the County may immediately terminate this Agreement by giving written notice to Contractor.

21. Notice Addresses. All notices under this Agreement shall be effective only if made in writing and delivered by personal service or by mail and addressed as follows. Either party may, by written notice to the other, change its own mailing address.

County:

Human Resources Department
County of Plumas
1446 East Main Street
Quincy CA 95971
Attention: Nancy Selvage/Cyndi Tweedle

Contractor:

ClientFirst Consulting Group, LLC
980 Montecito Drive
Corona, CA 92879-1793
Attention: David Krout

22. Time of the Essence. Time is hereby expressly declared to be of the essence of this Agreement and of each and every provision thereof, and each such provision is hereby made and declared to be a material, necessary, and essential part of this Agreement.

23. Contract Execution. Each individual executing this Agreement on behalf of Contractor represents that he or she is fully authorized to execute and deliver this Agreement.

24. Ukraine Sanctions. Pursuant to Executive Order N-6-22 Contractor is aware that as a compliance with the economic sanctions imposed in response to Russia's actions in Ukraine is required, including with respect to, but not limited to, the federal executive orders identified in the EO and the sanctions identified on the U.S. Department of the Treasury website (https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions). Failure to comply may result in the termination of this agreement.

25. Suspension and Debarment. The County does not employ vendors or contractors who are listed on the National World Wide Web Site System for Award Management (sam.gov) by Federal General Services Administration (GSA) for the purpose of disseminating information on parties that are debarred from receiving Federal contracts, certain subcontracts, and certain Federal financial and nonfinancial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each agency's codification of the Common Rule for Non-procurement suspension and debarment.

a. This Contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, the Contractor is required to verify that none of the Contractor, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined

at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R.§ 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

b. The Contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.

c. This certification is a material representation of fact relied upon by the County. If it is later determined that the Contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the County, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.

d. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any Contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

26. Retention of Records. If the maximum compensation payable under section 2 of this Agreement exceeds $10,000, then, pursuant to California Government Code section 8546.7, the performance of any work under this Agreement is subject to the examination and audit of the State Auditor at the request of the County or as part of any audit of the County for a period of three years after final payment under the Agreement. Each party hereto shall retain all records relating to the performance and administration of this Agreement for three years after final payment hereunder, and Contractor agrees to provide such records either to the County or to the State Auditor upon the request of either the State Auditor or the County.

27. Conflicts. In the event of any conflict between the terms of this Agreement and the terms of any exhibit hereto, the terms of this Agreement shall control, and the conflicting term of the exhibit shall be given no effect. Any limitation of liability contained in an attached exhibit shall be null and void.

IN WITNESS WHEREOF, this Agreement has been executed as of the date set forth below.

CONTRACTOR:

ClientFirst Consultants, LLC, a Corporation

By: _____
Name: David Krout
Title: Managing Partner
Date signed:

By: _____
Name: Tom Jakobsen
Title: Partner
Date signed:

COUNTY:

County of Plumas, a political subdivision of the State of California

By: Debra Lucero CAO
Name: ~~Nancy Selvage~~ Debra Lucero
Title: ~~Human Resources Director~~ CAO
Date signed: 11/20/23

By: _____
Name: Gregory Hagwood
Title: Chair, Board of Supervisors
Date signed: 11/14/2023

ATTEST:

By: _____
Name: Kristina Rogers
Title: Deputy Clerk of the Board
Date signed: 11/14/2023

Approved as to form:

_____ 11/6/2023
Joshua Brechtel
Deputy County Counsel

EXHIBIT A

Scope of Work

Scope of Work

As part of this engagement, ClientFirst will provide the following services:

- **Project Coordination** – Work with the County project coordinators(s) to develop an updated project work plan and arrange communications, logistics, and support. Provide ongoing project coordination and status updates.
- **Prepare Findings and Recommendations** – ClientFirst will prepare and review with the County our findings and recommendation memorandum.
- **Vendor Communication/Research** – We will work with your current vendor. We will also apply a structured approach to obtain estimated implementation costs from the vendor for things such as additional setup and configuration services, testing, training, and other implementation services as required.

Assessment Services

ClientFirst will work with County departments to identify the open issues, tasks, and activities that must be resolved in order for the agency to go live with the Tyler Human Capital Management system. Establishing a list of open issues will allow the County and ClientFirst to prioritize issues and map out a path to resolution, establish timelines, and set expectations with each department.

- On-call assistance, including:
  - Parallel processing issue resolution
  - Troubleshooting system configuration and validations
  - Reporting configurations and testing
  - Training, as needed
- Conduct further detailed review meetings/workshops with the County to document business workflows and reviews that will be used in system setup and parameter configuration.
- Review vendor contract(s) and proposed services to identify implementation risks.
- Evaluate the vendor's proposed solution and recommend a path to move forward, including statement of work tasks, project timeline, and resources needed for implementation.
- Assist with the development of testing and implementation acceptance plans.
- Review and assist with the finalization of any interface/integration design and delivery review.
- Identify and document all unique custom reporting requirements and identify the tools and means by which these reports will be generated.
- Go-Live support and issue resolution
- Project Closure Report, including final accounting, future recommendations, and lessons learned
- Project implementation oversight assistance
- If requested, mediate disputes or disagreements between the County and the vendor.
- Provide recommended action plans to resolve or mitigate any of the above anomalies, risks, or red flags.
- Attend critical working sessions with the County/Vendor Project Manager and Project Team to provide additional oversight for higher-risk tasks.

Staffing

Jamie Shell will be the Project Director for the engagement. Alicia Burns will be managing and coordinating the project along with support from Janet Federico. Both Alicia and Janet have extensive Tyler Munis implementation and project management experience.

EXHIBIT B

Fee Schedule

Fee Summary

Our professional fees are based on the scope and services approach outlined in this proposal on a time and materials basis, plus expenses. Our standard billing rates for these types of services reflect the levels and skill sets of the consultant(s) assigned to specific aspects of the project. This agreement is a not-to-exceed amount of $50,000 without prior written authorization by the County.

- Alicia Burns - $ 195 per hour
- Janet Federico - $ 195 per hour
- Jamie Shell - $ 215 per hour
- David Krout - $ 235 per hour

Scope Changes and Management

Alternative scope changes and fee adjustments are possible and are dependent on specific project needs and staff resources and capabilities. Minor changes to the scope and methodology stated above will not result in a change in our fees.

If the nature or scope of our work should change significantly during the project, we will discuss such matters and their effect on our fees and obtain written approval before proceeding.

Payment Terms

We invoice monthly as work proceeds. ClientFirst will provide detailed accounting of all consulting time and expenses on the invoice. Payments are due within 30 days of receipt, via check or ACH.

Additional Expenses

Expenses are expected to be primarily for travel, hotel, and miscellaneous, small, budgeting-related items. These expenses will be billed at cost.

Additional Services/Purchases by Other Seeking Public Agencies

ClientFirst acknowledges that other public agencies may seek to "piggyback" under the same terms and conditions of a resulting similar services contract and/or purchases being offered in this contract or proposal. ClientFirst has the option to agree or disagree to allow contract piggybacks on a case-by-case basis. ClientFirst agrees to extend the same pricing, terms, and conditions as stated in this contract or proposal to each and every political entity, special district, and related non-profit. It is understood that other entities shall make purchases in their own name, make payment, and be liable directly to ClientFirst. The agency shall in no way be involved or responsible to ClientFirst for other entities' purchases.

Acceptance

If you have any questions, feel free to contact me at 951.739.7989 or via email at dkrout@clientfirstcg.com for additional information. We appreciate the continued opportunity of serving the County of Plumas.

Alicia Burns, PMP, CSP-PO, CSM

Management Consultant

Alicia Burns has over 15 years of experience implementing ERP systems for private and public sectors. Her education and experience in implementation has allowed her to obtain knowledge in implementation planning, business process analysis and consulting, system analysis and design, user acceptance testing planning and assistance, end-user training planning, go-live planning, and technical and functional specifications.

Alicia's implementation career began as a payroll functional lead on the client side of an ERP implementation for a company with 6,000 employees spread across multiple states. She jumped to full-time software implementations for a major private enterprise distributer and transitioned to supporting the public sector thereafter.

As she is skilled in Agile project management methodologies, Alicia values client involvement and open communication about projects. She can navigate through the twists that a software implementation can bring.

Alicia's tenure at a major government enterprise software provider allows her to assess business needs, track project flow, and assist clients in developing best practice solutions.

Alicia is committed to delivering high-quality work that meets or exceeds client expectations.

Highlights

- Multi-phased ERP application implementations
- In-depth knowledge of various payroll/HR platforms
- Well-versed in Agile project management methodologies

Agency Experience

City of Alameda
City of Burlingame
City of Cathedral City
City of Coronado
City of Diamond Bar
City of Dublin
City of Dublin
City of Farmers Branch
City of Fontana
City of Gilroy
City of Great Falls
City of Hanford
City of Independence
City of Lancaster
City of Lemoore
City of Long Beach
City of Long Beach Harbor
City of Oxnard
City of Petaluma
City of Piedmont
City of Port Hueneme
City of Redlands
City of Richland
City of Richmond
City of Rohnert Park
City of Yorba Linda
County of Lassen
County of Mendocino
East Side Union Highschool District
Muskogee Creek Nation
Muskogee Creek Nation Tribal Health
Maricopa Association of Governments
San Diego Association of Governments
City of Nampa
Helix Water District
Santa Margarita Water District
San Bernadino Municipal Water District
Desert Water Agency
Golden Gate Bridge, Highway, and Transportation District

CREDENTIALS, DEGREES AND AFFILIATIONS

- Bachelor of Science Information Technology Management – Cal State East Bay
- Bachelor of Science Business Operations and Resource Management Cal State – East Bay
- Project Management Professional (PMP) – PMI
- Certified Scrum Professional – Product Owner (CPOSP) – Six Sigma
- Certified Scrum Master

SPECIALTIES

- Project Management
- Business Process Review
- Implementation planning
- Go-live planning
- Best Practice
- Creative Solutions

Janet Federico, MBA

Management Consultant

Janet Federico has over 11 years of experience with local and federal government agency software implementations. Her in-depth experience with software configuration, business analysis, and user needs assessment allows her to oversee project implementations of standard and customized software successfully.

Skilled in all facets of the project life cycle for application software, she has experience with functional and technical requirements development, gap analysis, system analysis, design, specifications, unit and system testing, implementation planning, execution, lessons learned, and system documentation.

Janet also has over six years of experience working with organizations to identify their strategic, organizational, application, and functional requirements to determine which system and/or specific applications are a proper fit for the agency and vendor.

Additionally, having worked for a leading local government enterprise software provider, Janet brings a strong understanding of software implementation, consulting, process knowledge, and functional knowledge, along with clients' needs and concerns throughout and post-implementation.

Highlights

- Multi-phased agency-wide software implementations
- Extensive knowledge of business and technical processes pertaining to enterprise applications

Agency Experience

City of Batavia
City of Bartlesville
City of Bentonville
City of Carlsbad
City of Clovis
City of Coronado
City of Corvallis
City of Decatur
City of Fort Smith
City of Glendora
City of High Point
City of Highland Park
City of Hutchinson
City of Hutto
City of San Bernardino
City of Tulsa
City of Westmont
City of West Sacramento
City of Wichita
City of Wilton Manors
City of Wisconsin Springs
City of Wood Dale
Village of Hinsdale
Village of Orland Park County of Champaign
Town of Windsor
Town of Woodside
County of Collin
County of Denton
County of Lassen
County of Mendocino
County of Minnehaha
County of St. Joseph
East Bay Regional Park District
Jurupa Community Services District
Los Angeles County Development Authority
State of Texas (DFPS)

CREDENTIALS, DEGREES, AND AFFILIATIONS

- Master of Business Administration – Ellis College
- Bachelor of Science in Applied Management – Kaplan University

SPECIALTIES

- Project Management
- Conversion, Interface Planning, and Implementation Support
- Understanding of public sector departmental operations and application systems
- Workflow analysis and mapping
- Business Process Redesign
- System Configuration and Training
- Test and Go Live Plan Creation

Jamie T. Shell, PMP

Director, Enterprise Applications Consulting

Jamie Shell has over 25 years of public sector experience, including 10 years working in local government finance (Finance Director) and over 15 years assisting local governments with various information technology needs. He specializes in working with organizations to identify their strategic, organizational, application, and functional requirements to determine which system and/or specific applications are a proper fit for both the agency and the vendor.

Jamie's background in local government finance, project management, and software implementation has given him the ability to work jointly with C-level executives, agency/department heads, and staff to maximize their technology utilization.

Having worked in government and as an enterprise software provider, Jamie brings a unique understanding of the perspectives of both the agency and software vendors.

Highlights

- Former municipal Finance Director
- Served as President of the Eastern Kansas Government Finance Officers Association (2005)
- Former manager of Client Services with one of the largest government ERP vendors
- Former manager of Professional Services with another major government ERP vendors
- Successfully managed onsite and remote projects for over 50 public-sector agencies throughout the United States

Agency Experience

City of Alpharetta
City of Atlanta
City of Barrie
City of Batavia
City of Battle Ground
City of Bentonville
City of Branson
City of Carlsbad
City of Cedar Hill
City of Chattanooga
City of Clovis
City of Coronado
City of Dubuque
City of East Point
City of Edmonton
City of Elgin
City of Elmhurst
City of Evanston
City of Flagstaff
City of Fort Collins
City of Gallup
City of Glendora
City of Grand Rapids
City of Henderson
City of High Point
City of Hoover
City of Indianapolis/ Marion County
City of Kansas City
City of Medford
City of Memphis
City of Mesa
City of Miami
City of Minden
City of Naperville
City of New Port Richey
City of Norco
City of Oviedo
City of Pacifica
City of Palm Desert
City of Pearland
City of Piedmont
City of Port Angeles
City of Poulsbo
City of Prescott
City of Richmond
City of Salinas
City of San Bernardino
City of Simi Valley
City of St. Petersburg
City of South Gate
City of Stockton
City of Tyler
City of Vacaville
City of West Covina
City of West Hollywood
City of West Lafayette
City of West Sacramento
City of Wilmington
City of Wilton Manors
City of Woodside
County of Clermont
County of Cook
County of Denton
County of Douglas
County of Kauai
County of Mendocino
County of Nassau
County of New Castle
County of Ramsey
County of San Juan
County of San Mateo
Town of Cary
Town of New Canaan
Town of Isle of Palms
Town of Prescott Valley
Town of Vail
Town of Windsor
Village of Lincolnwood
State of New Jersey
State of New Mexico
California State Auditor's Office
California State Controller's Office
California Office of Emergency Services
Ewing Marion Kauffman Foundation
Province of Nova Scotia
State of Hawaii Campaign Spending Commission
State of Massachusetts Comptroller's Office
State of Maine Treasurer's Office
State of Michigan Administrative Office of Courts
State of Rhode Island Treasurer's Office
State of Virginia Dept of Rail & Public Transportation
Ewing Marion Kauffman Foundation
Castaic Lake Water Agency
Coachella Valley Water District
Commodities Futures Trading Commission
Cucamonga Valley Water District
Fort Rivers Sanitation Authority
West County Wastewater District
Jurupa CSD

CREDENTIALS, DEGREES, AND AFFILIATIONS

- Project Management Professional (PMP)
- Bachelor of Science in Business Administration and Accounting – Missouri Western State University

SPECIALTIES

- Certified Prosci Change Management Practitioner
- Business Process Reviews
- Applications Requirements Definition
- Enterprise Applications Architecture
- Current System Needs Analysis and Improvement
- New Software Selection Assistance
- Technology Master Planning
- Project Management and Oversight
- Conversion Assistance and Planning
- Contract Reviews and Negotiations

David W. Krout, CPA (Inactive)

Partner – Enterprise Applications Consulting Practice Leader

David Krout has 25 years of experience assisting local governments with a broad scope of information technology needs. He specializes in working with organizations to identify their strategic, organizational, application, and functional requirements to determine which system and/or specific applications are a proper fit for both the agency and the vendor.

David's unique and diversified background in business management, accounting, and management consulting has given him the ability to collaborate with C-level executives and department staff from a practical, business-management perspective to maximize their technology utilization.

Having also worked for a leading local government enterprise software provider, David brings a unique understanding of consulting, client representation, and vendor relationships to the collaboration between the agency and software vendors.

Highlights

- Served on the National Committee for Information Technology for the Institute of Management Accountants
- Former President, Institute of Management Accountants, Inland Empire Chapter
- Former Government IT Consulting Manager for RSM McGladrey, the nation's fifth-largest CPA and consulting firm
- Featured speaker for the California Society of Municipal Finance Officers (CSMFO), Municipal Information Systems Association of California (MISAC), and Texas Association of Government Information Technology Managers
- Project lead with over 100 public-sector agencies throughout the United States

Agency Experience

City of Batavia
City of Bloomington
City of Brentwood
City of Brisbane
City of Burbank
City of Burlington
City of Carlsbad
City of Camarillo
City of Chino
City of Clovis
City of Colton
City of Corona
City of Coronado
City of Dublin
City of Foster City
City of Gastonia
City of Healdsburg
City of Hemet
City of Highland Park
City of Indio
City of La Habra
City of La Puente
City of Laguna Niguel
City of Lake Forest
City of Larkspur
City of Lomita
City of Manassas Park
City of Menlo Park
City of Mission Viejo
City of Murrieta
City of Pacifica
City of Palm Desert
City of Palmdale
City of Pelham
City of Piedmont
City of Rancho Mirage
City of Redlands
City of Rialto
City of Riviera Beach
City of Rosemead
City of Salisbury
City of Sandpoint
City of San Gabriel
City of San Jacinto
City of Shawnee
City of Sierra Madre
City of Simi Valley
City of South Gate
City of Tustin
City of West Covina
City of West Des Moines
County of Butte
County of Buncombe
County of Denton
County of Mendocino
County of Orange
County of Riverside
County of San Bernardino
Town of Danville
Town of Groton
Town of Hillsborough
Town of Truckee
Village of Glencoe
Village of Lincolnwood
Village of Northfield
Village of Oswego
Village of River Forest
CA-NV American Water Works Association
Castaic Lake Water Agency
Castro Valley Sanitary District
Colton Joint Unified School District
Cucamonga Valley Water District
Gastonia Water & Power
Glendale Water and Power
HIP Housing
Lake Elsinore Unified School District
Menifee Unified School District
Mesa Water District
Midpeninsula Regional Open Space District
Ramona Municipal Water District
Rincon del Diablo Municipal Water District
Rock River Reclamation District
Rosamond Community Services District
Salisbury-Rowan Utilities
San Bernardino Municipal Water
Southern California Coastal Water Research (SCCWRP)
Walnut Valley Water District
West County Wastewater District
Western Municipal Water District
Mechoopda Indian Tribe
Eastern Band of Cherokee Indian

CREDENTIALS, DEGREES AND AFFILIATIONS

- Certified Public Accountant (CPA) (Inactive)
- Bachelor of Science in Business Administration and Accounting – CSU San Bernardino

SPECIALTIES

- Business Process Reviews
- Applications Requirements Definition
- Enterprise Applications Architecture
- Current System Needs Analysis and Improvement
- New Software Selection Assistance
- Technology Master Planning
- Project Management and Oversight
- Conversion Assistance and Planning
- Contract Reviews and Negotiations

CPA
Certified Public Accountant

It has been absolutely key to this project that ClientFirst, especially Dave, knows the governmental environment, its limitations and its opportunities.

—Director of Administrative Services
CA Municipality

Firm Qualifications

Enterprise Applications Consulting Practice Profile

ClientFirst's enterprise applications consulting team has been conducting these specific types of assessments, process reviews, procurements, and implementation assistance for over 20 years.

ClientFirst leverages this experience to the client's advantage through a unique approach to software selection, which considers the vendor's perspective while working with clients to navigate the complexities of software assessment, selection, contract negotiation, and implementation.

We identify an organization's strategy, organizational, application, and functional requirements—specific to the client's business processes—to determine which solutions are the best fit for both customer and vendor. Our clients appreciate the honesty and diligence with which we conduct our projects, and many clients continue relying on our services after their first project with us.

The level of risk and the probability of achieving a successful implementation are directly related to the amount of proper due diligence employed. At ClientFirst, we take every possible step to decrease this risk level through best practices.

Applications Consulting Services

PROCESS REVIEWS

SOFTWARE SELECTION

PROJECT OVERSIGHT

APPLICATIONS IMPROVEMENT

Because of the level of due diligence that we require, software vendors welcome the opportunity to respond to our RFP documents, giving your organization a chance to find the best functionality fit by evaluating an adequate number of qualified vendor responses.

Departmental / Functional Area Experience

- Council/Board
- Administration
- Building & Safety
- City Clerk
- Finance
- Fire
- Library
- Utility Billing
- Customer Service/Call Centers
- Payroll
- Human Resources
- Planning
- Police
- Purchasing
- Public Works
- Parks & Recreation
- Engineering
- GIS
- Water & Waste Water
- Sanitation
- Field Operations
- Laboratories
- Environmental Sciences
- Facilities
- Treatment Plants
- Fleet Management
- Engineering
- Warehousing
- SCADA
- Information Systems

Applications Experience

- General Ledger
- Budgeting
- Project Accounting
- Grant Accounting
- Accounts Receivable
- Cash Receipts
- Purchasing & Receiving
- Bids Management
- Contract Management
- Accounts Payable
- Fixed Assets
- Loans
- Special Assessments
- Financial Reporting
- Ad Hoc Reporting
- Business Licensing
- Applicant Tracking
- Human Resources
- Employee Self-Service
- Benefits Tracking
- Time & Attendance
- Payroll
- CIS & Utility Billing
- Tax Billing
- Backflow
- Service Orders
- Work Orders/Preventative Maintenance
- Inventory Management
- Fleet Management
- Planning
- Permitting
- Inspection
- Code Enforcement
- Land/Parcel/Address Management
- Computer-Aided Dispatch (CAD)
- Records Management
- Mobile Computing
- Citizen Request Management
- GIS
- Adjudication
- Citation Management

Government Technology

Focusing on local governments means that we understand the unique needs, processes, protocols, and political nuances involved in the industry. This understanding and experience ensures that our strategies and recommendations are practical in all respects. Our management team's career experience includes over 3,500 projects for more than 500 local government agencies.

Local Presence and Practice Locations

We have a local presence with extensive experience in California. ClientFirst is a national firm, with practices located in California, Illinois, Texas, and North Carolina.

Corona, CA

Schaumburg IL

San Antonio, TX

Charlotte, NC

Business Management Approach

We understand that not all government executives are versed in the latest technology issues and opportunities. Therefore, our approach and deliverables provide a business-management perspective that allows the layperson the ability to understand the technology issues, strategies, and potential solutions required to make more informed business decisions.

Practical Recommendations

We believe in using technology as a tool to meet the agency's business objectives; we do not apply technology just for technology's sake. We are serious in our quest to provide clients with practical solutions that meet their individual requirements. Sometimes, the proper solution includes cutting-edge technology. However, a cost-effective and practical solution using proven technology is often the most beneficial.

SAVE	INCREASE
Time	Expertise
Money	Service
Resources	Efficiency

True Independence

ClientFirst believes in practicing true independence. We do not resell products nor maintain relationships that would result in any add-on profit margins or referral fees. Our interest is in putting the client first by finding optimum solutions (i.e., the greatest value at lowest competitive cost) to meet their needs.

National Recognition

Our consultants are recognized nationally for their work by many of the industry's leading vendors. They appreciate the fairness and objectivity we demonstrate when dealing with their organizations.

Industry Recognition

CIO Review

ClientFirst has been featured in *CIO Review* as one of the "20 Most Promising Government Technology Solution Providers".

National Speakers

ClientFirst personnel have conducted educational sessions at national and local conferences such as CSMFO, MISAC, and GFOA, among others.

TAGITM MAKING IT HAPPEN

GFOA

MISAC

NACo

GIANTS

NATIONAL LEAGUE of CITIES

CSMFO

GMIS

ClientFirst has such a broad and well-rounded experience with cities that they already have a good idea of what will or won't work. Other vendors we have worked with don't have this depth of experience and suggest solutions that are unrealistic in a city government environment.

— IT Director
CA Municipality

Diversified Experience

We have extensive experience with a wide variety of organizations and technology and processing environments and have worked with over 500 agencies on over 3,500 projects. In addition, we have significant market knowledge regarding software and hardware providers and are well-informed with respect to vendor and industry developments.

Integrated Technology Solutions Groups

Whatever the agency's technology needs are, we offer a unique combination of experts in their given disciplines who can guide technology decisions, planning, implementation, and management, chosen according to the specific needs of each project, working as an integrated team to provide end-to-end consulting and support services.

ClientFirst Integrated Technology Solutions Groups

Applications Consulting

- Business Process Review
- Software Selection
- Implementation Assistance

Management Consulting

- IT Strategic Planning
- IT Assessments
- Process Improvements
- Contract Negotiations
- Project Management
- IT Governance Seminars

ECMS

(Enterprise Content Management)

- Needs Assessment
- Business Process Review
- System Selection
- Planning
- Implementation Oversight

IT Services & Operations

- Technical Services
- Help Desk
- Managed Services

IT Infrastructure

- Networking
- Servers
- Data Centers
- Disaster Recovery
- Security

GIS

- Assessment & Planning
- Design
- Data Management
- Development
- Mapping

Telecom

- Bill Audits
- Strategic Planning
- VoIP
- Design
- RFP Procurements
- Carrier Services
- Call Centers

Structured Cabling

- Assessment and Certification
- CADD Design & Layout
- Vendor Selection
- Project Management
- Documentation

Consultants' Collective Experience

We understand that the experience of the individual consultants is a significant factor in hiring a firm to conduct the project on your behalf. Our consultants have extensive public-sector experience in their respective careers, including projects with the following agencies:

California
City of Albany
City of Azusa
City of Big Bear Lake
City of Brentwood
City of Brisbane
City of Burbank
City of Carlsbad
City of Camarillo
City of Carlsbad
City of Chico
City of Chino
City of Clovis
City of Colton
City of Corona
City of Coronado
City of Downey
City of Dublin
City of Escondido
City of Foster City
City of Glendora
City of Healdsburg
City of Hemet
City of La Habra
City of La Puente
City of Laguna Niguel
City of Larkspur
City of Lathrop
City of Lomita
City of Menlo Park
City of Mission Viejo
City of Montclair
City of Murrieta
City of Pacifica
City of Pacific Grove
City of Palm Desert
City of Palmdale
City of Piedmont
City of Pismo Beach
City of Port Hueneme
City of Rancho Cucamonga
City of Rancho Mirage
City of Redlands
City of Rialto
City of Rohnert Park
City of Rosemead
City of Sacramento
City of San Clemente
City of San Gabriel
City of San Jacinto
City of San Pablo
City of San Rafael
City of Seal Beach
City of Sierra Madre
City of Simi Valley
City of South Gate
City of South Pasadena
City of South San Francisco
City of Tustin
City of Upland
City of Vacaville
City of West Covina
County of Butte
County of Mariposa
County of Mendocino
County of Riverside
County of San Bernardino
County of Tuolumne
County of Yolo
Town of Danville
Town of Hillsborough
Town of Truckee
Town of Yucca Valley

CA-NV American Water Works Association
Castaic Lake Water Agency
Castro Valley Sanitary District
Cucamonga Valley Water District
Glendale Water and Power
Hayward Area Recreation and Park District
Irvine Unified School District
Juniper Community Services District
Livermore Area Recreation and Park District
Midpeninsula Regional Open Space District
Newhall County Water District
Piedmont Police and Fire
Rainbow Municipal Water District
Rincon del Diablo Municipal Water District
Rosemead Community Services District
San Bernardino Municipal Water
San Mateo Fire District
San Marino Unified School District
Southern California Coastal Water Research
Sweetwater Authority
Walnut Valley Water District
West County Wastewater District
Western Municipal Water District
Colton Joint Unified School District
Irvine Unified School District
Lake Elsinore Unified School District
Menifee Unified School District
Mesa Water District
Mountain View School District
Romoland School District
West Covina Unified School District
Ohlone Community College
San Jose Community College
University of California Berkeley
University of California San Francisco
UCSF Medical Center
Stanislaus Council of Governments
Mechoopda Indian Tribe

Alabama
City of Pelham

Arizona
County of Maricopa

Connecticut
City of Bristol
City of New Haven
Groton Police and Communications Dispatch
Town of Groton

Florida
City of Cape Coral
City of Deerfield Beach
City of Dunedin
City of Fort Lauderdale
City of Pompano Beach
City of Port St. Lucie
City of Riviera Beach

Idaho
City of Sandpoint

Illinois
City of Bloomington
City of Champaign
City of Countryside
City of Crystal Lake
City of Highland Park
City of Joliet
City of Lake Forest
City of Moline
City of Morton Grove
City of Naperville
City of Oakbrook Terrace
City of Orland Park
City of Prospect Heights
City of Rockford
City of Rock Island
City of St. Charles
City of Waukegan
City of Wood Dale
County of DuPage County
County of Peoria County
County of Sangamon County
County of Winnebago County
Village of Arlington Heights
Village of Cary
Village of Glencoe
Village of Kenilworth
Village of Lake Barrington
Village of Libertyville
Village of Lincolnwood
Village of Matteson
Village of Norridge
Village of Northbrook
Village of Northfield
Village of Oak Brook
Village of Oak Park
Village of Oswego
Village of Palos Park
Village of River Forest
Village of Riverside
Village of Westmont
Village of Wheeling
DuPage County Health Dept
Batavia Public School District
Central Community Unit School District 301
Champaign County Forest Preserve District
Civitas Schools
Community High School District 99
Community Unit High School District 205
Community Unit School District 300
Community Unit School District 308
Consolidated High School District 230
Consolidated School District
Gower School District
Hampton School District 29
Harlem School District 122
Hardison School District 36
Harvard Community Unit School District
Harvey School District 152
Hinsdale Township High School District 86
Indian Prairie Community Unit School District 204
J Sterling Morton High School District 201
Lake Zurich Community Unit School District 95
Mount Prospect School District 57
Naperville Community Unit School District 203
Naperville Park District
Norridge Park District
Oswego School District 308
Pace Suburban Bus Division
Park Ridge Schools
Port Byron Central School District
Posen-Robbins SD 143.5
Prospect Heights School District
Riverside Public School District 96
Rockford Public Library
Rock River Water Reclamation District
Sherrard Community Schools
St. Charles School District
Sunset Ridge School District
Township High School District 214
Wheaton-Warrenville School District 200
Winnetka Public Schools District 36
Lake Forest College
Lincolnwood Public Library
Oak Park Library
Oswego Library District
Park District of Highland Park

Indiana
The University of Notre Dame
Indianapolis Public Library
Indianapolis Public Schools

Iowa
City of Ankeny
City of Bettendorf
City of Burlington
City of Cedar Rapids
City of New Hampton
City of West Des Moines
County of Johnson
County of Linn
State of Iowa
Burlington Community School District
Cedar Rapids Community School District
Davenport School District
Diocese of Davenport Catholic Schools
Dubuque Community School District
Knoxville Community School District
Mason City School District
North Scott School District
Des Moines Area Community College
Cedar Falls Utilities

Kansas
City of Shawnee

Michigan
University of Michigan
Lake Superior State University

Montana
County of Ravalli

Nevada
County of Nye
Town of Pahrump

New York
City of Batavia
Village of Ossining

North Carolina
City of Burlington
City of Gastonia
City of High Point
City of Kinston
City of Mount Airy
City of Salisbury
Arc of Stanley County
County of Buncombe
County of Cabarrus
County of Davie
County of Orange
St. Augustine College
Wake Forest University
Eastern Band of Cherokee Indians
Salisbury Post

Ohio
County of Cuyahoga
County of Montgomery

South Dakota
Rapid City Area Schools

Texas
City of Dallas
City of Pflugerville
City of University Park
County of Denton
Corpus Christi Fire
Highland Park Police and Fire
International Bank of Commerce
River Oaks Country Club
State Bank of Texas
University of Texas Health Science Center
Westwood Country Club

Utah
Washington County School District

Virginia
Commonwealth of Virginia
City of Manassas Park

Wisconsin
City of Appleton
City of Brookfield
City of Eau Claire
City of Wauwatosa
City of West Allis
County of Brown
County of Kenosha
County of Milwaukee
County of Waukesha
HIDTA Milwaukee
Diocese of Madison Catholic Schools
Madison School District
Shorewood School District
Whitnall School District
West Allis School District

Areas of Expertise

The consultants assigned to this engagement have direct experience in a broad range of products and services.

Application System Types

- Finance and Accounting
- Procurement Management
- Payroll and Time & Attendance
- Human Resources Management
- Utility Billing / Customer Information Systems
- Land Management – Permitting, Planning, Inspections, Code Enforcement, Licensing
- Adjudication
- Enterprise Document Management Systems
- Legislative and Agenda Management Solutions
- Fleet Maintenance
- Geographic Information Systems (GIS)
- Citizen Portals and eGovernment
- Mobiles and Field Reporting
- Citizen Request Management (CRM) Systems
- CAD/RMS

Department Area Experience

- Council
- Administration
- Building and Safety
- City Clerk
- Finance
- Fire
- Library
- Utility Billing
- Customer Service/Call Centers
- Payroll
- Human Resources
- Planning
- Police
- Purchasing
- Public Works
- Parks and Recreation
- Engineering
- Geographic Information System (GIS)
- Water
- Waste Water
- Sanitation
- Field Operations
- Laboratories
- Environmental Services
- Facilities
- Treatment Plants
- Fleet Management
- Engineering
- Warehousing
- SCADA
- Information Systems

Application Area Experience

- General Ledger
- Budgeting
- Project Accounting
- Grant Accounting
- Cash Receipts
- Purchasing and Receiving
- Bids Management
- Contract Management
- Accounts Payable
- Fixed Assets
- Loans
- Special Assessments
- Financial Reporting
- Business Licensing
- Applicant Tracking
- Human Resources
- Employee Self-Service
- Benefits Tracking
- Time and Attendance
- Payroll
- CIS and Utility Billing
- Customer Service / Call Centers
- Backflow
- Service Orders
- Work Orders / Preventative Maintenance
- Inventory and Fleet Management
- Planning, Permitting, Inspection and Code Enforcement
- Land/Parcel/Address Management
- Computer-Aided Dispatch (CAD)
- Records Management
- Mobile Computing
- Citizen Request Management (CRM)
- Geographic Information System (GIS)
- Adjudication
- Citation Management
- Database Management

PLUMAS COUNTY
COUNTY ADMINISTRATOR
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Debra Lucero, County Administrative Officer**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Adopt RESOLUTION Individually approving the purchase of a Capital Asset under Government Code Section 291241 (a)(2); (General Fund Impact) as approved in FY24/25 recommended budget; approved as to form by County Counsel; discussion and possible action. Roll call vote**

Recommendation:

Adopt **RESOLUTION** Individually approving the purchase of a Capital Asset under Government Code Section 291241 (a)(2); (General Fund Impact) as approved in FY24/25 recommended budget; approved as to form by County Counsel; discussion and possible action. **Roll call vote**

Background and Discussion:

Resolution 24-8927 requires that all Recommended Budget Capital Improvement Projects and Fixed Asset Purchases in the General Fund for Fiscal Year 2024-2025 be frozen until adoption of the final budget or until individually approved by the Board of Supervisors.

Action:

Adopt **RESOLUTION** Individually approving the purchase of a Capital Asset under Government Code Section 291241 (a)(2); (General Fund Impact) as approved in FY24/25 recommended budget; approved as to form by County Counsel; discussion and possible action. **Roll call vote**

Fiscal Impact:

General Fund Impact, as approved in FY24/25 recommended budget

Attachments:

1. 3809 FINAL

RESOLUTION NO. 24-

A RESOLUTION INDIVIDUALLY APPROVING THE PURCHASE OF A CAPITAL ASSET UNDER GOVERNMENT CODE SECTION 29124 (a)(2)

WHEREAS, the Recommended Budget for Fiscal Year 2024-2025 for Plumas County was approved on June 25, 2024; and

WHEREAS, Resolution 24-8927 requires that all Recommended Budget Capital Improvement Projects and Fixed Asset Purchases in the General Fund for Fiscal Year 2024-2025 be frozen until adoption of the final budget or until individually approved by the Board of Supervisors; and

WHEREAS, on September 3, 2024, the Board of Supervisors approved moving forward with the Engie Project, which included the purchase of capital assets; and

WHEREAS, the Board of Supervisors' now seek to individually approve the purchase of the capital assets included as Exhibit A to the Equipment Lease Purchase Agreement approved by Resolution 24-8946**.**

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors, County of Plumas, State of California, as follows:

1. The Board of Supervisors approves the purchase of the capital assets in relation to the Recommended Budget as described in Exhibit A, attached hereto, pursuant to Government Code Section 29124 (a)(2).

The foregoing Resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a special meeting of said Board held on 17th day of September 2024 by the following vote:

AYES:

NOES:

ABSENT:

_____
Greg Hagwood, Chair

ATTEST:

_____
Allen Hiskey, Clerk of the Board

Approved as to form:

Joshua Brechtel, Attorney
County Counsel's Office

EXHIBIT A

EXHIBIT A TO EQUIPMENT LEASE PURCHASE AGREEMENT

EQUIPMENT SCHEDULE

Equipment Description:
The Equipment consists of the following equipment acquired and installed in connection with the energy savings improvements described in the Construction and Maintenance Agreement dated as of March 27, 2024, between Lessee and ENGIE Services U.S. Inc., as described in and at the locations listed therein, together with any and all replacement parts, additions, repairs, modifications, attachments and accessories thereto, any and all substitutions, replacements or exchanges therefor, and any and all insurance and/or proceeds thereof.

Plumas County Energy Project	
Energy Conservation Measure	**Turnkey Design-Build Price**
LED Lighting	
Almanor Recreation Center	$25,518
Animal Shelter	$38,101
Annex Building	$315,273
Chester Complex & Library	$85,457
Chester Veterans Memorial Hall	$18,509
County Assessor (Permit Center)	$66,663
Courthouse	$143,005
Fairgrounds Commercial Building	$45,439
Human Resources (Probation)	$25,515
Plumas County Street Lighting	$8,110
Portola Library	$23,888
Portola Veterans Memorial Hall	$28,429
Quincy Library	$32,041
Quincy Museum	$8,489
Quincy Veteran's Memorial Hall	$11,036
Road Commissioner Office (Public Works Building)	$30,812
Sheriff's Office	$54,558
LED Lighting Summary	**$960,842**
HVAC Replacements	
Almanor Recreation Center	$203,204
Animal Shelter	$414,322
Chester Complex & Library	$188,158
Chester Veterans Memorial Hall	$160,708
County Assessor (Permit Center)	$414,822
Fairgrounds Commercial Building	$171,160
Human Resources (Probation)	$129,800
Portola Library	$97,395
Quincy Veteran's Memorial Hall	$83,488

Road Commissioner Office (Public Works Building)	$147,669
Sheriff's Office	$195,449
HVAC Replacements Summary	**$2,206,175**
Pump VFDs	
Fairgrounds	$120,250
Large Pump House	$140,066
Pump VFDs Summary	**$260,316**
Solar Project	
Annex Building	$2,012,542
Solar Project Summary	**$2,012,542**
Backup Generators	
Almanor Recreation Center	$213,399
Animal Shelter	$143,530
Annex Building	$284,714
Beckwourth Nervino Airport	$179,055
Chester Rogers Field Airport	$222,547
Child Support	$247,847
County Ag Commissioner Office	$203,032
County Assessor (Permit Center)	$297,183
Human Resources (Probation)	$207,037
Portola Library	$210,995
Quincy Gansner Field Airport	$192,748
Quincy Library	$302,389
Quincy Museum	$209,286
Backup Generators Summary	**$2,913,762**
Total Project	**$8,353,637**

Vendor:
The Vendor for the Equipment is ENGIE Services U.S. Inc., 500 12th Street, Suite 300, Oakland, CA 94607.

This Equipment Schedule shall be deemed to be supplemented by the descriptions of the Equipment included in the Certificate of Acceptance and Payment Requests submitted for approval to Lessor pursuant to the Escrow Agreement dated as of August 20, 2024, among Lessor, Lessee and U.S. Bank National Association, in its capacity as escrow agent, which descriptions shall be deemed to be incorporated herein.

PLUMAS COUNTY
AUDITOR-CONTROLLER
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Martee Nieman, Auditor-Controller**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Report and update by the Auditor/Budget Committee on the FY24/25 Budget County Budget Guide; discussion and possible action.**

Recommendation:
Report and update by the Auditor/Budget Committee on the FY24/25 Budget County Budget Guide; discussion and possible action.

Background and Discussion:

.

Action:

Report and update by the Auditor/Budget Committee on the FY24/25 Budget County Budget Guide; discussion and possible action.

Fiscal Impact:

No General Fund Impact.

Attachments:
None

PLUMAS COUNTY
AUDITOR-CONTROLLER
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Debra Lucero, County Administrative Officer**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**11:00 AM PUBLIC HEARING The Board of Supervisors will open the public hearing on the FY 2024/2025 County Budget. Any member of the general public may appear at the hearing or submit their comments using the email address public@countyofplumas.com**

Recommendation:

11:00 AM PUBLIC HEARING The Board of Supervisors will open the public hearing on the FY 2024/2025 County Budget. Any member of the general public may appear at the hearing or submit their comments using the email address public@countyofplumas.com

Background and Discussion:

.

Action:

11:00 AM PUBLIC HEARING The Board of Supervisors will open the public hearing on the FY 2024/2025 County Budget. Any member of the general public may appear at the hearing or submit their comments using the email address public@countyofplumas.com

Fiscal Impact:

11:00 AM PUBLIC HEARING The Board of Supervisors will open the public hearing on the FY 2024/2025 County Budget. Any member of the general public may appear at the hearing or submit their comments using the email address public@countyofplumas.com

Attachments:

1. County Budget Presentation FINAL
2. FY 24-25 Budget Book - Adopted 9-6-24 (Final)
3. BUDGET PUBLIC HEARING NOTICE FY 24-25

COUNTY OF PLUMAS 2024-25 BUDGET

- Key initiatives
- Fund balances
- Revenues & expenditures overview
- General fund revenue details
- General fund expenditure details
- Summary
- Questions

KEY INITIATIVES

- Budgeting for salary increases for County Employees
- Eliminate wasteful and unnecessary fines and fees
- Review of Transient Occupancy Tax (TOT) and Property Tax Assessments
- Revision of outdated fee schedules throughout the County
- ENGIE energy project takes the County into greener future
- Greater predictability, transparency and ease of process for budgeting - OpenGov

KNOWN CHANGES TO BE CAPTURED IN ADOPTED BUDGET FROM 9-6-24 SCHEDULES

These changes are currently not reflected in this presentation or the Budget Book. These were identified after publication on 9-6-2024.

- General fund expenditure reduction of Salary-Wage Retirement Cost of $614,583 as CalPers calculation was overstated based on employees receiving Safety Classic vs. Safety PEPRA coverage
- General fund expenditure reduction from General Sub-fund for DA/Alternative Sentencing of $4,501 and increase of this amount into the new Special Revenue fund for Alternative Sentencing
- 685 line changes have occurred between June 25, 2024 and Sept. 6, 2024.

FUND BALANCES

FUND BALANCES

$23,300,997 – General Fund Estimated Total as of 6/30/24

Funds are designated into categories on the County's balance sheet and provided by the Auditor Controller.

$6,347,159	$6,973,226	$9,980,612
Non-spendable ($151,421) Restricted (-$398,481) Committed ($6,594,219)	Assigned	Unassigned

Non-spendable represents prepaid expenses/advances
Restricted – are designated for a specific purpose. *(Currently negative driven by Senior Nutrition fund expenses exceeding fund value.)*
Committed – calculated value of the General Fund Reserve & Strategic Reserve

Assigned funds designated by the Board of Supervisors to hold as additional savings. These can be redirected to the Unassigned funds at the direction of the Board.

Unassigned funds that are available for any lawful purpose including County operations, capital projects, or debt services. These are the remaining funds available to be used.
These funds are noted on Schedule 1, column 2 of the General Fund

See Schedule 3 of the Budget Book (page 35) and General Fund Balances (page 25)

FUND BALANCES

HOW WILL THESE FUNDS BE USED IN 2024-25

$6,347,159
Non-spendable ($151,421)
Restricted (-$398,481)
Committed (6,594,219)

$6,973,226
Assigned

$9,980,612
Unassigned

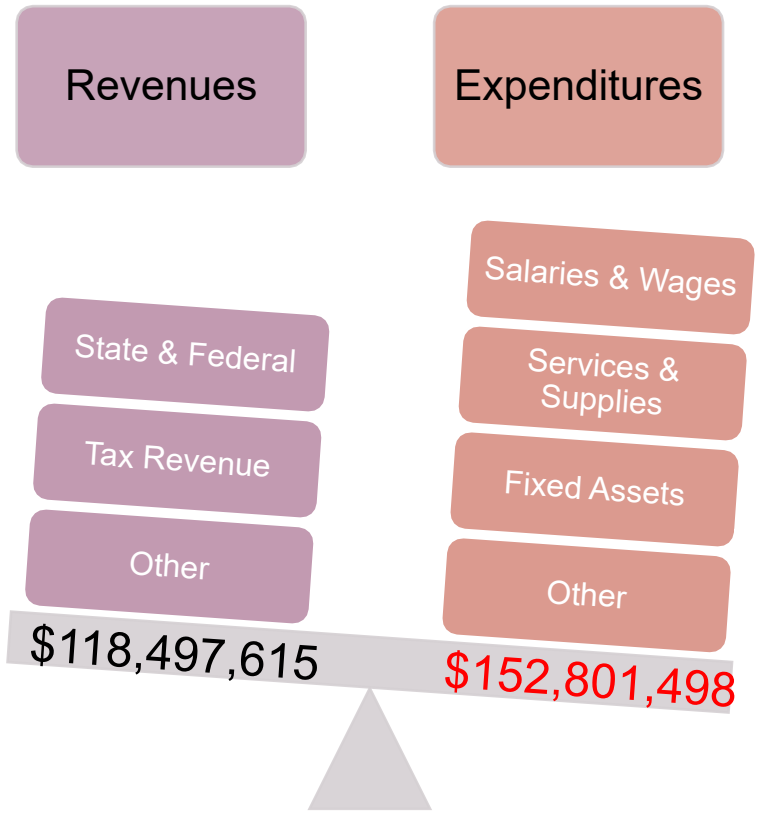
Non-spendable – will change as the prepaid or advances are utilized, and new prepaids/advances made in the year
Restricted – Senior Nutrition to investigate and recommend plan to bring account into positive. Other sub funds with balances in Restricted to be utilized as stipulated
Committed – balance will remain as is until next fiscal audit is complete and then the calculation for the reserve is made and the fund balance updated

Assigned - $2,887,410 is being requested to be redirected to Unassigned funds to cover the expenditures budgeted in FY24-25 that exceed the budgeted revenues. The balance of $4,039,455 would remain in Assigned.

Unassigned funds will be used in the FY24-25 budget as incoming revenues are less than outgoing expenditures.

REVENUES & EXPENSES

FY24-25 BUDGETED REVENUES & EXPENDITURES



- Total Governmental Fund Expenditures are greater than Revenues by $34.3 million (as evidenced in the graphics)
  - General Fund Expenditures are greater than Revenues by $12.9 million which includes $4.2 million in vacant positions (~40 positions)
  - Special Revenue Fund Expenditures are greater than Revenues by $19.8 million, which includes $6.7 million in vacant positions (~65 positions)
- To "fund" these shortfalls, fund balances accumulated from prior years will be used (as discussed in Slide 5)

SCHEDULE 1

State Controller Schedule — **Plumas County** — Schedule 1
County Budget Act — All Funds Summary — Page 1.1
Fiscal Year 2024-25

	Total Financing Sources				Total Financing Uses		
Fund Name	Fund Balance Available June 30, 2024	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	9,980,612	2,887,410	47,093,215	59,961,237	59,961,237	0	59,961,237
Special Revenue Funds	0	20,580,518	67,999,356	88,579,874	87,817,368	762,506	88,579,874
Capital Projects Funds	0	387,464	41,000	428,464	428,464	0	428,464
Debt Service Funds	0	1,958,194	3,364,044	5,322,238	4,594,429	727,809	5,322,238
Total Governmental Funds	**9,980,612**	**25,813,586**	**118,497,615**	**154,291,813**	**152,801,498**	**1,490,315**	**154,291,813**

Prior years fund balance used to cover 24-25 shortfall

FOCUS ON GENERAL FUND

GENERAL FUND BUDGETED REVENUES

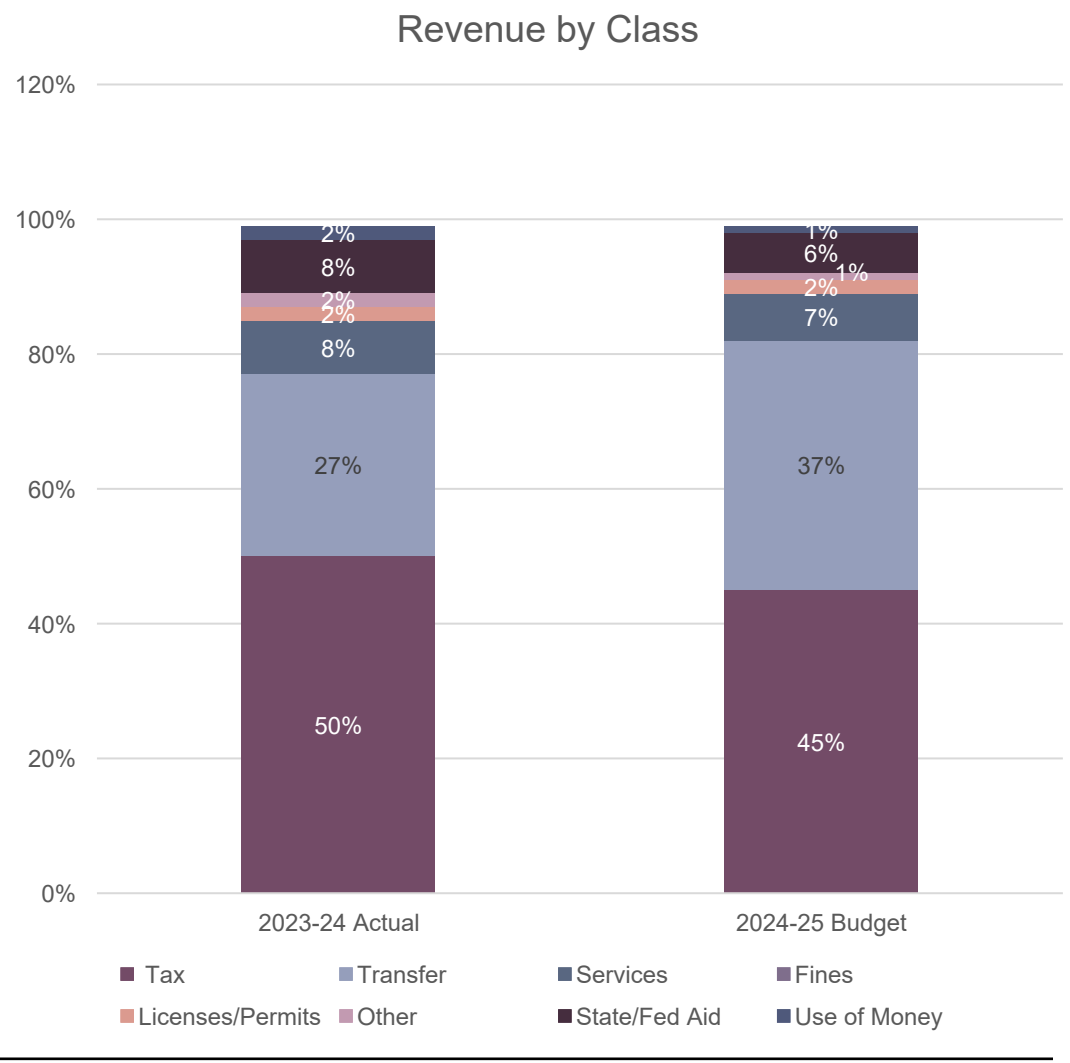
Taxes represent the largest revenue source for the County

- 2023-24 Actual at $22.5 million (value increased since 6/24 budget meetings)
- 2024-25 Budget of $21.1 million (budgeted 2% increase of YTD actuals as of 6/24)

General Fund Revenues

Description	2023-24 Actual	2024-25 Budget	YOY%
General	$ 31,144,245	$ 30,764,768	-1%
District Attorney	$ 2,750,108	$ 2,314,452	-16%
Senior Citizens Nutrition	$ 922,574	$ 851,361	-8%
Sheriff	$ 10,090,900	$ 13,134,634	30%
Abandon Vehicle Abatement	$ 27,037	$ 28,000	4%
Capital Replacement Fund	$ 4,547	$ -	
Gen Fund Dev/Impact	$ 327	$ -	
Supervisor Comm. Svc. Fund	$ 90	$ -	
Taylorsville Sch Preser	$ 151	$ -	
Total General Fund Revenues	**$ 44,939,979**	**$ 47,093,215**	*
Increase over Prior Year Actual	**3%**	**5%**	

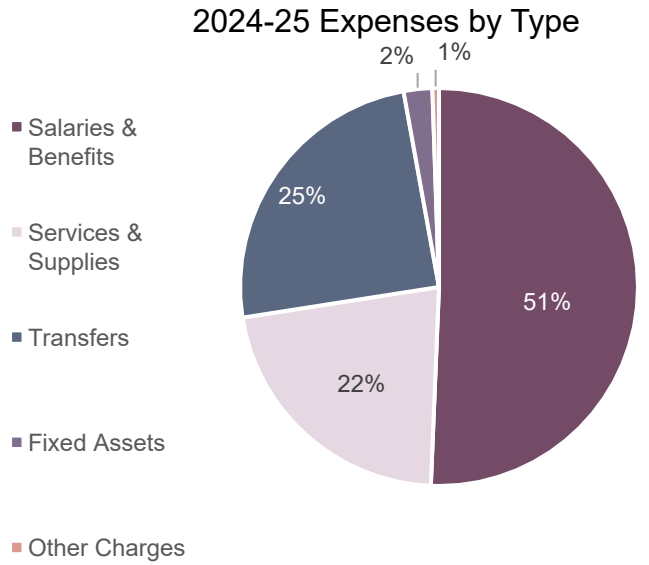
Transfers & contributions included in revenue, account for $12.2 million in FY23-24 and $17.7 million FY24-25 budget (primarily seen in the sub-funds in the above chart)



* Budget 24-25 Revenues illustrated on Revenue Sources on Schedule 2

GENERAL FUND BUDGETED EXPENDITURES

Expense Description	2023-24 Actual	2024-25 Budget	YOY%
Salaries & Benefits	$ 22,279,337	$ 30,372,597	36%
Services & Supplies	$ 9,844,089	$ 13,115,537	33%
Transfers	$ 11,622,154	$ 14,756,356	27%
Fixed Assets	$ 374,433	$ 1,393,392	272%
Other Charges	$ 386,273	$ 323,355	-16%
Total General Fund Expenditures	**$ 44,506,286**	**$ 59,961,237**	
Increase over Prior Year Actual	**11%**	**35%**	



Expenditures budgeted $15.5 million above FY23-24 driven by Salaries & Wages - up $8.1 million

Salaries & Benefits - $30.37 million

- ~50% of General Fund expenditures
- 204.616 FTEs Allocated Positions/Wages
- 40 FTEs Vacant as of July

Services & Supplies - $13.11 million

- 33% Total increase YOY
- Top 3 Expenses sum to $5.2 million:
  - Professional Fees - 21% / $2.8 million
  - Liability Insurance - 10% / $1.3 million
  - Special Department Expense - 9% / $1.1 million

Fixed Assets - $1.39 million

- 272% / $1.0 million increase YOY driven by capital improvement, mobile library vehicle, election equipment, vehicles for various departments.

GENERAL FUND BUDGETED SALARIES & BENEFITS

Increase of $8.1 million budgeted Payroll Expenditures versus Fy23-24 Actual

- 5% wage increase for 113 FTEs
- 5% applicable merit & longevity increases for 90 FTEs
- 20% or 40 FTEs of 204.616 FTEs were vacant at the time of budgeting FY24-25
- $4.2 M or 14% of the total salaries and benefits budget is for vacant positions
- Retirement expense driven by CalPers actuarial valuation report
  - Reduction of $614,583 will bring Retirement budget to $6,459,898 which would be a 41% increase over FY23-24

Payroll Expenditure by Category	FY2024 Actual	FY2025 Final Budget	YOY %
Wages	13,478,205	16,360,891	21%
FICA/Medicare	869,265	989,294	14%
Retirement	4,656,434	7,074,481	52%
OPEB	487,730	470,793	-3%
Group/Life Insurance	2,065,759	4,510,436	118%
Workers Compensation	586,890	804,044	37%
Unemployement Insurance	30,431	26,251	-14%
Other Misc.	104,624	136,407	30%
Increase Over Prior year Actual	**22,279,337**	**30,372,597**	**36%**

General Fund - Salary & Benefits			Cost	% of Budget
FY23-24	Budget	$	27.50	
	Actual	$	22.30	81%
	Variance	$	(5.20)	
FY22-23	Budget	$	23.80	
	Actual	$	20.70	87%
	Variance	$	(3.10)	
FY21-22	Budget	$	22.00	
	Actual	$	20.00	91%
	Variance	$	(2.00)	

- FY2024 General Fund averaged **21%** FTE vacancy rate and utilized 81% of the budget for Salary & Wages
- Past 3 years, payroll related expenditures actualized under budget ranging from $2.0 – $5.2 million

GENERAL FUND BUDGETED SERVICES & SUPPLIES

Category	FY23-24 Actual	FY24-25 Budget	% Increase	% of Total
Professional Services	$ 2,723,959	$ 2,771,098	2%	21%
Liability Insurance	$ 1,039,412	$ 1,260,158	21%	10%
Special Department Expense	$ 58,590	$ 1,132,962	1834%	9%
Annual Software Fee/Maintenance	$ 487,700	$ 774,238	59%	6%
Electric Charges	$ 606,487	$ 739,750	22%	6%
OHV Trial Grant	$ 627,960	$ 670,000	7%	5%
Property Insurance	$ 508,182	$ 500,000	-2%	4%
Contracts	$ 330,430	$ 375,000	13%	3%
Contingencies	$ 40,000	$ 315,520	689%	2%
Custodial Services	$ 267,970	$ 277,529	4%	2%
Food-Senior Services	$ 274,427	$ 265,000	-3%	2%
Travel Out -of State	$ 130,951	$ 236,464	81%	2%
Maintenance Buildings & Grounds	$ 138,339	$ 214,100	55%	2%
Litigation	$ 330,371	$ 200,000	-39%	2%
Computer Hardware/Supplies	$ 61,744	$ 197,783	220%	2%
All Other < 1% individually	$ 2,204,298	$ 3,185,935	45%	24%
Total_Services & Supplies	**$ 9,830,822**	**$ 13,115,537**	33%	100%

Professional Fees - 21% of Total Services & Supplies Budget

- Jail- $800,000 for inmate medical services at the jail. Medical group, medical director, dental services, nursing services, etc.
- CAO $585,000 for various consultants, CLA, MRG, OpenGov, ClientFirst.
- General Services $400,000 for litigation, specialized services

Liability Insurance – 10% of Total Services & Supplies Budget

- Cost provided by Trindel allocated to departments based on past claims

Special Department Expense – 9% of Total Services & Supplies Budget

- Engie Energy Project $1.0 million

GENERAL FUND BUDGETED EXPENDITURES

Spend in these departments represents 92% of the General Fund expenses

Transfer Expenses account for ~25% of expenditures in both years, respectively

Description	2023-24 Actual	2024-25 Budget	YOY%
Contributions	$ 12,013,921	$ 15,008,117	25%
Sheriff	$ 7,112,327	$ 9,478,804	33%
Facility Services	$ 2,892,420	$ 4,201,806	45%
Jails	$ 2,633,088	$ 4,079,717	55%
District Attorney	$ 1,877,040	$ 2,375,142	27%
CAO	$ 1,552,843	$ 1,918,290	24%
Information Technology	$ 1,071,184	$ 1,778,918	66%
Probation	$ 1,061,677	$ 1,685,903	59%
County Library	$ 951,618	$ 1,315,474	38%
Auditor-Controller	$ 920,190	$ 1,189,237	29%
Environmental Health	$ 749,490	$ 1,135,727	52%
General Services	$ 1,349,660	$ 1,109,000	-18%
Assessor	$ 587,067	$ 1,036,001	76%
Planning	$ 411,937	$ 1,018,769	147%
Senior Services Nutrition	$ 1,044,192	$ 1,014,602	-3%
County Counsel	$ 629,170	$ 1,005,070	60%
Building	$ 782,597	$ 928,986	19%
Treasurer-Tax Collector	$ 696,844	$ 912,030	31%
AG Commissioner	$ 602,629	$ 902,712	50%
Board of Supervisors	$ 655,778	$ 821,343	25%
Human Resources	$ 607,003	$ 721,493	19%
Elections	$ 389,402	$ 641,897	65%
Public Defender	$ 378,978	$ 473,175	25%
Clerk-Recorder	$ 296,306	$ 440,125	49%

Description	2023-24 Actual	2024-25 Budget	YOY%
Victim Witness	$ 348,154	$ 422,091	21%
Animal Control	$ 318,194	$ 402,916	27%
Risk Management	$ 258,506	$ 401,579	55%
Code Compliance	$ 266,467	$ 346,844	30%
OFF- Emergency Services	$ 135,164	$ 327,851	143%
Planning Commission	$ 6,734	$ 320,871	4665%
Veterans Services	$ 165,846	$ 301,521	82%
County Literacy	$ 157,997	$ 267,081	69%
Museum	$ 155,746	$ 266,178	71%
Engineering	$ 209,282	$ 258,282	23%
County Parks	$ 202,579	$ 256,319	27%
Contingency	$ 40,000	$ 250,000	525%
GIS	$ 172,451	$ 197,358	14%
Farm Advisor	$ 100,964	$ 195,010	93%
Public Guardian	$ 158,496	$ 167,334	6%
Records Management	$ 55,620	$ 111,396	100%
Portola Memorial Hall	$ 51,989	$ 59,728	15%
Public Administrator	$ 37,253	$ 55,948	50%
Quincy Memorial Hall	$ 41,178	$ 44,471	8%
Chester Memorial Hall	$ 26,580	$ 31,635	19%
Abandoned Vehicle Abatement	$ 14,515	$ 28,000	93%
Grand Jury	$ 14,318	$ 27,570	93%
Almanor Rec	$ 18,185	$ 20,950	15%
DA/Alternative Sentencing	$ 280,393	$ 4,501	-98%
Greenville Townhall	$ 2,299	$ 2,577	12%
Sierra County Literacy	$ 15	$ 888	5820%
Total General Fund Expenses	**$ 44,506,286**	**$ 59,961,237**	
Increase over Prior Year Actual	**11%**	**35%**	

SUMMARY

While the County is spending more than it's receiving; Budget reserves and unfilled allocated positions continue to keep the County Solvent.

Revenue processes and expenditure controls must continue to be examined for fiscal responsibility.

QUESTIONS

ASK NOW

CONTACT CAO OR DEPARTMENT HEAD

EMAIL US AT:
DEBRALUCERO@COUNTYOFPLUMAS.COM

Plumas County

Adopted Budget

Fiscal Year 2024-2025

FISCAL YEAR 2024-2025

Adopted Budget

Submitted to the Board of Supervisors
By
Debra Lucero, County Administrative Officer &
Martee Nieman-Graham, Auditor-Controller

September 2024

PLUMAS COUNTY
1854
CALIFORNIA

June 25, 2024 (Updated September 6, 2024)

Dear Members of the Board:

In light of the Budget Hearing on June 18, 2024 and an Open Letter dated June 18, 2024, and signed by David Hollister, District Attorney; Todd Johns, Sheriff; Cindie Froggatt, Assessor; Martee Nieman Graham, Auditor; Julie White, Treasurer-Tax Collector and Mimi Hall, Supervisor-Elect, please accept my revised letter for the Recommended 2024-25 Budget.

Open Letter – June 18, 2024

The Open Letter has several inaccuracies or misrepresentations but I am only going to address those that are most material.

1) Page 3 – 4th paragraph reads: "*It is true that Plumas County has used Fund Balance to close prior budget gaps, but budget advisors during several years without a CAO worked to keep use of fund balance to far below $1M to balance annual budgets. However, it is* ***not*** *a historic trend* …"

Below is a 10-year look at past budgets which can be found on the County's website and demonstrates the County was relying on fund balance to balance the budget ranging from approximately $800,000 in FY 2015-16, to more than $1.8 million beginning in FY 2016-17 and every year thereafter. To be clear, I am in agreement that this is not a good practice and while there have been a variety of contributing factors, it is going to take a committed, multi-year approach among all leaders in Plumas County to reverse this trend.

Analysis of Budget Book Schedules 2016-2025 for General Fund				
Information was taken from Schedule 1 and Schedule 4				
2015-16	Expenditures	Revenues	Deficit	Fund Balance
	$32,509,614.00	$31,704,562.00	$805,052.00	$805,052.00
2016-17				
	$32,851,647.00	$30,968,087.00	$1,883,560.00	$2,827,235.00
2017-18				
	$34,955,980.00	$32,556,026.00	$2,399,954.00	$1,699,964.00
2018-19				
	$36,418,751.00	$32,838,901.00	$3,579,850.00	$5,671,618.00
2019-20				
	$38,812,091.00	$35,348,200.00	$3,463,891.00	$3,170,115.00
2020-21				
	$40,490,554.00	$36,429,372.00	$4,061,182.00	$3,661,182.00
2021-22				
	$40,699,801.00	$37,311,472.00	$3,388,329.00	$3,011,823.00
2022-23				
	$44,562,773.00	$41,399,583.00	$3,163,190.00	$8,053,739.00
2023-24				
	$51,091,809.00	$42,439,091.00	$8,652,718.00	$15,571,208.00
2024-25				
	$57,616,932.00	$47,282,674.00	$10,334,258.00	$6,891,163.00

The June 18, 2024, Open Letter also states: *"(The Budget) … regurgitates the same narrative from the past eighteen months by pointing a finger to others for responsibility to provide solutions that 'need(s) to be addressed by the leadership team.' Absent is a clear roadmap from the CAO/County Budgetary Officer with best practices such as documented timelines, objectives, strategies and measures for success to assure the County's progress towards that future."*

Creating a documented timeline, objectives, strategies and measurements, such as a Strategic Plan, including budget processes, is essential and requires cooperation from the entire leadership team. The CAO is the primary individual responsible for facilitating the discussions with the leadership team and making policy recommendations to the Board of Supervisors, and we have attempted to do so. However, without the cooperation and participation of all appointed and elected department heads, we will not be effective.

The Open Letter also raises concerns relative to the term "roll-over" budget, and public statements regarding this term were raised during the budget hearing. Please note, it was never my intention to undermine Plumas County employees by using this term and I apologize if it was interpreted in that manner.

There are several benefits to moving the adoption of the budget up to June, but my primary reason for this approach is to allow for spending on capital projects to begin from July – September, rather than having to wait until after the budget is adopted in September and the construction is delayed until the spring due to weather. This should not be interpreted as indicating prior budgets were done incorrectly, but instead, a way to make us more efficient.

Finally, the Open Letter states: *"The 2024-2025 Recommended Budget, like the prior year, proposes increased expenditures without the revenue to pay for them, and it is balanced by one-time fixes with no concrete, sustainable long-term financing strategy."*

As referenced above, relying on one-time funds has been a practice of Plumas County for many years. However, if I am understanding the concerns of those who signed the Open Letter, I am in complete agreement that we should reduce our reliance on one-time funds as well as develop a long-term financing strategy. Unfortunately, many of the challenges we face accumulated over multiple years and it will take a multi-year approach to address the issues. It will require updated policies that must be adhered too by all staff, and in some cases will require significant up-front costs to replace existing systems.

Without these actions, Plumas County will continue to struggle in understanding and preparing informed and realistic budgets to the Board of Supervisors. Considering our current circumstances, it requires all of us to be even more diligent in monitoring our expenses so that any potential overruns are identified and corrected as quickly as possible.

Employee Compensation

As we are all aware, personnel costs make up the majority of expenses in any local government agency. In addition, there is likely close to unanimous agreement that Plumas County does not have the resources to offer salaries that are competitive with many other counties, much less competitive with public sector positions. However, the Board has made it a priority to increase compensation as much as possible.

You may recall that on March 1, 2022, the Board approved salary adjustments for elected officials, increasing compensation by 25.67% to 61.94% depending on the position. In addition, on June 5, 2022, the Board approved equity adjustments for Department Heads ranging from 2.3% up to 45%. These actions, while needed, have now set an expectation for line staff to receive equity adjustments as well which will put an additional strain on the budget.

Since 2022, rank and file employees received the following pays raises.

- **OE3 General Unit – 6%**
- **OE3 Mid Management Unit – 6%**
- **Public Works Unit - 20% plus another 2% July 2024**
- **Public Works Mid-Management Unit – 20% plus another 2% July 2024**
- **Sheriff's Department Unit – 23%**
- **Sheriff's Mid-Management Unit – 23%**
- **Confidential Unit – 8.5%**
- **Probation Unit – 11.5%**
- **Probation Mid-Management Unit – 11.5%**

This year, the Board of Supervisors prioritized increasing pay and proposed up-to-a-10% increase for all employees except those who have already had recent salary level adjustments (Sheriff's Department, Child Support, Public Works). Additionally, this would not apply to department heads or elected officials. The potential pay increase was proposed at this time so we could calculate the costs and include the calculations in the budget. Also proposed is up-to-a-20% increase for Social Services which is severely behind in pay equity compared to other counties. Meet and confer with unions must still occur.

For this reason, I felt it was important to be transparent and demonstrate to the Board and the public that funding is included in the budget to absorb some of the compensation increases that may be approved through the negotiation process. Please note that if those funds are not needed, they cannot be spent on something else without Board direction and in all likelihood, will result in additional fund balance heading into FY 2025-26.

The Board wants pay raises to occur without relying on one-time monies which is always the preferred scenario. However, we should also keep in mind that much of the one-time funding we have available is a result of salary savings since we have not been

able to fill positions. As a result, if it is still the priority to increase wages so that Plumas County can attract more employees; the actual costs, vacancy rates, etc. will need to be closely monitored to ensure Plumas County is not forced into a position of making workforce reductions in future years.

The proposed up-to-5%-across-the-board raises, plus earned merit and longevity raises, plus insurance and worker's compensation increases, plus expected retirees' payouts for General Fund employees will have an impact of $8.1 million above FY23-24 salary expenditures and Non-General Fund increases amount to $6.7 million above FY23-24 actuals. At the time of the calculation, a total of 104.66 FTEs were vacant (40.20 FTEs for General Fund and 64.46 FTEs for Non-General Fund), worth $10.9 million. Please note that the number of vacancies vary throughout the year as people are hired or leave. Additionally, this budget assumes all positions are filled for the entire year which is not reasonable. This budget approach allows for year-end salary savings which can be used to offset compensation increases for 2-3 years. This will give the County time to identify other ways to increase revenues and reduce expenditures, ideally without having to reduce services.

Other Funding Sources

Counties across the state have seen significant revenue increases as a result of ARPA, COVID and LATCF funds. In addition, due to natural disasters Plumas has received FEMA funding to offset the costs of those events. These are all one-time funds, a portion of which have been used to balance the budget.

Fiscal Year 2024/25 Priorities

The following is a summary of high-level priorities the CAO's Office, along with our Executive Leadership team of elected and appointed department heads, should continue focusing on over the next 12 months:

- **Understanding and creating better internal financial controls**. On this note, the Cost Plan for our County is woefully inadequate and is managed by the Auditor-Controller who is attempting to get it up to date. The Cost Plan enables grantees (county user departments) to recover costs incurred in the administration of a grant, entitlement or any form of assistance from the Federal, State, or other agencies outside the county. This is a revenue area that needs attention.
- **Truing up budget obligations.** On this note, days before we were to publish the budget, the Auditor-Controller found a $2 million journal error. The Annex mortgage payment had not been journaled since 2021 and the Treasurer-Tax Collector had not transferred necessary funds from a subfund so the General Fund took another $2 million hit just before we published.
- **Greater transparency and accountability in all areas of County financial affairs.**

- **Utilizing technology and/or outside consultants to assist under-staffed departments.**
- **Serving the citizens of Plumas County more effectively and efficiently.**

Final Budget Summary (updated 9/6/24)

This year's $164.8 million Budget includes a $60.0 million General Fund with a proposed reserve of $6.6 million per the County's Fiscal Policy. Last year was the first year - in at least six years - that this reserve policy was fully funded. The General Fund budget increased by 4% since the June 25, 2024 hearings primarily driven by increases to salary and wage accounts for the vacant positions and increases due to recalculated merit, longevity, and retirement expenses for existing employees.

Budgeted expenditures exceed budgeted revenues for the general fund by $12.9 million. Addressing the deficit will require a combination of the following and each one of these would require a strategy and a plan – not something I would develop in a vacuum but with a team of professionals and those in charge of key financial functions within the County:

Increasing Revenues:

1. **Tighten internal financial processes for better revenue and expenditure control:** Do month-end processes, year-end processes; make payments timely to state and federal agencies to avoid fines or fees. (Please note, I have been asking for a report on late fines or fees for months from the Auditor-Controller due to the fact the Treasurer-Tax Collector received $36,000 in fines for missing deadlines recently.) We need to investigate investment strategies for more yield; collect taxes, fines and fees more vigorously; enforce leases on county-owned land; review fees that have not changed in years; sell surplus property the County owns; hold timely tax property sales.
2. **Proposed sales tax increase:** A ¾ percent sales increase would bring an additional $2 million to the county, according to proponents. This may be essential to maintain County services.
3. **Economic Development Initiatives:** Encourage business growth and attract new families to Plumas with incentives; continue to support nonprofits and businesses with grant opportunities so they can continue the vital work they are doing.
4. **Tourism Promotion:** Encourage the expansion of the Feather River Tourism Association to cover the entire County in 2025. FRTA is doing an excellent job marketing the County's many features and attractions. Along with this, the County needs to make a pledge to vigorously collect TOT taxes to enhance this effort as well as strengthen one of our largest revenue sources.
5. **Property Development:** Develop unused or underutilized county-owned land for commercial or residential purposes, either through direct development or partnerships with private developers.

6. **Fee Adjustments:** Review and adjust fees - some of which have not been adjusted in more than a decade.
7. **Public-Private Partnerships (PPPs):** Continue to collaborate with private entities on infrastructure projects or service delivery to leverage private sector expertise and resources.
8. **Grants and Funding:** Actively seek out and apply for state and federal grants that align with county priorities, such as infrastructure improvements, economic development, social services, corrections, trails, etc.

Reducing Expenditures:

1. **Operational Efficiency:** Have Department Heads conduct a thorough review of operations to identify inefficiencies and areas for streamlining processes, reducing duplication, and improving productivity.
2. **Outsourcing:** Continue to outsource services to specialized vendors or neighboring counties to reduce operating costs while maintaining service quality.
3. **Staffing Optimization:** Review staffing levels across departments and implement measures such as eliminating vacant positions. Look to Department Heads to evaluate workflows and consider new or different employee positions and technology.
4. **Technology Investments:** Invest in technology solutions such as automation, digitalization, and data analytics to improve operational efficiency and reduce the need for manual labor or redundant processes.
5. **Energy and Resource Conservation:** Implement energy-saving measures, such as installing energy-efficient lighting, optimizing HVAC systems, and promoting water conservation, to reduce utility costs for county-owned facilities. We are actively doing this with the Engie Project **(See Page 24 For a synopsis of this project).**
6. **Consolidation of Services:** Explore opportunities to consolidate or merge certain County services or departments to eliminate duplication of efforts and achieve economies of scale.

Our total General Fund Opening Fund Balance is $23.6 million. This budget assumes a 2% property tax growth rate and a 3.9% growth in General Fund revenues. Our overall growth rate is estimated to be about $842,000 after analyzing the past twelve years of taxes and assessments.

Position allocation for FY24-25 for the final recommendation is 422.246 Full-Time Equivalents (FTEs). This budget eliminates two vacant positions from the General Fund which have remained open for one year without being filled in the following departments:

Probation – 2

Solving a deficit is not just about increasing revenues. While County staff can recommend the Board update our fee schedules to ensure full cost recovery where

allowable, and should be done as quickly as possible, the majority of revenue comes from taxes and any increases must be approved by the voters.

It will be important during the next budgeting cycle to strategically eliminate unfilled positions to bring the county's projected vacancy rate from 25% to 10% in the next budget cycle, while also recognizing that if warranted, positions can be reinstated at any time upon approval by the Board of Supervisors. This is a constantly changing scenario as people retire, quit or are hired. There is currently legislation that will affect vacancy rates in government positions which may become law in January 2025.

In addition to requested and negotiated pay raises, it should be noted that potentially 180 employees of our 422.24 allocated positions or nearly 42% of the workforce for the upcoming fiscal year, will receive a 5% Merit or Longevity pay increase.

It's clear that we cannot keep pace with needed raises and obligations and continue to do business in the same manner. We must look at increasing revenues and decreasing expenditures as outlined above; and other cost-savings measures.

This year's Budget does have bright spots with the Engie Energy Project to reduce PG&E costs and increase efficiencies as well as replace aging equipment such as generators, HVAC systems and more. Much of our equipment is approaching 20 years old or older. Even with the cost of the project, it is projected to save the county upwards of $130,000 annually.

The County's new jail will be fully operational and the Public Works and the Sheriff's Department should be commended for coming in at or near budget. We still do not understand, however, how operating the new jail may impact the budget.

The new Budget also assumes capital improvement projects that are long overdue at County facilities such as libraries, parking lots, roads, and parks. We will continue to look for good-fit grant opportunities and state revenues to assist with these projects.

Five new positions are being added in the following Departments - all are as a result of being required by law or are grant-required or being funded as a result of the Dixie Fire:

Behavioral Health

- 2 Behavioral Health Therapists - required by State Law and paid with state funds.

CAO's Office - Grant Management

- .333 Extra Help position required for Quincy/Chester BRE Grant (paid from grant funds)
- 1 Recovery Coordinator Position, (Three-Year Sunset Position) proposed to be funded by PG&E Settlement Funds. This position will coordinate with the Dixie Fire Collaborative and maintain Dixie Fire-related mitigation and disaster recovery grants

Planning

- 1 Executive Assistant in Planning to assist with approximately 17 grants (including hazard mitigation grants) the Department is attempting to manage (paid from General Fund).

For a variety of factors, the County does not have current and accurate financial information readily available. While the CAO is responsible for providing future year projections of revenues and expenditures, without having valid and accurate historical information, it puts the entire organization at a disadvantage as recommendations and ultimately approvals of millions of dollars of tax-payer money is being made on estimates and old data. It is also a contributing factor of potentially having to rely too heavily on the use of one-time funds.

True teamwork will get us where we need to go.

I want to thank all the Department Heads, Finance Officers and the Budget Team for working to improve our processes. This was a particularly difficult year as one of the main Budget Team members was unavailable to us. But we pushed through. Next year, we will use OpenGov software to assist us in the budgeting process.

Sincerely,

Debra Lucero
Plumas County Administrative Officer

PLUMAS COUNTY
1854
CALIFORNIA

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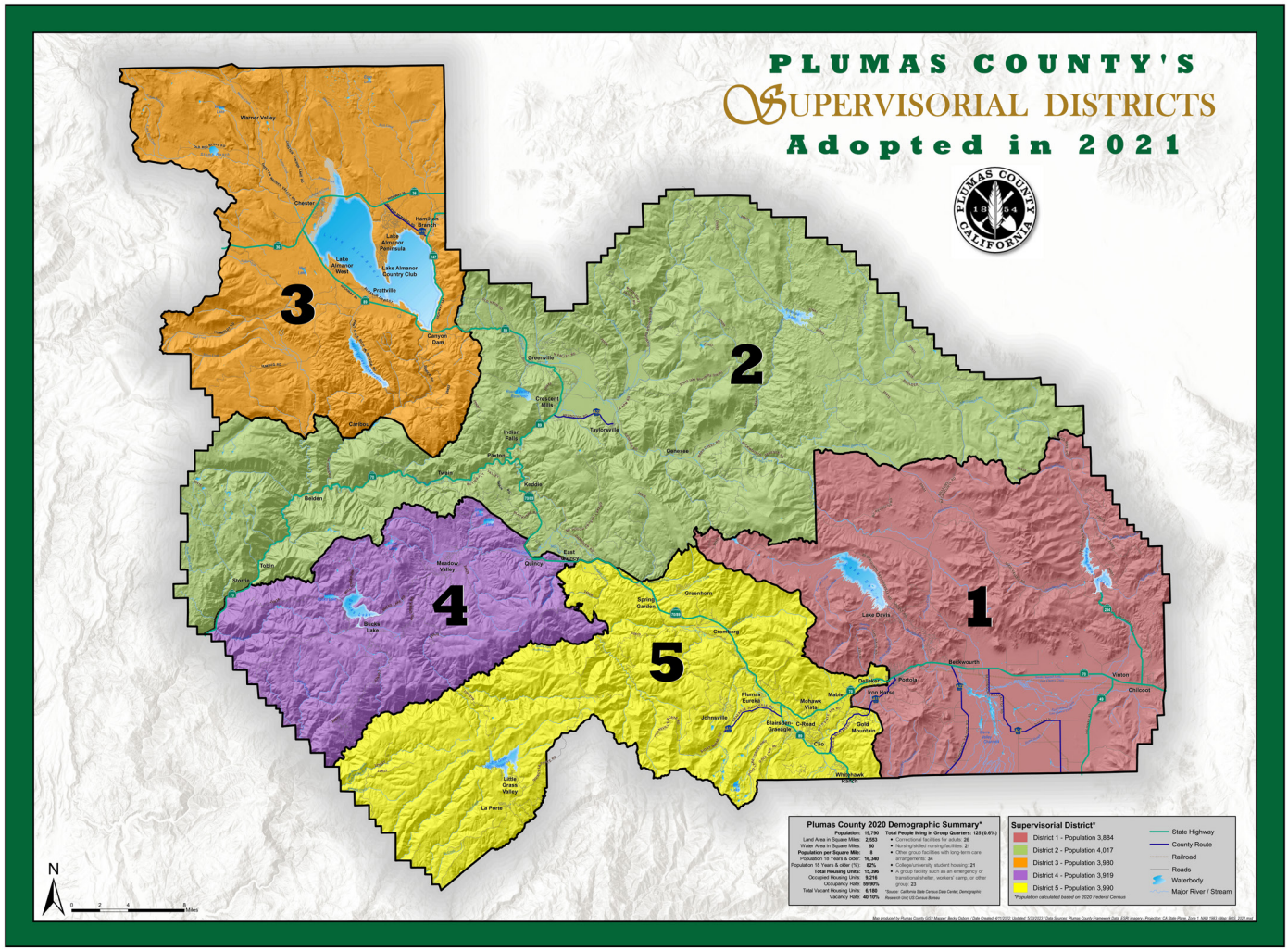
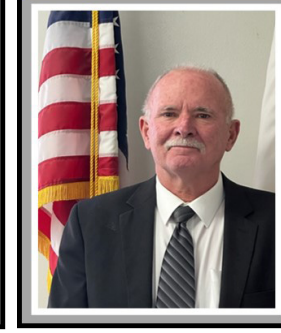


DISTRICT 1	DISTRICT 2	DISTRICT 3	DISTRICT 4	DISTRICT 5
Dwight Ceresola	Kevin Goss	Tom McGowan	Greg Hagwood	Jeff Engel
				

ELECTED OFFICIALS

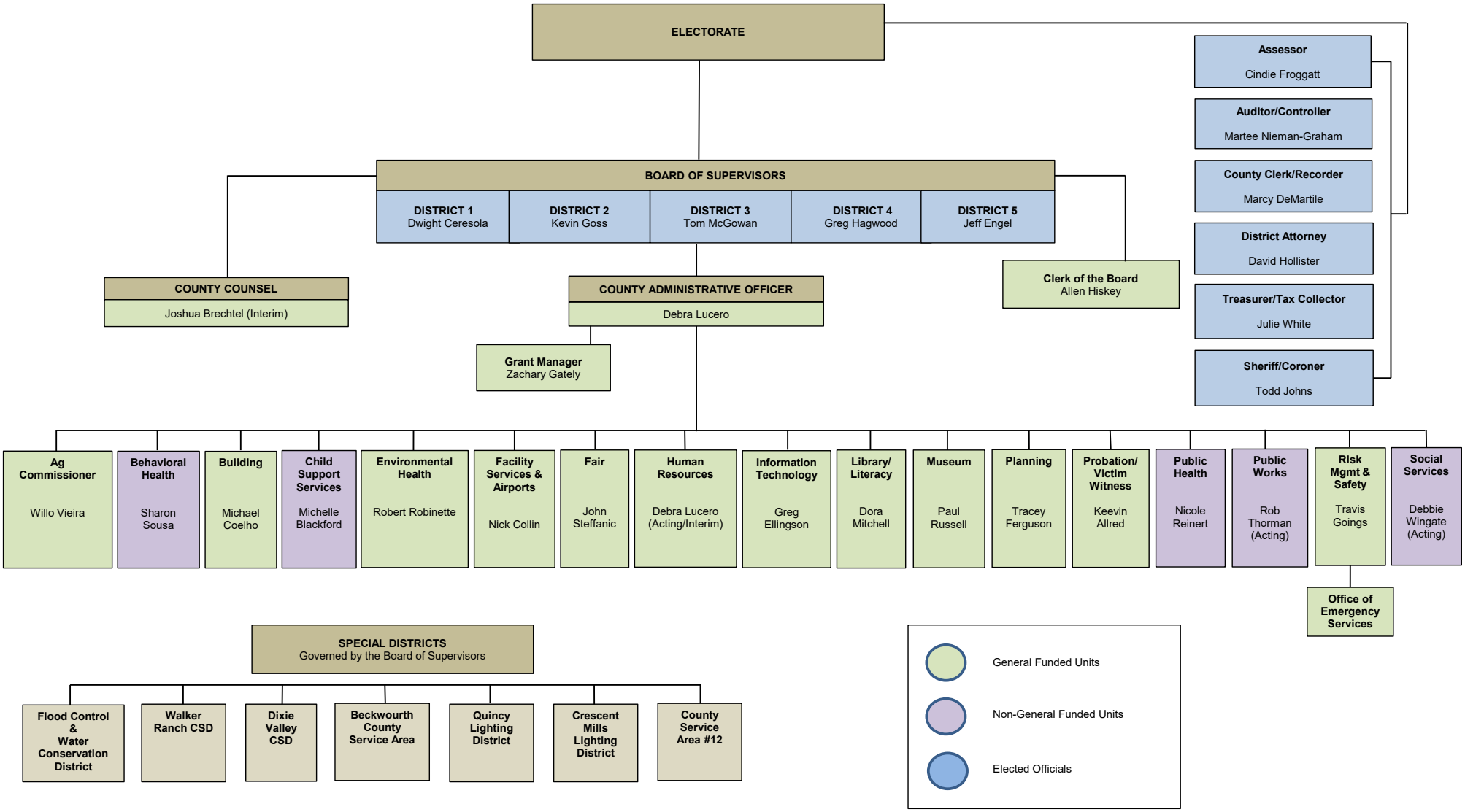
Chair - Supervisor, District 4 ..... Greg Hagwood
Vice-Chair - Supervisor, District 1 ..... Dwight Ceresola
Supervisor, District 2 ..... Kevin Goss
Supervisor, District 3 ..... Tom McGowan
Supervisor, District 5 ..... Jeff Engel

Assessor ..... Cindie Froggatt
Auditor/Controller ..... Martee Nieman-Graham
Clerk-Recorder/Elections ..... Marcy DeMartile
District Attorney/Public Administrator ..... David Hollister
Sheriff/Jail/Coroner/Animal Control ..... Todd Johns
Treasurer-Tax Collector/Collections ..... Julie White

DEPARTMENT DIRECTORS/ADMINISTRATORS

Administrative Officer/General Services/Grants ..... Debra Lucero
Agricultural Commissioner/Sealer of Weights & Measure ..... Willo Vieira
Building Services/Code Enforcement ..... Michael Coelho
Child Support Services ..... Michelle Blackford
Clerk of the Board of Supervisors ..... Allen Hiskey
County Counsel ..... (Interim) Joshua Brechtel
Environmental Health ..... Rob Robinette
Facility Services ..... Nick Collin
Fair ..... John Steffanic
Farm Advisor ..... David Lyle
Human Resources ..... (Acting/Interim) Debra Lucero
Information Technology ..... Greg Ellingson
Library/Literacy ..... Dora Mitchell
Behavioral Health ..... Sharon Sousa
Museum ..... Paul Russell
Planning ..... Tracey Ferguson
Probation/Victim Witness ..... Keevin Allred
Public Health/Veteran's Services/Senior Nutrition &Transportation ..... Nicole Reinert
Public Works ..... (Acting) Rob Thorman
Risk Management/Office of Emergency Services ..... Travis Goings
Social Services/Public Guardian ..... (Acting) Debbie Wingate

ORGANIZATIONAL CHART



Updated: 09/09/2024

The County of Plumas plans to embark on a significant project to transition to renewable, low-carbon energy sources, which is better for our environment and will save the County money on energy costs.

The Scope of the Project includes:

1. Interior and exterior LED lighting upgrades at sixteen (16) County facilities
2. LED streetlight upgrades at Fairgrounds Road
3. HVAC packaged unit replacement at thirteen (13) County facilities
4. Replacement of the old chiller and boiler at the Courthouse
5. Sealing of all the windows at the Annex Building
6. Upgrade of the well pumps at Walker Ranch Pump Station and Quincy Fairgrounds
7. Installation of backup generators at thirteen (13) County facilities
8. Installation of a solar energy project for the Annex Building consisting of solar carport structures

Benefits of the Engie Energy Project include:

- $4.8 million in net savings after paying for all costs over the life of the program
- Receive $500,000 in cash subsidy from the Inflation Reduction Act
- Reduce electricity bills by over 25%
- Install solar before it becomes cost prohibitive
- Replacing HVAC systems past their useful lives using project savings
- Install much needed backup generators using project savings
- Improve lighting quality for employees and community members
- Save maintenance staff's time with long-life LED lighting and new HVAC systems
- Save administrative time by accomplishing multiple projects simultaneously
- Stimulate local economy and provide local jobs
- Carbon emissions reduction equivalent of removing 131 cars off the road annually
- Provide internships and other opportunities to students of Feather River College

GENERAL FUND BALANCES

	UnAudited Estimate 2024	* 2023	Audited Actual 2022	Audited Actual 2021	Audited Actual 2020
Unassigned	$ 9,980,612		$ 10,834,528	$ 8,666,148	$ 7,991,723
Committed	$ 6,594,219		$ 2,052,737	$ 2,952,749	$ 2,052,726
Restricted	$ (398,481)		$ 2,524,477	$ 1,839,975	$ 1,939,355
Nonspendable	$ 151,421		$ 859,582	$ 865,560	$ 753,816
Assigned	$ 6,973,226		$ 4,114,939	$ 3,138,002	$ 1,269,982
General Fund Total	**$ 23,300,997**		**$ 20,386,263**	**$ 17,462,434**	**$ 14,007,602**

*2023 data is pending external audit

Estimates of fund balances are based on transactions recorded throughout the year in the financial reporting system, direct communication with department heads, and anticipated adjustments to be made by the Auditor-Controller office. It is necessary to estimate these balances for the purpose of generating the required Budget Schedules since the 2022-23 and 2023-24 fiscal years have not yet been closed. These fund balances are a point in time estimate and subject to change based on detailed review and completion of the County's annual third-party audit.

Adopted general fund budget estimated opening fund balances increased from the Recommended budget estimate by a total of $3,075,477 with the breakdown as follows +$3,537,991 Unassigned, +$3,036 Committed, -$602,725 Restricted, +$90,814 Nonspendable, +$46,361 Assigned. Restricted balance is currently estimated as negative due to Senior Nutrition (Sub-fund 001N) June 30, 2024 estimated ending balance of -$557,188.

The increase in Committed fund balance versus fiscal year 2022 and prior years is due to updating the calculated reserve. Prior years were not adjusted appropriately.

The increase in Assigned fund balance versus fiscal year 2022 and prior years is due to the provision in the 2023/24 Budget to designate additional monies as an additional reserve at the discretion of the Board of Supervisors. In the 2024-25 Budget, these funds get reduced by $2,887,410 to fund the budgeted expenses for the year.

- **Unassigned** fund balance represents the portion of the County's fund balance that is not restricted or committed to a specific purpose. It is available for any lawful purpose, including County operations, capital projects, or debt service.
- **Committed** fund balance represents the calculated value of the General Reserve (8% of last audited operating revenue) plus the calculated value of the Strategic Reserve (16% of last audited operating revenue) plus any amounts constrained for a specific purpose by the Board of Supervisors.
- **Restricted** fund balance is legally designated for specific purpose stipulated by an external party such as a grantor, a bond covenant, or a law. These funds can only be used for the specific purposes for which they are restricted.
- **Nonspendable** fund represents a portion of the County's fund balance that is legally/contractually required to be maintained intact (examples would be prepaid expenses, or inventories, advances to other funds).
- **Assigned** funds represent a portion of the County's fund balance that is designated by the Board of Supervisors for a specific purpose. Assigned funds are not legally restricted, they are earmarked for a specific use which can be redirected at the direction of the Board of Supervisors.

Appropriations

The fiscal year 2024-25 Final Budget totals $164.8 million. It is comprised of $154.3 million in governmental funds with $60.0 million in the general fund, $88.6 million in special revenue funds, $5.3 million in debt services, and $428,000 in capital projects. And other funds total of $10.5 million comprised of $4.6 million in enterprise funds, $3.4 million in internal service funds, and $2.5 million in special district funds.

Figure 1 illustrates budgeted spending authority in governmental funds among major program areas. As a political subdivision of the State of California, the County expends most of its funds on Federal and State programs such as public assistance, mental health, public health, and other social services as mandated by law. The County spends most of its discretionary revenues on general government and public safety.

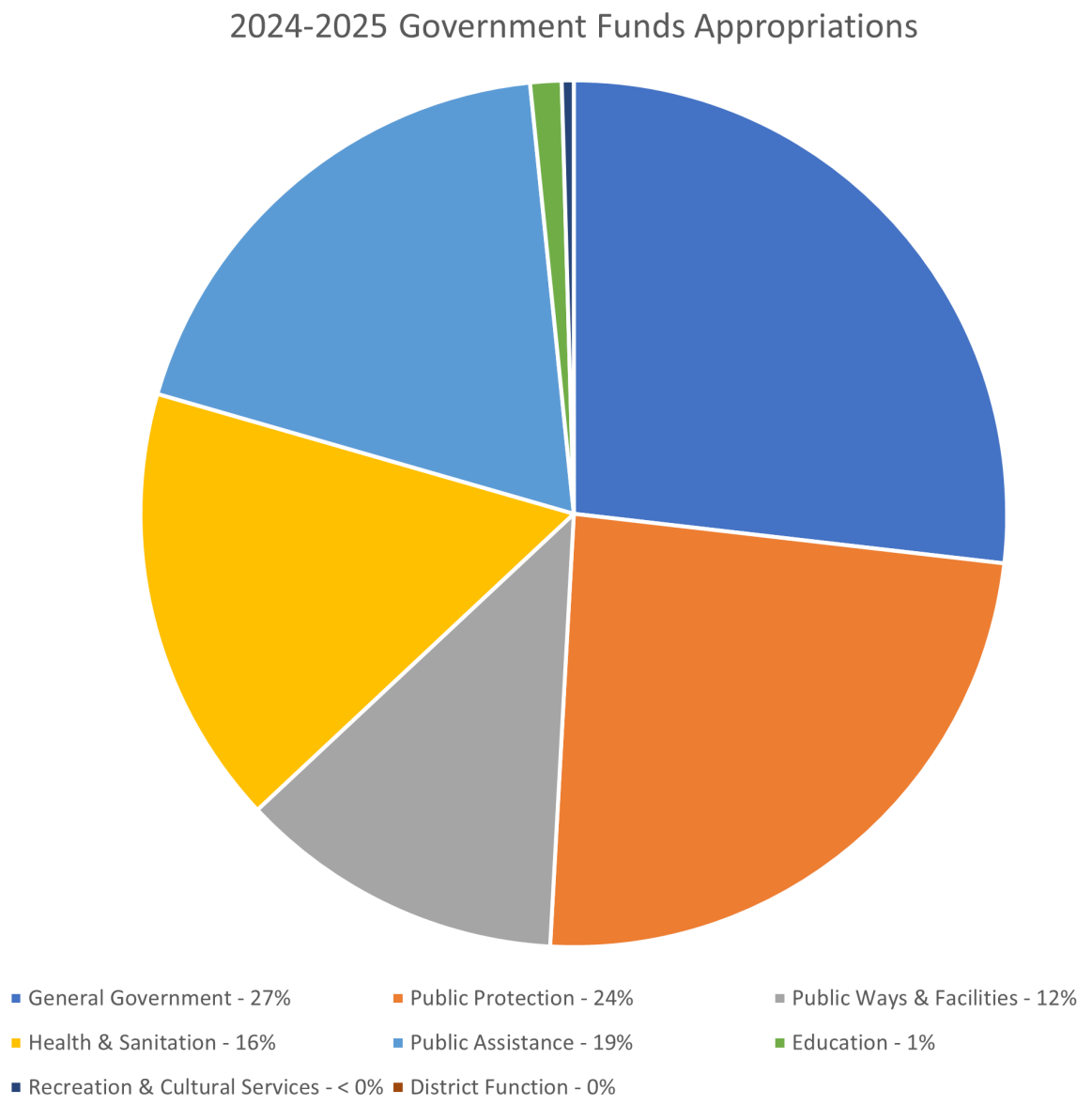


Figure 1 - 2024-2025 Government Funds Appropriations

Revenues & Expenditures

Revenues in the General, Special Revenue, Capital Projects, and Debt Service Funds for fiscal year 2024-25 are estimated at $118.5 million and expenditures are budgeted at $152.8 million, a shortfall of $34.3M.

The $118.5 million in revenue is comprised of 39% from State and Federal Aid and 18% from Tax Revenue, 35% is derived from other financing sources, which is comprised mostly of operating transfers into governmental funds.

The recommended spending plan is balanced, meaning the Total Financing Sources equal Total Financing Uses. The current year budget for the general fund is utilizing $12.9 million of fund balance that has been carried over from prior years. The Special Revenue Funds are utilizing $20.6 million, while Capital Projects and Debt Services are utilizing $387,000 and $2.0 million respectively. This is a historic trend that needs to be addressed by the leadership team of the County. It will require commitment from all departments and a universal approach and plan to rectify, as budgeting spend greater than incoming revenues is not sustainable into the future.

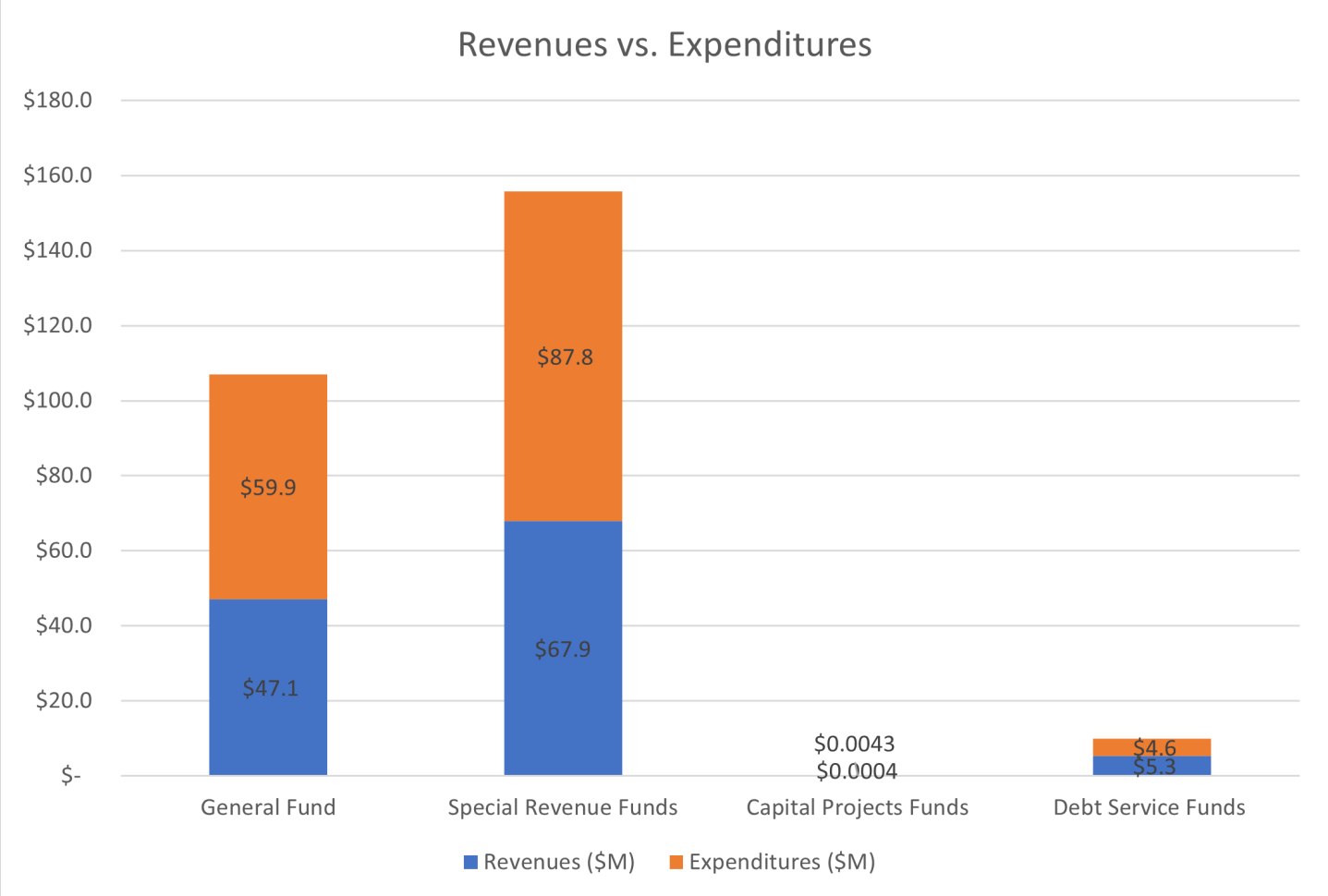


Figure 2 - 2024-2025 Government Funds Revenues vs. Expenditures

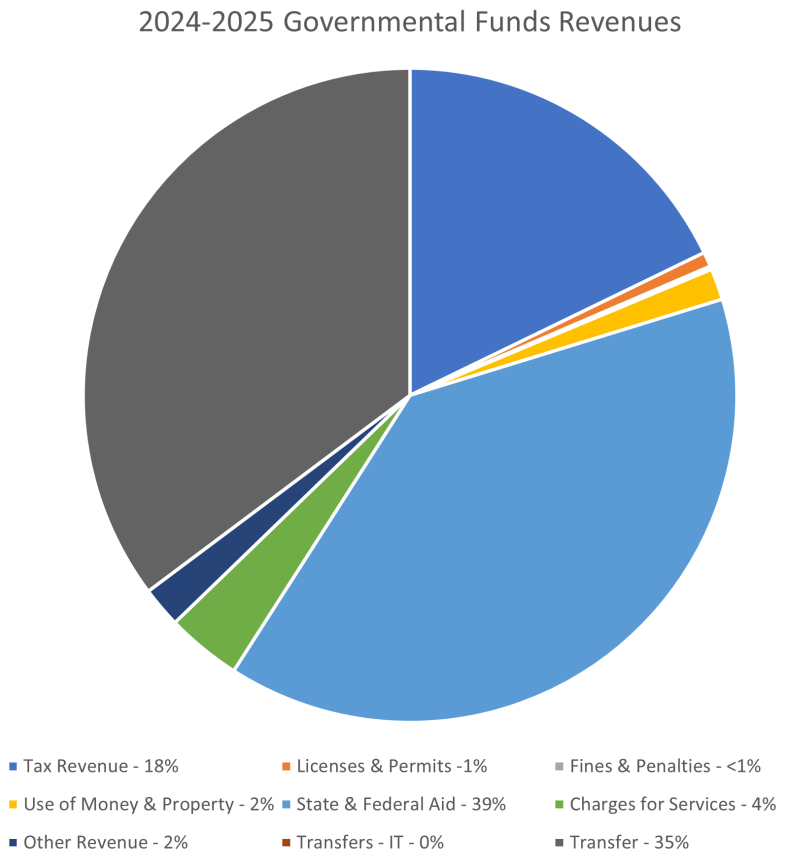


Figure 3 - 2024-2025 Government Funds Revenues

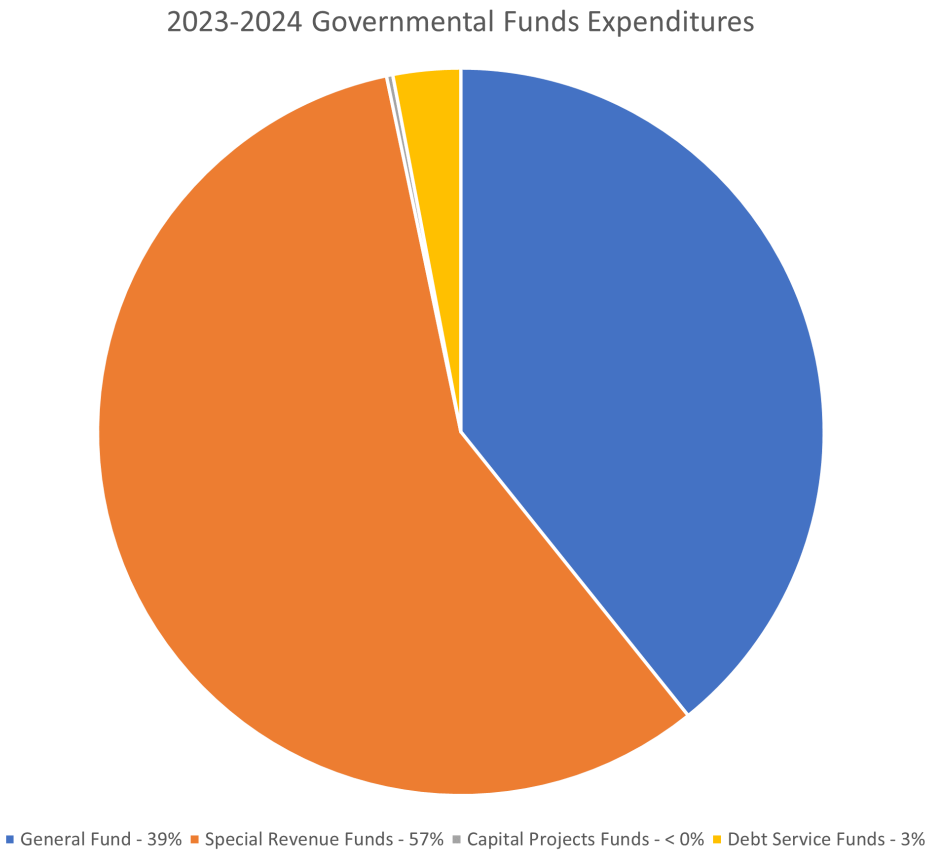


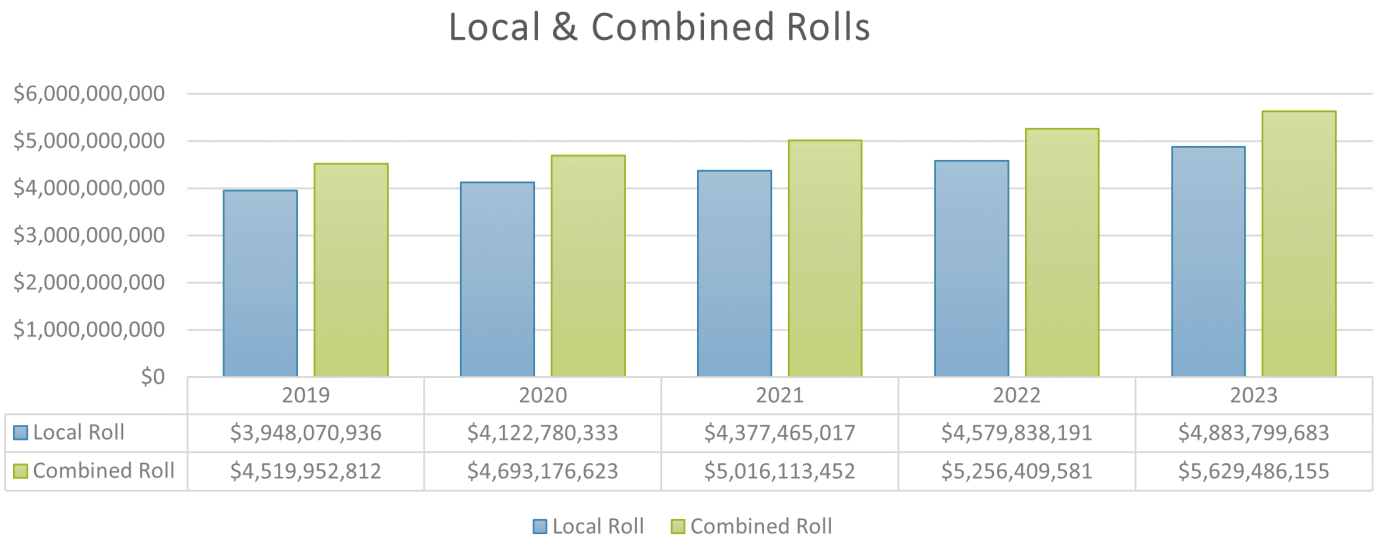
Figure 4 - 2024-2025 Government Funds Expenditures

TAX ROLL SUMMARY

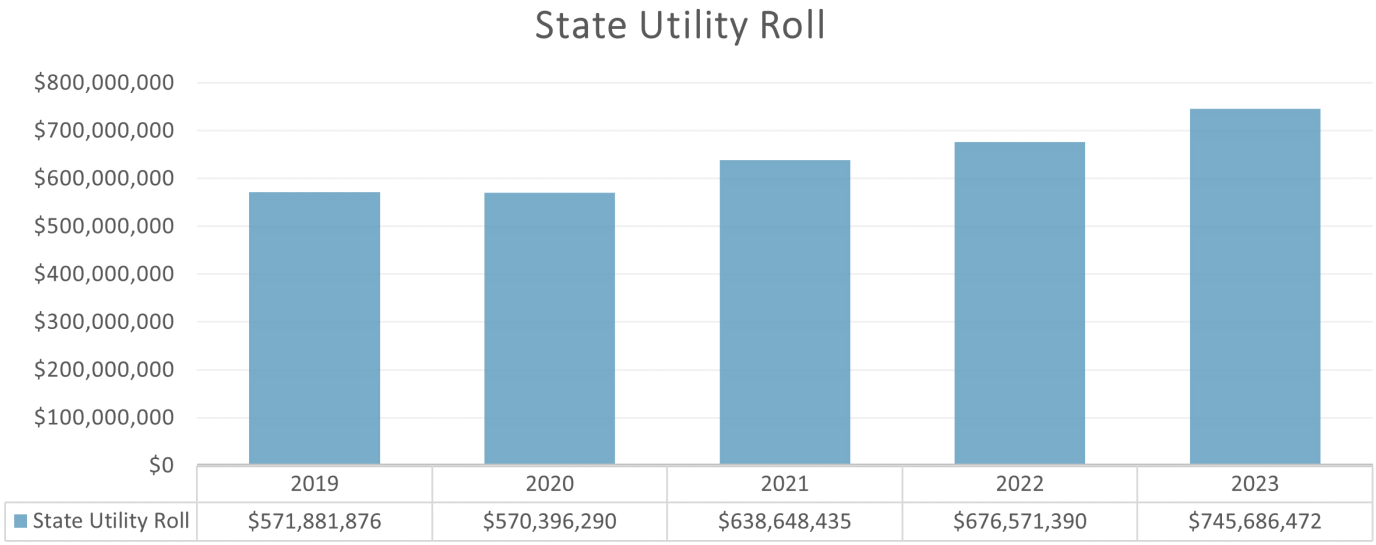
Property tax is the largest single component to general purpose revenues. The basic tax rate under proposition 13 is 1% of the assessed value. Plumas County receives approximately 20% of all property tax revenues collected by the county and the remainder is apportioned to support local schools, the City of Portola, and special districts.

These tax receipts are used to support a wide variety of county programs. The attached charts show the growth of the locally assessed, state assessed, and combined roll totals.

The Dixie Fire started on July 13, 2021 and burned 963,309 acres. 551 structures were lost reducing the assessment roll by $466,926. Even after the fire losses were taken into account, the roll still increased from 2021 to 2022 due to other sales and new construction. The numbers below are the most recent available.



	2019	2020	2021	2022	2023
Local Roll	$3,948,070,936	$4,122,780,333	$4,377,465,017	$4,579,838,191	$4,883,799,683
Combined Roll	$4,519,952,812	$4,693,176,623	$5,016,113,452	$5,256,409,581	$5,629,486,155



	2019	2020	2021	2022	2023
State Utility Roll	$571,881,876	$570,396,290	$638,648,435	$676,571,390	$745,686,472

FISCAL YEAR 2024-2025

SUMMARY SCHEDULES

SCHEDULE 1

State Controller Schedule | **Plumas County** | Schedule 1
County Budget Act | All Funds Summary | Page 1.1
Fiscal Year 2024-25

Fund Name	Total Financing Sources: Fund Balance Available June 30, 2024	Total Financing Sources: Decreases to Obligated Fund Balances	Total Financing Sources: Additional Financing Source	Total Financing Sources: Total Financing Sources	Total Financing Uses: Financing Uses	Total Financing Uses: Increases Obligated Fund Balances	Total Financing Uses: Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	9,980,612	2,887,410	47,093,215	59,961,237	59,961,237	0	59,961,237
Special Revenue Funds	0	20,580,518	67,999,356	88,579,874	87,817,368	762,506	88,579,874
Capital Projects Funds	0	387,464	41,000	428,464	428,464	0	428,464
Debt Service Funds	0	1,958,194	3,364,044	5,322,238	4,594,429	727,809	5,322,238
Total Governmental Funds	**9,980,612**	**25,813,586**	**118,497,615**	**154,291,813**	**152,801,498**	**1,490,315**	**154,291,813**
Other Funds							
Enterprise	0	658,273	3,929,096	4,587,369	4,587,369	0	4,587,369
Internal Service	0	0	3,432,824	3,432,824	2,546,010	886,814	3,432,824
Special District	0	493,869	2,025,910	2,519,779	2,519,779	0	2,519,779
Total Other Funds	**0**	**1,152,142**	**9,387,830**	**10,539,972**	**9,653,158**	**886,814**	**10,539,972**
Total All Funds	**9,980,612**	**26,965,728**	**127,885,445**	**164,831,785**	**162,454,656**	**2,377,129**	**164,831,785**

State Controller Schedule | **Plumas County** | Schedule 2
County Budget Act | Govermental Funds Summary | Page 2.1
Fiscal Year 2024-25

Fund Name	Total Financing Sources: Fund Balance Available June 30, 2024	Total Financing Sources: Decreases to Obligated Fund Balances	Total Financing Sources: Additional Funding Source	Total Financing Sources	Total Financing Uses: Financing Uses	Total Financing Uses: Increases to Obligated Fund Balances	Total Financing Uses: Total Financing Uses
1	2	3	4	5	6	7	8
General Fund							
0001 GENERAL	9,980,612	2,887,410	30,764,768	43,632,790	42,980,471	0	42,980,471
0001 0001C CAPITAL REPLACEMENT FUN	0	0	0	0	0	0	0
0001 0001D DISTRICT ATTORNEY	0	0	2,314,452	2,314,452	2,379,643	0	2,379,643
0001 0001H HOMICIDE TRIAL COSTS	0	0	0	0	0	0	0
0001 0001I GEN FUND DEV/IMPACT	0	0	0	0	0	0	0
0001 0001N SENIOR CITIZENS NUTRITIO	0	0	851,361	851,361	1,014,602	0	1,014,602
0001 0001R SUPERVISOR COMM.SVC.FU	0	0	0	0	0	0	0
0001 0001S SHERIFF	0	0	13,134,634	13,134,634	13,558,521	0	13,558,521
0001 0001T TAYLORSVILLE SCH PRESER	0	0	0	0	0	0	0
0001 0001V ABAND VEH ABATEMT FUND	0	0	28,000	28,000	28,000	0	28,000
Total General Fund	**9,980,612**	**2,887,410**	**47,093,215**	**59,961,237**	**59,961,237**	**0**	**59,961,237**
Special Revenue Funds							
0002 ROAD	0	2,728,061	15,770,874	18,498,935	18,498,935	0	18,498,935
0003 FISH AND GAME	0	0	49,750	49,750	11,453	38,297	49,750
0004 CHILD ABUSE PREVENTION	0	30,146	25,600	55,746	55,746	0	55,746
0005 COUNTY FAIR	0	0	983,308	983,308	747,603	235,705	983,308
0009 AUD- CO LOCAL REV 2011	0	0	0	0	0	0	0
0011 TITLE III	0	887,384	251,721	1,139,105	1,139,105	0	1,139,105
0013 DEPT. SOCIAL SERVICES	0	41,529	16,437,962	16,479,491	16,479,491	0	16,479,491
0013 0013P REALIGN - PROT SERVICES	0	1,280,000	2,720,000	4,000,000	4,000,000	0	4,000,000
0013 0013R SS - REALIGNMENT	0	3,870,000	3,130,000	7,000,000	7,000,000	0	7,000,000
0014 MENTAL HEALTH	0	1,982,430	6,544,314	8,526,744	8,526,744	0	8,526,744
0014 0014A MENTAL HLTH MHSA	0	1,760,826	2,820,000	4,580,826	4,580,826	0	4,580,826
0014 0014B MENTAL HLTH BEHAVIORAL	0	30,913	81,756	112,669	112,669	0	112,669
0014 0014C CAL-WORKS M.H. & A.D.	0	0	0	0	0	0	0
0014 0014H SIERRA HOUSE BOARD & CA	0	3,647	0	3,647	3,647	0	3,647
0014 0014S SAMHSA	0	53,214	311,097	364,311	364,311	0	364,311
0014 0014W WRAP AROUND	0	39	0	39	39	0	39
0015 PUBLIC HEALTH	0	1,954,228	6,260,360	8,214,588	8,214,588	0	8,214,588
0015 0015E E.M.S.	0	0	62,000	62,000	54,109	7,891	62,000
0015 0015M PUBLIC HEALTH - MAA ADMI	0	0	0	0	0	0	0
0015 0015P PUBLIC HLTH EMRG PREPAR	0	33,386	257,759	291,145	291,145	0	291,145

State Controller Schedule | **Plumas County** | Schedule 2
County Budget Act | Govermental Funds Summary | Page 2.2
Fiscal Year 2024-25

Fund Name	Total Financing Sources: Fund Balance Available June 30, 2024	Total Financing Sources: Decreases to Obligated Fund Balances	Total Financing Sources: Additional Funding Source	Total Financing Sources	Total Financing Uses: Financing Uses	Total Financing Uses: Increases to Obligated Fund Balances	Total Financing Uses: Total Financing Uses
1	2	3	4	5	6	7	8
Special Revenue Funds (continued)							
0015 0015V HEALTH VITAL STATISTICS	0	2,152	2,000	4,152	4,152	0	4,152
0016 ALCOHOL & DRUG	0	345,905	953,471	1,299,376	1,299,376	0	1,299,376
0016 0016A A&D PROP 36	0	0	0	0	0	0	0
0017 0017C SHERIFF CIVIL OPERATIONS	0	9,944	7,050	16,994	16,994	0	16,994
0017 0017F SHRFF -ASSET FORFEITR ED	0	9,470	0	9,470	9,470	0	9,470
0017 0017G SHERIFF -GRANTS	0	1,897,773	4,185,147	6,082,920	6,082,920	0	6,082,920
0017 0017I INMATE WELFARE FUND	0	61,765	43,726	105,491	105,491	0	105,491
0017 0017N NARCOTICS FUND	0	59,059	300	59,359	59,359	0	59,359
0018 DA - ADULT DRUG COURT	0	0	0	0	0	0	0
0019 CARES ACT - COVID19	0	0	0	0	0	0	0
0021 ARPA 2021	0	426,274	0	426,274	426,274	0	426,274
0022 DISASTER RESPONSE FUND	0	0	682,534	682,534	408,335	274,199	682,534
0023 DISASTR RECOV OP CNTR DROC	0	432,087	1,073	433,160	433,160	0	433,160
0025 COUNTY LOCAL REV AB109	0	52,386	1,243,026	1,295,412	1,295,412	0	1,295,412
0026 LOCAL ASSISTANCE & TCF	0	578,189	149,596	727,785	727,785	0	727,785
0035 CHILD SUPPORT	0	0	869,497	869,497	855,559	13,938	869,497
0037 DNA PENALTY (PROP 69)	0	25,946	2,250	28,196	28,196	0	28,196
0046 PROB GRANT DEPT(S)	0	198,419	488,008	686,427	686,427	0	686,427
0046 0046C CRIMINAL LAB PENALTY	0	0	0	0	0	0	0
0046 0046D PROB-DIV JUV	0	280,000	270,000	550,000	550,000	0	550,000
0046 0046P PROB-PRETRIAL	0	85,146	140,000	225,146	225,146	0	225,146
0046 0046R PROB-ADULT HIGH RISK	0	462,122	421,790	883,912	883,912	0	883,912
0047 PLAN - DWR DACTI	0	0	0	0	0	0	0
0048 Plan Prop 1 IRWM	0	2,753	120,137	122,890	122,890	0	122,890
0049 PLAN GRANT-DWR/SGM	0	0	0	0	0	0	0
0050 PLAN GRANT - SB2	0	0	186,517	186,517	186,517	0	186,517
0052 PLAN - HHAP GRANT	0	73,151	0	73,151	73,151	0	73,151
0053 TOBACCO SETTLEMENT FUND	0	0	200,000	200,000	198,831	1,169	200,000
0054 OPIOID SETTLEMENT FUND	0	0	313,535	313,535	313,535	0	313,535
0054 00541 NATIONAL OPIOID ABATEME	0	0	0	0	0	0	0
0054 00542 DISTRIBUTOR-SUBDIVISION	0	0	0	0	0	0	0
0054 00543 DISTRIBUTOR-ABATEMENT	0	0	0	0	0	0	0

State Controller Schedule | **Plumas County** | Schedule 2
County Budget Act | Govermental Funds Summary | Page 2.3
Fiscal Year 2024-25

Fund Name	Total Financing Sources: Fund Balance Available June 30, 2024	Total Financing Sources: Decreases to Obligated Fund Balances	Total Financing Sources: Additional Funding Source	Total Financing Sources	Total Financing Uses: Financing Uses	Total Financing Uses: Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Special Revenue Funds (continued)							
0054 00544 JANSSEN-SUBDIVISION	0	0	0	0	0	0	0
0054 00545 JANSSEN-ABATEMENT	0	0	0	0	0	0	0
0055 PG&E SETTLEMENT	0	133,000	0	133,000	133,000	0	133,000
0056 DIXIE FIRE INSURANCE	0	0	0	0	0	0	0
0056 00561 DIXIE-TRIDENL	0	0	0	0	0	0	0
0057 SW GRANTS (PW)	0	9,863	0	9,863	9,863	0	9,863
0058 CDBG CARES ACT CV-2-3	0	0	200,898	200,898	200,898	0	200,898
0059 CDBG ANNUAL ED	0	0	976,170	976,170	975,481	689	976,170
0062 RECORDERS FUND	0	108,407	2,350	110,757	110,757	0	110,757
0062 0062M RECORDER MICROGRAPHIC	0	99,939	8,000	107,939	107,939	0	107,939
0062 0062O RECORDER'S OFFICE MODE	0	195,633	27,500	223,133	223,133	0	223,133
0063 ANIMAL CONT. SPAY/NEUTER	0	22,077	183,500	205,577	205,577	0	205,577
0064 DOMESTIC VIOL ASSISTANCE	0	11,173	2,500	13,673	13,673	0	13,673
0065 ERDS	0	15,517	12,000	27,517	27,517	0	27,517
0067 HAVA - ELECTIONS	0	41,962	1,000	42,962	42,962	0	42,962
0070 PCCDC PILT CDBG	0	0	0	0	0	0	0
00D1 ASSET FORFEITURE	0	500	0	500	500	0	500
00D2 ENVIRONMENTAL SETTLEMENT	0	0	200,000	200,000	10,000	190,000	200,000
0308 DA-RE-ENTRY PROGRAM	0	284,103	0	284,103	284,103	0	284,103
0309 DA Alt Sentencing	0	0	399,280	399,280	398,662	618	399,280
Total Special Revenue Funds	**0**	**20,580,518**	**67,999,356**	**88,579,874**	**87,817,368**	**762,506**	**88,579,874**
Capital Projects Funds							
0093 CRIMINAL JUS. CONST. FUND	0	387,464	41,000	428,464	428,464	0	428,464
Total Capital Projects Funds	**0**	**387,464**	**41,000**	**428,464**	**428,464**	**0**	**428,464**
Debt Service Funds							
0096 CAPITAL IMPROVEMENTS	0	0	1,892,975	1,892,975	1,165,166	727,809	1,892,975
0096 0096J CAPITAL IMP JAIL	0	1,958,194	1,471,069	3,429,263	3,429,263	0	3,429,263
Total Debt Service Funds	**0**	**1,958,194**	**3,364,044**	**5,322,238**	**4,594,429**	**727,809**	**5,322,238**
Total Governmental Funds	**9,980,612**	**25,813,586**	**118,497,615**	**154,291,813**	**152,801,498**	**1,490,315**	**154,291,813**

Appropriations Limit	**41,732,122**
Appropriations Subject to Limit	**0**

State Controller Schedule | **Plumas County** | Schedule 3
County Budget Act | Fund Balance - Govermental Funds | Page 3.1
Fiscal Year 2024-25

Fund Name	Total Fund Balance June 30, 2024	Less Obligated Fund Balances: Encumbrances	Nonspendable, Restricted, and Committed	Assigned	Fund Balance Available June 30, 2024
1	2	3	4	5	6
General Fund					
0001 GENERAL	23,641,479	0	6,734,002	6,926,865	9,980,612
0001 0001C CAPITAL REPLACEMENT FUN	153,579	0	153,579	0	0
0001 0001D DISTRICT ATTORNEY	0	0	0	0	0
0001 0001H HOMICIDE TRIAL COSTS	21,669	0	0	21,669	0
0001 0001I GEN FUND DEV/IMPACT	11,040	0	0	11,040	0
0001 0001N SENIOR CITIZENS NUTRITIO	(557,188)	0	(557,188)	0	0
0001 0001R SUPERVISOR COMM.SVC.FU	3,036	0	3,036	0	0
0001 0001S SHERIFF	8,602	0	8,602	0	0
0001 0001T TAYLORSVILLE SCH PRESER	5,135	0	0	5,135	0
0001 0001V ABAND VEH ABATEMT FUND	13,645	0	5,128	8,517	0
Total General Fund	**23,300,997**	**0**	**6,347,159**	**6,973,226**	**9,980,612**
Special Revenue Funds					
0002 ROAD	7,015,718	0	7,015,718	0	0
0003 FISH AND GAME	396,956	0	396,956	0	0
0004 CHILD ABUSE PREVENTION	163,163	0	163,163	0	0
0005 COUNTY FAIR	179,384	0	179,384	0	0
0009 AUD- CO LOCAL REV 2011	4,681,766	0	4,681,766	0	0
0011 TITLE III	1,438,469	0	1,438,469	0	0
0013 DEPT. SOCIAL SERVICES	276,188	0	276,188	0	0
0013 0013P REALIGN - PROT SERVICES	9,887,552	0	9,887,552	0	0
0013 0013R SS - REALIGNMENT	11,084,239	0	11,084,239	0	0
0014 MENTAL HEALTH	2,419,219	0	2,419,219	0	0
0014 0014A MENTAL HLTH MHSA	2,804,612	0	2,804,612	0	0
0014 0014B MENTAL HLTH BEHAVIORAL	129,249	0	129,249	0	0
0014 0014C CAL-WORKS M.H. & A.D.	29,844	0	29,844	0	0
0014 0014H SIERRA HOUSE BOARD & CA	16,512	0	16,512	0	0
0014 0014S SAMHSA	149,208	0	149,208	0	0
0014 0014W WRAP AROUND	7,684	0	7,684	0	0
0015 PUBLIC HEALTH	2,844,442	0	2,844,442	0	0
0015 0015E E.M.S.	10,109	0	10,109	0	0
0015 0015P PUBLIC HLTH EMRG PREPAR	254,292	0	254,292	0	0
0015 0015V HEALTH VITAL STATISTICS	10,314	0	10,314	0	0

State Controller Schedule | **Plumas County** | Schedule 3
County Budget Act | Fund Balance - Govermental Funds | Page 3.2
Fiscal Year 2024-25

Fund Name	Total Fund Balance June 30, 2024	Less Obligated Fund Balances: Encumbrances	Nonspendable, Restricted, and Committed	Assigned	Fund Balance Available June 30, 2024
1	2	3	4	5	6
Special Revenue Funds (continued)					
0016 ALCOHOL & DRUG	410,844	0	410,844	0	0
0016 0016A A&D PROP 36	4,044	0	4,044	0	0
0017 0017C SHERIFF CIVIL OPERATIONS	9,945	0	9,945	0	0
0017 0017F SHRFF -ASSET FORFEITR ED	9,470	0	9,470	0	0
0017 0017G SHERIFF -GRANTS	1,935,604	0	1,935,604	0	0
0017 0017I INMATE WELFARE FUND	61,765	0	61,765	0	0
0017 0017N NARCOTICS FUND	59,059	0	59,059	0	0
0018 DA - ADULT DRUG COURT	13,939	0	13,939	0	0
0019 CARES ACT - COVID19	67,691	0	67,691	0	0
0021 ARPA 2021	1,249,561	0	1,249,561	0	0
0022 DISASTER RESPONSE FUND	102,855	0	102,855	0	0
0023 DISASTR RECOV OP CNTR DROC	432,252	0	432,252	0	0
0025 COUNTY LOCAL REV AB109	1,116,234	0	1,116,234	0	0
0026 LOCAL ASSISTANCE & TCF	6,157,227	0	6,157,227	0	0
0035 CHILD SUPPORT	386,907	0	386,907	0	0
0037 DNA PENALTY (PROP 69)	25,946	0	25,946	0	0
0046 PROB GRANT DEPT(S)	978,666	0	978,666	0	0
0046 0046C CRIMINAL LAB PENALTY	20,295	0	20,295	0	0
0046 0046D PROB-DIV JUV	773,714	0	773,714	0	0
0046 0046P PROB-PRETRIAL	90,486	0	90,486	0	0
0046 0046R PROB-ADULT HIGH RISK	756,473	0	756,473	0	0
0047 PLAN - DWR DACTI	19	0	19	0	0
0048 Plan Prop 1 IRWM	16,236	0	16,236	0	0
0049 PLAN GRANT-DWR/SGM	165	0	165	0	0
0050 PLAN GRANT - SB2	2,548	0	2,548	0	0
0052 PLAN - HHAP GRANT	77,425	0	77,425	0	0
0053 TOBACCO SETTLEMENT FUND	612,099	0	612,099	0	0
0054 OPIOID SETTLEMENT FUND	700,122	0	700,122	0	0
0054 00543 DISTRIBUTOR-ABATEMENT	68,667	0	68,667	0	0
0055 PG&E SETTLEMENT	10,689,878	0	10,689,878	0	0
0056 DIXIE FIRE INSURANCE	4,646	0	4,646	0	0
0056 00561 DIXIE-TRIDENL	1,761,763	0	1,761,763	0	0

State Controller Schedule | **Plumas County** | Schedule 3
County Budget Act | Fund Balance - Govermental Funds | Page 3.3
Fiscal Year 2024-25

Fund Name	Total Fund Balance June 30, 2024	Less Obligated Fund Balances: Encumbrances	Nonspendable, Restricted, and Committed	Assigned	Fund Balance Available June 30, 2024
1	2	3	4	5	6
Special Revenue Funds (continued)					
0057 SW GRANTS (PW)	33,009	0	33,009	0	0
0058 CDBG CARES ACT CV-2-3	43,958	0	43,958	0	0
0059 CDBG ANNUAL ED	(689)	0	(689)	0	0
0062 RECORDERS FUND	111,305	0	111,305	0	0
0062 0062M RECORDER MICROGRAPHIC	100,208	0	100,208	0	0
0062 0062O RECORDER'S OFFICE MODE	213,674	0	213,674	0	0
0063 ANIMAL CONT. SPAY/NEUTER	22,078	0	22,078	0	0
0064 DOMESTIC VIOL ASSISTANCE	12,321	0	12,321	0	0
0065 ERDS	48,066	0	48,066	0	0
0067 HAVA - ELECTIONS	47,379	0	47,379	0	0
0070 PCCDC PILT CDBG	6,479	0	6,479	0	0
00D1 ASSET FORFEITURE	16,464	0	16,464	0	0
00D2 ENVIRONMENTAL SETTLEMENT	449,043	0	449,043	0	0
0308 DA-RE-ENTRY PROGRAM	433,748	0	433,748	0	0
0309 DA Alt Sentencing	6,200	0	6,200	0	0
Total Special Revenue Funds	**73,938,708**	**0**	**73,938,708**	**0**	**0**
Capital Projects Funds					
0093 CRIMINAL JUS. CONST. FUND	387,464	0	387,464	0	0
Total Capital Projects Funds	**387,464**	**0**	**387,464**	**0**	**0**
Debt Service Funds					
0096 CAPITAL IMPROVEMENTS	(727,809)	0	(727,809)	0	0
0096 0096J CAPITAL IMP JAIL	3,702,772	0	3,702,772	0	0
Total Debt Service Funds	**2,974,963**	**0**	**2,974,963**	**0**	**0**
Total Governmental Funds	**100,602,132**	**0**	**83,648,294**	**6,973,226**	**9,980,612**

State Controller Schedule | **Plumas County** | Schedule 4
County Budget Act | Obligated Fund Balances - By Governmental Funds | Page 4.1

Fiscal Year 2024-25

Fund Name and Fund Balance Descriptions	Obligated Fund Balance June 30, 2024	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or Creations: Recommended	Increases or Creations: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
General Fund						
0001 GENERAL						
NonSpendable	142,819	0	0	0	0	142,819
Committed	6,591,183	0	0	0	0	6,591,183
Assigned	6,926,865	3,950,276	2,887,410	0	0	4,039,455
Total 0001 GENERAL	**13,660,867**	**3,950,276**	**2,887,410**	**0**	**0**	**10,773,457**
GENERAL SUBFUNDS						
NonSpendable	8,602	0	0	0	0	8,602
Restricted	(398,481)	0	0	16,023	0	(398,481)
Committed	3,036	0	0	0	0	3,036
Assigned	46,361	0	0	0	0	46,361
Total GENERAL SUBFUNDS	**(340,482)**	**0**	**0**	**16,023**	**0**	**(340,482)**
Total General Fund	**13,320,385**	**3,950,276**	**2,887,410**	**16,023**	**0**	**10,432,975**
Special Revenue Funds						
0002 ROAD						
NonSpendable	418,959	0	0	0	0	418,959
Restricted	6,596,759	1,694,092	2,728,061	0	0	3,868,698
0003 FISH AND GAME						
Restricted	396,956	0	0	38,291	38,297	435,253
0004 CHILD ABUSE PREVENTION						
Restricted	163,163	30,146	30,146	0	0	133,017
0005 COUNTY FAIR						
NonSpendable	2,524	0	0	0	0	2,524
Restricted	176,860	0	0	241,719	235,705	412,565
0009 AUD- CO LOCAL REV 2011						
Restricted	4,681,766	0	0	0	0	4,681,766
0011 TITLE III						
Restricted	1,438,469	887,384	887,384	0	0	551,085
0013 DEPT. SOCIAL SERVICES						
Restricted	276,188	3,589,978	41,529	0	0	234,659
00130013P REALIGN - PROT SERVICES						
Restricted	9,887,552	0	1,280,000	720,000	0	8,607,552

State Controller Schedule | **Plumas County** | Schedule 4
County Budget Act | Obligated Fund Balances - By Govermental Funds | Page 4.2
Fiscal Year 2024-25

Fund Name and Fund Balance Descriptions	Obligated Fund Balance June 30, 2024	Decreases or Cancellations Recommended	Decreases or Cancellations Adopted by the Board of Supervisors	Increases or Creations Recommended	Increases or Creations Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
00130013R SS - REALIGNMENT						
Restricted	11,084,239	870,000	3,870,000	0	0	7,214,239
0014 MENTAL HEALTH						
Restricted	2,419,219	1,969,549	1,982,430	0	0	436,789
00140014A MENTAL HLTH MHSA						
Restricted	2,804,612	1,770,869	1,760,826	0	0	1,043,786
00140014B MENTAL HLTH BEHAVIORAL HL						
Restricted	129,249	30,941	30,913	0	0	98,336
00140014C CAL-WORKS M.H. & A.D.						
Restricted	29,844	5	0	0	0	29,844
00140014H SIERRA HOUSE BOARD & CARE						
Restricted	16,512	4,965	3,647	0	0	12,865
00140014S SAMHSA						
Restricted	149,208	29,050	53,214	0	0	95,994
00140014W WRAP AROUND						
Restricted	7,684	104	39	0	0	7,645
0015 PUBLIC HEALTH						
NonSpendable	825	0	0	0	0	825
Restricted	2,843,617	1,122,344	1,954,228	0	0	889,389
00150015E E.M.S.						
Restricted	10,109	0	0	7,891	7,891	18,000
00150015P PUBLIC HLTH EMRG PREPAR						
Restricted	254,292	43,580	33,386	0	0	220,906
00150015V HEALTH VITAL STATISTICS						
Restricted	10,314	2,152	2,152	0	0	8,162
0016 ALCOHOL & DRUG						
Restricted	410,844	581,136	345,905	0	0	64,939
00160016A A&D PROP 36						
Restricted	4,044	0	0	0	0	4,044
00170017C SHERIFF CIVIL OPERATIONS						
Restricted	9,945	19,421	9,944	0	0	1

State Controller Schedule | **Plumas County** | Schedule 4
County Budget Act | Obligated Fund Balances - By Governmental Funds | Page 4.3

Fiscal Year 2024-25

Fund Name and Fund Balance Descriptions	Obligated Fund Balance June 30, 2024	Decreases or Cancellations		Increases or Creations		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
00170017F SHRFF -ASSET FORFEITR EDU						
Restricted	9,470	9,428	9,470	0	0	0
00170017G SHERIFF -GRANTS						
NonSpendable	31,216	0	0	0	0	31,216
Restricted	1,904,388	1,712,969	1,897,773	0	0	6,615
00170017I INMATE WELFARE FUND						
Restricted	61,765	68,646	61,765	0	0	0
00170017N NARCOTICS FUND						
Restricted	59,059	58,942	59,059	0	0	0
0018 DA - ADULT DRUG COURT						
Restricted	13,939	0	0	0	0	13,939
0019 CARES ACT - COVID19						
Restricted	67,691	0	0	0	0	67,691
0021 ARPA 2021						
Restricted	1,249,561	351,274	426,274	0	0	823,287
0022 DISASTER RESPONSE FUND						
Restricted	102,855	0	0	276,179	274,199	377,054
0023 DISASTR RECOV OP CNTR DROC						
Restricted	432,252	433,017	432,087	0	0	165
0025 COUNTY LOCAL REV AB109						
Restricted	1,116,234	52,386	52,386	0	0	1,063,848
0026 LOCAL ASSISTANCE & TCF						
Restricted	6,157,227	578,189	578,189	0	0	5,579,038
0035 CHILD SUPPORT						
Restricted	386,907	0	0	16,342	13,938	400,845
0037 DNA PENALTY (PROP 69)						
Restricted	25,946	25,954	25,946	0	0	0
0046 PROB GRANT DEPT(S)						
Restricted	978,666	162,995	198,419	0	0	780,247
00460046C CRIMINAL LAB PENALTY						
Restricted	20,295	0	0	0	0	20,295

State Controller Schedule | **Plumas County** | Schedule 4
County Budget Act | Obligated Fund Balances - By Governmental Funds | Page 4.4
Fiscal Year 2024-25

Fund Name and Fund Balance Descriptions 1		Obligated Fund Balance June 30, 2024 2	Decreases or Cancellations: Recommended 3	Decreases or Cancellations: Adopted by the Board of Supervisors 4	Increases or Creations: Recommended 5	Increases or Creations: Adopted by the Board of Supervisors 6	Total Obligated Fund Balances for the Budget Year 7
Special Revenue Funds (continued)							
00460046D PROB-DIV JUV	Restricted	773,714	280,000	280,000	0	0	493,714
00460046P PROB-PRETRIAL	Restricted	90,486	0	85,146	8,849	0	5,340
00460046R PROB-ADULT HIGH RISK	Restricted	756,473	676,600	462,122	0	0	294,351
0047 PLAN - DWR DACTI	Restricted	19	0	0	0	0	19
0048 Plan Prop 1 IRWM	Restricted	16,236	0	2,753	0	0	13,483
0049 PLAN GRANT-DWR/SGM	Restricted	165	0	0	0	0	165
0050 PLAN GRANT - SB2	Restricted	2,548	0	0	0	0	2,548
0052 PLAN - HHAP GRANT	Restricted	77,425	68,037	73,151	0	0	4,274
0053 TOBACCO SETTLEMENT FUND	Restricted	612,099	0	0	1,169	1,169	613,268
0054 OPIOID SETTLEMENT FUND	Restricted	700,122	0	0	0	0	700,122
005400543 DISTRIBUTOR-ABATEMENT	Restricted	68,667	0	0	0	0	68,667
0055 PG&E SETTLEMENT	Restricted	10,689,878	133,000	133,000	0	0	10,556,878
0056 DIXIE FIRE INSURANCE	Restricted	4,646	0	0	0	0	4,646
005600561 DIXIE-TRIDENL	Restricted	1,761,763	0	0	0	0	1,761,763
0057 SW GRANTS (PW)	Restricted	33,009	9,863	9,863	0	0	23,146
0058 CDBG CARES ACT CV-2-3	Restricted	43,958	0	0	9,150	0	43,958

State Controller Schedule | **Plumas County** | Schedule 4
County Budget Act | Obligated Fund Balances - By Governmental Funds | Page 4.5
Fiscal Year 2024-25

Fund Name and Fund Balance Descriptions	Obligated Fund Balance June 30, 2024	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or Creations: Recommended	Increases or Creations: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
0059 CDBG ANNUAL ED						
Restricted	(689)	0	0	300	689	0
0062 RECORDERS FUND						
Restricted	111,305	108,739	108,407	0	0	2,898
00620062M RECORDER MICROGRAPHICS						
Restricted	100,208	124,939	99,939	0	0	269
00620062O RECORDER'S OFFICE MODERN						
Restricted	213,674	198,872	195,633	0	0	18,041
0063 ANIMAL CONT. SPAY/NEUTER						
Restricted	22,078	24,047	22,077	0	0	1
0064 DOMESTIC VIOL ASSISTANCE						
Restricted	12,321	11,173	11,173	0	0	1,148
0065 ERDS						
Restricted	48,066	15,517	15,517	0	0	32,549
0067 HAVA - ELECTIONS						
Restricted	47,379	41,962	41,962	0	0	5,417
0070 PCCDC PILT CDBG						
Restricted	6,479	0	0	0	0	6,479
00D1 ASSET FORFEITURE						
Restricted	16,464	500	500	0	0	15,964
00D2 ENVIRONMENTAL SETTLEMENT						
Restricted	449,043	0	0	190,000	190,000	639,043
0308 DA-RE-ENTRY PROGRAM						
Restricted	433,748	270,594	284,103	0	0	149,645
0309 DA Alt Sentencing						
Restricted	6,200	70,746	0	0	618	6,818
Total Special Revenue Funds	**73,938,708**	**18,134,105**	**20,580,518**	**1,509,890**	**762,506**	**54,120,696**
Capital Projects Funds						
0093 CRIMINAL JUS. CONST. FUND						
Restricted	387,464	49,750	387,464	0	0	0
Total Capital Projects Funds	**387,464**	**49,750**	**387,464**	**0**	**0**	**0**
Debt Service Funds						

State Controller Schedule | **Plumas County** | Schedule 4
County Budget Act | Obligated Fund Balances - By Govermental Funds | Page 4.6
Fiscal Year 2024-25

Fund Name and Fund Balance Descriptions		Obligated Fund Balance June 30, 2024	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or Creations: Recommended	Increases or Creations: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1		2	3	4	5	6	7
Debt Service Funds (continued)							
0096 CAPITAL IMPROVEMENTS							
	Restricted	(727,809)	0	0	0	727,809	0
00960096J CAPITAL IMP JAIL							
	Restricted	3,702,772	1,894,000	1,958,194	0	0	1,744,578
Total Debt Service Funds		**2,974,963**	**1,894,000**	**1,958,194**	**0**	**727,809**	**1,744,578**

State Controller Schedule | **Plumas County** | Schedule 5
County Budget Act | Summary of Additional Financing Sources by Source and Fund | Page 5.1

Govermental Funds
Fiscal Year 2024-25

Description	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Source				
39 - CONTROLS	0	0	0	0
40 - TAX REVENUE	22,370,824	22,545,160	21,086,284	21,111,925
41 - LICENSES & PERMITS	1,284,904	984,553	861,200	861,200
42 - FINES & PENALTIES	215,065	243,521	196,315	194,315
43 - USE OF MONEY & PROPERTY	2,567,481	3,015,365	1,830,715	1,831,765
44 - STATE & FEDERAL AID	55,678,675	56,981,517	49,296,958	45,992,096
45 - CHARGES FOR SERVICES	4,442,515	5,664,985	4,386,706	4,397,706
46 - OTHER REVENUE	11,676,681	4,401,345	2,367,608	2,374,464
47 - TRANSFERS - IT	0	0	0	0
48 - TRANSFER	41,852,515	29,413,436	35,089,618	41,734,144
Total Summarization by Source	**140,088,660**	**123,249,882**	**115,115,404**	**118,497,615**
Summarization by Fund				
0001 - GENERAL	30,129,890	31,144,245	30,623,327	30,764,768
0001 0001C - CAPITAL REPLACEMENT FUND	3,298	4,547	0	0
0001 0001D - DISTRICT ATTORNEY	2,767,158	2,750,108	2,314,452	2,314,452
0001 0001H - HOMICIDE TRIAL COSTS	0	0	0	0
0001 0001I - GEN FUND DEV/IMPACT	237	327	0	0
0001 0001N - SENIOR CITIZENS NUTRITION	969,016	922,574	1,051,389	851,361
0001 0001R - SUPERVISOR COMM.SVC.FUND	65	90	0	0
0001 0001S - SHERIFF	9,798,385	10,090,900	13,132,359	13,134,634
0001 0001T - TAYLORSVILLE SCH PRESER	110	151	0	0
0001 0001V - ABAND VEH ABATEMT FUND	4,161	27,037	28,000	28,000
0002 - ROAD	10,256,534	9,536,906	15,770,874	15,770,874
0003 - FISH AND GAME	150,980	11,413	49,750	49,750
0004 - CHILD ABUSE PREVENTION	53,555	45,478	25,600	25,600
0005 - COUNTY FAIR	453,935	379,467	983,308	983,308
0009 - AUD- CO LOCAL REV 2011	10,851,107	10,198,333	0	0
0011 - TITLE III	248,271	258,980	251,721	251,721
0013 - DEPT. SOCIAL SERVICES	22,775,308	8,036,231	11,437,962	16,437,962
0013 0013P - REALIGN - PROT SERVICES	2,233,198	3,336,964	2,720,000	2,720,000
0013 0013R - SS - REALIGNMENT	2,945,022	4,134,560	3,130,000	3,130,000
0014 - MENTAL HEALTH	6,226,167	3,771,739	5,608,167	6,544,314
0014 0014A - MENTAL HLTH MHSA	2,149,596	2,980,938	2,820,000	2,820,000
0014 0014B - MENTAL HLTH BEHAVIORAL HL	833	(852)	78,358	81,756
0014 0014C - CAL-WORKS M.H. & A.D.	(646)	(889)	0	0
0014 0014H - SIERRA HOUSE BOARD & CARE	(60)	(460)	0	0
0014 0014S - SAMHSA	180,160	175,775	311,097	311,097
0014 0014W - WRAP AROUND	146	207	0	0
0015 - PUBLIC HEALTH	4,786,810	6,076,990	6,260,360	6,260,360
0015 0015E - E.M.S.	41,844	45,048	62,000	62,000
0015 0015M - PUBLIC HEALTH - MAA ADMIN	294	0	0	0
0015 0015P - PUBLIC HLTH EMRG PREPAR	185,698	195,321	257,759	257,759
0015 0015V - HEALTH VITAL STATISTICS	2,429	2,712	2,000	2,000
0016 - ALCOHOL & DRUG	620,141	353,486	953,471	953,471
0016 0016A - A&D PROP 36	0	0	0	0
0017 0017C - SHERIFF CIVIL OPERATIONS	8,461	7,835	6,050	7,050
0017 0017F - SHRFF -ASSET FORFEITR EDU	0	0	0	0

State Controller Schedule | **Plumas County** | Schedule 5
County Budget Act | Summary of Additional Financing Sources by Source and Fund | Page 5.2
Govermental Funds
Fiscal Year 2024-25

Description	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund (continued)				
0017 0017G - SHERIFF -GRANTS	2,764,382	2,771,692	4,129,694	4,185,147
0017 0017I - INMATE WELFARE FUND	44,185	44,825	32,303	43,726
0017 0017N - NARCOTICS FUND	16,276	1,897	300	300
0018 - DA - ADULT DRUG COURT	155,622	55,952	0	0
0019 - CARES ACT - COVID19	2,037	2,032	0	0
0021 - ARPA 2021	1,887,956	46,825	0	0
0022 - DISASTER RESPONSE FUND	129,258	567,003	682,501	682,534
0023 - DISASTR RECOV OP CNTR DROC	0	0	0	1,073
0025 - COUNTY LOCAL REV AB109	1,185,619	1,182,414	1,243,026	1,243,026
0026 - LOCAL ASSISTANCE & TCF	3,816,033	3,955,328	149,596	149,596
0035 - CHILD SUPPORT	574,202	782,575	968,224	869,497
0037 - DNA PENALTY (PROP 69)	5,139	788	4,250	2,250
0046 - PROB GRANT DEPT(S)	1,037,127	334,312	488,008	488,008
0046 0046C - CRIMINAL LAB PENALTY	1,518	1,383	0	0
0046 0046D - PROB-DIV JUV	260,275	361,774	270,000	270,000
0046 0046P - PROB-PRETRIAL	42,123	130,173	140,000	140,000
0046 0046R - PROB-ADULT HIGH RISK	475,723	373,882	203,456	421,790
0047 - PLAN - DWR DACTI	0	1	0	0
0048 - Plan Prop 1 IRWM	17,023	840,461	14,758	120,137
0049 - PLAN GRANT-DWR/SGM	10,212	4,339	0	0
0050 - PLAN GRANT - SB2	0	159,857	186,517	186,517
0052 - PLAN - HHAP GRANT	2,307	2,292	0	0
0053 - TOBACCO SETTLEMENT FUND	219,203	202,927	200,000	200,000
0054 - OPIOID SETTLEMENT FUND	471,746	228,376	313,535	313,535
0054 00541 - NATIONAL OPIOID ABATEMENT	0	0	0	0
0054 00542 - DISTRIBUTOR-SUBDIVISION	0	0	0	0
0054 00543 - DISTRIBUTOR-ABATEMENT	0	68,667	0	0
0054 00544 - JANSSEN-SUBDIVISION	0	0	0	0
0054 00545 - JANSSEN-ABATEMENT	0	0	0	0
0055 - PG&E SETTLEMENT	10,302,851	397,028	0	0
0056 - DIXIE FIRE INSURANCE	0	4,646	0	0
0056 00561 - DIXIE-TRIDENL	0	1,761,763	0	0
0057 - SW GRANTS (PW)	1,758	1,037	0	0
0058 - CDBG CARES ACT CV-2-3	18,197	432,367	169,446	200,898
0059 - CDBG ANNUAL ED	(14,939)	24,283	980,767	976,170
0062 - RECORDERS FUND	6,554	3,207	2,350	2,350
0062 0062M - RECORDER MICROGRAPHICS	9,187	10,697	8,000	8,000
0062 0062O - RECORDER'S OFFICE MODERN	11,019	13,349	27,500	27,500
0063 - ANIMAL CONT. SPAY/NEUTER	184,129	11,698	213,500	183,500
0064 - DOMESTIC VIOL ASSISTANCE	3,963	3,330	2,500	2,500
0065 - ERDS	6,690	6,928	12,000	12,000
0067 - HAVA - ELECTIONS	1,524	1,402	1,000	1,000
0070 - PCCDC PILT CDBG	193	192	0	0
0093 - CRIMINAL JUS. CONST. FUND	48,448	382,894	40,250	41,000
0096 - CAPITAL IMPROVEMENTS	994,602	1,566,197	1,165,166	1,892,975
0096 0096J - CAPITAL IMP JAIL	7,340,877	11,812,778	5,000,000	1,471,069
00D1 - ASSET FORFEITURE	491	487	0	0

State Controller Schedule | **Plumas County** | Schedule 5
County Budget Act | Summary of Additional Financing Sources by Source and Fund | Page 5.3
Govermental Funds
Fiscal Year 2024-25

Description	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund (continued)				
00D2 - ENVIRONMENTAL SETTLEMENT	213,047	209,663	200,000	200,000
0308 - DA-RE-ENTRY PROGRAM	0	0	0	0
0309 - DA Alt Sentencing	0	0	388,753	399,280
Total Summarization by Fund	**140,088,660**	**123,249,882**	**115,115,404**	**118,497,615**

State Controller Schedule | **Plumas County** | Schedule 6
County Budget Act | Detail of Additional Financing Sources by Fund and Account | Page 6.1
Govermental Funds
Fiscal Year 2024-25

Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund						
0001 - GENERAL						
	40 - TAX REVENUE					
		40010 - CURRENT SECURED TAXES	10,910,023	11,384,680	10,900,000	10,900,000
		40020 - CURRENT UNSECURED TAXES	267,669	323,668	227,358	227,358
		40040 - PRIOR UNSECURED TAXES	5,935	4,576	4,000	4,000
		40050 - PENALTIES	314,832	290,036	200,000	200,000
		40051 - TEETER PENALTIES	(104)	0	25,000	25,000
		40060 - USE TAX	3,122,526	2,941,553	2,500,000	2,500,000
		40064 - VLF SWAP IN-LIEU	2,854,993	3,043,182	2,700,000	2,700,000
		40066 - IN-LIEU SALES TX TRPL FLP	0	0	0	0
		40070 - TIMBER YIELD TAX	168,025	113,743	150,000	150,000
		40080 - AIRCRAFT TAX	16,202	18,229	15,000	15,000
		40090 - HOTEL TAX	2,107,058	2,383,988	2,000,000	2,000,000
		40100 - DOCUMENTARY STAMP TAX	301,064	292,330	225,000	225,000
		40110 - TAX SALE	0	0	0	0
		40130 - SUPPLEMENTAL TAXES	218,662	204,237	160,000	160,000
		40131 - SUPPL TAXES-SB 854	0	0	0	0
		40170 - CDC PILT	26,246	7,153	12,000	12,000
		Total 40 - TAX REVENUE	**20,313,131**	**21,007,375**	**19,118,358**	**19,118,358**
	41 - LICENSES PERMITS					
		41000 - ANIMAL LICENSES	9,120	11,347	10,500	10,500
		41010 - BUSINESS LICENSES	200	200	200	200
		41020 - CONSTRUCTION PERMITS	1,015,276	707,168	621,000	621,000
		41030 - ZONING PERMITS	39,135	38,333	40,000	40,000
		41050 - FRANCHISES	104,697	113,787	78,000	78,000
		Total 41 - LICENSES & PERMITS	**1,168,428**	**870,835**	**749,700**	**749,700**
	42 - FINES PENALTIES					
		42010 - VEHICLE CODE FINES	955	356	0	0
		42011 - COURT COST ADMIN 16028	897	889	0	0
		42043 - T.C.REALIGNMENT AB233	157,909	188,950	150,000	150,000
		42070 - PROOF OF CORRECTION	2,734	2,624	0	0
		Total 42 - FINES & PENALTIES	**162,495**	**192,819**	**150,000**	**150,000**

State Controller Schedule | **Plumas County** | Schedule 6
County Budget Act | Detail of Additional Financing Sources by Fund and Account | Page 6.2
Governmental Funds
Fiscal Year 2024-25

Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	43 - USE OF MONEY PROPERTY					
		43000 - INTEREST INCOME LEASE	0	0	0	0
		43010 - INTEREST-INVESTED FUNDS	556,693	731,273	500,255	500,255
		43011 - INTEREST HEALTH	(1,140)	1,927	500	500
		43012 - INTEREST SOCIAL SERVICES	(239,267)	60,037	38,000	38,000
		43014 - INTEREST - SEN TRANS	(622)	(3,883)	260	260
		43015 - INTEREST A&D	14,216	20,082	4,000	4,000
		43016 - INTEREST INCOME	945	0	0	0
		43017 - INTEREST -SHERIFF	79,441	79,044	8,500	8,500
		43018 - INTEREST - DA	24,683	54,174	2,400	2,400
		43019 - INTEREST -SEN NUTRI	(10,827)	(22,844)	970	970
		43020 - RENTS & CONCESSIONS	6,538	5,585	5,500	5,500
		43021 - RENTS & CONC.-CHESTER	4,715	4,679	4,000	4,000
		43022 - RENTS & CONC.-GREENVILLE	28,850	0	0	0
		43023 - RENTS & CONC.-PORTOLA	3,555	2,455	2,500	2,500
		43024 - RENTS & CONC.-QUINCY	3,975	3,885	3,000	3,000
		43026 - RENTS & CONC.-COURTHOUSE	14,358	12,499	32,500	32,500
		43700 - LEASE REVENUE	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	155,596	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**641,709**	**948,913**	**602,385**	**602,385**
	44 - STATE FEDERAL AID					
		44010 - STATE - SB90 MANDATES	10,786	94,182	0	0
		44011 - STATE- IV PROB	0	0	0	0
		44019 - COVID19 REIMB TO DEPT	0	0	0	0
		44027 - STATE GRANT	0	0	0	0
		44027P - STATE GRANT	0	0	0	0
		44034 - STATE-OHV TRAIL GRANT	454,817	668,444	670,000	670,000
		44040 - STATE-MOTOR VEH. IN-LIEU	0	0	0	0
		44044 - STATE-VEH LIC FEES	16,955	20,450	15,000	15,000
		44070 - STATE-REBATE RESTIT.FINE	2,085	3,146	4,000	4,000
		44070P - ST REBATE RESTIT	0	0	0	0
		44079 - STATE- CORR AB109	0	0	0	0

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Governmental Funds
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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	44 - STATE FEDERAL AID (continued)					
		44138 - STATE-UST LEAK PREV	0	0	0	0
		44138P - STATE-UST LEAK PREV	0	0	0	0
		44150P - STATE - APSA GRANT	0	0	0	0
		44154 - STATE-LEA GRANT	18,918	15,479	17,199	17,199
		44154P - STATE-LEA GRANT	0	0	0	0
		44156 - CUPA GRANT	60,000	60,000	60,000	60,000
		44157 - SIERRA COUNTY CUPA CONTRA	0	0	0	0
		44180 - STATE-AID FOR AGRICULTURE	327,473	329,279	327,921	327,921
		44180P - STATE AID FOR AG	268	16,740	1,200	1,200
		44220 - STATE-AID VETERANS AFFAIR	58,594	2,929	57,444	57,444
		44220P - STATE-AID VETERANS AFFAIR	795	46,648	0	0
		44225 - STATE-SMIP/EDUCATION	214	112	100	100
		44230 - STATE-HOMEOWNERS PROP.TAX	60,996	59,773	60,000	60,000
		44231 - CFP--COURTS REIMB	10,307	10,307	13,750	13,750
		44263 - STATE-OCJP S.O. DC	0	0	0	0
		44275 - STATE REIMBURSEMENT	0	0	0	0
		44281 - STATE-STC JAIL TRAINING	6,636	3,955	6,952	6,952
		44282 - STATE-STC MENTAL HLTH TRNG	0	0	0	0
		44290 - STATE-OTHER	0	0	0	0
		44292 - STATE - LITERACY GRANT	0	28,500	20,000	20,000
		44301 - STATE PUBLIC LIBRARY FUND	0	0	0	0
		44331 - STATE-OCJP VICTIM WIT.VW	272,152	210,246	347,959	347,959
		44331P - CALEMA VWO	25,674	182,481	78,723	78,723
		44341 - STATE-OCJP PROB.DC	0	0	0	0
		44361 - STATE- SIERRA NV CONSRV	0	0	0	0
		44380 - STATE- EMPG/OES	0	0	0	0
		44380P - STATE EMPG/OES	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44408P - FEDERAL STIMULUS	0	0	0	0
		44409 - FED. - PROBATION	0	0	0	0
		44409P - FEDERAL - PROB	0	0	0	0

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Governmental Funds
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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	44 - STATE FEDERAL AID (continued)					
		44410 - FED - EPAUCI ENV HLT	0	0	0	0
		44410P - FED-EPA/UCI ENV HLT PRIOR	0	0	0	0
		44413 - FED TITLE IV-E PROB.	5,490	9,171	32,000	32,000
		44416 - FEDERAL JAG GRANT	0	0	0	0
		44416P - FEDERAL JAG GRANT	0	0	0	0
		44440 - FEDERAL-IN LIEU TAXES	819,645	733,808	675,225	675,225
		44505 - FED-MAPPING NOXIOUS WEEDS	0	0	0	0
		44505P - FED-NOXIOUS WEEDS PR YR	0	0	0	0
		44520 - FEDL-OTHER & FAA	0	0	0	0
		44671 - STATE- VEH ABATE	0	0	0	0
		44671P - ST- VEH ABATE PRIOR	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**2,151,805**	**2,495,650**	**2,387,473**	**2,387,473**
	45 - CHARGES FOR SERVICES					
		45002 - INTEREST INV. ADMIN. CHG.	151,879	76,000	135,000	135,000
		45003 - TOT 3% COLLECTION FEE	20,873	104,501	45,000	45,000
		45005 - SB 2557 COLLECTION CHARGE	155,387	155,522	147,000	147,000
		45006 - 5% SUPP. ADMIN. FEE	46,422	24,525	25,000	25,000
		45007 - TREAS $20 DEL COST	42,845	63,900	49,000	49,000
		45008 - SPEC. ASSMT.HANDLING CHG	6,098	5,994	7,000	7,000
		45010 - ASSM-TAX COLLECTOR FEES	34,235	53,286	20,000	20,000
		45011 - TBID - TREAS 2% OF 2%	4,196	4,895	3,000	3,000
		45012 - ANIMAL BOARD	8,016	3,473	2,500	2,500
		45013 - ANIMAL REDEMPTIONS	2,615	1,424	2,000	2,000
		45014 - ANIMAL ADOPTIONS	600	930	700	700
		45015 - ANIMAL DISPOSAL	1,550	1,212	1,000	1,000
		45016 - ANIMAL CONT. FOR PORTOLA	0	0	0	0
		45020 - AUDITING-ACCOUNTING FEES	72,533	52,345	54,300	54,300
		45022 - REP PAYEE FEES	0	0	0	0
		45025 - INFORMATION ACCESS	1,200	2,600	2,400	2,400
		45027 - COMPREHENSIVE COLL FEE	24,298	15,775	15,000	15,000
		45028 - RETURN CHECK FEES	2,217	800	700	700

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45030 - ELECTION SERVICES	35,733	25,666	40,000	40,000
		45040 - LEASE PAYMENT	22,836	21,538	20,000	20,000
		45050 - LEGAL FEES - P.D. & OTHER	3,536	3,536	0	0
		45060 - ENGINEERING SERVICES .	28,038	24,847	25,000	25,000
		45070 - AGRICULTURAL SERVICES	27,577	24,085	27,000	27,000
		45070P - AGRICULTURAL SERVICES	0	0	0	0
		45074 - MISC FEES	93	169	200	200
		45078 - CAMPING FEES	10,750	13,325	16,500	16,500
		45080 - CIVIL PROCESS SERVICES	0	0	0	0
		45083 - COPY/CERT COPY/POSTAGE	26,971	30,683	65,000	65,000
		45091 - TREAS. COLLECTION FEES	7,474	2,899	7,000	7,000
		45100 - CRT FEES/CLERK/RECORDER	24,063	20,683	20,000	20,000
		45110 - ESTATE FEES	0	0	0	0
		45112 - HOUSNG & JBSTAX GC27388.1	20,000	20,143	25,000	25,000
		45118 - FEE- ADD'L PAGE GC27361	559	10	20,000	20,000
		45123 - CO 10% BLG STNDRDS FEE	114	73	100	100
		45130 - RECORDING FEES	125,030	129,621	100,000	100,000
		45131 - HLTH. B & D BASE	10,904	11,824	0	0
		45133 - HLTH. H&S 10610 REGULAR	480	460	0	0
		45134 - HLTH. CROSS FILING	0	0	0	0
		45135 - HLTH. CROSS FILING COD	0	0	0	0
		45136 - HLTH. CHILDRENS TR FUND	5	3	0	0
		45138 - RESTITUTION	350	0	200	200
		45160 - SANITATION SERVICES	266,210	251,794	220,000	220,000
		45170 - INSTITUTIONAL CARE	0	0	0	0
		45171 - JUVENILE ELECTRONIC MONT.	0	0	0	0
		45173 - CARE & MAIN. JUVENILE	324	250	1,000	1,000
		45190 - LIBRARY SERVICES	6,779	6,891	5,500	5,500
		45200 - OTHR SVC OR SVC TO CRTS	25,245	16,933	20,000	20,000
		45200P - REIMB DRUG CT	0	0	0	0
		45213 - SEALING RECORDS FEE	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45220 - PLANNING EIR REPORTS	0	5,492	0	0
		45230 - PARK & RECREATION FEES	1,898	3,769	3,500	3,500
		45290 - OTHER-C. S. RECOUP 2 1/2%	13,436	11,392	16,000	16,000
		45308 - OUTSIDE SERVICE REIM.	912	879	1,000	1,000
		45310 - MUSEUM FEE OR SERVICES	5,060	5,870	3,850	3,850
		45326 - RECORD REDUCTION FEE	0	0	0	0
		45338 - SB1818 DNA DATABASE	79	86	0	0
		45340 - INDIGENT BURIAL	384	368	0	0
		45350 - SUPERVISION FEE/PROB.	20,104	19,442	19,442	19,442
		45353 - PROB RPRT PREP FEE/FELONY	1,164	0	4,000	4,000
		45370 - CONSERVATOR FEES	0	0	0	0
		45390 - SMALL CLAIMS FEES	46	206	100	100
		45395 - FILING FEE	70	875	0	0
		45421 - TESTING FEES - PROB & SO	0	0	0	0
		45422 - PLANNING COPIES	0	76	100	100
		45423 - MUSEUM COPIES	570	870	700	700
		45424 - ENGINEERING COPIES	7,046	7,550	5,000	5,000
		45426 - COPIES-REPORTS OR PLANS	0	0	0	0
		45427 - PROB.-DIVERSION	2,369	1,142	1,000	1,000
		45428 - COST PLAN REIM.	1,854,938	2,211,956	1,854,938	1,854,938
		45720 - RECORDER MAP FEE	0	0	200	200
		45770 - PASSPORT FEES	10,535	8,290	7,500	7,500
		46231 - LOST BOOKS	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**3,136,646**	**3,450,878**	**3,039,430**	**3,039,430**
	46 - OTHER REVENUE					
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		46016 - CREDIT CARD/OTHER REBATE	6,715	6,983	3,000	3,000
		46024 - OTHER - SERVICE PROVIDED	0	0	0	0
		46026 - SALE OF PROPERTY	0	0	50,000	50,000
		46030 - PROB / RESTIT COLLECT FEE	1,617	43	1,000	1,000
		46055 - UNCLAIMED FUNDS	0	828	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	46 - OTHER REVENUE (continued)					
		46059 - SAFETY INCENTIVE	0	0	60,000	60,000
		46060 - OTHER-MISCELLANEOUS	49,312	378,688	0	0
		46070 - CNTRB FR OTHR AGENCY	244,112	132,231	131,030	131,030
		46082 - SALE OF SURPLUS PROP	0	0	0	0
		46116 - ABATEMENT-NON VEH	1,235	4,790	0	0
		46193 - PUBLIC GUARDIAN FEES	0	0	0	0
		46194 - Juvenile Dependency Fee	0	0	0	0
		46230 - LIBRARY DONATIONS	1,965	2,981	15,372	15,372
		46231 - LOST BOOKS	669	(7)	200	200
		46239 - DONATIONS	460	29	50,071	50,071
		46251 - REIMBURSEMENTS/REFUNDS	47,505	45,020	15,574	15,574
		46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
		46252 - FLEX BENEFIT REBATE	0	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	8,793	0	0	0
		46257 - 4850 REIMBURSEMENT	65,039	199,490	5,000	5,000
		46259 - FORFEITED DEPOSIT	0	0	0	0
		46500 - CONTRIBS. FROM PUBLIC	0	0	0	0
		46607 - OTHER MISCELLANEOUS	60,027	54,886	204,967	204,967
		46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
		Total 46 - OTHER REVENUE	**487,449**	**825,962**	**536,214**	**536,214**
	47 - TRANSFERS - IT					
		47000 - TRANSFER - IT ONLY	0	0	0	0
		47001 - INTERFUND TRANSFER	0	0	0	0
		Total 47 - TRANSFERS - IT	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		47000 - TRANSFER - IT ONLY	0	0	0	0
		47001 - INTERFUND TRANSFER	0	0	0	0
		48000 - TRANSFER-IN	679,933	889,455	2,201,857	2,260,142
		480000 - TRANSFER	124,653	156,593	105,000	105,000
		48001 - TRANSFER-IN1	38,549	39,201	54,165	54,165
		48002 - TRANSFER-IN2	63,177	66,436	89,340	89,340

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Govermental Funds
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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	48 - TRANSFER (continued)					
		48003 - TRANSFER-IN3	152,932	192,470	421,860	428,827
		48004 - TRANSFER-IN4	2,983	7,658	0	71,075
		48005 - TRANSFER-IN5	0	0	403,500	403,500
		48006 - TRANSFER-IN6	0	0	0	5,114
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48021 - TRF IN - ARPA FUNDS	1,006,000	0	764,045	764,045
		48079 - TRN-CCPIF AB109	0	0	0	0
		48089 - TSFR SB89 COVID19	0	0	0	0
		48100 - TRF IN DIASTER	0	0	0	0
		48102 - TRSF-IN LATCF	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48706 - TRN-ST PD 1/2 AB118	0	0	0	0
		48710 - TRN-PROB JJA JUV RNTY	0	0	0	0
		48718 - TRN-PRB/SO/DA COPS JV JST	0	0	0	0
		48998 - USE OF CAPITAL IMPR FUNDS	0	0	0	0
		48999 - TRANSFER FROM STR SUPPS	0	0	0	0
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**2,068,227**	**1,351,813**	**4,039,767**	**4,181,208**
		Total 0001 - GENERAL FINANCING SOURCES	**30,129,890**	**31,144,245**	**30,623,327**	**30,764,768**
0001 0001C - CAPITAL REPLACEMENT FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	3,298	4,547	0	0
		Total 43 - USE OF MONEY & PROPERTY	**3,298**	**4,547**	**0**	**0**
		001C - CAPITAL REPLACEMENT FUND FINANCING SOURCES	**3,298**	**4,547**	**0**	**0**
0001 0001D - DISTRICT ATTORNEY						
	40 - TAX REVENUE					
		40061 - SALES TAX 1/2% PUB SAFETY	161,094	119,646	125,000	125,000
		Total 40 - TAX REVENUE	**161,094**	**119,646**	**125,000**	**125,000**
	42 - FINES PENALTIES					
		42014 - ASSETS FORFEITURE	0	0	0	0
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	171	237	0	0
		Total 43 - USE OF MONEY & PROPERTY	**171**	**237**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	50,000	0	0	0
		44042 - ST VEH THEFT SEC 9250.14	27,734	27,935	26,000	26,000
		44079 - STATE- CORR AB109	0	0	0	0
		44263 - STATE-OCJP S.O. DC	0	0	0	0
		44268 - D.A. SRVP GRANT	0	0	0	0
		44268P - ST- CAL EMA VB	0	0	0	0
		44290 - STATE-OTHER	15,331	392,693	0	0
		44290P - STATE OTHER	435,606	8,337	0	0
		44291 - STATE-OCJP D.A. DC	0	0	0	0
		44291P - STATE-OCJP DA DC	0	0	0	0
		44293 - STATE-E.BYRNE MM JAG BSCC	0	0	0	0
		44393 - ST- SLESF & JUVNL JST	8,637	9,976	7,000	7,000
		44393P - SLESF/JUV SLESF	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44416 - FEDERAL JAG GRANT	0	0	0	0
		44416P - FEDERAL JAG GRANT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**537,308**	**438,941**	**33,000**	**33,000**
	45 - CHARGES FOR SERVICES					
		45028 - RETURN CHECK FEES	0	0	0	0
		45083 - COPY/CERT COPY/POSTAGE	598	262	300	300
		45084 - CIVIL FEES	0	0	0	0
		45420 - TESTING FEES - D.A.-DUI	2,814	3,119	2,500	2,500
		Total 45 - CHARGES FOR SERVICES	**3,412**	**3,381**	**2,800**	**2,800**
	46 - OTHER REVENUE					
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46082 - SALE OF SURPLUS PROP	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	218	935	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	46 - OTHER REVENUE (continued)					
		46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
		Total 46 - OTHER REVENUE	**218**	**935**	**0**	**0**
	48 - TRANSFER					
		47001 - INTERFUND TRANSFER	0	0	0	0
		48000 - TRANSFER-IN	13,842	0	0	0
		48001 - TRANSFER-IN1	17,283	22,987	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		48003 - TRANSFER-IN3	0	0	0	0
		48005 - TRANSFER-IN5	0	0	25,823	25,823
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48079 - TRN-CCPIF AB109	169,239	278,207	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	1,864,591	1,885,774	2,127,829	2,127,829
		48705 - TRN-ST DA 1/2 AB118	0	0	0	0
		48718 - TRN-PRB/SO/DA COPS JV JST	0	0	0	0
		48999 - TRANSFER FROM STR SUPPS	0	0	0	0
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**2,064,955**	**2,186,968**	**2,153,652**	**2,153,652**
		otal 0001 0001D - DISTRICT ATTORNEY FINANCING SOURCES	**2,767,158**	**2,750,108**	**2,314,452**	**2,314,452**
	0001 0001H - HOMICIDE TRIAL COSTS					
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		0001 0001H - HOMICIDE TRIAL COSTS FINANCING SOURCES	**0**	**0**	**0**	**0**
	0001 0001I - GEN FUND DEV/IMPACT					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	237	327	0	0
		Total 43 - USE OF MONEY & PROPERTY	**237**	**327**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45396 - DEVELOPMENT/IMPACT FEES	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		Total 45 - CHARGES FOR SERVICES	0	0	0	0
al 0001 0001I - GEN FUND DEV/IMPACT FINANCING SOURCES			237	327	0	0
0001 0001N - SENIOR CITIZENS NUTRITION						
	43 - USE OF MONEY PROPERTY					
		43016 - INTEREST INCOME	15	8	0	0
		Total 43 - USE OF MONEY & PROPERTY	15	8	0	0
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	59,105	0	0	0
		44212 - STATE - USDA FUNDS (AAA)	16,877	11,358	24,988	15,949
		44212P - STATE-USDA FUNDS (AAA)	0	0	0	0
		44213 - STATE - TITLE III (AAA)	373,731	589,459	550,707	471,435
		44213P - STATE- AAA SENIORS TITLE	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	153,441	0	111,717	0
		44408P - FEDERAL STIMULUS	0	0	0	0
		44419 - FAMILIES 1ST COVID	4,855	0	0	0
		Total 44 - STATE & FEDERAL AID	608,009	600,817	687,412	487,384
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	37,426	20,093	15,000	15,000
		46239 - DONATIONS	86,291	66,353	60,000	60,000
		46251 - REIMBURSEMENTS/REFUNDS	746	1,183	0	0
		46253 - REIMB - CO DISASTR RESPONS	16	0	0	0
		Total 46 - OTHER REVENUE	124,479	87,629	75,000	75,000
	48 - TRANSFER					
		48000 - TRANSFER-IN	6,648	0	0	0
		48001 - TRANSFER-IN1	0	0	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		48005 - TRANSFER-IN5	0	0	10,836	10,836
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48100 - TRF IN DIASTER	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	229,865	234,120	278,141	278,141
		Total 48 - TRANSFER	236,513	234,120	288,977	288,977

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
0001N - SENIOR CITIZENS NUTRITION FINANCING SOURCES			969,016	922,574	1,051,389	851,361
0001 0001R - SUPERVISOR COMM.SVC.FUND						
	40 - TAX REVENUE					
		40070 - TIMBER YIELD TAX	0	0	0	0
		Total 40 - TAX REVENUE	0	0	0	0
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	65	90	0	0
		Total 43 - USE OF MONEY & PROPERTY	65	90	0	0
001R - SUPERVISOR COMM.SVC.FUND FINANCING SOURCES			65	90	0	0
0001 0001S - SHERIFF						
	40 - TAX REVENUE					
		40061 - SALES TAX 1/2% PUB SAFETY	1,852,576	1,375,931	1,800,000	1,825,641
		Total 40 - TAX REVENUE	1,852,576	1,375,931	1,800,000	1,825,641
	41 - LICENSES PERMITS					
		41040 - OTHER LICENSES & PERMITS	18,577	16,793	19,000	19,000
		Total 41 - LICENSES & PERMITS	18,577	16,793	19,000	19,000
	42 - FINES PENALTIES					
		42041 - OTHER FINES	8	0	10	10
		Total 42 - FINES & PENALTIES	8	0	10	10
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
	44 - STATE FEDERAL AID					
		44251 - STATE-CRT SEC AB 118	0	0	0	0
		44281 - STATE-STC JAIL TRAINING	10,428	10,479	10,000	10,000
		44290 - STATE-OTHER	8,242	15,968	1,000	1,000
		44290P - STATE OTHER	440	0	0	0
		44334 - SSI ADMIN.REPORTING	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44408P - FEDERAL STIMULUS	0	0	0	0
		44500 - FEDL-LAW ENFORCEMENT	8,505	17,442	35,000	35,000
		Total 44 - STATE & FEDERAL AID	27,615	43,889	46,000	46,000

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	45 - CHARGES FOR SERVICES					
		45043 - INMATE MEDICAL	0	0	0	0
		45080 - CIVIL PROCESS SERVICES	10,532	9,835	11,000	11,000
		45084 - CIVIL FEES	528	930	1,600	1,600
		45086 - ABATEMENTS ORD 18-1111	0	0	0	0
		45120 - LAW ENFORCMT-CITY-COUNTY	130,000	130,000	130,000	130,000
		45121 - FINGERPRINTING FEES	10,400	9,535	9,500	9,500
		45170 - INSTITUTIONAL CARE	0	0	0	0
		45170P - INSTITUTIONAL CARE	0	0	0	0
		45180 - EDUC. SVCS. / POST	4,711	0	7,000	7,000
		45186 - FAIL TO APPR PC 853.7A	115	12	110	110
		45200 - OTHR SVC OR SVC TO CRTS	2,600	2,715	3,000	3,000
		45351 - BOOKING FEE	15,131	11,286	0	0
		45421 - TESTING FEES - PROB & SO	2,974	2,770	2,500	2,500
		45426 - COPIES-REPORTS OR PLANS	1,991	2,541	2,500	2,500
		45426P - COPIES REPORTS OR PLANS	0	0	0	0
		45510 - BAILIFF SERVICES	0	0	0	0
		45511 - COURT SERVICES	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**178,982**	**169,624**	**167,210**	**167,210**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	14,850	17,213	33,144	35,000
		46070P - CONTRI OTHR AGENCY PRIOR	1,532	0	0	0
		46082 - SALE OF SURPLUS PROP	2,197	2,359	4,000	4,000
		46110 - JUDGEMENTS & DAMAGES	0	0	0	0
		46130 - SHERF / WORK RELEASE	0	0	0	0
		46170 - SHERF / RESERV CONTRACT	0	648	0	0
		46239 - DONATIONS	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	1,474	9,822	3,000	3,000
		46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	1,797	0	0	0
		Total 46 - OTHER REVENUE	**21,850**	**30,042**	**40,144**	**42,000**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	48 - TRANSFER					
		48000 - TRANSFER-IN	69,052	15,794	200,000	200,000
		48001 - TRANSFER-IN1	22,404	1,209	70,000	70,000
		48002 - TRANSFER-IN2	0	0	100,000	100,000
		48003 - TRANSFER-IN3	615	359	6,000	6,370
		48004 - TRANSFER-IN4	139,829	0	0	0
		48005 - TRANSFER-IN5	0	0	128,541	128,541
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48021 - TRF IN - ARPA FUNDS	235,950	0	0	0
		48100 - TRF IN DIASTER	0	0	0	0
		48170 - TSFR-CARES JAIL INTAKE	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	7,230,927	8,437,259	10,555,454	10,529,862
		48700 - TRN-ST SO TRIAL CRT SEC	0	0	0	0
		48999 - TRANSFER FROM STR SUPPS	0	0	0	0
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**7,698,777**	**8,454,621**	**11,059,995**	**11,034,773**
		Total 0001 0001S - SHERIFF FINANCING SOURCES	**9,798,385**	**10,090,900**	**13,132,359**	**13,134,634**
0001 0001T - TAYLORSVILLE SCH PRESER						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	110	151	0	0
		Total 43 - USE OF MONEY & PROPERTY	**110**	**151**	**0**	**0**
		0001T - TAYLORSVILLE SCH PRESER FINANCING SOURCES	**110**	**151**	**0**	**0**
0001 0001V - ABAND VEH ABATEMT FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	129	195	0	0
		Total 43 - USE OF MONEY & PROPERTY	**129**	**195**	**0**	**0**
	44 - STATE FEDERAL AID					
		44671 - STATE- VEH ABATE	4,032	26,842	28,000	28,000
		Total 44 - STATE & FEDERAL AID	**4,032**	**26,842**	**28,000**	**28,000**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		1 0001V - ABAND VEH ABATEMT FUND FINANCING SOURCES	**4,161**	**27,037**	**28,000**	**28,000**
		Total General Fund FINANCING SOURCES	**43,672,320**	**44,939,979**	**47,149,527**	**47,093,215**
Special Revenue Funds (continued)						
0002 - ROAD						
	40 - TAX REVENUE					
		40070 - TIMBER YIELD TAX	1,382	935	1,000	1,000
		Total 40 - TAX REVENUE	**1,382**	**935**	**1,000**	**1,000**
	41 - LICENSES PERMITS					
		41050 - FRANCHISES	94,390	94,096	90,000	90,000
		41050P - FRANCHISES	0	0	0	0
		Total 41 - LICENSES & PERMITS	**94,390**	**94,096**	**90,000**	**90,000**
	42 - FINES PENALTIES					
		41050P - FRANCHISES	0	0	0	0
		42085 - DEVELOP FEE PRO RATA SHR	0	0	0	0
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43000 - INTEREST INCOME LEASE	0	0	0	0
		43010 - INTEREST-INVESTED FUNDS	86,147	158,157	100,000	100,000
		43020 - RENTS & CONCESSIONS	48,837	50,259	40,000	40,000
		43700 - LEASE REVENUE	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	30,883	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**165,867**	**208,416**	**140,000**	**140,000**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	132,323	98,216	160,000	160,000
		44027P - STATE GRANT	0	0	0	0
		44030 - STATE-HIGHWAY USERS TAX	2,647,468	2,795,590	3,016,513	3,016,513
		44033 - STATE AID STIP	0	0	1,500,000	1,500,000
		44033P - STATE AID- STIP	0	0	0	0
		44034 - STATE-OHV TRAIL GRANT	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44102 - STATE - AIR RESRC BRD GRN	0	0	0	0
		44109 - STATE-AID OHV (LIC FEES)	10,261	27,382	30,000	30,000
		44120 - STATE-OHV GRANT RD MAINT	0	73,469	154,888	154,888
		44210 - STATE-AID FOR DISASTER	236,341	106,971	0	0
		44228 - STATE- PROP 50	0	0	0	0
		44276 - STATE - TIRE GRANT	0	0	0	0
		44290 - STATE-OTHER	0	0	0	0
		44353 - STATE SR2S	0	0	0	0
		44353P - STATE SR25	0	0	0	0
		44354 - STATE-TEA21 RSTP	238,395	238,395	238,395	238,395
		44354P - STATE- TEA21 RSTP	0	0	0	0
		44355 - STATE - TEA APPRT EXCHNG	100,000	100,000	100,000	100,000
		44355P - STATE- TEA APPRT EXCHG	0	0	0	0
		44382 - STATE- PROP 1B	2,663,747	2,579,303	2,878,317	2,878,317
		44394 - PROP 42 LOCAL STRT& ROAD	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44415 - FEDERAL - OTHER	68,976	219,186	400,000	400,000
		44417 - FEDERAL RIP/STIP	17,935	90,150	50,000	50,000
		44428 - FED - HBRR BRIDGE	607,364	162,505	4,500,000	4,500,000
		44428P - FED -HBRR BRIDGE	0	0	0	0
		44429 - FED- HR3	227,968	151,352	0	0
		44429P - FED-HR3	0	0	0	0
		44508 - ST-DIESEL TX/OIL RECYL	12,075	13,531	5,000	5,000
		44508P - ST-DIESEL TX/OIL RECYL	388	0	0	0
		44512 - HR 2389	1,441,141	1,475,370	1,500,000	1,500,000
		44512P - HR 2389	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**8,404,382**	**8,131,420**	**14,533,113**	**14,533,113**
	45 - CHARGES FOR SERVICES					
		42085 - DEVELOP FEE PRO RATA SHR	0	0	0	0
		45004 - FUEL FACILITY OTHER REV.	107,693	112,490	125,000	125,000
		45009 - LDR FEES & CHARGES	5,954	5,229	6,500	6,500

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45099 - PC 1464 ST. PEN F&G	0	0	0	0
		45138 - RESTITUTION	350	0	0	0
		45260 - ROAD & STREET SERVICE	0	0	0	0
		45261 - TRANSP.& ENCROAC. PERMITS	11,183	7,289	12,000	12,000
		45261P - TRANSP & ENCROAC PERMITS	60	0	0	0
		45301 - TIPPING FEE	0	0	0	0
		45301P - TIPPING FEE	0	0	0	0
		45308 - OUTSIDE SERVICE REIM.	3,436	16,382	5,000	5,000
		45308P - OUTSIDE SERVICE REIM.	1,150	0	0	0
		45442 - INTER-CO CHRG SVC	533,141	679,398	500,000	500,000
		45442P - INTER-CO SVC PRIOR YR	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**662,967**	**820,788**	**648,500**	**648,500**
	46 - OTHER REVENUE					
		46024 - OTHER - SERVICE PROVIDED	0	0	0	0
		46082 - SALE OF SURPLUS PROP	573	2,156	5,000	5,000
		46251 - REIMBURSEMENTS/REFUNDS	522	74,561	5,000	5,000
		46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	9,458	0	0	0
		Total 46 - OTHER REVENUE	**10,553**	**76,717**	**10,000**	**10,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	257,671	204,534	100,000	100,000
		48001 - TRANSFER-IN1	0	0	0	0
		48005 - TRANSFER-IN5	0	0	123,261	123,261
		48007 - TSF-IN CRF REIMB	0	0	75,000	75,000
		48021 - TRF IN - ARPA FUNDS	253,000	0	0	0
		48100 - TRF IN DIASTER	406,322	0	50,000	50,000
		Total 48 - TRANSFER	**916,993**	**204,534**	**348,261**	**348,261**
		Total 0002 - ROAD FINANCING SOURCES	**10,256,534**	**9,536,906**	**15,770,874**	**15,770,874**
0003 - FISH AND GAME						
	42 - FINES PENALTIES					
		42040 - OTHER COURT FINES	1,262	1,225	(1,000)	(1,000)

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	42 - FINES PENALTIES (continued)					
		Total 42 - FINES & PENALTIES	**1,262**	**1,225**	**(1,000)**	**(1,000)**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	6,171	8,285	750	750
		43998 - UNREALZED GAINS/LOSSES	1,422	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**7,593**	**8,285**	**750**	**750**
	44 - STATE FEDERAL AID					
		44440 - FEDERAL-IN LIEU TAXES	1,903	1,903	0	0
		44490 - FEDERAL-GRAZING FEES	222	0	0	0
		Total 44 - STATE & FEDERAL AID	**2,125**	**1,903**	**0**	**0**
	46 - OTHER REVENUE					
		46060 - OTHER-MISCELLANEOUS	0	0	0	0
		46239 - DONATIONS	0	0	0	0
		46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
		46612 - PGE SETTLEMENT-REVENUE	140,000	0	50,000	50,000
		Total 46 - OTHER REVENUE	**140,000**	**0**	**50,000**	**50,000**
	Total 0003 - FISH AND GAME FINANCING SOURCES		**150,980**	**11,413**	**49,750**	**49,750**
0004 - CHILD ABUSE PREVENTION						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	3,725	4,843	1,000	1,000
		43067 - BOOTH RENTAL	380	20	300	300
		43998 - UNREALZED GAINS/LOSSES	1,303	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**5,408**	**4,863**	**1,300**	**1,300**
	44 - STATE FEDERAL AID					
		44520 - FEDL-OTHER & FAA	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45064 - CHILDREN'S TRUST FEES	2,335	2,634	2,500	2,500
		Total 45 - CHARGES FOR SERVICES	**2,335**	**2,634**	**2,500**	**2,500**
	46 - OTHER REVENUE					
		46058 - REIMB FOR CAPIT EXP	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	46 - OTHER REVENUE (continued)					
		46251 - REIMBURSEMENTS/REFUNDS	255	0	0	0
		46500 - CONTRIBS. FROM PUBLIC	27,983	20,280	1,800	1,800
		Total 46 - OTHER REVENUE	**28,238**	**20,280**	**1,800**	**1,800**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48520 - TRN - CBCAP FROM SS	17,574	17,701	20,000	20,000
		Total 48 - TRANSFER	**17,574**	**17,701**	**20,000**	**20,000**
	tal 0004 - CHILD ABUSE PREVENTION FINANCING SOURCES		**53,555**	**45,478**	**25,600**	**25,600**
	0005 - COUNTY FAIR					
	40 - TAX REVENUE					
		40070 - TIMBER YIELD TAX	2,714	1,837	2,000	2,000
		Total 40 - TAX REVENUE	**2,714**	**1,837**	**2,000**	**2,000**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	8,378	3,328	100	100
		43016 - INTEREST INCOME	0	0	0	0
		43071 - CARNIVAL	0	0	0	0
		43072 - CARNIVAL PRE-SALE	30,340	43,820	42,000	42,000
		43073 - FOOD CONCESSIONS	26,393	28,734	28,000	28,000
		43074 - NON-FOOD CONCESSIONS	10,500	12,212	11,000	11,000
		43091 - RENTAL OF BUILDINGS	22,419	11,002	6,000	6,000
		43092 - GROUNDS RENTAL	102,364	62,221	130,000	130,000
		43096 - RENTAL -STALL	0	30	0	0
		43099 - RENTAL-GRANDSTAND	6,895	4,050	9,000	9,000
		43608 - RENTAL-STORAGE	15,735	20,877	17,000	17,000
		43998 - UNREALZED GAINS/LOSSES	6,394	0	0	0
		45034 - RENTAL-FESTIVAL	0	0	9,000	9,000
		Total 43 - USE OF MONEY & PROPERTY	**229,418**	**186,274**	**252,100**	**252,100**
	44 - STATE FEDERAL AID					
		44200 - STATE-AID FOR CO. FAIRS	61,000	116,950	48,428	48,428
		44290 - STATE-OTHER	66,932	0	0	0
		Total 44 - STATE & FEDERAL AID	**127,932**	**116,950**	**48,428**	**48,428**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	45 - CHARGES FOR SERVICES					
		45034 - RENTAL-FESTIVAL	6,046	9,133	0	0
		45078 - CAMPING FEES	16,320	6,405	5,500	5,500
		45138 - RESTITUTION	528	133	0	0
		45250 - SERVICE CHARGES	0	0	0	0
		45601 - FAIR ADMISSION	24,034	13,279	13,000	13,000
		45602 - FAIR ADMISSION-DISCOUNT	8,133	16,443	16,000	16,000
		45610 - ENTRY FEES/EXHIBIT	2,858	4,265	4,000	4,000
		45621 - ENTRY FEES/SHOW	3,995	2,973	3,000	3,000
		45622 - STALL FEES	2,002	2,120	2,200	2,200
		45632 - BULL RIDE/RODEO	0	0	0	0
		45633 - SATURDAY SHOW	4,692	4,320	1,000	1,000
		45635 - FAIR ATTRACTION	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**68,608**	**59,071**	**44,700**	**44,700**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	5,000	5,000	5,000	5,000
		46239 - DONATIONS	932	960	2,000	2,000
		46251 - REIMBURSEMENTS/REFUNDS	3,255	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
		46281 - PARKING	0	0	0	0
		46604 - EXHIBIT GUIDE REVENUE	0	0	0	0
		46605 - CAMPING FAIR	1,260	1,130	11,000	11,000
		46606 - SPONSORSHIPS	500	0	4,000	4,000
		46607 - OTHER MISCELLANEOUS	1,423	3,246	2,000	2,000
		Total 46 - OTHER REVENUE	**12,370**	**10,336**	**24,000**	**24,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	12,893	4,999	598,999	598,999
		48005 - TRANSFER-IN5	0	0	13,081	13,081
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**12,893**	**4,999**	**612,080**	**612,080**
		Total 0005 - COUNTY FAIR FINANCING SOURCES	**453,935**	**379,467**	**983,308**	**983,308**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
0009 - AUD- CO LOCAL REV 2011						
	43 - USE OF MONEY PROPERTY					
		43998 - UNREALZED GAINS/LOSSES	14,566	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**14,566**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44700 - ST-SO TRIAL CRT SECURITY	0	0	0	0
		44700A - ST-SO TRL CT SEC SUB	573,063	415,551	0	0
		44705 - ST-DA 1/2 AB118 SUBACCT	0	0	0	0
		44705A - ST-DA 1/2 1020 SUBACCT	20,006	18,021	0	0
		44706 - ST-PD 1/2 AB118 SUBACCT	0	0	0	0
		44706A - ST-PD 1/2 1020 SUBACCT	21,246	18,020	0	0
		44709 - ST-PROB JJA YTH OFFNDR	0	0	0	0
		44709A - ST-PROB YTH OFFDR BGSA	137,058	114,140	0	0
		44710 - ST-PROB JJA JUV RNTRY	0	0	0	0
		44710A - ST-PROB JUV RNTRY GSA	0	0	0	0
		44711 - ST MH-BEHAV HLTH SUB	0	0	0	0
		44711A - ST MH-BEHAV HLTH SUB	1,576,334	1,625,085	0	0
		44712 - ST-MH AB118 SUBACCT	0	0	0	0
		44712A - ST-MH AB 118 SUBACCT	880,268	842,709	0	0
		44713 - ST-MH BEHAV HLTH SUBACCT	0	0	0	0
		44713A - DO NOT USE USE 44711A	0	0	0	0
		44714 - ST-DON'T USE	0	0	0	0
		44715 - ST-SO SLESA	0	0	0	0
		44715A - ST-SO ELEAS SUBACCT	393,899	500,000	0	0
		44716 - ST-SO CAL EMA	0	0	0	0
		44716A - ST-SO CAL EMA SUBACCT	29,486	29,486	0	0
		44718 - ST-PRB/SO/DA COPS, JV JST	0	0	0	0
		44718A - ST-PROB/DA/SO JV JST SUB	(24,393)	0	0	0
		44720 - ST-SS ADLT PROTCT SVC	0	0	0	0
		44720A - ST-SS ADLT PROT SVC SUB	0	0	0	0
		44725 - ST-SS FOSTER CARE	0	0	0	0
		44725A - ST-SS FOSTER CARE SUB	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44730 - ST-SS FOSTR CARE ADMIN	0	0	0	0
		44730A - ST-SS FOSTER CARE ADM SUB	0	0	0	0
		44735 - ST-SS CHLD WELFARE SVC	0	0	0	0
		44735A - ST-SS CHLD WELF SVC SUB	0	0	0	0
		44740 - ST-SS ADOPT ADMIN	0	0	0	0
		44740A - ST-SS ADOPT ADM SUBACCT	0	0	0	0
		44745 - ST-SS CHLD ABUSE PRVNTN	0	0	0	0
		44745A - ST-SS CHLD AB PRVNT SUB	0	0	0	0
		44750 - ST-SS ADOPT ASST PROG	0	0	0	0
		44750A - ST-ADOPT ASST SUBACCT	0	0	0	0
		44760 - ST-A/D DRUG COURT	0	0	0	0
		44760A - ST-A/D DRUG CT SUBACCT	1,318	0	0	0
		44765 - ST-A/D NONDRUG M/CAL	0	0	0	0
		44765A - ST-A/D NONDRUG SUBACCT	0	0	0	0
		44770 - ST-A/D DRUG M/CAL	0	0	0	0
		44770A - ST-A/D DRUG M/CAL SUB	0	0	0	0
		44780 - ST-SS CAL WORKS MOE	0	0	0	0
		44780A - ST-SS CAL WORKS MOE	484,630	405,988	0	0
		44781 - ST-SS PROT SVC SUBACCT	0	0	0	0
		44781A - ST-SS PROT SVC SUBACCT	3,224,082	3,307,422	0	0
		44782 - ST-FAMILY SPT SUBACT	0	0	0	0
		44782A - ST-FAMILY SPT SUBACT	3,519,544	2,921,911	0	0
		Total 44 - STATE & FEDERAL AID	**10,836,541**	**10,198,333**	**0**	**0**
	Total 0009 - AUD- CO LOCAL REV 2011 FINANCING SOURCES		**10,851,107**	**10,198,333**	**0**	**0**
	0011 - TITLE III					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	10,907	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**10,907**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44512 - HR 2389	237,364	258,980	251,721	251,721

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		Total 44 - STATE & FEDERAL AID	**237,364**	**258,980**	**251,721**	**251,721**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0011 - TITLE III FINANCING SOURCES	**248,271**	**258,980**	**251,721**	**251,721**
0013 - DEPT. SOCIAL SERVICES						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43067 - BOOTH RENTAL	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	164,834	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**164,834**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44044 - STATE-VEH LIC FEES	0	0	0	0
		44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
		44061 - STATE ARC ASSISTANCE	2,046,933	2,305,301	2,200,000	2,200,000
		44090 - STATE-PUBLIC ASST.PROGRAM	406,754	618,583	600,000	600,000
		44091 - STATE ARC ASSISTANCE	29,246	12,399	2,200,000	2,200,000
		44093 - STATE - CMSP INCENTIVE	0	0	600,000	600,000
		44171 - ST CHILD POVERTY SUBACT	0	0	0	0
		44381 - ACCESS TO TECH GRANT	26,258	38,080	30,000	30,000
		44400 - FEDL-WELFARE PUB. ADMIN.	1,163,408	1,157,457	157,462	157,462
		44430 - FEDL-PUBLIC ASST.PROGRAM	843,262	776,389	1,000,000	1,000,000
		44520 - FEDL-OTHER & FAA	28,400	28,611	1,000,000	1,000,000
		Total 44 - STATE & FEDERAL AID	**4,544,261**	**4,936,820**	**7,787,462**	**7,787,462**
	46 - OTHER REVENUE					
		46064 - 6 MO. OLD CANCELLED WRTS.	0	0	0	0
		46067 - 6MON.OLD PAYROLL WARRANTS	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	1,987	1,897	3,500	3,500
		46209 - ADMIN REPAYMENT	13,349	16,825	20,000	20,000
		46210 - REPAYMENT OF AID	48,768	67,567	55,000	55,000

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	46 - OTHER REVENUE (continued)					
		46251 - REIMBURSEMENTS/REFUNDS	248	13,122	2,000	2,000
		46253 - REIMB - CO DISASTR RESPONS	1,861	0	0	0
		46500 - CONTRIBS. FROM PUBLIC	0	0	0	0
		46999 - REIMB PR YR VOID WARRANT	0	0	0	0
		Total 46 - OTHER REVENUE	**66,213**	**99,411**	**80,500**	**80,500**
	48 - TRANSFER					
		48000 - TRANSFER-IN	18,000,000	3,000,000	3,000,000	8,000,000
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48011 - TRN - ADMIN	0	0	185,000	185,000
		48012 - TRN - ASSISTANCE	0	0	385,000	385,000
		48100 - TRF IN DIASTER	0	0	0	0
		48720 - TRN-SS ADULT PROTCT SVC	0	0	0	0
		48725 - TRN-SS ADULT FOSTER CARE	0	0	0	0
		48730 - TRN-SS FOSTR CARE ADMIN	0	0	0	0
		48735 - TRN-SS CHLD WELFARE SVC	0	0	0	0
		48740 - TRS-SS ADOPT ADMIN	0	0	0	0
		48745 - TRN-SS CHLD ABUSE PRVNT	0	0	0	0
		48750 - TRN-SS ADOPT ASST PROG	0	0	0	0
		48781 - TR-SS-PROTECTIVE SVC	0	0	0	0
		48782 - TRN-FAMILY SPT SUBACT	0	0	0	0
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**18,000,000**	**3,000,000**	**3,570,000**	**8,570,000**
	Total 0013 - DEPT. SOCIAL SERVICES FINANCING SOURCES		**22,775,308**	**8,036,231**	**11,437,962**	**16,437,962**
	0013 0013P - REALIGN - PROT SERVICES					
		43 - USE OF MONEY PROPERTY				
		43010 - INTEREST-INVESTED FUNDS	206,654	248,483	220,000	220,000
		Total 43 - USE OF MONEY & PROPERTY	**206,654**	**248,483**	**220,000**	**220,000**
		48 - TRANSFER				
		48000 - TRANSFER-IN	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48781 - TR-SS-PROTECTIVE SVC	2,026,544	3,088,481	2,500,000	2,500,000

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	48 - TRANSFER (continued)					
		Total 48 - TRANSFER	**2,026,544**	**3,088,481**	**2,500,000**	**2,500,000**
		13 0013P - REALIGN - PROT SERVICES FINANCING SOURCES	**2,233,198**	**3,336,964**	**2,720,000**	**2,720,000**
	0013 0013R - SS - REALIGNMENT					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	425,216	291,152	430,000	430,000
		Total 43 - USE OF MONEY & PROPERTY	**425,216**	**291,152**	**430,000**	**430,000**
	44 - STATE FEDERAL AID					
		44142 - ST.-AID HLTH REALIGN. REV	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48720 - TRN-SS ADULT PROTCT SVC	1,461,548	2,514,427	1,500,000	1,500,000
		48725 - TRN-SS ADULT FOSTER CARE	286,131	285,058	300,000	300,000
		48780 - TRN-SS CAL WORKS MOE	350,010	447,532	400,000	400,000
		48782 - TRN-FAMILY SPT SUBACT	422,117	596,391	500,000	500,000
		Total 48 - TRANSFER	**2,519,806**	**3,843,408**	**2,700,000**	**2,700,000**
		Total 0013 0013R - SS - REALIGNMENT FINANCING SOURCES	**2,945,022**	**4,134,560**	**3,130,000**	**3,130,000**
	0014 - MENTAL HEALTH					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	100,437	120,334	80,000	80,300
		43998 - UNREALZED GAINS/LOSSES	62,935	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**163,372**	**120,334**	**80,000**	**80,300**
	44 - STATE FEDERAL AID					
		44044 - STATE-VEH LIC FEES	(38,140)	14,130	125,000	50,000
		44142 - ST.-AID HLTH REALIGN. REV	484,223	44,919	41,941	41,941
		44290 - STATE-OTHER	867,700	177,050	557,189	937,189
		44295 - STATE-MENTAL HEALTH	2,333,144	539,303	2,750,000	2,750,000
		44296 - ST-MH EPSDT SV	0	0	0	0
		44297 - ST-MH-HFP SV	0	0	0	0
		44298 - ST-MH KATIE A SV	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44515 - FED-MENTAL HEALTH	0	121,182	0	200,000
		48296 - ST-MHEPSDTSV TI	0	0	0	0
		48297 - ST-MH-HFP SV TI	0	0	0	0
		48298 - ST-MH KATIE A SV TI	0	0	0	0
		48515 - FED-MENTAL HLTH TI	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**3,646,927**	**896,584**	**3,474,130**	**3,979,130**
	45 - CHARGES FOR SERVICES					
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		45143 - MISC HLTH CONTRACTS	0	0	0	0
		45150 - MENTAL HEALTH-PATIENT FEE	30,665	37,642	20,000	30,000
		45156 - M.H. OUT OF COUNTY MATCH	0	0	0	0
		45200 - OTHR SVC OR SVC TO CRTS	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**30,665**	**37,642**	**20,000**	**30,000**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	260	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	33	0	0	0
		Total 46 - OTHER REVENUE	**293**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	0	202,726	203,700	330,000
		48002 - TRANSFER-IN2	0	12,151	25,000	78,800
		48003 - TRANSFER-IN3	0	0	0	0
		48004 - TRANSFER-IN4	0	0	0	0
		48005 - TRANSFER-IN5	0	402	9,322	45,000
		48006 - TRANSFER-IN6	11,822	22,013	20,412	20,412
		48007 - TSF-IN CRF REIMB	0	0	21,247	33,000
		48008 - TRANSFER-IN8	0	0	95,000	95,000
		48009 - TRAN IN/OUT	0	0	0	0
		48100 - TRF IN DIASTER	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	48 - TRANSFER (continued)					
		48211 - CONTRI TRANS FR CO GEN	0	0	7,672	7,672
		48296 - ST-MHEPSDTSV TI	645,332	728,244	289,045	440,000
		48297 - ST-MH-HFP SV TI	77,395	80,916	40,000	45,000
		48298 - ST-MH KATIE A SV TI	128,619	80,916	40,000	45,000
		48515 - FED-MENTAL HLTH TI	696,555	728,244	407,639	440,000
		48712 - TRN-MH AB118 SUBACCT	825,187	861,567	875,000	875,000
		Total 48 - TRANSFER	**2,384,910**	**2,717,179**	**2,034,037**	**2,454,884**
		Total 0014 - MENTAL HEALTH FINANCING SOURCES	**6,226,167**	**3,771,739**	**5,608,167**	**6,544,314**
0014 0014A - MENTAL HLTH MHSA						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	73,832	111,169	70,000	70,000
		Total 43 - USE OF MONEY & PROPERTY	**73,832**	**111,169**	**70,000**	**70,000**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44290 - STATE-OTHER	1,941,078	2,869,769	2,600,000	2,600,000
		44295 - STATE-MENTAL HEALTH	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**1,941,078**	**2,869,769**	**2,600,000**	**2,600,000**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	134,686	0	0	0
		480001 - TRANSFER FR OTHER AGENCY	0	0	150,000	150,000
		48001 - TRANSFER-IN1	0	0	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		48003 - TRANSFER-IN3	0	0	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48009 - TRAN IN/OUT	0	0	0	0
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**134,686**	**0**	**150,000**	**150,000**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
otal 0014 0014A - MENTAL HLTH MHSA FINANCING SOURCES			**2,149,596**	**2,980,938**	**2,820,000**	**2,820,000**
0014 0014B - MENTAL HLTH BEHAVIORAL HL						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	(370)	(852)	300	300
		Total 43 - USE OF MONEY & PROPERTY	**(370)**	**(852)**	**300**	**300**
	44 - STATE FEDERAL AID					
		44079 - STATE- CORR AB109	0	0	0	0
		44290 - STATE-OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46253 - REIMB - CO DISASTR RESPONS	1,203	0	0	0
		Total 46 - OTHER REVENUE	**1,203**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	78,058	81,456
		480000 - TRANSFER	0	0	0	0
		480001 - TRANSFER FR OTHER AGENCY	0	0	0	0
		480002 - TRANSFER FR OTHER AGENCY	0	0	0	0
		48079 - TRN-CCPIF AB109	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**78,058**	**81,456**
)14B - MENTAL HLTH BEHAVIORAL HL FINANCING SOURCES			**833**	**(852)**	**78,358**	**81,756**
0014 0014C - CAL-WORKS M.H. A.D.						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	(646)	(889)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**(646)**	**(889)**	**0**	**0**
	44 - STATE FEDERAL AID					
		44288 - STATE - CAL WORKS	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	46 - OTHER REVENUE (continued)					
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	0014 0014C - CAL-WORKS M.H. & A.D. FINANCING SOURCES		**(646)**	**(889)**	**0**	**0**
	0014 0014H - SIERRA HOUSE BOARD CARE					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	(60)	(460)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**(60)**	**(460)**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
		45298 - BRD & CARE- S.O.C.	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	0	0	0	0
		48004 - TRANSFER-IN4	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	)14H - SIERRA HOUSE BOARD & CARE FINANCING SOURCES		**(60)**	**(460)**	**0**	**0**
	0014 0014S - SAMHSA					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	(1,995)	(2,243)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**(1,995)**	**(2,243)**	**0**	**0**
	44 - STATE FEDERAL AID					
		44295 - STATE-MENTAL HEALTH	0	0	0	0
		44295P - STATE- MENTAL HLTH	0	0	0	0
		44431 - FEDERAL - SAMHSA	182,155	178,018	311,097	311,097
		44431P - FEDERAL -SAMHSA	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**182,155**	**178,018**	**311,097**	**311,097**
	45 - CHARGES FOR SERVICES					
		45150P - MNTL HTLH PATIENT -PRIOR	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45152 - DROP IN CENTER - SAMHSA	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	0	0	0	0
		48004 - TRANSFER-IN4	0	0	0	0
		48005 - TRANSFER-IN5	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0014 0014S - SAMHSA FINANCING SOURCES	**180,160**	**175,775**	**311,097**	**311,097**
0014 0014W - WRAP AROUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	146	207	0	0
		Total 43 - USE OF MONEY & PROPERTY	**146**	**207**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0014 0014W - WRAP AROUND FINANCING SOURCES	**146**	**207**	**0**	**0**
0015 - PUBLIC HEALTH						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	30,507	44,600	0	0
		43998 - UNREALZED GAINS/LOSSES	9,557	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**40,064**	**44,600**	**0**	**0**
	44 - STATE FEDERAL AID					
		44044 - STATE-VEH LIC FEES	1,533,933	1,004,242	840,000	840,000
		44044P - STATE-VEH LIC FEES PR YR	0	0	0	0
		44101 - STATE-AID FOR ALCOHOL	32,535	0	0	0
		44141 - ST.-AID HLTH CAT. PROGRAM	1,244,676	1,908,720	4,184,096	4,184,096
		44141P - ST AID HLTH CAT PRIOR YR	638,950	995,038	0	0
		44142 - ST.-AID HLTH REALIGN. REV	472,181	554,372	0	0
		44142P - ST -HTLH REALIGN PR	0	0	0	0
		44143 - ST. AID REALIGN BACKFILL	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44144 - STATE-AID PERINATAL D&A	0	0	0	0
		44145 - STATE-CHILD LEAD GRANT	0	0	0	0
		44145P - STATE-CHILD LEAD PR	37,105	14,046	0	0
		44149 - STATE-HEALTH ADMIN-TCS	300,000	300,000	300,000	300,000
		44149P - STATE- HLTH ADMIN TSC PR	0	0	0	0
		44290 - STATE-OTHER	0	0	0	0
		44415 - FEDERAL - OTHER	0	0	0	0
		44427 - FED.AID HEALTH CAT.	0	0	242,336	242,336
		44427P - FED- HLTH CAT PRIOR	0	0	0	0
		44516 - FED-BLOCK GRANT ALCOHOL	0	0	0	0
		44516P - FED-BLOCK GRANT ALCOHOL	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**4,259,380**	**4,776,418**	**5,566,432**	**5,566,432**
	45 - CHARGES FOR SERVICES					
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		45140 - HEALTH FEES - OTHER	11,800	23,964	30,000	30,000
		45140P - MNT HLTH FEES-PR YEAR	143	828	0	0
		45143 - MISC HLTH CONTRACTS	257,838	529,012	276,000	276,000
		45143P - MISC HLTH CONTRACTS	0	464,775	0	0
		Total 45 - CHARGES FOR SERVICES	**269,781**	**1,018,579**	**306,000**	**306,000**
	46 - OTHER REVENUE					
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46082 - SALE OF SURPLUS PROP	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	300	3,886	0	0
		46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
		Total 46 - OTHER REVENUE	**300**	**3,886**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	89,280	60,922	65,000	65,000
		48002 - TRANSFER-IN2	0	0	0	0
		48003 - TRANSFER-IN3	4,582	928	3,100	3,100

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	48 - TRANSFER (continued)					
		48004 - TRANSFER-IN4	57,127	105,362	110,000	110,000
		48005 - TRANSFER-IN5	0	0	143,533	143,533
		48006 - TRANSFER-IN6	0	0	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48008 - TRANSFER-IN8	0	0	0	0
		48100 - TRF IN DIASTER	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	66,296	66,295	66,295	66,295
		48765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
		Total 48 - TRANSFER	**217,285**	**233,507**	**387,928**	**387,928**
		Total 0015 - PUBLIC HEALTH FINANCING SOURCES	**4,786,810**	**6,076,990**	**6,260,360**	**6,260,360**
0015 0015E - E.M.S.						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	499	540	0	0
		Total 43 - USE OF MONEY & PROPERTY	**499**	**540**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45142 - HLTH EMS	41,345	44,508	62,000	62,000
		Total 45 - CHARGES FOR SERVICES	**41,345**	**44,508**	**62,000**	**62,000**
		Total 0015 0015E - E.M.S. FINANCING SOURCES	**41,844**	**45,048**	**62,000**	**62,000**
0015 0015M - PUBLIC HEALTH - MAA ADMIN						
	46 - OTHER REVENUE					
		46253 - REIMB - CO DISASTR RESPONS	294	0	0	0
		Total 46 - OTHER REVENUE	**294**	**0**	**0**	**0**
		0015M - PUBLIC HEALTH - MAA ADMIN FINANCING SOURCES	**294**	**0**	**0**	**0**
0015 0015P - PUBLIC HLTH EMRG PREPAR						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	6,760	3,090	0	0
		Total 43 - USE OF MONEY & PROPERTY	**6,760**	**3,090**	**0**	**0**
	44 - STATE FEDERAL AID					
		44141 - ST.-AID HLTH CAT. PROGRAM	82,774	0	257,759	257,759
		44141P - ST AID HLTH CAT PRIOR YR	96,164	192,231	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		Total 44 - STATE & FEDERAL AID	**178,938**	**192,231**	**257,759**	**257,759**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	0	0	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	0015P - PUBLIC HLTH EMRG PREPAR FINANCING SOURCES		**185,698**	**195,321**	**257,759**	**257,759**
	0015 0015V - HEALTH VITAL STATISTICS					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	222	320	0	0
		Total 43 - USE OF MONEY & PROPERTY	**222**	**320**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45132 - HLTH. VRIP H & S 10605.3	2,203	2,390	1,800	1,800
		45137 - HLTH B & D 1605.5	4	2	200	200
		Total 45 - CHARGES FOR SERVICES	**2,207**	**2,392**	**2,000**	**2,000**
	15 0015V - HEALTH VITAL STATISTICS FINANCING SOURCES		**2,429**	**2,712**	**2,000**	**2,000**
	0016 - ALCOHOL DRUG					
	42 - FINES PENALTIES					
		42060 - CO ALC ABUSE/PREV.1463.25	2,998	2,771	3,105	3,105
		Total 42 - FINES & PENALTIES	**2,998**	**2,771**	**3,105**	**3,105**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	5,511	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**5,511**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44101 - STATE-AID FOR ALCOHOL	0	0	0	0
		44144 - STATE-AID PERINATAL D&A	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44226 - STATE - DRUG COURT	0	0	0	0
		44290 - STATE-OTHER	0	0	500,000	0
		44295 - STATE-MENTAL HEALTH	0	0	0	250,000
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44516 - FED-BLOCK GRANT ALCOHOL	602,269	341,795	440,000	440,000
		44516P - FED-BLOCK GRANT ALCOHOL	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**602,269**	**341,795**	**940,000**	**690,000**
	45 - CHARGES FOR SERVICES					
		45143 - MISC HLTH CONTRACTS	0	0	0	0
		45263 - FIRST OFFENDER	0	0	0	0
		45272 - CLIENT FEES DRUG/ALCOHOL	237	0	0	0
		45305 - DRUG COURT FEE	0	0	0	0
		45330 - DRUG PROG. FEE/DIVERSION	2,814	3,119	3,291	3,291
		45331 - ASSMT VC 23649 $100	6,312	5,801	7,075	7,075
		Total 45 - CHARGES FOR SERVICES	**9,363**	**8,920**	**10,366**	**10,366**
	46 - OTHER REVENUE					
		46607 - OTHER MISCELLANEOUS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	0	0	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		48003 - TRANSFER-IN3	0	0	0	0
		48004 - TRANSFER-IN4	0	0	0	0
		48760 - TRN-A/D DRUG COURT	0	0	0	250,000
		48765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
		48765P - TRN-S/D NON DRUG M/CAL	0	0	0	0
		48770 - TRN-A/D DRUG M/CAL	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**250,000**
		Total 0016 - ALCOHOL & DRUG FINANCING SOURCES	**620,141**	**353,486**	**953,471**	**953,471**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
0016 0016A - AD PROP 36						
	45 - CHARGES FOR SERVICES					
		45272 - CLIENT FEES DRUG/ALCOHOL	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
		Total 0016 0016A - A&D PROP 36 FINANCING SOURCES	**0**	**0**	**0**	**0**
0017 0017C - SHERIFF CIVIL OPERATIONS						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	258	370	50	50
		Total 43 - USE OF MONEY & PROPERTY	**258**	**370**	**50**	**50**
	45 - CHARGES FOR SERVICES					
		45082 - S.O. CIVIL OPERATIONS	8,203	7,465	6,000	7,000
		Total 45 - CHARGES FOR SERVICES	**8,203**	**7,465**	**6,000**	**7,000**
		7 0017C - SHERIFF CIVIL OPERATIONS FINANCING SOURCES	**8,461**	**7,835**	**6,050**	**7,050**
0017 0017F - SHRFF -ASSET FORFEITR EDU						
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	0	0	0	0
		44358 - STATE - ASSET SEIZURE	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
		0017F - SHRFF -ASSET FORFEITR EDU FINANCING SOURCES	**0**	**0**	**0**	**0**
0017 0017G - SHERIFF -GRANTS						
	40 - TAX REVENUE					
		40020 - CURRENT UNSECURED TAXES	39,927	39,436	39,926	39,926
		Total 40 - TAX REVENUE	**39,927**	**39,436**	**39,926**	**39,926**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44055 - STATE AID AB 443	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44065 - STATE-TOBACCO GRANT	0	0	0	0
		44079 - STATE- CORR AB109	0	0	0	0
		44095 - RESIL ALLOC FOR PSPS 2019	0	0	0	0
		44109 - STATE-AID OHV (LIC FEES)	48,439	27,382	23,000	23,000
		44110 - STATE-OHV GRANT SHERIFF	34,892	20,268	28,486	19,628
		44110P - STATE-OHV GRANT SHERIFF	0	25,071	0	8,858
		44132 - STATE HOMELAND DEFENSE	87,184	7,300	271,907	222,343
		44132P - STATE -HOME LAND DEF	0	0	0	46,394
		44251 - STATE-CRT SEC AB 118	0	0	0	0
		44260 - STATE-BOAT PATROL	267,417	123,193	132,511	132,511
		44260P - STATE -BOAT PATROL	0	0	0	57,426
		44263 - STATE-OCJP S.O. DC	0	0	0	0
		44263P - STATE- OCJP SO DC	0	0	0	0
		44290 - STATE-OTHER	29,982	0	55,000	55,000
		44290P - STATE OTHER	0	0	0	0
		44375 - STATE-CALOES HAZ MIT	0	0	0	0
		44375P - STATE-CALOES HAZ MIT PY	0	0	0	0
		44380 - STATE- EMPG/OES	318,326	0	0	0
		44380P - STATE EMPG/OES	0	0	0	0
		44393 - ST- SLESF & JUVNL JST	173,908	196,135	104,500	104,500
		44393P - SLESF/JUV SLESF	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44416 - FEDERAL JAG GRANT	0	0	0	0
		44416P - FEDERAL JAG GRANT	0	0	0	0
		44500 - FEDL-LAW ENFORCEMENT	27,550	25,425	35,000	28,000
		44520 - FEDL-OTHER & FAA	12,788	897	5,000	5,000
		44520P - FEDL-OTHER & FAA	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**1,000,486**	**425,671**	**655,404**	**702,660**
	45 - CHARGES FOR SERVICES					
		45040 - LEASE PAYMENT	0	11,215	29,000	29,000
		45223 - ELECTRONIC MONITORING FEE	7,762	7,762	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45510 - BAILIFF SERVICES	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**7,762**	**18,977**	**29,000**	**29,000**
	46 - OTHER REVENUE					
		46024 - OTHER - SERVICE PROVIDED	64,233	69,082	72,000	72,000
		46056 - MEDCOM - RADIO	0	42,000	18,000	18,000
		46070 - CNTRB FR OTHR AGENCY	21,957	26,362	902,000	902,000
		46070P - CONTRI OTHR AGENCY PRIOR	0	0	0	0
		46082 - SALE OF SURPLUS PROP	6,244	770	0	0
		46239 - DONATIONS	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	9,107	195,824	45,000	45,000
		Total 46 - OTHER REVENUE	**101,541**	**334,038**	**1,037,000**	**1,037,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	50,608	239,652	408,624	417,417
		48001 - TRANSFER-IN1	1,243	586	596	0
		48002 - TRANSFER-IN2	0	5,462	0	0
		48003 - TRANSFER-IN3	0	0	0	0
		48005 - TRANSFER-IN5	0	0	5,076	5,076
		48021 - TRF IN - ARPA FUNDS	0	120,297	351,274	351,274
		48079 - TRN-CCPIF AB109	534,685	568,117	632,308	632,308
		48100 - TRF IN DIASTER	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		48212 - CONTRI TRANS FR G.F.	0	0	0	0
		48700 - TRN-ST SO TRIAL CRT SEC	498,644	489,970	441,000	441,000
		48715 - TRN-SO SLESA	500,000	500,000	500,000	500,000
		48716 - TRN-SO CAL EMA	29,486	29,486	29,486	29,486
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**1,614,666**	**1,953,570**	**2,368,364**	**2,376,561**
		Total 0017 0017G - SHERIFF -GRANTS FINANCING SOURCES	**2,764,382**	**2,771,692**	**4,129,694**	**4,185,147**

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Special Revenue Funds (continued)						
0017 0017I - INMATE WELFARE FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,362	2,018	50	50
		Total 43 - USE OF MONEY & PROPERTY	**1,362**	**2,018**	**50**	**50**
	46 - OTHER REVENUE					
		46018 - COMMISSARY	38,608	41,185	30,000	35,000
		46055 - UNCLAIMED FUNDS	0	0	0	0
		46239 - DONATIONS	0	0	0	0
		Total 46 - OTHER REVENUE	**38,608**	**41,185**	**30,000**	**35,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	4,215	1,622	2,253	8,676
		Total 48 - TRANSFER	**4,215**	**1,622**	**2,253**	**8,676**
I 0017 0017I - INMATE WELFARE FUND FINANCING SOURCES			**44,185**	**44,825**	**32,303**	**43,726**
0017 0017N - NARCOTICS FUND						
	42 - FINES PENALTIES					
		42014 - ASSETS FORFEITURE	0	0	0	0
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,415	1,897	300	300
		43998 - UNREALZED GAINS/LOSSES	14,861	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**16,276**	**1,897**	**300**	**300**
	44 - STATE FEDERAL AID					
		44412 - FED-ASSET FORFEITURE	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46082 - SALE OF SURPLUS PROP	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total 0017 0017N - NARCOTICS FUND FINANCING SOURCES			**16,276**	**1,897**	**300**	**300**
0018 - DA - ADULT DRUG COURT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	(113)	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	43 - USE OF MONEY PROPERTY (continued)					
		Total 43 - USE OF MONEY & PROPERTY	**(113)**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44415 - FEDERAL - OTHER	155,735	55,952	0	0
		Total 44 - STATE & FEDERAL AID	**155,735**	**55,952**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total 0018 - DA - ADULT DRUG COURT FINANCING SOURCES			**155,622**	**55,952**	**0**	**0**
0019 - CARES ACT - COVID19						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,474	2,032	0	0
		43998 - UNREALZED GAINS/LOSSES	563	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**2,037**	**2,032**	**0**	**0**
	44 - STATE FEDERAL AID					
		44089 - SB89 COVID19 EMERG HMLESS	0	0	0	0
		44143 - ST. AID REALIGN BACKFILL	0	0	0	0
		44415 - FEDERAL - OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total 0019 - CARES ACT - COVID19 FINANCING SOURCES			**2,037**	**2,032**	**0**	**0**
0021 - ARPA 2021						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	50,471	46,825	0	0
		43998 - UNREALZED GAINS/LOSSES	10,965	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**61,436**	**46,825**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	1,826,520	0	0	0
		Total 44 - STATE & FEDERAL AID	**1,826,520**	**0**	**0**	**0**
Total 0021 - ARPA 2021 FINANCING SOURCES			**1,887,956**	**46,825**	**0**	**0**
0022 - DISASTER RESPONSE FUND						
	46 - OTHER REVENUE					
		46060 - OTHER-MISCELLANEOUS	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	46 - OTHER REVENUE (continued)					
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	73,510	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	55,748	567,003	250,000	250,000
		Total 46 - OTHER REVENUE	**129,258**	**567,003**	**250,000**	**250,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	432,501	432,534
		Total 48 - TRANSFER	**0**	**0**	**432,501**	**432,534**
al 0022 - DISASTER RESPONSE FUND FINANCING SOURCES			**129,258**	**567,003**	**682,501**	**682,534**
0023 - DISASTR RECOV OP CNTR DROC						
	46 - OTHER REVENUE					
		46060 - OTHER-MISCELLANEOUS	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		46255 - DISASTER RESP INSUR REIMB	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	1,073
		Total 48 - TRANSFER	**0**	**0**	**0**	**1,073**
23 - DISASTR RECOV OP CNTR DROC FINANCING SOURCES			**0**	**0**	**0**	**1,073**
0025 - COUNTY LOCAL REV AB109						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	4,947	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**4,947**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44079 - STATE- CORR AB109	0	0	0	0
		44079A - TRN-SO LOCAL COMM CORR	1,180,672	1,182,414	1,243,026	1,243,026
		44143 - ST. AID REALIGN BACKFILL	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**1,180,672**	**1,182,414**	**1,243,026**	**1,243,026**
	48 - TRANSFER					
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	48 - TRANSFER (continued)					
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		tal 0025 - COUNTY LOCAL REV AB109 FINANCING SOURCES	**1,185,619**	**1,182,414**	**1,243,026**	**1,243,026**
	0026 - LOCAL ASSISTANCE TCF					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	53,665	198,860	0	0
		Total 43 - USE OF MONEY & PROPERTY	**53,665**	**198,860**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44415 - FEDERAL - OTHER	3,762,368	3,756,468	149,596	149,596
		Total 44 - STATE & FEDERAL AID	**3,762,368**	**3,756,468**	**149,596**	**149,596**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		otal 0026 - LOCAL ASSISTANCE & TCF FINANCING SOURCES	**3,816,033**	**3,955,328**	**149,596**	**149,596**
	0035 - CHILD SUPPORT					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	10,785	13,705	0	0
		43998 - UNREALZED GAINS/LOSSES	3,936	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**14,721**	**13,705**	**0**	**0**
	44 - STATE FEDERAL AID					
		44170 - STATE-CHILD SUPPORT	199,037	273,296	323,640	290,072
		44411 - FED-CHILD SUPPORT	350,550	495,574	628,242	563,083
		Total 44 - STATE & FEDERAL AID	**549,587**	**768,870**	**951,882**	**853,155**
	48 - TRANSFER					
		48000 - TRANSFER-IN	9,894	0	0	0
		48005 - TRANSFER-IN5	0	0	16,342	16,342
		Total 48 - TRANSFER	**9,894**	**0**	**16,342**	**16,342**
		Total 0035 - CHILD SUPPORT FINANCING SOURCES	**574,202**	**782,575**	**968,224**	**869,497**
	0037 - DNA PENALTY (PROP 69)					
	42 - FINES PENALTIES					
		42037 - DNA PENALTY (PROP 69)	4,377	0	4,200	2,200

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	42 - FINES PENALTIES (continued)					
		Total 42 - FINES & PENALTIES	**4,377**	**0**	**4,200**	**2,200**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	548	788	50	50
		43998 - UNREALZED GAINS/LOSSES	214	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**762**	**788**	**50**	**50**
		Total 0037 - DNA PENALTY (PROP 69) FINANCING SOURCES	**5,139**	**788**	**4,250**	**2,250**
	0046 - PROB GRANT DEPT(S)					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	16,936	26,764	4,524	4,524
		43998 - UNREALZED GAINS/LOSSES	14,746	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**31,682**	**26,764**	**4,524**	**4,524**
	44 - STATE FEDERAL AID					
		44079 - STATE- CORR AB109	0	0	0	0
		44226 - STATE - DRUG COURT	0	0	0	0
		44290 - STATE-OTHER	0	0	0	0
		44340 - STATE-JUVENILE PREV.PROB.	0	0	0	0
		44340P - STATE JUVENILE PROV PROB	0	0	0	0
		44393 - ST- SLESF & JUVNL JST	297,065	132,574	100,000	100,000
		44393P - SLESF/JUV SLESF	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44408P - FEDERAL STIMULUS	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**297,065**	**132,574**	**100,000**	**100,000**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48010 - TRF FR AOD	0	0	0	0
		48079 - TRN-CCPIF AB109	311,002	0	266,484	266,484
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48709 - TRN-PROB JJA YTH OFFNDR	138,113	133,522	117,000	117,000
		48709A - TRN-PROB JJA YTH OFFNDR	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	48 - TRANSFER (continued)					
		48713 - TRN-JPA BASE ACCOUNT	124,357	41,452	0	0
		48714 - TRN-JPA GROWTH ACCOUNT	134,908	0	0	0
		Total 48 - TRANSFER	**708,380**	**174,974**	**383,484**	**383,484**
		Total 0046 - PROB GRANT DEPT(S) FINANCING SOURCES	**1,037,127**	**334,312**	**488,008**	**488,008**
	0046 0046C - CRIMINAL LAB PENALTY					
	42 - FINES PENALTIES					
		45823 - CIMINAL LAB PENALTY	0	0	0	0
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	404	588	0	0
		Total 43 - USE OF MONEY & PROPERTY	**404**	**588**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45823 - CIMINAL LAB PENALTY	1,114	795	0	0
		Total 45 - CHARGES FOR SERVICES	**1,114**	**795**	**0**	**0**
		0046 0046C - CRIMINAL LAB PENALTY FINANCING SOURCES	**1,518**	**1,383**	**0**	**0**
	0046 0046D - PROB-DIV JUV					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	10,275	21,779	20,000	20,000
		Total 43 - USE OF MONEY & PROPERTY	**10,275**	**21,779**	**20,000**	**20,000**
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	0	0	0	0
		44204 - JUV JUSTICE REALIN BLCOK GRANT	0	0	0	0
		44205 - JUV JUST DATA COLL	0	42,909	0	0
		44719 - ST-YTH PROGRAM FCL	0	47,086	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**89,995**	**0**	**0**
	48 - TRANSFER					
		48711 - TRANSFER-IN JUV JUST	250,000	250,000	250,000	250,000
		Total 48 - TRANSFER	**250,000**	**250,000**	**250,000**	**250,000**
		Total 0046 0046D - PROB-DIV JUV FINANCING SOURCES	**260,275**	**361,774**	**270,000**	**270,000**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
0046 0046P - PROB-PRETRIAL						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	367	431	0	0
		Total 43 - USE OF MONEY & PROPERTY	**367**	**431**	**0**	**0**
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	41,756	0	0	0
		Total 44 - STATE & FEDERAL AID	**41,756**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	44,915	0	0
		48708 - PROB PRETRIAL-TRF IN	0	84,827	140,000	140,000
		Total 48 - TRANSFER	**0**	**129,742**	**140,000**	**140,000**
		Total 0046 0046P - PROB-PRETRIAL FINANCING SOURCES	**42,123**	**130,173**	**140,000**	**140,000**
0046 0046R - PROB-ADULT HIGH RISK						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	22,792	31,621	3,456	3,456
		Total 43 - USE OF MONEY & PROPERTY	**22,792**	**31,621**	**3,456**	**3,456**
	44 - STATE FEDERAL AID					
		44009 - STATE- SB678 PROB	442,681	332,011	200,000	418,334
		44009P - STATE SB678 PROB	0	0	0	0
		44290 - STATE-OTHER	10,250	10,250	0	0
		Total 44 - STATE & FEDERAL AID	**452,931**	**342,261**	**200,000**	**418,334**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
		0046 0046R - PROB-ADULT HIGH RISK FINANCING SOURCES	**475,723**	**373,882**	**203,456**	**421,790**
0047 - PLAN - DWR DACTI						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	1	0	0
		43998 - UNREALZED GAINS/LOSSES	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**1**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
		Total 0047 - PLAN - DWR DACTI FINANCING SOURCES	**0**	**1**	**0**	**0**
	0048 - Plan Prop 1 IRWM					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	6,083	5,956	0	0
		43998 - UNREALZED GAINS/LOSSES	3,595	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**9,678**	**5,956**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	7,345	834,505	14,758	120,137
		Total 44 - STATE & FEDERAL AID	**7,345**	**834,505**	**14,758**	**120,137**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0048 - Plan Prop 1 IRWM FINANCING SOURCES	**17,023**	**840,461**	**14,758**	**120,137**
	0049 - PLAN GRANT-DWR/SGM					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	48	5	0	0
		43998 - UNREALZED GAINS/LOSSES	1	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**49**	**5**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	10,163	4,334	0	0
		Total 44 - STATE & FEDERAL AID	**10,163**	**4,334**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0049 - PLAN GRANT-DWR/SGM FINANCING SOURCES	**10,212**	**4,339**	**0**	**0**
	0050 - PLAN GRANT - SB2					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	(143)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**(143)**	**0**	**0**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	160,000	0	0
		44028 - STATE GRANT REVENUE	0	0	65,000	65,000
		44029 - STATE GRANT REV	0	0	121,517	121,517
		Total 44 - STATE & FEDERAL AID	**0**	**160,000**	**186,517**	**186,517**
		Total 0050 - PLAN GRANT - SB2 FINANCING SOURCES	**0**	**159,857**	**186,517**	**186,517**
0052 - PLAN - HHAP GRANT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,663	2,292	0	0
		43998 - UNREALZED GAINS/LOSSES	644	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**2,307**	**2,292**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44028 - STATE GRANT REVENUE	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
		Total 0052 - PLAN - HHAP GRANT FINANCING SOURCES	**2,307**	**2,292**	**0**	**0**
0053 - TOBACCO SETTLEMENT FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	19,159	30,753	0	0
		43998 - UNREALZED GAINS/LOSSES	6,983	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**26,142**	**30,753**	**0**	**0**
	44 - STATE FEDERAL AID					
		44365 - ST- TOBACCO SETTLMNT	193,061	172,174	200,000	200,000
		Total 44 - STATE & FEDERAL AID	**193,061**	**172,174**	**200,000**	**200,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		0053 - TOBACCO SETTLEMENT FUND FINANCING SOURCES	**219,203**	**202,927**	**200,000**	**200,000**
0054 - OPIOID SETTLEMENT FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	6,410	19,896	0	0
		Total 43 - USE OF MONEY & PROPERTY	**6,410**	**19,896**	**0**	**0**

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Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	465,336	208,480	313,535	313,535
		Total 44 - STATE & FEDERAL AID	**465,336**	**208,480**	**313,535**	**313,535**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	tal 0054 - OPIOID SETTLEMENT FUND FINANCING SOURCES		**471,746**	**228,376**	**313,535**	**313,535**
	0054 00541 - NATIONAL OPIOID ABATEMENT TRUS					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	NATIONAL OPIOID ABATEMENT TRUS FINANCING SOURCES		**0**	**0**	**0**	**0**
	0054 00542 - DISTRIBUTOR-SUBDIVISION					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	54 00542 - DISTRIBUTOR-SUBDIVISION FINANCING SOURCES		**0**	**0**	**0**	**0**
	0054 00543 - DISTRIBUTOR-ABATEMENT					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	43 - USE OF MONEY PROPERTY (continued)					
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	0	68,667	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**68,667**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
54 00543 - DISTRIBUTOR-ABATEMENT FINANCING SOURCES			**0**	**68,667**	**0**	**0**
0054 00544 - JANSSEN-SUBDIVISION						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
al 0054 00544 - JANSSEN-SUBDIVISION FINANCING SOURCES			**0**	**0**	**0**	**0**
0054 00545 - JANSSEN-ABATEMENT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
al 0054 00545 - JANSSEN-ABATEMENT FINANCING SOURCES			**0**	**0**	**0**	**0**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
0055 - PGE SETTLEMENT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	314,324	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**314,324**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	0	82,704	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**82,704**	**0**	**0**
	46 - OTHER REVENUE					
		46612 - PGE SETTLEMENT-REVENUE	10,302,851	0	0	0
		Total 46 - OTHER REVENUE	**10,302,851**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	Total 0055 - PG&E SETTLEMENT FINANCING SOURCES		**10,302,851**	**397,028**	**0**	**0**
0056 - DIXIE FIRE INSURANCE						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	4,646	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**4,646**	**0**	**0**
	Total 0056 - DIXIE FIRE INSURANCE FINANCING SOURCES		**0**	**4,646**	**0**	**0**
0056 00561 - DIXIE-TRIDENL						
	46 - OTHER REVENUE					
		46613 - DIXIE FIRE INSURANCE	0	1,761,763	0	0
		Total 46 - OTHER REVENUE	**0**	**1,761,763**	**0**	**0**
	Total 0056 00561 - DIXIE-TRIDENL FINANCING SOURCES		**0**	**1,761,763**	**0**	**0**
0057 - SW GRANTS (PW)						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	949	1,037	0	0
		43998 - UNREALZED GAINS/LOSSES	443	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**1,392**	**1,037**	**0**	**0**
	44 - STATE FEDERAL AID					
		44279 - STATE BOTTLE GRANT SW	0	0	0	0
		44279P - ST--BOTTLE GRANT	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44356 - ST. OIL RECYCLE GRANT/HHW	0	0	0	0
		44356P - ST. OIL RECYCLE GRANT/HHW	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46253 - REIMB - CO DISASTR RESPONS	366	0	0	0
		Total 46 - OTHER REVENUE	**366**	**0**	**0**	**0**
	Total 0057 - SW GRANTS (PW) FINANCING SOURCES		**1,758**	**1,037**	**0**	**0**
0058 - CDBG CARES ACT CV-2-3						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	(1,855)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**(1,855)**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	2,043	105,240	16,717	30,794
		44028 - STATE GRANT REVENUE	16,154	328,982	152,729	170,104
		Total 44 - STATE & FEDERAL AID	**18,197**	**434,222**	**169,446**	**200,898**
	Total 0058 - CDBG CARES ACT CV-2-3 FINANCING SOURCES		**18,197**	**432,367**	**169,446**	**200,898**
0059 - CDBG ANNUAL ED						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	(689)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**(689)**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	(14,939)	19,184	243,555	242,728
		44028 - STATE GRANT REVENUE	0	5,788	737,212	733,442
		44029 - STATE GRANT REV	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**(14,939)**	**24,972**	**980,767**	**976,170**
	Total 0059 - CDBG ANNUAL ED FINANCING SOURCES		**(14,939)**	**24,283**	**980,767**	**976,170**
0062 - RECORDERS FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,855	2,357	650	650
		43998 - UNREALZED GAINS/LOSSES	3,943	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**5,798**	**2,357**	**650**	**650**

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Special Revenue Funds (continued)						
	45 - CHARGES FOR SERVICES					
		45132 - HLTH. VRIP H & S 10605.3	685	718	1,700	1,700
		45166 - SS TRUNCATION FEE	71	132	0	0
		Total 45 - CHARGES FOR SERVICES	**756**	**850**	**1,700**	**1,700**
		Total 0062 - RECORDERS FUND FINANCING SOURCES	**6,554**	**3,207**	**2,350**	**2,350**
0062 0062M - RECORDER MICROGRAPHICS						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	3,316	4,695	1,000	1,000
		Total 43 - USE OF MONEY & PROPERTY	**3,316**	**4,695**	**1,000**	**1,000**
	45 - CHARGES FOR SERVICES					
		45130 - RECORDING FEES	5,871	6,002	7,000	7,000
		Total 45 - CHARGES FOR SERVICES	**5,871**	**6,002**	**7,000**	**7,000**
		0062M - RECORDER MICROGRAPHICS FINANCING SOURCES	**9,187**	**10,697**	**8,000**	**8,000**
0062 0062O - RECORDER'S OFFICE MODERN						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	4,987	6,888	2,500	2,500
		Total 43 - USE OF MONEY & PROPERTY	**4,987**	**6,888**	**2,500**	**2,500**
	45 - CHARGES FOR SERVICES					
		45130 - RECORDING FEES	6,032	6,461	25,000	25,000
		Total 45 - CHARGES FOR SERVICES	**6,032**	**6,461**	**25,000**	**25,000**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		062O - RECORDER'S OFFICE MODERN FINANCING SOURCES	**11,019**	**13,349**	**27,500**	**27,500**
0063 - ANIMAL CONT. SPAY/NEUTER						
	42 - FINES PENALTIES					
		45024 - ANIMAL CNTRL FEES & FINES	0	0	0	0
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,313	2,539	50	50
		43998 - UNREALZED GAINS/LOSSES	69	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**1,382**	**2,539**	**50**	**50**
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	180,000	0	180,000	150,000
		Total 44 - STATE & FEDERAL AID	**180,000**	**0**	**180,000**	**150,000**
	45 - CHARGES FOR SERVICES					
		45024 - ANIMAL CNTRL FEES & FINES	949	413	500	500
		Total 45 - CHARGES FOR SERVICES	**949**	**413**	**500**	**500**
	46 - OTHER REVENUE					
		46239 - DONATIONS	348	7,496	32,800	32,800
		46259 - FORFEITED DEPOSIT	1,450	1,250	150	150
		Total 46 - OTHER REVENUE	**1,798**	**8,746**	**32,950**	**32,950**
	48 - TRANSFER					
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
I 0063	**- ANIMAL CONT. SPAY/NEUTER FINANCING SOURCES**		**184,129**	**11,698**	**213,500**	**183,500**
0064	**- DOMESTIC VIOL ASSISTANCE**					
	41 - LICENSES PERMITS					
		41055 - MARRIAGE LICENSE	3,509	2,829	2,500	2,500
		Total 41 - LICENSES & PERMITS	**3,509**	**2,829**	**2,500**	**2,500**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	331	501	0	0
		43998 - UNREALZED GAINS/LOSSES	123	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**454**	**501**	**0**	**0**
I 0064	**- DOMESTIC VIOL ASSISTANCE FINANCING SOURCES**		**3,963**	**3,330**	**2,500**	**2,500**
0065	**- ERDS**					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	868	1,323	0	0
		43998 - UNREALZED GAINS/LOSSES	305	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**1,173**	**1,323**	**0**	**0**

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Special Revenue Funds (continued)						
	45 - CHARGES FOR SERVICES					
		45165 - ERDS RECORDING FEE	5,517	5,605	12,000	12,000
		Total 45 - CHARGES FOR SERVICES	**5,517**	**5,605**	**12,000**	**12,000**
	46 - OTHER REVENUE					
		46060 - OTHER-MISCELLANEOUS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
		Total 0065 - ERDS FINANCING SOURCES	**6,690**	**6,928**	**12,000**	**12,000**
0067 - HAVA - ELECTIONS						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,097	1,402	1,000	1,000
		43998 - UNREALZED GAINS/LOSSES	427	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**1,524**	**1,402**	**1,000**	**1,000**
		Total 0067 - HAVA - ELECTIONS FINANCING SOURCES	**1,524**	**1,402**	**1,000**	**1,000**
0070 - PCCDC PILT CDBG						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	139	192	0	0
		43998 - UNREALZED GAINS/LOSSES	54	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**193**	**192**	**0**	**0**
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0070 - PCCDC PILT CDBG FINANCING SOURCES	**193**	**192**	**0**	**0**
00D1 - ASSET FORFEITURE						
	42 - FINES PENALTIES					
		42014 - ASSETS FORFEITURE	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	42 - FINES PENALTIES (continued)					
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	354	487	0	0
		43998 - UNREALZED GAINS/LOSSES	137	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**491**	**487**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	Total 00D1 - ASSET FORFEITURE FINANCING SOURCES		**491**	**487**	**0**	**0**
00D2 - ENVIRONMENTAL SETTLEMENT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	4,011	9,663	0	0
		43998 - UNREALZED GAINS/LOSSES	237	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**4,248**	**9,663**	**0**	**0**
	46 - OTHER REVENUE					
		46611 - REVENUE FROM SETTLEMENTS	208,799	200,000	200,000	200,000
		Total 46 - OTHER REVENUE	**208,799**	**200,000**	**200,000**	**200,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	)D2 - ENVIRONMENTAL SETTLEMENT FINANCING SOURCES		**213,047**	**209,663**	**200,000**	**200,000**
0308 - DA-RE-ENTRY PROGRAM						
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	Total 0308 - DA-RE-ENTRY PROGRAM FINANCING SOURCES		**0**	**0**	**0**	**0**
0309 - DA Alt Sentencing						
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	0	0	0	0
		44290P - STATE OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	48 - TRANSFER					
		48001 - TRANSFER-IN1	0	0	12,000	12,000
		48079 - TRN-CCPIF AB109	0	0	376,753	376,753
		48211 - CONTRI TRANS FR CO GEN	0	0	0	10,527
		Total 48 - TRANSFER	**0**	**0**	**388,753**	**399,280**
		Total 0309 - DA Alt Sentencing FINANCING SOURCES	**0**	**0**	**388,753**	**399,280**
		Total Special Revenue Funds FINANCING SOURCES	**131,704,733**	**109,488,013**	**108,909,988**	**115,092,571**
Capital Projects Funds (continued)						
0093 - CRIMINAL JUS. CONST. FUND						
	42 - FINES PENALTIES					
		42040 - OTHER COURT FINES	43,925	46,706	40,000	40,000
		Total 42 - FINES & PENALTIES	**43,925**	**46,706**	**40,000**	**40,000**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	2,906	2,776	250	1,000
		43998 - UNREALZED GAINS/LOSSES	1,617	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**4,523**	**2,776**	**250**	**1,000**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	333,412	0	0
		Total 46 - OTHER REVENUE	**0**	**333,412**	**0**	**0**
		Total 0093 - CRIMINAL JUS. CONST. FUND FINANCING SOURCES	**48,448**	**382,894**	**40,250**	**41,000**
		Total Capital Projects Funds FINANCING SOURCES	**131,753,181**	**109,870,907**	**108,950,238**	**115,133,571**
Debt Service Funds (continued)						
0096 - CAPITAL IMPROVEMENTS						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	28,405	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**28,405**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44365 - ST- TOBACCO SETTLMNT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	200,000	200,000

State Controller Schedule | **Plumas County** | Schedule 6
County Budget Act | Detail of Additional Financing Sources by Fund and Account | Page 6.56
Govermental Funds
Fiscal Year 2024-25

Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Debt Service Funds (continued)						
	48 - TRANSFER (continued)					
		48001 - TRANSFER-IN1	0	0	965,166	1,692,975
		48002 - TRANSFER-IN2	966,197	1,566,197	0	0
		Total 48 - TRANSFER	**966,197**	**1,566,197**	**1,165,166**	**1,892,975**
		Total 0096 - CAPITAL IMPROVEMENTS FINANCING SOURCES	**994,602**	**1,566,197**	**1,165,166**	**1,892,975**
	0096 0096J - CAPITAL IMP JAIL					
	39 - CONTROLS					
		49002 - Proceeds from Loan	0	0	0	0
		Total 39 - CONTROLS	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	80,606	80,884	0	0
		Total 43 - USE OF MONEY & PROPERTY	**80,606**	**80,884**	**0**	**0**
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	7,260,271	11,731,894	0	1,371,069
		44290P - STATE OTHER	0	0	5,000,000	0
		Total 44 - STATE & FEDERAL AID	**7,260,271**	**11,731,894**	**5,000,000**	**1,371,069**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	100,000
		48001 - TRANSFER-IN1	0	0	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**100,000**
		Total 0096 0096J - CAPITAL IMP JAIL FINANCING SOURCES	**7,340,877**	**11,812,778**	**5,000,000**	**1,471,069**
		Total Debt Service Funds FINANCING SOURCES	**140,088,660**	**123,249,882**	**115,115,404**	**118,497,615**

State Controller Schedule | **Plumas County** | Schedule 7
County Budget Act | Summary of Financing Uses by Function and Fund | Page 7.1
Govermental Funds
Fiscal Year 2024-25

Description	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Function				
01 - GENERAL GOVERNMENT	46,223,449	50,826,192	43,382,536	40,825,722
02 - PUBLIC PROTECTION	21,737,388	23,169,379	34,537,032	36,591,032
03 - PUBLIC WAYS & FACILITIES	8,418,038	8,443,580	17,464,966	18,498,935
04 - HEALTH & SANITATION	15,092,990	16,553,668	23,441,172	25,005,181
05 - PUBLIC ASSISTANCE	28,585,410	15,155,142	22,334,642	28,795,614
06 - EDUCATION	876,085	1,210,593	1,528,291	1,778,453
07 - RECREATION & CULTURAL SERVICES	474,553	498,556	652,964	681,829
09 - DISTRICT FUNCTION	0	0	0	0
Total Financing Uses by Function	**121,407,913**	**115,857,110**	**143,341,603**	**152,176,766**
Appropriations for Contingencies				
0001 - GENERAL	0	40,000	265,520	265,520
0001 0001D - DISTRICT ATTORNEY	0	0	50,000	50,000
0001 0001I - GEN FUND DEV/IMPACT	0	0	0	0
0001 0001N - SENIOR CITIZENS NUTRITION	0	0	0	0
0002 - ROAD	0	0	0	0
0004 - CHILD ABUSE PREVENTION	0	0	0	0
0011 - TITLE III	0	0	0	0
0013 - DEPT. SOCIAL SERVICES	0	0	0	0
0014 - MENTAL HEALTH	0	0	0	0
0014 0014A - MENTAL HLTH MHSA	0	0	0	0
0014 0014B - MENTAL HLTH BEHAVIORAL HL	0	0	0	0
0014 0014C - CAL-WORKS M.H. & A.D.	0	0	0	0
0014 0014H - SIERRA HOUSE BOARD & CARE	0	0	0	0
0014 0014W - WRAP AROUND	0	0	0	0
0016 - ALCOHOL & DRUG	0	0	0	0
0017 0017C - SHERIFF CIVIL OPERATIONS	0	0	0	0
0017 0017G - SHERIFF -GRANTS	0	0	186,789	92,881
0017 0017I - INMATE WELFARE FUND	0	0	0	0
0017 0017N - NARCOTICS FUND	0	0	0	0
0035 - CHILD SUPPORT	0	0	0	0
0037 - DNA PENALTY (PROP 69)	0	0	0	0
0046 0046C - CRIMINAL LAB PENALTY	0	0	0	0
0057 - SW GRANTS (PW)	0	0	0	0
0062 - RECORDERS FUND	0	0	43,000	43,000
0062 0062M - RECORDER MICROGRAPHICS	0	0	90,814	90,814
0062 0062O - RECORDER'S OFFICE MODERN	0	0	60,000	60,000
0064 - DOMESTIC VIOL ASSISTANCE	0	0	0	0
0065 - ERDS	0	0	16,517	16,517
0067 - HAVA - ELECTIONS	0	0	6,000	6,000
0093 - CRIMINAL JUS. CONST. FUND	0	0	0	0
Total Appropriations for Contingencies	**0**	**40,000**	**718,640**	**624,732**
Subtotal Financing Uses	**121,407,913**	**115,897,110**	**144,060,243**	**152,801,498**
Provisions for Obligated Fund Balances				
0001 - GENERAL			0	0
0001 0001C - CAPITAL REPLACEMENT FUND			0	0
0001 0001D - DISTRICT ATTORNEY			0	0
0001 0001H - HOMICIDE TRIAL COSTS			0	0

State Controller Schedule | **Plumas County** | Schedule 7
County Budget Act | Summary of Financing Uses by Function and Fund | Page 7.2
Govermental Funds
Fiscal Year 2024-25

Description 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Provisions for Obligated Fund Balances (continued)				
0001 0001I - GEN FUND DEV/IMPACT			0	0
0001 0001N - SENIOR CITIZENS NUTRITION			0	0
0001 0001R - SUPERVISOR COMM.SVC.FUND			0	0
0001 0001S - SHERIFF			0	0
0001 0001T - TAYLORSVILLE SCH PRESER			0	0
0001 0001V - ABAND VEH ABATEMT FUND			16,023	0
0002 - ROAD			0	0
0003 - FISH AND GAME			38,291	38,297
0004 - CHILD ABUSE PREVENTION			0	0
0005 - COUNTY FAIR			241,719	235,705
0009 - AUD- CO LOCAL REV 2011			0	0
0011 - TITLE III			0	0
0013 - DEPT. SOCIAL SERVICES			0	0
0013 0013P - REALIGN - PROT SERVICES			720,000	0
0013 0013R - SS - REALIGNMENT			0	0
0014 - MENTAL HEALTH			0	0
0014 0014A - MENTAL HLTH MHSA			0	0
0014 0014B - MENTAL HLTH BEHAVIORAL HL			0	0
0014 0014C - CAL-WORKS M.H. & A.D.			0	0
0014 0014H - SIERRA HOUSE BOARD & CARE			0	0
0014 0014S - SAMHSA			0	0
0014 0014W - WRAP AROUND			0	0
0015 - PUBLIC HEALTH			0	0
0015 0015E - E.M.S.			7,891	7,891
0015 0015P - PUBLIC HLTH EMRG PREPAR			0	0
0015 0015V - HEALTH VITAL STATISTICS			0	0
0016 - ALCOHOL & DRUG			0	0
0016 0016A - A&D PROP 36			0	0
0017 0017C - SHERIFF CIVIL OPERATIONS			0	0
0017 0017F - SHRFF -ASSET FORFEITR EDU			0	0
0017 0017G - SHERIFF -GRANTS			0	0
0017 0017I - INMATE WELFARE FUND			0	0
0017 0017N - NARCOTICS FUND			0	0
0018 - DA - ADULT DRUG COURT			0	0
0019 - CARES ACT - COVID19			0	0
0021 - ARPA 2021			0	0
0022 - DISASTER RESPONSE FUND			276,179	274,199
0023 - DISASTR RECOV OP CNTR DROC			0	0
0025 - COUNTY LOCAL REV AB109			0	0
0026 - LOCAL ASSISTANCE & TCF			0	0
0035 - CHILD SUPPORT			16,342	13,938
0037 - DNA PENALTY (PROP 69)			0	0
0046 - PROB GRANT DEPT(S)			0	0
0046 0046C - CRIMINAL LAB PENALTY			0	0
0046 0046D - PROB-DIV JUV			0	0
0046 0046P - PROB-PRETRIAL			8,849	0
0046 0046R - PROB-ADULT HIGH RISK			0	0

State Controller Schedule | **Plumas County** | Schedule 7
County Budget Act | Summary of Financing Uses by Function and Fund | Page 7.3
Govermental Funds
Fiscal Year 2024-25

Description	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Provisions for Obligated Fund Balances (continued)				
0047 - PLAN - DWR DACTI			0	0
0048 - Plan Prop 1 IRWM			0	0
0049 - PLAN GRANT-DWR/SGM			0	0
0050 - PLAN GRANT - SB2			0	0
0052 - PLAN - HHAP GRANT			0	0
0053 - TOBACCO SETTLEMENT FUND			1,169	1,169
0054 - OPIOID SETTLEMENT FUND			0	0
0054 00543 - DISTRIBUTOR-ABATEMENT			0	0
0055 - PG&E SETTLEMENT			0	0
0056 - DIXIE FIRE INSURANCE			0	0
0056 00561 - DIXIE-TRIDENL			0	0
0057 - SW GRANTS (PW)			0	0
0058 - CDBG CARES ACT CV-2-3			9,150	0
0059 - CDBG ANNUAL ED			300	689
0062 - RECORDERS FUND			0	0
0062 0062M - RECORDER MICROGRAPHICS			0	0
0062 0062O - RECORDER'S OFFICE MODERN			0	0
0063 - ANIMAL CONT. SPAY/NEUTER			0	0
0064 - DOMESTIC VIOL ASSISTANCE			0	0
0065 - ERDS			0	0
0067 - HAVA - ELECTIONS			0	0
0070 - PCCDC PILT CDBG			0	0
0093 - CRIMINAL JUS. CONST. FUND			0	0
0096 - CAPITAL IMPROVEMENTS			0	727,809
0096 0096J - CAPITAL IMP JAIL			0	0
00D1 - ASSET FORFEITURE			0	0
00D2 - ENVIRONMENTAL SETTLEMENT			190,000	190,000
0308 - DA-RE-ENTRY PROGRAM			0	0
0309 - DA Alt Sentencing			0	618
Total Obligated Fund Balances			**1,525,913**	**1,490,315**
Total Financing Uses	**121,407,913**	**115,897,110**	**145,586,156**	**154,291,813**
Summarization by Fund				
0001 - GENERAL	27,791,067	31,504,624	41,016,224	42,980,471
0001 0001C - CAPITAL REPLACEMENT FUND	0	0	0	0
0001 0001D - DISTRICT ATTORNEY	2,121,287	2,197,016	2,314,452	2,379,643
0001 0001H - HOMICIDE TRIAL COSTS	0	0	0	0
0001 0001I - GEN FUND DEV/IMPACT	0	0	0	0
0001 0001N - SENIOR CITIZENS NUTRITION	1,086,654	1,044,745	1,051,389	1,014,602
0001 0001R - SUPERVISOR COMM.SVC.FUND	0	0	0	0
0001 0001S - SHERIFF	8,954,796	9,745,411	13,132,359	13,558,521
0001 0001T - TAYLORSVILLE SCH PRESER	(2)	(25)	0	0
0001 0001V - ABAND VEH ABATEMT FUND	7,875	14,515	28,000	28,000
0002 - ROAD	8,428,038	8,443,456	17,464,966	18,498,935
0003 - FISH AND GAME	39,788	26,149	49,750	49,750
0004 - CHILD ABUSE PREVENTION	35,973	46,913	55,746	55,746
0005 - COUNTY FAIR	840,208	798,229	983,308	983,308
0009 - AUD- CO LOCAL REV 2011	8,085,680	10,559,318	0	0

State Controller Schedule | **Plumas County** | Schedule 7
County Budget Act | Summary of Financing Uses by Function and Fund | Page 7.4
Govermental Funds
Fiscal Year 2024-25

Description	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund (continued)				
0011 - TITLE III	56,720	245,111	1,139,105	1,139,105
0013 - DEPT. SOCIAL SERVICES	9,327,459	10,944,693	15,027,940	16,479,491
0013 0013P - REALIGN - PROT SERVICES	4,000,000	1,000,000	2,720,000	4,000,000
0013 0013R - SS - REALIGNMENT	14,000,116	1,999,858	4,000,000	7,000,000
0014 - MENTAL HEALTH	5,593,247	6,031,616	7,577,716	8,526,744
0014 0014A - MENTAL HLTH MHSA	2,561,198	2,670,470	4,590,869	4,580,826
0014 0014B - MENTAL HLTH BEHAVIORAL HL	16,526	103,604	109,299	112,669
0014 0014C - CAL-WORKS M.H. & A.D.	(111)	(108)	5	0
0014 0014H - SIERRA HOUSE BOARD & CARE	9,117	5,050	4,965	3,647
0014 0014S - SAMHSA	212,135	207,113	340,147	364,311
0014 0014W - WRAP AROUND	(538)	(372)	104	39
0015 - PUBLIC HEALTH	5,067,110	5,361,389	7,382,704	8,214,588
0015 0015E - E.M.S.	39,375	39,057	62,000	62,000
0015 0015P - PUBLIC HLTH EMRG PREPAR	219,999	245,640	301,339	291,145
0015 0015V - HEALTH VITAL STATISTICS	1,794	1,852	4,152	4,152
0016 - ALCOHOL & DRUG	585,226	579,161	1,534,607	1,299,376
0016 0016A - A&D PROP 36	(17)	(30)	0	0
0017 0017C - SHERIFF CIVIL OPERATIONS	7,060	13,196	25,471	16,994
0017 0017F - SHRFF -ASSET FORFEITR EDU	5,306	905	9,428	9,470
0017 0017G - SHERIFF -GRANTS	2,634,247	2,476,950	5,842,663	6,082,920
0017 0017I - INMATE WELFARE FUND	34,431	44,044	100,949	105,491
0017 0017N - NARCOTICS FUND	1,860	5,936	59,242	59,359
0018 - DA - ADULT DRUG COURT	159,526	55,952	0	0
0019 - CARES ACT - COVID19	0	0	0	0
0021 - ARPA 2021	1,583,535	341,297	351,274	426,274
0022 - DISASTER RESPONSE FUND	4,202,238	0	682,501	682,534
0023 - DISASTR RECOV OP CNTR DROC	25,608	282	433,017	433,160
0025 - COUNTY LOCAL REV AB109	1,014,927	846,324	1,295,412	1,295,412
0026 - LOCAL ASSISTANCE & TCF	399,928	1,552,180	727,785	727,785
0035 - CHILD SUPPORT	671,524	720,449	968,224	869,497
0037 - DNA PENALTY (PROP 69)	1,902	2,263	30,204	28,196
0046 - PROB GRANT DEPT(S)	514,276	364,941	651,003	686,427
0046 0046C - CRIMINAL LAB PENALTY	27	(30)	0	0
0046 0046D - PROB-DIV JUV	48,336	50,000	550,000	550,000
0046 0046P - PROB-PRETRIAL	20,791	61,448	140,000	225,146
0046 0046R - PROB-ADULT HIGH RISK	493,283	386,711	880,056	883,912
0047 - PLAN - DWR DACTI	0	0	0	0
0048 - Plan Prop 1 IRWM	285,220	950,086	14,758	122,890
0049 - PLAN GRANT-DWR/SGM	10,163	4,334	0	0
0050 - PLAN GRANT - SB2	46,701	110,608	186,517	186,517
0052 - PLAN - HHAP GRANT	0	0	68,037	73,151
0053 - TOBACCO SETTLEMENT FUND	691	598,831	200,000	200,000
0054 - OPIOID SETTLEMENT FUND	0	0	313,535	313,535
0054 00541 - NATIONAL OPIOID ABATEMENT	0	0	0	0
0054 00542 - DISTRIBUTOR-SUBDIVISION	0	0	0	0
0054 00543 - DISTRIBUTOR-ABATEMENT	0	0	0	0
0054 00544 - JANSSEN-SUBDIVISION	0	0	0	0

State Controller Schedule | **Plumas County** | Schedule 7
County Budget Act | Summary of Financing Uses by Function and Fund | Page 7.5
Govermental Funds
Fiscal Year 2024-25

Description	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund (continued)				
0054 00545 - JANSSEN-ABATEMENT	0	0	0	0
0055 - PG&E SETTLEMENT	0	10,000	133,000	133,000
0056 - DIXIE FIRE INSURANCE	0	0	0	0
0056 00561 - DIXIE-TRIDENL	0	0	0	0
0057 - SW GRANTS (PW)	(195)	87	9,863	9,863
0058 - CDBG CARES ACT CV-2-3	65,624	364,946	169,446	200,898
0059 - CDBG ANNUAL ED	0	10,033	980,767	976,170
0062 - RECORDERS FUND	9,716	16,763	111,089	110,757
0062 0062M - RECORDER MICROGRAPHICS	411	7,125	132,939	107,939
0062 0062O - RECORDER'S OFFICE MODERN	5,251	34,533	226,372	223,133
0063 - ANIMAL CONT. SPAY/NEUTER	60,879	120,559	237,547	205,577
0064 - DOMESTIC VIOL ASSISTANCE	2,401	6,432	13,673	13,673
0065 - ERDS	0	0	27,517	27,517
0067 - HAVA - ELECTIONS	3,894	(38)	42,962	42,962
0070 - PCCDC PILT CDBG	0	0	0	0
0093 - CRIMINAL JUS. CONST. FUND	116,213	94,387	90,000	428,464
0096 - CAPITAL IMPROVEMENTS	1,168,609	1,169,932	1,165,166	1,892,975
0096 0096J - CAPITAL IMP JAIL	8,732,810	11,660,684	6,894,000	3,429,263
00D1 - ASSET FORFEITURE	0	0	500	500
00D2 - ENVIRONMENTAL SETTLEMENT	0	505	200,000	200,000
0308 - DA-RE-ENTRY PROGRAM	0	0	270,594	284,103
0309 - DA Alt Sentencing	0	0	459,499	399,280
Total Financing Uses	**121,407,913**	**115,897,110**	**145,586,156**	**154,291,813**

State Controller Schedule | **Plumas County** | Schedule 8

County Budget Act | Detail of Financing Uses by Function, Activity and Budget Unit | Page 8.1

Govermental Funds

Fiscal Year 2024-25

Function, Activity and Budget Unit 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
01-GENERAL GOVERNMENT				
00-UNDEFINED				
20155 - PG&E DIXIE	0	10,000	133,000	133,000
20585 - CDBG CARES ACT CV-2-3	65,624	364,946	160,296	200,898
70581 - CARE COURT	0	0	0	50,272
Total 00 - UNDEFINED	**65,624**	**374,946**	**293,296**	**384,170**
10-LEGISLATIVE ADMIN				
20002 - AUD - CARES PASS THRU	0	0	0	0
20003 - ARPA 2021	1,583,535	341,297	351,274	426,274
20009 - AUD-CO LOCAL REV 2011	8,085,680	10,559,318	0	0
20010 - BOARD OF SUPERVISORS	630,719	655,777	800,586	821,343
20018 - TAYLRSVL SCH PRESER	(2)	(25)	0	0
20020 - GENERAL SERVICES	907,466	1,356,560	1,109,000	1,109,000
20026 - GEN FND - TITLE III	0	0	0	0
20027 - TITLE III	56,720	245,111	1,139,105	1,139,105
20030 - CAO	687,549	1,552,842	1,690,814	1,918,290
20031 - CONTRIBUTIONS	10,702,440	11,961,092	14,295,373	15,008,117
20032 - RISK MANAGEMENT	173,023	258,509	381,015	401,579
20035 - HUMAN RESOURCES	510,848	607,002	720,757	721,493
80026 - LOCAL ASSISTANCE & TCF	399,928	1,552,180	727,785	727,785
Total 10 - LEGISLATIVE & ADMIN	**23,737,906**	**29,089,663**	**21,215,709**	**22,272,986**
11-FINANCE				
20022 - DISASTER RESPONSE	4,202,238	0	406,322	408,335
20023 - DIS RECOV OPS CENTER - DROC	25,608	282	433,017	433,160
20040 - AUDITOR-CONTROLLER	798,061	920,192	1,247,879	1,189,237
20050 - TREASURER-TAX COLLECTOR	688,921	702,675	851,290	912,030
20060 - ASSESSOR	760,353	587,066	973,715	1,036,001
Total 11 - FINANCE	**6,475,181**	**2,210,215**	**3,912,223**	**3,978,763**
12-COUNSEL				
20080 - COUNTY COUNSEL	699,878	629,170	785,492	1,005,070
Total 12 - COUNSEL	**699,878**	**629,170**	**785,492**	**1,005,070**
13-ELECTIONS				
20100 - ELECTIONS	299,880	389,401	628,181	641,897
20559 - HAVA - ELECTIONS	3,894	(38)	36,962	36,962
Total 13 - ELECTIONS	**303,774**	**389,363**	**665,143**	**678,859**
14-PROPERTY MANAGEMENT				
20120 - FACILITY SERVICES	2,582,484	2,892,418	4,801,473	4,201,806
Total 14 - PROPERTY MANAGEMENT	**2,582,484**	**2,892,418**	**4,801,473**	**4,201,806**
15-PROMOTION				
20033 - ECONOMIC DEVELOPMENT-CAO	0	0	0	0
20190 - COUNTY FAIR	840,208	798,229	741,589	747,603
Total 15 - PROMOTION	**840,208**	**798,229**	**741,589**	**747,603**
16-OTHER GENERAL				
20055 - PCCDC CDBG GRANT	0	0	0	0
20057 - **DO NOT USE***PCCDC PILT	0	0	0	0
20210 - ENGINEER	186,710	209,280	255,682	258,281
20220 - INFORMATION TECHNOLOGY	1,243,726	1,071,184	1,725,661	1,778,918
20423 - PLANNING COMMISSION	9,744	6,733	320,871	320,871

State Controller Schedule | **Plumas County** | Schedule 8
County Budget Act | Detail of Financing Uses by Function, Activity and Budget Unit | Page 8.2
Govermental Funds
Fiscal Year 2024-25

Function, Activity and Budget Unit 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
01-GENERAL GOVERNMENT (continued)				
16-OTHER GENERAL (continued)				
20510 - GIS	163,161	172,450	208,352	197,358
Total 16 - OTHER GENERAL	**1,603,341**	**1,459,647**	**2,510,566**	**2,555,428**
21-OTHER PROTECTION				
20470 - OFF- EMERGENCY SERVICES	3,918	135,162	318,790	327,851
Total 21 - OTHER PROTECTION	**3,918**	**135,162**	**318,790**	**327,851**
26-ADMINISTRATION				
20465 - ELECTR RCDG RCVRY SYS	0	0	11,000	11,000
20488 - VRIP-VITAL STATS	317	4,831	14,831	14,831
20489 - SS TRUNCATION PROGRAM	9,399	11,932	53,258	52,926
Total 26 - ADMINISTRATION	**9,716**	**16,763**	**79,089**	**78,757**
36-PLANT ACQUISITION				
20140 - CAPITAL IMPROVEMENT PROJECTS	1,168,609	1,169,932	1,165,166	1,165,166
20141 - CAPITAL IMPROVEMENT JAIL	8,732,810	11,660,684	6,894,000	3,429,263
Total 36 - PLANT ACQUISITION	**9,901,419**	**12,830,616**	**8,059,166**	**4,594,429**
Total 01 - GENERAL GOVERNMENT	**46,223,449**	**50,826,192**	**43,382,536**	**40,825,722**
02-PUBLIC PROTECTION				
16-OTHER GENERAL				
20455 - COORD COUNCIL	0	0	0	0
Total 16 - OTHER GENERAL	**0**	**0**	**0**	**0**
17-JUDICIAL				
20237 - DNA PENALTY (PROP 69)	1,902	2,263	30,204	28,196
20270 - GRAND JURY	15,309	14,319	25,070	27,570
20290 - MUNICIPAL COURT	0	0	0	0
20293 - CRIMINAL JUSTICE CONSTRUCTION	116,213	94,387	90,000	428,464
20320 - PUBLIC DEFENDER	355,834	378,978	463,175	473,175
70280 - CHILD SUPP	671,524	720,449	951,882	855,559
70301 - DISTRICT ATTORNEY	1,588,120	1,877,038	2,264,452	2,325,142
70302 - DA/OCJP ADA	6,367	11,726	0	0
70303 - RE-ENTRY PROGRAM	19,703	27,861	0	0
70304 - DA-AUTO & WC FRAUD	0	0	0	0
70305 - DA-JAG GRANT DEPT	0	0	0	0
70306 - DA/VERTICAL PROSECUTION	0	0	0	0
70307 - DA/ALTERN SENTENCING PRG	507,097	280,391	0	4,501
70308 - RE-ENTRY PROGRAM-SRF	0	0	270,594	284,103
70309 - DA Alt Sentencing-SRF	0	0	459,499	398,662
70311 - DA-ASSET FORFEITURE	0	0	500	500
70312 - DA-ENVIRO SETTLEMENT	0	505	10,000	10,000
70318 - DA-ADULT DRUG CRT GRANT	159,526	55,952	0	0
Total 17 - JUDICIAL	**3,441,595**	**3,463,869**	**4,565,376**	**4,835,872**
18-POLICE PROTECTION				
20342 - CIVIL OPERATIONS	7,060	13,196	25,471	16,994
20343 - NARCOTICS	1,860	5,936	59,242	59,359
70329 - SO-BUFFER / OES	395,682	0	0	382
70330 - SHERIFF	6,209,516	7,112,324	9,149,318	9,478,804
70331 - AB 443	829,389	985,440	2,030,573	2,009,245
70338 - SCAAP -SO	1,275	16	7,657	7,626

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Function, Activity and Budget Unit 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
02-PUBLIC PROTECTION (continued)				
18-POLICE PROTECTION (continued)				
70339 - PSIC GRNT (OLD COPS TECH)	(19)	(25)	69	140
70340 - EVERY 15 MIN	(46)	(58)	52	215
70343 - CALMMET - SO	22,711	30,450	73,288	78,690
70344 - HOMELND SEC - SHRFF	3,060	46,394	43,505	43,505
70345 - HOMELND SEC - OES	(349)	14,214	79,669	79,927
70348 - DCE/SP	28,146	25,468	35,043	28,553
70350 - BOAT SFTY & ENFRCMNT	198,118	127,671	264,349	277,532
70356 - SLESF - SHRFF	5	63,540	447,255	450,840
70357 - SHERIFF-MEDCOM	9,824	10,225	102,134	135,860
70359 - SLESF - JAIL	3,070	7,954	16,814	19,293
70362 - SHERIFF-CCP AB109	591,013	599,997	752,214	640,664
70370 - BAILIFF	0	0	0	0
70375 - COMMUNICATIONS	50,316	63,766	987,448	1,088,595
70384 - OHV GRANT	71,031	33,049	113,544	127,886
70385 - OES/ADA SHRFF	(47)	207	205	222
70386 - HOMELAND SECURITY#3	84,163	0	92,994	93,226
70387 - COURT SECURITY	347,052	467,783	605,300	902,864
70388 - SB678	(147)	859	3,761	4,774
70391 - SO -ASST FORFEITURE EDU	5,306	905	9,428	9,470
70399 - JAIL CONSTRUCTION - SB844	0	0	0	0
Total 18 - POLICE PROTECTION	**8,857,989**	**9,609,311**	**14,899,333**	**15,554,666**
19-DETENTION CORRECTION				
20028 - HOMICIDE TRIAL COSTS	0	0	0	0
20370 - INTENS DRG SUP	0	0	0	30
20400 - PROBATION	1,087,504	1,061,676	1,563,302	1,685,903
20401 - PROB-EVIDENCE BASED SUPRV	0	0	0	2,362
20402 - PROB-JJCPA SLESF	44,751	52,950	157,065	164,309
20403 - PROB-OTRAP	0	0	0	0
20404 - PROB-DIV JUV	48,336	50,000	550,000	550,000
20405 - PROB-PRETRIAL	20,791	61,448	131,151	225,146
20407 - PROB-CRT DRUG	0	0	0	0
20409 - PROB-ADULT HIGH RISK	493,283	386,711	880,056	883,912
20415 - PROB- JUVENAL JUSTICE	127,460	145,551	233,907	258,831
20418 - PROB-AB109	342,065	166,440	260,031	260,925
20420 - VICTIM WITNESS	315,505	348,154	427,473	406,571
20900 - CRIMINAL LAB PENALTY	27	(30)	0	0
22911 - INMATE WELFARE	34,431	44,044	100,949	105,491
70380 - JAILS	2,745,280	2,633,087	3,983,041	4,079,717
Total 19 - DETENTION & CORRECTION	**5,259,433**	**4,950,031**	**8,286,975**	**8,623,197**
20-PROTECTION INSPECTION				
20425 - AG COMMISSIONER	617,363	602,630	676,027	902,712
20426 - BUILDING	654,479	782,598	795,076	928,986
20446 - BUILDING DEVELOPMENT/IMPACT	0	0	0	0
20447 - ABANDND VEHICLE ABATEMENT	7,875	14,515	11,977	28,000
20450 - CODE COMPLIANCE/ABATE	225,951	266,468	348,393	346,844
20490 - PLANNING	397,768	411,937	745,193	1,018,769

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Govermental Funds
Fiscal Year 2024-25

Function, Activity and Budget Unit 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
02-PUBLIC PROTECTION (continued)				
20-PROTECTION INSPECTION (continued)				
20491 - PLANNING DWR/SGM	10,163	4,334	0	0
20492 - PLANNING-HOMELESS HHAP	0	0	68,037	73,151
20495 - PLAN - HCD SB2	46,701	110,608	186,517	186,517
20497 - PLANNING-DWR/DACTI	0	0	0	0
20498 - Planning - IRWM	285,220	950,086	14,758	122,890
20595 - CDBG ANNUAL ED	0	10,033	980,467	975,481
Total 20 - PROTECTION INSPECTION	**2,245,520**	**3,153,209**	**3,826,445**	**4,583,350**
21-OTHER PROTECTION				
20413 - DOMESTIC VIOLANCE ASSISTANCE	2,401	6,432	13,673	13,673
20424 - ANIMAL CONTROL	60,879	120,559	237,547	205,577
20428 - ANIMAL CONTROL	230,391	318,195	408,497	402,916
20430 - PUBLIC GUARDIAN	135,437	158,495	147,375	167,334
20432 - PUBLIC ADMINISTRATOR	51,528	37,252	59,001	55,948
20460 - CO CLERK-RECORDER	261,575	296,305	354,478	440,125
20469 - RECORDS MANAGEMENT	54,915	55,620	113,109	111,396
20500 - FISH AND GAME	39,788	26,149	11,459	11,453
22281 - RECORDER MICROGRAPHIC	411	7,125	42,125	17,125
22341 - CHILD ABUSE PREVENTION	35,973	46,913	55,746	55,746
22411 - RECORDER MODERNIZATION	5,251	34,533	166,372	163,133
Total 21 - OTHER PROTECTION	**878,549**	**1,107,578**	**1,609,382**	**1,644,426**
24-HEALTH				
20621 - EMS	39,375	39,057	54,109	54,109
Total 24 - HEALTH	**39,375**	**39,057**	**54,109**	**54,109**
26-ADMINISTRATION				
20895 - CCPIF - COMM CRR AB109	1,014,927	846,324	1,295,412	1,295,412
Total 26 - ADMINISTRATION	**1,014,927**	**846,324**	**1,295,412**	**1,295,412**
Total 02 - PUBLIC PROTECTION	**21,737,388**	**23,169,379**	**34,537,032**	**36,591,032**
03-PUBLIC WAYS FACILITIES				
22-PUBLIC WAYS				
20521 - ROAD DEPARTMENT	8,428,038	8,443,456	17,464,966	18,498,935
20704 - PUBLIC WORKS OIL RECYCLE	(10,000)	124	0	0
Total 22 - PUBLIC WAYS	**8,418,038**	**8,443,580**	**17,464,966**	**18,498,935**
Total 03 - PUBLIC WAYS & FACILITIES	**8,418,038**	**8,443,580**	**17,464,966**	**18,498,935**
04-HEALTH SANITATION				
24-HEALTH				
20054 - OPIOID SETTLEMENT FUND	0	0	313,535	313,535
20541 - NATIONAL OPIOID ABATEMENT TRUS	0	0	0	0
20542 - DISTRIBUTOR-SUBDIVISION	0	0	0	0
20543 - DISTRIBUTOR-ABATEMENT	0	0	0	0
20544 - JANSSEN-SUBDIVISION	0	0	0	0
20545 - JANSSEN-ABATEMENT	0	0	0	0
20550 - ENVIRONMENTAL HEALTH	816,808	749,489	1,073,036	1,135,727
20560 - HEALTH DEPT	0	0	0	0
20565 - HLTH VRIP H&S 10605.3	1,794	1,852	4,152	4,152
40044 - TOBACCO SETTLEMENT	691	598,831	198,831	198,831
70559 - FED AID TL III.(HLTH)	188,598	229,138	226,338	229,957

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Govermental Funds
Fiscal Year 2024-25

Function, Activity and Budget Unit 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
04-HEALTH SANITATION (continued)				
24-HEALTH (continued)				
70560 - HEALTH	4,878,512	5,132,251	7,156,366	7,984,631
70561 - HLTH CDC BASE/PAN FLU	116,248	125,476	139,041	140,620
70566 - HLTH- HPP	103,751	121,236	162,298	150,525
70567 - HLTHH1N1	0	0	0	0
70568 - HLTHPHER	0	(1,072)	0	0
70569 - MENTAL HEALTH BEHAVIORAL	16,526	103,604	109,299	112,669
70570 - MNTL HLTH	5,593,247	6,031,616	7,577,716	8,476,472
70571 - M.H. MHSA	2,123,674	2,228,056	3,635,134	3,571,287
70572 - M.H. MHSA INN	0	0	0	0
70573 - MSHA PEI	397,746	379,848	813,272	867,083
70574 - SIERRA HSE BRD/CR	9,117	5,050	4,965	3,647
70575 - SAMHSA M.H.	212,135	207,113	340,147	364,311
70576 - MHSA EHR TECHNOLOGY	(61)	(61)	0	0
70577 - CAL-WRKS M.H.	(111)	(108)	5	0
70578 - WRAP AROUND PRG.	(538)	(372)	104	39
70579 - MHSA-WRKFRC ED TRN	39,839	62,627	142,463	142,456
70580 - ALCOHOL & DRUG	576,366	574,742	981,105	998,863
70582 - DRINK/DRIVE PROG	0	0	0	0
70587 - A&D PROP 36	(17)	(30)	0	0
70630 - DRUG COURT (A&D)	8,860	4,419	553,502	300,513
Total 24 - HEALTH	**15,083,185**	**16,553,705**	**23,431,309**	**24,995,318**
25-SANITATION				
20705 - SW-BOTTLE GRANT	9,805	(37)	9,863	9,863
Total 25 - SANITATION	**9,805**	**(37)**	**9,863**	**9,863**
Total 04 - HEALTH & SANITATION	**15,092,990**	**16,553,668**	**23,441,172**	**25,005,181**
05-PUBLIC ASSISTANCE				
26-ADMINISTRATION				
70590 - SOCIAL SRVC	9,320,462	10,957,165	15,027,940	16,479,491
70591 - PUBLIC AUTHORITY	18,741	(487)	0	0
70592 - SS - REALIGN PROTECTIVE SVCS	0	0	0	0
70593 - SS - REALIGNMENT	14,000,116	1,999,858	4,000,000	7,000,000
70594 - SOC SVC ASSTNC	(11,744)	(11,985)	0	0
70595 - SS - REALIGN PROT SVCS	4,000,000	1,000,000	2,000,000	4,000,000
Total 26 - ADMINISTRATION	**27,327,575**	**13,944,551**	**21,027,940**	**27,479,491**
31-VETERANS SERVICE				
20640 - VETERANS SERVICES	171,181	165,846	255,313	301,521
Total 31 - VETERANS SERVICE	**171,181**	**165,846**	**255,313**	**301,521**
38-OTHER ASSISTANCE				
20830 - SENIOR SERVICES-NUTRITION	1,086,654	1,044,745	1,051,389	1,014,602
Total 38 - OTHER ASSISTANCE	**1,086,654**	**1,044,745**	**1,051,389**	**1,014,602**
Total 05 - PUBLIC ASSISTANCE	**28,585,410**	**15,155,142**	**22,334,642**	**28,795,614**
06-EDUCATION				
32-LIBRARY SERVICES				
20670 - COUNTY LIBRARY	616,296	951,618	1,101,255	1,315,474
20675 - COUNTY LITERACY	165,363	157,998	238,278	267,081
20678 - SIERRA COUNTY LITERACY	19	15	888	888

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Function, Activity and Budget Unit 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
06-EDUCATION (continued)				
32-LIBRARY SERVICES (continued)				
Total 32 - LIBRARY SERVICES	**781,678**	**1,109,631**	**1,340,421**	**1,583,443**
33-AGRICULTURAL EDUCATION				
20680 - FARM ADVISOR	94,407	100,962	187,870	195,010
Total 33 - AGRICULTURAL EDUCATION	**94,407**	**100,962**	**187,870**	**195,010**
Total 06 - EDUCATION	**876,085**	**1,210,593**	**1,528,291**	**1,778,453**
07-RECREATION CULTURAL SERVICES				
34-CULTURAL SERVICES				
20780 - MUSEUM	124,217	155,746	246,887	266,178
Total 34 - CULTURAL SERVICES	**124,217**	**155,746**	**246,887**	**266,178**
35-MEMORIAL BUILDINGS				
20790 - CHESTER MEMORIAL HALL	22,584	26,581	31,635	31,635
20800 - GREENVILLE TOWNHALL	2,479	2,299	2,577	2,577
20810 - PORTOLA MEMORIAL HALL	118,721	51,988	59,710	59,728
20820 - QUINCY MEMORIAL HALL	35,911	41,177	44,464	44,442
Total 35 - MEMORIAL BUILDINGS	**179,695**	**122,045**	**138,386**	**138,382**
37-RECREATION FACILITIES				
20710 - SUPERVISOR DISTRICT 1	0	0	0	0
20720 - SUPERVISOR DISTRICT 2	0	0	0	0
20730 - SUPERVISOR DISTRICT 3	0	0	0	0
20740 - SUPERVISOR DISTRICT 4	0	0	0	0
20750 - SUPERVISOR DISTRICT 5	0	0	0	0
20756 - COUNTY PARKS	152,501	202,579	246,741	256,319
20840 - ALMANOR REC-GEN FUNDED	18,140	18,186	20,950	20,950
Total 37 - RECREATION FACILITIES	**170,641**	**220,765**	**267,691**	**277,269**
otal 07 - RECREATION & CULTURAL SERVICES	**474,553**	**498,556**	**652,964**	**681,829**
09-DISTRICT FUNCTION				
99-DISTRICT ACTIVITY				
20522 - ROAD CONTINGENCIES	0	0	0	0
20980 - CONTINGENCY-GENERAL	0	0	0	0
Total 99 - DISTRICT ACTIVITY	**0**	**0**	**0**	**0**
Total 09 - DISTRICT FUNCTION	**0**	**0**	**0**	**0**
Grand Total Financing Uses by Function	**121,407,913**	**115,857,110**	**143,341,603**	**152,176,766**

FISCAL YEAR 2024-2025

DEPARTMENT BUDGETS

Willo Vieira, Director

The mission of the Agricultural Commissioner Office is to promote agriculture and equity in the marketplace, while ensuring the welfare of the public, industry, and the environment.

The Agricultural Commissioner and Sealer of Weights & Measures is responsible for Countywide enforcement of agricultural laws and regulations as provided by the California Food and Agriculture Code, California Code of Regulations, California Business and Professions Code and the Code of Federal Regulations. In enforcing these laws and regulations, the Agricultural Commissioner/ Sealer works in cooperation with, and under the guidance of, the California Department of Food and Agriculture, the California Department of Pesticide Regulation, and the United States Department of Agriculture. The Agricultural Commissioner/ Sealer is also responsible for implementing all ordinances and resolutions adopted by the Plumas County Board of Supervisors pertaining to agriculture and weight and measures.

The Department of Agriculture/ Weights and Measures is organized into four sections with the following functions:

- **General Management** - Provides leadership for planning, organizing, directing, controlling, and coordinating departmental activities, including preparation of the department budget. This section coordinates all programs. It is also responsible for initiating all civil and criminal enforcement actions, including administrative hearings. This section interfaces with public and private entities on agriculture- related regulatory, economic development and planning issues including the General Plan, Emergency Operations Plan, Resource Conservation Districts, and Agricultural Preserves.
- **Agriculture Regulatory Programs -** This includes a variety of inspections, investigations, and agricultural services relating to plant quarantine, pest detection, pesticide use, pest management, industrial hemp, noxious weed eradication, certified farmer's market, certified producers, organics, honey quality control, egg quality control, seed inspection, crop statistics, nursery inspection, and apiary inspection.
- **Agriculture Resource Programs** - Provides plant and pest identification services to the public along with options for control of the pest. Assist other departments with various plans and program implementation. Lead county department in the Ag Pass Program for the county.
- **Weights and Measures Programs** - Provides equitable commerce transactions within the County. This section provides certification and inspection of weighing and measuring devices; quality control audits of items sold by weight, measure, or count; price verification audits; petroleum product quality control; registered service agent oversight; and weighmaster compliance inspections. It also maintains official, certified standards that are used to verify the accuracy of weighing and measuring devices used in trade.

State Controller Schedule
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
Govermental Funds
Fiscal Year 2024-25

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Fund: 0001 GENERAL
Budget Unit: 20425 - AG COMMISSIONER
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44180 - STATE-AID FOR AGRICULTURE	327,473	329,279	327,921	327,921
44180P - STATE AID FOR AG	268	16,740	1,200	1,200
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
44505 - FED-MAPPING NOXIOUS WEEDS	0	0	0	0
44505P - FED-NOXIOUS WEEDS PR YR	0	0	0	0
Total 44 - STATE & FEDERAL AID	**327,741**	**346,019**	**329,121**	**329,121**
45-CHARGES FOR SERVICES				
45070 - AGRICULTURAL SERVICES	27,577	24,085	27,000	27,000
45070P - AGRICULTURAL SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**27,577**	**24,085**	**27,000**	**27,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	58,470	47,284	55,000	55,000
46251 - REIMBURSEMENTS/REFUNDS	0	17	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**58,470**	**47,301**	**55,000**	**55,000**
48-TRANSFER				
48000 - TRANSFER-IN	8,574	4,500	0	0
48005 - TRANSFER-IN5	0	0	25,446	25,446
48007 - TSF-IN CRF REIMB	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**8,574**	**4,500**	**25,446**	**25,446**
Total Revenue	**422,362**	**421,905**	**436,567**	**436,567**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	272,454	283,054	312,971	385,247
51020 - OTHER WAGES	7,862	16,342	25,000	25,000
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	366	305	282	282
51080 - RETIREMENT	68,516	69,484	109,822	135,183
51081 - OPEB LIABILITY	9,513	9,660	9,513	9,513
51090 - GROUP INSURANCE	73,119	66,295	64,614	113,590
51100 - FICA/MEDICARE OASDI	20,879	23,209	23,942	29,471
51110 - COMPENSATION INSURANCE	632	24,499	24,499	23,039
51120 - CELL PHONE ALLOW	1,880	1,800	1,800	1,800
51150 - LIFE INSURANCE	334	334	334	704
Total 51 - SALARIES & BENEFITS	**455,555**	**494,982**	**572,777**	**723,829**
52-SERVICES SUPPLIES				
520000 - AGRICULTURE	8,852	8,884	23,000	23,000
520200 - COMMUNICATIONS	0	0	130	130
520201 - PHONE - LAND LINE (S)	285	301	1,725	1,725
520210 - POSTAGE/SHIP, MAIL COST	316	385	400	400
520220 - PAPER/PAPER SUPPLIES	0	784	750	750

State Controller Schedule
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 GENERAL
Budget Unit: 20425 - AG COMMISSIONER
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520221 - ENVELOPES	0	0	0	0
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	1,800	1,800
520407 - REFUSE DISPOSAL	9	25	50	50
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	1,857	2,426	5,000	5,000
520902 - VEHICLE MAINTENANCE	2,656	3,370	4,000	4,000
520940 - SAFETY EQUIPMENT/EXPENSES	2,374	4,997	2,400	2,400
521107 - PRE-EMPLOYMENT COSTS	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	2,161	2,182	3,000	3,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	6,428	1,205	2,000	2,000
521801 - Office Water	0	0	420	420
521900 - PROFESSIONAL SVC	0	0	0	0
523800 - EQUIP RENT/LEASE	3,000	3,000	3,000	3,000
524300 - SMALL TOOLS/INSTRUMENTS	434	2,289	1,500	1,500
524400 - SPECIAL DEPARTMENT EXPENSE	4,683	4,246	7,435	7,435
525000 - OVERHEAD	0	0	11,520	11,520
525119 - LIABILITY SELF-FUND INSURANCE	2,772	3,170	3,170	3,803
527000 - TRAINING	1,020	2,795	4,000	4,000
527400 - TRAVEL- IN COUNTY	6,818	7,884	9,000	9,000
527500 - TRAVEL- OUT OF COUNTY	2,151	4,271	8,000	8,000
527550 - IN COUNTY HOSTING	676	213	750	750
527802 - ELECTRIC CHARGES	2,695	2,272	7,200	7,200
527803 - PROPANE/OTHR HEATING FUEL	2,415	1,460	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**51,602**	**56,159**	**103,250**	**103,883**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	55,375	0	0	0
541500 - VEHICLE	0	0	0	0
541980 - TRUCK	43,216	51,489	0	0
542600 - EQUIPMENT	11,615	0	0	75,000
Total 54 - FIXED ASSETS	**110,206**	**51,489**	**0**	**75,000**
Total Expenditures and Appropriations	**617,363**	**602,630**	**676,027**	**902,712**
Net Cost	**195,001**	**180,725**	**239,460**	**466,145**

Cindie Froggatt, Assessor

It is the mission of the Plumas County Assessor's Office to provide equitable and timely assessments of properties in compliance with the laws of the State of California, while consistently providing quality customer service.

The work of the County Assessor is governed by the California State Constitution, laws passed by the Legislature and rules adopted by the State Board of Equalization. The duties of the County Assessor are to discover all taxable property, identify the owner, assess the value and enroll it on the local assessment roll. We prepare and maintain current data on each parcel assessed, including maps of boundaries, inventories of land structure, property characteristics and any applicable exemptions.

The Assessor is elected to office by the voters of Plumas County and serves a four-year term.

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Fund: 0001 GENERAL
Budget Unit: 20060 - ASSESSOR
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45005 - SB 2557 COLLECTION CHARGE	104,995	105,086	105,000	105,000
45010 - ASSM-TAX COLLECTOR FEES	16,738	19,048	0	0
Total 45 - CHARGES FOR SERVICES	**121,733**	**124,134**	**105,000**	**105,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	446	0	0	0
Total 46 - OTHER REVENUE	**446**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	5,235	9,000	0	0
48005 - TRANSFER-IN5	0	0	20,751	20,751
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**5,235**	**9,000**	**20,751**	**20,751**
Total Revenue	**127,414**	**133,134**	**125,751**	**125,751**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	499,827	325,867	512,076	535,888
51020 - OTHER WAGES	0	26,169	30,730	30,730
51060 - OVERTIME PAY	4,172	25	0	0
51070 - UNEMPLOYMENT INSURANCE	761	618	551	551
51080 - RETIREMENT	136,276	108,094	179,688	188,043
51081 - OPEB LIABILITY	19,024	19,319	19,024	19,024
51090 - GROUP INSURANCE	43,387	42,886	116,507	149,288
51100 - FICA/MEDICARE OASDI	37,514	26,888	39,174	40,995
51110 - COMPENSATION INSURANCE	(13,243)	2,768	2,768	5,335
51150 - LIFE INSURANCE	334	334	334	1,127
Total 51 - SALARIES & BENEFITS	**728,052**	**552,968**	**900,852**	**970,981**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	412	488	2,000	2,000
520210 - POSTAGE/SHIP, MAIL COST	2,838	2,545	4,500	4,500
520220 - PAPER/PAPER SUPPLIES	564	648	1,000	1,000
520230 - COPY CHARGES	0	0	0	0
520233 - PRINTING SVC/CHRGS	3,289	4,819	4,500	4,500
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	2,950	3,250	4,500	4,500
520410 - SOFTWARE LICENSE	0	0	1,900	1,900
520419 - COVID PPE & CLEANING COST	48	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	1,096	0	3,500	3,500
521107 - PRE-EMPLOYMENT COSTS	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,000	2,113	2,000	2,000
521750 - FITNESS & WELNESS	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20060 - ASSESSOR
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	2,587	3,954	3,500	3,500
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	4,984	0	8,200	8,200
523710 - ANNUAL PUB/REF MANUALS	1,942	2,983	3,000	3,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	5,774	6,429	6,429	7,420
527400 - TRAVEL- IN COUNTY	572	1,515	1,200	1,200
527500 - TRAVEL- OUT OF COUNTY	4,245	5,354	15,000	15,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	11,634	2,800
Total 52 - SERVICES & SUPPLIES	**32,301**	**34,098**	**72,863**	**65,020**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**760,353**	**587,066**	**973,715**	**1,036,001**
Net Cost	**632,939**	**453,932**	**847,964**	**910,250**

Martee Nieman-Graham, Auditor-Controller

The mission of the Auditor-Controller office is to ensure the integrity and safeguarding of Plumas County's fiscal resources. The Auditor-Controller department provides timely, accurate and meaningful financial information on the fiscal affairs of county government to the officials of Plumas County, department heads, and the public, with the highest level of professionalism.

The Auditor's office is responsible for general accounting and reporting of all revenues, expenditures, net assets, and fund balances. The functions of the department include:

- Financial accounting and reporting
- Budget monitoring
- Accounts payable
- Payroll processing
- Property tax administration
- Special District support
- Other financial duties as mandated by state, federal, and local laws, and regulations.

The Auditor-Controller is currently an appointed official due to a vacancy. The individual is normally elected to office by the voters of Plumas County and serves a four-year term.

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Fund: 0001 GENERAL
Budget Unit: 20040 - AUDITOR-CONTROLLER
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45005 - SB 2557 COLLECTION CHARGE	3,900	3,904	2,000	2,000
45020 - AUDITING-ACCOUNTING FEES	72,533	52,345	54,300	54,300
45080 - CIVIL PROCESS SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**76,433**	**56,249**	**56,300**	**56,300**
46-OTHER REVENUE				
46059 - SAFETY INCENTIVE	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
47001 - INTERFUND TRANSFER	0	0	0	0
48000 - TRANSFER-IN	6,882	0	0	0
48005 - TRANSFER-IN5	0	0	14,648	14,648
48007 - TSF-IN CRF REIMB	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**6,882**	**0**	**14,648**	**14,648**
Total Revenue	**83,315**	**56,249**	**70,948**	**70,948**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	289,870	360,992	495,377	503,148
51020 - OTHER WAGES	79,945	41,690	30,000	30,000
51060 - OVERTIME PAY	8,507	7,788	7,000	7,000
51070 - UNEMPLOYMENT INSURANCE	648	532	456	456
51080 - RETIREMENT	98,194	111,393	173,828	176,554
51081 - OPEB LIABILITY	14,269	14,490	14,269	14,269
51090 - GROUP INSURANCE	81,593	60,909	194,115	121,862
51100 - FICA/MEDICARE OASDI	29,013	31,965	37,896	38,491
51110 - COMPENSATION INSURANCE	757	3,132	3,132	5,057
51120 - CELL PHONE ALLOW	0	0	0	0
51128 - BILINGUAL ALLOWANCE	35	420	420	420
51150 - LIFE INSURANCE	696	769	1,003	986
Total 51 - SALARIES & BENEFITS	**603,527**	**634,080**	**957,496**	**898,243**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	315	306	350	350
520210 - POSTAGE/SHIP, MAIL COST	10,160	9,005	12,000	12,000
520220 - PAPER/PAPER SUPPLIES	2,648	3,066	3,500	3,500
520221 - ENVELOPES	1,521	1,841	2,000	2,000
520227 - FOLDERS/FILES/BINDERS	222	213	1,000	1,000
520230 - COPY CHARGES	0	0	0	0
520243 - WARRANTS	4,309	2,540	5,000	5,000
520250 - COPY MACHINE LEASE	4,553	2,643	5,000	5,000
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20040 - AUDITOR-CONTROLLER
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521102 - FUEL - VEHICLE	0	0	0	0
521107 - PRE-EMPLOYMENT COSTS	0	0	200	200
521230 - OFFICE FURNITURE/EQUIP	176	8,557	3,000	3,000
521600 - MEMBERSHIPS/ANNUAL DUES	396	444	1,500	1,500
521800 - OFFICE EXPENSE	3,068	1,722	5,000	5,000
521801 - Office Water	0	196	300	300
521900 - PROFESSIONAL SVC	155,100	234,093	180,000	180,000
523710 - ANNUAL PUB/REF MANUALS	1,565	905	2,500	2,500
524400 - SPECIAL DEPARTMENT EXPENSE	1,380	3,021	1,500	1,500
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,910	5,533	5,533	6,144
527000 - TRAINING	0	450	2,500	2,500
527400 - TRAVEL- IN COUNTY	49	0	0	0
527500 - TRAVEL- OUT OF COUNTY	2,219	3,873	7,000	7,000
529500 - COMPUTER	1,943	7,704	2,500	2,500
Total 52 - SERVICES & SUPPLIES	**194,534**	**286,112**	**240,383**	**240,994**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	50,000	50,000
Total 54 - FIXED ASSETS	**0**	**0**	**50,000**	**50,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**798,061**	**920,192**	**1,247,879**	**1,189,237**
Net Cost	**714,746**	**863,943**	**1,176,931**	**1,118,289**

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Fund: 0001 GENERAL
Budget Unit: 20290 - MUNICIPAL COURT
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42010 - VEHICLE CODE FINES	955	356	0	0
42011 - COURT COST ADMIN 16028	897	889	0	0
42043 - T.C.REALIGNMENT AB233	157,909	188,950	150,000	150,000
42070 - PROOF OF CORRECTION	2,734	2,624	0	0
Total 42 - FINES & PENALTIES	**162,495**	**192,819**	**150,000**	**150,000**
45-CHARGES FOR SERVICES				
45100 - CRT FEES/CLERK/RECORDER	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Revenue	**162,495**	**192,819**	**150,000**	**150,000**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
53-OTHER CHARGES				
534950 - CONTRIB TRIAL COURTS	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(162,495)**	**(192,819)**	**(150,000)**	**(150,000)**

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Fund: 0009 AUD- CO LOCAL REV 2011
Budget Unit: 20009 - AUD-CO LOCAL REV 2011
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43998 - UNREALZED GAINS/LOSSES	14,566	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**14,566**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44700 - ST-SO TRIAL CRT SECURITY	0	0	0	0
44700A - ST-SO TRL CT SEC SUB	573,063	415,551	0	0
44705 - ST-DA 1/2 AB118 SUBACCT	0	0	0	0
44705A - ST-DA 1/2 1020 SUBACCT	20,006	18,021	0	0
44706 - ST-PD 1/2 AB118 SUBACCT	0	0	0	0
44706A - ST-PD 1/2 1020 SUBACCT	21,246	18,020	0	0
44709 - ST-PROB JJA YTH OFFNDR	0	0	0	0
44709A - ST-PROB YTH OFFDR BGSA	137,058	114,140	0	0
44710 - ST-PROB JJA JUV RNTRY	0	0	0	0
44710A - ST-PROB JUV RNTRY GSA	0	0	0	0
44711 - ST MH-BEHAV HLTH SUB	0	0	0	0
44711A - ST MH-BEHAV HLTH SUB	1,576,334	1,625,085	0	0
44712 - ST-MH AB118 SUBACCT	0	0	0	0
44712A - ST-MH AB 118 SUBACCT	880,268	842,709	0	0
44713 - ST-MH BEHAV HLTH SUBACCT	0	0	0	0
44713A - DO NOT USE USE 44711A	0	0	0	0
44714 - ST-DON'T USE	0	0	0	0
44715 - ST-SO SLESA	0	0	0	0
44715A - ST-SO ELEAS SUBACCT	393,899	500,000	0	0
44716 - ST-SO CAL EMA	0	0	0	0
44716A - ST-SO CAL EMA SUBACCT	29,486	29,486	0	0
44718 - ST-PRB/SO/DA COPS, JV JST	0	0	0	0
44718A - ST-PROB/DA/SO JV JST SUB	(24,393)	0	0	0
44720 - ST-SS ADLT PROTCT SVC	0	0	0	0
44720A - ST-SS ADLT PROT SVC SUB	0	0	0	0
44725 - ST-SS FOSTER CARE	0	0	0	0
44725A - ST-SS FOSTER CARE SUB	0	0	0	0
44730 - ST-SS FOSTR CARE ADMIN	0	0	0	0
44730A - ST-SS FOSTER CARE ADM SUB	0	0	0	0
44735 - ST-SS CHLD WELFARE SVC	0	0	0	0
44735A - ST-SS CHLD WELF SVC SUB	0	0	0	0
44740 - ST-SS ADOPT ADMIN	0	0	0	0
44740A - ST-SS ADOPT ADM SUBACCT	0	0	0	0
44745 - ST-SS CHLD ABUSE PRVNTN	0	0	0	0
44745A - ST-SS CHLD AB PRVNT SUB	0	0	0	0
44750 - ST-SS ADOPT ASST PROG	0	0	0	0
44750A - ST-ADOPT ASST SUBACCT	0	0	0	0
44760 - ST-A/D DRUG COURT	0	0	0	0
44760A - ST-A/D DRUG CT SUBACCT	1,318	0	0	0

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Fund: 0009 AUD- CO LOCAL REV 2011
Budget Unit: 20009 - AUD-CO LOCAL REV 2011
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID (continued)				
44765 - ST-A/D NONDRUG M/CAL	0	0	0	0
44765A - ST-A/D NONDRUG SUBACCT	0	0	0	0
44770 - ST-A/D DRUG M/CAL	0	0	0	0
44770A - ST-A/D DRUG M/CAL SUB	0	0	0	0
44780 - ST-SS CAL WORKS MOE	0	0	0	0
44780A - ST-SS CAL WORKS MOE	484,630	405,988	0	0
44781 - ST-SS PROT SVC SUBACCT	0	0	0	0
44781A - ST-SS PROT SVC SUBACCT	3,224,082	3,307,422	0	0
44782 - ST-FAMILY SPT SUBACT	0	0	0	0
44782A - ST-FAMILY SPT SUBACT	3,519,544	2,921,911	0	0
Total 44 - STATE & FEDERAL AID	**10,836,541**	**10,198,333**	**0**	**0**
Total Revenue	**10,851,107**	**10,198,333**	**0**	**0**
58-TRANSFERS				
580700 - TRN-SO TRIAL CRT SEC	498,644	489,970	0	0
580705 - TRN-DA 1/2 AB118	0	0	0	0
580706 - TRN-PD 1/2 AB118	0	0	0	0
580709 - TRN- PROB JJA YTH OFFNDER	138,113	128,086	0	0
580710 - TRN-PROB JJA JUV RNTRY	0	0	0	0
580711 - TRAN-MH BEHAV HEALTH	1,576,334	1,625,085	0	0
580712 - TRN-MH AB118 SUBACCT	796,753	854,801	0	0
580715 - TRN-SO SLESA	500,000	500,000	0	0
580716 - TRN-SO CAL EMA	29,486	29,486	0	0
580718 - TRN-PRB/SO/DA COPS JV JST	0	0	0	0
580720 - TRN-ADULT PROTCT SVC	0	0	0	0
580725 - TRN-SS FOSTER CARE	0	0	0	0
580730 - TRN-SS FOSTER CARE ADMIN	0	0	0	0
580735 - TRN-SS CLD WELFARE SVC	0	0	0	0
580740 - TRN-SS ADOPT ADMIN	0	0	0	0
580745 - TRN-SS CHLD ABUSE PRVNT	0	0	0	0
580750 - TRN-SS ADOPT ASST PROG	0	0	0	0
580760 - TRN-A/D DRUG COURT	0	0	0	0
580765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
580770 - TRN-A/D DRUG M/CAL	0	0	0	0
580780 - TRN-SS CAL WORKS MOE	166,953	405,988	0	0
580781 - TRN-SS PROT SVC SUBACCT	0	0	0	0
580782 - TRN-FAMILY SPT SUBACT	4,379,397	6,525,902	0	0
Total 58 - TRANSFERS	**8,085,680**	**10,559,318**	**0**	**0**
Total Expenditures and Appropriations	**8,085,680**	**10,559,318**	**0**	**0**
Net Cost	**(2,765,427)**	**360,985**	**0**	**0**

Sharon R. Sousa, LMFT, Director

Behavioral Health's mission is to provide respectful, culturally sensitive, and strength-based behavioral health services that promote wellness, self-sufficiency, and recovery from mental illness and/or addiction.

Plumas County Behavioral Health services the residents of Plumas County who are having a large range of problems, including depression and anxiety, bipolar disorder and schizophrenia.

Behavioral Health also provides services for individuals with addiction to drugs and/or alcohol. All services are available on an outpatient basis, which may include therapy, medication services, group, and case management support. Plumas County Behavioral Health provides a full range of services for Medi-Cal recipients or the uninsured.

Behavioral Health conducts crisis assessment and does all the safety evaluations for involuntary hospitalization, known as 5150. Through MHSA funding, Behavioral Health operates Wellness Centers and limited hours in Greenville, Quincy, Portola and Chester. The focus of the Centers is to support a healthy community to provide services that can lead to greater self-sufficiency and stability. Behavioral Health also provides services in the schools and jail.

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Fund: 0014 MENTAL HEALTH
Budget Unit: 70570 - MNTL HLTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	100,437	120,334	80,000	80,000
43998 - UNREALZED GAINS/LOSSES	62,935	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**163,372**	**120,334**	**80,000**	**80,000**
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	(38,140)	14,130	125,000	50,000
44142 - ST.-AID HLTH REALIGN. REV	484,223	44,919	41,941	41,941
44290 - STATE-OTHER	867,700	177,050	557,189	937,189
44295 - STATE-MENTAL HEALTH	2,333,144	539,303	2,750,000	2,750,000
44296 - ST-MH EPSDT SV	0	0	0	0
44297 - ST-MH-HFP SV	0	0	0	0
44298 - ST-MH KATIE A SV	0	0	0	0
44515 - FED-MENTAL HEALTH	0	121,182	0	200,000
48296 - ST-MHEPSDTSV TI	0	0	0	0
48297 - ST-MH-HFP SV TI	0	0	0	0
48298 - ST-MH KATIE A SV TI	0	0	0	0
48515 - FED-MENTAL HLTH TI	0	0	0	0
Total 44 - STATE & FEDERAL AID	**3,646,927**	**896,584**	**3,474,130**	**3,979,130**
45-CHARGES FOR SERVICES				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
45143 - MISC HLTH CONTRACTS	0	0	0	0
45150 - MENTAL HEALTH-PATIENT FEE	30,665	37,642	20,000	30,000
45156 - M.H. OUT OF COUNTY MATCH	0	0	0	0
45200 - OTHR SVC OR SVC TO CRTS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**30,665**	**37,642**	**20,000**	**30,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	260	0	0	0
46253 - REIMB - CO DISASTR RESPONS	33	0	0	0
Total 46 - OTHER REVENUE	**293**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	202,726	203,700	330,000
48002 - TRANSFER-IN2	0	12,151	25,000	78,800
48003 - TRANSFER-IN3	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
48005 - TRANSFER-IN5	0	402	9,322	45,000
48006 - TRANSFER-IN6	11,822	22,013	20,412	20,412
48007 - TSF-IN CRF REIMB	0	0	21,247	33,000
48008 - TRANSFER-IN8	0	0	95,000	95,000
48009 - TRAN IN/OUT	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0

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Fund: 0014 MENTAL HEALTH
Budget Unit: 70570 - MNTL HLTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
48-TRANSFER (continued)				
48211 - CONTRI TRANS FR CO GEN	0	0	7,672	7,672
48296 - ST-MHEPSDTSV TI	645,332	728,244	289,045	440,000
48297 - ST-MH-HFP SV TI	77,395	80,916	40,000	45,000
48298 - ST-MH KATIE A SV TI	128,619	80,916	40,000	45,000
48515 - FED-MENTAL HLTH TI	696,555	728,244	407,639	440,000
48712 - TRN-MH AB118 SUBACCT	825,187	861,567	875,000	875,000
Total 48 - TRANSFER	**2,384,910**	**2,717,179**	**2,034,037**	**2,454,884**
Total Revenue	**6,226,167**	**3,771,739**	**5,608,167**	**6,544,014**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	1,371,777	1,439,998	2,129,610	2,196,410
51020 - OTHER WAGES	19,938	23,274	80,000	40,000
51060 - OVERTIME PAY	56,623	41,961	0	60,000
51070 - UNEMPLOYMENT INSURANCE	11,981	11,656	9,858	9,858
51080 - RETIREMENT	429,565	460,159	747,280	770,720
51081 - OPEB LIABILITY	65,399	66,410	65,399	65,399
51090 - GROUP INSURANCE	220,989	283,691	577,424	618,347
51100 - FICA/MEDICARE OASDI	109,698	116,469	162,915	168,025
51110 - COMPENSATION INSURANCE	21,983	43,151	43,151	40,443
51120 - CELL PHONE ALLOW	3,492	3,025	2,880	3,500
51128 - BILINGUAL ALLOWANCE	437	315	315	315
51150 - LIFE INSURANCE	0	251	334	4,085
Total 51 - SALARIES & BENEFITS	**2,311,882**	**2,490,360**	**3,819,166**	**3,977,102**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	8,961	7,006	1,000	10,000
520202 - CELL PHONE SERVICE	12,684	12,614	16,200	16,200
520203 - INTERNET SERVICE	5,250	10,250	10,000	10,000
520210 - POSTAGE/SHIP, MAIL COST	991	910	2,500	2,500
520215 - ANSWERING SERVICE	67,164	67,200	67,200	67,200
520230 - COPY CHARGES	0	0	100	100
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	2,677	4,030	4,000	4,000
520400 - HOUSEHOLD EXPENSE	2	120	1,000	1,000
520415 - COMPUTER UPGRADE	3,591	(19,173)	5,000	7,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	40,427	30,586	23,090	30,586
520902 - VEHICLE MAINTENANCE	7,800	16,417	15,000	15,000
521230 - OFFICE FURNITURE/EQUIP	5,325	1,915	5,000	5,000
521231 - COMPUTERS<1500.00	0	111	2,500	2,500
521252 - CELL PHONE/EQUIP	0	0	1,000	1,000
521254 - CELL PHONE - WPC	0	0	0	0
521500 - MEDICAL SUPPLIES	385	460	1,000	1,000
521524 - LAND LINE PHONE/EQUIP	15,161	1,383	5,000	5,000

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Fund: 0014 MENTAL HEALTH
Budget Unit: 70570 - MNTL HLTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521600 - MEMBERSHIPS/ANNUAL DUES	12,000	17,396	18,000	18,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	9,485	5,881	5,000	7,500
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	1,384,694	1,759,948	1,500,000	2,000,000
521905 - RESIDENTIAL TREATMENT SVC	568,823	868,183	1,000,000	1,000,000
521912 - PROFESSIONAL SERVICES-WPC	0	0	30,000	0
521960 - QA- OFFICE SUPPLIES	651	3,310	3,000	3,000
521963 - QA- OUT OF CO TRAVEL	2,705	1,324	2,500	2,500
521986 - SECURITY	9,224	9,921	10,458	10,458
523500 - CHILDRENS FAIR EXP	250	0	500	500
523711 - SUBSCRIPTIONS	0	0	150	150
524021 - THERAPEUTIC SUPPLIES	726	(555)	500	500
524090 - INDPNDT LVNG/DAY TRMNT	0	0	500	500
524173 - SP GRANT EXP (SEE FILE)	1,002	21,528	20,000	20,000
524200 - RENTS/LEASES STRUCTURES	1,680	15,586	18,000	35,000
524300 - SMALL TOOLS/INSTRUMENTS	0	0	100	100
524410 - NON-EMPLOYEE INCENTIVE	0	315	500	500
524460 - JUVENILE OUTING/INCENTIVE	0	0	1,000	1,000
524480 - PC MNTL HTLH COMM EXP	450	0	2,000	2,000
524700 - MOUNTAIN VISION EXPENSES	0	0	0	0
525000 - OVERHEAD	269,285	207,799	207,799	207,799
525119 - LIABILITY SELF-FUND INSURANCE	50,761	56,941	56,941	33,027
527000 - TRAINING	3,327	3,197	2,500	2,500
527002 - TRAINING - WPC	0	0	0	0
527400 - TRAVEL- IN COUNTY	12,859	8,229	15,000	15,000
527402 - BUS PASSES-NON EMPLYEE	200	0	1,500	1,500
527410 - CLIENT SERVICE EXP	106	1,008	2,000	2,000
527412 - IN-COUNTY TRAVEL - WPC	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	7,836	4,741	10,000	10,000
527511 - PC MNT HLTH COMM TRAVEL	0	0	750	750
527512 - OUT OF COUNTY TRAVEL-WPC	0	0	0	0
527750 - IN CNTY HOSTING	0	524	1,500	1,500
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
528700 - HOSPITAL SERVICES	544,115	328,418	565,000	565,000
529502 - COMPUTER - WPC	0	0	0	0
529660 - REIMB CLIENT/VENDOR	0	0	0	0
529921 - FINGER PRINTING	0	374	300	500
Total 52 - SERVICES & SUPPLIES	**3,050,597**	**3,447,897**	**3,635,088**	**4,119,870**

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Fund: 0014 MENTAL HEALTH
Budget Unit: 70570 - MNTL HLTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
53-OTHER CHARGES				
532300 - CLIENT TRANSPORT	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
54050 - OFFICE EQUIPMENT	0	0	0	0
541500 - VEHICLE	96,082	0	0	0
541501 - VEHICLE 4X4	0	0	0	0
543700 - COPY MACHINE	0	0	0	0
Total 54 - FIXED ASSETS	**96,082**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	0	0	0	379,500
580001 - TRANSFER	0	0	13,462	0
580002 - TRANSFER	134,686	93,359	0	0
580003 - INTER FUND TRANSFER	0	0	60,000	0
580004 - INTERFUND TRASNFER	0	0	0	0
580005 - TRANSFER	0	0	50,000	0
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	**134,686**	**93,359**	**123,462**	**379,500**
Total Expenditures and Appropriations	**5,593,247**	**6,031,616**	**7,577,716**	**8,476,472**
Net Cost	**(632,920)**	**2,259,877**	**1,969,549**	**1,932,458**

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70571 - M.H. MHSA
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	73,832	111,169	70,000	70,000
Total 43 - USE OF MONEY & PROPERTY	**73,832**	**111,169**	**70,000**	**70,000**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44290 - STATE-OTHER	1,475,219	1,997,456	2,000,000	2,000,000
44295 - STATE-MENTAL HEALTH	0	0	0	0
Total 44 - STATE & FEDERAL AID	**1,475,219**	**1,997,456**	**2,000,000**	**2,000,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	134,686	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**134,686**	**0**	**0**	**0**
Total Revenue	**1,683,737**	**2,108,625**	**2,070,000**	**2,070,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	507,565	567,004	880,734	761,068
51020 - OTHER WAGES	66,103	27,438	150,000	150,000
51060 - OVERTIME PAY	29,784	21,937	0	30,000
51070 - UNEMPLOYMENT INSURANCE	5,954	5,371	4,584	4,584
51080 - RETIREMENT	171,449	169,520	309,050	267,059
51081 - OPEB LIABILITY	31,986	32,480	31,986	31,986
51090 - GROUP INSURANCE	95,157	140,060	303,830	238,297
51100 - FICA/MEDICARE OASDI	44,871	46,644	67,376	58,222
51110 - COMPENSATION INSURANCE	3,098	11,382	11,382	12,844
51120 - CELL PHONE ALLOW	1,375	1,925	1,950	1,950
51128 - BILINGUAL ALLOWANCE	105	105	105	105
51150 - LIFE INSURANCE	0	0	0	1,895
Total 51 - SALARIES & BENEFITS	**957,447**	**1,023,866**	**1,760,997**	**1,558,010**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	9,347	8,453	2,000	2,000
520202 - CELL PHONE SERVICE	2,809	1,836	4,500	4,500
520203 - INTERNET SERVICE	15,404	21,924	30,000	30,000
520205 - PAGER SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	500	500
520215 - ANSWERING SERVICE	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70571 - M.H. MHSA
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520250 - COPY MACHINE LEASE	4,011	9,146	8,000	10,000
520300 - FOOD	0	0	500	500
520400 - HOUSEHOLD EXPENSE	107	8	500	500
520407 - REFUSE DISPOSAL	2,370	2,639	3,500	3,500
520415 - COMPUTER UPGRADE	655	0	2,500	2,500
520500 - INSURANCE	0	0	0	10,000
520900 - EQUIPMENT MAINTENANCE	0	0	1,000	1,000
520902 - VEHICLE MAINTENANCE	7,579	8,231	15,000	15,000
521230 - OFFICE FURNITURE/EQUIP	2,478	0	2,500	2,500
521231 - COMPUTERS<1500.00	0	0	1,500	1,500
521500 - MEDICAL SUPPLIES	487	226	500	500
521524 - LAND LINE PHONE/EQUIP	16,629	1,233	2,000	2,000
521600 - MEMBERSHIPS/ANNUAL DUES	4,669	5,900	6,000	6,000
521800 - OFFICE EXPENSE	13,345	3,570	7,000	7,000
521900 - PROFESSIONAL SVC	873,656	753,947	950,000	950,000
521902 - PROFESSIONAL SVC - GRANT	0	0	0	0
521980 - MEDICAL SERVICE - PROF SV	0	0	0	0
523702 - PUB - RECRUITMENT ADS	0	0	3,000	3,000
523711 - SUBSCRIPTIONS	0	0	0	0
524021 - THERAPEUTIC SUPPLIES	566	124	1,500	1,500
524090 - INDPNDT LVNG/DAY TRMNT	0	0	0	0
524173 - SP GRANT EXP (SEE FILE)	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	77,282	75,583	85,000	85,000
524410 - NON-EMPLOYEE INCENTIVE	25	0	1,000	1,000
524460 - JUVENILE OUTING/INCENTIVE	210	120	1,000	1,000
524480 - PC MNTL HTLH COMM EXP	1,195	1,958	5,000	5,000
524700 - MOUNTAIN VISION EXPENSES	0	0	0	0
525000 - OVERHEAD	71,116	61,846	61,846	61,846
525119 - LIABILITY SELF-FUND INSURANCE	9,823	9,991	9,991	10,831
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	8,808	9,128	12,500	12,500
527402 - BUS PASSES-NON EMPLYEE	212	0	2,500	2,500
527410 - CLIENT SERVICE EXP	1,498	1,737	10,000	10,000
527500 - TRAVEL- OUT OF COUNTY	4,279	2,538	5,000	5,000
527502 - TRAVEL--SP PROGRM	0	0	0	0
527750 - IN CNTY HOSTING	448	0	1,000	1,000
527802 - ELECTRIC CHARGES	11,564	12,891	15,000	15,000
527803 - PROPANE/OTHR HEATING FUEL	15,567	7,421	16,000	16,000
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	1,022	1,014	2,600	2,600
528400 - CONTINGENCIES	0	0	0	0
529370 - INTEREST EXPENSE LEASE	0	0	0	0

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70571 - M.H. MHSA
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
529660 - REIMB CLIENT/VENDOR	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,157,161**	**1,001,464**	**1,270,437**	**1,283,277**
54-FIXED ASSETS				
541500 - VEHICLE	9,066	0	250,000	250,000
542600 - EQUIPMENT	0	0	0	0
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**9,066**	**0**	**250,000**	**250,000**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	0	0
580004 - INTERFUND TRASNFER	0	0	0	0
580005 - TRANSFER	0	0	150,000	150,000
58003 - TRANSFER ADMIN (70570)	0	202,726	203,700	330,000
Total 58 - TRANSFERS	**0**	**202,726**	**353,700**	**480,000**
Total Expenditures and Appropriations	**2,123,674**	**2,228,056**	**3,635,134**	**3,571,287**
Net Cost	**439,937**	**119,431**	**1,565,134**	**1,501,287**

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Fund: 0016 ALCOHOL & DRUG
Budget Unit: 70580 - ALCOHOL & DRUG
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42060 - CO ALC ABUSE/PREV.1463.25	2,998	2,771	3,105	0
Total 42 - FINES & PENALTIES	**2,998**	**2,771**	**3,105**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	5,511	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**5,511**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44101 - STATE-AID FOR ALCOHOL	0	0	0	0
44144 - STATE-AID PERINATAL D&A	0	0	0	0
44516 - FED-BLOCK GRANT ALCOHOL	602,269	341,795	440,000	440,000
44516P - FED-BLOCK GRANT ALCOHOL	0	0	0	0
Total 44 - STATE & FEDERAL AID	**602,269**	**341,795**	**440,000**	**440,000**
45-CHARGES FOR SERVICES				
45143 - MISC HLTH CONTRACTS	0	0	0	0
45272 - CLIENT FEES DRUG/ALCOHOL	237	0	0	0
45305 - DRUG COURT FEE	0	0	0	0
45330 - DRUG PROG. FEE/DIVERSION	2,814	3,119	3,291	0
45331 - ASSMT VC 23649 $100	6,312	5,801	7,075	0
Total 45 - CHARGES FOR SERVICES	**9,363**	**8,920**	**10,366**	**0**
46-OTHER REVENUE				
46607 - OTHER MISCELLANEOUS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
48765P - TRN-S/D NON DRUG M/CAL	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**620,141**	**353,486**	**453,471**	**440,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	170,806	205,119	401,504	383,332
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	12,343	10,000	0	10,000
51070 - UNEMPLOYMENT INSURANCE	1,409	116	110	110
51080 - RETIREMENT	56,982	58,084	140,888	134,511
51081 - OPEB LIABILITY	6,540	6,641	6,540	6,540
51090 - GROUP INSURANCE	29,459	35,185	101,502	88,230
51100 - FICA/MEDICARE OASDI	13,878	16,572	30,715	29,325
51110 - COMPENSATION INSURANCE	(3,382)	1,392	1,392	1,701
51120 - CELL PHONE ALLOW	38	300	0	0
51150 - LIFE INSURANCE	0	0	0	740
Total 51 - SALARIES & BENEFITS	**288,073**	**333,409**	**682,651**	**654,489**

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Fund: 0016 ALCOHOL & DRUG
Budget Unit: 70580 - ALCOHOL & DRUG
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	1,279	556	1,800	0
520202 - CELL PHONE SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	36	130	130
520250 - COPY MACHINE LEASE	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	2,044	0	5,000	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521500 - MEDICAL SUPPLIES	344	317	500	0
521600 - MEMBERSHIPS/ANNUAL DUES	700	700	700	0
521800 - OFFICE EXPENSE	0	811	1,950	450
521900 - PROFESSIONAL SVC	128,841	64,376	110,000	40,000
521905 - RESIDENTIAL TREATMENT SVC	22,546	43,448	25,000	150,000
523000 - PROMOTIONAL MATERIAL	0	0	1,500	1,500
523300 - EDUCATE MATERIAL/INCENT	3,046	0	12,000	12,000
524000 - RENT - OFFICE/SPACE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	38,074	15,812	15,812	15,812
525119 - LIABILITY SELF-FUND INSURANCE	1,138	1,062	1,062	1,482
527000 - TRAINING	1,270	3,786	10,000	10,000
527400 - TRAVEL- IN COUNTY	45	30	750	750
527402 - BUS PASSES-NON EMPLYEE	0	0	1,500	1,500
527500 - TRAVEL- OUT OF COUNTY	2,284	5,037	500	500
527750 - IN CNTY HOSTING	0	0	250	250
528400 - CONTINGENCIES	0	0	0	0
529500 - COMPUTER	0	0	0	0
529921 - FINGER PRINTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**201,611**	**135,971**	**188,454**	**234,374**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	86,682	105,362	110,000	110,000
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	0	0
580005 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**86,682**	**105,362**	**110,000**	**110,000**
Total Expenditures and Appropriations	**576,366**	**574,742**	**981,105**	**998,863**
Net Cost	**(43,775)**	**221,256**	**527,634**	**558,863**

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70573 - MSHA PEI
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	368,805	740,901	450,000	450,000
44295 - STATE-MENTAL HEALTH	0	0	0	0
Total 44 - STATE & FEDERAL AID	**368,805**	**740,901**	**450,000**	**450,000**
48-TRANSFER				
48009 - TRAN IN/OUT	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**368,805**	**740,901**	**450,000**	**450,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(163)	5	5	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(163)**	**5**	**5**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520500 - INSURANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	162	0	0
521900 - PROFESSIONAL SVC	286,664	246,186	595,000	595,000
524021 - THERAPEUTIC SUPPLIES	0	7,155	0	0
524173 - SP GRANT EXP (SEE FILE)	0	0	0	0
525000 - OVERHEAD	718	3,165	3,165	3,165
525119 - LIABILITY SELF-FUND INSURANCE	802	102	102	118
527400 - TRAVEL- IN COUNTY	0	0	0	0
527402 - BUS PASSES-NON EMPLYEE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**288,184**	**256,770**	**598,267**	**598,283**
58-TRANSFERS				
580000 - TRANSFER	109,725	110,922	190,000	190,000
58001 - TRANSFER-OUT1	0	0	0	0
58002 - TRANSFER SR SERVICES	0	0	0	0

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70573 - MSHA PEI
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
58-TRANSFERS (continued)				
58003 - TRANSFER ADMIN (70570)	0	12,151	25,000	78,800
Total 58 - TRANSFERS	**109,725**	**123,073**	**215,000**	**268,800**
Total Expenditures and Appropriations	**397,746**	**379,848**	**813,272**	**867,083**
Net Cost	**28,941**	**(361,053)**	**363,272**	**417,083**

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Fund: 0016 ALCOHOL & DRUG
Budget Unit: 70630 - DRUG COURT (A&D)
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42060 - CO ALC ABUSE/PREV.1463.25	0	0	0	3,105
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**3,105**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44226 - STATE - DRUG COURT	0	0	0	0
44290 - STATE-OTHER	0	0	500,000	0
44295 - STATE-MENTAL HEALTH	0	0	0	250,000
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**500,000**	**250,000**
45-CHARGES FOR SERVICES				
45330 - DRUG PROG. FEE/DIVERSION	0	0	0	3,291
45331 - ASSMT VC 23649 $100	0	0	0	7,075
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**10,366**
48-TRANSFER				
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
48760 - TRN-A/D DRUG COURT	0	0	0	250,000
48770 - TRN-A/D DRUG M/CAL	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**250,000**
Total Revenue	**0**	**0**	**500,000**	**513,471**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	3	2	2	2
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(65)	26	26	33
51120 - CELL PHONE ALLOW	0	0	0	0
51128 - BILINGUAL ALLOWANCE	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(62)**	**28**	**28**	**35**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	500	500
520202 - CELL PHONE SERVICE	0	0	0	1,200
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	5,000	5,000
521500 - MEDICAL SUPPLIES	0	0	500	500
521600 - MEMBERSHIPS/ANNUAL DUES	3,000	3,000	700	4,000
521800 - OFFICE EXPENSE	0	0	0	1,500

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Fund: 0016 ALCOHOL & DRUG
Budget Unit: 70630 - DRUG COURT (A&D)
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521900 - PROFESSIONAL SVC	5,900	0	200,000	50,000
521905 - RESIDENTIAL TREATMENT SVC	0	0	75,000	25,000
523000 - PROMOTIONAL MATERIAL	0	0	1,000	1,000
524000 - RENT - OFFICE/SPACE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	55,000	0
525000 - OVERHEAD	0	965	0	1,000
525119 - LIABILITY SELF-FUND INSURANCE	22	24	24	28
527400 - TRAVEL- IN COUNTY	0	0	750	750
527500 - TRAVEL- OUT OF COUNTY	0	0	5,000	5,000
528700 - HOSPITAL SERVICES	0	0	160,000	160,000
529500 - COMPUTER	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**8,922**	**3,989**	**503,474**	**255,478**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	402	50,000	45,000
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	0	0
580003 - INTER FUND TRANSFER	0	0	0	0
580004 - INTERFUND TRASNFER	0	0	0	0
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	**0**	**402**	**50,000**	**45,000**
Total Expenditures and Appropriations	**8,860**	**4,419**	**553,502**	**300,513**
Net Cost	**8,860**	**4,419**	**53,502**	**(212,958)**

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Fund: 0014 0014S SAMHSA
Budget Unit: 70575 - SAMHSA M.H.
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(1,995)	(2,243)	0	0
Total 43 - USE OF MONEY & PROPERTY	**(1,995)**	**(2,243)**	**0**	**0**
44-STATE FEDERAL AID				
44295 - STATE-MENTAL HEALTH	0	0	0	0
44295P - STATE- MENTAL HLTH	0	0	0	0
44431 - FEDERAL - SAMHSA	182,155	178,018	311,097	311,097
44431P - FEDERAL -SAMHSA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**182,155**	**178,018**	**311,097**	**311,097**
45-CHARGES FOR SERVICES				
45150P - MNTL HTLH PATIENT -PRIOR	0	0	0	0
45152 - DROP IN CENTER - SAMHSA	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
48005 - TRANSFER-IN5	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**180,160**	**175,775**	**311,097**	**311,097**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	108,078	105,817	158,845	157,909
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	15,652	16,697	0	18,000
51070 - UNEMPLOYMENT INSURANCE	191	179	160	160
51080 - RETIREMENT	35,678	29,133	55,739	55,410
51081 - OPEB LIABILITY	5,470	5,554	5,470	5,470
51090 - GROUP INSURANCE	19,601	24,919	40,250	40,750
51100 - FICA/MEDICARE OASDI	9,282	9,279	12,152	12,080
51110 - COMPENSATION INSURANCE	643	1,738	1,738	2,337
51119 - LIABILITY INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	450	450	450	450
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	324
Total 51 - SALARIES & BENEFITS	**195,045**	**193,766**	**274,804**	**292,890**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520203 - INTERNET SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520300 - FOOD	0	0	0	0

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Fund: 0014 0014S SAMHSA
Budget Unit: 70575 - SAMHSA M.H.
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
520500 - INSURANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521500 - MEDICAL SUPPLIES	0	0	0	0
521524 - LAND LINE PHONE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	17,500	17,500
521903 - SECURITY SYSTEM SVC	0	0	0	0
523300 - EDUCATE MATERIAL/INCENT	0	0	3,000	3,000
523711 - SUBSCRIPTIONS	0	0	0	0
524021 - THERAPEUTIC SUPPLIES	0	0	0	0
524090 - INDPNDT LVNG/DAY TRMNT	0	0	0	0
525000 - OVERHEAD	12,992	9,350	9,350	9,350
525119 - LIABILITY SELF-FUND INSURANCE	971	1,678	1,441	1,671
527400 - TRAVEL- IN COUNTY	0	49	1,000	1,000
527402 - BUS PASSES-NON EMPLYEE	0	0	1,500	1,500
527410 - CLIENT SERVICE EXP	0	0	4,400	4,400
527500 - TRAVEL- OUT OF COUNTY	3,127	2,270	0	0
527802 - ELECTRIC CHARGES	0	0	0	0
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**17,090**	**13,347**	**38,191**	**38,421**
58-TRANSFERS				
580000 - TRANSFER	0	0	27,152	33,000
Total 58 - TRANSFERS	**0**	**0**	**27,152**	**33,000**
Total Expenditures and Appropriations	**212,135**	**207,113**	**340,147**	**364,311**
Net Cost	**31,975**	**31,338**	**29,050**	**53,214**

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70579 - MHSA-WRKFRC ED TRN
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
480001 - TRANSFER FR OTHER AGENCY	0	0	150,000	150,000
Total 48 - TRANSFER	**0**	**0**	**150,000**	**150,000**
Total Revenue	**0**	**0**	**150,000**	**150,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	3	2	1	1
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(19)	25	25	26
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(16)**	**27**	**26**	**27**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520500 - INSURANCE	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	12,163	42,000	42,000
524173 - SP GRANT EXP (SEE FILE)	40,000	50,000	50,000	50,000
525000 - OVERHEAD	(167)	417	417	417
525119 - LIABILITY SELF-FUND INSURANCE	22	20	20	12
527000 - TRAINING	0	0	50,000	50,000
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**39,855**	**62,600**	**142,437**	**142,429**
Total Expenditures and Appropriations	**39,839**	**62,627**	**142,463**	**142,456**
Net Cost	**39,839**	**62,627**	**(7,537)**	**(7,544)**

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Fund: 0014 0014B MENTAL HLTH BEHAVIORAL HL
Budget Unit: 70569 - MENTAL HEALTH BEHAVIORAL
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(370)	(852)	300	300
Total 43 - USE OF MONEY & PROPERTY	**(370)**	**(852)**	**300**	**300**
44-STATE FEDERAL AID				
44079 - STATE- CORR AB109	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	1,203	0	0	0
Total 46 - OTHER REVENUE	**1,203**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	78,058	81,456
480000 - TRANSFER	0	0	0	0
480001 - TRANSFER FR OTHER AGENCY	0	0	0	0
480002 - TRANSFER FR OTHER AGENCY	0	0	0	0
48079 - TRN-CCPIF AB109	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**78,058**	**81,456**
Total Revenue	**833**	**(852)**	**78,358**	**81,756**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	3	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(345)	28	28	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(342)**	**28**	**28**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520500 - INSURANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521252 - CELL PHONE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0

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Fund: 0014 0014B MENTAL HLTH BEHAVIORAL HL
Budget Unit: 70569 - MENTAL HEALTH BEHAVIORAL
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	4,860	50,350	52,000	36,400
524021 - THERAPEUTIC SUPPLIES	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	163	31,213	31,213	31,213
525119 - LIABILITY SELF-FUND INSURANCE	23	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527800 - UTILITIES	0	0	0	0
52840 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**5,046**	**81,563**	**83,213**	**67,613**
58-TRANSFERS				
580006 - TRF TO AOD	11,822	22,013	26,058	45,056
Total 58 - TRANSFERS	**11,822**	**22,013**	**26,058**	**45,056**
Total Expenditures and Appropriations	**16,526**	**103,604**	**109,299**	**112,669**
Net Cost	**15,693**	**104,456**	**30,941**	**30,913**

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70572 - M.H. MHSA INN
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	97,054	131,412	150,000	150,000
Total 44 - STATE & FEDERAL AID	**97,054**	**131,412**	**150,000**	**150,000**
Total Revenue	**97,054**	**131,412**	**150,000**	**150,000**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580004 - INTERFUND TRASNFER	0	0	0	0
58003 - TRANSFER ADMIN (70570)	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(97,054)**	**(131,412)**	**(150,000)**	**(150,000)**

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Fund: 0014 MENTAL HEALTH
Budget Unit: 70581 - CARE COURT
Function: 01 - GENERAL GOVERNMENT
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	300
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**300**
Total Revenue	**0**	**0**	**0**	**300**
51-SALARIES BENEFITS				
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	50,000
525000 - OVERHEAD	0	0	0	272
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**50,272**
Total Expenditures and Appropriations	**0**	**0**	**0**	**50,272**
Net Cost	**0**	**0**	**0**	**49,972**

Allen Hiskey, Clerk of the Board

The mission of the Board of Supervisors is to oversee County departments and programs, review and approve their budgets, supervise the official conduct of County officers and employees, control all County property, and appropriate funds on programs that meet County residents' needs.

The Plumas County Board of Supervisors oversees the management of county government and many special districts including Flood Control, the Community Development Commission, Lighting Districts, County Service Areas, and the Sewer Maintenance Districts. The five supervisors are elected by constituencies of each district, serving all citizens of Plumas County over a four-year term.

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Fund: 0011 TITLE III
Budget Unit: 20027 - TITLE III
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	10,907	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**10,907**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44512 - HR 2389	237,364	258,980	251,721	251,721
Total 44 - STATE & FEDERAL AID	**237,364**	**258,980**	**251,721**	**251,721**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**248,271**	**258,980**	**251,721**	**251,721**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
525740 - FIRE PREVENT -TITLE III	0	0	0	0
525742 - FIRE PREVENTION CONTRIB	0	0	186	186
525764 - CONSRVTN PROJ--SRR BUTTES	0	0	0	0
525768 - FOREST ED--NATIVE PLNT	0	0	280	280
525774 - FIRE PREVN--MAIDU STEWARD	0	0	12,750	12,750
525830 - QLG FOREST TITLE III	0	0	1	1
525880 - ALMANOR WTRSHD ADVIS	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
528463 - PL CORP FRCRM-ED/PLNN	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**13,217**	**13,217**
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	11,302	11,302
535570 - CONTRIB TITLE III	0	0	0	0
538800 - FIRE PREVENTION SPLST	0	0	0	0
538990 - OFFICE OF EMERGENCY SVC	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**11,302**	**11,302**
58-TRANSFERS				
580156 - TRNS-OES FIRE PREVENTION	12,296	0	103,303	103,303
580157 - TRNS - S/O-OES 2012 APP#1	712	0	0	0
585160 - CONTRIB TRANS SHERIFF	43,712	245,111	229,058	229,058
58516A - CONTRIB TRANS OES/SHERIFF	0	0	782,225	782,225
585574 - CONTRIB GIS, PLNN OR BLDG	0	0	0	0
585577 - CONTRIB COORDINATING CO	0	0	0	0
588990 - TRNS-TITLE III O.E.S.	0	0	0	0
Total 58 - TRANSFERS	**56,720**	**245,111**	**1,114,586**	**1,114,586**
Total Expenditures and Appropriations	**56,720**	**245,111**	**1,139,105**	**1,139,105**
Net Cost	**(191,551)**	**(13,869)**	**887,384**	**887,384**

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Fund: 0001 GENERAL
Budget Unit: 20010 - BOARD OF SUPERVISORS
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43020 - RENTS & CONCESSIONS	0	300	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**300**	**0**	**0**
45-CHARGES FOR SERVICES				
45074 - MISC FEES	0	0	0	0
45395 - FILING FEE	70	875	0	0
Total 45 - CHARGES FOR SERVICES	**70**	**875**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	4,550	0	0	0
48005 - TRANSFER-IN5	0	0	14,348	14,348
48021 - TRF IN - ARPA FUNDS	0	0	0	0
Total 48 - TRANSFER	**4,550**	**0**	**14,348**	**14,348**
Total Revenue	**4,620**	**1,175**	**14,348**	**14,348**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	387,974	383,307	394,166	387,236
51020 - OTHER WAGES	202	14	0	0
51060 - OVERTIME PAY	0	330	0	0
51070 - UNEMPLOYMENT INSURANCE	500	416	379	379
51080 - RETIREMENT	78,658	87,692	138,313	135,881
51081 - OPEB LIABILITY	14,269	14,487	14,269	14,269
51090 - GROUP INSURANCE	59,535	70,918	106,847	154,656
51100 - FICA/MEDICARE OASDI	30,409	29,827	30,154	29,624
51110 - COMPENSATION INSURANCE	1,220	18,436	18,436	4,303
51120 - CELL PHONE ALLOW	5,360	5,250	5,400	5,400
51150 - LIFE INSURANCE	1,793	1,673	1,839	845
Total 51 - SALARIES & BENEFITS	**579,920**	**612,350**	**709,803**	**732,593**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	267	652	800	800
520202 - CELL PHONE SERVICE	0	0	1,200	1,200
520210 - POSTAGE/SHIP, MAIL COST	62	46	66	66
520220 - PAPER/PAPER SUPPLIES	0	0	1,000	1,000
520230 - COPY CHARGES	0	254	200	200
520250 - COPY MACHINE LEASE	0	3,151	11,000	8,000
520400 - HOUSEHOLD EXPENSE	201	0	250	250
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	17,365	21,584	40,000	40,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,190	3,168	1,800	1,800
521801 - Office Water	0	0	1,200	1,200
523700 - PUBLICATIONS-LEGAL NOTICE	2,904	0	5,000	5,000

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Fund: 0001 GENERAL
Budget Unit: 20010 - BOARD OF SUPERVISORS
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	8,734	5,267	5,267	6,234
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	6,426	2,524	7,000	7,000
527500 - TRAVEL- OUT OF COUNTY	13,650	6,781	16,000	16,000
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**50,799**	**43,427**	**90,783**	**88,750**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**630,719**	**655,777**	**800,586**	**821,343**
Net Cost	**626,099**	**654,602**	**786,238**	**806,995**

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Fund: 0055 PG&E SETTLEMENT
Budget Unit: 20155 - PG&E DIXIE
Function: 01 - GENERAL GOVERNMENT
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	314,324	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**314,324**	**0**	**0**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	0	82,704	0	0
Total 44 - STATE & FEDERAL AID	**0**	**82,704**	**0**	**0**
46-OTHER REVENUE				
46612 - PGE SETTLEMENT-REVENUE	10,302,851	0	0	0
Total 46 - OTHER REVENUE	**10,302,851**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**10,302,851**	**397,028**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	10,000	133,000	133,000
Total 58 - TRANSFERS	**0**	**10,000**	**133,000**	**133,000**
Total Expenditures and Appropriations	**0**	**10,000**	**133,000**	**133,000**
Net Cost	**(10,302,851)**	**(387,028)**	**133,000**	**133,000**

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Fund: 0001 GENERAL
Budget Unit: 20270 - GRAND JURY
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	70	70
520230 - COPY CHARGES	64	0	100	100
520419 - COVID PPE & CLEANING COST	0	0	0	0
520800 - GRAND JURY	12,469	13,662	17,000	17,000
521800 - OFFICE EXPENSE	76	97	400	400
523700 - PUBLICATIONS-LEGAL NOTICE	0	160	2,500	5,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	2,700	400	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**15,309**	**14,319**	**25,070**	**27,570**
Total Expenditures and Appropriations	**15,309**	**14,319**	**25,070**	**27,570**
Net Cost	**15,309**	**14,319**	**25,070**	**27,570**

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Fund: 0056 DIXIE FIRE INSURANCE
Budget Unit: 20156 - DIXIE FIRE INSURANCE
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	4,646	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**4,646**	**0**	**0**
Total Revenue	**0**	**4,646**	**0**	**0**
Net Cost	**0**	**(4,646)**	**0**	**0**

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Fund: 0056 00561 DIXIE-TRIDENL
Budget Unit: 20156 - DIXIE FIRE INSURANCE
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46613 - DIXIE FIRE INSURANCE	0	1,761,763	0	0
Total 46 - OTHER REVENUE	**0**	**1,761,763**	**0**	**0**
Total Revenue	**0**	**1,761,763**	**0**	**0**
Net Cost	**0**	**(1,761,763)**	**0**	**0**

Michael Coelho, Director

Building - Plumas County Building department is committed to ensuring the safety, quality, and sustainability of our community's environment. This department strives to facilitate responsible development, enforce building codes, and promote efficient construction practices. Through collaboration, transparency, and professionalism, this team enhances the well-being and prosperity of our residents while preserving the unique character of our county.

This department is dedicated to ensuring that all buildings in the county are safe and comply with the building codes and regulations. Experts on this team review building plans, issue permits for construction, demolition, and occupancy, and conduct building inspections to ensure that construction is done correctly. Commitment to improving performance and developing procedures that are streamlined, transparent, and easy to understand is paramount for this department. The goal is to protect the public's health, safety, and welfare by enforcing building codes and standards.

Code Enforcement - The mission of Plumas County Code Enforcement which is under the Building Department, is to promote and maintain a safe and desirable living and working environment. This team helps maintain and improve the quality of our community by administering a fair and unbiased enforcement program to correct violations of county codes, state codes, health and safety codes, and land use requirements. It also works with residents, public service agencies, and other county departments to facilitate voluntary compliance with applicable laws and codes.

Code Enforcement is responsible for enforcing the county's codes and ordinances related to land use, building standards, zoning, health and safety, environmental protection, and more. The primary goal is to ensure compliance with these regulations to protect the health, safety, and welfare of all residents and visitors. It achieves this through a combination of education, inspection, and enforcement activities. The team is committed to responsive customer service and strives to address complaints and concerns in a timely and efficient manner. Dedication to protecting the health, safety, and welfare of all residents, workers, and visitors in our county, ensures that everyone can enjoy the benefits of a clean, safe, and attractive community.

Vehicle Abatement - The mission of the Abandoned Vehicle Abatement program, also under the Building Department, is to promote the health, safety, and aesthetic quality of our community by enforcing regulations related to abandoned, wrecked, dismantled, or inoperative vehicles. It is committed to responding promptly and efficiently to complaints and proactively identifying violations to ensure neighborhoods are free from such nuisances. The goal is to educate the public about the importance of proper vehicle storage and disposal, and to work collaboratively with residents, businesses, and other county departments to resolve issues. Through these efforts, the quality of life and environmental beauty of our county is enhanced.

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Fund: 0001 GENERAL
Budget Unit: 20426 - BUILDING
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
41-LICENSES PERMITS				
41020 - CONSTRUCTION PERMITS	985,192	682,133	600,000	600,000
Total 41 - LICENSES & PERMITS	**985,192**	**682,133**	**600,000**	**600,000**
42-FINES PENALTIES				
42010 - VEHICLE CODE FINES	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44225 - STATE-SMIP/EDUCATION	214	112	100	100
44671 - STATE- VEH ABATE	0	0	0	0
44671P - ST- VEH ABATE PRIOR	0	0	0	0
Total 44 - STATE & FEDERAL AID	**214**	**112**	**100**	**100**
45-CHARGES FOR SERVICES				
45123 - CO 10% BLG STNDRDS FEE	114	73	100	100
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**114**	**73**	**100**	**100**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	40	0	0	0
46253 - REIMB - CO DISASTR RESPONS	3,199	0	0	0
Total 46 - OTHER REVENUE	**3,239**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	14,136	1,490	0	0
48005 - TRANSFER-IN5	0	0	57,976	57,976
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**14,136**	**1,490**	**57,976**	**57,976**
Total Revenue	**1,002,895**	**683,808**	**658,176**	**658,176**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	378,748	420,659	443,813	461,671
51020 - OTHER WAGES	0	18,424	0	0
51060 - OVERTIME PAY	1,354	2,799	0	0
51070 - UNEMPLOYMENT INSURANCE	523	422	380	380
51080 - RETIREMENT	109,507	116,484	155,734	162,000
51081 - OPEB LIABILITY	17,836	18,112	17,836	17,836
51090 - GROUP INSURANCE	77,447	64,028	93,109	197,980
51100 - FICA/MEDICARE OASDI	28,365	34,149	33,952	35,318
51110 - COMPENSATION INSURANCE	210	2,050	2,050	3,772
51120 - CELL PHONE ALLOW	2,135	2,350	2,760	2,760
51150 - LIFE INSURANCE	334	251	334	1,035
Total 51 - SALARIES & BENEFITS	**616,459**	**679,728**	**749,968**	**882,752**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	143	152	160	160
520210 - POSTAGE/SHIP, MAIL COST	5	0	405	405

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Fund: 0001 GENERAL
Budget Unit: 20426 - BUILDING
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	2,495	1,509	2,000	2,000
520402 - CLEANING SUPPLIES	0	0	0	0
520410 - SOFTWARE LICENSE	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	5,187	4,819	8,000	8,000
521103 - BATTERIES	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	385	405	645	645
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	3,178	2,677	2,000	2,000
521801 - Office Water	0	0	0	400
521804 - DVD'S/DISKETTES	0	0	0	0
521846 - LABELS	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	5,000	5,000
521909 - ABATE- PROF SVC	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	500	500
523710 - ANNUAL PUB/REF MANUALS	2,802	424	1,208	1,208
524300 - SMALL TOOLS/INSTRUMENTS	189	183	800	800
524520 - PERMIT REFUNDS	2,932	5,961	3,000	3,000
524642 - CERTIFICATION/LICENSES	125	0	2,000	2,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	3,965	4,390	4,390	5,116
527400 - TRAVEL- IN COUNTY	12,761	8,761	12,000	12,000
527500 - TRAVEL- OUT OF COUNTY	0	2,183	3,000	3,000
527750 - IN CNTY HOSTING	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	3,853	0	0	0
Total 52 - SERVICES & SUPPLIES	**38,020**	**31,464**	**45,108**	**46,234**
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541501 - VEHICLE 4X4	0	71,406	0	0
Total 54 - FIXED ASSETS	**0**	**71,406**	**0**	**0**
Total Expenditures and Appropriations	**654,479**	**782,598**	**795,076**	**928,986**
Net Cost	**(348,416)**	**98,790**	**136,900**	**270,810**

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Fund: 0001 GENERAL

Budget Unit: 20450 - CODE COMPLIANCE/ABATE

Function: 02 - PUBLIC PROTECTION

Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42010 - VEHICLE CODE FINES	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44671 - STATE- VEH ABATE	0	0	0	0
44671P - ST- VEH ABATE PRIOR	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46024 - OTHER - SERVICE PROVIDED	0	0	0	0
46116 - ABATEMENT-NON VEH	1,235	4,790	0	0
Total 46 - OTHER REVENUE	**1,235**	**4,790**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	5,331	1,958	5,000	14,135
48005 - TRANSFER-IN5	0	0	6,001	6,001
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**5,331**	**1,958**	**11,001**	**20,136**
Total Revenue	**6,566**	**6,748**	**11,001**	**20,136**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	139,338	165,740	179,745	184,936
51060 - OVERTIME PAY	0	206	0	0
51070 - UNEMPLOYMENT INSURANCE	1,039	738	646	646
51080 - RETIREMENT	35,306	40,387	63,073	64,894
51081 - OPEB LIABILITY	4,757	4,830	4,757	4,757
51090 - GROUP INSURANCE	17,868	20,286	40,250	30,197
51100 - FICA/MEDICARE OASDI	11,029	13,257	13,751	14,148
51110 - COMPENSATION INSURANCE	548	2,195	2,195	2,476
51120 - CELL PHONE ALLOW	725	1,650	1,200	1,200
51150 - LIFE INSURANCE	0	0	0	296
Total 51 - SALARIES & BENEFITS	**210,610**	**249,289**	**305,617**	**303,550**
52-SERVICES SUPPLIES				
520100 - CLOTHING-EMPLOYEE	145	833	1,193	1,193
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	25	31	50	50
520210 - POSTAGE/SHIP, MAIL COST	127	1,428	3,000	3,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520250 - COPY MACHINE LEASE	434	613	1,000	1,000
520410 - SOFTWARE LICENSE	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	1,314	4,158	3,000	3,000
521600 - MEMBERSHIPS/ANNUAL DUES	200	200	300	300
521800 - OFFICE EXPENSE	1,560	451	300	300

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Fund: 0001 GENERAL
Budget Unit: 20450 - CODE COMPLIANCE/ABATE
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521801 - Office Water	0	0	0	0
521803 - ABATE-OFFICE EXP	0	0	0	0
521846 - LABELS	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521909 - ABATE- PROF SVC	0	0	0	0
521911 - VEH ABATE-PROF SVC	0	0	0	0
523670 - REF MANUAL/LAW,CODE BOOKS	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	100	100
523704 - PUBLICATION-ABATE/OTHR	0	0	0	0
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	220	141	850	850
524303 - ABTE SM TOOLS/INSTRMNTS	0	540	15,000	15,000
524642 - CERTIFICATION/LICENSES	200	210	210	210
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	577	773	773	1,291
527400 - TRAVEL- IN COUNTY	5,641	4,298	10,000	10,000
527500 - TRAVEL- OUT OF COUNTY	4,898	3,503	7,000	7,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**15,341**	**17,179**	**42,776**	**43,294**
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**225,951**	**266,468**	**348,393**	**346,844**
Net Cost	**219,385**	**259,720**	**337,392**	**326,708**

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Fund: 0001 0001V ABAND VEH ABATEMT FUND
Budget Unit: 20447 - ABANDND VEHICLE ABATEMENT
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	129	195	0	0
Total 43 - USE OF MONEY & PROPERTY	**129**	**195**	**0**	**0**
44-STATE FEDERAL AID				
44671 - STATE- VEH ABATE	4,032	26,842	28,000	28,000
Total 44 - STATE & FEDERAL AID	**4,032**	**26,842**	**28,000**	**28,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**4,161**	**27,037**	**28,000**	**28,000**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	61	500	500
520419 - COVID PPE & CLEANING COST	0	0	0	0
521800 - OFFICE EXPENSE	88	243	100	100
521911 - VEH ABATE-PROF SVC	4,750	7,100	11,377	13,265
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**4,838**	**7,404**	**11,977**	**13,865**
58-TRANSFERS				
58000 - TRANSFER-OUT	3,037	7,111	0	14,135
Total 58 - TRANSFERS	**3,037**	**7,111**	**0**	**14,135**
Total Expenditures and Appropriations	**7,875**	**14,515**	**11,977**	**28,000**
Net Cost	**3,714**	**(12,522)**	**(16,023)**	**0**

Michelle Blackford, Director

Child Support Services mission is to promote the well-being of children and the self-sufficiency of families.

The goal of Child Support Services is to help parents meet the financial, medical, and emotional needs of their children. The services provided are Paternity Establishment, Child and Medical Support Order Establishment, Enforcement of Support Orders, Location of Non-Custodial Parents, and Collection & Distribution of Child Support Payments.

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Fund: 0035 CHILD SUPPORT
Budget Unit: 70280 - CHILD SUPP
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	10,785	13,705	0	0
43998 - UNREALZED GAINS/LOSSES	3,936	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**14,721**	**13,705**	**0**	**0**
44-STATE FEDERAL AID				
44170 - STATE-CHILD SUPPORT	199,037	273,296	323,640	290,072
44411 - FED-CHILD SUPPORT	350,550	495,574	628,242	563,083
Total 44 - STATE & FEDERAL AID	**549,587**	**768,870**	**951,882**	**853,155**
48-TRANSFER				
48000 - TRANSFER-IN	9,894	0	0	0
48005 - TRANSFER-IN5	0	0	16,342	16,342
Total 48 - TRANSFER	**9,894**	**0**	**16,342**	**16,342**
Total Revenue	**574,202**	**782,575**	**968,224**	**869,497**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	398,978	403,562	458,594	424,823
51020 - OTHER WAGES	1,440	4,480	20,000	10,000
51060 - OVERTIME PAY	0	942	0	0
51070 - UNEMPLOYMENT INSURANCE	1,517	1,634	1,518	1,634
51080 - RETIREMENT	114,630	113,628	160,921	123,199
51081 - OPEB LIABILITY	14,269	14,490	14,269	14,269
51090 - GROUP INSURANCE	40,136	44,847	86,703	82,719
51100 - FICA/MEDICARE OASDI	30,331	31,250	35,082	34,786
51110 - COMPENSATION INSURANCE	(13,568)	5,103	5,103	6,721
51128 - BILINGUAL ALLOWANCE	0	0	0	420
51150 - LIFE INSURANCE	334	334	334	334
Total 51 - SALARIES & BENEFITS	**588,067**	**620,270**	**782,524**	**698,905**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	4,327	4,724	5,100	5,100
520210 - POSTAGE/SHIP, MAIL COST	1,868	1,305	2,000	2,000
520220 - PAPER/PAPER SUPPLIES	964	579	1,000	1,000
520221 - ENVELOPES	0	0	0	0
520226 - TONER/COPY MACH SUPPL	0	0	2,892	2,892
520250 - COPY MACHINE LEASE	324	384	1,000	1,000
520404 - CUSTODIAL SERVICE	6,625	6,600	7,500	7,500
520407 - REFUSE DISPOSAL	723	756	900	900
520419 - COVID PPE & CLEANING COST	0	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	249	(52)	2,000	1,000
521230 - OFFICE FURNITURE/EQUIP	0	0	5,000	2,500
521300 - MAINT. BUILDINGS & GROUND	700	717	20,000	12,875
521600 - MEMBERSHIPS/ANNUAL DUES	632	632	1,500	635
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	698	440	5,000	4,000

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Fund: 0035 CHILD SUPPORT
Budget Unit: 70280 - CHILD SUPP
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521801 - Office Water	0	0	0	0
521867 - NOTARY PUBLIC SUPPLIES	0	0	700	700
521900 - PROFESSIONAL SVC	960	1,015	10,000	10,000
521903 - SECURITY SYSTEM SVC	204	204	500	500
521980 - MEDICAL SERVICE - PROF SV	0	0	0	0
523711 - SUBSCRIPTIONS	479	232	1,000	1,000
524400 - SPECIAL DEPARTMENT EXPENSE	10	0	0	0
524871 - GENETIC TESTING	0	0	0	0
524901 - PROCESS SVC	1,305	1,715	5,000	4,000
525000 - OVERHEAD	33,586	52,083	52,083	52,083
525119 - LIABILITY SELF-FUND INSURANCE	3,831	4,183	4,183	4,969
525250 - OUTREACH & OTHER PROG EXP	387	425	1,000	1,000
52700 - SPEC.DEPT.-TRAINING	0	0	0	0
527000 - TRAINING	1,685	2,310	3,000	3,000
527400 - TRAVEL- IN COUNTY	66	0	2,000	2,000
527500 - TRAVEL- OUT OF COUNTY	6,237	5,329	15,000	15,000
527802 - ELECTRIC CHARGES	5,215	6,278	6,500	6,500
527803 - PROPANE/OTHR HEATING FUEL	10,453	8,304	12,000	12,000
527807 - WATER/SEWER CHARGES	1,929	2,016	2,500	2,500
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**83,457**	**100,179**	**169,358**	**156,654**
54-FIXED ASSETS				
54150 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**671,524**	**720,449**	**951,882**	**855,559**
Net Cost	**97,322**	**(62,126)**	**(16,342)**	**(13,938)**

Marcy DeMartile, Clerk-Recorder-Registrar of Voters

Clerk-Recorder – The mission of the Clerk-Recorder office is to maintain and preserve the public's records in a secure yet accessible environment.

The department processes, records, and maintains all land title transactions; mining claims; marriage, birth, and death records; fictitious business name statements; notary publics; process servers; environmental document postings; and other public notices.

The Recorder's Department is also charged with the collection and reporting of Documentary Transfer Tax and Affordable Housing and Jobs Act (SB2) fees, as well as other funds collected and distributed to the State of California.

Elections – The mission of the Elections department is to uphold the integrity of election processes and ensure laws and regulations are adhered to during the process.

The responsibilities of this department include the administration of all federal, state and local elections, including County offices, school districts, and special districts board of directors and special tax measure elections. This includes filing all campaign documents including Declarations of Candidacy, Nominations, and financial documents, as related to candidates and committees and maintaining current and up to date voter registration rolls. The Elections department also processes statewide and local petitions and signature verification and reporting requirements.

The Clerk-Recorder is an elected position by the voters of Plumas County and serves a four-year term.

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Fund: 0001 GENERAL
Budget Unit: 20460 - CO CLERK-RECORDER
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40100 - DOCUMENTARY STAMP TAX	301,064	292,330	225,000	225,000
Total 40 - TAX REVENUE	**301,064**	**292,330**	**225,000**	**225,000**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45025 - INFORMATION ACCESS	1,200	2,600	2,400	2,400
45100 - CRT FEES/CLERK/RECORDER	24,063	20,683	20,000	20,000
45112 - HOUSNG & JBSTAX GC27388.1	20,000	20,143	25,000	25,000
45118 - FEE- ADD'L PAGE GC27361	559	10	20,000	20,000
45130 - RECORDING FEES	125,030	129,621	100,000	100,000
Total 45 - CHARGES FOR SERVICES	**170,852**	**173,057**	**167,400**	**167,400**
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	564	0	0	0
Total 46 - OTHER REVENUE	**564**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	4,068	0	0	0
48005 - TRANSFER-IN5	0	0	13,236	13,236
Total 48 - TRANSFER	**4,068**	**0**	**13,236**	**13,236**
Total Revenue	**476,548**	**465,387**	**405,636**	**405,636**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	149,506	175,988	189,823	242,923
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	137	0	0	0
51070 - UNEMPLOYMENT INSURANCE	242	205	179	179
51080 - RETIREMENT	46,921	51,961	66,609	85,242
51081 - OPEB LIABILITY	7,387	7,501	7,387	7,387
51090 - GROUP INSURANCE	31,249	25,946	42,636	51,657
51100 - FICA/MEDICARE OASDI	11,524	13,453	14,521	18,584
51110 - COMPENSATION INSURANCE	383	7,580	7,580	7,828
51128 - BILINGUAL ALLOWANCE	350	0	420	420
51150 - LIFE INSURANCE	143	143	143	438
Total 51 - SALARIES & BENEFITS	**247,842**	**282,777**	**329,298**	**414,658**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	372	385	700	700
520210 - POSTAGE/SHIP, MAIL COST	1,167	692	3,000	3,000
520220 - PAPER/PAPER SUPPLIES	0	0	1,000	1,000
520221 - ENVELOPES	2,904	2,144	5,000	5,000
520230 - COPY CHARGES	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	542	360	1,000	1,000
520419 - COVID PPE & CLEANING COST	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20460 - CO CLERK-RECORDER
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520907 - EQUIP. MAINT.CONTRACT	782	760	1,100	1,100
521600 - MEMBERSHIPS/ANNUAL DUES	425	475	850	850
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	5,206	3,098	5,000	5,000
523600 - DIGITIZATION	0	0	0	0
523670 - REF MANUAL/LAW,CODE BOOKS	0	0	200	200
524207 - STORAGE SPACE RENT	72	462	1,200	1,200
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,833	2,130	2,130	2,417
527500 - TRAVEL- OUT OF COUNTY	430	3,022	4,000	4,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**13,733**	**13,528**	**25,180**	**25,467**
Total Expenditures and Appropriations	**261,575**	**296,305**	**354,478**	**440,125**
Net Cost	**(214,973)**	**(169,082)**	**(51,158)**	**34,489**

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Fund: 0001 GENERAL
Budget Unit: 20100 - ELECTIONS
Function: 01 - GENERAL GOVERNMENT
Activity: 13 - ELECTIONS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44019 - COVID19 REIMB TO DEPT	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45030 - ELECTION SERVICES	35,733	25,666	40,000	40,000
Total 45 - CHARGES FOR SERVICES	**35,733**	**25,666**	**40,000**	**40,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	4,001	3,297	0	0
48005 - TRANSFER-IN5	0	0	6,522	6,522
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**4,001**	**3,297**	**6,522**	**6,522**
Total Revenue	**39,734**	**28,963**	**46,522**	**46,522**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	149,986	190,800	210,121	205,805
51020 - OTHER WAGES	4,038	5,036	6,000	6,000
51060 - OVERTIME PAY	1,242	1,969	1,000	1,000
51070 - UNEMPLOYMENT INSURANCE	1,198	1,171	1,079	1,079
51080 - RETIREMENT	44,867	49,878	73,731	72,217
51081 - OPEB LIABILITY	6,292	6,389	6,292	6,292
51090 - GROUP INSURANCE	29,755	30,151	45,570	64,356
51100 - FICA/MEDICARE OASDI	11,776	15,431	16,074	15,744
51110 - COMPENSATION INSURANCE	130	2,830	2,830	3,388
51150 - LIFE INSURANCE	150	150	150	373
Total 51 - SALARIES & BENEFITS	**249,434**	**303,805**	**362,847**	**376,254**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	(39)	0	1,000	1,000
520210 - POSTAGE/SHIP, MAIL COST	(16,872)	30,496	31,000	31,000
520220 - PAPER/PAPER SUPPLIES	0	0	1,000	1,000
520221 - ENVELOPES	7,066	(330)	8,000	8,000
520225 - PO BOX RENT/ANNUAL FEES	0	0	1,000	1,000
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520233 - PRINTING SVC/CHRGS	55,412	55,929	70,000	70,000
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	1,500	1,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
520907 - EQUIP. MAINT.CONTRACT	0	0	0	0
521103 - BATTERIES	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20100 - ELECTIONS
Function: 01 - GENERAL GOVERNMENT
Activity: 13 - ELECTIONS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521600 - MEMBERSHIPS/ANNUAL DUES	100	450	800	800
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,619	2,210	5,000	5,000
521847 - BACK UP MEDIA/COMP	0	0	0	0
521896 - STORAGE BOXES/SUPPLIES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	1,000	1,000
524007 - ELECTION COSTS-OTHER	1,415	(7,192)	8,000	8,000
524012 - ELECTION DATA BASE SPPRT	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,646	1,918	1,918	2,227
527400 - TRAVEL- IN COUNTY	0	0	300	300
527500 - TRAVEL- OUT OF COUNTY	99	574	4,000	4,000
Total 52 - SERVICES & SUPPLIES	**50,446**	**84,055**	**134,518**	**134,827**
54-FIXED ASSETS				
540450 - ELECTION EQUIPMENT	0	1,541	130,816	130,816
Total 54 - FIXED ASSETS	**0**	**1,541**	**130,816**	**130,816**
Total Expenditures and Appropriations	**299,880**	**389,401**	**628,181**	**641,897**
Net Cost	**260,146**	**360,438**	**581,659**	**595,375**

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Fund: 0062 0062O RECORDER'S OFFICE MODERN
Budget Unit: 22411 - RECORDER MODERNIZATION
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	4,987	6,888	2,500	2,500
Total 43 - USE OF MONEY & PROPERTY	**4,987**	**6,888**	**2,500**	**2,500**
45-CHARGES FOR SERVICES				
45130 - RECORDING FEES	6,032	6,461	25,000	25,000
Total 45 - CHARGES FOR SERVICES	**6,032**	**6,461**	**25,000**	**25,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**11,019**	**13,349**	**27,500**	**27,500**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	3,936	4,191	4,431	4,367
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	18	11	7	7
51080 - RETIREMENT	1,095	1,145	1,555	1,532
51081 - OPEB LIABILITY	96	97	96	96
51090 - GROUP INSURANCE	671	713	805	688
51100 - FICA/MEDICARE OASDI	308	331	339	334
51110 - COMPENSATION INSURANCE	(71)	17,923	17,923	14,918
51119 - LIABILITY INSURANCE	0	0	0	0
51150 - LIFE INSURANCE	7	7	7	6
Total 51 - SALARIES & BENEFITS	**6,060**	**24,418**	**25,163**	**21,948**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	5,000	5,000
521801 - Office Water	0	0	500	500
521900 - PROFESSIONAL SVC	0	0	85,000	85,000
525000 - OVERHEAD	(948)	5,591	5,591	5,591
525119 - LIABILITY SELF-FUND INSURANCE	139	118	118	94
528400 - CONTINGENCIES	0	0	60,000	60,000
529851 - COMPUTER HARDWARE/SUPPL	0	4,406	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**(809)**	**10,115**	**161,209**	**161,185**
54-FIXED ASSETS				
542600 - EQUIPMENT	0	0	20,000	20,000
549500 - COMPUTER HARDWARE	0	0	20,000	20,000
Total 54 - FIXED ASSETS	**0**	**0**	**40,000**	**40,000**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**

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Fund: 0062 0062O RECORDER'S OFFICE MODERN
Budget Unit: 22411 - RECORDER MODERNIZATION
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Total Expenditures and Appropriations	**5,251**	**34,533**	**226,372**	**223,133**
Net Cost	**(5,768)**	**21,184**	**198,872**	**195,633**

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Fund: 0001 GENERAL
Budget Unit: 20469 - RECORDS MANAGEMENT
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45083 - COPY/CERT COPY/POSTAGE	26,971	30,683	65,000	65,000
Total 45 - CHARGES FOR SERVICES	**26,971**	**30,683**	**65,000**	**65,000**
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**26,971**	**30,683**	**65,000**	**65,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	20,506	21,835	23,084	22,750
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	36	26	26	26
51080 - RETIREMENT	5,704	5,967	8,100	7,983
51081 - OPEB LIABILITY	495	503	495	495
51090 - GROUP INSURANCE	3,498	3,711	4,925	3,585
51100 - FICA/MEDICARE OASDI	1,604	1,726	1,766	1,740
51110 - COMPENSATION INSURANCE	(99)	109	109	214
51150 - LIFE INSURANCE	35	35	35	29
Total 51 - SALARIES & BENEFITS	**31,779**	**33,912**	**38,540**	**36,822**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	20,038	16,878	65,000	65,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520290 - POSTAGE MACHINE RENT/LEAS	2,020	2,497	6,300	6,300
520419 - COVID PPE & CLEANING COST	0	0	0	0
520907 - EQUIP. MAINT.CONTRACT	445	1,622	2,500	2,500
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	358	442	500	500
521847 - BACK UP MEDIA/COMP	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	275	269	269	274
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**23,136**	**21,708**	**74,569**	**74,574**
Total Expenditures and Appropriations	**54,915**	**55,620**	**113,109**	**111,396**
Net Cost	**27,944**	**24,937**	**48,109**	**46,396**

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Fund: 0062 0062M RECORDER MICROGRAPHICS
Budget Unit: 22281 - RECORDER MICROGRAPHIC
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	3,316	4,695	1,000	1,000
Total 43 - USE OF MONEY & PROPERTY	**3,316**	**4,695**	**1,000**	**1,000**
45-CHARGES FOR SERVICES				
45130 - RECORDING FEES	5,871	6,002	7,000	7,000
Total 45 - CHARGES FOR SERVICES	**5,871**	**6,002**	**7,000**	**7,000**
Total Revenue	**9,187**	**10,697**	**8,000**	**8,000**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	10,000	1,000
525000 - OVERHEAD	411	7,125	7,125	7,125
528400 - CONTINGENCIES	0	0	90,814	90,814
529851 - COMPUTER HARDWARE/SUPPL	0	0	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**411**	**7,125**	**112,939**	**103,939**
54-FIXED ASSETS				
542600 - EQUIPMENT	0	0	20,000	4,000
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**20,000**	**4,000**
Total Expenditures and Appropriations	**411**	**7,125**	**132,939**	**107,939**
Net Cost	**(8,776)**	**(3,572)**	**124,939**	**99,939**

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Fund: 0062 RECORDERS FUND
Budget Unit: 20489 - SS TRUNCATION PROGRAM
Function: 01 - GENERAL GOVERNMENT
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,891	2,616	650	650
Total 43 - USE OF MONEY & PROPERTY	**1,891**	**2,616**	**650**	**650**
45-CHARGES FOR SERVICES				
45166 - SS TRUNCATION FEE	71	132	0	0
Total 45 - CHARGES FOR SERVICES	**71**	**132**	**0**	**0**
Total Revenue	**1,962**	**2,748**	**650**	**650**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	8,038	8,059	20,000	20,000
51070 - UNEMPLOYMENT INSURANCE	6	6	7	7
51100 - FICA/MEDICARE OASDI	615	616	0	0
51110 - COMPENSATION INSURANCE	59	2,833	2,833	2,467
Total 51 - SALARIES & BENEFITS	**8,718**	**11,514**	**22,840**	**22,474**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	5,000	5,000
521900 - PROFESSIONAL SVC	0	0	25,000	25,000
525000 - OVERHEAD	637	353	353	353
525119 - LIABILITY SELF-FUND INSURANCE	44	65	65	99
528400 - CONTINGENCIES	0	0	30,000	30,000
Total 52 - SERVICES & SUPPLIES	**681**	**418**	**60,418**	**60,452**
Total Expenditures and Appropriations	**9,399**	**11,932**	**83,258**	**82,926**
Net Cost	**7,437**	**9,184**	**82,608**	**82,276**

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Fund: 0067 HAVA - ELECTIONS
Budget Unit: 20559 - HAVA - ELECTIONS
Function: 01 - GENERAL GOVERNMENT
Activity: 13 - ELECTIONS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,097	1,402	1,000	1,000
43998 - UNREALZED GAINS/LOSSES	427	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**1,524**	**1,402**	**1,000**	**1,000**
Total Revenue	**1,524**	**1,402**	**1,000**	**1,000**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	4,000	4,000
525000 - OVERHEAD	3,894	(38)	(38)	(38)
528400 - CONTINGENCIES	0	0	6,000	6,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**3,894**	**(38)**	**12,962**	**12,962**
54-FIXED ASSETS				
540450 - ELECTION EQUIPMENT	0	0	30,000	30,000
Total 54 - FIXED ASSETS	**0**	**0**	**30,000**	**30,000**
Total Expenditures and Appropriations	**3,894**	**(38)**	**42,962**	**42,962**
Net Cost	**2,370**	**(1,440)**	**41,962**	**41,962**

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Fund: 0065 ERDS

Budget Unit: 20465 - ELECTR RCDG RCVRY SYS

Function: 01 - GENERAL GOVERNMENT

Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	868	1,323	0	0
43998 - UNREALZED GAINS/LOSSES	305	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**1,173**	**1,323**	**0**	**0**
45-CHARGES FOR SERVICES				
45165 - ERDS RECORDING FEE	5,517	5,605	12,000	12,000
Total 45 - CHARGES FOR SERVICES	**5,517**	**5,605**	**12,000**	**12,000**
46-OTHER REVENUE				
46060 - OTHER-MISCELLANEOUS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**6,690**	**6,928**	**12,000**	**12,000**
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
521800 - OFFICE EXPENSE	0	0	3,000	3,000
521900 - PROFESSIONAL SVC	0	0	3,000	3,000
525000 - OVERHEAD	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	2,000	2,000
528400 - CONTINGENCIES	0	0	16,517	16,517
529851 - COMPUTER HARDWARE/SUPPL	0	0	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**27,517**	**27,517**
Total Expenditures and Appropriations	**0**	**0**	**27,517**	**27,517**
Net Cost	**(6,690)**	**(6,928)**	**15,517**	**15,517**

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Fund: 0062 RECORDERS FUND
Budget Unit: 20488 - VRIP-VITAL STATS
Function: 01 - GENERAL GOVERNMENT
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(36)	(259)	0	0
43998 - UNREALZED GAINS/LOSSES	3,943	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**3,907**	**(259)**	**0**	**0**
45-CHARGES FOR SERVICES				
45132 - HLTH. VRIP H & S 10605.3	685	718	1,700	1,700
Total 45 - CHARGES FOR SERVICES	**685**	**718**	**1,700**	**1,700**
Total Revenue	**4,592**	**459**	**1,700**	**1,700**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	1,000	1,000
521900 - PROFESSIONAL SVC	0	0	5,000	5,000
525000 - OVERHEAD	317	4,831	4,831	4,831
528400 - CONTINGENCIES	0	0	13,000	13,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	4,000	4,000
Total 52 - SERVICES & SUPPLIES	**317**	**4,831**	**27,831**	**27,831**
Total Expenditures and Appropriations	**317**	**4,831**	**27,831**	**27,831**
Net Cost	**(4,275)**	**4,372**	**26,131**	**26,131**

David Lile, Director

Established in 1914, cooperative extension (UCCE) is the informal, off-campus educational and outreach arm of the University of California Division of Agriculture and Natural Resources. County-based advisers and program representatives use workshops, public meetings, newsletters and other communication tools to bring relative and timely information to the counties. UCCE acts as the link to university resources for assistance with local agricultural and natural resource issues and youth and community development.

UCCE has been serving Plumas County since 1946 and Sierra since 1947. The department functions through a Memorandum of Understanding between the UC and County. Plumas/Sierra County provides office space, supplies, transportation and one full time employee for clerical support. UC provides 6 full-time employees for advisors, community education specialist and post-fire resilience staff research associate. Research and outreach activities are funded by grants and gifts obtained by UC advisors. UCCE Plumas Sierra advisors offer research and outreach programs in livestock, forestry, post-fire resilience, weed ecology and cropping systems. Plumas Sierra 4-H provides meaningful, learn-by-doing education activities to children in clubs and/or to children participating in school enrichment. We currently have 7 clubs with ~200 members and ~80 volunteers.

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Fund: 0001 GENERAL
Budget Unit: 20680 - FARM ADVISOR
Function: 06 - EDUCATION
Activity: 33 - AGRICULTURAL EDUCATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45070 - AGRICULTURAL SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	21,820	19,036	21,820	21,820
Total 46 - OTHER REVENUE	**21,820**	**19,036**	**21,820**	**21,820**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**21,820**	**19,036**	**21,820**	**21,820**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	42,054	45,822	50,405	48,114
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	48	40	38	38
51080 - RETIREMENT	10,546	11,167	17,687	16,883
51081 - OPEB LIABILITY	2,378	2,415	2,378	2,378
51090 - GROUP INSURANCE	2,750	3,600	20,125	30,087
51100 - FICA/MEDICARE OASDI	3,432	3,857	3,856	3,681
51110 - COMPENSATION INSURANCE	(102)	200	200	408
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	141
Total 51 - SALARIES & BENEFITS	**61,106**	**67,101**	**94,689**	**101,730**
52-SERVICES SUPPLIES				
520000 - AGRICULTURE	0	0	0	0
520200 - COMMUNICATIONS	679	733	1,000	1,000
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520203 - INTERNET SERVICE	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	1,000	1,000
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	534	561	1,600	1,600
520250 - COPY MACHINE LEASE	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520402 - CLEANING SUPPLIES	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	2,810	1,500	1,500
521600 - MEMBERSHIPS/ANNUAL DUES	0	150	500	500
521800 - OFFICE EXPENSE	6,235	2,752	2,000	2,000
521801 - Office Water	0	0	420	420

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Fund: 0001 GENERAL
Budget Unit: 20680 - FARM ADVISOR
Function: 06 - EDUCATION
Activity: 33 - AGRICULTURAL EDUCATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521900 - PROFESSIONAL SVC	17,830	19,585	20,545	20,545
524000 - RENT - OFFICE/SPACE	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	260	413	300	300
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	367	416	416	515
527400 - TRAVEL- IN COUNTY	1,413	1,921	3,500	3,500
527500 - TRAVEL- OUT OF COUNTY	344	14	1,000	1,000
527750 - IN CNTY HOSTING	164	616	700	700
527802 - ELECTRIC CHARGES	2,400	2,200	7,200	7,200
527803 - PROPANE/OTHR HEATING FUEL	3,075	1,690	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**33,301**	**33,861**	**44,681**	**44,780**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	48,500	48,500
Total 54 - FIXED ASSETS	**0**	**0**	**48,500**	**48,500**
Total Expenditures and Appropriations	**94,407**	**100,962**	**187,870**	**195,010**
Net Cost	**72,587**	**81,926**	**166,050**	**173,190**

Debra Lucero

The mission of County Administration is to provide leadership and guidance to the County organization in implementing the policies of the Board of Supervisors while maintaining and improving the effective operations and fiscal integrity of the County.

The County Administrative Officer (CAO) provides policy guidance and program evaluation to the Board of Supervisors and management staff while encouraging and facilitating services to County residents and businesses. County Administration fosters cooperative working relationships with State and local intergovernmental and regulatory agencies, nonprofits and private groups and pursues appropriate avenues of economic and community development.

The CAO serves and is accountable to the Board of Supervisors. The primary function of the CAO is to oversee the preparation, adoption, and administration of the county budget. This position works closely with the elected offices of Auditor-Controller, Treasurer-Tax Collector and Assessor to coordinate the efforts of those finance-related offices in the preparation and administration of the county budget. The County Administrative Officer is responsible for enforcement of all County codes, ordinances, and regulations, the conduct of all financial activities, and the efficient and economical performance of the County's operations.

Overall, this position is accountable for establishing and accomplishing County goals and objectives, and developing general policy guidelines. The position is vested with the authority and titles of County Budgetary Officer and County Purchasing Agent.

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Fund: 0001 GENERAL
Budget Unit: 20020 - GENERAL SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	10,910,023	11,384,680	10,900,000	10,900,000
40020 - CURRENT UNSECURED TAXES	267,669	323,668	227,358	227,358
40040 - PRIOR UNSECURED TAXES	5,935	4,576	4,000	4,000
40050 - PENALTIES	314,832	290,036	200,000	200,000
40051 - TEETER PENALTIES	(104)	0	25,000	25,000
40060 - USE TAX	3,122,526	2,941,553	2,500,000	2,500,000
40064 - VLF SWAP IN-LIEU	2,854,993	3,043,182	2,700,000	2,700,000
40066 - IN-LIEU SALES TX TRPL FLP	0	0	0	0
40070 - TIMBER YIELD TAX	168,025	113,743	150,000	150,000
40080 - AIRCRAFT TAX	16,202	18,229	15,000	15,000
40090 - HOTEL TAX	2,107,058	2,383,988	2,000,000	2,000,000
40110 - TAX SALE	0	0	0	0
40130 - SUPPLEMENTAL TAXES	218,662	204,237	160,000	160,000
40131 - SUPPL TAXES-SB 854	0	0	0	0
40170 - CDC PILT	26,246	7,153	12,000	12,000
Total 40 - TAX REVENUE	**20,012,067**	**20,715,045**	**18,893,358**	**18,893,358**
41-LICENSES PERMITS				
41050 - FRANCHISES	104,697	113,787	78,000	78,000
Total 41 - LICENSES & PERMITS	**104,697**	**113,787**	**78,000**	**78,000**
43-USE OF MONEY PROPERTY				
43000 - INTEREST INCOME LEASE	0	0	0	0
43010 - INTEREST-INVESTED FUNDS	556,290	730,729	500,000	500,000
43011 - INTEREST HEALTH	(1,140)	1,927	500	500
43012 - INTEREST SOCIAL SERVICES	(239,267)	60,037	38,000	38,000
43014 - INTEREST - SEN TRANS	(622)	(3,883)	260	260
43015 - INTEREST A&D	14,125	19,960	4,000	4,000
43016 - INTEREST INCOME	945	0	0	0
43017 - INTEREST -SHERIFF	79,441	79,044	8,500	8,500
43018 - INTEREST - DA	24,683	54,174	2,400	2,400
43019 - INTEREST -SEN NUTRI	(10,827)	(22,844)	970	970
43020 - RENTS & CONCESSIONS	0	0	0	0
43026 - RENTS & CONC.-COURTHOUSE	3,635	3,300	25,000	25,000
43700 - LEASE REVENUE	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	155,596	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**582,859**	**922,444**	**579,630**	**579,630**
44-STATE FEDERAL AID				
44010 - STATE - SB90 MANDATES	10,786	94,182	0	0
44040 - STATE-MOTOR VEH. IN-LIEU	0	0	0	0
44044 - STATE-VEH LIC FEES	16,955	20,450	15,000	15,000
44230 - STATE-HOMEOWNERS PROP.TAX	60,996	59,773	60,000	60,000
44231 - CFP--COURTS REIMB	10,307	10,307	13,750	13,750
44440 - FEDERAL-IN LIEU TAXES	819,645	733,808	675,225	675,225

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Fund: 0001 GENERAL
Budget Unit: 20020 - GENERAL SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID (continued)				
Total 44 - STATE & FEDERAL AID	**918,689**	**918,520**	**763,975**	**763,975**
45-CHARGES FOR SERVICES				
45040 - LEASE PAYMENT	22,836	21,538	20,000	20,000
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
45290 - OTHER-C. S. RECOUP 2 1/2%	13,436	11,392	16,000	16,000
45428 - COST PLAN REIM.	1,854,938	2,211,956	1,854,938	1,854,938
Total 45 - CHARGES FOR SERVICES	**1,891,210**	**2,244,886**	**1,890,938**	**1,890,938**
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
46016 - CREDIT CARD/OTHER REBATE	6,715	6,983	3,000	3,000
46026 - SALE OF PROPERTY	0	0	50,000	50,000
46055 - UNCLAIMED FUNDS	0	828	0	0
46239 - DONATIONS	0	0	50,021	50,021
46251 - REIMBURSEMENTS/REFUNDS	10,000	0	0	0
46252 - FLEX BENEFIT REBATE	0	0	0	0
46257 - 4850 REIMBURSEMENT	65,039	199,490	5,000	5,000
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**81,754**	**207,301**	**108,021**	**108,021**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	1,300,000	1,300,000
48001 - TRANSFER-IN1	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**1,300,000**	**1,300,000**
Total Revenue	**23,591,276**	**25,121,983**	**23,613,922**	**23,613,922**
51-SALARIES BENEFITS				
51090 - GROUP INSURANCE	2,225	3,110	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	**2,225**	**3,110**	**0**	**0**
52-SERVICES SUPPLIES				
521811 - MARKETING	4,752	2,582	9,000	9,000
521900 - PROFESSIONAL SVC	656,545	496,290	400,000	400,000
521901 - LITIGATION	63,896	330,371	200,000	200,000
522600 - PROPERTY INSURANCE	180,048	508,182	500,000	500,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	16,025	0	0
52444 - SPECIAL EXP - FEMA	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**905,241**	**1,353,450**	**1,109,000**	**1,109,000**
54-FIXED ASSETS				
546320 - ROOF PROJ	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20020 - GENERAL SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
54-FIXED ASSETS (continued)				
54844 - PCJP-SB844 GF MATCH	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58001 - TRANSFER-OUT1	0	0	0	0
58999 - TRSFR OUT STR SUPPS	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**907,466**	**1,356,560**	**1,109,000**	**1,109,000**
Net Cost	**(22,683,810)**	**(23,765,423)**	**(22,504,922)**	**(22,504,922)**

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Fund: 0001 GENERAL
Budget Unit: 20031 - CONTRIBUTIONS
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43015 - INTEREST A&D	91	122	0	0
Total 43 - USE OF MONEY & PROPERTY	**91**	**122**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**91**	**122**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
53-OTHER CHARGES				
531100 - CONTRIB CFP PYMNTS	44,591	55,739	44,591	44,591
532040 - CONTIRB-PCCDC PILOT	0	0	0	0
533090 - CONTRIB ARTS COUNSEL	0	0	0	0
533096 - CONTRIB--RAILROADS DAYS	0	0	0	0
533100 - CONTRIB CHAMBER COMMRCE	0	0	0	0
533120 - CONTRIB LAFCO	49,464	67,347	50,021	50,021
533161 - ECON DEV & TOURISM	0	0	0	0
533210 - PAY BACK STATE-A&D GRNT	0	0	0	0
533600 - CONTRIB MEDICAL SVC	27,964	27,964	28,000	28,000
534360 - CONTRIB TO SENIOR TRANS	39,661	48,513	500	500
534362 - CONTRIB REC CNTR-TO HLTH	0	0	0	0
534950 - CONTRIB TRIAL COURTS	154,384	154,384	154,384	154,384
535500 - CONTRIB -IV PARK&REC	0	0	0	0
535510 - CONTRIB- E.PL.PARK&REC	0	0	0	0
535520 - CONTRIB-CNTRL PRK&REC	6,500	6,500	6,500	6,500
535530 - CONTRIB- ALMNR PRK&REC	0	0	0	0
535532 - CONTRIB-SIERRA VALLEY GMD	0	0	0	0
Total 53 - OTHER CHARGES	**322,564**	**360,447**	**283,996**	**283,996**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	0	0	0	0
583110 - CONTRIB QLG LITIGATION	0	0	0	0
583180 - CONTRIB TRANS DEBT SVC	966,197	966,197	965,166	1,692,975
583500 - CONTRIB TRANS AIR POLL CN	22,000	11,000	10,820	10,820
583524 - CONTRIB TRANS FLOOD CNTRL	0	0	0	0
584320 - CONTRIB EXCESS TRIAL CST	0	0	0	0
584362 - CONTRIB TRANS REC CNRT-HL	0	0	0	0
584960 - CONTRIB TRANS FAIR	0	0	0	0
584980 - CONTRIB TRANS MNTL HLTH	0	0	7,672	7,672
585010 - CONTRIB TRANS PUB HLTH	66,296	66,295	66,295	66,295
585150 - CONTRIB TRANS DIST ATTRNY	1,864,591	1,885,774	2,127,829	2,138,356

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Fund: 0001 GENERAL
Budget Unit: 20031 - CONTRIBUTIONS
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
58-TRANSFERS (continued)				
585160 - CONTRIB TRANS SHERIFF	4,479,471	5,141,460	6,615,276	6,579,684
585161 - CONTRIB TRANS JAIL	2,751,456	3,295,799	3,940,178	3,950,178
585162 - CONTRIB TRANS S/O 15 MIN	0	0	0	0
585370 - CONTRIB TRANS SENIOR NUTR	229,865	234,120	278,141	278,141
585572 - CONTRIB TRANS CRSNT LIGHT	0	0	0	0
585573 - CONTRIB PROP 40 PROJ	0	0	0	0
585577 - CONTRIB COORDINATING CO	0	0	0	0
585578 - CONTRIB RISK MANAGEMENT	0	0	0	0
585579 - CONTRIB SOCIAL SERVICES	0	0	0	0
Total 58 - TRANSFERS	**10,379,876**	**11,600,645**	**14,011,377**	**14,724,121**
Total Expenditures and Appropriations	**10,702,440**	**11,961,092**	**14,295,373**	**15,008,117**
Net Cost	**10,702,349**	**11,960,970**	**14,295,373**	**15,008,117**

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Fund: 0001 GENERAL
Budget Unit: 20030 - CAO
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44034 - STATE-OHV TRAIL GRANT	0	0	0	670,000
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**670,000**
46-OTHER REVENUE				
46059 - SAFETY INCENTIVE	0	0	60,000	60,000
46060 - OTHER-MISCELLANEOUS	49,312	378,688	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**49,312**	**378,688**	**60,000**	**60,000**
48-TRANSFER				
48000 - TRANSFER-IN	4,078	310,000	160,333	160,333
48005 - TRANSFER-IN5	0	0	7,623	7,623
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	706,000	0	764,045	764,045
Total 48 - TRANSFER	**710,078**	**310,000**	**932,001**	**932,001**
Total Revenue	**759,390**	**688,688**	**992,001**	**1,662,001**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	163,998	249,766	329,891	334,108
51020 - OTHER WAGES	6,712	0	21,883	21,883
51070 - UNEMPLOYMENT INSURANCE	122	325	1,308	1,308
51080 - RETIREMENT	55,801	63,102	115,759	95,849
51081 - OPEB LIABILITY	4,757	4,830	4,757	4,757
51090 - GROUP INSURANCE	14,707	18,611	55,064	62,752
51100 - FICA/MEDICARE OASDI	12,963	18,999	25,237	25,559
51110 - COMPENSATION INSURANCE	1,131	1,116	1,116	1,936
51120 - CELL PHONE ALLOW	600	960	1,360	1,360
51122 - CAR ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	418	669	669	423
Total 51 - SALARIES & BENEFITS	**261,209**	**358,378**	**557,044**	**549,935**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	471	169	500	500
520210 - POSTAGE/SHIP, MAIL COST	0	0	100	100
520220 - PAPER/PAPER SUPPLIES	0	0	500	500
520233 - PRINTING SVC/CHRGS	0	0	250	250
520250 - COPY MACHINE LEASE	0	0	15	3,015
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	500	500
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521102 - FUEL - VEHICLE	0	0	0	0
521334 - OHV TRAIL GRANT	0	0	0	670,000
521600 - MEMBERSHIPS/ANNUAL DUES	2,313	896	2,500	2,500
521750 - FITNESS & WELNESS	0	1,500	0	0
521800 - OFFICE EXPENSE	3,656	2,310	9,000	9,000
521811 - MARKETING	0	0	2,500	2,500

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Fund: 0001 GENERAL
Budget Unit: 20030 - CAO
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521900 - PROFESSIONAL SVC	399,359	1,173,690	1,085,000	585,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	12,639	9,104	14,000	14,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	922	1,405	1,405	62,990
527000 - TRAINING	0	550	1,500	1,500
527400 - TRAVEL- IN COUNTY	111	195	2,000	2,000
527500 - TRAVEL- OUT OF COUNTY	6,869	4,645	14,000	14,000
Total 52 - SERVICES & SUPPLIES	**426,340**	**1,194,464**	**1,133,770**	**1,368,355**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**687,549**	**1,552,842**	**1,690,814**	**1,918,290**
Net Cost	**(71,841)**	**864,154**	**698,813**	**256,289**

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Fund: 0026 LOCAL ASSISTANCE & TCF
Budget Unit: 80026 - LOCAL ASSISTANCE & TCF
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	53,665	198,860	0	0
Total 43 - USE OF MONEY & PROPERTY	**53,665**	**198,860**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44415 - FEDERAL - OTHER	3,762,368	3,756,468	149,596	149,596
Total 44 - STATE & FEDERAL AID	**3,762,368**	**3,756,468**	**149,596**	**149,596**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**3,816,033**	**3,955,328**	**149,596**	**149,596**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	49,312	378,688	0	0
Total 52 - SERVICES & SUPPLIES	**49,312**	**378,688**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	350,616	1,173,492	727,785	727,785
Total 58 - TRANSFERS	**350,616**	**1,173,492**	**727,785**	**727,785**
Total Expenditures and Appropriations	**399,928**	**1,552,180**	**727,785**	**727,785**
Net Cost	**(3,416,105)**	**(2,403,148)**	**578,189**	**578,189**

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Fund: 0054 OPIOID SETTLEMENT FUND
Budget Unit: 20054 - OPIOID SETTLEMENT FUND
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	6,410	19,896	0	0
Total 43 - USE OF MONEY & PROPERTY	**6,410**	**19,896**	**0**	**0**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	465,336	208,480	313,535	313,535
Total 44 - STATE & FEDERAL AID	**465,336**	**208,480**	**313,535**	**313,535**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**471,746**	**228,376**	**313,535**	**313,535**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	313,535	313,535
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**313,535**	**313,535**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**313,535**	**313,535**
Net Cost	**(471,746)**	**(228,376)**	**0**	**0**

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Fund: 0021 ARPA 2021
Budget Unit: 20003 - ARPA 2021
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	50,471	46,825	0	0
43998 - UNREALZED GAINS/LOSSES	10,965	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**61,436**	**46,825**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	1,826,520	0	0	0
Total 44 - STATE & FEDERAL AID	**1,826,520**	**0**	**0**	**0**
Total Revenue	**1,887,956**	**46,825**	**0**	**0**
52-SERVICES SUPPLIES				
52170 - MISCELLANEOUS EXPENSE	88,585	0	0	0
Total 52 - SERVICES & SUPPLIES	**88,585**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	1,494,950	341,297	351,274	426,274
Total 58 - TRANSFERS	**1,494,950**	**341,297**	**351,274**	**426,274**
Total Expenditures and Appropriations	**1,583,535**	**341,297**	**351,274**	**426,274**
Net Cost	**(304,421)**	**294,472**	**351,274**	**426,274**

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Fund: 0001 GENERAL
Budget Unit: 20980 - CONTINGENCY-GENERAL
Function: 09 - DISTRICT FUNCTION
Activity: 99 - DISTRICT ACTIVITY

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
528400 - CONTINGENCIES	0	40,000	250,000	250,000
Total 52 - SERVICES & SUPPLIES	**0**	**40,000**	**250,000**	**250,000**
Total Expenditures and Appropriations	**0**	**40,000**	**250,000**	**250,000**
Net Cost	**0**	**40,000**	**250,000**	**250,000**

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Fund: 0001 0001I GEN FUND DEV/IMPACT
Budget Unit: 20446 - BUILDING DEVELOPMENT/IMPACT
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	237	327	0	0
Total 43 - USE OF MONEY & PROPERTY	**237**	**327**	**0**	**0**
45-CHARGES FOR SERVICES				
45396 - DEVELOPMENT/IMPACT FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Revenue	**237**	**327**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(237)**	**(327)**	**0**	**0**

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Fund: 0054 00541 NATIONAL OPIOID ABATEMENT TRUS
Budget Unit: 20541 - NATIONAL OPIOID ABATEMENT TRUS
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0054 00542 DISTRIBUTOR-SUBDIVISION
Budget Unit: 20542 - DISTRIBUTOR-SUBDIVISION
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0054 00543 DISTRIBUTOR-ABATEMENT
Budget Unit: 20543 - DISTRIBUTOR-ABATEMENT
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	0	68,667	0	0
Total 44 - STATE & FEDERAL AID	**0**	**68,667**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**68,667**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**(68,667)**	**0**	**0**

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Fund: 0054 00544 JANSSEN-SUBDIVISION
Budget Unit: 20544 - JANSSEN-SUBDIVISION
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0054 00545 JANSSEN-ABATEMENT
Budget Unit: 20545 - JANSSEN-ABATEMENT
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 GENERAL
Budget Unit: 20455 - COORD COUNCIL
Function: 02 - PUBLIC PROTECTION
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521231 - COMPUTERS<1500.00	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0019 CARES ACT - COVID19
Budget Unit: 20002 - AUD - CARES PASS THRU
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,474	2,032	0	0
43998 - UNREALZED GAINS/LOSSES	563	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**2,037**	**2,032**	**0**	**0**
44-STATE FEDERAL AID				
44089 - SB89 COVID19 EMERG HMLESS	0	0	0	0
44143 - ST. AID REALIGN BACKFILL	0	0	0	0
44415 - FEDERAL - OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**2,037**	**2,032**	**0**	**0**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(2,037)**	**(2,032)**	**0**	**0**

Joshua Brechtel, Interim Director

The mission of County Counsel is to provide quality, timely, and sound legal advice, services, and representation in all civil and administrative proceedings to the Board of Supervisors, elected and appointed department heads, County departments, staff, and special districts.

County Counsel is a support organization; the work is client-driven without any independent objectives. County Counsel is dedicated to the principle that thoughtful, credible, and ethical legal services lead to fewer lawsuits, lower liability costs, better services, and better County government. By interpreting the law in a sound and consistent manner, the office enables clients to reach their objectives in accordance with local, State, and federal law, thereby avoiding, to the extent possible, challenge and confusion.

County Counsel provides legal advice and assistance on matters such as: public policies; land use; human/social services; civil actions; risk management and insurance; municipal and public law; tort law; resources law; environmental law; nuisance abatement; and construction, facilities, and real estate law. The attorneys in County Counsel prepare Board reports and recommendations; prepare legal opinions; draft ordinances, resolutions, and proposed legislation; represent the County before the legislature as directed; formulate litigation strategies; oversee legal research and investigations; act as trial counsel in State court, federal court, and administrative proceedings; monitor legal developments; retain and manage outside counsel; and serve as attorneys for the County in all civil actions.

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Fund: 0001 GENERAL
Budget Unit: 20080 - COUNTY COUNSEL
Function: 01 - GENERAL GOVERNMENT
Activity: 12 - COUNSEL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45010 - ASSM-TAX COLLECTOR FEES	0	0	0	0
45390 - SMALL CLAIMS FEES	46	206	100	100
Total 45 - CHARGES FOR SERVICES	**46**	**206**	**100**	**100**
46-OTHER REVENUE				
46193 - PUBLIC GUARDIAN FEES	0	0	0	0
46194 - Juvenile Dependency Fee	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	107,003	67,200	0	0
48005 - TRANSFER-IN5	0	0	7,731	7,731
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**107,003**	**67,200**	**7,731**	**7,731**
Total Revenue	**107,049**	**67,406**	**7,831**	**7,831**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	437,500	357,071	383,011	506,442
51020 - OTHER WAGES	0	15,743	83,000	83,000
51060 - OVERTIME PAY	0	179	0	0
51070 - UNEMPLOYMENT INSURANCE	507	446	430	430
51080 - RETIREMENT	109,444	106,056	134,399	177,710
51081 - OPEB LIABILITY	9,513	9,660	9,513	9,513
51090 - GROUP INSURANCE	67,193	51,620	63,731	104,181
51100 - FICA/MEDICARE OASDI	32,767	28,381	29,300	38,743
51110 - COMPENSATION INSURANCE	1,948	2,877	2,877	5,236
51120 - CELL PHONE ALLOW	0	270	2,160	0
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	726	405	1,136	564
Total 51 - SALARIES & BENEFITS	**659,598**	**572,708**	**709,557**	**925,819**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	376	64	1,000	1,000
520202 - CELL PHONE SERVICE	0	0	0	2,160
520204 - INTERNET SEARCH ENGINE	8,178	5,435	5,600	5,600
520210 - POSTAGE/SHIP, MAIL COST	131	1	200	200
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	8	300	300
520234 - PRINTER SUPPLIES	0	0	100	100
520250 - COPY MACHINE LEASE	241	1,465	5,000	5,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	5,497	5,441	7,300	7,300
521750 - FITNESS & WELNESS	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20080 - COUNTY COUNSEL
Function: 01 - GENERAL GOVERNMENT
Activity: 12 - COUNSEL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	7,280	8,930	4,200	4,200
521801 - Office Water	0	0	550	550
521900 - PROFESSIONAL SVC	0	8,840	10,000	10,000
523710 - ANNUAL PUB/REF MANUALS	6,420	8,299	8,500	8,500
524600 - LITIGATION COSTS	45	0	2,000	2,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,077	4,685	4,685	5,841
527000 - TRAINING	0	3,735	5,000	5,000
527040 - SMALL CLAIM ADVSR COSTS	0	0	500	500
527500 - TRAVEL- OUT OF COUNTY	8,035	7,213	8,000	8,000
540412 - SOFTWARE	0	0	3,000	3,000
549500 - COMPUTER HARDWARE	0	2,346	10,000	10,000
Total 52 - SERVICES & SUPPLIES	**40,280**	**56,462**	**75,935**	**79,251**
Total Expenditures and Appropriations	**699,878**	**629,170**	**785,492**	**1,005,070**
Net Cost	**592,829**	**561,764**	**777,661**	**997,239**

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Fund: 0001 GENERAL
Budget Unit: 20320 - PUBLIC DEFENDER
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45050 - LEGAL FEES - P.D. & OTHER	3,536	3,536	0	0
Total 45 - CHARGES FOR SERVICES	**3,536**	**3,536**	**0**	**0**
48-TRANSFER				
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48706 - TRN-ST PD 1/2 AB118	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**3,536**	**3,536**	**0**	**0**
51-SALARIES BENEFITS				
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
521000 - WITNESS FEES/COSTS	0	0	0	0
521900 - PROFESSIONAL SVC	250	0	15,000	15,000
524461 - FAMILY SVC COUNSEL	2,680	4,050	11,500	11,500
525000 - OVERHEAD	0	0	0	0
525700 - CONFLICT COUNSEL	6,082	15,020	14,500	14,500
525800 - JUVENILE COUNSEL	0	0	4,000	4,000
525900 - CONSERVATOR COUNSEL	13,800	12,190	24,000	34,000
526100 - INVESTIGATIONS	378	6,688	9,175	9,175
526500 - EVALUATIONS	3,400	10,600	10,000	10,000
526900 - CONTRACTS	329,244	330,430	375,000	375,000
Total 52 - SERVICES & SUPPLIES	**355,834**	**378,978**	**463,175**	**473,175**
Total Expenditures and Appropriations	**355,834**	**378,978**	**463,175**	**473,175**
Net Cost	**352,298**	**375,442**	**463,175**	**473,175**

David Hollister, District Attorney

Mission Statement:
Our mission is to vigorously, fairly and compassionately seek justice each day. As the chief law enforcement officer in Plumas County, I take our mission and daily responsibilities very seriously. By law, the district attorney is the chief law enforcement officer in the county. While a district attorney's duties are not limited to criminal prosecution, California law provides the district attorney's most essential duty is investigating and prosecuting criminal offenses on behalf of the People.

Department Description and Key Issues:
The District Attorney Team
The Plumas County District Attorney's Office meets its Constitutional obligations through the tireless public service of the DA staff. Team members Assistant District Attorneys Graham Archer and Brian Hagen; Front office staff Nicole Romero, Kathy Green and Ian Thompson; Fiscal Officer Sheri Johns; Investigators Jessica Beatley and Shawn Adams; and Alternative Sentencing's Stephanie Tanaka, Sam Rick, and Bree Martin have all consistently performed at the highest of levels. In serving Plumas County, these dedicated workers regularly deal with disturbing subject matter, stressful situations and victims going through the worst day of their lives. Our staff addresses these daily challenges with consistency, fairness, grace and perseverance of which we are all rightly proud.

2023 Filing Statistics, Staffing and Legal Scrutiny
During 2023, the DA's office reviewed approximately 796 investigations, filing criminal charges in approximately 605 cases, not counting juvenile cases or probation violations. We are, and have been for the last year, fully staffed having suffered no losses in staffing since 2022 while maintaining one of the most experienced staffs in Plumas County. For the 13th consecutive year, the Plumas County District Attorney's Office did not have a conviction reversed on appeal (nor were we the subject of any type of lawsuit).

Alternative Sentencing Program
In addition to the traditional prosecution of crime, the DA's office houses and supports the award-winning Alternative Sentencing Program (ASP). ASP exists to assist low-level offenders in the journey of becoming clean and sober, curb drug-related crime, reduce impaired driving, and reunite broken families. ASP is responsible for creating responses to the ever-changing criminal justice system while keeping Plumas County relevant and up to date with programs mandated by State and Federal governments, including administering Plumas County's highly successful Drug Court (Community Justice Court). ASP works with the Courts throughout Plumas County, ancillary service providers, non-profits as well as law enforcement to ensure quality, evidence-based pretrial, re-entry, and reintegration programming is being offered in Plumas County.

Truancy Prevention Team
The DA's office continues to partner with our schools in providing prevention services through the Truancy Prevention Team. The TPT supplements school truancy programs by offering early intervention designed to identify and correct a student's root cause of truancy. Since Assembly Bill 901 went into effect 1/1/2001 significantly removing Probation's role in truancy, the DA's office has increased our attention in both prevention, detection, and prosecution. The DA's office has been able to accomplish these goals despite a lack of county general fund or state grant support.

DA Investigator Shawn Adams has led this response, meeting regularly with school site administrators to identify those students who are truant. Once the student has been identified, a plan is formulated

between Shawn and the school to check on the student's welfare and encourage the student to reintegrate with school staff. To meet this challenge Shawn routinely travels from Portola to Chester visiting students. In addition to making sure Plumas County children receive the education to which they are entitled, our truancy prevention efforts also provide an important safety net for some of the most vulnerable in our community. An excellent example of the importance of this program occurred a few years ago.

During the fall of 2020, Shawn returned to the Indian Valley residence of a 6 year old who was not been seen by her school nor had picked up materials for distance learning. Shawn had previously visited the residence and expressed concern about the health and safety of the three children living there. When Shawn returned he found the six year old student babysitting her 3 and 5 year old brothers. All were in a trailer described by a responding deputy as being in "shambles – the carpet was filthy and covered in food, trash was strewn about the residence." The boys were dressed only in diapers and were restrained with zip ties in car seats and placed in front of a television. The six year old, who had not seen her parents in hours and did not know where they were, was dressed in dirty clothes with her shirt on inside out and backwards, wearing mismatched shoes on the wrong feet and wearing glasses so scratched it was difficult to see out of them. When Shawn first approached the house the six year old had difficulty opening the front door and there was nothing readily available to cut the zip ties and free the boys from their undersized car seats. Upon these observations Shawn contacted and engaged Plumas County deputies and social services workers who all responded and addressed the situation.

Legal Actions Outside of Court

Community Service

Not lost among the many accomplishments of the staff of the district attorney's office is the dedication to serving our community. As an office, we pick up trash, keeping Highway 70 clean through the CalTrans Adopt a Highway; we host the Quincy Community Supper serving a hearty meal of enchiladas, rice, beans and salad for 100+ members of our community; and we also provide educational opportunities allowing local college students to intern in our office to learn about criminal law as well as serving as a mentor for a local high school senior as they prepare a mock trial for their senior project.

Challenges and Solutions for 2024

Of the many challenges faced by the DA's office, the most significant exist close to home. The past eighteen months have been a particularly unstable time for our local government. During this time, the county has lost 1/3 of its appointed department heads (even after raises were provided in May 2022), support from some county departments has been inconsistent, our Sheriff's Office is recovering from lost staff only recently addressed with salary corrections and Board meetings seem to consistently include the CAO announcing a new crisis. To meet these challenges and help improve the service provided by local government, I am suggesting four changes for our Board of Supervisors which can be implemented immediately and will provide the direction forward for our county to provide quality services in a cost-effective manner. These suggestions will also lessen the strain on individual supervisors and transition local government from crisis management to one of stability, consistency, transparency and service.

- Hiring: The hiring of leadership positions (appointed department heads) needs to occur in a fair

and consistent manner to cast as wide a net as possible to bring in the highest quality candidate. Recruitment for these crucial positions should consistently last at least four weeks and be open to any qualified applicant – whether currently a county employee or not. Once a candidate is selected, a thorough background check should occur – above and beyond simply checking for a criminal history. We do not have the luxury, for example, of flying such important positions for one week with the applicant pool limited to county employees.

- Evaluation: Leadership positions (appointed department heads) should undergo an annual "360 degree evaluation" where people they work for, with and supervise are interviewed. With the appointments of some department heads without prior experience, such a process is imperative to help grow the best leaders possible. To provide evaluations based simply on how the department head is perceived by the Board of Supervisors has proven itself to be ineffective.
- Brown Act compliance: The Brown Act mandates transparency in local government and makes sure our citizens are aware of what work their elected officials are doing on their behalf. Meeting the letter and spirit of the Brown Act must become a priority and goal rather than an obstacle. To the Board's credit, the first meeting of 2024 ended the Board's past practice of listing every appointed department head as a closed session evaluation item – a practice seemingly designed to hide which, if any, appointed department head was being evaluated.
- Ethics Training: Assembly Bill 1234 (passed in 2005, effective in 2006) requires all local elected officials to undergo two hours of ethics training within 12 months of taking office and every two years thereafter. This training covers important issues such as conflicts of interest, the Brown Act, Public Records Act requests and government transparency and is designed to create an awareness of ethical laws fostering good, transparent governance. The law provides for a county to designate employees to be required to undergo this training and to maintain records of completion of the training (specifically subject to Public Records Act requests) for five years. Given the variety of ethical challenges for the county, whether they be real or perceived, the training requirement of AB 1234 should be met and the Board should designate, at a minimum, all appointed department heads to undergo the training.

From a budgetary perspective, the DA's office, through this upcoming budget cycle, will seek to solidify the availability of certain support services necessary for us to properly serve the public. During the past thirteen months, the DA's office has experienced situations where requests for support went unanswered as well support services threatening to put the DA's office on "pause." These positions, coupled with other pending criminal cases and personnel actions necessitate the DA's office undertaking a more direct and unilateral approach in assuring we are receiving necessary support.

There is a great deal of promise and hope for all who live, work and play in Plumas County – it continues to be a spectacular place on many levels. On behalf of the district attorney's office, it is an honor to serve Plumas County and we are all grateful for the opportunity to provide the highest level of service, in the most cost-effective manner. Thank you, again for your support and efforts. Should you have any questions or comments please do not hesitate to contact me at the DA's Office.

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70301 - DISTRICT ATTORNEY
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40061 - SALES TAX 1/2% PUB SAFETY	161,094	119,646	125,000	125,000
Total 40 - TAX REVENUE	**161,094**	**119,646**	**125,000**	**125,000**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	171	237	0	0
Total 43 - USE OF MONEY & PROPERTY	**171**	**237**	**0**	**0**
44-STATE FEDERAL AID				
44042 - ST VEH THEFT SEC 9250.14	27,734	27,935	26,000	26,000
44079 - STATE- CORR AB109	0	0	0	0
44393 - ST- SLESF & JUVNL JST	8,637	9,976	7,000	7,000
44393P - SLESF/JUV SLESF	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**36,371**	**37,911**	**33,000**	**33,000**
45-CHARGES FOR SERVICES				
45028 - RETURN CHECK FEES	0	0	0	0
45083 - COPY/CERT COPY/POSTAGE	598	262	300	300
45084 - CIVIL FEES	0	0	0	0
45420 - TESTING FEES - D.A.-DUI	2,814	3,119	2,500	2,500
Total 45 - CHARGES FOR SERVICES	**3,412**	**3,381**	**2,800**	**2,800**
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
46082 - SALE OF SURPLUS PROP	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	218	935	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**218**	**935**	**0**	**0**
48-TRANSFER				
47001 - INTERFUND TRANSFER	0	0	0	0
48000 - TRANSFER-IN	13,842	0	0	0
48005 - TRANSFER-IN5	0	0	25,823	25,823
48007 - TSF-IN CRF REIMB	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	1,864,591	1,885,774	2,127,829	2,127,829
48705 - TRN-ST DA 1/2 AB118	0	0	0	0
48718 - TRN-PRB/SO/DA COPS JV JST	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**1,878,433**	**1,885,774**	**2,153,652**	**2,153,652**
Total Revenue	**2,079,699**	**2,047,884**	**2,314,452**	**2,314,452**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	615,034	804,831	876,384	895,958
51020 - OTHER WAGES	2,878	645	10,000	10,000
51060 - OVERTIME PAY	17,503	31,170	0	40,000

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70301 - DISTRICT ATTORNEY
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
51-SALARIES BENEFITS (continued)				
51070 - UNEMPLOYMENT INSURANCE	2,526	1,848	595	595
51080 - RETIREMENT	764,820	793,555	904,469	911,338
51081 - OPEB LIABILITY	22,830	23,183	20,452	20,452
51090 - GROUP INSURANCE	64,203	73,659	173,075	160,935
51100 - FICA/MEDICARE OASDI	46,406	62,158	67,043	68,541
51110 - COMPENSATION INSURANCE	(10,368)	6,889	6,889	9,331
51120 - CELL PHONE ALLOW	3,480	4,430	5,182	5,182
51150 - LIFE INSURANCE	334	334	334	1,240
Total 51 - SALARIES & BENEFITS	**1,529,646**	**1,802,702**	**2,064,423**	**2,123,572**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	2,746	2,786	3,300	3,300
520204 - INTERNET SEARCH ENGINE	9,533	7,883	16,000	16,000
520210 - POSTAGE/SHIP, MAIL COST	313	142	400	400
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520233 - PRINTING SVC/CHRGS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	2,703	2,679	5,000	5,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	2,275	1,480	3,500	3,500
521000 - WITNESS FEES/COSTS	0	1,861	2,500	2,500
521102 - FUEL - VEHICLE	2,610	2,218	3,500	3,500
521230 - OFFICE FURNITURE/EQUIP	3,764	4,040	10,000	10,000
521600 - MEMBERSHIPS/ANNUAL DUES	5,322	4,759	6,500	6,500
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	7,564	7,588	8,000	8,000
521801 - Office Water	0	464	1,200	1,200
521900 - PROFESSIONAL SVC	1,191	9,816	40,000	40,000
521908 - COURT REPORTER SVC	48	0	1,000	1,000
521913 - WEB PIX/DESIGN SVC	0	0	0	0
521930 - DUI PROFESSIONAL SVC	4,130	3,640	6,000	6,000
521980 - MEDICAL SERVICE - PROF SV	1,253	800	3,000	3,000
523670 - REF MANUAL/LAW,CODE BOOKS	3,335	3,598	5,000	5,000
524207 - STORAGE SPACE RENT	0	0	7,000	7,000
524400 - SPECIAL DEPARTMENT EXPENSE	2,500	493	2,500	2,500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	5,673	6,479	6,479	8,020
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	3,514	9,577	9,000	9,000
527750 - IN CNTY HOSTING	0	0	150	150
528400 - CONTINGENCIES	0	0	50,000	50,000
529370 - INTEREST EXPENSE LEASE	0	0	0	0

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70301 - DISTRICT ATTORNEY
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**58,474**	**70,303**	**190,029**	**191,570**
54-FIXED ASSETS				
540412 - SOFTWARE	0	4,033	0	0
541501 - VEHICLE 4X4	0	0	60,000	60,000
543700 - COPY MACHINE	0	0	0	0
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**4,033**	**60,000**	**60,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,588,120**	**1,877,038**	**2,314,452**	**2,375,142**
Net Cost	**(491,579)**	**(170,846)**	**0**	**60,690**

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Fund: 0309 DA Alt Sentencing
Budget Unit: 70309 - DA Alt Sentencing-SRF
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
48-TRANSFER				
48001 - TRANSFER-IN1	0	0	12,000	12,000
48079 - TRN-CCPIF AB109	0	0	376,753	376,753
48211 - CONTRI TRANS FR CO GEN	0	0	0	10,527
Total 48 - TRANSFER	**0**	**0**	**388,753**	**399,280**
Total Revenue	**0**	**0**	**388,753**	**399,280**
44-STATE FEDERAL AID				
51000 - REGULAR WAGES	0	0	197,362	184,504
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	251	251
51080 - RETIREMENT	0	0	69,254	64,743
51081 - OPEB LIABILITY	0	0	7,135	7,135
51090 - GROUP INSURANCE	0	0	60,375	52,121
51100 - FICA/MEDICARE OASDI	0	0	15,098	14,115
51110 - COMPENSATION INSURANCE	0	0	1,991	0
51120 - CELL PHONE ALLOW	0	0	1,800	1,800
51150 - LIFE INSURANCE	0	0	0	423
Total 44 - STATE & FEDERAL AID	**0**	**0**	**353,266**	**325,092**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	250	250
520204 - INTERNET SEARCH ENGINE	0	0	11,100	11,100
520407 - REFUSE DISPOSAL	0	0	4,000	0
521102 - FUEL - VEHICLE	0	0	300	300
521230 - OFFICE FURNITURE/EQUIP	0	0	5,000	5,000
521800 - OFFICE EXPENSE	0	0	2,000	2,000
521900 - PROFESSIONAL SVC	0	0	5,000	5,000
524000 - RENT - OFFICE/SPACE	0	0	960	960
524200 - RENTS/LEASES STRUCTURES	0	0	15,000	15,000
524207 - STORAGE SPACE RENT	0	0	1,960	1,960
524804 - DRUG TESTING SUPPLIES	0	0	20,000	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	1,663	0
527410 - CLIENT SERVICE EXP	0	0	15,000	15,000
527500 - TRAVEL- OUT OF COUNTY	0	0	10,000	5,000
527802 - ELECTRIC CHARGES	0	0	4,000	4,000
527803 - PROPANE/OTHR HEATING FUEL	0	0	4,000	2,000
527807 - WATER/SEWER CHARGES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**100,233**	**67,570**
58-TRANSFERS				
58001 - TRANSFER-OUT1	0	0	6,000	6,000
Total 58 - TRANSFERS	**0**	**0**	**6,000**	**6,000**
Total Expenditures and Appropriations	**0**	**0**	**459,499**	**398,662**
Net Cost	**0**	**0**	**70,746**	**(618)**

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Fund: 0308 DA-RE-ENTRY PROGRAM
Budget Unit: 70308 - RE-ENTRY PROGRAM-SRF
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	44,200	46,410
51020 - OTHER WAGES	0	0	20,000	20,000
51060 - OVERTIME PAY	0	0	0	15,000
51080 - RETIREMENT	0	0	15,510	16,285
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	2,378	17,717
51100 - FICA/MEDICARE OASDI	0	0	20,125	3,550
51110 - COMPENSATION INSURANCE	0	0	3,381	0
51150 - LIFE INSURANCE	0	0	0	141
Total 51 - SALARIES & BENEFITS	**0**	**0**	**105,594**	**119,103**
52-SERVICES SUPPLIES				
520204 - INTERNET SEARCH ENGINE	0	0	20,000	20,000
521230 - OFFICE FURNITURE/EQUIP	0	0	10,000	10,000
521800 - OFFICE EXPENSE	0	0	10,000	10,000
521900 - PROFESSIONAL SVC	0	0	75,000	75,000
524220 - BULLET PROOF VESTS	0	0	0	0
524804 - DRUG TESTING SUPPLIES	0	0	25,000	25,000
527500 - TRAVEL- OUT OF COUNTY	0	0	25,000	25,000
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**165,000**	**165,000**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**270,594**	**284,103**
Net Cost	**0**	**0**	**270,594**	**284,103**

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Fund: 00D2 ENVIRONMENTAL SETTLEMENT
Budget Unit: 70312 - DA-ENVIRO SETTLEMENT
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	4,011	9,663	0	0
43998 - UNREALZED GAINS/LOSSES	237	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**4,248**	**9,663**	**0**	**0**
46-OTHER REVENUE				
46611 - REVENUE FROM SETTLEMENTS	208,799	200,000	200,000	200,000
Total 46 - OTHER REVENUE	**208,799**	**200,000**	**200,000**	**200,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**213,047**	**209,663**	**200,000**	**200,000**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	505	5,000	5,000
521900 - PROFESSIONAL SVC	0	0	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**0**	**505**	**10,000**	**10,000**
Total Expenditures and Appropriations	**0**	**505**	**10,000**	**10,000**
Net Cost	**(213,047)**	**(209,158)**	**(190,000)**	**(190,000)**

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Fund: 0001 GENERAL
Budget Unit: 20432 - PUBLIC ADMINISTRATOR
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45110 - ESTATE FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	28,079	14,826	16,309	16,309
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	38	32	29	29
51080 - RETIREMENT	7,091	3,607	5,723	5,723
51081 - OPEB LIABILITY	952	966	952	952
51090 - GROUP INSURANCE	1,100	840	4,025	863
51100 - FICA/MEDICARE OASDI	2,234	1,209	1,248	1,248
51110 - COMPENSATION INSURANCE	51	908	908	929
51120 - CELL PHONE ALLOW	0	0	120	120
51150 - LIFE INSURANCE	0	0	0	28
Total 51 - SALARIES & BENEFITS	**39,545**	**22,388**	**29,314**	**26,201**
52-SERVICES SUPPLIES				
520204 - INTERNET SEARCH ENGINE	2,542	4,437	5,000	5,000
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,075	1,135	1,500	1,500
521800 - OFFICE EXPENSE	0	0	200	200
521900 - PROFESSIONAL SVC	7,987	5,558	20,000	20,000
523670 - REF MANUAL/LAW,CODE BOOKS	87	95	150	150
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	292	337	337	397
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	3,302	2,500	2,500
Total 52 - SERVICES & SUPPLIES	**11,983**	**14,864**	**29,687**	**29,747**
Total Expenditures and Appropriations	**51,528**	**37,252**	**59,001**	**55,948**
Net Cost	**51,528**	**37,252**	**59,001**	**55,948**

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Fund: 00D1 ASSET FORFEITURE
Budget Unit: 70311 - DA-ASSET FORFEITURE
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42014 - ASSETS FORFEITURE	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	354	487	0	0
43998 - UNREALZED GAINS/LOSSES	137	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**491**	**487**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**491**	**487**	**0**	**0**
51-SALARIES BENEFITS				
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521922 - ASST FORFEIT. SVC FNDING	0	0	500	500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**500**	**500**
Total Expenditures and Appropriations	**0**	**0**	**500**	**500**
Net Cost	**(491)**	**(487)**	**500**	**500**

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Fund: 0018 DA - ADULT DRUG COURT
Budget Unit: 70318 - DA-ADULT DRUG CRT GRANT
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	(113)	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**(113)**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44415 - FEDERAL - OTHER	155,735	55,952	0	0
Total 44 - STATE & FEDERAL AID	**155,735**	**55,952**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**155,622**	**55,952**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51080 - RETIREMENT	6,614	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**6,614**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	2,685	0	0	0
521900 - PROFESSIONAL SVC	150,227	55,952	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**152,912**	**55,952**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**159,526**	**55,952**	**0**	**0**
Net Cost	**3,904**	**0**	**0**	**0**

Rob Robinette, Director

The mission of the Environmental Health Department is to preserve the environment and enhance public health through outreach, education, collaborative planning, and sensible applications of environmental health principles, laws, and statutes.

Environmental Health is a State mandated program that provides services into ten core program areas. The amount of time spent in each program area depends on a variety of risk factors as well as the service needs of the community. These programs provide technical support and regulatory compliance for the following:

- Drinking Water Protection – small and medium sized water systems
- Hazardous Materials Management – hazardous materials and fuel storage tanks
- Food Safety – restaurants, markets, and community events
- Liquid Waste Management – septic systems, and community events
- Solid Waste Management – waste transfer sites, landfills, and fire debris clean-up
- Water Quality Assurance – water wells and springs
- Land Use and Development – special uses and land division
- Rabies and Vector Control – animal bite tracking and field investigations
- Recreational Health – commercial swimming and spa pools
- Housing and Institution Safety – housing and correctional facility sanitation

Environmental Health maintains close working relationships with several County departments that include, and are not limited to, Public Health, Animal Control, Planning, Building, and Public Works.

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Fund: 0001 GENERAL
Budget Unit: 20550 - ENVIRONMENTAL HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44027P - STATE GRANT	0	0	0	0
44138 - STATE-UST LEAK PREV	0	0	0	0
44138P - STATE-UST LEAK PREV	0	0	0	0
44150P - STATE - APSA GRANT	0	0	0	0
44154 - STATE-LEA GRANT	18,918	15,479	17,199	17,199
44154P - STATE-LEA GRANT	0	0	0	0
44156 - CUPA GRANT	60,000	60,000	60,000	60,000
44157 - SIERRA COUNTY CUPA CONTRA	0	0	0	0
44410 - FED - EPAUCI ENV HLT	0	0	0	0
44410P - FED-EPA/UCI ENV HLT PRIOR	0	0	0	0
Total 44 - STATE & FEDERAL AID	**78,918**	**75,479**	**77,199**	**77,199**
45-CHARGES FOR SERVICES				
45160 - SANITATION SERVICES	266,210	251,794	220,000	220,000
Total 45 - CHARGES FOR SERVICES	**266,210**	**251,794**	**220,000**	**220,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46082 - SALE OF SURPLUS PROP	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	1,694	0	0	0
46253 - REIMB - CO DISASTR RESPONS	680	0	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**2,374**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	214,898	200,000	200,000	200,000
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	15,306	15,306	15,306	15,306
48004 - TRANSFER-IN4	0	0	0	0
48005 - TRANSFER-IN5	0	0	21,289	21,289
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**230,204**	**215,306**	**236,595**	**236,595**
Total Revenue	**577,706**	**542,579**	**533,794**	**533,794**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	458,719	455,820	588,270	619,652
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	656	517	460	460
51080 - RETIREMENT	132,731	128,223	206,424	217,436
51081 - OPEB LIABILITY	16,647	16,904	16,647	16,647
51090 - GROUP INSURANCE	81,797	69,569	140,875	155,159

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Fund: 0001 GENERAL
Budget Unit: 20550 - ENVIRONMENTAL HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
51-SALARIES BENEFITS (continued)				
51100 - FICA/MEDICARE OASDI	35,064	35,132	45,003	47,403
51110 - COMPENSATION INSURANCE	774	2,761	2,761	4,897
51120 - CELL PHONE ALLOW	0	0	960	960
51150 - LIFE INSURANCE	0	0	334	986
Total 51 - SALARIES & BENEFITS	**726,388**	**708,926**	**1,001,734**	**1,063,600**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	516	313	600	600
520202 - CELL PHONE SERVICE	0	0	2,900	2,900
520210 - POSTAGE/SHIP, MAIL COST	2,702	705	4,000	4,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	2,842	1,980	3,300	3,300
520419 - COVID PPE & CLEANING COST	0	0	0	0
520850 - LAB/MED/FIELD EQUIP	546	1,121	1,000	1,000
520902 - VEHICLE MAINTENANCE	4,158	1,036	7,000	7,000
521600 - MEMBERSHIPS/ANNUAL DUES	927	933	1,000	1,000
521800 - OFFICE EXPENSE	1,049	897	3,000	3,000
521801 - Office Water	0	0	0	0
521846 - LABELS	0	0	0	0
521847 - BACK UP MEDIA/COMP	0	0	0	0
521900 - PROFESSIONAL SVC	58,624	12,181	11,800	11,800
521986 - SECURITY	5,506	5,922	9,928	9,928
523670 - REF MANUAL/LAW,CODE BOOKS	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	100	100
524400 - SPECIAL DEPARTMENT EXPENSE	1,948	(243)	2,000	2,000
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
524876 - TEST-NON EMPEE ENV HLH	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,977	5,374	5,374	6,199
527400 - TRAVEL- IN COUNTY	4,017	4,184	7,000	7,000
527500 - TRAVEL- OUT OF COUNTY	2,193	6,160	7,500	7,500
529851 - COMPUTER HARDWARE/SUPPL	415	0	4,800	4,800
Total 52 - SERVICES & SUPPLIES	**90,420**	**40,563**	**71,302**	**72,127**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**816,808**	**749,489**	**1,073,036**	**1,135,727**
Net Cost	**239,102**	**206,910**	**539,242**	**601,933**

FACILITY SERVICES

Nick Collin, Director

It is the mission of the Department of Facility Services & Airports to provide quality and reliable services in an efficient, professional, and courteous manner while striving to create and maintain a clean, safe, and comfortable environment for Plumas County employees and the public.

The Department of Facility Services & Airports maintains building infrastructure and integrity as well as the grounds for 22 Plumas County facilities, three airports, three baseball fields, two county parks, and one campground. Additional responsibilities include:

- Prompt response to the department's online service request platform for the betterment of the work environment of county employees and the public.
- Maintaining the county's HVAC systems via remote access and on-site service to include over 250 units in 22 buildings. Maintaining and operating the biomass boiler unit at the Courthouse Annex from December through April annually.
- Overseeing service and repair of county pool cars and providing a safe and clean vehicle for use to county employees traveling in and out of Plumas County.
- Managing and maintaining the scheduling of three Veterans Memorial Halls and one recreation center for official county use as well as private use by the public. Fees are collected for private use to help support the General Fund expenditures for maintenance and utility costs.
- Daily inspection of refueling services, runway/taxiway and lighting infrastructure at the county's three airports to ensure their functionality and to maintain the highest standard of safety for incoming and outgoing air traffic.
- Upon approval from the Board of Supervisors, administrates and implements all capital improvement projects to the county facilities and properties listed above.
- Provides snow and ice removal from facility walkways, steps, ramps, and parking lots as needed.

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Fund: 0001 GENERAL
Budget Unit: 20120 - FACILITY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 14 - PROPERTY MANAGEMENT

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43000 - INTEREST INCOME LEASE	0	0	0	0
43010 - INTEREST-INVESTED FUNDS	330	446	250	250
43020 - RENTS & CONCESSIONS	0	0	0	0
43022 - RENTS & CONC.-GREENVILLE	28,850	0	0	0
43026 - RENTS & CONC.-COURTHOUSE	10,723	9,199	7,500	7,500
43700 - LEASE REVENUE	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**39,903**	**9,645**	**7,750**	**7,750**
44-STATE FEDERAL AID				
44034 - STATE-OHV TRAIL GRANT	454,817	668,444	670,000	0
44231 - CFP--COURTS REIMB	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**454,817**	**668,444**	**670,000**	**0**
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
45200 - OTHR SVC OR SVC TO CRTS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	31,568	31,384	6,000	6,000
46500 - CONTRIBS. FROM PUBLIC	0	0	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**31,568**	**31,384**	**6,000**	**6,000**
48-TRANSFER				
48000 - TRANSFER-IN	24,730	6,441	302,000	302,000
48005 - TRANSFER-IN5	0	0	36,777	36,777
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48998 - USE OF CAPITAL IMPR FUNDS	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**24,730**	**6,441**	**338,777**	**338,777**
Total Revenue	**551,018**	**715,914**	**1,022,527**	**352,527**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	430,051	447,214	498,796	471,685
51020 - OTHER WAGES	24,074	28,420	50,000	50,000
51060 - OVERTIME PAY	2,384	2,857	0	50,000
51070 - UNEMPLOYMENT INSURANCE	1,251	831	769	769
51080 - RETIREMENT	112,860	112,109	175,028	165,541
51081 - OPEB LIABILITY	18,621	18,909	18,621	18,621
51090 - GROUP INSURANCE	105,383	89,766	177,528	200,999
51100 - FICA/MEDICARE OASDI	34,832	36,908	38,158	36,084

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Fund: 0001 GENERAL
Budget Unit: 20120 - FACILITY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 14 - PROPERTY MANAGEMENT

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
51-SALARIES BENEFITS (continued)				
51110 - COMPENSATION INSURANCE	64,596	56,048	56,048	71,162
51120 - CELL PHONE ALLOW	4,415	4,000	4,440	4,440
51121 - BOOT ALLOWANCE	1,800	1,800	1,800	1,800
51150 - LIFE INSURANCE	278	103	278	1,103
Total 51 - SALARIES & BENEFITS	**800,545**	**798,965**	**1,021,466**	**1,072,204**
52-SERVICES SUPPLIES				
520100 - CLOTHING-EMPLOYEE	1,056	1,542	1,300	1,300
520104 - SHIRTS/T'S/SWEATS	0	0	0	0
520105 - APPAREL-INCLEMENT WEATHER	0	0	0	0
520106 - GLOVES & SAFETY GLASSES	0	0	0	0
520201 - PHONE - LAND LINE (S)	8,510	9,243	10,500	10,500
520210 - POSTAGE/SHIP, MAIL COST	246	177	300	300
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520225 - PO BOX RENT/ANNUAL FEES	0	0	0	0
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520250 - COPY MACHINE LEASE	1,941	1,724	3,000	3,000
520402 - CLEANING SUPPLIES	15,000	19,000	22,000	22,000
520404 - CUSTODIAL SERVICE	202,633	234,801	241,476	241,476
520406 - PEST CONTROL	1,475	2,725	3,000	3,000
520407 - REFUSE DISPOSAL	28,047	28,065	31,350	31,350
520410 - SOFTWARE LICENSE	7,060	7,472	7,850	1,400
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	9,764	12,700	12,000	12,000
520903 - COOL/HEAT MAINT CONTRCT	0	553	8,000	8,000
520905 - GENERATOR MAIN CONTRCT	11,689	15,643	17,000	17,000
520906 - ELEVATOR MAINT CONTRCT	19,490	23,340	27,000	27,000
520940 - SAFETY EQUIPMENT/EXPENSES	357	730	750	0
521230 - OFFICE FURNITURE/EQUIP	0	172	350	350
521300 - MAINT. BUILDINGS & GROUND	110,741	111,131	135,000	135,000
521302 - FIRE EXTINGUISHER SVC	1,806	2,479	3,000	3,000
521307 - HEATING/COOLING SYS SVC	5,000	5,000	7,000	7,000
521310 - BIOMASS OPERATION	25,917	45,329	30,000	30,000
521334 - OHV TRAIL GRANT	528,402	627,960	670,000	0
521400 - ANNEX INS REPAIRS	19,026	0	4,537	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	150	150
521703 - TRAINING MATERIAL/MANUAL	0	0	0	0
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	881	760	1,200	1,200
521801 - Office Water	0	0	750	750

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Fund: 0001 GENERAL
Budget Unit: 20120 - FACILITY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 14 - PROPERTY MANAGEMENT

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521900 - PROFESSIONAL SVC	16,550	18,225	20,000	20,000
521903 - SECURITY SYSTEM SVC	5,352	5,091	5,650	5,650
523703 - NEWSPAPER ADS	0	258	400	400
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	783	1,744	2,400	2,400
524306 - YARD/LAWN MINOR EQUIP	2,914	3,000	3,000	3,000
524307 - YARD/LAWN EQUIP MAINT	2,432	2,500	3,500	3,500
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	1,000,000	1,000,000
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	117,194	168,876	168,876	200,208
527400 - TRAVEL- IN COUNTY	28,625	25,262	30,000	30,000
527500 - TRAVEL- OUT OF COUNTY	0	0	1,000	1,000
527800 - UTILITIES	127,778	0	0	0
527802 - ELECTRIC CHARGES	297,561	356,370	420,000	420,000
527803 - PROPANE/OTHR HEATING FUEL	28,858	19,322	30,000	30,000
527804 - HEATING FUEL/OIL	58,352	59,545	70,000	70,000
527807 - WATER/SEWER CHARGES	49,749	49,426	56,135	56,135
529350 - INTEREST ON LOAN	0	0	0	0
529370 - INTEREST EXPENSE LEASE	0	0	0	0
529550 - LOAN REPAYMENT	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,735,189**	**1,860,165**	**3,048,474**	**2,398,069**
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
533800 - CONTRIB LAW LIBRARY	8,400	9,240	9,240	9,240
Total 53 - OTHER CHARGES	**8,400**	**9,240**	**9,240**	**9,240**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	38,350	224,048	622,293	622,293
540111 - CAPITAL IMPROVEMENT	0	0	0	0
540190 - CAP IMP HLTH & HMN SVC	0	0	0	0
540191 - CAP IMPROV BIO MASS	0	0	0	0
540412 - SOFTWARE	0	0	0	0
540800 - CAPITAL ENERGY PROJECT	0	0	0	0
541500 - VEHICLE	0	0	75,000	75,000
542101 - ADA CAPITAL PROJECT	0	0	0	0
544630 - EQUIPMENT REPLACEMENT	0	0	25,000	25,000
544922 - CTHS SKLGT,HIP ROOF	0	0	0	0
544924 - PERMIT CENTER RAIL	0	0	0	0
544925 - PERMIT CENTER ROOF	0	0	0	0
544926 - PORTOLA MEM HALL ROOF	0	0	0	0
544927 - MUSEUM ROOF PROJ	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20120 - FACILITY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 14 - PROPERTY MANAGEMENT

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
54-FIXED ASSETS (continued)				
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**38,350**	**224,048**	**722,293**	**722,293**
Total Expenditures and Appropriations	**2,582,484**	**2,892,418**	**4,801,473**	**4,201,806**
Net Cost	**2,031,466**	**2,176,504**	**3,778,946**	**3,849,279**

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Fund: 0001 GENERAL
Budget Unit: 20756 - COUNTY PARKS
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45078 - CAMPING FEES	10,750	13,325	16,500	16,500
45138 - RESTITUTION	350	0	200	200
45230 - PARK & RECREATION FEES	1,898	3,769	3,500	3,500
Total 45 - CHARGES FOR SERVICES	**12,998**	**17,094**	**20,200**	**20,200**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46607 - OTHER MISCELLANEOUS	60,027	54,886	204,967	204,967
Total 46 - OTHER REVENUE	**60,027**	**54,886**	**204,967**	**204,967**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**73,025**	**71,980**	**225,167**	**225,167**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	27,837	37,555	42,786	42,786
51020 - OTHER WAGES	10,490	11,774	12,400	12,400
51060 - OVERTIME PAY	88	0	2,000	2,000
51070 - UNEMPLOYMENT INSURANCE	1,885	1,304	990	990
51080 - RETIREMENT	8,985	8,821	15,013	15,013
51081 - OPEB LIABILITY	2,378	2,415	2,378	2,378
51090 - GROUP INSURANCE	5,991	0	20,125	30,087
51100 - FICA/MEDICARE OASDI	3,233	3,942	3,273	3,273
51110 - COMPENSATION INSURANCE	(8)	1,197	1,197	603
51120 - CELL PHONE ALLOW	538	904	900	900
51121 - BOOT ALLOWANCE	300	300	300	300
51150 - LIFE INSURANCE	0	0	0	141
Total 51 - SALARIES & BENEFITS	**61,717**	**68,212**	**101,362**	**110,871**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	6,155	6,615	6,780	6,780
520407 - REFUSE DISPOSAL	4,892	5,433	6,500	6,500
521300 - MAINT. BUILDINGS & GROUND	4,471	5,819	7,500	7,500
521900 - PROFESSIONAL SVC	2,489	2,007	2,600	2,600
521902 - PROFESSIONAL SVC - GRANT	33,456	72,802	78,378	78,378
524200 - RENTS/LEASES STRUCTURES	16,800	16,800	16,800	16,800
524307 - YARD/LAWN EQUIP MAINT	0	300	300	300
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	513	561	561	630
527400 - TRAVEL- IN COUNTY	0	0	300	300
527802 - ELECTRIC CHARGES	13,816	15,138	16,000	16,000
527804 - HEATING FUEL/OIL	578	432	700	700
527807 - WATER/SEWER CHARGES	7,614	8,460	8,960	8,960
Total 52 - SERVICES & SUPPLIES	**90,784**	**134,367**	**145,379**	**145,448**

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Fund: 0001 GENERAL
Budget Unit: 20756 - COUNTY PARKS
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Total Expenditures and Appropriations	**152,501**	**202,579**	**246,741**	**256,319**
Net Cost	**79,476**	**130,599**	**21,574**	**31,152**

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Fund: 0001 GENERAL

Budget Unit: 20810 - PORTOLA MEMORIAL HALL

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 35 - MEMORIAL BUILDINGS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43023 - RENTS & CONC.-PORTOLA	3,555	2,455	2,500	2,500
Total 43 - USE OF MONEY & PROPERTY	**3,555**	**2,455**	**2,500**	**2,500**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**3,555**	**2,455**	**2,500**	**2,500**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	510	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	8	7	6	6
51080 - RETIREMENT	42	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	39	0	0	0
51110 - COMPENSATION INSURANCE	16	39	39	52
Total 51 - SALARIES & BENEFITS	**615**	**46**	**45**	**58**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	5,500	7,800	9,600	9,600
520405 - LAUNDRY/DRY CLEAN SVC	0	0	0	0
520407 - REFUSE DISPOSAL	1,352	1,872	2,300	2,300
521300 - MAINT. BUILDINGS & GROUND	3,962	1,377	3,000	3,000
521302 - FIRE EXTINGUISHER SVC	295	332	500	500
521900 - PROFESSIONAL SVC	2,333	3,600	3,600	3,600
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	75,556	75	75	80
527802 - ELECTRIC CHARGES	12,650	18,592	19,000	19,000
527803 - PROPANE/OTHR HEATING FUEL	12,060	13,924	16,750	16,750
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	4,398	4,370	4,840	4,840
Total 52 - SERVICES & SUPPLIES	**118,106**	**51,942**	**59,665**	**59,670**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**118,721**	**51,988**	**59,710**	**59,728**
Net Cost	**115,166**	**49,533**	**57,210**	**57,228**

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Fund: 0001 GENERAL
Budget Unit: 20820 - QUINCY MEMORIAL HALL
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 35 - MEMORIAL BUILDINGS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43024 - RENTS & CONC.-QUINCY	3,975	3,885	3,000	3,000
Total 43 - USE OF MONEY & PROPERTY	**3,975**	**3,885**	**3,000**	**3,000**
Total Revenue	**3,975**	**3,885**	**3,000**	**3,000**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(33)	26	26	4
Total 51 - SALARIES & BENEFITS	**(33)**	**26**	**26**	**4**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	10,159	10,159	10,388	10,388
520407 - REFUSE DISPOSAL	2,261	2,285	2,800	2,800
521300 - MAINT. BUILDINGS & GROUND	100	0	600	600
521302 - FIRE EXTINGUISHER SVC	161	360	500	500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527802 - ELECTRIC CHARGES	13,500	17,304	16,850	16,850
527803 - PROPANE/OTHR HEATING FUEL	8,098	8,337	10,500	10,500
527807 - WATER/SEWER CHARGES	1,665	2,706	2,800	2,800
Total 52 - SERVICES & SUPPLIES	**35,944**	**41,151**	**44,438**	**44,438**
54-FIXED ASSETS				
544630 - EQUIPMENT REPLACEMENT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**35,911**	**41,177**	**44,464**	**44,442**
Net Cost	**31,936**	**37,292**	**41,464**	**41,442**

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Fund: 0001 GENERAL

Budget Unit: 20790 - CHESTER MEMORIAL HALL

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 35 - MEMORIAL BUILDINGS

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43021 - RENTS & CONC.-CHESTER	4,715	4,679	4,000	4,000
Total 43 - USE OF MONEY & PROPERTY	**4,715**	**4,679**	**4,000**	**4,000**
Total Revenue	**4,715**	**4,679**	**4,000**	**4,000**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	4,037	4,260	4,635	4,635
520407 - REFUSE DISPOSAL	2,378	2,535	2,700	2,700
521300 - MAINT. BUILDINGS & GROUND	3,114	5,720	5,000	5,000
521302 - FIRE EXTINGUISHER SVC	373	208	500	500
525000 - OVERHEAD	0	0	0	0
527802 - ELECTRIC CHARGES	5,395	5,639	7,500	7,500
527803 - PROPANE/OTHR HEATING FUEL	6,500	7,033	10,000	10,000
527807 - WATER/SEWER CHARGES	787	1,186	1,300	1,300
Total 52 - SERVICES & SUPPLIES	**22,584**	**26,581**	**31,635**	**31,635**
Total Expenditures and Appropriations	**22,584**	**26,581**	**31,635**	**31,635**
Net Cost	**17,869**	**21,902**	**27,635**	**27,635**

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Fund: 0001 GENERAL
Budget Unit: 20840 - ALMANOR REC-GEN FUNDED
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43020 - RENTS & CONCESSIONS	6,538	5,285	5,500	5,500
Total 43 - USE OF MONEY & PROPERTY	**6,538**	**5,285**	**5,500**	**5,500**
Total Revenue	**6,538**	**5,285**	**5,500**	**5,500**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	4,176	4,335	4,650	4,650
520407 - REFUSE DISPOSAL	1,772	1,891	2,000	2,000
521300 - MAINT. BUILDINGS & GROUND	3,000	3,604	4,000	4,000
521302 - FIRE EXTINGUISHER SVC	0	58	100	100
525000 - OVERHEAD	0	0	0	0
527802 - ELECTRIC CHARGES	3,459	3,288	3,700	3,700
527803 - PROPANE/OTHR HEATING FUEL	4,705	3,855	5,000	5,000
527807 - WATER/SEWER CHARGES	1,028	1,155	1,500	1,500
Total 52 - SERVICES & SUPPLIES	**18,140**	**18,186**	**20,950**	**20,950**
Total Expenditures and Appropriations	**18,140**	**18,186**	**20,950**	**20,950**
Net Cost	**11,602**	**12,901**	**15,450**	**15,450**

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Fund: 0001 GENERAL
Budget Unit: 20800 - GREENVILLE TOWNHALL
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 35 - MEMORIAL BUILDINGS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43022 - RENTS & CONC.-GREENVILLE	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	5	34	110	110
51080 - RETIREMENT	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	16	11	11	14
Total 51 - SALARIES & BENEFITS	**21**	**45**	**121**	**124**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	0	0	0	0
520406 - PEST CONTROL	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521302 - FIRE EXTINGUISHER SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	35	33	33	30
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527807 - WATER/SEWER CHARGES	2,423	2,221	2,423	2,423
Total 52 - SERVICES & SUPPLIES	**2,458**	**2,254**	**2,456**	**2,453**
Total Expenditures and Appropriations	**2,479**	**2,299**	**2,577**	**2,577**
Net Cost	**2,479**	**2,299**	**2,577**	**2,577**

John Steffanic, Director

The Plumas Sierra County Fairgrounds are a year-round event center featuring nearly annual 400 events, meetings, and conferences with the additional task of producing an annual county fair. In 2023, the Fairgrounds hosted 388 event days. Through the Month of April 2024, there have been 228 event days.

It is our duty to keep the condition, both physical and visual, at the highest possible level. The team serves the community with its gathering and meeting needs and us ready to serve in an emergency. Further, the fairgrounds are a vital driver of economic activity in Plumas County and strives to improve the economic health of our community.

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Fund: 0005 COUNTY FAIR
Budget Unit: 20190 - COUNTY FAIR
Function: 01 - GENERAL GOVERNMENT
Activity: 15 - PROMOTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	2,714	1,837	2,000	2,000
Total 40 - TAX REVENUE	**2,714**	**1,837**	**2,000**	**2,000**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	8,378	3,328	100	100
43016 - INTEREST INCOME	0	0	0	0
43071 - CARNIVAL	0	0	0	0
43072 - CARNIVAL PRE-SALE	30,340	43,820	42,000	42,000
43073 - FOOD CONCESSIONS	26,393	28,734	28,000	28,000
43074 - NON-FOOD CONCESSIONS	10,500	12,212	11,000	11,000
43091 - RENTAL OF BUILDINGS	22,419	11,002	6,000	6,000
43092 - GROUNDS RENTAL	102,364	62,221	130,000	130,000
43096 - RENTAL -STALL	0	30	0	0
43099 - RENTAL-GRANDSTAND	6,895	4,050	9,000	9,000
43608 - RENTAL-STORAGE	15,735	20,877	17,000	17,000
43998 - UNREALZED GAINS/LOSSES	6,394	0	0	0
45034 - RENTAL-FESTIVAL	0	0	9,000	9,000
Total 43 - USE OF MONEY & PROPERTY	**229,418**	**186,274**	**252,100**	**252,100**
44-STATE FEDERAL AID				
44200 - STATE-AID FOR CO. FAIRS	61,000	116,950	48,428	48,428
44290 - STATE-OTHER	66,932	0	0	0
Total 44 - STATE & FEDERAL AID	**127,932**	**116,950**	**48,428**	**48,428**
45-CHARGES FOR SERVICES				
45034 - RENTAL-FESTIVAL	6,046	9,133	0	0
45078 - CAMPING FEES	16,320	6,405	5,500	5,500
45138 - RESTITUTION	528	133	0	0
45250 - SERVICE CHARGES	0	0	0	0
45601 - FAIR ADMISSION	24,034	13,279	13,000	13,000
45602 - FAIR ADMISSION-DISCOUNT	8,133	16,443	16,000	16,000
45610 - ENTRY FEES/EXHIBIT	2,858	4,265	4,000	4,000
45621 - ENTRY FEES/SHOW	3,995	2,973	3,000	3,000
45622 - STALL FEES	2,002	2,120	2,200	2,200
45632 - BULL RIDE/RODEO	0	0	0	0
45633 - SATURDAY SHOW	4,692	4,320	1,000	1,000
45635 - FAIR ATTRACTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**68,608**	**59,071**	**44,700**	**44,700**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	5,000	5,000	5,000	5,000
46239 - DONATIONS	932	960	2,000	2,000
46251 - REIMBURSEMENTS/REFUNDS	3,255	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
46281 - PARKING	0	0	0	0
46604 - EXHIBIT GUIDE REVENUE	0	0	0	0

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Fund: 0005 COUNTY FAIR
Budget Unit: 20190 - COUNTY FAIR
Function: 01 - GENERAL GOVERNMENT
Activity: 15 - PROMOTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
46-OTHER REVENUE (continued)				
46605 - CAMPING FAIR	1,260	1,130	11,000	11,000
46606 - SPONSORSHIPS	500	0	4,000	4,000
46607 - OTHER MISCELLANEOUS	1,423	3,246	2,000	2,000
Total 46 - OTHER REVENUE	**12,370**	**10,336**	**24,000**	**24,000**
48-TRANSFER				
48000 - TRANSFER-IN	12,893	4,999	598,999	598,999
48005 - TRANSFER-IN5	0	0	13,081	13,081
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**12,893**	**4,999**	**612,080**	**612,080**
Total Revenue	**453,935**	**379,467**	**983,308**	**983,308**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	188,498	195,275	211,214	213,626
51020 - OTHER WAGES	60,757	68,226	40,000	40,000
51060 - OVERTIME PAY	20,684	12,277	15,000	15,000
51070 - UNEMPLOYMENT INSURANCE	1,838	1,142	1,142	1,142
51080 - RETIREMENT	52,011	53,885	74,115	74,962
51081 - OPEB LIABILITY	4,757	4,830	4,757	4,757
51090 - GROUP INSURANCE	41,034	33,697	40,250	54,086
51100 - FICA/MEDICARE OASDI	19,429	20,547	16,158	16,342
51110 - COMPENSATION INSURANCE	10,747	8,424	11,714	0
51120 - CELL PHONE ALLOW	600	600	600	600
51121 - BOOT ALLOWANCE	300	0	300	300
51150 - LIFE INSURANCE	334	334	334	282
Total 51 - SALARIES & BENEFITS	**400,989**	**399,237**	**415,584**	**421,097**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	486	488	1,100	1,100
520203 - INTERNET SERVICE	2,260	2,280	2,300	2,300
520210 - POSTAGE/SHIP, MAIL COST	30	123	300	300
520233 - PRINTING SVC/CHRGS	533	776	800	800
520407 - REFUSE DISPOSAL	9,387	7,852	7,500	7,500
520409 - PAPER PRODUCTS-HOUSEHOLD	5,164	3,517	4,500	4,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	16,725	16,448	19,200	19,200
520900 - EQUIPMENT MAINTENANCE	1,182	2,023	2,000	2,000
520902 - VEHICLE MAINTENANCE	1,750	954	2,000	2,000
520904 - UTILITY EQUIPMENT MAINT	2,267	2,905	1,000	1,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	100	100
521102 - FUEL - VEHICLE	5,073	4,787	5,000	5,000
521231 - COMPUTERS<1500.00	372	298	600	600
521300 - MAINT. BUILDINGS & GROUND	113,631	45,231	40,000	40,000
521600 - MEMBERSHIPS/ANNUAL DUES	8,438	2,675	3,000	3,000
521730 - CREDIT CARD FEES	0	0	0	0

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Fund: 0005 COUNTY FAIR
Budget Unit: 20190 - COUNTY FAIR
Function: 01 - GENERAL GOVERNMENT
Activity: 15 - PROMOTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,289	2,237	2,000	2,000
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	21,575	25,090	24,000	24,000
521952 - ENTERTAINMENT	80,834	80,499	68,000	68,000
523001 - ADVERTISEMENT	3,936	1,893	2,000	2,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	54,138	5,000	5,000
524440 - AWARDS	2,896	5,632	4,000	4,000
525000 - OVERHEAD	24,605	16,475	16,475	16,475
525119 - LIABILITY SELF-FUND INSURANCE	1,471	1,721	1,721	2,222
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	2,447	2,492	3,000	3,000
527802 - ELECTRIC CHARGES	74,233	103,292	90,000	90,000
527803 - PROPANE/OTHR HEATING FUEL	16,864	8,804	10,000	10,000
527807 - WATER/SEWER CHARGES	7,824	6,362	8,000	8,000
Total 52 - SERVICES & SUPPLIES	**405,272**	**398,992**	**323,596**	**324,097**
54-FIXED ASSETS				
540112 - CAPITAL IMPROVEMENT	33,947	0	0	0
540820 - LIGHTING PROJ/UPGRADE	0	0	0	0
541230 - PAINT-UPGRADE	0	0	0	0
542600 - EQUIPMENT	0	0	0	0
543700 - COPY MACHINE	0	0	0	0
548200 - PAVING/LANDSCAPE PROJ	0	0	0	0
548930 - ELECTRICAL UPGRADE	0	0	0	0
Total 54 - FIXED ASSETS	**33,947**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	2,409	2,409
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**2,409**	**2,409**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**840,208**	**798,229**	**741,589**	**747,603**
Net Cost	**386,273**	**418,762**	**(241,719)**	**(235,705)**

Debra Lucero, Acting/Interim Director

The mission of the Plumas County Human Resources Department is to provide County employees, departments, and members of the public with high quality human resource services that are professional, timely, and reliable.

Human Resources Department is responsible for providing human resource services to all County departments in a manner that ensures compliance with the requirements of the County merit system rules and State and federal employment and tax laws. Some of the essential services provided by the department include:

- Recruitment, testing, and certification of new employees.
- Development and modification of employee compensation plans and job classification specifications.
- Administration of all required and negotiated employee leave programs.
- Oversight of Countywide training programs.
- Advice and consultation regarding County personnel rules and disciplinary actions.
- Administration of the County's Equal Employment Opportunity affirmative action and assessment plan.
- Oversight of accessibility and other Americans with Disabilities Act matters.
- Management of all confidential investigations.
- Management of the labor negotiation process, Memoranda of Understanding (MOU) with all recognized labor organizations, and the employee grievance process.
- Administration of employee benefit programs, including coordination of retirement with CalPERS and administration of dental, vision, long-term disability, and life insurance plans; and
- Provision of payroll and benefits administration for the County.

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Fund: 0001 GENERAL
Budget Unit: 20035 - HUMAN RESOURCES
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	10	20	0	0
46253 - REIMB - CO DISASTR RESPONS	26	0	0	0
Total 46 - OTHER REVENUE	**36**	**20**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	7,699	0	0	0
48005 - TRANSFER-IN5	0	0	16,877	16,877
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
Total 48 - TRANSFER	**7,699**	**0**	**16,877**	**16,877**
Total Revenue	**7,735**	**20**	**16,877**	**16,877**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	315,148	369,867	385,457	379,801
51020 - OTHER WAGES	1,638	6,577	7,000	7,000
51060 - OVERTIME PAY	0	2,786	0	0
51070 - UNEMPLOYMENT INSURANCE	1,077	1,377	1,293	1,293
51080 - RETIREMENT	78,580	93,128	135,257	133,272
51081 - OPEB LIABILITY	9,513	9,660	9,513	9,513
51090 - GROUP INSURANCE	54,380	60,271	97,500	106,064
51100 - FICA/MEDICARE OASDI	23,441	28,747	29,487	29,055
51110 - COMPENSATION INSURANCE	(11,272)	7,809	7,809	4,660
51128 - BILINGUAL ALLOWANCE	420	245	420	420
51150 - LIFE INSURANCE	763	843	869	704
Total 51 - SALARIES & BENEFITS	**473,688**	**581,310**	**674,605**	**671,782**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	303	220	200	200
520210 - POSTAGE/SHIP, MAIL COST	518	413	700	700
520220 - PAPER/PAPER SUPPLIES	1,214	974	1,500	1,500
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520250 - COPY MACHINE LEASE	2,627	2,627	3,100	3,100
520261 - PRE-PRINTED FORMS	0	0	0	0
520419 - COVID PPE & CLEANING COST	338	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	726	918	1,100	1,100
521600 - MEMBERSHIPS/ANNUAL DUES	9,671	9,930	11,000	11,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	7,926	2,340	5,263	5,263
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	301	1,088	2,750	2,750
523130 - EMPLEE ASSIST PROGRAM	0	0	0	0
523702 - PUB - RECRUITMENT ADS	1,314	3,388	9,000	9,000
523711 - SUBSCRIPTIONS	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20035 - HUMAN RESOURCES
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	2,642	3,039	3,039	6,598
527000 - TRAINING	480	100	1,500	1,500
527001 - TRAINING PUT ON BY CNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	500	0	500	500
529851 - COMPUTER HARDWARE/SUPPL	8,600	655	6,500	6,500
Total 52 - SERVICES & SUPPLIES	**37,160**	**25,692**	**46,152**	**49,711**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**510,848**	**607,002**	**720,757**	**721,493**
Net Cost	**503,113**	**606,982**	**703,880**	**704,616**

Greg Ellingson, Director

Information Technology (IT) provides secure, reliable, and integrated technology solutions in alignment with administrative goals while delivering excellence in customer service. In support, the Department:

- Partners with Plumas County Departments to understand the information technology needs of employees.
- Provides leadership and planning for the effective and strategic use of emerging technologies.
- Demonstrates technical and operational excellence through a commitment to professionalism and continuous improvement.

The core function of information technology is to provide a stable digital work environment to county employees that will allow exceptional services to be supplied to county residents.

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Fund: 0001 GENERAL
Budget Unit: 20220 - INFORMATION TECHNOLOGY
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45200 - OTHR SVC OR SVC TO CRTS	0	314	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**314**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	65	0	0	0
Total 46 - OTHER REVENUE	**65**	**0**	**0**	**0**
47-TRANSFERS - IT				
47000 - TRANSFER - IT ONLY	0	0	0	0
47001 - INTERFUND TRANSFER	0	0	0	0
Total 47 - TRANSFERS - IT	**0**	**0**	**0**	**0**
48-TRANSFER				
47000 - TRANSFER - IT ONLY	0	0	0	0
48000 - TRANSFER-IN	8,069	92,400	0	0
48005 - TRANSFER-IN5	0	0	15,145	15,145
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	300,000	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48102 - TRSF-IN LATCF	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**308,069**	**92,400**	**15,145**	**15,145**
Total Revenue	**308,134**	**92,714**	**15,145**	**15,145**
45-CHARGES FOR SERVICES				
45400 - MUNIS IMP/TRAIN	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	280,301	312,609	363,332	362,702
51060 - OVERTIME PAY	290	0	0	0
51070 - UNEMPLOYMENT INSURANCE	433	346	311	311
51080 - RETIREMENT	69,732	75,054	127,493	127,272
51081 - OPEB LIABILITY	9,513	9,660	9,513	9,513
51090 - GROUP INSURANCE	62,200	43,517	80,500	76,303
51100 - FICA/MEDICARE OASDI	22,585	22,465	27,795	27,747
51110 - COMPENSATION INSURANCE	312	1,473	1,473	2,896
51120 - CELL PHONE ALLOW	2,185	1,365	3,360	3,360
51150 - LIFE INSURANCE	468	623	735	564
Total 51 - SALARIES & BENEFITS	**448,019**	**467,112**	**614,512**	**610,668**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	244	806	1,300	1,300
520203 - INTERNET SERVICE	54,558	48,004	77,630	77,630
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20220 - INFORMATION TECHNOLOGY
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520411 - ANN SOFTWARE FEE/MAINT	663,941	479,123	732,510	739,010
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	767	0	0
520907 - EQUIP. MAINT.CONTRACT	0	0	0	0
521102 - FUEL - VEHICLE	22	61	300	300
521750 - FITNESS & WELNESS	23	0	4,000	4,000
521800 - OFFICE EXPENSE	6,591	934	1,000	1,000
521801 - Office Water	0	108	600	600
521847 - BACK UP MEDIA/COMP	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	50,000
521906 - TYLER TRAINING	0	14,020	78,380	78,380
524300 - SMALL TOOLS/INSTRUMENTS	322	67	1,000	1,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	3,284	3,596	3,596	4,197
527000 - TRAINING	2,055	702	6,000	6,000
527400 - TRAVEL- IN COUNTY	0	0	250	250
527500 - TRAVEL- OUT OF COUNTY	0	0	2,000	2,000
529851 - COMPUTER HARDWARE/SUPPL	64,667	55,884	177,583	177,583
Total 52 - SERVICES & SUPPLIES	**795,707**	**604,072**	**1,086,149**	**1,143,250**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
544923 - REMODEL	0	0	25,000	25,000
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**25,000**	**25,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,243,726**	**1,071,184**	**1,725,661**	**1,778,918**
Net Cost	**935,592**	**978,470**	**1,710,516**	**1,763,773**

Dora Mitchell, Director

Plumas County Library provides free access to printed, audio-visual and electronic forms of information, and educates the community as to the uses and value of its resources. Serving as a gateway to knowledge beyond its collection, the library is a reflection of the community, a gathering of its knowledge, culture, and information.

Through its programs, services, and collections, Plumas County Library provides free and equitable access to information and resources. Plumas County Library includes the headquarters in Quincy, three branches in Portola, Greenville, and Chester, and per an agreement with neighboring Sierra County; four outlets in Downieville, Sierra City, Loyalton, and Alleghany.

The library provides access to physical collections of books, audiobooks, DVDs, and other physical objects under the Tool Lending Library such as hotspots, technical devices and services such as public computers, Wi-Fi, printing, copying, and scanning, digital collections of e-books, e-audiobooks, streaming movies, e-newspapers, research, information and other databases, reference aid, and services like HelpNow, which provides free one-to-one tutoring and homework help.

Through the Literacy Program, the library offers free help to learners in GED-preparation, financial literacy, digital literacy, reading and writing comprehension, basic math skills, dyslexia remediation, and more in group and one-to-one settings, as well as programs specifically for adults with intellectual and developmental disabilities, incarcerated individuals or people on Probation, and computer instruction classes. Plumas County Literacy also includes Project Read, a county-wide initiative to promote reading in children and build personal libraries, and baskets of books can be found in various locations throughout Plumas County as well as at county events such as the County Fair, Children's Fair, and other outreach opportunities.

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Fund: 0001 GENERAL
Budget Unit: 20670 - COUNTY LIBRARY
Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44301 - STATE PUBLIC LIBRARY FUND	0	0	0	0
44520 - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45190 - LIBRARY SERVICES	6,779	6,891	5,500	5,500
46231 - LOST BOOKS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**6,779**	**6,891**	**5,500**	**5,500**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	123,570	65,911	54,210	54,210
46230 - LIBRARY DONATIONS	1,965	2,981	15,372	15,372
46231 - LOST BOOKS	669	(7)	200	200
46251 - REIMBURSEMENTS/REFUNDS	0	625	0	0
Total 46 - OTHER REVENUE	**126,204**	**69,510**	**69,782**	**69,782**
48-TRANSFER				
48000 - TRANSFER-IN	11,595	0	0	0
48005 - TRANSFER-IN5	0	0	22,338	22,338
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
Total 48 - TRANSFER	**11,595**	**0**	**22,338**	**22,338**
Total Revenue	**144,578**	**76,401**	**97,620**	**97,620**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	215,495	280,666	311,659	336,265
51020 - OTHER WAGES	77,441	95,448	81,200	83,400
51070 - UNEMPLOYMENT INSURANCE	2,818	2,013	648	648
51080 - RETIREMENT	54,486	70,839	109,361	117,996
51081 - OPEB LIABILITY	11,239	11,413	11,239	11,239
51090 - GROUP INSURANCE	50,539	56,001	116,795	142,350
51100 - FICA/MEDICARE OASDI	21,720	28,338	23,842	25,724
51110 - COMPENSATION INSURANCE	(756)	18,581	18,581	3,638
51150 - LIFE INSURANCE	167	111	167	807
Total 51 - SALARIES & BENEFITS	**433,149**	**563,410**	**673,492**	**722,067**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	1,852	2,153	2,500	2,500
520202 - CELL PHONE SERVICE	0	30	2,700	2,700
520203 - INTERNET SERVICE	2,232	2,146	2,492	2,492
520210 - POSTAGE/SHIP, MAIL COST	999	779	1,370	1,370
520220 - PAPER/PAPER SUPPLIES	0	595	1,800	1,800
520225 - PO BOX RENT/ANNUAL FEES	72	0	0	0
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520230 - COPY CHARGES	351	591	500	500
520404 - CUSTODIAL SERVICE	0	0	0	0
520407 - REFUSE DISPOSAL	1,295	1,365	1,482	1,482

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Fund: 0001 GENERAL
Budget Unit: 20670 - COUNTY LIBRARY
Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520419 - COVID PPE & CLEANING COST	255	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	203	559	0	0
521230 - OFFICE FURNITURE/EQUIP	0	1,928	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,201	1,594	1,594	1,594
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	9,258	5,410	5,000	5,000
521801 - Office Water	0	90	0	0
521870 - LIBRARY PROCESSING MATRL	3,981	4,764	4,870	4,870
521900 - PROFESSIONAL SVC	976	5,953	1,603	1,603
523600 - DIGITIZATION	0	0	5,220	5,220
523711 - SUBSCRIPTIONS	0	0	0	0
523712 - PROGRAM SUBSCRIPTIONS	16,387	14,305	25,502	25,502
524000 - RENT - OFFICE/SPACE	0	3,400	780	780
524440 - AWARDS	2,114	2,426	400	400
524510 - BOOK(S) - SP DEPT EXP	27,132	27,410	20,272	20,272
524515 - BOOKS ZIP	14,644	19,818	15,200	15,200
524870 - TEST -EMPLEE MED/IMMUN	0	40	200	200
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,508	253,689	253,689	275,779
527400 - TRAVEL- IN COUNTY	1,887	1,664	2,100	2,100
527500 - TRAVEL- OUT OF COUNTY	0	104	2,100	2,100
527802 - ELECTRIC CHARGES	13,208	16,623	15,500	15,500
527803 - PROPANE/OTHR HEATING FUEL	17,740	11,033	24,000	24,000
527807 - WATER/SEWER CHARGES	3,243	3,653	5,100	5,100
529500 - COMPUTER	1,071	6,086	1,550	1,550
Total 52 - SERVICES & SUPPLIES	**124,609**	**388,208**	**397,524**	**419,614**
54-FIXED ASSETS				
541231 - CARPET-UPGRADE	0	0	0	0
541500 - VEHICLE	58,538	0	30,239	173,793
Total 54 - FIXED ASSETS	**58,538**	**0**	**30,239**	**173,793**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**616,296**	**951,618**	**1,101,255**	**1,315,474**
Net Cost	**471,718**	**875,217**	**1,003,635**	**1,217,854**

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Fund: 0001 GENERAL
Budget Unit: 20675 - COUNTY LITERACY
Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44079 - STATE- CORR AB109	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
44292 - STATE - LITERACY GRANT	0	28,500	20,000	20,000
44520 - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**28,500**	**20,000**	**20,000**
45-CHARGES FOR SERVICES				
45074 - MISC FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	40,252	0	0	0
46239 - DONATIONS	86	29	50	50
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**40,338**	**29**	**50**	**50**
48-TRANSFER				
48000 - TRANSFER-IN	0	81	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48079 - TRN-CCPIF AB109	0	0	0	0
Total 48 - TRANSFER	**0**	**81**	**0**	**0**
Total Revenue	**40,338**	**28,610**	**20,050**	**20,050**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	87,581	82,168	98,090	114,579
51020 - OTHER WAGES	22,291	17,674	36,038	36,038
51070 - UNEMPLOYMENT INSURANCE	534	376	376	376
51080 - RETIREMENT	21,394	20,255	34,420	40,206
51081 - OPEB LIABILITY	4,637	4,709	4,637	4,637
51090 - GROUP INSURANCE	5,137	6,125	29,181	34,549
51100 - FICA/MEDICARE OASDI	8,220	7,713	7,504	8,765
51110 - COMPENSATION INSURANCE	(195)	7,512	7,512	7,111
51150 - LIFE INSURANCE	167	56	167	275
Total 51 - SALARIES & BENEFITS	**149,766**	**146,588**	**217,925**	**246,536**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	50	630	630
520300 - FOOD	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	25	25	25	25
521800 - OFFICE EXPENSE	1,426	716	1,150	1,150
521900 - PROFESSIONAL SVC	0	42	500	500
523712 - PROGRAM SUBSCRIPTIONS	772	250	100	100
524510 - BOOK(S) - SP DEPT EXP	10,216	9,279	15,900	15,900

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Fund: 0001 GENERAL
Budget Unit: 20675 - COUNTY LITERACY
Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	988	1,048	1,048	1,240
527400 - TRAVEL- IN COUNTY	0	0	500	500
527500 - TRAVEL- OUT OF COUNTY	0	0	500	500
52775 - IN-COUNTY HOSTING EVENTS	0	0	0	0
529500 - COMPUTER	2,170	0	0	0
529551 - GREENHOUSE PROJECT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**15,597**	**11,410**	**20,353**	**20,545**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**165,363**	**157,998**	**238,278**	**267,081**
Net Cost	**125,025**	**129,388**	**218,228**	**247,031**

Fish & Game Commission

The Plumas County Fish & Game Commission encourages the conservation and enhancement of Plumas County fish, wildlife and their habitats.

The Plumas County Fish & Game Commission consists of two members from each supervisorial district.

The Plumas County Fish & Game Commission works with Plumas County residents and the Board of Supervisors to support the conservation and maintenance of fish and wildlife resources in conjunction with Sections 1801 and 13100 - 13104 of the California Fish and Wildlife Code. This policy includes the following objectives:

- To enhance Fish and Wildlife activities including propagation, protection, restoration and community enjoyment
- To support Fish and Wildlife projects by citizen, state and federal agencies
- To further Research and Education in areas related to Fish and Wildlife

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Fund: 0003 FISH AND GAME
Budget Unit: 20500 - FISH AND GAME
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
42-FINES PENALTIES				
42040 - OTHER COURT FINES	1,262	1,225	(1,000)	(1,000)
Total 42 - FINES & PENALTIES	**1,262**	**1,225**	**(1,000)**	**(1,000)**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	6,171	8,285	750	750
43998 - UNREALZED GAINS/LOSSES	1,422	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**7,593**	**8,285**	**750**	**750**
44-STATE FEDERAL AID				
44440 - FEDERAL-IN LIEU TAXES	1,903	1,903	0	0
44490 - FEDERAL-GRAZING FEES	222	0	0	0
Total 44 - STATE & FEDERAL AID	**2,125**	**1,903**	**0**	**0**
46-OTHER REVENUE				
46060 - OTHER-MISCELLANEOUS	0	0	0	0
46239 - DONATIONS	0	0	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
46612 - PGE SETTLEMENT-REVENUE	140,000	0	50,000	50,000
Total 46 - OTHER REVENUE	**140,000**	**0**	**50,000**	**50,000**
Total Revenue	**150,980**	**11,413**	**49,750**	**49,750**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	3,012	3,115	3,250	3,250
51070 - UNEMPLOYMENT INSURANCE	5	4	3	3
51100 - FICA/MEDICARE OASDI	230	229	0	0
51110 - COMPENSATION INSURANCE	2	325	325	313
Total 51 - SALARIES & BENEFITS	**3,249**	**3,673**	**3,578**	**3,566**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	16	15	15
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520230 - COPY CHARGES	0	20	10	10
520419 - COVID PPE & CLEANING COST	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	1,932	1,629	6,000	6,000
524610 - RAILROAD DAYS FISH DERBY	0	0	0	0
524620 - GRAEAGLE FISH DERBY	0	0	0	0
524630 - ALMANOR FISH DERBY	0	0	0	0
524640 - JR PHEASANT HUNT	0	0	500	500
524650 - PORTOLA HIGH SETTLEMENT	0	0	0	0
524660 - FR LAND TRUST SETTLEMENT	0	0	0	0
524670 - PGE SETTLE EXPENSE	30,118	19,121	0	0
525000 - OVERHEAD	3,738	317	317	317
525119 - LIABILITY SELF-FUND INSURANCE	35	39	39	45
527400 - TRAVEL- IN COUNTY	716	1,334	1,000	1,000
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0

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Fund: 0003 FISH AND GAME
Budget Unit: 20500 - FISH AND GAME
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
Total 52 - SERVICES & SUPPLIES	36,539	22,476	7,881	7,887
Total Expenditures and Appropriations	39,788	26,149	11,459	11,453
Net Cost	(111,192)	14,736	(38,291)	(38,297)

Paul Russell, Director

The mission of the Plumas County Museum is to interpret to a broad public audience, in innovative and meaningful ways, the history of Plumas County from its beginnings, and to relate that history, when appropriate, within the broader context of Plumas County and the encompassing region.

The Museum seeks to collect, preserve, and interpret Plumas County's natural, cultural, and social history and heritage through historical exhibits and educational programs for all people. We seek to maintain our presence in local history education through hands-on experience, contribute to the economic development of Plumas County through museum programs and cultural tourism programs, and work with and offer support and technical assistance to other Plumas County cultural institutions.

Museum facilities include the main building featuring periodically changing exhibits and displays, including one of the finest Mountain Maidu basketry collections in the state and a bookstore featuring local and regional subjects. Our outdoor exhibit yard features mining displays, a working blacksmith shop, a gold miner's cabin, as well as a collection of antique vehicles. Adjacent to the museum is the 1878 Variel Home. This fully restored Victorian home is owned and operated by the Plumas County Museum Association and contains many artifacts from early pioneer Plumas County families.

The museum's collections originated with memorabilia assembled for exhibit in the Memorial Room at the Plumas County Courthouse in 1921 by the Native Daughters of the Golden West and the Native Sons of the Golden West. After construction of the Plumas County Museum in 1968, this original collection has grown into the thousands – with the bulk being donations from community members of Plumas County and now has expanded to include nearly 12,000 three-dimensional artifacts and over 28,000 archival historic documents, maps, photographs, negatives, books, newspapers, and other records. Some of the highlights of our collection include:

- Davis Native Basket Collection
- Falck Native Basket Collection
- Chinese Collection
- James Boynton Railroad Collection
- Antique Firearms Collection
- Longboard Skis Collection
- Philip Hyde Photograph Collection
- County Records Collection
- Watson Map & Surveying Collection
- James Beckwourth Collection
- Historic Plumas County Newspaper Collection

The Plumas County Museum also works with and oversees and manages (with the assistance of the Plumas County Museum Association) several county-owned historical properties such as the:

- Hall-Lawry House, Quincy
- Taylorsville School, Taylorsville
- Beckwourth Cabin Museum, Portola
- Chester-Lake Almanor Museum, Chester

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Fund: 0001 GENERAL
Budget Unit: 20780 - MUSEUM
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 34 - CULTURAL SERVICES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45310 - MUSEUM FEE OR SERVICES	5,060	5,870	3,850	3,850
45423 - MUSEUM COPIES	570	870	700	700
Total 45 - CHARGES FOR SERVICES	**5,630**	**6,740**	**4,550**	**4,550**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46239 - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	1,584	0	0	0
48005 - TRANSFER-IN5	0	0	2,961	2,961
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**1,584**	**0**	**2,961**	**2,961**
Total Revenue	**7,214**	**6,740**	**7,511**	**7,511**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	60,240	71,327	101,858	108,611
51020 - OTHER WAGES	85	13,563	25,000	25,000
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	326	360	327	327
51080 - RETIREMENT	23,478	24,787	35,742	38,112
51081 - OPEB LIABILITY	2,378	2,415	2,378	2,378
51090 - GROUP INSURANCE	16,961	19,889	40,250	50,475
51100 - FICA/MEDICARE OASDI	4,391	6,205	7,792	8,309
51110 - COMPENSATION INSURANCE	121	2,457	2,457	1,831
51150 - LIFE INSURANCE	320	334	334	282
Total 51 - SALARIES & BENEFITS	**108,300**	**141,337**	**216,138**	**235,325**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	1,308	1,308	1,700	1,700
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520230 - COPY CHARGES	0	0	1,000	1,000
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	200	200
520940 - SAFETY EQUIPMENT/EXPENSES	102	113	100	100
521107 - PRE-EMPLOYMENT COSTS	0	118	250	250
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521800 - OFFICE EXPENSE	108	400	500	500
521801 - Office Water	0	0	750	750
521832 - PAMPHLETS	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521903 - SECURITY SYSTEM SVC	1,368	1,368	1,400	1,400

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Fund: 0001 GENERAL
Budget Unit: 20780 - MUSEUM
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 34 - CULTURAL SERVICES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	203	231	250	250
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,008	1,049	1,049	1,153
526370 - MUSEUM DISPLAY SUPPLIES	0	532	1,000	1,000
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	2,000	2,000
527802 - ELECTRIC CHARGES	5,393	4,667	6,800	6,800
527803 - PROPANE/OTHR HEATING FUEL	4,848	3,025	5,400	5,400
527807 - WATER/SEWER CHARGES	1,390	1,398	1,850	1,850
Total 52 - SERVICES & SUPPLIES	**15,728**	**14,209**	**24,249**	**24,353**
53-OTHER CHARGES				
533161 - ECON DEV & TOURISM	189	200	6,500	6,500
Total 53 - OTHER CHARGES	**189**	**200**	**6,500**	**6,500**
Total Expenditures and Appropriations	**124,217**	**155,746**	**246,887**	**266,178**
Net Cost	**117,003**	**149,006**	**239,376**	**258,667**

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Fund: 0001 0001T TAYLORSVILLE SCH PRESER
Budget Unit: 20018 - TAYLRSVL SCH PRESER
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	110	151	0	0
Total 43 - USE OF MONEY & PROPERTY	**110**	**151**	**0**	**0**
Total Revenue	**110**	**151**	**0**	**0**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	(2)	(25)	0	0
Total 52 - SERVICES & SUPPLIES	**(2)**	**(25)**	**0**	**0**
Total Expenditures and Appropriations	**(2)**	**(25)**	**0**	**0**
Net Cost	**(112)**	**(176)**	**0**	**0**

Tracey Ferguson, Director

The mission of the Planning Department and GIS (Geographic Information Systems) Division is to proactively facilitate the orderly development of land use on parcels in the unincorporated areas of Plumas County. The Department is a leader in government processes and procedures and provides quality customer service when administering planning regulations, zoning code standards, and General Plan goals and policies. By adhering to local, state and federal regulations, the Department safeguards the environment and enhances communities and the lives of its citizens – always with a commitment to honesty, respect, accountability, and efficiency.

The Planning Department provides citizens of unincorporated areas of Plumas County the guidance to develop property following land use standards and development regulation requirements of the Plumas County Code, Title 9, Planning and Zoning, and the goals and policies in the Plumas County 2035 General Plan.

The Planning Department staff organizes, directs, coordinates, and administers professional and fiscal functions and responds to inquiries by providing technical assistance support to the public, County staff, community organizations, and other outside local, regional, state, and federal agencies regarding County planning issues, land use entitlements, economic development initiatives, grants, permit applications and procedures, addressing, zoning, ordinances, resolutions, and 2021 wildfire recovery.

The Planning Department staff reviews building permits for planning consistency and zoning compliance and provides planning application project processing including environmental review pursuant to the California Environmental Quality Act (CEQA).

The Planning Department is continuously processing a variety of ministerial (approved by staff) and discretionary (approved by the Zoning Administrator or adopted by the Planning Commission to the Board of Supervisors for approval) planning applications.

Examples of ministerial permits include Lot Line Adjustments, Owner Initiated Mergers, Administrative Use Permits, Campground Permits, Site Development Reviews, and Zoning Clearance Certificates, and Sign Permits. Examples of discretionary permits include Ordinance Amendments, General Plan Amendments, Zone Changes, Special Use Permits, Tentative Maps, Permit to Mine – Reclamation Plans, Planned Development Permits, Site Development Permits, and Variances.

The Planning Department provides staffing support for the Planning Commission, Airport Land Use Commission, Zoning Administrator, Plumas County Coordinating Council, Plumas-Sierra Counties Continuum of Care (CoC) Advisory Board, Sierra Valley Groundwater Management District (SVGMD), Upper Feather River Integrated Regional Water Management Group (RWMG), Rock Creek-Cresta Project (FERC No. 1962) Ecological Resource Committee (ERC), Quincy Design Review Committee, Chester Design Review Committee, and Johnsville Design Review Committee, Housing & Land Use Committee (Quincy), Public Safety Communications Advisory Committee, Nuisance Abatement Committee, and Development Review Committee (DRC), and frequently appears before the Board of Supervisors.

A primary function of the Planning Department, on an annual basis, is to prepare the General Plan Annual Progress Report, with review and acceptance by the Planning Commission and Board of Supervisors, and submittal to the State Department of Housing and Community Development (HCD)

and the Governor's Office of Planning and Research (OPR) by April 1.

The Planning Department staff additionally oversees Williamson Act (California Land Conservation Act) contracts and Surface Mining and Reclamation Act (SMARA) mine permits and performs annual SMARA mining inspections and reports to the State Department of Conservation, Division of Mine Reclamation.

GIS (Geographic Information Systems) Division develops, maintains, and distributes spatial information to aid in the creation of public-facing interactive maps through the Plumas County GIS Map Portal and data analysis to support various County departments and their customers such as the Assessor's Office, Building Services, Engineering Department, Environmental Health Department, Planning Department, Elections, Public Works Department, and the Treasurer/Tax Collector. GIS is a computer system capable of holding and using data as a resource for mapping or performing land-based analysis. The data in GIS is created in what is called GIS 'layers.' Each layer represents a group of common information. Some examples of GIS layers used in Plumas County include planning area boundaries, parcels, roads, railroads, address points, general plan land use designations, planned development designations, primary zoning districts, combining zones, airport influence areas, special district boundaries, supervisorial districts, other political boundaries, voting precinct data, and much more.

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Fund: 0059 CDBG ANNUAL ED
Budget Unit: 20595 - CDBG ANNUAL ED
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	(689)	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**(689)**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	(14,939)	19,184	243,555	242,728
44028 - STATE GRANT REVENUE	0	5,788	737,212	733,442
44029 - STATE GRANT REV	0	0	0	0
Total 44 - STATE & FEDERAL AID	**(14,939)**	**24,972**	**980,767**	**976,170**
Total Revenue	**(14,939)**	**24,283**	**980,767**	**976,170**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	0	0	942,500	937,436
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**942,500**	**937,436**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	10,033	37,967	38,045
Total 58 - TRANSFERS	**0**	**10,033**	**37,967**	**38,045**
Total Expenditures and Appropriations	**0**	**10,033**	**980,467**	**975,481**
Net Cost	**14,939**	**(14,250)**	**(300)**	**(689)**

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Fund: 0001 GENERAL
Budget Unit: 20490 - PLANNING
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
41-LICENSES PERMITS				
41020 - CONSTRUCTION PERMITS	17,337	14,101	11,000	11,000
41030 - ZONING PERMITS	39,135	38,333	40,000	40,000
Total 41 - LICENSES & PERMITS	**56,472**	**52,434**	**51,000**	**51,000**
44-STATE FEDERAL AID				
44361 - STATE- SIERRA NV CONSRV	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45220 - PLANNING EIR REPORTS	0	5,492	0	0
45308 - OUTSIDE SERVICE REIM.	912	879	1,000	1,000
45422 - PLANNING COPIES	0	76	100	100
Total 45 - CHARGES FOR SERVICES	**912**	**6,447**	**1,100**	**1,100**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	495	4,959	6,074	6,074
46253 - REIMB - CO DISASTR RESPONS	1,052	0	0	0
Total 46 - OTHER REVENUE	**1,547**	**4,959**	**6,074**	**6,074**
48-TRANSFER				
48000 - TRANSFER-IN	19,539	18,463	0	24,150
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	10,163	4,334	0	0
48003 - TRANSFER-IN3	7,702	13,263	0	6,967
48004 - TRANSFER-IN4	2,983	7,658	0	71,075
48005 - TRANSFER-IN5	0	0	12,366	12,366
48006 - TRANSFER-IN6	0	0	0	5,114
48007 - TSF-IN CRF REIMB	0	0	0	0
48089 - TSFR SB89 COVID19	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**40,387**	**43,718**	**12,366**	**119,672**
Total Revenue	**99,318**	**107,558**	**70,540**	**177,846**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	222,760	205,764	276,837	431,205
51020 - OTHER WAGES	3,725	17,985	25,200	25,200
51060 - OVERTIME PAY	8,346	0	0	0
51070 - UNEMPLOYMENT INSURANCE	426	355	304	304
51080 - RETIREMENT	76,184	74,060	97,142	151,310
51081 - OPEB LIABILITY	10,464	10,626	10,464	10,464
51090 - GROUP INSURANCE	27,338	20,836	68,425	119,792
51100 - FICA/MEDICARE OASDI	17,657	16,958	21,178	32,987
51110 - COMPENSATION INSURANCE	717	1,998	1,998	3,012
51120 - CELL PHONE ALLOW	960	960	960	960
51150 - LIFE INSURANCE	334	334	334	775
51200 - PER DIEM	0	0	0	0
Total 51 - SALARIES & BENEFITS	**368,911**	**349,876**	**502,842**	**776,009**

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Fund: 0001 GENERAL
Budget Unit: 20490 - PLANNING
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	79	82	100	100
520210 - POSTAGE/SHIP, MAIL COST	0	0	400	400
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	4,450	3,833	3,200	3,200
520402 - CLEANING SUPPLIES	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	224	77	500	500
521103 - BATTERIES	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	193	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	888	1,019	1,812	1,812
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	2,996	2,688	3,000	3,000
521801 - Office Water	0	0	100	100
521804 - DVD'S/DISKETTES	0	0	0	0
521846 - LABELS	0	0	0	0
521900 - PROFESSIONAL SVC	11,998	46,430	220,000	220,000
521919 - PROF SVCS - SB89 COVID	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	3,000	3,000
523710 - ANNUAL PUB/REF MANUALS	212	0	300	300
524520 - PERMIT REFUNDS	315	258	500	500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	3,233	3,689	3,689	4,098
527380 - NON EMPLOYEE TRAVEL	1,417	261	1,250	1,250
527400 - TRAVEL- IN COUNTY	162	336	400	400
527500 - TRAVEL- OUT OF COUNTY	2,883	3,195	4,000	4,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	100	100
Total 52 - SERVICES & SUPPLIES	**28,857**	**62,061**	**242,351**	**242,760**
Total Expenditures and Appropriations	**397,768**	**411,937**	**745,193**	**1,018,769**
Net Cost	**298,450**	**304,379**	**674,653**	**840,923**

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Fund: 0058 CDBG CARES ACT CV-2-3
Budget Unit: 20585 - CDBG CARES ACT CV-2-3
Function: 01 - GENERAL GOVERNMENT
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	(1,855)	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**(1,855)**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	2,043	105,240	16,717	30,794
44028 - STATE GRANT REVENUE	16,154	328,982	152,729	170,104
Total 44 - STATE & FEDERAL AID	**18,197**	**434,222**	**169,446**	**200,898**
Total Revenue	**18,197**	**432,367**	**169,446**	**200,898**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	65,624	364,946	160,296	176,748
Total 52 - SERVICES & SUPPLIES	**65,624**	**364,946**	**160,296**	**176,748**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	24,150
Total 58 - TRANSFERS	**0**	**0**	**0**	**24,150**
Total Expenditures and Appropriations	**65,624**	**364,946**	**160,296**	**200,898**
Net Cost	**47,427**	**(67,421)**	**(9,150)**	**0**

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Fund: 0050 PLAN GRANT - SB2
Budget Unit: 20495 - PLAN - HCD SB2
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	(143)	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**(143)**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	160,000	0	0
44028 - STATE GRANT REVENUE	0	0	65,000	65,000
44029 - STATE GRANT REV	0	0	121,517	121,517
Total 44 - STATE & FEDERAL AID	**0**	**160,000**	**186,517**	**186,517**
Total Revenue	**0**	**159,857**	**186,517**	**186,517**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	43,040	101,460	0	0
521900 - PROFESSIONAL SVC	0	0	115,442	115,442
Total 52 - SERVICES & SUPPLIES	**43,040**	**101,460**	**115,442**	**115,442**
58-TRANSFERS				
58000 - TRANSFER-OUT	3,661	9,148	0	0
580001 - TRANSFER	0	0	65,000	65,000
580002 - TRANSFER	0	0	6,075	6,075
Total 58 - TRANSFERS	**3,661**	**9,148**	**71,075**	**71,075**
Total Expenditures and Appropriations	**46,701**	**110,608**	**186,517**	**186,517**
Net Cost	**46,701**	**(49,249)**	**0**	**0**

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Fund: 0001 GENERAL
Budget Unit: 20423 - PLANNING COMMISSION
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	100	100
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	604	452	500	500
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	571	571	571
521800 - OFFICE EXPENSE	114	56	200	200
521900 - PROFESSIONAL SVC	0	0	300,000	300,000
522200 - NON-CO EMP PER-DIEM	5,200	3,300	12,000	12,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	1,200	1,200
523710 - ANNUAL PUB/REF MANUALS	238	238	238	238
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
527380 - NON EMPLOYEE TRAVEL	1,696	1,091	4,062	4,062
527500 - TRAVEL- OUT OF COUNTY	1,892	1,025	2,000	2,000
Total 52 - SERVICES & SUPPLIES	**9,744**	**6,733**	**320,871**	**320,871**
Total Expenditures and Appropriations	**9,744**	**6,733**	**320,871**	**320,871**
Net Cost	**9,744**	**6,733**	**320,871**	**320,871**

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Fund: 0048 Plan Prop 1 IRWM
Budget Unit: 20498 - Planning - IRWM
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	6,083	5,956	0	0
43998 - UNREALZED GAINS/LOSSES	3,595	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**9,678**	**5,956**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	7,345	834,505	14,758	120,137
Total 44 - STATE & FEDERAL AID	**7,345**	**834,505**	**14,758**	**120,137**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**17,023**	**840,461**	**14,758**	**120,137**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	277,518	936,823	8,837	115,923
Total 52 - SERVICES & SUPPLIES	**277,518**	**936,823**	**8,837**	**115,923**
58-TRANSFERS				
58000 - TRANSFER-OUT	7,702	13,263	5,921	6,967
Total 58 - TRANSFERS	**7,702**	**13,263**	**5,921**	**6,967**
Total Expenditures and Appropriations	**285,220**	**950,086**	**14,758**	**122,890**
Net Cost	**268,197**	**109,625**	**0**	**2,753**

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Fund: 0001 GENERAL
Budget Unit: 20510 - GIS
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
41-LICENSES PERMITS				
41020 - CONSTRUCTION PERMITS	12,747	10,934	10,000	10,000
Total 41 - LICENSES & PERMITS	**12,747**	**10,934**	**10,000**	**10,000**
45-CHARGES FOR SERVICES				
45074 - MISC FEES	93	169	200	200
45720 - RECORDER MAP FEE	0	0	200	200
Total 45 - CHARGES FOR SERVICES	**93**	**169**	**400**	**400**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	4,001	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48005 - TRANSFER-IN5	0	0	6,522	6,522
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**4,001**	**0**	**6,522**	**6,522**
Total Revenue	**16,841**	**11,103**	**16,922**	**16,922**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	94,740	102,835	113,119	103,685
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	126	108	99	99
51080 - RETIREMENT	23,964	25,059	39,693	36,383
51081 - OPEB LIABILITY	2,616	2,657	2,616	2,616
51090 - GROUP INSURANCE	19,931	17,863	22,138	25,792
51100 - FICA/MEDICARE OASDI	6,700	7,627	8,654	7,932
51110 - COMPENSATION INSURANCE	206	13,691	13,691	12,142
51150 - LIFE INSURANCE	0	0	0	148
Total 51 - SALARIES & BENEFITS	**148,283**	**169,840**	**200,010**	**188,797**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	18	17	20	20
520210 - POSTAGE/SHIP, MAIL COST	295	445	10	10
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	8	10	10	10
520411 - ANN SOFTWARE FEE/MAINT	4,183	0	4,183	4,183
520419 - COVID PPE & CLEANING COST	0	0	0	0
521800 - OFFICE EXPENSE	1,921	1,019	3,000	3,000
521801 - Office Water	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20510 - GIS
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521804 - DVD'S/DISKETTES	0	0	0	0
521846 - LABELS	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	953	1,119	1,119	1,338
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**7,378**	**2,610**	**8,342**	**8,561**
54-FIXED ASSETS				
542600 - EQUIPMENT	7,500	0	0	0
Total 54 - FIXED ASSETS	**7,500**	**0**	**0**	**0**
Total Expenditures and Appropriations	**163,161**	**172,450**	**208,352**	**197,358**
Net Cost	**146,320**	**161,347**	**191,430**	**180,436**

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Fund: 0052 PLAN - HHAP GRANT
Budget Unit: 20492 - PLANNING-HOMELESS HHAP
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,663	2,292	0	0
43998 - UNREALZED GAINS/LOSSES	644	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**2,307**	**2,292**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44028 - STATE GRANT REVENUE	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**2,307**	**2,292**	**0**	**0**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	0	0	46,692	46,692
521902 - PROFESSIONAL SVC - GRANT	0	0	21,345	21,345
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**68,037**	**68,037**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	3,510
580002 - TRANSFER	0	0	0	1,604
Total 58 - TRANSFERS	**0**	**0**	**0**	**5,114**
Total Expenditures and Appropriations	**0**	**0**	**68,037**	**73,151**
Net Cost	**(2,307)**	**(2,292)**	**68,037**	**73,151**

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Fund: 0049 PLAN GRANT-DWR/SGM
Budget Unit: 20491 - PLANNING DWR/SGM
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	48	5	0	0
43998 - UNREALZED GAINS/LOSSES	1	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**49**	**5**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	10,163	4,334	0	0
Total 44 - STATE & FEDERAL AID	**10,163**	**4,334**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**10,212**	**4,339**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	10,163	4,334	0	0
Total 58 - TRANSFERS	**10,163**	**4,334**	**0**	**0**
Total Expenditures and Appropriations	**10,163**	**4,334**	**0**	**0**
Net Cost	**(49)**	**(5)**	**0**	**0**

PROBATION

Keevin Allred, Director

The Plumas County Probation Department is committed to protecting the community and minimizing the impact of crimes by providing high-quality professional services to the courts, offenders, and victims.

The Probation Department is primarily guided by statutory mandates and court orders. Probation is fundamentally the primary alternative to incarceration. Probation Officers are sworn officers tasked with supervising defendants placed on formal probation with court-ordered conditions.

In the juvenile arena, the Probation Department's functions also include prevention services intended to deter youth from the juvenile justice system. Balancing accountability with the opportunity for clients to receive rehabilitative services and redirect their lives is a focal point, as these opportunities, when taken advantage of, can have a lasting impact on public safety.

The Probation Department collaborates with other local, state, and federal agencies and community-based organizations to accomplish our mission. Our primary services include supervision, court services, pretrial services, Collaborative Offender Reentry Program, as well as youth programs including diversion, informal probation supervision, wardship supervision, parenting classes, and foster care placement.

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Fund: 0001 GENERAL
Budget Unit: 20400 - PROBATION
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44011 - STATE- IV PROB	0	0	0	0
44070 - STATE-REBATE RESTIT.FINE	2,085	3,146	4,000	4,000
44070P - ST REBATE RESTIT	0	0	0	0
44079 - STATE- CORR AB109	0	0	0	0
44281 - STATE-STC JAIL TRAINING	6,636	3,955	6,952	6,952
44282 - STATE-STC MENTAL HLTH TRNG	0	0	0	0
44409 - FED. - PROBATION	0	0	0	0
44409P - FEDERAL - PROB	0	0	0	0
44413 - FED TITLE IV-E PROB.	5,490	9,171	32,000	32,000
Total 44 - STATE & FEDERAL AID	**14,211**	**16,272**	**42,952**	**42,952**
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
45170 - INSTITUTIONAL CARE	0	0	0	0
45171 - JUVENILE ELECTRONIC MONT.	0	0	0	0
45173 - CARE & MAIN. JUVENILE	324	250	1,000	1,000
45200 - OTHR SVC OR SVC TO CRTS	0	0	0	0
45200P - REIMB DRUG CT	0	0	0	0
45213 - SEALING RECORDS FEE	0	0	0	0
45326 - RECORD REDUCTION FEE	0	0	0	0
45350 - SUPERVISION FEE/PROB.	20,104	19,442	19,442	19,442
45353 - PROB RPRT PREP FEE/FELONY	1,164	0	4,000	4,000
45421 - TESTING FEES - PROB & SO	0	0	0	0
45427 - PROB.-DIVERSION	2,369	1,142	1,000	1,000
Total 45 - CHARGES FOR SERVICES	**23,961**	**20,834**	**25,442**	**25,442**
46-OTHER REVENUE				
46030 - PROB / RESTIT COLLECT FEE	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	3,698	8,015	3,500	3,500
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	1,918	0	0	0
Total 46 - OTHER REVENUE	**5,616**	**8,015**	**3,500**	**3,500**
48-TRANSFER				
48000 - TRANSFER-IN	132,193	100,218	159,524	159,524
480000 - TRANSFER	119,677	150,673	100,000	100,000
48001 - TRANSFER-IN1	38,549	39,201	54,165	54,165
48002 - TRANSFER-IN2	53,014	62,102	89,340	89,340
48003 - TRANSFER-IN3	129,924	163,901	406,554	406,554
48005 - TRANSFER-IN5	0	0	14,036	14,036
48007 - TSF-IN CRF REIMB	0	0	0	0
48079 - TRN-CCPIF AB109	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48710 - TRN-PROB JJA JUV RNTY	0	0	0	0
48718 - TRN-PRB/SO/DA COPS JV JST	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20400 - PROBATION
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
48-TRANSFER (continued)				
Total 48 - TRANSFER	**473,357**	**516,095**	**823,619**	**823,619**
Total Revenue	**517,145**	**561,216**	**895,513**	**895,513**
48-TRANSFER				
48719 - TRN-PRB TITLE IV RLGN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	598,394	557,788	760,397	839,574
51020 - OTHER WAGES	4,813	37,810	40,000	40,000
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	28,063	30,805	40,000	40,000
51070 - UNEMPLOYMENT INSURANCE	3,507	1,979	1,063	1,063
51080 - RETIREMENT	196,952	183,122	266,823	294,607
51081 - OPEB LIABILITY	40,427	38,638	38,049	38,049
51090 - GROUP INSURANCE	121,925	88,212	249,841	251,606
51100 - FICA/MEDICARE OASDI	47,648	48,273	58,170	64,227
51110 - COMPENSATION INSURANCE	(4,815)	7,035	26,257	8,105
51120 - CELL PHONE ALLOW	0	0	0	0
51121 - BOOT ALLOWANCE	0	0	0	0
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	340	334	334	1,972
Total 51 - SALARIES & BENEFITS	**1,037,254**	**993,996**	**1,480,934**	**1,579,203**
52-SERVICES SUPPLIES				
520103 - HATS/CAPS	0	0	0	0
520104 - SHIRTS/T'S/SWEATS	500	437	500	500
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	225	203	500	500
520202 - CELL PHONE SERVICE	0	0	0	0
520205 - PAGER SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	127	9	550	550
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	250	250
520233 - PRINTING SVC/CHRGS	0	222	800	800
520250 - COPY MACHINE LEASE	3,496	3,397	5,000	5,000
520300 - FOOD	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
520410 - SOFTWARE LICENSE	2,000	2,581	2,000	3,000
520419 - COVID PPE & CLEANING COST	0	107	168	168
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	2,000	405	2,000	2,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20400 - PROBATION
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521100 - BADGES	73	0	500	500
521107 - PRE-EMPLOYMENT COSTS	1,862	112	3,000	3,000
521231 - COMPUTERS<1500.00	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,135	1,204	1,350	1,500
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,354	1,909	2,700	2,700
521900 - PROFESSIONAL SVC	304	461	500	500
521986 - SECURITY	7,967	8,569	9,000	9,000
523670 - REF MANUAL/LAW,CODE BOOKS	409	200	900	900
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
524207 - STORAGE SPACE RENT	0	0	0	0
524220 - BULLET PROOF VESTS	0	0	0	0
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	5,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	5,000	5,000
524410 - NON-EMPLOYEE INCENTIVE	0	0	0	0
524490 - CLOTHING-NON EMPLOYEE	0	0	0	0
524803 - DRUG TESTING	6,178	9,943	6,300	9,800
524804 - DRUG TESTING SUPPLIES	1,114	4,144	1,300	4,800
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	11,587	9,246	9,246	10,428
527000 - TRAINING	2,260	3,000	3,000	3,000
52701 - TRAING PROBA STC MH	0	0	0	0
527390 - JUVENILE JUSTICE OOMM EXP	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	289	2,000	2,000
527430 - TRAVEL - TRANSPORT	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	2,958	4,389	11,764	11,764
527501 - TRAVEL - JUVENILE VISITS	0	0	0	0
527503 - TRAVEL - NEW EMP TRAINING	0	0	0	0
527750 - IN CNTY HOSTING	23	0	700	700
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
529921 - FINGER PRINTING	96	0	240	240
Total 52 - SERVICES & SUPPLIES	**45,668**	**50,827**	**69,268**	**83,600**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	0	0	0	0
530440 - SUPPORT -PROB	0	15,925	10,000	20,000
531200 - SUPPORT JUVENILE WARDS	0	0	0	0
533210 - PAY BACK STATE-A&D GRNT	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**15,925**	**10,000**	**20,000**

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Fund: 0001 GENERAL
Budget Unit: 20400 - PROBATION
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	4,582	928	3,100	3,100
Total 58 - TRANSFERS	**4,582**	**928**	**3,100**	**3,100**
Total Expenditures and Appropriations	**1,087,504**	**1,061,676**	**1,563,302**	**1,685,903**
Net Cost	**570,359**	**500,460**	**667,789**	**790,390**

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Fund: 0025 COUNTY LOCAL REV AB109
Budget Unit: 20895 - CCPIF - COMM CRR AB109
Function: 02 - PUBLIC PROTECTION
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	4,947	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**4,947**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44079 - STATE- CORR AB109	0	0	0	0
44079A - TRN-SO LOCAL COMM CORR	1,180,672	1,182,414	1,243,026	1,243,026
44143 - ST. AID REALIGN BACKFILL	0	0	0	0
Total 44 - STATE & FEDERAL AID	**1,180,672**	**1,182,414**	**1,243,026**	**1,243,026**
48-TRANSFER				
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**1,185,619**	**1,182,414**	**1,243,026**	**1,243,026**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58071D - ST-SO LOCAL COMM CORR	0	0	0	0
58079A - TRN-PROB YTH OFFDR BGSA	1,014,927	846,324	1,295,412	1,295,412
58079B - TRN OUT-CCPIF AB109	0	0	0	0
Total 58 - TRANSFERS	**1,014,927**	**846,324**	**1,295,412**	**1,295,412**
Total Expenditures and Appropriations	**1,014,927**	**846,324**	**1,295,412**	**1,295,412**
Net Cost	**(170,692)**	**(336,090)**	**52,386**	**52,386**

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Fund: 0046 0046R PROB-ADULT HIGH RISK
Budget Unit: 20409 - PROB-ADULT HIGH RISK
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	22,792	31,621	3,456	3,456
Total 43 - USE OF MONEY & PROPERTY	**22,792**	**31,621**	**3,456**	**3,456**
44-STATE FEDERAL AID				
44009 - STATE- SB678 PROB	442,681	332,011	200,000	418,334
44009P - STATE SB678 PROB	0	0	0	0
44290 - STATE-OTHER	10,250	10,250	0	0
Total 44 - STATE & FEDERAL AID	**452,931**	**342,261**	**200,000**	**418,334**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**475,723**	**373,882**	**203,456**	**421,790**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	59	36	17	17
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(121)	19,280	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(62)**	**19,316**	**17**	**17**
52-SERVICES SUPPLIES				
520104 - SHIRTS/T'S/SWEATS	1,000	0	1,000	1,000
520201 - PHONE - LAND LINE (S)	225	203	500	500
520202 - CELL PHONE SERVICE	3,278	2,703	4,500	4,500
520210 - POSTAGE/SHIP, MAIL COST	106	136	500	500
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520233 - PRINTING SVC/CHRGS	0	0	200	200
520410 - SOFTWARE LICENSE	4,755	6,593	10,000	10,000
520902 - VEHICLE MAINTENANCE	7,317	7,053	10,500	10,500
520940 - SAFETY EQUIPMENT/EXPENSES	429	0	4,000	4,000
521107 - PRE-EMPLOYMENT COSTS	6,500	0	6,500	6,500
521231 - COMPUTERS<1500.00	580	1,405	3,000	3,000
521800 - OFFICE EXPENSE	1,029	965	5,000	5,000
521801 - Office Water	0	0	1,000	1,000
521900 - PROFESSIONAL SVC	46,373	100,064	175,000	175,000
521904 - ELECTRONIC MONITORING	16,765	20,403	20,000	24,000
523710 - ANNUAL PUB/REF MANUALS	197	200	500	500
524220 - BULLET PROOF VESTS	844	0	2,400	2,400
524400 - SPECIAL DEPARTMENT EXPENSE	336	0	25,000	25,000

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Fund: 0046 0046R PROB-ADULT HIGH RISK
Budget Unit: 20409 - PROB-ADULT HIGH RISK
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
524410 - NON-EMPLOYEE INCENTIVE	75	0	2,500	2,500
524803 - DRUG TESTING	3,574	4,330	20,000	20,000
524804 - DRUG TESTING SUPPLIES	10,383	814	20,000	20,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	449	371	371	227
525250 - OUTREACH & OTHER PROG EXP	0	153	3,000	3,000
527000 - TRAINING	0	506	3,000	3,000
527400 - TRAVEL- IN COUNTY	1,396	431	4,000	4,000
527402 - BUS PASSES-NON EMPLYEE	0	0	4,000	4,000
527410 - CLIENT SERVICE EXP	3,473	2,258	66,614	66,614
527500 - TRAVEL- OUT OF COUNTY	2,932	934	15,000	15,000
527503 - TRAVEL - NEW EMP TRAINING	1,373	4,134	15,000	15,000
529921 - FINGER PRINTING	32	0	400	400
Total 52 - SERVICES & SUPPLIES	**113,421**	**153,656**	**423,485**	**427,341**
54-FIXED ASSETS				
541500 - VEHICLE	0	49,838	50,000	50,000
Total 54 - FIXED ASSETS	**0**	**49,838**	**50,000**	**50,000**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	0	0	0	0
580003 - INTER FUND TRANSFER	379,924	163,901	406,554	406,554
580004 - INTERFUND TRASNFER	0	0	0	0
589163 - CONTRIB TRF PROBATION	0	0	0	0
Total 58 - TRANSFERS	**379,924**	**163,901**	**406,554**	**406,554**
Total Expenditures and Appropriations	**493,283**	**386,711**	**880,056**	**883,912**
Net Cost	**17,560**	**12,829**	**676,600**	**462,122**

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Fund: 0001 GENERAL
Budget Unit: 20420 - VICTIM WITNESS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44331 - STATE-OCJP VICTIM WIT.VW	272,152	210,246	347,959	347,959
44331P - CALEMA VWO	25,674	182,481	78,723	78,723
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**297,826**	**392,727**	**426,682**	**426,682**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	6,190	0	0	0
48005 - TRANSFER-IN5	0	0	9,013	9,013
Total 48 - TRANSFER	**6,190**	**0**	**9,013**	**9,013**
Total Revenue	**304,016**	**392,727**	**435,695**	**435,695**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	136,054	182,939	206,309	201,808
51020 - OTHER WAGES	1,632	0	0	0
51060 - OVERTIME PAY	41,081	39,176	0	0
51070 - UNEMPLOYMENT INSURANCE	92	88	98	98
51080 - RETIREMENT	33,108	45,018	72,394	70,814
51081 - OPEB LIABILITY	7,135	7,245	7,135	7,135
51090 - GROUP INSURANCE	39,686	42,044	76,685	60,736
51100 - FICA/MEDICARE OASDI	13,444	16,808	15,783	15,438
51110 - COMPENSATION INSURANCE	199	552	552	1,203
51120 - CELL PHONE ALLOW	2,397	2,800	2,880	2,880
51150 - LIFE INSURANCE	0	0	0	423
Total 51 - SALARIES & BENEFITS	**274,828**	**336,670**	**381,836**	**360,535**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	642	515	800	800
520210 - POSTAGE/SHIP, MAIL COST	2,000	101	1,000	1,000
520230 - COPY CHARGES	0	0	0	0
520233 - PRINTING SVC/CHRGS	619	650	1,000	1,000
520234 - PRINTER SUPPLIES	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	4,820	1,142	6,000	6,000
521230 - OFFICE FURNITURE/EQUIP	0	0	2,500	2,500
521800 - OFFICE EXPENSE	23,557	3,035	5,000	5,000
523710 - ANNUAL PUB/REF MANUALS	0	0	1,300	1,300
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	7,500	7,500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	699	918	918	1,317
527400 - TRAVEL- IN COUNTY	6,400	4,662	13,000	13,000

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Fund: 0001 GENERAL
Budget Unit: 20420 - VICTIM WITNESS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
527500 - TRAVEL- OUT OF COUNTY	1,182	0	3,000	3,000
52840 - CONTINGENCIES	0	0	15,520	15,520
Total 52 - SERVICES & SUPPLIES	**39,919**	**11,023**	**57,538**	**57,937**
53-OTHER CHARGES				
530140 - EMERGENT COSTS-CLIENT SVC	758	461	3,619	3,619
Total 53 - OTHER CHARGES	**758**	**461**	**3,619**	**3,619**
Total Expenditures and Appropriations	**315,505**	**348,154**	**442,993**	**422,091**
Net Cost	**11,489**	**(44,573)**	**7,298**	**(13,604)**

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Fund: 0046 0046D PROB-DIV JUV
Budget Unit: 20404 - PROB-DIV JUV
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	10,275	21,779	20,000	20,000
Total 43 - USE OF MONEY & PROPERTY	**10,275**	**21,779**	**20,000**	**20,000**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	0	0	0	0
44204 - JUV JUSTICE REALIN BLCOK GRANT	0	0	0	0
44205 - JUV JUST DATA COLL	0	42,909	0	0
44719 - ST-YTH PROGRAM FCL	0	47,086	0	0
Total 44 - STATE & FEDERAL AID	**0**	**89,995**	**0**	**0**
48-TRANSFER				
48711 - TRANSFER-IN JUV JUST	250,000	250,000	250,000	250,000
Total 48 - TRANSFER	**250,000**	**250,000**	**250,000**	**250,000**
Total Revenue	**260,275**	**361,774**	**270,000**	**270,000**
52-SERVICES SUPPLIES				
521600 - MEMBERSHIPS/ANNUAL DUES	1,250	0	0	0
521900 - PROFESSIONAL SVC	0	50,000	50,000	50,000
52191 - PROF SVC-COMM PARTNERS	47,086	0	0	0
Total 52 - SERVICES & SUPPLIES	**48,336**	**50,000**	**50,000**	**50,000**
53-OTHER CHARGES				
531200 - SUPPORT JUVENILE WARDS	0	0	500,000	500,000
Total 53 - OTHER CHARGES	**0**	**0**	**500,000**	**500,000**
Total Expenditures and Appropriations	**48,336**	**50,000**	**550,000**	**550,000**
Net Cost	**(211,939)**	**(311,774)**	**280,000**	**280,000**

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20418 - PROB-AB109
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44079 - STATE- CORR AB109	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48079 - TRN-CCPIF AB109	311,002	0	266,484	266,484
Total 48 - TRANSFER	**311,002**	**0**	**266,484**	**266,484**
Total Revenue	**311,002**	**0**	**266,484**	**266,484**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	894
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**894**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	225	203	500	500
520202 - CELL PHONE SERVICE	1,600	1,600	1,600	1,600
520410 - SOFTWARE LICENSE	4,700	5,000	5,000	5,000
520940 - SAFETY EQUIPMENT/EXPENSES	1,200	0	1,200	1,200
521231 - COMPUTERS<1500.00	1,000	421	1,000	1,000
521800 - OFFICE EXPENSE	810	920	1,300	1,300
521900 - PROFESSIONAL SVC	29,698	48,268	53,644	53,644
521904 - ELECTRONIC MONITORING	8,000	945	7,280	7,280
52191 - PROF SVC-COMM PARTNERS	154,392	0	0	0
523670 - REF MANUAL/LAW,CODE BOOKS	197	200	200	200
524410 - NON-EMPLOYEE INCENTIVE	0	0	1,000	1,000
524803 - DRUG TESTING	5,700	2,990	11,700	11,700
524804 - DRUG TESTING SUPPLIES	1,114	755	7,000	7,000
525250 - OUTREACH & OTHER PROG EXP	2,190	1,395	3,036	3,036
527000 - TRAINING	560	310	4,000	4,000
527400 - TRAVEL- IN COUNTY	225	381	1,500	1,500
527402 - BUS PASSES-NON EMPLYEE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	3,769	1,966	5,000	5,000
527750 - IN CNTY HOSTING	0	0	0	0
527800 - UTILITIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**215,380**	**65,354**	**104,960**	**104,960**
53-OTHER CHARGES				
531400 - EMERGENT SHELTER	2,000	868	2,000	2,000

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20418 - PROB-AB109
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
53-OTHER CHARGES (continued)				
Total 53 - OTHER CHARGES	**2,000**	**868**	**2,000**	**2,000**
58-TRANSFERS				
580000 - TRANSFER	124,685	100,218	153,071	153,071
Total 58 - TRANSFERS	**124,685**	**100,218**	**153,071**	**153,071**
Total Expenditures and Appropriations	**342,065**	**166,440**	**260,031**	**260,925**
Net Cost	**31,063**	**166,440**	**(6,453)**	**(5,559)**

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Fund: 0046 0046P PROB-PRETRIAL
Budget Unit: 20405 - PROB-PRETRIAL
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	367	431	0	0
Total 43 - USE OF MONEY & PROPERTY	**367**	**431**	**0**	**0**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	41,756	0	0	0
Total 44 - STATE & FEDERAL AID	**41,756**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	44,915	0	0
48708 - PROB PRETRIAL-TRF IN	0	84,827	140,000	140,000
Total 48 - TRANSFER	**0**	**129,742**	**140,000**	**140,000**
Total Revenue	**42,123**	**130,173**	**140,000**	**140,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	52,482
51080 - RETIREMENT	8,166	0	0	17,717
51081 - OPEB LIABILITY	0	2,415	0	0
51090 - GROUP INSURANCE	0	0	0	18,416
51100 - FICA/MEDICARE OASDI	0	0	0	4,015
51150 - LIFE INSURANCE	0	0	0	141
Total 51 - SALARIES & BENEFITS	**8,166**	**2,415**	**0**	**92,771**
52-SERVICES SUPPLIES				
520202 - CELL PHONE SERVICE	0	549	1,020	1,020
520233 - PRINTING SVC/CHRGS	0	0	0	0
520410 - SOFTWARE LICENSE	4,084	2,484	3,124	4,948
520902 - VEHICLE MAINTENANCE	0	0	1,000	400
521231 - COMPUTERS<1500.00	911	560	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	30	0	60	60
521800 - OFFICE EXPENSE	286	165	600	600
521904 - ELECTRONIC MONITORING	959	8,084	10,000	10,000
524410 - NON-EMPLOYEE INCENTIVE	0	0	1,000	1,000
524803 - DRUG TESTING	0	63	1,326	1,326
524804 - DRUG TESTING SUPPLIES	0	1,326	1,326	1,326
527000 - TRAINING	230	6,218	6,400	6,400
527400 - TRAVEL- IN COUNTY	0	349	600	600
527402 - BUS PASSES-NON EMPLYEE	0	0	100	100
527500 - TRAVEL- OUT OF COUNTY	491	850	600	600
Total 52 - SERVICES & SUPPLIES	**6,991**	**20,648**	**27,156**	**28,380**
53-OTHER CHARGES				
531400 - EMERGENT SHELTER	5,634	1,782	0	0
Total 53 - OTHER CHARGES	**5,634**	**1,782**	**0**	**0**
54-FIXED ASSETS				
541500 - VEHICLE	0	36,603	0	0
Total 54 - FIXED ASSETS	**0**	**36,603**	**0**	**0**

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Fund: 0046 0046P PROB-PRETRIAL
Budget Unit: 20405 - PROB-PRETRIAL
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
58-TRANSFERS				
58005 - TRANSFER OUT	0	0	103,995	103,995
Total 58 - TRANSFERS	**0**	**0**	**103,995**	**103,995**
Total Expenditures and Appropriations	**20,791**	**61,448**	**131,151**	**225,146**
Net Cost	**(21,332)**	**(68,725)**	**(8,849)**	**85,146**

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20415 - PROB- JUVENAL JUSTICE
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44340 - STATE-JUVENILE PREV.PROB.	0	0	0	0
44340P - STATE JUVENILE PROV PROB	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48709 - TRN-PROB JJA YTH OFFNDR	138,113	133,522	117,000	117,000
48709A - TRN-PROB JJA YTH OFFNDR	0	0	0	0
Total 48 - TRANSFER	**138,113**	**133,522**	**117,000**	**117,000**
Total Revenue	**138,113**	**133,522**	**117,000**	**117,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	38	21	10	10
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(205)	0	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(167)**	**21**	**10**	**10**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	225	203	500	500
520202 - CELL PHONE SERVICE	1,700	2,500	1,700	1,700
520210 - POSTAGE/SHIP, MAIL COST	106	0	300	300
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520233 - PRINTING SVC/CHRGS	0	0	300	300
520410 - SOFTWARE LICENSE	3,705	4,474	8,000	8,000
520902 - VEHICLE MAINTENANCE	1,500	509	1,500	1,500
521231 - COMPUTERS<1500.00	0	43	1,000	1,000
521800 - OFFICE EXPENSE	817	1,451	2,000	2,000
521900 - PROFESSIONAL SVC	8,138	5,211	15,000	15,000
523710 - ANNUAL PUB/REF MANUALS	500	500	500	500
524460 - JUVENILE OUTING/INCENTIVE	105	275	10,000	10,000
524803 - DRUG TESTING	625	1,266	3,000	3,000
524804 - DRUG TESTING SUPPLIES	1,114	373	2,000	2,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	288	216	216	140
525250 - OUTREACH & OTHER PROG EXP	156	1,123	10,000	10,000

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20415 - PROB- JUVENAL JUSTICE
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
527000 - TRAINING	0	575	2,000	2,000
527400 - TRAVEL- IN COUNTY	237	58	2,000	2,000
527402 - BUS PASSES-NON EMPLYEE	0	0	500	500
527500 - TRAVEL- OUT OF COUNTY	6,273	5,995	12,500	12,500
Total 52 - SERVICES & SUPPLIES	**25,489**	**24,772**	**73,016**	**72,940**
53-OTHER CHARGES				
530440 - SUPPORT -PROB	44,201	52,202	65,000	90,000
531200 - SUPPORT JUVENILE WARDS	4,923	6,454	10,000	10,000
Total 53 - OTHER CHARGES	**49,124**	**58,656**	**75,000**	**100,000**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580002 - TRANSFER	53,014	62,102	85,881	85,881
Total 58 - TRANSFERS	**53,014**	**62,102**	**85,881**	**85,881**
Total Expenditures and Appropriations	**127,460**	**145,551**	**233,907**	**258,831**
Net Cost	**(10,653)**	**12,029**	**116,907**	**141,831**

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20402 - PROB-JJCPA SLESF
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	16,936	26,764	4,524	4,524
43998 - UNREALZED GAINS/LOSSES	14,746	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**31,682**	**26,764**	**4,524**	**4,524**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
44393 - ST- SLESF & JUVNL JST	297,065	132,574	100,000	100,000
44393P - SLESF/JUV SLESF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**297,065**	**132,574**	**100,000**	**100,000**
Total Revenue	**328,747**	**159,338**	**104,524**	**104,524**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(4)	0	0	3,744
Total 51 - SALARIES & BENEFITS	**(4)**	**0**	**0**	**3,744**
52-SERVICES SUPPLIES				
520902 - VEHICLE MAINTENANCE	1,131	0	1,500	1,500
52091 - PARTS	0	420	0	0
521900 - PROFESSIONAL SVC	5,075	11,660	35,000	35,000
52191 - PROF SVC-COMM PARTNERS	0	0	53,400	53,400
524460 - JUVENILE OUTING/INCENTIVE	0	0	5,000	5,000
524803 - DRUG TESTING	0	0	3,000	3,000
524804 - DRUG TESTING SUPPLIES	0	0	2,000	2,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
525250 - OUTREACH & OTHER PROG EXP	0	1,669	2,000	2,000
527400 - TRAVEL- IN COUNTY	0	0	1,000	1,000
Total 52 - SERVICES & SUPPLIES	**6,206**	**13,749**	**102,900**	**102,900**
53-OTHER CHARGES				
531200 - SUPPORT JUVENILE WARDS	0	0	0	3,500
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**3,500**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	38,549	39,201	54,165	54,165
Total 58 - TRANSFERS	**38,549**	**39,201**	**54,165**	**54,165**
Total Expenditures and Appropriations	**44,751**	**52,950**	**157,065**	**164,309**
Net Cost	**(283,996)**	**(106,388)**	**52,541**	**59,785**

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Fund: 0064 DOMESTIC VIOL ASSISTANCE
Budget Unit: 20413 - DOMESTIC VIOLANCE ASSISTANCE
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
41-LICENSES PERMITS				
41055 - MARRIAGE LICENSE	3,509	2,829	2,500	2,500
Total 41 - LICENSES & PERMITS	**3,509**	**2,829**	**2,500**	**2,500**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	331	501	0	0
43998 - UNREALZED GAINS/LOSSES	123	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**454**	**501**	**0**	**0**
Total Revenue	**3,963**	**3,330**	**2,500**	**2,500**
52-SERVICES SUPPLIES				
524400 - SPECIAL DEPARTMENT EXPENSE	2,538	4,759	12,000	12,000
525000 - OVERHEAD	(137)	1,673	1,673	1,673
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**2,401**	**6,432**	**13,673**	**13,673**
53-OTHER CHARGES				
530140 - EMERGENT COSTS-CLIENT SVC	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**2,401**	**6,432**	**13,673**	**13,673**
Net Cost	**(1,562)**	**3,102**	**11,173**	**11,173**

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20406 - JPAF
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
48-TRANSFER				
48713 - TRN-JPA BASE ACCOUNT	124,357	41,452	0	0
48714 - TRN-JPA GROWTH ACCOUNT	134,908	0	0	0
Total 48 - TRANSFER	**259,265**	**41,452**	**0**	**0**
Total Revenue	**259,265**	**41,452**	**0**	**0**
Net Cost	**(259,265)**	**(41,452)**	**0**	**0**

Nicole Reinert, Director

The mission of the Plumas County Public Health Agency is to promote and protect individual and community health and well-being. We do this through innovative partnerships, public planning and policy, and ensuring access to respectful services.

Plumas County Public Health Agency (PCPHA) is accredited through the Public Health Accreditation Board, highlighting PCPHA's commitment to community health by meeting national quality and performance standards. PCPHA consists of several divisions that support community health and wellbeing.

PCPHA's comprehensive range of nursing services include Communicable Disease Control, Family Planning, Immunization Programs, Home Visiting and Maternal and Child Health Services, Childhood Injury Prevention Program, STI/STD Testing, Outreach Clinics, Tuberculosis Testing, WIC Assessments, and Flu Shot Clinics.

Health Promotion and Chronic Disease Prevention programs focus on keeping people healthy by engaging and empowering individuals and communities to choose healthy behaviors and make changes that reduce the risk of developing chronic diseases and other morbidities. These programs include Youth Development and Substance Use Prevention, Tobacco Use Reduction (including electronic devices), Healthy Eating and Active Living, HIV Care & Treatment, Children's Oral Health, and Harm Reduction services.

Public Health Emergency Preparedness focuses on creating strategies, protocols, and training programs to ensure a prompt and efficient response to events such as natural disasters, disease outbreaks, or other emergencies that may impact public health.

In addition to these services, PCPHA holds previous General Fund Departments, Senior Nutrition and Transportation Services and Veteran's Services, which also support the health and wellbeing of the populations they assist. These services are integrated as distinct divisions within the agency. Unlike the other divisions of PCPHA, these divisions are partially funded by the general fund due to their background as general fund departments, and partially funded through grants and subvention funds.

Plumas County Senior Nutrition offers meal services at multiple sites that encourage fellowship and engagement for seniors, as well as homebound meal delivery.

Senior Transportation Program provides a wide range of rides for various needs, from medical appointments to shopping outings, ensuring accessibility and support for the senior community in Plumas County.

Plumas County Veterans Service Office is dedicated to representing and assisting veterans, widows, children, and parents in accessing a comprehensive range of benefits, including compensation, education, medical treatment, home loans, and employment referrals, with a long-standing commitment to serving as advocates for veterans and ensuring their receipt of entitled benefits since its establishment in 1945.

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Fund: 0015 PUBLIC HEALTH
Budget Unit: 70560 - HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	30,507	44,600	0	0
43998 - UNREALZED GAINS/LOSSES	9,557	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**40,064**	**44,600**	**0**	**0**
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	1,533,933	1,004,242	840,000	840,000
44044P - STATE-VEH LIC FEES PR YR	0	0	0	0
44101 - STATE-AID FOR ALCOHOL	32,535	0	0	0
44141 - ST.-AID HLTH CAT. PROGRAM	1,244,676	1,908,720	4,184,096	4,184,096
44141P - ST AID HLTH CAT PRIOR YR	638,950	995,038	0	0
44142 - ST.-AID HLTH REALIGN. REV	472,181	554,372	0	0
44142P - ST -HTLH REALIGN PR	0	0	0	0
44143 - ST. AID REALIGN BACKFILL	0	0	0	0
44144 - STATE-AID PERINATAL D&A	0	0	0	0
44145 - STATE-CHILD LEAD GRANT	0	0	0	0
44145P - STATE-CHILD LEAD PR	37,105	14,046	0	0
44149 - STATE-HEALTH ADMIN-TCS	300,000	300,000	300,000	300,000
44149P - STATE- HLTH ADMIN TSC PR	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
44415 - FEDERAL - OTHER	0	0	0	0
44516 - FED-BLOCK GRANT ALCOHOL	0	0	0	0
44516P - FED-BLOCK GRANT ALCOHOL	0	0	0	0
Total 44 - STATE & FEDERAL AID	**4,259,380**	**4,776,418**	**5,324,096**	**5,324,096**
45-CHARGES FOR SERVICES				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
45140 - HEALTH FEES - OTHER	11,800	23,964	30,000	30,000
45140P - MNT HLTH FEES-PR YEAR	143	828	0	0
45143 - MISC HLTH CONTRACTS	257,838	529,012	276,000	276,000
45143P - MISC HLTH CONTRACTS	0	464,775	0	0
Total 45 - CHARGES FOR SERVICES	**269,781**	**1,018,579**	**306,000**	**306,000**
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46082 - SALE OF SURPLUS PROP	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	300	3,886	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**300**	**3,886**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	89,280	60,922	65,000	65,000
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	4,582	928	3,100	3,100
48004 - TRANSFER-IN4	57,127	105,362	110,000	110,000

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Fund: 0015 PUBLIC HEALTH
Budget Unit: 70560 - HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
48-TRANSFER (continued)				
48005 - TRANSFER-IN5	0	0	143,533	143,533
48006 - TRANSFER-IN6	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48008 - TRANSFER-IN8	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	66,296	66,295	66,295	66,295
48765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
Total 48 - TRANSFER	**217,285**	**233,507**	**387,928**	**387,928**
Total Revenue	**4,786,810**	**6,076,990**	**6,018,024**	**6,018,024**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	1,531,857	1,694,222	2,142,893	2,626,507
51020 - OTHER WAGES	75,752	67,771	200,000	200,000
51060 - OVERTIME PAY	11,103	42,650	0	0
51070 - UNEMPLOYMENT INSURANCE	4,492	4,126	3,857	3,857
51080 - RETIREMENT	485,388	489,046	751,941	921,641
51081 - OPEB LIABILITY	85,427	86,440	85,125	85,125
51090 - GROUP INSURANCE	241,881	312,454	652,838	846,379
51100 - FICA/MEDICARE OASDI	122,496	134,631	163,931	200,928
51110 - COMPENSATION INSURANCE	39,535	89,806	89,806	101,586
51120 - CELL PHONE ALLOW	5,255	10,680	14,880	14,880
51128 - BILINGUAL ALLOWANCE	805	420	420	420
51150 - LIFE INSURANCE	334	70	334	5,367
Total 51 - SALARIES & BENEFITS	**2,604,325**	**2,932,316**	**4,106,025**	**5,006,690**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	6,853	10,018	10,979	10,979
520202 - CELL PHONE SERVICE	2,517	895	5,600	5,600
520205 - PAGER SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	975	1,677	2,000	2,000
520215 - ANSWERING SERVICE	1,483	1,965	2,500	2,500
520220 - PAPER/PAPER SUPPLIES	0	1,780	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	4,400	13,334	16,525	16,525
520290 - POSTAGE MACHINE RENT/LEAS	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520402 - CLEANING SUPPLIES	0	0	0	0
520404 - CUSTODIAL SERVICE	0	2,700	3,000	3,000
520405 - LAUNDRY/DRY CLEAN SVC	0	0	0	0
520407 - REFUSE DISPOSAL	169	940	1,500	1,500

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Fund: 0015 PUBLIC HEALTH
Budget Unit: 70560 - HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520410 - SOFTWARE LICENSE	7,505	7,861	15,000	15,000
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	40,427	30,586	23,090	23,090
520901 - OFFICE EQUIP MAINTENANCE	0	454	1,000	1,000
520902 - VEHICLE MAINTENANCE	16,432	16,670	21,243	21,243
520930 - CAR SEATS	1,466	2,031	2,000	2,000
520931 - HELMETS	1,920	1,319	2,000	2,000
521230 - OFFICE FURNITURE/EQUIP	2,515	6,016	6,400	6,400
521252 - CELL PHONE/EQUIP	0	0	0	0
521500 - MEDICAL SUPPLIES	40,623	40,204	46,737	46,737
521501 - LAB TESTS	0	(3,702)	0	0
521503 - VACCINE	0	0	0	0
521504 - PERSCRPTNS/PHARMACEUTICL	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	13,568	8,394	20,000	20,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	25,056	15,896	25,116	25,116
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	842,486	412,110	875,000	804,002
521986 - SECURITY	21,534	23,159	25,000	25,000
522000 - CMSP LOCAL MATCH	0	0	0	0
522180 - CMSP REALINGNMENT OFFSET	0	0	0	0
522190 - CMSP SALES TX OFFSET	0	0	0	0
522400 - CCS TREATMENT	0	0	22,000	22,000
523000 - PROMOTIONAL MATERIAL	19,744	13,308	28,997	28,997
523300 - EDUCATE MATERIAL/INCENT	11,680	5,538	41,787	41,787
524000 - RENT - OFFICE/SPACE	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	2,500	2,500
524400 - SPECIAL DEPARTMENT EXPENSE	194,778	485,388	430,219	430,219
524771 - BIOTERRISM EQUIPMENT	0	0	0	0
525000 - OVERHEAD	444,721	498,221	498,221	498,221
525119 - LIABILITY SELF-FUND INSURANCE	45,103	32,125	32,125	30,723
525250 - OUTREACH & OTHER PROG EXP	91	277	0	0
527380 - NON EMPLOYEE TRAVEL	14,783	2,328	2,500	2,500
527400 - TRAVEL- IN COUNTY	6,328	14,438	28,192	28,192
527410 - CLIENT SERVICE EXP	251	792	2,500	2,500
527500 - TRAVEL- OUT OF COUNTY	58,419	66,858	68,050	68,050
527750 - IN CNTY HOSTING	0	155	1,000	1,000
527802 - ELECTRIC CHARGES	1,128	1,748	2,000	2,000
527803 - PROPANE/OTHR HEATING FUEL	2,902	3,455	4,000	4,000
527807 - WATER/SEWER CHARGES	913	816	16,000	16,000
529500 - COMPUTER	26,290	37,417	28,000	28,000

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Fund: 0015 PUBLIC HEALTH
Budget Unit: 70560 - HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
Total 52 - SERVICES & SUPPLIES	**1,857,060**	**1,757,171**	**2,312,781**	**2,240,381**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	37,847	26,953	33,191	33,191
530120 - SUPPORT & CARE HOPWA	37,321	32,711	38,111	38,111
Total 53 - OTHER CHARGES	**75,168**	**59,664**	**71,302**	**71,302**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541500 - VEHICLE	0	0	116,500	116,500
542600 - EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**116,500**	**116,500**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	200,000	200,000	200,000	200,000
580001 - TRANSFER	4,999	4,999	4,999	4,999
580002 - TRANSFER	0	0	0	0
580003 - INTER FUND TRANSFER	0	0	0	0
580004 - INTERFUND TRASNFER	136,960	178,101	43,859	43,859
580005 - TRANSFER	0	0	900	900
580006 - TRF TO AOD	0	0	0	0
58008 - Transfer to Facility	0	0	300,000	300,000
Total 58 - TRANSFERS	**341,959**	**383,100**	**549,758**	**549,758**
Total Expenditures and Appropriations	**4,878,512**	**5,132,251**	**7,156,366**	**7,984,631**
Net Cost	**91,702**	**(944,739)**	**1,138,342**	**1,966,607**

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Fund: 0001 0001N SENIOR CITIZENS NUTRITION
Budget Unit: 20830 - SENIOR SERVICES-NUTRITION
Function: 05 - PUBLIC ASSISTANCE
Activity: 38 - OTHER ASSISTANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43016 - INTEREST INCOME	15	8	0	0
Total 43 - USE OF MONEY & PROPERTY	**15**	**8**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	59,105	0	0	0
44212 - STATE - USDA FUNDS (AAA)	16,877	11,358	24,988	15,949
44212P - STATE-USDA FUNDS (AAA)	0	0	0	0
44213 - STATE - TITLE III (AAA)	373,731	589,459	550,707	471,435
44213P - STATE- AAA SENIORS TITLE	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	153,441	0	111,717	0
44408P - FEDERAL STIMULUS	0	0	0	0
44419 - FAMILIES 1ST COVID	4,855	0	0	0
Total 44 - STATE & FEDERAL AID	**608,009**	**600,817**	**687,412**	**487,384**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	37,426	20,093	15,000	15,000
46239 - DONATIONS	86,291	66,353	60,000	60,000
46251 - REIMBURSEMENTS/REFUNDS	746	1,183	0	0
46253 - REIMB - CO DISASTR RESPONS	16	0	0	0
Total 46 - OTHER REVENUE	**124,479**	**87,629**	**75,000**	**75,000**
48-TRANSFER				
48000 - TRANSFER-IN	6,648	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48005 - TRANSFER-IN5	0	0	10,836	10,836
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	229,865	234,120	278,141	278,141
Total 48 - TRANSFER	**236,513**	**234,120**	**288,977**	**288,977**
Total Revenue	**969,016**	**922,574**	**1,051,389**	**851,361**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	325,895	372,160	295,737	272,307
51020 - OTHER WAGES	55,715	75,086	32,582	32,582
51060 - OVERTIME PAY	114	517	0	0
51070 - UNEMPLOYMENT INSURANCE	2,551	1,877	1,604	1,604
51080 - RETIREMENT	79,739	90,352	103,774	95,553
51081 - OPEB LIABILITY	20,214	20,526	20,214	20,214
51090 - GROUP INSURANCE	65,204	82,856	104,322	90,201
51100 - FICA/MEDICARE OASDI	30,344	36,390	22,624	20,832
51110 - COMPENSATION INSURANCE	(6,231)	1,897	1,897	3,790
51150 - LIFE INSURANCE	0	0	0	866
Total 51 - SALARIES & BENEFITS	**573,545**	**681,661**	**582,754**	**537,949**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	1,700	3,029	3,300	3,300

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Fund: 0001 0001N SENIOR CITIZENS NUTRITION
Budget Unit: 20830 - SENIOR SERVICES-NUTRITION
Function: 05 - PUBLIC ASSISTANCE
Activity: 38 - OTHER ASSISTANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520202 - CELL PHONE SERVICE	0	192	0	0
520300 - FOOD	281,147	274,940	265,000	265,000
520400 - HOUSEHOLD EXPENSE	77,125	57,307	72,985	72,985
520407 - REFUSE DISPOSAL	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	0	0	1,095	1,095
520900 - EQUIPMENT MAINTENANCE	2,362	1,932	2,500	2,500
521800 - OFFICE EXPENSE	734	204	770	770
521900 - PROFESSIONAL SVC	3,000	3,000	3,000	10,000
521980 - MEDICAL SERVICE - PROF SV	0	0	182	182
521986 - SECURITY	95	102	114	114
524200 - RENTS/LEASES STRUCTURES	9,000	7,200	7,200	7,200
524226 - ENVRNMNTL INSPECTION	945	945	1,000	1,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	2,794	3,499	3,499	4,517
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
529500 - COMPUTER	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**378,902**	**352,350**	**360,645**	**368,663**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
541500 - VEHICLE	134,207	0	107,990	107,990
542600 - EQUIPMENT	0	10,734	0	0
Total 54 - FIXED ASSETS	**134,207**	**10,734**	**107,990**	**107,990**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,086,654**	**1,044,745**	**1,051,389**	**1,014,602**
Net Cost	**117,638**	**122,171**	**0**	**163,241**

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Fund: 0015 PUBLIC HEALTH
Budget Unit: 70559 - FED AID TL III.(HLTH)
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44427 - FED.AID HEALTH CAT.	0	0	242,336	242,336
44427P - FED- HLTH CAT PRIOR	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**242,336**	**242,336**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**242,336**	**242,336**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	36,058	31,904	39,295	42,539
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	232	513	0	0
51070 - UNEMPLOYMENT INSURANCE	59	50	45	45
51080 - RETIREMENT	9,667	9,632	13,789	14,927
51081 - OPEB LIABILITY	1,629	1,654	1,629	1,629
51090 - GROUP INSURANCE	6,916	5,045	13,786	12,446
51100 - FICA/MEDICARE OASDI	2,670	2,506	3,006	3,254
51110 - COMPENSATION INSURANCE	40	580	580	720
51150 - LIFE INSURANCE	0	0	0	96
Total 51 - SALARIES & BENEFITS	**57,271**	**51,884**	**72,130**	**75,656**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520290 - POSTAGE MACHINE RENT/LEAS	0	0	0	0
521500 - MEDICAL SUPPLIES	0	0	0	0
521800 - OFFICE EXPENSE	0	130	0	0
521900 - PROFESSIONAL SVC	106,703	151,636	124,000	124,000
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	5,305	4,538	4,538	4,538
525119 - LIABILITY SELF-FUND INSURANCE	447	519	519	612
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	952	7,151	7,151
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**112,455**	**157,775**	**136,208**	**136,301**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	18,872	19,479	18,000	18,000
Total 53 - OTHER CHARGES	**18,872**	**19,479**	**18,000**	**18,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**

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Fund: 0015 PUBLIC HEALTH
Budget Unit: 70559 - FED AID TL III.(HLTH)
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Total Expenditures and Appropriations	**188,598**	**229,138**	**226,338**	**229,957**
Net Cost	**188,598**	**229,138**	**(15,998)**	**(12,379)**

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Fund: 0001 GENERAL
Budget Unit: 20640 - VETERANS SERVICES
Function: 05 - PUBLIC ASSISTANCE
Activity: 31 - VETERANS SERVICE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44220 - STATE-AID VETERANS AFFAIR	58,594	2,929	57,444	57,444
44220P - STATE-AID VETERANS AFFAIR	795	46,648	0	0
44275 - STATE REIMBURSEMENT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**59,389**	**49,577**	**57,444**	**57,444**
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46239 - DONATIONS	244	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**244**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	50,000	50,000	50,000	75,000
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	**50,000**	**50,000**	**50,000**	**75,000**
Total Revenue	**109,633**	**99,577**	**107,444**	**132,444**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	92,851	99,632	134,116	135,450
51020 - OTHER WAGES	5,830	0	0	0
51060 - OVERTIME PAY	3,183	4,046	0	0
51070 - UNEMPLOYMENT INSURANCE	1,034	853	823	823
51080 - RETIREMENT	25,488	23,943	47,061	47,529
51081 - OPEB LIABILITY	5,946	6,038	5,946	5,946
51090 - GROUP INSURANCE	6,459	7,200	25,781	69,033
51100 - FICA/MEDICARE OASDI	8,296	8,719	10,260	10,362
51110 - COMPENSATION INSURANCE	161	545	545	1,054
51120 - CELL PHONE ALLOW	0	1,050	1,200	1,200
51150 - LIFE INSURANCE	0	0	0	352
Total 51 - SALARIES & BENEFITS	**149,248**	**152,026**	**225,732**	**271,749**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	203	0	400	400
520210 - POSTAGE/SHIP, MAIL COST	2,120	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520233 - PRINTING SVC/CHRGS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	250	250	250
520410 - SOFTWARE LICENSE	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20640 - VETERANS SERVICES
Function: 05 - PUBLIC ASSISTANCE
Activity: 31 - VETERANS SERVICE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	942	793	1,200	1,200
521600 - MEMBERSHIPS/ANNUAL DUES	3,000	3,000	3,000	3,000
521700 - MISC EXPENSES	0	0	0	0
521800 - OFFICE EXPENSE	1,619	419	2,500	2,500
521900 - PROFESSIONAL SVC	0	0	0	0
523000 - PROMOTIONAL MATERIAL	0	0	500	500
523710 - ANNUAL PUB/REF MANUALS	375	213	500	500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,080	1,205	1,205	1,396
525250 - OUTREACH & OTHER PROG EXP	2,185	1,615	13,500	13,500
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	1,273	1,420	2,000	2,000
527500 - TRAVEL- OUT OF COUNTY	7,780	4,905	3,000	3,000
529500 - COMPUTER	1,356	0	1,526	1,526
Total 52 - SERVICES & SUPPLIES	**21,933**	**13,820**	**29,581**	**29,772**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**171,181**	**165,846**	**255,313**	**301,521**
Net Cost	**61,548**	**66,269**	**147,869**	**169,077**

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Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR
Budget Unit: 70566 - HLTH- HPP
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	4,103	2,783	0	0
Total 43 - USE OF MONEY & PROPERTY	**4,103**	**2,783**	**0**	**0**
44-STATE FEDERAL AID				
44141 - ST.-AID HLTH CAT. PROGRAM	64,924	0	138,629	138,629
44141P - ST AID HLTH CAT PRIOR YR	21,885	102,580	0	0
Total 44 - STATE & FEDERAL AID	**86,809**	**102,580**	**138,629**	**138,629**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**90,912**	**105,363**	**138,629**	**138,629**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	47,105	45,270	61,577	52,632
51060 - OVERTIME PAY	157	355	0	0
51070 - UNEMPLOYMENT INSURANCE	64	63	57	57
51080 - RETIREMENT	12,886	15,582	21,607	18,469
51081 - OPEB LIABILITY	1,299	1,473	1,450	1,450
51090 - GROUP INSURANCE	3,386	6,012	12,679	13,239
51100 - FICA/MEDICARE OASDI	3,528	3,451	4,711	4,026
51110 - COMPENSATION INSURANCE	(80)	661	661	890
51120 - CELL PHONE ALLOW	0	14	0	0
51150 - LIFE INSURANCE	0	0	0	89
Total 51 - SALARIES & BENEFITS	**68,345**	**72,881**	**102,742**	**90,852**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	0	0	0	0
520216 - PDA-PRSNL DIGITAL ASSIST	0	0	0	0
520217 - SATELLITE PHONES	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521500 - MEDICAL SUPPLIES	0	0	0	0
521503 - VACCINE	0	0	0	0
521504 - PERSCRPTNS/PHARMACEUTICL	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	29,036	29,036
523300 - EDUCATE MATERIAL/INCENT	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	25,134	31,007	5,400	5,400
524771 - BIOTERRISM EQUIPMENT	0	0	0	0
525000 - OVERHEAD	4,372	2,415	2,415	2,415

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Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR
Budget Unit: 70566 - HLTH- HPP
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
525119 - LIABILITY SELF-FUND INSURANCE	550	655	655	772
527380 - NON EMPLOYEE TRAVEL	3,155	493	4,081	4,081
527400 - TRAVEL- IN COUNTY	0	0	10,469	10,469
527500 - TRAVEL- OUT OF COUNTY	195	11,785	7,500	7,500
527750 - IN CNTY HOSTING	0	0	0	0
529500 - COMPUTER	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**33,406**	**46,355**	**59,556**	**59,673**
54-FIXED ASSETS				
549122 - BIOTERRORISM EQUIP	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	2,000	2,000	0	0
Total 58 - TRANSFERS	**2,000**	**2,000**	**0**	**0**
Total Expenditures and Appropriations	**103,751**	**121,236**	**162,298**	**150,525**
Net Cost	**12,839**	**15,873**	**23,669**	**11,896**

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Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR
Budget Unit: 70561 - HLTH CDC BASE/PAN FLU
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,657	307	0	0
Total 43 - USE OF MONEY & PROPERTY	**2,657**	**307**	**0**	**0**
44-STATE FEDERAL AID				
44141 - ST.-AID HLTH CAT. PROGRAM	17,850	0	119,130	119,130
44141P - ST AID HLTH CAT PRIOR YR	74,279	89,651	0	0
Total 44 - STATE & FEDERAL AID	**92,129**	**89,651**	**119,130**	**119,130**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**94,786**	**89,958**	**119,130**	**119,130**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	50,138	50,737	64,964	63,995
51020 - OTHER WAGES	0	(49)	0	0
51060 - OVERTIME PAY	203	532	0	0
51070 - UNEMPLOYMENT INSURANCE	81	77	66	66
51080 - RETIREMENT	13,597	14,743	22,796	22,456
51081 - OPEB LIABILITY	1,299	1,473	1,450	1,450
51090 - GROUP INSURANCE	4,618	7,008	13,287	15,810
51100 - FICA/MEDICARE OASDI	3,735	3,865	4,970	4,896
51110 - COMPENSATION INSURANCE	(68)	797	797	1,045
51120 - CELL PHONE ALLOW	0	6	0	0
51150 - LIFE INSURANCE	0	0	0	103
Total 51 - SALARIES & BENEFITS	**73,603**	**79,189**	**108,330**	**109,821**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	38	0	0	0
520205 - PAGER SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520217 - SATELLITE PHONES	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520410 - SOFTWARE LICENSE	0	0	450	450
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0

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Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR
Budget Unit: 70561 - HLTH CDC BASE/PAN FLU
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521500 - MEDICAL SUPPLIES	0	0	0	0
521503 - VACCINE	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	3,782	18,992	4,000	4,000
523000 - PROMOTIONAL MATERIAL	0	0	0	0
523300 - EDUCATE MATERIAL/INCENT	282	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	2,186	3,392	6,200	6,200
524430 - CABLE RADIO/TV	0	0	0	0
524771 - BIOTERRISM EQUIPMENT	0	0	0	0
525000 - OVERHEAD	27,031	2,102	2,102	2,102
525119 - LIABILITY SELF-FUND INSURANCE	686	803	803	891
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	123	0	500	500
527500 - TRAVEL- OUT OF COUNTY	8,517	20,998	16,656	16,656
527750 - IN CNTY HOSTING	0	0	0	0
529500 - COMPUTER	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**42,645**	**46,287**	**30,711**	**30,799**
54-FIXED ASSETS				
549122 - BIOTERRORISM EQUIP	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**116,248**	**125,476**	**139,041**	**140,620**
Net Cost	**21,462**	**35,518**	**19,911**	**21,490**

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Fund: 0015 0015E E.M.S.
Budget Unit: 20621 - EMS
Function: 02 - PUBLIC PROTECTION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	499	540	0	0
Total 43 - USE OF MONEY & PROPERTY	**499**	**540**	**0**	**0**
45-CHARGES FOR SERVICES				
45142 - HLTH EMS	41,345	44,508	62,000	62,000
Total 45 - CHARGES FOR SERVICES	**41,345**	**44,508**	**62,000**	**62,000**
Total Revenue	**41,844**	**45,048**	**62,000**	**62,000**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	32,678	31,279	53,240	53,240
525000 - OVERHEAD	231	869	869	869
Total 52 - SERVICES & SUPPLIES	**32,909**	**32,148**	**54,109**	**54,109**
58-TRANSFERS				
580000 - TRANSFER	6,466	6,909	0	0
Total 58 - TRANSFERS	**6,466**	**6,909**	**0**	**0**
Total Expenditures and Appropriations	**39,375**	**39,057**	**54,109**	**54,109**
Net Cost	**(2,469)**	**(5,991)**	**(7,891)**	**(7,891)**

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Fund: 0015 0015V HEALTH VITAL STATISTICS
Budget Unit: 20565 - HLTH VRIP H&S 10605.3
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	222	320	0	0
Total 43 - USE OF MONEY & PROPERTY	**222**	**320**	**0**	**0**
45-CHARGES FOR SERVICES				
45132 - HLTH. VRIP H & S 10605.3	2,203	2,390	1,800	1,800
45137 - HLTH B & D 1605.5	4	2	200	200
Total 45 - CHARGES FOR SERVICES	**2,207**	**2,392**	**2,000**	**2,000**
Total Revenue	**2,429**	**2,712**	**2,000**	**2,000**
51-SALARIES BENEFITS				
51080 - RETIREMENT	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520234 - PRINTER SUPPLIES	0	0	0	0
520261 - PRE-PRINTED FORMS	644	0	2,200	2,200
520410 - SOFTWARE LICENSE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	100	100
525000 - OVERHEAD	1,150	1,852	1,852	1,852
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,794**	**1,852**	**4,152**	**4,152**
Total Expenditures and Appropriations	**1,794**	**1,852**	**4,152**	**4,152**
Net Cost	**(635)**	**(860)**	**2,152**	**2,152**

Rob Thorman, Acting Director

The mission of the Public Works Department includes:

- Maintain, repair, design, and construct county roads, bridges, and stormwater drainage systems in accordance with local, state, and federal laws/standards to maximize public safety.
- Review and approve land development projects as they relate to the county road and drainage systems.
- Pursue and obtain federal and state funds for the county roads, bridges, and storm drainage systems.

The Department of Public Works strives to provide a safe, secure, and reliable infrastructure for the County. The Department serves the public as the Road Department by providing for the construction and maintenance of County roads and bridges.

The Road Department also provides staffing to serve the public for:

- Flood Control & Water Conservation District
- Solid Waste Division
- Engineering Department (County Engineer and County Surveyor)
- Walker Ranch Community Services District (water and sewer)
- Beckwourth Community Services Area (sewer)
- Transportation Commission
- County Service Area # 12 (Transit Operations)
- Quincy Lighting District
- Crescent Mills Lighting District

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Fund: 0002 ROAD
Budget Unit: 20521 - ROAD DEPARTMENT
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	1,382	935	1,000	1,000
Total 40 - TAX REVENUE	**1,382**	**935**	**1,000**	**1,000**
41-LICENSES PERMITS				
41050 - FRANCHISES	94,390	94,096	90,000	90,000
41050P - FRANCHISES	0	0	0	0
Total 41 - LICENSES & PERMITS	**94,390**	**94,096**	**90,000**	**90,000**
42-FINES PENALTIES				
41050P - FRANCHISES	0	0	0	0
42085 - DEVELOP FEE PRO RATA SHR	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43000 - INTEREST INCOME LEASE	0	0	0	0
43010 - INTEREST-INVESTED FUNDS	86,147	158,157	100,000	100,000
43020 - RENTS & CONCESSIONS	48,837	50,259	40,000	40,000
43700 - LEASE REVENUE	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	30,883	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**165,867**	**208,416**	**140,000**	**140,000**
44-STATE FEDERAL AID				
44027 - STATE GRANT	132,323	98,216	160,000	160,000
44027P - STATE GRANT	0	0	0	0
44030 - STATE-HIGHWAY USERS TAX	2,647,468	2,795,590	3,016,513	3,016,513
44033 - STATE AID STIP	0	0	1,500,000	1,500,000
44033P - STATE AID- STIP	0	0	0	0
44034 - STATE-OHV TRAIL GRANT	0	0	0	0
44102 - STATE - AIR RESRC BRD GRN	0	0	0	0
44109 - STATE-AID OHV (LIC FEES)	10,261	27,382	30,000	30,000
44120 - STATE-OHV GRANT RD MAINT	0	73,469	154,888	154,888
44210 - STATE-AID FOR DISASTER	236,341	106,971	0	0
44228 - STATE- PROP 50	0	0	0	0
44276 - STATE - TIRE GRANT	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
44353 - STATE SR2S	0	0	0	0
44353P - STATE SR25	0	0	0	0
44354 - STATE-TEA21 RSTP	238,395	238,395	238,395	238,395
44354P - STATE- TEA21 RSTP	0	0	0	0
44355 - STATE - TEA APPRT EXCHNG	100,000	100,000	100,000	100,000
44355P - STATE- TEA APPRT EXCHG	0	0	0	0
44382 - STATE- PROP 1B	2,663,747	2,579,303	2,878,317	2,878,317
44394 - PROP 42 LOCAL STRT& ROAD	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44415 - FEDERAL - OTHER	68,976	219,186	400,000	400,000
44417 - FEDERAL RIP/STIP	17,935	90,150	50,000	50,000

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Fund: 0002 ROAD
Budget Unit: 20521 - ROAD DEPARTMENT
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID (continued)				
44428 - FED - HBRR BRIDGE	607,364	162,505	4,500,000	4,500,000
44428P - FED -HBRR BRIDGE	0	0	0	0
44429 - FED- HR3	227,968	151,352	0	0
44429P - FED-HR3	0	0	0	0
44508 - ST-DIESEL TX/OIL RECYL	12,075	13,531	5,000	5,000
44508P - ST-DIESEL TX/OIL RECYL	388	0	0	0
44512 - HR 2389	1,441,141	1,475,370	1,500,000	1,500,000
44512P - HR 2389	0	0	0	0
Total 44 - STATE & FEDERAL AID	**8,404,382**	**8,131,420**	**14,533,113**	**14,533,113**
45-CHARGES FOR SERVICES				
42085 - DEVELOP FEE PRO RATA SHR	0	0	0	0
45004 - FUEL FACILITY OTHER REV.	107,693	112,490	125,000	125,000
45009 - LDR FEES & CHARGES	5,954	5,229	6,500	6,500
45099 - PC 1464 ST. PEN F&G	0	0	0	0
45138 - RESTITUTION	350	0	0	0
45260 - ROAD & STREET SERVICE	0	0	0	0
45261 - TRANSP.& ENCROAC. PERMITS	11,183	7,289	12,000	12,000
45261P - TRANSP & ENCROAC PERMITS	60	0	0	0
45301 - TIPPING FEE	0	0	0	0
45301P - TIPPING FEE	0	0	0	0
45308 - OUTSIDE SERVICE REIM.	3,436	16,382	5,000	5,000
45308P - OUTSIDE SERVICE REIM.	1,150	0	0	0
45442 - INTER-CO CHRG SVC	533,141	679,398	500,000	500,000
45442P - INTER-CO SVC PRIOR YR	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**662,967**	**820,788**	**648,500**	**648,500**
46-OTHER REVENUE				
46024 - OTHER - SERVICE PROVIDED	0	0	0	0
46082 - SALE OF SURPLUS PROP	573	2,156	5,000	5,000
46251 - REIMBURSEMENTS/REFUNDS	522	74,561	5,000	5,000
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	9,458	0	0	0
Total 46 - OTHER REVENUE	**10,553**	**76,717**	**10,000**	**10,000**
48-TRANSFER				
48000 - TRANSFER-IN	257,671	204,534	100,000	100,000
48001 - TRANSFER-IN1	0	0	0	0
48005 - TRANSFER-IN5	0	0	123,261	123,261
48007 - TSF-IN CRF REIMB	0	0	75,000	75,000
48021 - TRF IN - ARPA FUNDS	253,000	0	0	0
48100 - TRF IN DIASTER	406,322	0	50,000	50,000
Total 48 - TRANSFER	**916,993**	**204,534**	**348,261**	**348,261**
Total Revenue	**10,256,534**	**9,536,906**	**15,770,874**	**15,770,874**

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Fund: 0002 ROAD
Budget Unit: 20521 - ROAD DEPARTMENT
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	2,762,626	3,068,292	3,379,962	3,789,687
51020 - OTHER WAGES	91,867	107,217	125,000	125,000
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	221,961	122,560	175,000	175,000
51070 - UNEMPLOYMENT INSURANCE	13,519	10,978	9,944	9,944
51080 - RETIREMENT	763,759	792,163	1,186,029	1,329,801
51081 - OPEB LIABILITY	135,555	137,649	135,555	135,555
51090 - GROUP INSURANCE	632,935	653,291	1,066,625	1,433,629
51100 - FICA/MEDICARE OASDI	238,959	258,549	258,567	289,911
51110 - COMPENSATION INSURANCE	(20,208)	162,854	162,854	234,631
51120 - CELL PHONE ALLOW	0	0	0	0
51121 - BOOT ALLOWANCE	18,450	18,106	31,200	31,200
51123 - TOOL ALLOWANCE	6,000	4,925	7,500	7,500
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	334	293	334	334
Total 51 - SALARIES & BENEFITS	**4,865,757**	**5,336,877**	**6,538,570**	**7,562,192**
52-SERVICES SUPPLIES				
520100 - CLOTHING-EMPLOYEE	0	0	0	0
520201 - PHONE - LAND LINE (S)	7,726	7,923	8,000	8,000
520202 - CELL PHONE SERVICE	1,411	1,477	2,000	2,000
520203 - INTERNET SERVICE	6,562	8,715	7,100	7,100
520210 - POSTAGE/SHIP, MAIL COST	1,174	513	1,000	1,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	34	0	500	500
520234 - PRINTER SUPPLIES	1,439	1,973	2,500	2,500
520250 - COPY MACHINE LEASE	2,985	3,874	5,000	5,000
520261 - PRE-PRINTED FORMS	0	0	0	0
520400 - HOUSEHOLD EXPENSE	12,168	12,913	13,000	13,000
520407 - REFUSE DISPOSAL	10,950	11,410	10,000	10,000
520410 - SOFTWARE LICENSE	24,182	19,130	35,000	35,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	390,979	350,722	350,000	350,000
520940 - SAFETY EQUIPMENT/EXPENSES	5,636	3,892	5,000	5,000
520980 - CUTTING EDGES -SUPPLY	29,419	23,272	60,000	60,000
521102 - FUEL - VEHICLE	590,223	461,924	600,000	600,000
521104 - OIL, GREASE, LUBES--FLEET	23,905	39,430	30,000	30,000
521107 - PRE-EMPLOYMENT COSTS	230	0	400	400
52112P - DIESEL FUEL TX REFUND	0	0	0	0
521210 - RECLMTN MINE-WILLOW CRK	5,069	5,123	20,000	20,000
521220 - RECLMTN MINE-ROCKY PNT	5,257	5,312	20,000	20,000

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Fund: 0002 ROAD
Budget Unit: 20521 - ROAD DEPARTMENT
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521230 - OFFICE FURNITURE/EQUIP	607	2,070	1,000	1,000
521300 - MAINT. BUILDINGS & GROUND	9,614	13,639	20,000	20,000
521600 - MEMBERSHIPS/ANNUAL DUES	2,657	2,578	3,100	3,100
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	9,238	6,205	10,000	10,000
521801 - Office Water	0	0	0	0
521820 - PRINTER	624	225	1,000	1,000
521900 - PROFESSIONAL SVC	643,619	425,343	6,500,000	6,500,000
523700 - PUBLICATIONS-LEGAL NOTICE	630	709	3,500	3,500
523800 - EQUIP RENT/LEASE	9,915	0	20,000	20,000
524200 - RENTS/LEASES STRUCTURES	34,202	33,715	40,000	40,000
524300 - SMALL TOOLS/INSTRUMENTS	9,480	14,326	17,000	17,000
524304 - DIGITAL CAMERA	0	0	0	0
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	46,229	43,150	100,000	100,000
524601 - CARB COMPLIANCE EXP	0	2,039	4,000	4,000
524760 - SALT	14,760	6,599	5,000	5,000
524761 - SAND	62,559	85,222	98,000	98,000
524763 - PAVING MATERIAL	91,910	279,972	400,000	400,000
524764 - COLD MIX	68,035	184,376	181,000	181,000
524765 - CHIP SEAL	78,620	94,078	202,000	202,000
524766 - PAINT HWY/BEADS	48,171	92,610	112,000	112,000
524767 - SIGNS	40,686	38,495	50,000	50,000
525000 - OVERHEAD	241,342	351,941	351,941	351,941
525119 - LIABILITY SELF-FUND INSURANCE	187,363	135,308	135,308	145,655
526003 - RADIO/PHONE -MOBILE	0	0	12,000	12,000
527000 - TRAINING	0	1,589	9,000	9,000
527350 - YARD/LNDSCP SERVICE	0	0	2,500	2,500
527400 - TRAVEL- IN COUNTY	0	0	150	150
527500 - TRAVEL- OUT OF COUNTY	2,383	4,713	7,500	7,500
527750 - IN CNTY HOSTING	0	0	0	0
527802 - ELECTRIC CHARGES	75,712	70,022	76,000	76,000
527803 - PROPANE/OTHR HEATING FUEL	136,752	104,433	150,000	150,000
527807 - WATER/SEWER CHARGES	6,501	6,062	10,000	10,000
529800 - TIRES, VEHCILE	20,118	29,832	25,000	25,000
529851 - COMPUTER HARDWARE/SUPPL	14,069	1,917	10,000	10,000
529874 - CHAINS, VEHICLE	49,358	62,409	60,000	60,000
Total 52 - SERVICES & SUPPLIES	**3,024,503**	**3,051,180**	**9,786,499**	**9,796,846**
53-OTHER CHARGES				
532400 - JUDGEMENTS & DAMAGES	0	0	0	0
532500 - RIGHT OF WAY	1,950	950	40,000	40,000
Total 53 - OTHER CHARGES	**1,950**	**950**	**40,000**	**40,000**

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Fund: 0002 ROAD
Budget Unit: 20521 - ROAD DEPARTMENT
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
540330 - HYDRAULIC PRESS	0	0	0	0
540412 - SOFTWARE	0	0	0	0
54050 - OFFICE EQUIPMENT	0	0	0	0
541760 - BEACON	0	0	0	0
541900 - PW INDUSTRIAL EQUIP	491,853	27,132	925,000	925,000
542600 - EQUIPMENT	0	0	106,000	106,000
54272 - 4 X 4 ATV	0	0	0	0
543260 - DOORS	0	0	0	0
543700 - COPY MACHINE	0	0	0	0
544751 - HEATER	0	0	0	0
544803 - RADAR SIGN	0	0	0	0
548221 - ACQ PANEL TRUSS BRIDGE	0	0	0	0
54850 - LAND ACQUISITION	0	0	0	0
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**491,853**	**27,132**	**1,031,000**	**1,031,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	18,897	18,897
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**18,897**	**18,897**
58-TRANSFERS				
580000 - TRANSFER	43,975	27,317	50,000	50,000
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**43,975**	**27,317**	**50,000**	**50,000**
Total Expenditures and Appropriations	**8,428,038**	**8,443,456**	**17,464,966**	**18,498,935**
Net Cost	**(1,828,496)**	**(1,093,450)**	**1,694,092**	**2,728,061**

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Fund: 0001 GENERAL
Budget Unit: 20210 - ENGINEER
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	73	98	5	5
Total 43 - USE OF MONEY & PROPERTY	**73**	**98**	**5**	**5**
45-CHARGES FOR SERVICES				
45060 - ENGINEERING SERVICES .	28,038	24,847	25,000	25,000
45200 - OTHR SVC OR SVC TO CRTS	25,245	16,619	20,000	20,000
45424 - ENGINEERING COPIES	7,046	7,550	5,000	5,000
Total 45 - CHARGES FOR SERVICES	**60,329**	**49,016**	**50,000**	**50,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	22,074	18,407	25,000	25,000
480000 - TRANSFER	4,976	5,920	5,000	5,000
48005 - TRANSFER-IN5	0	0	6,522	6,522
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**27,050**	**24,327**	**36,522**	**36,522**
Total Revenue	**87,452**	**73,441**	**86,527**	**86,527**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	108,054	117,731	123,677	126,546
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	203	500	500
51070 - UNEMPLOYMENT INSURANCE	212	201	177	177
51080 - RETIREMENT	26,171	28,940	43,398	44,405
51081 - OPEB LIABILITY	4,757	4,830	4,757	4,757
51090 - GROUP INSURANCE	22,074	23,847	40,250	38,077
51100 - FICA/MEDICARE OASDI	8,105	9,091	9,461	9,681
51110 - COMPENSATION INSURANCE	(21)	504	504	1,035
51121 - BOOT ALLOWANCE	450	450	600	600
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**169,802**	**185,797**	**223,324**	**225,778**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	188	146	300	300
520220 - PAPER/PAPER SUPPLIES	400	90	500	500
520226 - TONER/COPY MACH SUPPL	942	108	600	600
520230 - COPY CHARGES	495	439	650	650
520250 - COPY MACHINE LEASE	0	4,888	6,000	6,000
520410 - SOFTWARE LICENSE	0	0	500	500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20210 - ENGINEER
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520907 - EQUIP. MAINT.CONTRACT	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	471	0	500	500
521231 - COMPUTERS<1500.00	0	0	0	0
521260 - CAMERA/CAMERA ACCESSORY	0	0	0	0
521800 - OFFICE EXPENSE	957	480	800	800
521900 - PROFESSIONAL SVC	2,942	2,862	5,000	5,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,254	1,358	1,358	1,503
527400 - TRAVEL- IN COUNTY	7	0	50	50
527500 - TRAVEL- OUT OF COUNTY	0	0	1,100	1,100
Total 52 - SERVICES & SUPPLIES	**7,656**	**10,371**	**17,358**	**17,503**
54-FIXED ASSETS				
540400 - OFFICE FURNITURE/EQUIPMT	0	0	0	0
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	9,252	13,112	15,000	15,000
Total 58 - TRANSFERS	**9,252**	**13,112**	**15,000**	**15,000**
Total Expenditures and Appropriations	**186,710**	**209,280**	**255,682**	**258,281**
Net Cost	**99,258**	**135,839**	**169,155**	**171,754**

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Fund: 0057 SW GRANTS (PW)
Budget Unit: 20705 - SW-BOTTLE GRANT
Function: 04 - HEALTH & SANITATION
Activity: 25 - SANITATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	326	452	0	0
43998 - UNREALZED GAINS/LOSSES	443	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**769**	**452**	**0**	**0**
44-STATE FEDERAL AID				
44279 - STATE BOTTLE GRANT SW	0	0	0	0
44279P - ST--BOTTLE GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**769**	**452**	**0**	**0**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
521700 - MISC EXPENSES	9,819	0	9,900	9,900
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
525000 - OVERHEAD	(14)	(37)	(37)	(37)
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**9,805**	**(37)**	**9,863**	**9,863**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**9,805**	**(37)**	**9,863**	**9,863**
Net Cost	**9,036**	**(489)**	**9,863**	**9,863**

Travis Goings, Director

The mission of Risk Management & Safety is to assist in identifying, monitoring, and managing risks to Plumas County. The team works to provide safe work environments for all Plumas County employees through training and practical applications.

Risk Management & Safety coordinates coverage programs for general, professional, vehicle, and travel liability as well as real property, equipment, and special events for the county. The team aids all departments in the identification and examination of risks, selection of risk control and risk financing techniques, evaluation of the result, and improvement of the management of risk by county entities. Also, the team reviews insurance requirements for agreements, contracts, and use of facilities adopted for Plumas County.

Risk Management Department reviews workers' compensation claims, major capital projects and other agreements as requested. The team also tracks employee training and aids all department safety representatives by providing in-person and online training geared towards safety, and leadership. The team performs safety site inspections throughout each county department.

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Fund: 0001 GENERAL
Budget Unit: 20032 - RISK MANAGEMENT
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46059 - SAFETY INCENTIVE	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	2,930	0	0	0
480000 - TRANSFER	0	0	0	0
48005 - TRANSFER-IN5	0	0	3,865	3,865
Total 48 - TRANSFER	**2,930**	**0**	**3,865**	**3,865**
Total Revenue	**2,930**	**0**	**3,865**	**3,865**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	105,350	156,603	207,314	207,314
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	710	5,000	5,000
51070 - UNEMPLOYMENT INSURANCE	0	0	23	23
51080 - RETIREMENT	32,847	44,702	72,746	72,746
51081 - OPEB LIABILITY	2,378	2,415	2,378	2,378
51090 - GROUP INSURANCE	18,474	27,962	40,250	60,174
51100 - FICA/MEDICARE OASDI	7,697	11,543	15,859	15,859
51110 - COMPENSATION INSURANCE	0	0	0	380
51120 - CELL PHONE ALLOW	800	960	960	960
51150 - LIFE INSURANCE	293	405	335	282
Total 51 - SALARIES & BENEFITS	**167,839**	**245,300**	**344,865**	**365,116**
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	0	200	200
520201 - PHONE - LAND LINE (S)	67	0	600	600
520202 - CELL PHONE SERVICE	0	0	1,400	1,400
520210 - POSTAGE/SHIP, MAIL COST	0	0	150	150
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520261 - PRE-PRINTED FORMS	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	1,241	1,500	1,500
520901 - OFFICE EQUIP MAINTENANCE	0	0	1,000	1,000
520902 - VEHICLE MAINTENANCE	0	2,013	2,500	2,500
520940 - SAFETY EQUIPMENT/EXPENSES	188	23	2,500	2,500
521102 - FUEL - VEHICLE	362	931	2,000	2,000
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	2,500	2,500
521800 - OFFICE EXPENSE	1,877	2,829	3,700	3,700
521801 - Office Water	0	0	600	600
523711 - SUBSCRIPTIONS	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	3,677	7,000	7,000

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Fund: 0001 GENERAL
Budget Unit: 20032 - RISK MANAGEMENT
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	313
527000 - TRAINING	0	0	2,000	2,000
527001 - TRAINING PUT ON BY CNTY	0	0	1,000	1,000
527400 - TRAVEL- IN COUNTY	537	0	2,000	2,000
527500 - TRAVEL- OUT OF COUNTY	130	232	2,500	2,500
529851 - COMPUTER HARDWARE/SUPPL	2,023	2,263	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**5,184**	**13,209**	**36,150**	**36,463**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**173,023**	**258,509**	**381,015**	**401,579**
Net Cost	**170,093**	**258,509**	**377,150**	**397,714**

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Fund: 0001 GENERAL
Budget Unit: 20470 - OFF- EMERGENCY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44380 - STATE- EMPG/OES	0	0	0	0
44380P - STATE EMPG/OES	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	0	11,280	11,280
Total 48 - TRANSFER	**0**	**0**	**11,280**	**11,280**
Total Revenue	**0**	**0**	**11,280**	**11,280**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	3,235	59,346	70,036	70,036
51020 - OTHER WAGES	0	0	40,000	40,000
51060 - OVERTIME PAY	0	20,473	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	1	1
51080 - RETIREMENT	425	21,364	24,576	24,576
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	15,413	20,125	29,179
51100 - FICA/MEDICARE OASDI	247	6,167	5,358	5,358
51110 - COMPENSATION INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	0	760	960	960
51150 - LIFE INSURANCE	11	128	134	141
Total 51 - SALARIES & BENEFITS	**3,918**	**123,651**	**161,190**	**170,251**
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	0	200	200
520200 - COMMUNICATIONS	0	0	2,600	2,600
520201 - PHONE - LAND LINE (S)	0	1,854	2,500	2,500
520202 - CELL PHONE SERVICE	0	0	800	800
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	0	4,500	25,000	25,000
520500 - INSURANCE	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	40,000	40,000
520902 - VEHICLE MAINTENANCE	0	0	0	0
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	5,000	5,000
521102 - FUEL - VEHICLE	0	0	1,000	1,000
521800 - OFFICE EXPENSE	0	0	1,000	1,000
521900 - PROFESSIONAL SVC	0	0	0	0
523804 - RADIO EQUIP RENT/LEASE	0	5,157	14,500	14,500

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Fund: 0001 GENERAL
Budget Unit: 20470 - OFF- EMERGENCY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	60,000	60,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**0**	**11,511**	**157,600**	**157,600**
54-FIXED ASSETS				
54000 - FIXED ASSET ACQUISITION	0	0	0	0
540001 - BOOM VANE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**3,918**	**135,162**	**318,790**	**327,851**
Net Cost	**3,918**	**135,162**	**307,510**	**316,571**

Todd Johns, Sheriff-Coroner

The members of the Plumas County Sheriff's Office (PCSO) are committed to providing constitutional, ethical, and professional service to the residents of Plumas County. These "Core Values" guide the members of PCSO as they work to fulfill their mission.

The mission of PCSO is to protect and serve the residents of Plumas County by providing vigorous, ethical, efficient law enforcement, and increasing public awareness of personal safety and security measures. In addition, PCSO provides humane custody and care for those incarcerated in the Plumas County Jail.

In order to accomplish the mission, PCSO encourages employee professionalism through improved communications and by providing continuous and productive training. PCSO is committed to providing a secure and comfortable work environment in which employees are encouraged to take pride in their work and strive for excellence. PCSO realizes the importance of individual commitment and recognizes outstanding employee performance.

PCSO serves all the residents of Plumas County by providing a complex mix of public safety and public service functions. PCSO provides around-the-clock law enforcement response to every region of the unincorporated County and the City of Portola. In addition to 24-hour policing, PCSO offers a full range of services which serve all of Plumas County as required by law such as coroner services, civil services, court security, and corrections. PCSO's organizational structure consists of four distinct but interrelated divisions:

The Operations Division oversees the Sheriff's patrol, dispatch, investigative, and coroner functions.

- **Patrol:** PCSO deploys teams of deputy sheriffs throughout the County to investigate criminal activity and engage in preventative patrols. The deputies respond to approximately 3,919 calls for service per year.
- **Dispatch/Warrants:** In 2023, the Sheriff's Dispatch Center received approximately 11,759 calls of which approximately 4,958 were 9-1-1 emergency calls. The Dispatch Center processed approximately 461 warrants, which includes entering all warrant data into in-house, state, and national databases.
- **Coroner:** The coroner function of PCSO involves the investigation of sudden and unexpected deaths in order to determine the circumstance, cause, and manner of those deaths. In 2023, 148 cases were investigated by the Coroner's Office.
- Other teams and units overseen by the Operations Division include the Special Weapons and Tactics Team (SWAT), the Boat Patrol Unit and Animal Control.

Corrections Division – The Corrections Division oversees operation of the 67-bed Plumas County Jail. While continuing to manage the ongoing impacts of COVID-19 and an evolving criminal justice system, the average daily population in the jail was 34 inmates in 2023, a slight decrease from 36 in 2022. Annual bookings decreased from approximately 807 in 2022 to 689 in 2023. Corrections Division staff supervise and care for inmates within the jail by providing for their safety, security, and basic needs.

The Corrections Division includes a number of specialized working groups and units. These include

programs to mitigate the risk of recidivism; the Jail Medical Unit, Classification Officers, the Inmate Transportation and Extradition Officer, the Alternative Custody Supervision (ACS) program, as well as food preparation and laundry services.

The Sheriff's Office continues to work diligently to mitigate on-going challenges brought about by AB 109, Proposition 47 and other statutory changes to the criminal justice system.

Administrative Support Division – The Administrative Support Division provides direct and indirect support services and staff to the other Divisions by assisting with the following:

Civil Unit – Pursuant to state law, the Civil Unit processes, serves and enforces court documents, writs, and orders within Plumas County, including, but not limited to the following: restraining orders, evictions, wage garnishments, levies, subpoenas, and bench warrants. The Civil Unit is responsible for the collection and disbursement of collected funds.

Records Unit – This unit reviews and maintains all of the crime and incident reports generated by the Operations and Corrections Divisions. On average, the unit processes approximately 11,759 cases/ calls each year, resulting in an average of more than 1,000 reports. These reports must be reviewed and routed appropriately for investigation and potential prosecution.

In addition, the Records Unit is responsible for compiling and reporting monthly and annual statistical data as required under the California Incident Based Reporting System (CIBRS), and California Racial Identity Profiling Act (RIPA). The Records Unit is also responsible for processing and maintaining the records on all Sex and Arson Registrants into the California Sex/Arson Registration system (CSAR). Approximately 78 sex offenders and one Arson offender are currently registering with the Plumas County Sheriff's Office annually, one of which is a transient and must register every 30 days in addition to the annual requirement.

All permits and licenses for Sheriff's services are prepared, processed, and maintained through the Records Unit. A few of these permits include approximately 500 residential alarm permits, 75+ ABC Permits, and citizen concealed weapons (CCW) applications.

In 2023, the unit processed approximately 200 CCW applications, and maintained a total of 500 active CCW permits. The Records Unit is also available to the public for live scan fingerprinting services for employment, licenses, and permits. In the year 2023, the Records Unit processed about 650 fingerprinting services to the community at large.

Court Security Division – Provides security to both the Superior Courthouse and Courthouse annex within Plumas County. Court security includes courthouse entrance weapons screening of all persons entering the court buildings, custody of inmates awaiting court hearings, and safety of all persons within the court buildings including judicial officers, court employees, and members of the public. In a year, court security screens approximately 10,000 people and manages approximately 7,000 inmate appearances. Text

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Fund: 0001 0001S SHERIFF
Budget Unit: 70330 - SHERIFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40061 - SALES TAX 1/2% PUB SAFETY	1,852,576	1,375,931	1,800,000	1,825,641
Total 40 - TAX REVENUE	**1,852,576**	**1,375,931**	**1,800,000**	**1,825,641**
41-LICENSES PERMITS				
41040 - OTHER LICENSES & PERMITS	18,577	16,793	19,000	19,000
Total 41 - LICENSES & PERMITS	**18,577**	**16,793**	**19,000**	**19,000**
42-FINES PENALTIES				
42041 - OTHER FINES	8	0	10	10
Total 42 - FINES & PENALTIES	**8**	**0**	**10**	**10**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	7,242	15,968	0	0
44290P - STATE OTHER	440	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
44500 - FEDL-LAW ENFORCEMENT	8,505	17,442	35,000	35,000
Total 44 - STATE & FEDERAL AID	**16,187**	**33,410**	**35,000**	**35,000**
45-CHARGES FOR SERVICES				
45080 - CIVIL PROCESS SERVICES	10,532	9,835	11,000	11,000
45084 - CIVIL FEES	528	930	1,600	1,600
45086 - ABATEMENTS ORD 18-1111	0	0	0	0
45120 - LAW ENFORCMT-CITY-COUNTY	130,000	130,000	130,000	130,000
45121 - FINGERPRINTING FEES	10,400	9,535	9,500	9,500
45180 - EDUC. SVCS. / POST	4,711	0	7,000	7,000
45186 - FAIL TO APPR PC 853.7A	115	12	110	110
45200 - OTHR SVC OR SVC TO CRTS	2,600	2,715	3,000	3,000
45421 - TESTING FEES - PROB & SO	2,974	2,770	2,500	2,500
45426 - COPIES-REPORTS OR PLANS	1,991	2,541	2,500	2,500
45426P - COPIES REPORTS OR PLANS	0	0	0	0
45511 - COURT SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**163,851**	**158,338**	**167,210**	**167,210**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	14,850	17,213	33,144	35,000
46070P - CONTRI OTHR AGENCY PRIOR	1,532	0	0	0
46082 - SALE OF SURPLUS PROP	2,197	2,359	4,000	4,000
46110 - JUDGEMENTS & DAMAGES	0	0	0	0
46170 - SHERF / RESERV CONTRACT	0	648	0	0
46239 - DONATIONS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	1,251	3,180	3,000	3,000
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	1,797	0	0	0

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Fund: 0001 0001S SHERIFF
Budget Unit: 70330 - SHERIFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE (continued)				
Total 46 - OTHER REVENUE	**21,627**	**23,400**	**40,144**	**42,000**
48-TRANSFER				
48000 - TRANSFER-IN	55,216	15,794	200,000	200,000
48001 - TRANSFER-IN1	22,404	1,209	70,000	70,000
48002 - TRANSFER-IN2	0	0	100,000	100,000
48003 - TRANSFER-IN3	0	0	0	370
48004 - TRANSFER-IN4	139,829	0	0	0
48005 - TRANSFER-IN5	0	0	102,678	102,678
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	4,479,471	5,141,460	6,615,276	6,579,684
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**4,696,920**	**5,158,463**	**7,087,954**	**7,052,732**
Total Revenue	**6,769,746**	**6,766,335**	**9,149,318**	**9,141,593**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	2,923,382	3,207,113	3,698,274	3,740,832
51020 - OTHER WAGES	51,100	91,045	50,000	50,000
51040 - HOLIDAY PAY	18,387	26,475	50,000	50,000
51060 - OVERTIME PAY	217,649	259,541	225,000	225,000
51070 - UNEMPLOYMENT INSURANCE	5,414	4,728	4,887	4,887
51080 - RETIREMENT	1,464,893	1,561,050	2,532,913	2,520,982
51081 - OPEB LIABILITY	104,638	106,256	104,638	104,638
51090 - GROUP INSURANCE	626,634	568,519	806,941	1,016,852
51100 - FICA/MEDICARE OASDI	97,930	112,406	282,918	122,064
51110 - COMPENSATION INSURANCE	46,804	369,524	369,524	580,795
51120 - CELL PHONE ALLOW	23,080	25,440	28,440	30,705
51125 - CLOTHING ALLOWANCE	27,750	31,625	34,750	41,500
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	334	334	334	6,339
Total 51 - SALARIES & BENEFITS	**5,607,995**	**6,364,056**	**8,188,619**	**8,494,594**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	2,904	2,746	3,200	3,200
520201 - PHONE - LAND LINE (S)	27,027	28,347	28,000	28,000
520202 - CELL PHONE SERVICE	3,155	2,346	3,150	3,150
520203 - INTERNET SERVICE	2,314	2,470	3,500	3,500
520210 - POSTAGE/SHIP, MAIL COST	100	415	1,500	1,500
520218 - SATELLITE PHONE SVC	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	1,268	1,800	1,800	1,800
520233 - PRINTING SVC/CHRGS	632	306	1,000	1,000
520250 - COPY MACHINE LEASE	9,231	6,040	8,500	8,500
520290 - POSTAGE MACHINE RENT/LEAS	715	707	810	810

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Fund: 0001 0001S SHERIFF
Budget Unit: 70330 - SHERIFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520404 - CUSTODIAL SERVICE	1,600	0	0	0
520407 - REFUSE DISPOSAL	4,957	5,430	5,855	5,855
520411 - ANN SOFTWARE FEE/MAINT	4,128	4,078	4,950	4,950
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	0	384	384	384
520900 - EQUIPMENT MAINTENANCE	2,318	705	4,000	4,000
520902 - VEHICLE MAINTENANCE	32,897	43,000	45,000	45,000
520912 - COMMUNICATION EQUIP MAINT	485	0	2,000	2,000
520940 - SAFETY EQUIPMENT/EXPENSES	5,444	449	5,000	5,000
521100 - BADGES	0	0	0	0
521102 - FUEL - VEHICLE	63,070	71,618	75,000	75,000
521103 - BATTERIES	470	75	500	500
521107 - PRE-EMPLOYMENT COSTS	5,730	5,881	9,000	9,000
521231 - COMPUTERS<1500.00	0	0	0	0
521240 - TOOLS & EQUIPMENT	928	275	34,000	34,000
521250 - COMMUNICATION EQUIP	690	693	4,000	4,000
521260 - CAMERA/CAMERA ACCESSORY	0	0	4,300	4,300
521300 - MAINT. BUILDINGS & GROUND	1,950	2,026	50,000	50,000
521600 - MEMBERSHIPS/ANNUAL DUES	5,191	5,579	7,500	7,500
521800 - OFFICE EXPENSE	4,942	5,000	7,000	7,000
521900 - PROFESSIONAL SVC	0	0	0	0
521903 - SECURITY SYSTEM SVC	1,200	1,240	1,400	1,400
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
523800 - EQUIP RENT/LEASE	0	0	0	0
523804 - RADIO EQUIP RENT/LEASE	23,052	27,641	40,000	40,000
524200 - RENTS/LEASES STRUCTURES	0	33,250	50,000	14,778
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	3,212	3,489	6,500	6,500
524438 - CORONER EXPENSES	66,608	44,479	65,000	65,000
524451 - TOWING EXPENSES	0	0	0	0
524870 - TEST -EMPLEE MED/IMMUN	3,433	3,250	3,500	3,500
524900 - AMMUNITION/TACTICAL SUPP	12,458	8,000	13,000	13,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	220,316	328,350	328,350	387,083
526100 - INVESTIGATIONS	1,938	3,127	4,000	4,000
526300 - HELICOPTER/AIRCRAFT EXP	0	0	0	0
526600 - NARCOTIC INVESTIGATION	0	0	0	0
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	27,927	33,733	45,000	45,000
527502 - TRAVEL--SP PROGRM	0	0	0	0
527750 - IN CNTY HOSTING	0	0	0	0
527802 - ELECTRIC CHARGES	42,670	57,620	68,000	68,000

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Fund: 0001 0001S SHERIFF
Budget Unit: 70330 - SHERIFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
527803 - PROPANE/OTHR HEATING FUEL	9,556	6,686	14,000	14,000
527807 - WATER/SEWER CHARGES	4,744	4,533	5,000	5,000
529370 - INTEREST EXPENSE LEASE	0	0	0	0
529500 - COMPUTER	0	0	4,500	4,500
52970 - PRINCIPAL LEASE	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	2,261	2,500	2,500	2,500
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**601,521**	**748,268**	**960,699**	**984,210**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
544130 - GENERATOR	0	0	0	0
548250 - TRAILER	0	0	0	0
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**6,209,516**	**7,112,324**	**9,149,318**	**9,478,804**
Net Cost	**(560,230)**	**345,989**	**0**	**337,211**

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Fund: 0001 0001S SHERIFF
Budget Unit: 70380 - JAILS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44281 - STATE-STC JAIL TRAINING	10,428	10,479	10,000	10,000
44290 - STATE-OTHER	1,000	0	1,000	1,000
44334 - SSI ADMIN.REPORTING	0	0	0	0
Total 44 - STATE & FEDERAL AID	**11,428**	**10,479**	**11,000**	**11,000**
45-CHARGES FOR SERVICES				
45043 - INMATE MEDICAL	0	0	0	0
45121 - FINGERPRINTING FEES	0	0	0	0
45170 - INSTITUTIONAL CARE	0	0	0	0
45170P - INSTITUTIONAL CARE	0	0	0	0
45351 - BOOKING FEE	15,131	11,286	0	0
45511 - COURT SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**15,131**	**11,286**	**0**	**0**
46-OTHER REVENUE				
46130 - SHERF / WORK RELEASE	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	223	6,642	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**223**	**6,642**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	13,836	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48003 - TRANSFER-IN3	615	359	6,000	6,000
48005 - TRANSFER-IN5	0	0	25,863	25,863
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	235,950	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48170 - TSFR-CARES JAIL INTAKE	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	2,751,456	3,295,799	3,940,178	3,950,178
Total 48 - TRANSFER	**3,001,857**	**3,296,158**	**3,972,041**	**3,982,041**
Total Revenue	**3,028,639**	**3,324,565**	**3,983,041**	**3,993,041**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	580,753	597,984	1,191,195	1,173,098
51020 - OTHER WAGES	22,110	44,931	40,000	40,000
51040 - HOLIDAY PAY	3,129	1,411	6,000	6,000
51060 - OVERTIME PAY	157,022	175,667	160,000	160,000
51070 - UNEMPLOYMENT INSURANCE	4,566	3,826	3,617	3,617
51080 - RETIREMENT	207,594	205,249	417,990	411,640
51081 - OPEB LIABILITY	47,562	48,298	47,562	47,562
51090 - GROUP INSURANCE	159,920	123,134	383,750	463,517
51100 - FICA/MEDICARE OASDI	55,971	62,046	91,126	89,742
51110 - COMPENSATION INSURANCE	(40,302)	12,823	12,823	14,494
51120 - CELL PHONE ALLOW	1,050	1,800	3,000	3,000
51125 - CLOTHING ALLOWANCE	9,200	11,350	22,800	22,800

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Fund: 0001 0001S SHERIFF
Budget Unit: 70380 - JAILS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
51-SALARIES BENEFITS (continued)				
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	2,818
Total 51 - SALARIES & BENEFITS	**1,208,575**	**1,288,519**	**2,379,863**	**2,438,288**
52-SERVICES SUPPLIES				
520220 - PAPER/PAPER SUPPLIES	472	0	500	500
520233 - PRINTING SVC/CHRGS	158	0	400	400
520250 - COPY MACHINE LEASE	1,313	1,654	1,938	1,938
520303 - FOOD - INMATE	99,324	81,057	100,000	100,000
520400 - HOUSEHOLD EXPENSE	22,450	27,897	27,000	27,000
520402 - CLEANING SUPPLIES	0	0	0	0
520405 - LAUNDRY/DRY CLEAN SVC	0	0	0	0
520406 - PEST CONTROL	552	606	800	800
520407 - REFUSE DISPOSAL	9,339	10,188	10,400	10,400
520419 - COVID PPE & CLEANING COST	816	0	0	0
520700 - CLOTHING & SUPPL INMATE	3,750	4,865	7,000	7,000
520900 - EQUIPMENT MAINTENANCE	3,956	445	7,500	7,500
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521102 - FUEL - VEHICLE	12,485	7,916	10,000	10,000
521300 - MAINT. BUILDINGS & GROUND	4,813	6,996	7,500	7,500
521500 - MEDICAL SUPPLIES	193	4,554	5,000	5,000
521504 - PERSCRPTNS/PHARMACEUTICL	35,693	26,242	38,000	38,000
521505 - SPECIAL RX	615	366	6,000	6,000
521800 - OFFICE EXPENSE	1,980	1,275	2,000	2,000
521900 - PROFESSIONAL SVC	583,761	636,560	800,000	800,000
521903 - SECURITY SYSTEM SVC	420	315	420	420
521980 - MEDICAL SERVICE - PROF SV	64,260	121,985	125,000	125,000
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	15,760	18,279	19,527	19,527
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	249,708	201,693	201,693	229,944
527500 - TRAVEL- OUT OF COUNTY	20,140	18,204	30,000	30,000
527600 - EXTRADITION EXPENSES	0	0	0	0
527802 - ELECTRIC CHARGES	57,990	65,091	112,000	112,000
527803 - PROPANE/OTHR HEATING FUEL	26,507	24,606	40,000	40,000
527804 - HEATING FUEL/OIL	32,504	25,940	0	10,000
527807 - WATER/SEWER CHARGES	45,400	57,392	50,000	50,000
529350 - INTEREST ON LOAN	0	0	0	0
529506 - PRINCIPAL ON LOAN	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	90	442	500	500
Total 52 - SERVICES & SUPPLIES	**1,294,449**	**1,344,568**	**1,603,178**	**1,641,429**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	0	0	0	0

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Fund: 0001 0001S SHERIFF
Budget Unit: 70380 - JAILS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
53-OTHER CHARGES (continued)				
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
541245 - INDUSTRIAL WASHER	0	0	0	0
541500 - VEHICLE	242,256	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
542880 - AIR CONDITIONER	0	0	0	0
Total 54 - FIXED ASSETS	**242,256**	**0**	**0**	**0**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**2,745,280**	**2,633,087**	**3,983,041**	**4,079,717**
Net Cost	**(283,359)**	**(691,478)**	**0**	**86,676**

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Fund: 0096 0096J CAPITAL IMP JAIL
Budget Unit: 20141 - CAPITAL IMPROVEMENT JAIL
Function: 01 - GENERAL GOVERNMENT
Activity: 36 - PLANT ACQUISITION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
39-CONTROLS				
49002 - Proceeds from Loan	0	0	0	0
Total 39 - CONTROLS	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	80,606	80,884	0	0
Total 43 - USE OF MONEY & PROPERTY	**80,606**	**80,884**	**0**	**0**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	7,260,271	11,731,894	0	1,371,069
44290P - STATE OTHER	0	0	5,000,000	0
Total 44 - STATE & FEDERAL AID	**7,260,271**	**11,731,894**	**5,000,000**	**1,371,069**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	100,000
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**100,000**
Total Revenue	**7,340,877**	**11,812,778**	**5,000,000**	**1,471,069**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	94,572	50,000	46,803
521900 - PROFESSIONAL SVC	8,732,810	11,566,112	4,950,000	1,488,460
529350 - INTEREST ON LOAN	0	0	0	0
529506 - PRINCIPAL ON LOAN	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**8,732,810**	**11,660,684**	**5,000,000**	**1,535,263**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	1,894,000	1,894,000
58998 - USE OF CAP IMPR FUNDS	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**1,894,000**	**1,894,000**
Total Expenditures and Appropriations	**8,732,810**	**11,660,684**	**6,894,000**	**3,429,263**
Net Cost	**1,391,933**	**(152,094)**	**1,894,000**	**1,958,194**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70331 - AB 443
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44055 - STATE AID AB 443	0	0	0	0
44065 - STATE-TOBACCO GRANT	0	0	0	0
44290 - STATE-OTHER	29,982	0	55,000	55,000
44520 - FEDL-OTHER & FAA	5,988	897	5,000	5,000
44520P - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**35,970**	**897**	**60,000**	**60,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	21,957	26,362	0	0
46070P - CONTRI OTHR AGENCY PRIOR	0	0	0	0
46082 - SALE OF SURPLUS PROP	4,890	495	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	113,439	0	0
Total 46 - OTHER REVENUE	**26,847**	**140,296**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	24,614	228,108	404,010	404,010
48021 - TRF IN - ARPA FUNDS	0	120,297	351,274	351,274
48715 - TRN-SO SLESA	500,000	500,000	500,000	500,000
Total 48 - TRANSFER	**524,614**	**848,405**	**1,255,284**	**1,255,284**
Total Revenue	**587,431**	**989,598**	**1,315,284**	**1,315,284**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	26,027	26,193	30,000	30,000
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	47,319	0	25,000	25,000
51070 - UNEMPLOYMENT INSURANCE	580	398	23	23
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	3,223	2,004	6,120	6,120
51110 - COMPENSATION INSURANCE	(189)	525	525	558
51125 - CLOTHING ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**76,960**	**29,120**	**61,668**	**61,701**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520233 - PRINTING SVC/CHRGS	0	868	2,500	2,500
520407 - REFUSE DISPOSAL	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	45,730	57,894	70,000	80,718
520902 - VEHICLE MAINTENANCE	39,239	57,908	90,000	80,000
520907 - EQUIP. MAINT.CONTRACT	30,143	30,143	80,000	80,000
520912 - COMMUNICATION EQUIP MAINT	942	9,842	30,000	30,000
520940 - SAFETY EQUIPMENT/EXPENSES	28,049	10,833	60,000	60,000

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70331 - AB 443
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521100 - BADGES	329	2,000	2,000	5,000
521102 - FUEL - VEHICLE	53,997	23,105	70,000	75,000
521103 - BATTERIES	0	0	2,500	2,500
521230 - OFFICE FURNITURE/EQUIP	0	5,677	10,000	23,752
521231 - COMPUTERS<1500.00	0	0	0	0
521260 - CAMERA/CAMERA ACCESSORY	60	0	3,000	3,000
521300 - MAINT. BUILDINGS & GROUND	0	294	25,000	34,212
521800 - OFFICE EXPENSE	1,106	4,477	7,500	7,500
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	1,913	23,646	90,000	90,000
524400 - SPECIAL DEPARTMENT EXPENSE	5,843	15,610	35,000	35,000
524900 - AMMUNITION/TACTICAL SUPP	37,878	56,290	50,000	50,000
525000 - OVERHEAD	13,028	3,472	3,472	3,472
525119 - LIABILITY SELF-FUND INSURANCE	405	363	363	316
527500 - TRAVEL- OUT OF COUNTY	45,799	37,032	60,000	59,684
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
529500 - COMPUTER	3,160	8,610	25,000	25,000
529851 - COMPUTER HARDWARE/SUPPL	3,523	2,175	8,000	8,000
Total 52 - SERVICES & SUPPLIES	**311,144**	**350,239**	**724,335**	**755,654**
54-FIXED ASSETS				
540412 - SOFTWARE	0	120,297	471,571	361,274
541245 - INDUSTRIAL WASHER	0	30,792	0	0
541500 - VEHICLE	405,490	232,291	100,000	150,000
542200 - COMMUNICATION EQUIPMENT	0	0	250,000	250,000
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
542600 - EQUIPMENT	22,337	0	140,324	140,324
543900 - CAMERAS/CAMERA EQUIPMENT	0	0	0	0
544130 - GENERATOR	0	0	0	0
545700 - PATROL EQUIPMENT	0	214,896	80,000	80,000
549500 - COMPUTER HARDWARE	0	0	0	0
549921 - LIVE SCAN - FINGER PRNT	0	0	0	0
Total 54 - FIXED ASSETS	**427,827**	**598,276**	**1,041,895**	**981,598**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	8,000	0	200,000	200,000
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	108	0
580003 - INTER FUND TRANSFER	0	586	596	1,616
580004 - INTERFUND TRASNFER	1,243	0	0	0
580005 - TRANSFER	0	5,462	0	0

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70331 - AB 443
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
58-TRANSFERS (continued)				
580006 - TRF TO AOD	4,215	1,622	1,622	8,676
580007 - TRANSFER	0	0	349	0
580008 - TRANSFER	0	135	0	0
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**13,458**	**7,805**	**202,675**	**210,292**
Total Expenditures and Appropriations	**829,389**	**985,440**	**2,030,573**	**2,009,245**
Net Cost	**241,958**	**(4,158)**	**715,289**	**693,961**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70375 - COMMUNICATIONS
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45040 - LEASE PAYMENT	0	11,215	29,000	29,000
Total 45 - CHARGES FOR SERVICES	**0**	**11,215**	**29,000**	**29,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	902,000	902,000
46239 - DONATIONS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	9,107	78,699	45,000	45,000
Total 46 - OTHER REVENUE	**9,107**	**78,699**	**947,000**	**947,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**9,107**	**89,914**	**976,000**	**976,000**
52-SERVICES SUPPLIES				
521250 - COMMUNICATION EQUIP	1,619	15,467	47,000	47,000
521900 - PROFESSIONAL SVC	0	0	8,448	8,448
523804 - RADIO EQUIP RENT/LEASE	3,714	0	10,000	25,000
527800 - UTILITIES	38,291	48,299	20,000	60,000
529370 - INTEREST EXPENSE LEASE	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**43,624**	**63,766**	**85,448**	**140,448**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	100,000	100,000
542200 - COMMUNICATION EQUIPMENT	6,692	0	772,000	772,000
542203 - REPEATER EQUIP/INSTALL	0	0	0	46,147
549500 - COMPUTER HARDWARE	0	0	30,000	30,000
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**6,692**	**0**	**902,000**	**948,147**
Total Expenditures and Appropriations	**50,316**	**63,766**	**987,448**	**1,088,595**
Net Cost	**41,209**	**(26,148)**	**11,448**	**112,595**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70387 - COURT SECURITY
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44251 - STATE-CRT SEC AB 118	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45510 - BAILIFF SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46024 - OTHER - SERVICE PROVIDED	64,233	69,082	72,000	72,000
46251 - REIMBURSEMENTS/REFUNDS	0	297	0	0
Total 46 - OTHER REVENUE	**64,233**	**69,379**	**72,000**	**72,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	0	1,670	1,670
48100 - TRF IN DIASTER	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48700 - TRN-ST SO TRIAL CRT SEC	498,644	489,970	441,000	441,000
Total 48 - TRANSFER	**498,644**	**489,970**	**442,670**	**442,670**
Total Revenue	**562,877**	**559,349**	**514,670**	**514,670**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	108,387	168,410	168,605	236,100
51020 - OTHER WAGES	130,972	147,176	150,000	150,000
51040 - HOLIDAY PAY	488	0	1,000	1,000
51060 - OVERTIME PAY	33,918	47,886	0	47,000
51070 - UNEMPLOYMENT INSURANCE	1,398	1,376	1,215	1,215
51080 - RETIREMENT	21,837	33,760	59,163	190,627
51081 - OPEB LIABILITY	7,135	7,245	7,135	7,135
51090 - GROUP INSURANCE	5,093	27,658	40,250	74,094
51100 - FICA/MEDICARE OASDI	13,366	14,773	12,898	3,423
51110 - COMPENSATION INSURANCE	769	4,483	4,483	5,427
51120 - CELL PHONE ALLOW	400	960	1,920	1,920
51125 - CLOTHING ALLOWANCE	1,200	2,000	4,000	4,000
51150 - LIFE INSURANCE	0	0	0	423
Total 51 - SALARIES & BENEFITS	**324,963**	**455,727**	**450,669**	**722,364**
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
520940 - SAFETY EQUIPMENT/EXPENSES	5,000	0	55,000	70,507
521102 - FUEL - VEHICLE	8,990	7,884	15,000	15,000
521240 - TOOLS & EQUIPMENT	0	0	5,000	15,000
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521800 - OFFICE EXPENSE	0	41	500	500
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70387 - COURT SECURITY
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
525119 - LIABILITY SELF-FUND INSURANCE	3,746	4,131	4,131	4,493
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	175,000	81,092
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**17,736**	**12,056**	**254,631**	**186,592**
54-FIXED ASSETS				
541230 - PAINT-UPGRADE	0	0	0	0
541500 - VEHICLE	4,353	0	75,000	75,000
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
544180 - SECURITY SYSTEM	0	0	0	0
544700 - SAFETY EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	**4,353**	**0**	**75,000**	**75,000**
Total Expenditures and Appropriations	**347,052**	**467,783**	**780,300**	**983,956**
Net Cost	**(215,825)**	**(91,566)**	**265,630**	**469,286**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70362 - SHERIFF-CCP AB109
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44079 - STATE- CORR AB109	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45223 - ELECTRONIC MONITORING FEE	7,762	7,762	0	0
Total 45 - CHARGES FOR SERVICES	**7,762**	**7,762**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	9,826	0	0	9,407
48005 - TRANSFER-IN5	0	0	3,406	3,406
48079 - TRN-CCPIF AB109	534,685	568,117	632,308	632,308
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**544,511**	**568,117**	**635,714**	**645,121**
Total Revenue	**552,273**	**575,879**	**635,714**	**645,121**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	212,903	254,153	241,821	246,677
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	300	0	8,000	0
51060 - OVERTIME PAY	57,572	63,811	28,000	36,000
51070 - UNEMPLOYMENT INSURANCE	305	250	218	218
51080 - RETIREMENT	46,416	45,132	150,913	52,866
51081 - OPEB LIABILITY	9,513	9,660	9,513	9,513
51090 - GROUP INSURANCE	21,353	21,224	43,038	94,578
51100 - FICA/MEDICARE OASDI	12,442	14,137	18,499	9,899
51110 - COMPENSATION INSURANCE	313	2,836	2,836	3,715
51120 - CELL PHONE ALLOW	1,200	1,920	1,920	1,920
51125 - CLOTHING ALLOWANCE	3,000	3,700	3,000	3,700
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	564
Total 51 - SALARIES & BENEFITS	**365,317**	**416,823**	**507,758**	**459,650**
52-SERVICES SUPPLIES				
520303 - FOOD - INMATE	28,921	29,171	40,000	30,000
520400 - HOUSEHOLD EXPENSE	6,958	7,842	8,000	8,000
520407 - REFUSE DISPOSAL	0	0	0	0
520700 - CLOTHING & SUPPL INMATE	980	1,035	1,200	1,200
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521102 - FUEL - VEHICLE	0	0	0	0
521240 - TOOLS & EQUIPMENT	0	0	0	0
521504 - PERSCRPTNS/PHARMACEUTICL	48,463	984	20,000	15,000

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70362 - SHERIFF-CCP AB109
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	3,471	4,286	7,500	5,000
521980 - MEDICAL SERVICE - PROF SV	95,498	119,468	118,370	101,089
524400 - SPECIAL DEPARTMENT EXPENSE	26,309	0	25,000	0
524804 - DRUG TESTING SUPPLIES	0	0	4,000	0
525000 - OVERHEAD	12,787	17,790	17,790	17,790
525119 - LIABILITY SELF-FUND INSURANCE	2,309	2,598	2,596	2,935
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**225,696**	**183,174**	**244,456**	**181,014**
Total Expenditures and Appropriations	**591,013**	**599,997**	**752,214**	**640,664**
Net Cost	**38,740**	**24,118**	**116,500**	**(4,457)**

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Fund: 0022 DISASTER RESPONSE FUND
Budget Unit: 20022 - DISASTER RESPONSE
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46060 - OTHER-MISCELLANEOUS	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	73,510	0	0	0
46253 - REIMB - CO DISASTR RESPONS	55,748	567,003	250,000	250,000
Total 46 - OTHER REVENUE	**129,258**	**567,003**	**250,000**	**250,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	432,501	432,534
Total 48 - TRANSFER	**0**	**0**	**432,501**	**432,534**
Total Revenue	**129,258**	**567,003**	**682,501**	**682,534**
52-SERVICES SUPPLIES				
521240 - TOOLS & EQUIPMENT	0	0	0	0
52170 - MISCELLANEOUS EXPENSE	3,795,916	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**3,795,916**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	406,322	0	406,322	408,335
Total 58 - TRANSFERS	**406,322**	**0**	**406,322**	**408,335**
Total Expenditures and Appropriations	**4,202,238**	**0**	**406,322**	**408,335**
Net Cost	**4,072,980**	**(567,003)**	**(276,179)**	**(274,199)**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70356 - SLESF - SHRFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44393 - ST- SLESF & JUVNL JST	165,271	186,159	100,000	100,000
44393P - SLESF/JUV SLESF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**165,271**	**186,159**	**100,000**	**100,000**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	1,354	275	0	0
Total 46 - OTHER REVENUE	**1,354**	**275**	**0**	**0**
Total Revenue	**166,625**	**186,434**	**100,000**	**100,000**
51-SALARIES BENEFITS				
51081 - OPEB LIABILITY	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	0	20,005	80,000	80,000
520902 - VEHICLE MAINTENANCE	0	21,664	25,000	25,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	60,972	60,972
521102 - FUEL - VEHICLE	0	0	15,000	15,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	30,023	38,202
525000 - OVERHEAD	5	260	260	260
527500 - TRAVEL- OUT OF COUNTY	0	0	50,000	45,406
Total 52 - SERVICES & SUPPLIES	**5**	**41,929**	**261,255**	**264,840**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	86,000	86,000
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
549500 - COMPUTER HARDWARE	0	21,611	0	0
Total 54 - FIXED ASSETS	**0**	**21,611**	**86,000**	**86,000**
58-TRANSFERS				
580000 - TRANSFER	0	0	100,000	100,000
Total 58 - TRANSFERS	**0**	**0**	**100,000**	**100,000**
Total Expenditures and Appropriations	**5**	**63,540**	**447,255**	**450,840**
Net Cost	**(166,620)**	**(122,894)**	**347,255**	**350,840**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70350 - BOAT SFTY & ENFRCMNT
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40020 - CURRENT UNSECURED TAXES	39,927	39,436	39,926	39,926
Total 40 - TAX REVENUE	**39,927**	**39,436**	**39,926**	**39,926**
44-STATE FEDERAL AID				
44260 - STATE-BOAT PATROL	267,417	123,193	132,511	132,511
44260P - STATE -BOAT PATROL	0	0	0	57,426
Total 44 - STATE & FEDERAL AID	**267,417**	**123,193**	**132,511**	**189,937**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48001 - TRANSFER-IN1	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**307,344**	**162,629**	**172,437**	**229,863**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	62,152	71,984	80,000	80,000
51060 - OVERTIME PAY	1,914	1,562	5,000	5,000
51070 - UNEMPLOYMENT INSURANCE	6,772	3,886	5,086	5,086
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	4,907	5,472	6,503	6,503
51110 - COMPENSATION INSURANCE	47	1,069	1,069	1,303
51125 - CLOTHING ALLOWANCE	900	0	0	1,050
Total 51 - SALARIES & BENEFITS	**76,692**	**83,973**	**97,658**	**98,942**
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	0	1,050	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	2,130	2,476	2,476	2,476
520900 - EQUIPMENT MAINTENANCE	20,432	10,570	25,000	25,000
521100 - BADGES	0	0	1,000	1,000
521102 - FUEL - VEHICLE	22,150	16,817	35,000	33,926
521240 - TOOLS & EQUIPMENT	9,773	3,241	15,000	15,000
524207 - STORAGE SPACE RENT	9,600	8,400	13,000	13,000
524400 - SPECIAL DEPARTMENT EXPENSE	1,970	302	9,273	9,273
525000 - OVERHEAD	1,084	881	881	881
525119 - LIABILITY SELF-FUND INSURANCE	986	1,011	1,011	1,074
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	1,000	2,286
527500 - TRAVEL- OUT OF COUNTY	0	0	2,000	2,000
Total 52 - SERVICES & SUPPLIES	**68,125**	**43,698**	**106,691**	**105,916**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70350 - BOAT SFTY & ENFRCMNT
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
54-FIXED ASSETS				
541000 - BOAT	0	0	0	0
541500 - VEHICLE	0	0	60,000	72,674
542600 - EQUIPMENT	53,301	0	0	0
549630 - BOAT MOTOR	0	0	0	0
Total 54 - FIXED ASSETS	**53,301**	**0**	**60,000**	**72,674**
Total Expenditures and Appropriations	**198,118**	**127,671**	**264,349**	**277,532**
Net Cost	**(109,226)**	**(34,958)**	**91,912**	**47,669**

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Fund: 0093 CRIMINAL JUS. CONST. FUND
Budget Unit: 20293 - CRIMINAL JUSTICE CONSTRUCTION
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42040 - OTHER COURT FINES	43,925	46,706	40,000	40,000
Total 42 - FINES & PENALTIES	**43,925**	**46,706**	**40,000**	**40,000**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,906	2,776	250	1,000
43998 - UNREALZED GAINS/LOSSES	1,617	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**4,523**	**2,776**	**250**	**1,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	333,412	0	0
Total 46 - OTHER REVENUE	**0**	**333,412**	**0**	**0**
Total Revenue	**48,448**	**382,894**	**40,250**	**41,000**
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	268,464
521900 - PROFESSIONAL SVC	116,213	94,387	90,000	150,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	10,000
524430 - CABLE RADIO/TV	0	0	0	0
524450 - EXCESS HOURS	0	0	0	0
524550 - KITCHEN EQUIPMENT	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**116,213**	**94,387**	**90,000**	**428,464**
54-FIXED ASSETS				
542503 - KITCHEN EQUIPMENT	0	0	0	0
544180 - SECURITY SYSTEM	0	0	0	0
544923 - REMODEL	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**116,213**	**94,387**	**90,000**	**428,464**
Net Cost	**67,765**	**(288,507)**	**49,750**	**387,464**

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Fund: 0001 GENERAL
Budget Unit: 20428 - ANIMAL CONTROL
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
41-LICENSES PERMITS				
41000 - ANIMAL LICENSES	9,120	11,347	10,500	10,500
Total 41 - LICENSES & PERMITS	**9,120**	**11,347**	**10,500**	**10,500**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45012 - ANIMAL BOARD	8,016	3,473	2,500	2,500
45013 - ANIMAL REDEMPTIONS	2,615	1,424	2,000	2,000
45014 - ANIMAL ADOPTIONS	600	930	700	700
45015 - ANIMAL DISPOSAL	1,550	1,212	1,000	1,000
45016 - ANIMAL CONT. FOR PORTOLA	0	0	0	0
45028 - RETURN CHECK FEES	0	0	0	0
45426 - COPIES-REPORTS OR PLANS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**12,781**	**7,039**	**6,200**	**6,200**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
46239 - DONATIONS	130	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
46259 - FORFEITED DEPOSIT	0	0	0	0
Total 46 - OTHER REVENUE	**130**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	2,001	0	0	0
48005 - TRANSFER-IN5	0	0	35,759	35,759
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**2,001**	**0**	**35,759**	**35,759**
Total Revenue	**24,032**	**18,386**	**52,459**	**52,459**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	89,071	133,285	166,727	166,727
51020 - OTHER WAGES	28,442	19,915	25,000	25,000
51060 - OVERTIME PAY	3,302	2,489	4,000	4,000
51070 - UNEMPLOYMENT INSURANCE	1,124	997	555	555
51080 - RETIREMENT	21,811	36,347	58,504	58,504
51081 - OPEB LIABILITY	4,757	4,830	4,757	4,757
51090 - GROUP INSURANCE	27,278	35,681	56,363	47,062
51100 - FICA/MEDICARE OASDI	8,908	11,361	12,755	12,755
51110 - COMPENSATION INSURANCE	(225)	482	482	1,041
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	423
Total 51 - SALARIES & BENEFITS	**184,468**	**245,387**	**329,143**	**320,824**
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	0	200	200

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Fund: 0001 GENERAL
Budget Unit: 20428 - ANIMAL CONTROL
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520201 - PHONE - LAND LINE (S)	428	385	420	420
520202 - CELL PHONE SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	1	0	200	200
520220 - PAPER/PAPER SUPPLIES	107	190	250	250
520250 - COPY MACHINE LEASE	548	452	800	800
520402 - CLEANING SUPPLIES	343	465	700	700
520407 - REFUSE DISPOSAL	1,169	1,275	1,500	1,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	4,000	4,000
520902 - VEHICLE MAINTENANCE	950	2,570	4,000	4,000
521240 - TOOLS & EQUIPMENT	241	315	900	900
521300 - MAINT. BUILDINGS & GROUND	154	1,667	1,500	1,500
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	267	122	300	300
521900 - PROFESSIONAL SVC	226	0	1,500	1,500
521970 - VET SERVICE	2,435	9,903	5,000	7,500
524033 - ANIMAL FOOD/LITTER	1,940	2,452	2,800	2,800
524034 - ANIMAL EUTHANASIA	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	500	0	0
524405 - ANIMAL -SPECIAL DEPT EXP	2,557	2,695	3,000	3,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,029	1,084	1,084	1,322
527400 - TRAVEL- IN COUNTY	5,905	4,334	7,500	7,500
527500 - TRAVEL- OUT OF COUNTY	0	2,224	1,000	1,000
527802 - ELECTRIC CHARGES	26,095	40,683	40,000	40,000
527803 - PROPANE/OTHR HEATING FUEL	41	94	500	500
527807 - WATER/SEWER CHARGES	1,487	1,398	2,200	2,200
Total 52 - SERVICES & SUPPLIES	**45,923**	**72,808**	**79,354**	**82,092**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**230,391**	**318,195**	**408,497**	**402,916**
Net Cost	**206,359**	**299,809**	**356,038**	**350,457**

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Fund: 0023 DISASTR RECOV OP CNTR DROC
Budget Unit: 20023 - DIS RECOV OPS CENTER - DROC
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46060 - OTHER-MISCELLANEOUS	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46255 - DISASTER RESP INSUR REIMB	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	1,073
Total 48 - TRANSFER	**0**	**0**	**0**	**1,073**
Total Revenue	**0**	**0**	**0**	**1,073**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	23	20	20
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	259	259	332
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**282**	**279**	**352**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
52170 - MISCELLANEOUS EXPENSE	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	30,281	0	0	0
523702 - PUB - RECRUITMENT ADS	0	0	0	0
523800 - EQUIP RENT/LEASE	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	237	274
52750 - TRAVEL-SPECIAL	0	0	0	0
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	(4,673)	0	0	0
Total 52 - SERVICES & SUPPLIES	**25,608**	**0**	**237**	**274**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	432,501	432,534
Total 58 - TRANSFERS	**0**	**0**	**432,501**	**432,534**
Total Expenditures and Appropriations	**25,608**	**282**	**433,017**	**433,160**
Net Cost	**25,608**	**282**	**433,017**	**432,087**

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Fund: 0063 ANIMAL CONT. SPAY/NEUTER
Budget Unit: 20424 - ANIMAL CONTROL
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
45024 - ANIMAL CNTRL FEES & FINES	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,313	2,539	50	50
43998 - UNREALZED GAINS/LOSSES	69	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**1,382**	**2,539**	**50**	**50**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	180,000	0	180,000	150,000
Total 44 - STATE & FEDERAL AID	**180,000**	**0**	**180,000**	**150,000**
45-CHARGES FOR SERVICES				
45024 - ANIMAL CNTRL FEES & FINES	949	413	500	500
Total 45 - CHARGES FOR SERVICES	**949**	**413**	**500**	**500**
46-OTHER REVENUE				
46239 - DONATIONS	348	7,496	32,800	32,800
46259 - FORFEITED DEPOSIT	1,450	1,250	150	150
Total 46 - OTHER REVENUE	**1,798**	**8,746**	**32,950**	**32,950**
48-TRANSFER				
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**184,129**	**11,698**	**213,500**	**183,500**
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
524050 - SPAY/NEUTER REBATE	2,309	4,890	50,667	51,778
524405 - ANIMAL -SPECIAL DEPT EXP	58,570	115,669	186,880	153,799
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**60,879**	**120,559**	**237,547**	**205,577**
Total Expenditures and Appropriations	**60,879**	**120,559**	**237,547**	**205,577**
Net Cost	**(123,250)**	**108,861**	**24,047**	**22,077**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70386 - HOMELAND SECURITY#3
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44132 - STATE HOMELAND DEFENSE	84,124	0	93,069	93,069
44132P - STATE -HOME LAND DEF	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
Total 44 - STATE & FEDERAL AID	**84,124**	**0**	**93,069**	**93,069**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	157	0
Total 48 - TRANSFER	**0**	**0**	**157**	**0**
Total Revenue	**84,124**	**0**	**93,226**	**93,069**
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	1,403	0	10,300	10,300
521102 - FUEL - VEHICLE	0	0	0	0
521250 - COMMUNICATION EQUIP	44,137	0	35,769	35,769
521260 - CAMERA/CAMERA ACCESSORY	5,400	0	5,000	5,000
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	232
525000 - OVERHEAD	0	0	(75)	(75)
527500 - TRAVEL- OUT OF COUNTY	0	0	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**50,940**	**0**	**53,994**	**54,226**
54-FIXED ASSETS				
542200 - COMMUNICATION EQUIPMENT	33,223	0	39,000	39,000
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
Total 54 - FIXED ASSETS	**33,223**	**0**	**39,000**	**39,000**
Total Expenditures and Appropriations	**84,163**	**0**	**92,994**	**93,226**
Net Cost	**39**	**0**	**(232)**	**157**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70384 - OHV GRANT
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44109 - STATE-AID OHV (LIC FEES)	48,439	27,382	23,000	23,000
44110 - STATE-OHV GRANT SHERIFF	34,892	20,268	28,486	19,628
44110P - STATE-OHV GRANT SHERIFF	0	25,071	0	8,858
Total 44 - STATE & FEDERAL AID	**83,331**	**72,721**	**51,486**	**51,486**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**83,331**	**72,721**	**51,486**	**51,486**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	41,150	26,013	70,000	70,000
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	618	418	1,015	1,015
51110 - COMPENSATION INSURANCE	(2)	0	2	3
Total 51 - SALARIES & BENEFITS	**41,766**	**26,431**	**71,017**	**71,018**
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	4,766	3,528	14,000	25,002
520902 - VEHICLE MAINTENANCE	0	0	0	0
521240 - TOOLS & EQUIPMENT	6,949	3,130	17,565	19,699
521700 - MISC EXPENSES	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	284	(40)	(40)	(40)
525119 - LIABILITY SELF-FUND INSURANCE	0	0	2	2
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**11,999**	**6,618**	**31,527**	**44,663**
54-FIXED ASSETS				
545700 - PATROL EQUIPMENT	17,266	0	11,000	12,205
Total 54 - FIXED ASSETS	**17,266**	**0**	**11,000**	**12,205**
Total Expenditures and Appropriations	**71,031**	**33,049**	**113,544**	**127,886**
Net Cost	**(12,300)**	**(39,672)**	**62,058**	**76,400**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70345 - HOMELND SEC - OES
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44132 - STATE HOMELAND DEFENSE	0	7,300	85,769	85,769
44132P - STATE -HOME LAND DEF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**7,300**	**85,769**	**85,769**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	349	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**349**	**0**
Total Revenue	**0**	**7,300**	**86,118**	**85,769**
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	0	7,300	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
520912 - COMMUNICATION EQUIP MAINT	0	0	1,493	1,493
521240 - TOOLS & EQUIPMENT	0	0	0	0
521250 - COMMUNICATION EQUIP	0	6,507	0	0
521260 - CAMERA/CAMERA ACCESSORY	0	0	5,000	5,000
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	258
525000 - OVERHEAD	(349)	407	407	407
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	8,000	8,000
528400 - CONTINGENCIES	0	0	11,250	11,250
529100 - HAZMAT SUPPLIES	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(349)**	**14,214**	**26,150**	**26,408**
54-FIXED ASSETS				
541981 - TRUCK ACCESSORY-PERM	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	0	34,769	34,769
542203 - REPEATER EQUIP/INSTALL	0	0	30,000	30,000
542600 - EQUIPMENT	0	0	0	0
543900 - CAMERAS/CAMERA EQUIPMENT	0	0	0	0
549100 - HAZMAT EQUIPMENT/LAB	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**64,769**	**64,769**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70345 - HOMELND SEC - OES
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(349)**	**14,214**	**90,919**	**91,177**
Net Cost	**(349)**	**6,914**	**4,801**	**5,408**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70357 - SHERIFF-MEDCOM
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46056 - MEDCOM - RADIO	0	42,000	18,000	18,000
Total 46 - OTHER REVENUE	**0**	**42,000**	**18,000**	**18,000**
48-TRANSFER				
48000 - TRANSFER-IN	6,466	6,909	4,000	4,000
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	**6,466**	**6,909**	**4,000**	**4,000**
Total Revenue	**6,466**	**48,909**	**22,000**	**22,000**
52-SERVICES SUPPLIES				
520912 - COMMUNICATION EQUIP MAINT	9,983	10,342	43,000	67,500
521250 - COMMUNICATION EQUIP	0	0	18,251	18,251
525000 - OVERHEAD	(159)	(117)	(117)	(117)
527802 - ELECTRIC CHARGES	0	0	6,000	6,000
Total 52 - SERVICES & SUPPLIES	**9,824**	**10,225**	**67,134**	**91,634**
54-FIXED ASSETS				
542203 - REPEATER EQUIP/INSTALL	0	0	35,000	44,226
Total 54 - FIXED ASSETS	**0**	**0**	**35,000**	**44,226**
Total Expenditures and Appropriations	**9,824**	**10,225**	**102,134**	**135,860**
Net Cost	**3,358**	**(38,684)**	**80,134**	**113,860**

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Fund: 0017 0017I INMATE WELFARE FUND
Budget Unit: 22911 - INMATE WELFARE
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,362	2,018	50	50
Total 43 - USE OF MONEY & PROPERTY	**1,362**	**2,018**	**50**	**50**
46-OTHER REVENUE				
46018 - COMMISSARY	38,608	41,185	30,000	35,000
46055 - UNCLAIMED FUNDS	0	0	0	0
46239 - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	**38,608**	**41,185**	**30,000**	**35,000**
48-TRANSFER				
48000 - TRANSFER-IN	4,215	1,622	2,253	8,676
Total 48 - TRANSFER	**4,215**	**1,622**	**2,253**	**8,676**
Total Revenue	**44,185**	**44,825**	**32,303**	**43,726**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	245	221	300	300
521240 - TOOLS & EQUIPMENT	0	0	4,000	4,000
521300 - MAINT. BUILDINGS & GROUND	3,657	2,778	12,000	12,000
521700 - MISC EXPENSES	716	674	7,500	9,592
521900 - PROFESSIONAL SVC	3,193	4,286	3,500	4,950
522950 - EDUCATIONAL MATERIALS	0	0	0	0
523670 - REF MANUAL/LAW,CODE BOOKS	1,152	1,166	3,000	3,000
523711 - SUBSCRIPTIONS	0	0	500	500
524409 - COMMISSARY EXPENSES	16,137	25,353	40,000	40,000
524430 - CABLE RADIO/TV	1,014	1,964	2,000	3,000
524550 - KITCHEN EQUIPMENT	1,295	0	4,000	4,000
525000 - OVERHEAD	1,622	5,149	5,149	5,149
527804 - HEATING FUEL/OIL	0	0	0	0
528220 - TELEVISION(S)	756	82	5,000	5,000
528400 - CONTINGENCIES	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	4,000	4,000
Total 52 - SERVICES & SUPPLIES	**29,787**	**41,673**	**90,949**	**95,491**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	4,644	2,371	10,000	10,000
Total 53 - OTHER CHARGES	**4,644**	**2,371**	**10,000**	**10,000**
54-FIXED ASSETS				
541245 - INDUSTRIAL WASHER	0	0	0	0
541246 - INDUSTRIAL DRYER	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**34,431**	**44,044**	**100,949**	**105,491**
Net Cost	**(9,754)**	**(781)**	**68,646**	**61,765**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70344 - HOMELND SEC - SHRFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44132 - STATE HOMELAND DEFENSE	3,060	0	93,069	43,505
44132P - STATE -HOME LAND DEF	0	0	0	46,394
Total 44 - STATE & FEDERAL AID	**3,060**	**0**	**93,069**	**89,899**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**3,060**	**0**	**93,069**	**89,899**
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
521240 - TOOLS & EQUIPMENT	0	0	9,300	9,300
521250 - COMMUNICATION EQUIP	3,060	4,553	387	387
525000 - OVERHEAD	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	11,160	11,160
529500 - COMPUTER	0	0	22,658	22,658
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**3,060**	**4,553**	**43,505**	**43,505**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
540850 - MEDICAL/CLINICAL EQUIP	0	0	0	0
541000 - BOAT	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	41,841	0	0
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**41,841**	**0**	**0**
Total Expenditures and Appropriations	**3,060**	**46,394**	**43,505**	**43,505**
Net Cost	**0**	**46,394**	**(49,564)**	**(46,394)**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70343 - CALMMET - SO
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46070P - CONTRI OTHR AGENCY PRIOR	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48716 - TRN-SO CAL EMA	29,486	29,486	29,486	29,486
Total 48 - TRANSFER	**29,486**	**29,486**	**29,486**	**29,486**
Total Revenue	**29,486**	**29,486**	**29,486**	**29,486**
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	5,793	5,877	20,000	20,000
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51100 - FICA/MEDICARE OASDI	84	85	290	290
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**5,877**	**5,962**	**20,290**	**20,290**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	0	11,262	10,000	14,000
520902 - VEHICLE MAINTENANCE	2,500	2,046	8,000	8,000
521102 - FUEL - VEHICLE	12,864	10,186	15,000	15,000
521103 - BATTERIES	516	0	1,500	1,500
521260 - CAMERA/CAMERA ACCESSORY	44	0	5,000	5,000
524207 - STORAGE SPACE RENT	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	400	2,203	5,082	5,082
525000 - OVERHEAD	510	416	416	416
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
526600 - NARCOTIC INVESTIGATION	0	(2,000)	3,000	3,000
527500 - TRAVEL- OUT OF COUNTY	0	375	5,000	6,402
529500 - COMPUTER	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**16,834**	**24,488**	**52,998**	**58,400**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
545600 - INVESTIGATON EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**22,711**	**30,450**	**73,288**	**78,690**
Net Cost	**(6,775)**	**964**	**43,802**	**49,204**

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Fund: 0017 0017N NARCOTICS FUND
Budget Unit: 20343 - NARCOTICS
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42014 - ASSETS FORFEITURE	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,415	1,897	300	300
43998 - UNREALZED GAINS/LOSSES	14,861	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**16,276**	**1,897**	**300**	**300**
44-STATE FEDERAL AID				
44412 - FED-ASSET FORFEITURE	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**16,276**	**1,897**	**300**	**300**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0
521103 - BATTERIES	0	0	2,000	2,000
521231 - COMPUTERS<1500.00	0	0	8,000	8,117
521240 - TOOLS & EQUIPMENT	0	0	11,436	11,436
521260 - CAMERA/CAMERA ACCESSORY	0	0	5,000	5,000
524207 - STORAGE SPACE RENT	1,992	1,992	2,000	2,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	5,194	5,194
525000 - OVERHEAD	(132)	(95)	(95)	(95)
526300 - HELICOPTER/AIRCRAFT EXP	0	0	17,000	17,000
526600 - NARCOTIC INVESTIGATION	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	4,039	8,707	8,707
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,860**	**5,936**	**59,242**	**59,359**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
541981 - TRUCK ACCESSORY-PERM	0	0	0	0
542600 - EQUIPMENT	0	0	0	0
545600 - INVESTIGATON EQUIPMENT	0	0	0	0
546003 - RADIO-MOBILE FOR VEH	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,860**	**5,936**	**59,242**	**59,359**
Net Cost	**(14,416)**	**4,039**	**58,942**	**59,059**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70348 - DCE/SP
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44500 - FEDL-LAW ENFORCEMENT	27,550	25,425	35,000	28,000
Total 44 - STATE & FEDERAL AID	**27,550**	**25,425**	**35,000**	**28,000**
48-TRANSFER				
48001 - TRANSFER-IN1	1,243	586	596	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**1,243**	**586**	**596**	**0**
Total Revenue	**28,793**	**26,011**	**35,596**	**28,000**
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521700 - MISC EXPENSES	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	510
525000 - OVERHEAD	596	43	43	43
526300 - HELICOPTER/AIRCRAFT EXP	27,550	25,425	35,000	28,000
Total 52 - SERVICES & SUPPLIES	**28,146**	**25,468**	**35,043**	**28,553**
Total Expenditures and Appropriations	**28,146**	**25,468**	**35,043**	**28,553**
Net Cost	**(647)**	**(543)**	**(553)**	**553**

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Fund: 0037 DNA PENALTY (PROP 69)
Budget Unit: 20237 - DNA PENALTY (PROP 69)
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42037 - DNA PENALTY (PROP 69)	4,377	0	4,200	2,200
Total 42 - FINES & PENALTIES	**4,377**	**0**	**4,200**	**2,200**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	548	788	50	50
43998 - UNREALZED GAINS/LOSSES	214	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**762**	**788**	**50**	**50**
Total Revenue	**5,139**	**788**	**4,250**	**2,250**
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	1,920	1,920	26,249	24,241
521700 - MISC EXPENSES	0	370	3,982	3,982
525000 - OVERHEAD	(18)	(27)	(27)	(27)
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,902**	**2,263**	**30,204**	**28,196**
54-FIXED ASSETS				
549921 - LIVE SCAN - FINGER PRNT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,902**	**2,263**	**30,204**	**28,196**
Net Cost	**(3,237)**	**1,475**	**25,954**	**25,946**

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Fund: 0017 0017C SHERIFF CIVIL OPERATIONS
Budget Unit: 20342 - CIVIL OPERATIONS
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	258	370	50	50
Total 43 - USE OF MONEY & PROPERTY	**258**	**370**	**50**	**50**
45-CHARGES FOR SERVICES				
45082 - S.O. CIVIL OPERATIONS	8,203	7,465	6,000	7,000
Total 45 - CHARGES FOR SERVICES	**8,203**	**7,465**	**6,000**	**7,000**
Total Revenue	**8,461**	**7,835**	**6,050**	**7,050**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	100	0
520220 - PAPER/PAPER SUPPLIES	0	0	300	0
520233 - PRINTING SVC/CHRGS	0	0	100	100
520250 - COPY MACHINE LEASE	2,000	1,654	4,000	2,500
520411 - ANN SOFTWARE FEE/MAINT	5,000	4,893	7,000	5,200
521230 - OFFICE FURNITURE/EQUIP	0	0	3,200	1,100
521800 - OFFICE EXPENSE	0	0	820	643
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
525000 - OVERHEAD	(79)	1,951	1,951	1,951
527500 - TRAVEL- OUT OF COUNTY	0	4,698	7,000	5,000
528400 - CONTINGENCIES	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	139	0	1,000	500
Total 52 - SERVICES & SUPPLIES	**7,060**	**13,196**	**25,471**	**16,994**
Total Expenditures and Appropriations	**7,060**	**13,196**	**25,471**	**16,994**
Net Cost	**(1,401)**	**5,361**	**19,421**	**9,944**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70359 - SLESF - JAIL
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44393 - ST- SLESF & JUVNL JST	8,637	9,976	4,500	4,500
44393P - SLESF/JUV SLESF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**8,637**	**9,976**	**4,500**	**4,500**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	3,389	0	0
Total 46 - OTHER REVENUE	**0**	**3,389**	**0**	**0**
Total Revenue	**8,637**	**13,365**	**4,500**	**4,500**
52-SERVICES SUPPLIES				
520940 - SAFETY EQUIPMENT/EXPENSES	3,000	3,389	8,478	8,478
524900 - AMMUNITION/TACTICAL SUPP	0	4,229	8,000	10,479
525000 - OVERHEAD	70	336	336	336
Total 52 - SERVICES & SUPPLIES	**3,070**	**7,954**	**16,814**	**19,293**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**3,070**	**7,954**	**16,814**	**19,293**
Net Cost	**(5,567)**	**(5,411)**	**12,314**	**14,793**

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Fund: 0017 0017F SHRFF -ASSET FORFEITR EDU
Budget Unit: 70391 - SO -ASST FORFEITURE EDU
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
44358 - STATE - ASSET SEIZURE	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
524400 - SPECIAL DEPARTMENT EXPENSE	5,342	908	9,431	9,473
525000 - OVERHEAD	(36)	(3)	(3)	(3)
Total 52 - SERVICES & SUPPLIES	**5,306**	**905**	**9,428**	**9,470**
Total Expenditures and Appropriations	**5,306**	**905**	**9,428**	**9,470**
Net Cost	**5,306**	**905**	**9,428**	**9,470**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70338 - SCAAP -SO
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44520 - FEDL-OTHER & FAA	6,800	0	0	0
Total 44 - STATE & FEDERAL AID	**6,800**	**0**	**0**	**0**
Total Revenue	**6,800**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520400 - HOUSEHOLD EXPENSE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521900 - PROFESSIONAL SVC	1,496	0	0	0
524311 - DESK/WORKSTATION	0	0	0	0
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524550 - KITCHEN EQUIPMENT	0	0	0	0
524900 - AMMUNITION/TACTICAL SUPP	0	0	7,641	7,610
525000 - OVERHEAD	(221)	16	16	16
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,275**	**16**	**7,657**	**7,626**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,275**	**16**	**7,657**	**7,626**
Net Cost	**(5,525)**	**16**	**7,657**	**7,626**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70388 - SB678
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	62	24	24	24
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(683)	580	580	356
51125 - CLOTHING ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(621)**	**604**	**604**	**380**
52-SERVICES SUPPLIES				
520303 - FOOD - INMATE	0	0	0	0
520700 - CLOTHING & SUPPL INMATE	0	0	2,902	4,394
525119 - LIABILITY SELF-FUND INSURANCE	474	255	255	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**474**	**255**	**3,157**	**4,394**
Total Expenditures and Appropriations	**(147)**	**859**	**3,761**	**4,774**
Net Cost	**(147)**	**859**	**3,761**	**4,774**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70339 - PSIC GRNT (OLD COPS TECH)
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44520 - FEDL-OTHER & FAA	0	0	0	0
44520P - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521240 - TOOLS & EQUIPMENT	0	0	94	165
521250 - COMMUNICATION EQUIP	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	(19)	(25)	(25)	(25)
528400 - CONTINGENCIES	0	0	539	539
Total 52 - SERVICES & SUPPLIES	**(19)**	**(25)**	**608**	**679**
54-FIXED ASSETS				
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
549500 - COMPUTER HARDWARE	0	0	0	0
549630 - BOAT MOTOR	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(19)**	**(25)**	**608**	**679**
Net Cost	**(19)**	**(25)**	**608**	**679**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70329 - SO-BUFFER / OES
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44095 - RESIL ALLOC FOR PSPS 2019	0	0	0	0
44132 - STATE HOMELAND DEFENSE	0	0	0	0
44132P - STATE -HOME LAND DEF	0	0	0	0
44375 - STATE-CALOES HAZ MIT	0	0	0	0
44375P - STATE-CALOES HAZ MIT PY	0	0	0	0
44380 - STATE- EMPG/OES	318,326	0	0	0
44380P - STATE EMPG/OES	0	0	0	0
Total 44 - STATE & FEDERAL AID	**318,326**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	9,702	4,500	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	5,462	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**9,702**	**9,962**	**0**	**0**
Total Revenue	**328,028**	**9,962**	**0**	**0**
51-SALARIES BENEFITS				
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51110 - COMPENSATION INSURANCE	(371)	0	0	12
Total 51 - SALARIES & BENEFITS	**(371)**	**0**	**0**	**12**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	1,701	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	7,612	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
520940 - SAFETY EQUIPMENT/EXPENSES	17,178	0	0	0
521102 - FUEL - VEHICLE	0	0	0	0
521240 - TOOLS & EQUIPMENT	0	0	0	0
521250 - COMMUNICATION EQUIP	7,947	0	0	0
521260 - CAMERA/CAMERA ACCESSORY	13,360	0	0	0
521900 - PROFESSIONAL SVC	1,060	0	0	0
523804 - RADIO EQUIP RENT/LEASE	7,515	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	2,295	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	10
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
529370 - INTEREST EXPENSE LEASE	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**58,668**	**0**	**0**	**10**
54-FIXED ASSETS				
542203 - REPEATER EQUIP/INSTALL	0	0	0	0

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70329 - SO-BUFFER / OES
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
54-FIXED ASSETS (continued)				
542600 - EQUIPMENT	0	0	0	0
544130 - GENERATOR	197,556	0	0	0
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**197,556**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	139,829	0	0	360
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**139,829**	**0**	**0**	**360**
Total Expenditures and Appropriations	**395,682**	**0**	**0**	**382**
Net Cost	**67,654**	**(9,962)**	**0**	**382**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70385 - OES/ADA SHRFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44263 - STATE-OCJP S.O. DC	0	0	0	0
44263P - STATE- OCJP SO DC	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	135	108	0
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**135**	**108**	**0**
Total Revenue	**0**	**135**	**108**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	17	4	4	4
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(190)	156	154	65
51120 - CELL PHONE ALLOW	0	0	0	0
51125 - CLOTHING ALLOWANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(173)**	**160**	**158**	**69**
52-SERVICES SUPPLIES				
521102 - FUEL - VEHICLE	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	153
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	126	47	47	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**126**	**47**	**47**	**153**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580001 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(47)**	**207**	**205**	**222**
Net Cost	**(47)**	**72**	**97**	**222**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70340 - EVERY 15 MIN
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
44290P - STATE OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48001 - TRANSFER-IN1	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
48212 - CONTRI TRANS FR G.F.	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	110	273
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
524401 - SPEC DEPT EXP EV 15 MIN	0	0	0	0
525000 - OVERHEAD	(46)	(58)	(58)	(58)
Total 52 - SERVICES & SUPPLIES	**(46)**	**(58)**	**52**	**215**
Total Expenditures and Appropriations	**(46)**	**(58)**	**52**	**215**
Net Cost	**(46)**	**(58)**	**52**	**215**

Debbie Wingate, Acting Director

Our pledge is to provide services courteously and professionally. We will be respectful, compassionate, supportive, and impartial. Efficiency, integrity, and respect for individual dignity will govern how we deliver services to Plumas County citizens.

Social Services:
The Plumas County Department of Social Services serves the public by administering county, state, and federal benefits including:

- County Medical Services Program (CMSP)
- General Assistance
- Medi-Cal
- CalFresh
- CalWORKs
- Foster Care
- Welfare-to-Work
- Child Protective Services
- Adult Protective Services
- In-Home Supportive Services
- Public Guardianship

Administration – Coordinates all business and support activities for the department including: support staff, records, mail, supplies, procurement, budget and finance, contract administration, civil rights/American Disabilities Act (ADA) compliance, information systems, and vehicle maintenance.

Eligibility and Employment Services – Administers Medi-Cal and Affordable Care Act Health Plans, Cal-Fresh, CalWORKs, Foster Care, General Assistance, the Welfare to Work program, and other public assistance programs

Social Services – Provides for the protection of children, the aged, and the dependent adult population. In addition, the In-Home Support Services (IHSS) program enables seniors, dependent adults, and children who might otherwise require a higher level of care to remain safely in their homes

Public Guardian:
The Public Guardian-Conservator serves as a conservator of a person and/or estate of individuals needing protective intervention. The two types of conservatorship, Lanterman-Petris-Short (LPS) and probate can only be established by order of the superior court. As probate conservators, Public Guardians are involved in all aspects of their clients' lives, including financial management, housing, medical care, placement, and advocacy. As LPS conservators, Public Conservators are responsible for directing the mental health treatment and placement of their clients. Referrals for probate conservatorship usually come from another community agency, institution, or physician. Referrals for LPS conservatorship can only come from a psychiatrist.

Child Abuse Prevention (CAP):

CAPC Functions Child Abuse Prevention Council functions include, but not be limited to, the following:

- To provide a forum for interagency cooperation and coordination in the prevention, detection, treatment, and legal processing of child abuse cases.
- To promote public awareness of the abuse and neglect of children and the resources available for intervention and treatment.
- To encourage and facilitate training of professionals in the detection, treatment, and prevention of child abuse and neglect.
- To recommend improvements in services to families and victims.
- To encourage and facilitate community support for child abuse and neglect programs.

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Fund: 0013 DEPT. SOCIAL SERVICES
Budget Unit: 70590 - SOCIAL SRVC
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43067 - BOOTH RENTAL	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	164,834	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**164,834**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	0	0	0	0
44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
44061 - STATE ARC ASSISTANCE	2,046,933	2,305,301	2,200,000	2,200,000
44090 - STATE-PUBLIC ASST.PROGRAM	406,754	618,583	600,000	600,000
44091 - STATE ARC ASSISTANCE	29,246	12,399	2,200,000	2,200,000
44093 - STATE - CMSP INCENTIVE	0	0	600,000	600,000
44381 - ACCESS TO TECH GRANT	26,258	38,080	30,000	30,000
44400 - FEDL-WELFARE PUB. ADMIN.	1,163,408	1,157,457	157,462	157,462
44430 - FEDL-PUBLIC ASST.PROGRAM	843,262	776,389	1,000,000	1,000,000
44520 - FEDL-OTHER & FAA	28,400	28,611	1,000,000	1,000,000
Total 44 - STATE & FEDERAL AID	**4,544,261**	**4,936,820**	**7,787,462**	**7,787,462**
46-OTHER REVENUE				
46064 - 6 MO. OLD CANCELLED WRTS.	0	0	0	0
46067 - 6MON.OLD PAYROLL WARRANTS	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	1,987	1,897	3,500	3,500
46209 - ADMIN REPAYMENT	13,349	16,825	20,000	20,000
46210 - REPAYMENT OF AID	48,768	67,567	55,000	55,000
46251 - REIMBURSEMENTS/REFUNDS	248	13,122	2,000	2,000
46253 - REIMB - CO DISASTR RESPONS	1,861	0	0	0
46500 - CONTRIBS. FROM PUBLIC	0	0	0	0
46999 - REIMB PR YR VOID WARRANT	0	0	0	0
Total 46 - OTHER REVENUE	**66,213**	**99,411**	**80,500**	**80,500**
48-TRANSFER				
48000 - TRANSFER-IN	18,000,000	3,000,000	3,000,000	8,000,000
48007 - TSF-IN CRF REIMB	0	0	0	0
48011 - TRN - ADMIN	0	0	185,000	185,000
48012 - TRN - ASSISTANCE	0	0	385,000	385,000
48100 - TRF IN DIASTER	0	0	0	0
48720 - TRN-SS ADULT PROTCT SVC	0	0	0	0
48725 - TRN-SS ADULT FOSTER CARE	0	0	0	0
48730 - TRN-SS FOSTR CARE ADMIN	0	0	0	0
48735 - TRN-SS CHLD WELFARE SVC	0	0	0	0
48740 - TRS-SS ADOPT ADMIN	0	0	0	0
48745 - TRN-SS CHLD ABUSE PRVNT	0	0	0	0
48781 - TR-SS-PROTECTIVE SVC	0	0	0	0
48782 - TRN-FAMILY SPT SUBACT	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0

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Fund: 0013 DEPT. SOCIAL SERVICES
Budget Unit: 70590 - SOCIAL SRVC
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
48-TRANSFER (continued)				
Total 48 - TRANSFER	**18,000,000**	**3,000,000**	**3,570,000**	**8,570,000**
Total Revenue	**22,775,308**	**8,036,231**	**11,437,962**	**16,437,962**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	1,740,027	1,803,973	2,169,524	2,819,886
51020 - OTHER WAGES	47,044	40,306	140,950	140,950
51060 - OVERTIME PAY	40,704	61,976	65,000	65,000
51070 - UNEMPLOYMENT INSURANCE	14,487	12,587	10,913	10,913
51080 - RETIREMENT	518,284	545,595	761,286	989,498
51081 - OPEB LIABILITY	97,503	99,010	97,503	97,503
51090 - GROUP INSURANCE	328,424	366,153	460,394	981,302
51100 - FICA/MEDICARE OASDI	139,851	148,567	165,969	215,721
51110 - COMPENSATION INSURANCE	36,844	82,692	82,692	75,606
51120 - CELL PHONE ALLOW	11,000	12,950	9,600	9,600
51128 - BILINGUAL ALLOWANCE	2,118	1,680	1,680	1,680
51150 - LIFE INSURANCE	334	306	334	5,776
Total 51 - SALARIES & BENEFITS	**2,976,620**	**3,175,795**	**3,965,845**	**5,413,435**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	3,787	5,206	10,000	10,000
520202 - CELL PHONE SERVICE	456	456	500	500
520205 - PAGER SERVICE	0	0	0	0
520206 - ACCESS TO TECH GRANT EXP	25,858	40,824	157,462	157,462
520208 - INTERNET INSTALLATION	0	0	0	0
520209 - PHONE REPAIRS/INSTALL	0	0	2,000	2,000
520210 - POSTAGE/SHIP, MAIL COST	39,205	33,733	50,000	50,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520225 - PO BOX RENT/ANNUAL FEES	0	146	200	200
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520250 - COPY MACHINE LEASE	7,518	6,976	7,000	7,000
520261 - PRE-PRINTED FORMS	0	0	0	0
520290 - POSTAGE MACHINE RENT/LEAS	4,600	4,600	12,000	12,000
520410 - SOFTWARE LICENSE	0	0	5,000	5,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	10,715	11,622	50,000	50,000
520907 - EQUIP. MAINT.CONTRACT	5,929	8,048	8,000	8,000
520908 - WIRING COSTS	0	0	0	0
520910 - PHONE CARDS	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	475	396	5,000	5,000
521231 - COMPUTERS<1500.00	6,279	0	80,000	80,000
521600 - MEMBERSHIPS/ANNUAL DUES	24,916	26,162	28,000	28,000
521700 - MISC EXPENSES	0	0	0	0

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Fund: 0013 DEPT. SOCIAL SERVICES
Budget Unit: 70590 - SOCIAL SRVC
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	18,743	20,813	34,000	34,000
521801 - Office Water	0	0	0	0
521832 - PAMPHLETS	0	0	0	0
521900 - PROFESSIONAL SVC	719,876	1,964,424	2,500,000	2,500,000
521986 - SECURITY	19,177	20,624	21,700	21,700
523000 - PROMOTIONAL MATERIAL	0	0	0	0
523500 - CHILDRENS FAIR EXP	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	2,372	2,748	3,000	3,000
524000 - RENT - OFFICE/SPACE	0	0	0	0
524130 - AIR TRAVEL NON-EMPLEE	699	0	2,500	2,500
524170 - GRANT	735	1,640	3,500	3,500
524207 - STORAGE SPACE RENT	2,436	2,639	3,000	3,000
524400 - SPECIAL DEPARTMENT EXPENSE	2,855	4,328	40,000	40,000
524410 - NON-EMPLOYEE INCENTIVE	0	0	0	0
524900 - AMMUNITION/TACTICAL SUPP	0	0	500	500
525000 - OVERHEAD	542,793	711,305	711,305	711,305
525080 - CAPIT EXPENSES- STATE	79,322	93,583	90,000	90,000
525100 - ANCILLARY, ETC SP DEPT	210	912	20,000	20,000
525119 - LIABILITY SELF-FUND INSURANCE	82,264	36,628	36,628	40,589
525130 - AFDC CHILDCARE	129,479	131,137	234,000	234,000
525200 - DATA PROCESSING FEES	536	597	3,000	3,000
526900 - CONTRACTS	341,257	344,224	420,000	420,000
527000 - TRAINING	8,534	15,499	70,000	70,000
527400 - TRAVEL- IN COUNTY	6,895	9,280	20,000	20,000
527402 - BUS PASSES-NON EMPLYEE	0	0	12,000	12,000
527410 - CLIENT SERVICE EXP	9,752	6,336	12,000	12,000
527411 - FOSTER CARE - COUNTY ONLY FUN	50,453	54,268	150,000	150,000
527500 - TRAVEL- OUT OF COUNTY	23,825	31,205	75,000	75,000
527510 - TRAVEL-CHILD VISITS	0	0	0	0
527750 - IN CNTY HOSTING	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
529370 - INTEREST EXPENSE LEASE	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**2,171,951**	**3,590,359**	**4,877,295**	**4,881,256**
53-OTHER CHARGES				
530140 - EMERGENT COSTS-CLIENT SVC	0	0	0	0
530700 - SUPPORT CARE AFDC FG/U	1,409,585	1,187,627	1,800,000	1,800,000
530900 - SPPRT CARE AFDC/FC/AAP/KN	1,955,525	2,199,809	3,200,000	3,200,000
531300 - GENERAL RELIEF	19,819	8,238	120,000	120,000
531400 - EMERGENT SHELTER	0	0	24,000	24,000
532300 - CLIENT TRANSPORT	0	0	0	0

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Fund: 0013 DEPT. SOCIAL SERVICES
Budget Unit: 70590 - SOCIAL SRVC
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
53-OTHER CHARGES (continued)				
532305 - TOP REFUNDS	1,657	4,830	12,000	12,000
532600 - ILP PROGRAM	3,934	12,716	20,000	20,000
532610 - EMANCIPATED YTH STIPEND	0	0	0	0
532800 - IHSS/PCS PROGRAM	662,997	692,890	690,000	690,000
Total 53 - OTHER CHARGES	**4,053,517**	**4,106,110**	**5,866,000**	**5,866,000**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
541501 - VEHICLE 4X4	0	0	150,000	150,000
549501 - LAP TOP COMPUTER	0	0	0	0
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**150,000**	**150,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	20,000	20,000
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
57001 - INTERFUND TRANSFER	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**20,000**	**20,000**
58-TRANSFERS				
58000 - TRANSFER-OUT	100,800	67,200	100,800	100,800
580002 - TRANSFER	0	0	30,000	30,000
58520 - TRN - CBCAP TO CAP COUNCI	17,574	17,701	18,000	18,000
Total 58 - TRANSFERS	**118,374**	**84,901**	**148,800**	**148,800**
Total Expenditures and Appropriations	**9,320,462**	**10,957,165**	**15,027,940**	**16,479,491**
Net Cost	**(13,454,846)**	**2,920,934**	**3,589,978**	**41,529**

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Fund: 0013 0013R SS - REALIGNMENT
Budget Unit: 70593 - SS - REALIGNMENT
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	425,216	291,152	430,000	430,000
Total 43 - USE OF MONEY & PROPERTY	**425,216**	**291,152**	**430,000**	**430,000**
44-STATE FEDERAL AID				
44142 - ST.-AID HLTH REALIGN. REV	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48720 - TRN-SS ADULT PROTCT SVC	1,461,548	2,514,427	1,500,000	1,500,000
48725 - TRN-SS ADULT FOSTER CARE	286,131	285,058	300,000	300,000
48780 - TRN-SS CAL WORKS MOE	350,010	447,532	400,000	400,000
48782 - TRN-FAMILY SPT SUBACT	422,117	596,391	500,000	500,000
Total 48 - TRANSFER	**2,519,806**	**3,843,408**	**2,700,000**	**2,700,000**
Total Revenue	**2,945,022**	**4,134,560**	**3,130,000**	**3,130,000**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	116	(142)	0	0
Total 52 - SERVICES & SUPPLIES	**116**	**(142)**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	14,000,000	2,000,000	4,000,000	7,000,000
Total 58 - TRANSFERS	**14,000,000**	**2,000,000**	**4,000,000**	**7,000,000**
Total Expenditures and Appropriations	**14,000,116**	**1,999,858**	**4,000,000**	**7,000,000**
Net Cost	**11,055,094**	**(2,134,702)**	**870,000**	**3,870,000**

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Fund: 0013 0013P REALIGN - PROT SERVICES
Budget Unit: 70595 - SS - REALIGN PROT SVCS
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	206,654	248,483	220,000	220,000
Total 43 - USE OF MONEY & PROPERTY	**206,654**	**248,483**	**220,000**	**220,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48781 - TR-SS-PROTECTIVE SVC	2,026,544	3,088,481	2,500,000	2,500,000
Total 48 - TRANSFER	**2,026,544**	**3,088,481**	**2,500,000**	**2,500,000**
Total Revenue	**2,233,198**	**3,336,964**	**2,720,000**	**2,720,000**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	4,000,000	1,000,000	2,000,000	4,000,000
Total 58 - TRANSFERS	**4,000,000**	**1,000,000**	**2,000,000**	**4,000,000**
Total Expenditures and Appropriations	**4,000,000**	**1,000,000**	**2,000,000**	**4,000,000**
Net Cost	**1,766,802**	**(2,336,964)**	**(720,000)**	**1,280,000**

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Fund: 0001 GENERAL
Budget Unit: 20430 - PUBLIC GUARDIAN
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45022 - REP PAYEE FEES	0	0	0	0
45370 - CONSERVATOR FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	14	0	0	0
Total 46 - OTHER REVENUE	**14**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**14**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	74,082	78,229	78,229	82,140
51020 - OTHER WAGES	0	10,473	0	0
51060 - OVERTIME PAY	0	405	0	0
51070 - UNEMPLOYMENT INSURANCE	54	51	62	62
51080 - RETIREMENT	24,661	21,953	27,450	28,823
51081 - OPEB LIABILITY	3,567	3,622	3,567	3,567
51090 - GROUP INSURANCE	24,462	30,257	20,125	33,697
51100 - FICA/MEDICARE OASDI	5,062	6,483	5,985	6,284
51110 - COMPENSATION INSURANCE	(1,541)	337	337	698
51150 - LIFE INSURANCE	0	0	0	141
Total 51 - SALARIES & BENEFITS	**130,347**	**151,810**	**135,755**	**155,412**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	220	219	720	720
520209 - PHONE REPAIRS/INSTALL	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	25	0	250	250
520225 - PO BOX RENT/ANNUAL FEES	140	152	200	200
520230 - COPY CHARGES	0	0	0	0
520261 - PRE-PRINTED FORMS	0	351	500	500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	2,050	2,050	4,000	4,000
521800 - OFFICE EXPENSE	0	464	500	500
521900 - PROFESSIONAL SVC	991	1,500	1,500	1,500
521986 - SECURITY	637	684	720	720
523710 - ANNUAL PUB/REF MANUALS	404	72	200	200
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	410	530	530	832
527000 - TRAINING	0	455	500	500
527400 - TRAVEL- IN COUNTY	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20430 - PUBLIC GUARDIAN
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
527500 - TRAVEL- OUT OF COUNTY	213	208	2,000	2,000
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**5,090**	**6,685**	**11,620**	**11,922**
Total Expenditures and Appropriations	**135,437**	**158,495**	**147,375**	**167,334**
Net Cost	**135,423**	**158,495**	**147,375**	**167,334**

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Fund: 0004 CHILD ABUSE PREVENTION
Budget Unit: 22341 - CHILD ABUSE PREVENTION
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	3,725	4,843	1,000	1,000
43067 - BOOTH RENTAL	380	20	300	300
43998 - UNREALZED GAINS/LOSSES	1,303	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**5,408**	**4,863**	**1,300**	**1,300**
44-STATE FEDERAL AID				
44520 - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45064 - CHILDREN'S TRUST FEES	2,335	2,634	2,500	2,500
Total 45 - CHARGES FOR SERVICES	**2,335**	**2,634**	**2,500**	**2,500**
46-OTHER REVENUE				
46058 - REIMB FOR CAPIT EXP	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	255	0	0	0
46500 - CONTRIBS. FROM PUBLIC	27,983	20,280	1,800	1,800
Total 46 - OTHER REVENUE	**28,238**	**20,280**	**1,800**	**1,800**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48520 - TRN - CBCAP FROM SS	17,574	17,701	20,000	20,000
Total 48 - TRANSFER	**17,574**	**17,701**	**20,000**	**20,000**
Total Revenue	**53,555**	**45,478**	**25,600**	**25,600**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	330	330
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
523000 - PROMOTIONAL MATERIAL	697	1,150	3,300	3,300
523500 - CHILDRENS FAIR EXP	6,356	9,265	8,500	8,500
523501 - CHILD ABUSE AWARENESS MO	106	2,387	3,300	3,300
524000 - RENT - OFFICE/SPACE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	920	6,816	6,816	6,816
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
526900 - CONTRACTS	23,494	24,872	28,500	28,500
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527550 - IN COUNTY HOSTING	4,400	2,423	5,000	5,000
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**35,973**	**46,913**	**55,746**	**55,746**

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Fund: 0004 CHILD ABUSE PREVENTION
Budget Unit: 22341 - CHILD ABUSE PREVENTION
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**35,973**	**46,913**	**55,746**	**55,746**
Net Cost	**(17,582)**	**1,435**	**30,146**	**30,146**

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Fund: 0013 DEPT. SOCIAL SERVICES
Budget Unit: 70591 - PUBLIC AUTHORITY
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
44400 - FEDL-WELFARE PUB. ADMIN.	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
522200 - NON-CO EMP PER-DIEM	0	0	0	0
523703 - NEWSPAPER ADS	0	0	0	0
525000 - OVERHEAD	18,741	(487)	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**18,741**	**(487)**	**0**	**0**
Total Expenditures and Appropriations	**18,741**	**(487)**	**0**	**0**
Net Cost	**18,741**	**(487)**	**0**	**0**

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Fund: 0013 DEPT. SOCIAL SERVICES
Budget Unit: 70594 - SOC SVC ASSTNC
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	0	0	0	0
44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
44090 - STATE-PUBLIC ASST.PROGRAM	0	0	0	0
44091 - STATE ARC ASSISTANCE	0	0	0	0
44171 - ST CHILD POVERTY SUBACT	0	0	0	0
44400 - FEDL-WELFARE PUB. ADMIN.	0	0	0	0
44430 - FEDL-PUBLIC ASST.PROGRAM	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46064 - 6 MO. OLD CANCELLED WRTS.	0	0	0	0
46210 - REPAYMENT OF AID	0	0	0	0
46999 - REIMB PR YR VOID WARRANT	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48725 - TRN-SS ADULT FOSTER CARE	0	0	0	0
48750 - TRN-SS ADOPT ASST PROG	0	0	0	0
48782 - TRN-FAMILY SPT SUBACT	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	(11,744)	(11,985)	0	0
Total 52 - SERVICES & SUPPLIES	**(11,744)**	**(11,985)**	**0**	**0**
53-OTHER CHARGES				
530700 - SUPPORT CARE AFDC FG/U	0	0	0	0
530900 - SPPRT CARE AFDC/FC/AAP/KN	0	0	0	0
530910 - ARC ASSISTANCE PAYMENTS	0	0	0	0
532800 - IHSS/PCS PROGRAM	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(11,744)**	**(11,985)**	**0**	**0**
Net Cost	**(11,744)**	**(11,985)**	**0**	**0**

Julie White, Treasurer-Tax Collector

The Office of Treasurer is an elected office that serves three functions – Treasury, Tax, and Central Collections. While the activities of each function are unique, the primary purpose of the department is cash management of revenue owed to the County, investment, and safekeeping of all funds in the county treasury. The department is committed to providing excellent customer service and ensuring effective utilization of the public's tax dollars through a program of investment management and fiduciary responsibility.

Treasury - Provides banking and investment services to all County departments as well as special districts. The combined deposits constitute a "pooled" banking and investment portfolio, the purpose of which is to save operating expenses by consolidating banking activities, thereby utilizing excess liquidity to achieve investment returns for all funds on deposit.

Tax Collector – Is responsible for the billing, collection, and accounting of all personal and real property taxes levied in the county. Further, the tax collector collects taxes on mobile homes, business license fees in unincorporated areas, transient occupancy tax, and various other taxes and special assessments.

Centralized Collections – Is responsibilities of the Centralized Collections including but not limited to, the following:

- Court Ordered Fines
- Juvenile Hall Fees
- Library Fines
- Parking
- Probation Fees
- Public Defender Fees
- Restitution and Delinquent Traffic Citations

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Fund: 0001 GENERAL
Budget Unit: 20050 - TREASURER-TAX COLLECTOR
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
41-LICENSES PERMITS				
41010 - BUSINESS LICENSES	200	200	200	200
Total 41 - LICENSES & PERMITS	**200**	**200**	**200**	**200**
45-CHARGES FOR SERVICES				
45002 - INTEREST INV. ADMIN. CHG.	151,879	76,000	135,000	135,000
45003 - TOT 3% COLLECTION FEE	20,873	104,501	45,000	45,000
45005 - SB 2557 COLLECTION CHARGE	46,492	46,532	40,000	40,000
45006 - 5% SUPP. ADMIN. FEE	46,422	24,525	25,000	25,000
45007 - TREAS $20 DEL COST	42,845	63,900	49,000	49,000
45008 - SPEC. ASSMT.HANDLING CHG	6,098	5,994	7,000	7,000
45010 - ASSM-TAX COLLECTOR FEES	17,497	34,238	20,000	20,000
45011 - TBID - TREAS 2% OF 2%	4,196	4,895	3,000	3,000
45027 - COMPREHENSIVE COLL FEE	24,298	15,775	15,000	15,000
45028 - RETURN CHECK FEES	2,217	800	700	700
45091 - TREAS. COLLECTION FEES	7,474	2,899	7,000	7,000
45770 - PASSPORT FEES	10,535	8,290	7,500	7,500
Total 45 - CHARGES FOR SERVICES	**380,826**	**388,349**	**354,200**	**354,200**
46-OTHER REVENUE				
46030 - PROB / RESTIT COLLECT FEE	1,617	43	1,000	1,000
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	829	0	0	0
Total 46 - OTHER REVENUE	**2,446**	**43**	**1,000**	**1,000**
48-TRANSFER				
48000 - TRANSFER-IN	8,572	6,000	0	0
48005 - TRANSFER-IN5	0	0	14,468	14,468
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**8,572**	**6,000**	**14,468**	**14,468**
Total Revenue	**392,044**	**394,592**	**369,868**	**369,868**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	317,668	345,787	362,781	359,820
51020 - OTHER WAGES	9,110	11,705	20,000	20,000
51060 - OVERTIME PAY	0	132	0	0
51070 - UNEMPLOYMENT INSURANCE	537	434	382	382
51080 - RETIREMENT	89,385	96,096	127,300	126,261
51081 - OPEB LIABILITY	11,890	12,074	11,890	11,890
51090 - GROUP INSURANCE	77,292	81,561	72,029	134,268
51100 - FICA/MEDICARE OASDI	23,054	26,228	27,753	27,526
51110 - COMPENSATION INSURANCE	27,514	2,004	2,004	3,733
51150 - LIFE INSURANCE	334	334	334	704
Total 51 - SALARIES & BENEFITS	**556,784**	**576,355**	**624,473**	**684,584**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	317	285	500	500
520210 - POSTAGE/SHIP, MAIL COST	19,707	8,536	20,000	20,000

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Fund: 0001 GENERAL
Budget Unit: 20050 - TREASURER-TAX COLLECTOR
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520213 - MAILERS/COSTS COLLECTIONS	1,180	2,688	4,000	4,000
520214 - TAX BILL COSTS	6,175	15,942	10,000	10,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520225 - PO BOX RENT/ANNUAL FEES	0	0	0	0
520250 - COPY MACHINE LEASE	2,112	199	3,000	3,000
520261 - PRE-PRINTED FORMS	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	0	0	1,000	1,000
521600 - MEMBERSHIPS/ANNUAL DUES	400	450	500	500
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	4,372	4,514	6,000	6,000
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	62,081	54,909	55,000	55,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	1,000	1,000
524705 - BANK FEES/COSTS	30,357	22,341	43,000	43,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,075	4,517	4,517	5,146
527400 - TRAVEL- IN COUNTY	0	46	300	300
527500 - TRAVEL- OUT OF COUNTY	1,361	712	7,000	7,000
529500 - COMPUTER	0	0	7,000	7,000
540412 - SOFTWARE	0	0	64,000	64,000
Total 52 - SERVICES & SUPPLIES	**132,137**	**115,139**	**226,817**	**227,446**
54-FIXED ASSETS				
540412 - SOFTWARE	0	11,181	0	0
Total 54 - FIXED ASSETS	**0**	**11,181**	**0**	**0**
Total Expenditures and Appropriations	**688,921**	**702,675**	**851,290**	**912,030**
Net Cost	**296,877**	**308,083**	**481,422**	**542,162**

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Fund: 0096 CAPITAL IMPROVEMENTS
Budget Unit: 20140 - CAPITAL IMPROVEMENT PROJECTS
Function: 01 - GENERAL GOVERNMENT
Activity: 36 - PLANT ACQUISITION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	28,405	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**28,405**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44365 - ST- TOBACCO SETTLMNT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	200,000	200,000
48001 - TRANSFER-IN1	0	0	965,166	1,692,975
48002 - TRANSFER-IN2	966,197	1,566,197	0	0
Total 48 - TRANSFER	**966,197**	**1,566,197**	**1,165,166**	**1,892,975**
Total Revenue	**994,602**	**1,566,197**	**1,165,166**	**1,892,975**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
524706 - COST OF ISSUANCE	0	0	0	0
52930 - INTEREST	0	0	0	0
529350 - INTEREST ON LOAN	378,609	0	320,166	320,166
529506 - PRINCIPAL ON LOAN	790,000	1,169,932	845,000	845,000
Total 52 - SERVICES & SUPPLIES	**1,168,609**	**1,169,932**	**1,165,166**	**1,165,166**
53-OTHER CHARGES				
539000 - REFUND BOND ESCROW AG	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
540190 - CAP IMP HLTH & HMN SVC	0	0	0	0
540260 - CAP IMPROV ANIMAL SHLTER	0	0	0	0
544900 - COURTHOUSE REMODEL	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,168,609**	**1,169,932**	**1,165,166**	**1,165,166**
Net Cost	**174,007**	**(396,265)**	**0**	**(727,809)**

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Fund: 0053 TOBACCO SETTLEMENT FUND
Budget Unit: 40044 - TOBACCO SETTLEMENT
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	19,159	30,753	0	0
43998 - UNREALZED GAINS/LOSSES	6,983	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**26,142**	**30,753**	**0**	**0**
44-STATE FEDERAL AID				
44365 - ST- TOBACCO SETTLMNT	193,061	172,174	200,000	200,000
Total 44 - STATE & FEDERAL AID	**193,061**	**172,174**	**200,000**	**200,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**219,203**	**202,927**	**200,000**	**200,000**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	691	(1,169)	(1,169)	(1,169)
Total 52 - SERVICES & SUPPLIES	**691**	**(1,169)**	**(1,169)**	**(1,169)**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	200,000	200,000
580000 - TRANSFER	0	600,000	0	0
583180 - CONTRIB TRANS DEBT SVC	0	0	0	0
Total 58 - TRANSFERS	**0**	**600,000**	**200,000**	**200,000**
Total Expenditures and Appropriations	**691**	**598,831**	**198,831**	**198,831**
Net Cost	**(218,512)**	**395,904**	**(1,169)**	**(1,169)**

NON-BUDGETED DEPARTMENTS

The following Budget Units are active but not budgeted.

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Fund: 0011 TITLE III

Budget Unit: 20026 - GEN FND - TITLE III

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES				
525740 - FIRE PREVENT -TITLE III	0	0	0	0
525764 - CONSRVTN PROJ--SRR BUTTES	0	0	0	0
525880 - ALMANOR WTRSHD ADVIS	0	0	0	0
528483 - CLSROOM/LOCHERMN TITL III	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
585574 - CONTRIB GIS, PLNN OR BLDG	0	0	0	0
585576 - CONTRIB TO PUBLIC WRKS	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001H HOMICIDE TRIAL COSTS
Budget Unit: 20028 - HOMICIDE TRIAL COSTS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521977 - TRIAL COURT COSTS	0	0	0	0
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001C CAPITAL REPLACEMENT FUND
Budget Unit: 20029 - CAPITAL REPLACEMENT
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	3,298	4,547	0	0
Total 43 - USE OF MONEY & PROPERTY	**3,298**	**4,547**	**0**	**0**
Total Revenue	**3,298**	**4,547**	**0**	**0**
Net Cost	**(3,298)**	**(4,547)**	**0**	**0**

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Fund: 0001 GENERAL
Budget Unit: 20033 - ECONOMIC DEVELOPMENT-CAO
Function: 01 - GENERAL GOVERNMENT
Activity: 15 - PROMOTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES				
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0070 PCCDC PILT CDBG
Budget Unit: 20055 - PCCDC CDBG GRANT
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	139	192	0	0
43998 - UNREALZED GAINS/LOSSES	54	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**193**	**192**	**0**	**0**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**193**	**192**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(193)**	**(192)**	**0**	**0**

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Fund: 0070 PCCDC PILT CDBG
Budget Unit: 20057 - **DO NOT USE*PCCDC PILT**
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 GENERAL
Budget Unit: 20370 - INTENS DRG SUP
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44263 - STATE-OCJP S.O. DC	0	0	0	0
44341 - STATE-OCJP PROB.DC	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	30
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**30**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	0	0
524803 - DRUG TESTING	0	0	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**30**
Net Cost	**0**	**0**	**0**	**30**

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20401 - PROB-EVIDENCE BASED SUPRV
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	2,362
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**2,362**
52-SERVICES SUPPLIES				
520410 - SOFTWARE LICENSE	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**2,362**
Net Cost	**0**	**0**	**0**	**2,362**

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20403 - PROB-OTRAP
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527503 - TRAVEL - NEW EMP TRAINING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20407 - PROB-CRT DRUG
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44226 - STATE - DRUG COURT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48010 - TRF FR AOD	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
51119 - LIABILITY INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524410 - NON-EMPLOYEE INCENTIVE	0	0	0	0
524803 - DRUG TESTING	0	0	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527402 - BUS PASSES-NON EMPLYEE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0047 PLAN - DWR DACTI
Budget Unit: 20497 - PLANNING-DWR/DACTI
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	1	0	0
43998 - UNREALZED GAINS/LOSSES	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**1**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**1**	**0**	**0**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**(1)**	**0**	**0**

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Fund: 0002 ROAD
Budget Unit: 20522 - ROAD CONTINGENCIES
Function: 09 - DISTRICT FUNCTION
Activity: 99 - DISTRICT ACTIVITY

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
528400 - CONTINGENCIES	0	0	0	0
528402 - PROP 1B CONTINGENCY	0	0	0	0
528403 - VEH REPLACEMENT CONTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 GENERAL
Budget Unit: 20560 - HEALTH DEPT
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45131 - HLTH. B & D BASE	10,904	11,824	0	0
45133 - HLTH. H&S 10610 REGULAR	480	460	0	0
45134 - HLTH. CROSS FILING	0	0	0	0
45135 - HLTH. CROSS FILING COD	0	0	0	0
45136 - HLTH. CHILDRENS TR FUND	5	3	0	0
45338 - SB1818 DNA DATABASE	79	86	0	0
45340 - INDIGENT BURIAL	384	368	0	0
Total 45 - CHARGES FOR SERVICES	**11,852**	**12,741**	**0**	**0**
Total Revenue	**11,852**	**12,741**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(11,852)**	**(12,741)**	**0**	**0**

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Fund: 0001 GENERAL
Budget Unit: 20678 - SIERRA COUNTY LITERACY
Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44292 - STATE - LITERACY GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	19	15	888	888
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**19**	**15**	**888**	**888**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520203 - INTERNET SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520300 - FOOD	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
524510 - BOOK(S) - SP DEPT EXP	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**19**	**15**	**888**	**888**
Net Cost	**19**	**15**	**888**	**888**

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Fund: 0057 SW GRANTS (PW)
Budget Unit: 20704 - PUBLIC WORKS OIL RECYCLE
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	623	585	0	0
Total 43 - USE OF MONEY & PROPERTY	**623**	**585**	**0**	**0**
44-STATE FEDERAL AID				
44279 - STATE BOTTLE GRANT SW	0	0	0	0
44356 - ST. OIL RECYCLE GRANT/HHW	0	0	0	0
44356P - ST. OIL RECYCLE GRANT/HHW	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	366	0	0	0
Total 46 - OTHER REVENUE	**366**	**0**	**0**	**0**
Total Revenue	**989**	**585**	**0**	**0**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
521700 - MISC EXPENSES	(10,000)	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
525000 - OVERHEAD	0	124	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(10,000)**	**124**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(10,000)**	**124**	**0**	**0**
Net Cost	**(10,989)**	**(461)**	**0**	**0**

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Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND
Budget Unit: 20710 - SUPERVISOR DISTRICT 1
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	40	56	0	0
Total 43 - USE OF MONEY & PROPERTY	**40**	**56**	**0**	**0**
Total Revenue	**40**	**56**	**0**	**0**
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
585573 - CONTRIB PROP 40 PROJ	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(40)**	**(56)**	**0**	**0**

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Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND
Budget Unit: 20720 - SUPERVISOR DISTRICT 2
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	7	10	0	0
Total 43 - USE OF MONEY & PROPERTY	**7**	**10**	**0**	**0**
Total Revenue	**7**	**10**	**0**	**0**
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(7)**	**(10)**	**0**	**0**

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Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND
Budget Unit: 20730 - SUPERVISOR DISTRICT 3
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND
Budget Unit: 20740 - SUPERVISOR DISTRICT 4
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND
Budget Unit: 20750 - SUPERVISOR DISTRICT 5
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	18	24	0	0
Total 43 - USE OF MONEY & PROPERTY	**18**	**24**	**0**	**0**
Total Revenue	**18**	**24**	**0**	**0**
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
585573 - CONTRIB PROP 40 PROJ	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(18)**	**(24)**	**0**	**0**

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Fund: 0046 0046C CRIMINAL LAB PENALTY
Budget Unit: 20900 - CRIMINAL LAB PENALTY
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
45823 - CIMINAL LAB PENALTY	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	404	588	0	0
Total 43 - USE OF MONEY & PROPERTY	**404**	**588**	**0**	**0**
45-CHARGES FOR SERVICES				
45823 - CIMINAL LAB PENALTY	1,114	795	0	0
Total 45 - CHARGES FOR SERVICES	**1,114**	**795**	**0**	**0**
Total Revenue	**1,518**	**1,383**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	27	(30)	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**27**	**(30)**	**0**	**0**
Total Expenditures and Appropriations	**27**	**(30)**	**0**	**0**
Net Cost	**(1,491)**	**(1,413)**	**0**	**0**

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70302 - DA/OCJP ADA
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42014 - ASSETS FORFEITURE	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44263 - STATE-OCJP S.O. DC	0	0	0	0
44291 - STATE-OCJP D.A. DC	0	0	0	0
44291P - STATE-OCJP DA DC	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521922 - ASST FORFEIT. SVC FNDING	0	0	0	0
525000 - OVERHEAD	6,367	11,726	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**6,367**	**11,726**	**0**	**0**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**6,367**	**11,726**	**0**	**0**
Net Cost	**6,367**	**11,726**	**0**	**0**

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70303 - RE-ENTRY PROGRAM
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44027 - STATE GRANT	50,000	0	0	0
44290 - STATE-OTHER	0	384,877	0	0
Total 44 - STATE & FEDERAL AID	**50,000**	**384,877**	**0**	**0**
45-CHARGES FOR SERVICES				
45028 - RETURN CHECK FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**50,000**	**384,877**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	12,193	12,668	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	6,561	6,268	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	949	969	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**19,703**	**19,905**	**0**	**0**
52-SERVICES SUPPLIES				
520204 - INTERNET SEARCH ENGINE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	7,956	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**7,956**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**19,703**	**27,861**	**0**	**0**
Net Cost	**(30,297)**	**(357,016)**	**0**	**0**

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70304 - DA-AUTO & WC FRAUD
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70305 - DA-JAG GRANT DEPT
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
540400 - OFFICE FURNITURE/EQUIPMT	0	0	0	0
540412 - SOFTWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70306 - DA/VERTICAL PROSECUTION
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44268 - D.A. SRVP GRANT	0	0	0	0
44268P - ST- CAL EMA VB	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70307 - DA/ALTERN SENTENCING PRG
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44079 - STATE- CORR AB109	0	0	0	0
44290 - STATE-OTHER	15,331	7,816	0	0
44290P - STATE OTHER	435,606	8,337	0	0
44291 - STATE-OCJP D.A. DC	0	0	0	0
44293 - STATE-E.BYRNE MM JAG BSCC	0	0	0	0
Total 44 - STATE & FEDERAL AID	**450,937**	**16,153**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	17,283	22,987	0	0
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	0	0	0	0
48079 - TRN-CCPIF AB109	169,239	278,207	0	0
Total 48 - TRANSFER	**186,522**	**301,194**	**0**	**0**
Total Revenue	**637,459**	**317,347**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	159,100	169,627	0	0
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	106	2,296	0	0
51070 - UNEMPLOYMENT INSURANCE	1,908	630	0	0
51080 - RETIREMENT	40,239	40,864	0	0
51081 - OPEB LIABILITY	7,135	7,245	0	0
51090 - GROUP INSURANCE	13,367	9,628	0	0
51100 - FICA/MEDICARE OASDI	12,611	14,235	0	0
51110 - COMPENSATION INSURANCE	(72)	1,991	0	2,383
51120 - CELL PHONE ALLOW	1,560	1,685	0	0
Total 51 - SALARIES & BENEFITS	**235,954**	**248,201**	**0**	**2,383**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	286	218	0	0
520204 - INTERNET SEARCH ENGINE	8,559	7,842	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520300 - FOOD	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
521102 - FUEL - VEHICLE	230	40	0	0
521230 - OFFICE FURNITURE/EQUIP	5,000	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	82	0	0	0

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70307 - DA/ALTERN SENTENCING PRG
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521900 - PROFESSIONAL SVC	220,007	0	0	0
524000 - RENT - OFFICE/SPACE	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	14,555	0	0
524207 - STORAGE SPACE RENT	0	960	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,598	1,663	0	2,118
527410 - CLIENT SERVICE EXP	19,709	3,491	0	0
527500 - TRAVEL- OUT OF COUNTY	15,057	1,147	0	0
527750 - IN CNTY HOSTING	0	0	0	0
527802 - ELECTRIC CHARGES	0	1,000	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	915	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**270,528**	**31,831**	**0**	**2,118**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58001 - TRANSFER-OUT1	615	359	0	0
Total 58 - TRANSFERS	**615**	**359**	**0**	**0**
Total Expenditures and Appropriations	**507,097**	**280,391**	**0**	**4,501**
Net Cost	**(130,362)**	**(36,956)**	**0**	**4,501**

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Fund: 0309 DA Alt Sentencing
Budget Unit: 70307 - DA/ALTERN SENTENCING PRG
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
44290P - STATE OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001S SHERIFF
Budget Unit: 70370 - BAILIFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44251 - STATE-CRT SEC AB 118	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45510 - BAILIFF SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48700 - TRN-ST SO TRIAL CRT SEC	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
51125 - CLOTHING ALLOWANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580713 - TRF-SO TO 70387	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70399 - JAIL CONSTRUCTION - SB844
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0015 0015M PUBLIC HEALTH - MAA ADMIN
Budget Unit: 70558 - PUBLIC HEALTH - MAA ADMIN
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	294	0	0	0
Total 46 - OTHER REVENUE	**294**	**0**	**0**	**0**
Total Revenue	**294**	**0**	**0**	**0**
Net Cost	**(294)**	**0**	**0**	**0**

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Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR

Budget Unit: 70567 - HLTHH1N1

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR
Budget Unit: 70568 - HLTHPHER
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	(1,072)	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**(1,072)**	**0**	**0**
Total Expenditures and Appropriations	**0**	**(1,072)**	**0**	**0**
Net Cost	**0**	**(1,072)**	**0**	**0**

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Fund: 0014 0014H SIERRA HOUSE BOARD & CARE
Budget Unit: 70574 - SIERRA HSE BRD/CR
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(60)	(460)	0	0
Total 43 - USE OF MONEY & PROPERTY	**(60)**	**(460)**	**0**	**0**
45-CHARGES FOR SERVICES				
45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
45298 - BRD & CARE- S.O.C.	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**(60)**	**(460)**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	418	237	152	152
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(1,689)	1,816	1,816	1,210
51119 - LIABILITY INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(1,271)**	**2,053**	**1,968**	**1,362**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520203 - INTERNET SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520300 - FOOD	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521245 - WASHING MACHINE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521500 - MEDICAL SUPPLIES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521903 - SECURITY SYSTEM SVC	0	0	0	0
521970 - VET SERVICE	0	0	0	0
521980 - MEDICAL SERVICE - PROF SV	0	0	0	0
523711 - SUBSCRIPTIONS	0	0	0	0

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Fund: 0014 0014H SIERRA HOUSE BOARD & CARE
Budget Unit: 70574 - SIERRA HSE BRD/CR
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
523800 - EQUIP RENT/LEASE	0	0	0	0
524430 - CABLE RADIO/TV	0	0	0	0
524550 - KITCHEN EQUIPMENT	0	0	0	0
524642 - CERTIFICATION/LICENSES	0	0	0	0
525000 - OVERHEAD	9,229	1,896	1,896	1,896
525119 - LIABILITY SELF-FUND INSURANCE	1,159	1,101	1,101	389
527000 - TRAINING	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527802 - ELECTRIC CHARGES	0	0	0	0
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**10,388**	**2,997**	**2,997**	**2,285**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**9,117**	**5,050**	**4,965**	**3,647**
Net Cost	**9,177**	**5,510**	**4,965**	**3,647**

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70576 - MHSA EHR TECHNOLOGY
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(2)	0	0	0
Total 51 - SALARIES & BENEFITS	**(2)**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520500 - INSURANCE	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	(59)	(61)	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(59)**	**(61)**	**0**	**0**
54-FIXED ASSETS				
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(61)**	**(61)**	**0**	**0**
Net Cost	**(61)**	**(61)**	**0**	**0**

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Fund: 0014 0014C CAL-WORKS M.H. & A.D.
Budget Unit: 70577 - CAL-WRKS M.H.
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(646)	(889)	0	0
Total 43 - USE OF MONEY & PROPERTY	**(646)**	**(889)**	**0**	**0**
44-STATE FEDERAL AID				
44288 - STATE - CAL WORKS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**(646)**	**(889)**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	1	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(55)	5	5	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(54)**	**5**	**5**	**0**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	(61)	(113)	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(57)**	**(113)**	**0**	**0**
Total Expenditures and Appropriations	**(111)**	**(108)**	**5**	**0**
Net Cost	**535**	**781**	**5**	**0**

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Fund: 0014 0014W WRAP AROUND
Budget Unit: 70578 - WRAP AROUND PRG.
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	146	207	0	0
Total 43 - USE OF MONEY & PROPERTY	**146**	**207**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**146**	**207**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	8	2	2	2
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(202)	78	78	34
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(194)**	**80**	**80**	**36**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520300 - FOOD	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520500 - INSURANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524021 - THERAPEUTIC SUPPLIES	0	0	0	0
524096 - SUPPORT -CHILD FLEX FUND	0	0	0	0
525000 - OVERHEAD	(408)	(476)	0	0
525119 - LIABILITY SELF-FUND INSURANCE	64	24	24	3
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(344)**	**(452)**	**24**	**3**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**

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Fund: 0014 0014W WRAP AROUND
Budget Unit: 70578 - WRAP AROUND PRG.
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Total Expenditures and Appropriations	(538)	(372)	104	39
Net Cost	(684)	(579)	104	39

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Fund: 0016 ALCOHOL & DRUG
Budget Unit: 70582 - DRINK/DRIVE PROG
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45263 - FIRST OFFENDER	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
523300 - EDUCATE MATERIAL/INCENT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0016 0016A A&D PROP 36
Budget Unit: 70587 - A&D PROP 36
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45272 - CLIENT FEES DRUG/ALCOHOL	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
523300 - EDUCATE MATERIAL/INCENT	0	0	0	0
525000 - OVERHEAD	(17)	(30)	0	0
Total 52 - SERVICES & SUPPLIES	**(17)**	**(30)**	**0**	**0**
Total Expenditures and Appropriations	**(17)**	**(30)**	**0**	**0**
Net Cost	**(17)**	**(30)**	**0**	**0**

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Fund: 0013 0013P REALIGN - PROT SERVICES
Budget Unit: 70592 - SS - REALIGN PROTECTIVE SVCS
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
48-TRANSFER				
48781 - TR-SS-PROTECTIVE SVC	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

FISCAL YEAR 2024-2025

POSITION ALLOCATION & PAY SCHEDULES

Allocations 2024/2025						
CLASSIFICATION		**23/24 Positions Requested**	**23/24 Positions Recommended**	**23/24 Positions Adopted**	**24/25 Positions Requested**	**24/25 Positions Recommended**
GENERAL						
BOARD OF SUPERVISORS	**20010**					
Supervisor		5	5	5	5	5
Clerk of the Board		1	1	1	1	1
		6	6	6	6	6
ADMINISTRATIVE OFFICE	**20030**					
County Administrative Officer		1	1	1	1	1
Grant Manager		1	1	1	1	1
Health Education Coordinator II					1	1
Finance/Admin Assistant					1	0
		2	2	2	3	3
RISK MANAGEMENT	**20032**					
Director of Risk Management & Safety		1	1	1	1	1
Plumas County Office of Emergency Svcs - OES Mgr.		0	0	0	0	0
Assistant Risk Mgr/Occupational Safety & Health Spec.		1	1	1	1	1
		2	2	2	2	2
HUMAN RESOURCES	**20035**					
Human Resources Director		1	1	1	1	1
Human Resources Analyst I/II		1	1	1	1	1
Human Resources Payroll Specialist I/II		2	2	2	2	2
Human Resources Technician I/II/III		1	1	1	1	1
New - Human Resources Technician I/II/III					1	0
		5	5	5	6	5
AUDITOR-CONTROLLER	**20040**					
Auditor/Controller		1	1	1	1	1
Assistant Auditor Controller OR		1	1	1	1	1
Chief Deputy Auditor						
Accountant OR Accountant Auditor I/II		3	3	3	3	3
Assistant Risk Mgr/Occupational Safety & Health Spec.		0	0	0	0	0
Accountant Auditor/Liability Risk Analyst		0	0	0	0	0
Accountant/Workers Compensation Analyst		0	0	0	0	0
Payroll Specialist I/II		1	1	1	1	1
Fiscal and Technical Services Assistant I/II/III		1	1	1	1	1
Fiscal Support Coordinator OR		0	0	0	0	0
Auditor Accounting Technician OR						
Auditor Accounting Clerk I/II						
		7	7	7	7	7
TREASURER-TAX COLLECTOR	**20050**					
Treasurer/Tax Collector		1	1	1	1	1
Assistant Treasurer/Tax Collector		1	1	1	1	1
Collections Officer I/II		0	0	0	0	0
Accounting Technician		0	0	0	0	0
Treasurer/Tax Technician		0	0	0	0	0
Treasurer/Tax Collections Officer I/II OR		3	3	3	3	3
Treasurer/Tax Specialist I/II						
		5	5	5	5	5
ASSESSOR	**20060**					
Assessor		1	1	1	1	1
Chief Appraiser		1	1	1	1	1
Auditor/Appraiser I/II/III OR		0	0	0	0	0
Assistant County Assessor						
Appraiser I/II/III OR		3	3	3	3	3
Appraisal Assistant						
Department Fiscal Officer I/II OR		1	1	1	1	1
Assessor's Officer Manager						
GIS Technician		0	0	0	0	0
Cadastral Drafting Specialist		1	1	1	1	1
Property Tax Assessment Technician OR		1	1	1	1	1
Property Tax Assessment Specialist I/II						
		8	8	8	8	8
COUNTY COUNSEL	**20080**					
County Counsel		1	1	1	1	1
Assistant Co-Counsel OR		2	2	2	2	2
Deputy County Counsel I/II/III						
Paralegal I/II/III OR		1	1	1	1	1
Management Analyst I/II						
		4	4	4	4	4

ELECTIONS-COUNTY CLERK	**20100**					
Clerk/Recorder		0.4479	0.4479	0.4479	0.4479	0.4479
Assistant County Clerk/Recorder		0.4479	0.4479	0.4479	0.4479	0.4479
Elections Specialist		0	0	0	0	0
Elections Coordinator		0.75	0.75	0.75	0.75	0.75
Deputy Clerk/Recorder I/II OR		1	1	1	1	1
Elections Services Assistant I/II						
		2.6458	2.6458	2.6458	2.6458	2.6458
DEPARTMENT OF FACILITY SERVICES	**20120**					
Director of Facility Services		0.83	0.83	0.83	0.83	0.83
Department Fiscal Officer I/II		1	1	1	1	1
Building & Grounds Maintenance Supervisor I/II		1	1	1	1	1
Building & Grounds Maintenance Technician		1	1	1	1	1
Building & Grounds Maintenance Worker I/II/III		4	4	4	4	4
Fiscal & Technical Services Asst. I/II/III		0	0	0	0	0
Administrative Assistant I/II		0	0	0	0	0
		7.83	7.83	7.83	7.83	7.83
PARKS SERVICES	**20756**					
Building & Grounds Maintenance Worker I/II/III		1	1	1	1	1
		1	1	1	1	1
FAIR	**20190**					
County Fair/Event Ctr Manager		1	1	1	1	1
Fair Fiscal Coordinator I/II		0	0	0	0	0
Department Fiscal Officer I/II		0	0	0	0	0
Building & Grounds Maintenance Supervisor I/II		1	1	1	1	1
Building & Grounds Maintenance Worker I/II/III		0	0	0	0	0
		2	2	2	2	2
ENGINEERING-PUBLIC WORKS	**20210**					
Senior Engineering Technician OR		1	1	1	1	1
Engineering Technician I/II						
Management Analyst I/II		1	1	1	1	1
Fiscal & Technical Service Assistant I/II/III		0	0	0	0	0
Recording Secretary		0	0	0	0	0
		2	2	2	2	2
INFORMATION TECHNOLOGY	**20220**					
Director of Information Technology		1	1	1	1	1
Systems Analyst I/II		1	1	1	1	1
Office Automation Analyst		0	0	0	0	0
SAAS Systems Administrator		1	1	1	1	1
Programmer Analyst		0	0	0	0	0
Network / EDR Administrator		1	1	1	1	1
Office Automation Specialist		0	0	0	0	0
Telecommunications Technician		0	0	0	2	0
		4	4	4	6	4
RECORDS MANAGEMENT	**20469**					
Clerk/Recorder		0.1042	0.1042	0.1042	0.1042	0.1042
Asst. County Clerk/Recorder		0.1042	0.1042	0.1042	0.1042	0.1042
		0.2084	0.2084	0.2084	0.2084	0.2084
RECORDS MODERNIZATION	**22411**					
Clerk/Recorder		0.02	0.02	0.02	0.02	0.02
Asst. County Clerk/Recorder		0.02	0.02	0.02	0.02	0.02
		0.04	0.04	0.04	0.04	0.04
GENERAL TOTALS		**58.7242**	**58.7242**	**58.7242**	**62.7242**	**59.7242**
PUBLIC PROTECTION						
CHILD SUPPORT SERVICES	**70280**					
Director of Child Support Services		1	1	1	1	1
Deputy Child Support Attorney I/II		0	0	0	0	0
Assistant Director of Child Support Services OR		1	1	1	1	1
Community Outreach Coordinator						
Department Fiscal Officer I/II OR		0	0	0	0	0
Child Support Accounting Specialist						
Supervising Child Support Specialist		0	0	0	0	0
Program Training Compliance Analyst		0	0	0	0	0
Child Support Specialist I/II/III OR		4	4	4	4	4
Child Support Assistant I/II/III						
Child Support Services Legal Clerk I/II/III		0	0	0	0	0
Administrative Assistant I/II		0	0	0	0	0
Fiscal and Technical Services Assistant I/II/III		0	0	0	0	0
Office Assistant I/II/III		0	0	0	0	0
		6	6	6	6	6

ANIMAL CONTROL	**20428**					
Animal Control Supervisor		1	1	1	1	1
Animal Control Officer I/II		2	2	2	2	2
		3	3	3	3	3
DISTRICT ATTORNEY/CRIMINAL	**70301**					
District Attorney		1	1	1	1	1
Sr. DA Investigator		0	0	0	0	0
District Attorney Investigator		0	0	0	0	0
Assistant District Attorney OR		2	2	2	2	2
Deputy District Attorney I/II/III						
Family Violence Officer		0	0	0	0	0
Department Fiscal Officer I/II OR		0.8	0.8	0.8	0.8	0.8
Grant Compliance Officer						
District Attorney Administrator/Asst. Public Admin OR		3	3	3	3	3
Paralegal I/II/III OR						
Legal Services Assistant I/II OR						
Legal Secretary-Trainee/Legal Secretary/Legal Secretary-Senior						
Investigative Assistant OR		2	2	2	2	2
Investigation Specialist						
		8.8	8.8	8.8	8.8	8.8
DISTRICT ATTORNEY/OCJP-ADA	**70302**					
		0	0	0	0	0
		0	0	0	0	0
DA-DIVERSION (formerly 70303)	**70308**					
Community Care Case Manager		1	1	1	1	1
		1	1	1	1	1
DA/SRVP GRANT	**70306**					
		0	0	0	0	0
		0	0	0	0	0
DA/SLESF (formerly 70307)	**70309**					
Alternative Sentencing Manager		1	1	1	1	1
Community Care Case Manager		2	2	2	2	2
		3	3	3	3	3
PUBLIC ADMINISTRATOR-D.A.	**20432**					
Department Fiscal Officer I/II OR		0.2	0.2	0.2	0.2	0.2
Grant Compliance Officer						
		0.2	0.2	0.2	0.2	0.2
INTENSIVE DRUG OCJP-PROB.	**20370**					
		0	0	0	0	0
		0	0	0	0	0
PROBATION	**20400**					
Chief Probation Officer		1	1	1	1	1
Supervising Deputy Probation Officer		1	1	1	1	1
Department Fiscal Officer I/II		1	1	1	1	1
Management Analyst I/II		1	1	1	1	1
Deputy Probation Officer I/II/III		6	6	6	6	5
Report Writer		0	0	0	0	0
Probation Program Coordinator/Admin. Asst.		0	0	0	0	0
Detention Coordinator		0	0	0	0	0
Probation Assistant		3	3	3	3	2
Legal Services Assistant I/II OR		3	3	3	3	3
Administrative Assistant I/II OR						
Office Assistant I/II/III						
		16	16	16	16	14
PROBATION INTENSIVE SUPERVISION	**20402**					
		0	0	0	0	0
		0	0	0	0	0
PROBATION OFFENDER TREATMENT RECOVERY/ACT	**20403**					
		0	0	0	0	0
		0	0	0	0	0
PROBATION PRETRIAL	**20405**					
Deputy Probation Officer I/II/III		1	1	1	1	1
		1	1	1	1	1
PROBATION- GRANT -ADULT HIGH RISK	**20409**					
Management Analyst I/II		0	0	0	0	0
Probation Assistant		0	0	0	0	0
		0	0	0	0	0
PROBATION YOUTH OFFENDER BLOCK GRANT	**20415**					
Management Analyst I/II		0	0	0	0	0
Fiscal Officer I/II		0	0	0	0	0
Probation Assistant		0	0	0	0	0
		0	0	0	0	0

PROBATION - AB109	**20418**					
Probation Officer I/II/III		0	0	0	0	0
		0	0	0	0	0
VICTIM WITNESS - Probation	**20420**					
Victim/Witness Coordinator		1	1	1	1	1
Victim/Witness Advocate		2	2	2	2	2
		3	3	3	3	3
PUB. GUARDIAN/CONS./SOCIAL SERVE.	**20430**					
Chief Deputy Public Guardian/Conservator		1	1	1	1	1
Deputy Public Guardian/Conservator I/II		0.5	0.5	0.5	0.5	0.5
		1.5	1.5	1.5	1.5	1.5
SHERIFF	**70330**					
Sheriff/Coroner		1	1	1	1	1
Undersheriff		1	1	1	1	1
Patrol Commander		1	1	1	1	1
Sheriff Investigator Sergeant / Code Compliance Supervisor		1	1	1	1	1
Sheriff's Special Operations Sergeant		1	1	1	1	1
Jail Commander		1	1	1	1	1
Sheriff's Sergeant		5	5	5	5	5
Sheriff's Investigator / Cannabis Code Compliance		1	1	1	1	1
Sheriff's Investigator		2	2	2	2	2
Deputy Sheriff II Communications Equipment Coordinator		1	1	1	1	1
Deputy Sheriff I/II		15	15	15	15	15
Sheriff Fiscal Officer I/II		2	2	2	2	2
Communications Supervisor		1	1	1	1	1
Sheriff's Office Manager		1	1	1	1	1
Crime Analyst		0	0	0	0	0
Sheriff Emergency Services & Training Coordinator		0	0	0	0	0
Sheriff's Dispatcher I/II		8	8	8	8	8
Sheriff Services Assistant I/II		3	3	3	3	3
		45	45	45	45	45
SHERIFF - AB 109	**70362**					
Correctional Officer I/II		2	2	2	2	2
Deputy Sheriff I/II		2	2	2	2	2
		4	4	4	4	4
JAIL	**70380**					
Jail Commander		0	0	0	0	0
Correctional Sergeant		5	5	5	5	5
Correctional Officer I/II		15	15	15	15	15
		20	20	20	20	20
JAIL - SB 678	**70388**					
Correctional Officer I/II		0	0	0	0	0
Deputy Sheriff I/II		0	0	0	0	0
		0	0	0	0	0
COURT SECURITY	**70387**					
Correctional Officer I/II		1	1	1	1	1
Deputy Sheriff II		1	1	1	1	1
Deputy Sheriff Sergeant		1	1	1	1	1
		3	3	3	3	3
AGRICULTURAL COMMISSIONER	**20425**					
Agricultural Commissioner/Sealer of Weights & Measures		1	1	1	1	1
Deputy Agricultural Commissioner/Sealer of Weights & Measures OR		2	2	2	3	3
Agricultural Weights & Measures Inspector I/II/III OR						
Agricultural Weights & Measures Technician I/II/III						
Administrative Assistant I/II OR		1	1	1	1	1
Agricultural & Standards Management Analyst I/II						
New-AG Inspector I/II					1	0
		4	4	4	6	5
CLERK-RECORDER	**20460**					
County Clerk - Recorder		0.4279	0.4279	0.4279	0.4279	0.4279
Assistant County Clerk/Recorder		0.4279	0.4279	0.4279	0.4279	0.4279
Supervising Deputy Recorder		0	0	0	0	0
Elections Specialist		0	0	0	0	0
Elections Coordinator		0.25	0.25	0.25	0.25	0.25
Lead Deputy Clerk/Recorder OR		2	2	2	2	2
Deputy Clerk/Recorder I/II						
		3.1058	3.1058	3.1058	3.1058	3.1058
OFFICE OF EMERGENCY SERVICES	**20470**					
Director of Risk Management & Safety		0	0	0	0	0
Plumas County Office of Emergency Svcs - OES Mgr.		1	1	1	1	1
		1	1	1	1	1

BUILDING DEPARTMENT	**20426**					
Director of Bulding Services		1	1	1	1	1
Assistant Building Official		0	0	0	0	0
Project Manager		0	0	0	0	0
Senior Building Plancheck/Inspector OR		1	1	1	1	1
Building Plancheck/Inspector OR						
Plans Examiner I/II						
Senior Building Inspector OR		2	2	2	3	2
Building Inspector I/II						
Senior Permit Technician OR		3	3	3	3	2
Permit Technician						
Department Fiscal Officer I/II		0.5	0.5	0.5	0.7	0.35
Administrative Assistant I/II		1	1	1	1	1
		8.5	8.5	8.5	9.7	7.35
PLANNING DEPARTMENT	**20490**					
Planning Director		1	1	1	1	1
Assistant Planning Director		1	1	1	1	1
Senior Planner OR		2	2	2	2	2
Associate Planner OR						
Assistant Planner						
Executive Assistant - Planning		0	0	0	1	1
Department Fiscal Officer I/II		0.4	0.4	0.4	1.4	0.5
Administrative Assistant I/II		0	0	0	0	0
		4.4	4.4	4.4	6.4	5.5
CODE ENFORCEMENT	**20450**					
ChiefCode Enforcement Officer		1	1	1	1	1
Code Enforcement Officer		1	1	1	1	1
Department Fiscal Officer I/II		0	0	0	0	0.1
		2	2	2	2	2.1
GIS DEPARTMENT	**20510**					
Geographic Information Systems Coordinator		1	1	1	1	1
Geographic Information System Planner I/II OR		0	0	0	0	0
Planning Technician						
Department Fiscal Officer I/II		0.1	0.1	0.1	0.6	0.05
		1.1	1.1	1.1	1.6	1.05
PUBLIC PROTECTION TOTALS		**139.6058**	**139.6058**	**139.6058**	**145.3058**	**138.6058**
PUBLIC WAYS AND FACILITIES						
PUBLIC WORKS DEPARTMENT	**20521**					
Director of Public Works		1	1	1	1	1
Assistant Director of Public Works		1	1	1	1	1
Deputy Director of Public Works		1	1	1	1	1
Associate Engineer OR		3	3	3	3	3
Solid Waste Program Manager/Associate Engineer OR						
Assistant Engineer OR						
Engineering Technician I/II						
Senior Engineering Technician		1	1	1	1	1
Equipment Maintenance Supervisor		1	1	1	1	1
Principal Transportation Planner		1	1	1	1	1
Public Works Administrative Services Officer		1	1	1	1	1
Public Works Fiscal Off/Adm Serv.Manager		0	0	0	0	0
Lead Power Equipment Mechanic		1	1	1	1	1
Public Works Maintenance Supervisor		6	6	6	6	6
Power Equipment Mechanic I/II OR		6	6	6	6	6
Mechanic/Shop Technician						
Equipment Service Worker		1	1	1	1	1
Public Works Maintenance Leadworker		6	6	6	6	6
Welder		1	1	1	1	1
Public Works Maintenance Worker I/II/III		24	24	24	24	24
Fiscal & Technical Services Assistant I/II/III		2	2	2	2	2
Engineering Aide		0	0	0	0	0
		57	57	57	57	57
FLOOD CONTROL PROGRAM	**26103**					
General Manager		0	0	0	0	0
		0	0	0	0	0

AIRPORTS (A Division of Facility Services)	**20891**					
Director of Facility Services		0.17	0.17	0.17	0.17	0.17
Airport Manager		1.625	1.625	1.625	1.625	1.625
Project Manager		0	0	0	0	0
Geographic Information System Planner II		0	0	0	0	0
		1.795	1.795	1.795	1.795	1.795
PUBLIC WAYS AND FACILITIES TOTALS		**58.795**	**58.795**	**58.795**	**58.795**	**58.795**
PUBLIC ASSISTANCE						
VETERANS' SERVICE (A Division of Public Health)	**20640**					
Division Director Veterans Service Officer		1	1	1	1	1
Veterans Service Representative I/II OR		1.5	1.5	1.5	1.5	1.5
Administrative Assistant I/II						
		2.5	2.5	2.5	2.5	2.5
SENIOR SERVICES (A Division of Public Health)	**20480 & 20830**					
Senior Services Division Director		1	1	1	1	1
Office Supervisor		0	0	0	0	0
Department Fiscal Officer I/II OR		0	0	0	0	0
Grant Compliance Officer						
Office Assistant I/II/III		1	1	1	1	1
Driver I/II/III		2.8	2.8	2.8	2.8	2.8
Site Manager		2.75	2.75	2.75	2.75	2.75
Head Cook		2.625	2.625	2.625	2.625	2.625
Assistant Cook		2.125	2.125	2.125	2.125	2.125
		12.3	12.3	12.3	12.3	12.3
SOCIAL SERVICES	**70590**					
Social Services Director/Pub. Guardian/Pub. Conservator		1	1	1	1	1
Deputy Director/SS Program Manager		1	1	1	1	1
Staff Services Manager		1	1	1	1	1
Childrens Services Coordinator		0	0	0	0	0
Program Manager I/II		1	1	1	1	1
Social Services Supervisor I/II		2	2	2	2	2
Welfare Fraud Investigator I/II		1	1	1	1	1
Employment and Training Supervisor		1	1	1	1	1
Systems Support Analyst		0	0	0	0	0
Staff Services Analyst I/II		2	2	2	2	2
Senior Social Worker A/B		2	2	2	2	2
Social Worker I/II/III		7	7	7	7	7
Eligibility Specialist Supervisor		1	1	1	1	1
Employment and Training Worker I/II/III		3	3	3	3	3
Legal Services Assistant I/II		0	0	0	0	0
Information Systems Technician		1	1	1	1	1
Office Supervisor		2	2	2	2	2
Eligibility Specialist I/II/III		8	8	8	8	8
Social Services Aide		2	2	2	2	2
Staff Services Specialist		1	1	1	1	1
Fiscal and Technical Services Assistant I/II/III		2	2	2	2	2
Office Assistant I/II/III		2	2	2	2	2
		41	41	41	41	41
PUBLIC ASSISTANCE TOTALS		**55.8**	**55.8**	**55.8**	**55.8**	**55.8**
HEALTH AND SANITATION						
ENVIRONMENTAL HEALTH	**20550**					
Environmental Health Director		1	1	1	1	1
Senior Environmental Health Specialist		0	0	0	0	0
Environmental Health Specialist I/II/III OR		4	4	4	5	4
Hazardous Materials Specialist I/II/III						
Environmental Health Technician I/II		2	2	2	2	2
Environmental Health Aide		0	0	0	0	0
Administrative Assistant I/II		0	0	0	0	0
Office Assistant I/II/III		0	0	0	0	0
		7	7	7	8	7
PUBLIC HEALTH-STATE AID	**70559**					
Public Health Program Division Chief		0.025	0.025	0.025	0.025	0.025
Health Education Coordinator I/II OR		0.55	0.55	0.55	0.55	0.55
Health Education Specialist OR						
Community Outreach Coordinator						
Public Health Nurse I/II/III OR		0	0	0	0	0
Registered Nurse I/II OR						
Licensed Vocational Nurse I/II						
HIV Specialty Clinic Therapist		0	0	0	0	0

PUBLIC HEALTH-STATE AID - continued						
Department Fiscal Officer I/II OR		0.11	0.11	0.11	0.11	0.11
Management Analyst I/II OR						
Grant Compliance Officer OR						
PH Administrative Services Officer						
		0.685	0.685	0.685	0.685	0.685
PUBLIC HEALTH	**70560**					
Public Health Director		1	1	1	1	1
Assistant Public Health Director		1	1	1	1	1
Director of Nursing		0.69	0.69	0.69	0.69	0.69
Public Health Program Division Chief		0.975	0.975	0.975	0.975	1.875
Physicians Assistant OR		1	1	1	1	1
Nurse Practitioner						
Public Health Nurse I/II/III OR		8.07	8.07	8.07	8.07	8.07
Registered Nurse I/II OR						
Licensed Vocational Nurse I/II						
Registered Dental Assistant I/II		0	0	0	0	0
HIV Specialty Clinic Therapist		0	0	0	0	0
Health Education Coordinator I/II OR		12.025	12.025	12.025	12.025	12.025
Health Education Specialist OR						
Community Outreach Coordinator						
Epidemiologist		1	1	1	1	1
Public Health Database Analyst		2	2	2	2	2
Public Health Emergency Preparedness Coordinator		0.8	0.8	0.8	0.8	0.8
Mentoring Coordinator		0	0	0	0	0
Department Fiscal Officer I/II OR		3.89	3.89	3.89	3.89	3.89
Management Analyst I/II OR						
Grant Compliance Officer OR						
PH Administrative Services Officer						
Office Supervisor		1	1	1	1	1
Administrative Assistant I/II OR		2.75	2.75	2.75	2.75	3.75
Office Assistant I/II/III OR						
Fiscal and Technical Services Assistant I/II/III						
		36.2	36.2	36.2	36.2	38.1
CDC BASE/PAN FLUE	**70561**					
Director of Nursing		0.18	0.18	0.18	0.18	0.18
Assistant Public Health Director		0	0	0	0	0
Public Health Program Division Chief		0	0	0	0	0.1
Public Health Nurse I/II/III OR		0	0	0	0	0
Registered Nurse I/II OR						
Licensed Vocational Nurse I/II						
Health Education Coordinator I/II OR		0.35	0.35	0.35	0.35	0.35
Health Education Specialist OR						
Community Outreach Coordinator						
Public Health Emergency Preparedness Coordinator		0.1	0.1	0.1	0.1	0.1
Department Fiscal Officer I/II OR		0	0	0	0	0
Grant Compliance Officer OR						
Management Analyst I/II OR						
PH Administrative Services Officer						
		0.63	0.63	0.63	0.63	0.73
CHILDREN AND FAMILIES COMMISSION	**70562**					
Grants Compliance Officer		0	0	0	0	0
Administrative Assistant I/II		0	0	0	0	0
Family Care Coordinator (contracted)		0.5	0.5	0.5	0.5	0.5
Executive Director (contracted)		1	1	1	1	1
		1.5	1.5	1.5	1.5	1.5
HPP 70566	**70566**					
Director of Nursing		0.13	0.13	0.13	0.13	0.13
Assistant Public Health Director		0	0	0	0	0
Public Health Nurse I/II/III OR		0	0	0	0	0
Registered Nurse I/II OR						
Licensed Vocational Nurse I/II						
Health Education Coordinator I/II OR		0.4	0.4	0.4	0.4	0.4
Health Education Specialist OR						
Community Outreach Coordinator						
Public Health Emergency Preparedness Coordinator		0.1	0.1	0.1	0.1	0.1
Department Fiscal Officer I/II OR		0	0	0	0	0
Grant Compliance Officer OR						
Management Analyst I/II OR						
PH Administrative Services Officer						
		0.63	0.63	0.63	0.63	0.63

BEHAVIORAL HEALTH	**70570**					
Behavioral Health Director		1	1	1	1	1
Behavioral Health Deputy Director		0	0	0	0	0
BH Quality Improvement Compliance Manager		1	1	1	1	1
BH Unit Supervisor		1.5	1.5	1.5	1.5	1.5
BH Unit Supervisor - Nursing		1	1	1	1	1
AOD Programs Clinician - Supervisor		0	0	0	0	0
Management Analyst I/II		0.5	0.5	0.5	0.5	0.5
BH Therapist I/II OR Senior		6.2	6.2	6.2	6.2	6.2
DIC Therapist		0	0	0	0	0
BH Case Management Specialist I/II OR Senior		8.3	8.3	8.3	8.3	8.3
Psychiatrist/Medical Director		0	0	0	0	0
BH LVN I/II OR		1.75	1.75	1.75	1.75	1.75
BH RN I/II OR						
BH Psychiatric Nurse I/II OR						
BH Nurse Practitioner						
DIC LVN I/II OR		0	0	0	0	0
DIC RN I/II						
BH Administrative Services Officer		1	1	1	1	1
BH Department Fiscal Officer I/II OR		0.5	0.5	0.5	0.5	0.5
Management Analyst I/II						
BH Systems Analyst OR		2.25	2.25	2.25	2.25	2.25
Information System Technician						
Continuing Care Coordinator		1	1	1	1	1
Lead Residential Care Facility Attendant		0	0	0	0	0
Office Supervisor		1	1	1	1	1
BH Administrative Assistant I/II		1.5	1.5	1.5	1.5	1.5
BH Clinical Records Specialist		0.5	0.5	0.5	0.5	0.5
BH Supervising Site Coordinator		0	0	0	0	0
BH Site Coordinator-DIC		0	0	0	0	0
BH Site Coordinator-Quincy		0	0	0	0	0
BH Supervising Site Coordinator	**70571**	1	1	1	1	1
BH Site Coordinator-DIC OR		3	3	3	3	3
BH Site Coordinator-Chester OR						
BH Site Coordinator-Greenville OR						
BH Site Coordinator-Portola						
BH Support Services Coordinator		0	0	0	0	0
MHSA Coordinator		1	1	1	1	1
Management Analyst I/II		0.25	0.25	0.25	0.25	0.25
Behavioral Health Therapist I/II or Senior		2	2	2	2	2
Crisis Team BH Therapist -Senior		0	0	0	0	0
BH Case Management Specialist I/II OR Senior		3	3	3	3	3
Crisis Case Management Specialist I/II OR Senior		0	0	0	0	0
BH Support Services Tech I/II		2	2	2	2	2
BH Administrative Assistant I/II		0.5	0.5	0.5	0.5	0.5
BH Quality Assurance Coordinator		0	0	0	0	0
BH Systems Analyst OR		0.2	0.2	0.2	0.2	0.2
Information System Technician						
BH Clinical Records Specialist		0.5	0.5	0.5	0.5	0.5
Residential Care Faciltiy Attendant		0	0	0	0	0
BH Unit Supervisor	**70575**	0.5	0.5	0.5	0.5	0.5
Management Analyst I/II		0.25	0.25	0.25	0.25	0.25
BH Systems Analyst OR		0.05	0.05	0.05	0.05	0.05
Information System Technician						
Behavioral Health Therapist I/II or Senior		0.55	0.55	0.55	0.55	0.55
BH Case Management Specialist I/II OR Senior		0.7	0.7	0.7	0.7	0.7
BEHAVIORAL HEALTH - Continued	**70575**					
BH LVN I/II OR		0.25	0.25	0.25	0.25	0.25
BH RN I/II OR						
BH Psychiatric Nurse I/II OR						
BH Nurse Practitioner						
BH Unit Supervisor	**70578**	0	0	0	0	0
BH AOD Administrator	**70580**	1	1	1	1	1
Behavioral Health Therapist I/II or Senior		0.25	0.25	0.25	0.25	2.25
BH Case Management Specialist I/II OR Senior		1	1	1	1	1
BH Department Fiscal Officer I/II OR		0.5	0.5	0.5	0.5	0.5
Management Analyst I/II						
BH Systems Analyst OR		0.5	0.5	0.5	0.5	0.5
Information System Technician						
MHSA Coordinator		0	0	0	0	0
BH Administrative Assistant I/II		0	0	0	0	0

Continuing Care Coordinator	70574	0	0	0	0	0
Sierra House Residential Care Facility Supervisor		0	0	0	0	0
Lead Residential Care Facility Attendant		0	0	0	0	0
Residential Care Faciltiy Attendant		0	0	0	0	0
		48	48	48	48	50
HEALTH AND SANITATION TOTALS		**94.645**	**94.645**	**94.645**	**95.645**	**98.645**
EDUCATION						
LIBRARY	20670					
County Librarian		0.5	0.5	0.5	0.5	0.5
Librarian		0	0	0	0	0
Fiscal & Technical Services Asst. I/II/III		1	1	1	1	1
Branch Library Assistant I/II		1.726	1.726	1.726	1.726	1.726
Library Technician OR		2.5	2.5	2.5	2.5	2.5
Library Aide						
		5.726	5.726	5.726	5.726	5.726
LITERACY	20675					
County Librarian		0.5	0.5	0.5	0.5	0.5
Librarian		0	0	0	0	0
Lib./Literacy Program Coordinator		0	0	0	0	0
Lib./Literacy Program Assistant I/II		1.45	1.45	1.45	1.45	1.45
Library Literacy Clerk		0	0	0	0	0
		1.95	1.95	1.95	1.95	1.95
SIERRA COUNTY LITERACY	20678					
Literacy Program Coordinator		0	0	0	0	0
Literacy Program Assistant		0	0	0	0	0
		0	0	0	0	0
FARM ADVISOR	20680					
Administrative Assistant I/II		1	1	1	1	1
4H Program Asst.		0	0	0	0	0
Office Assistant I/II/III		0	0	0	0	0
		1	1	1	1	1
EDUCATION TOTALS		**8.676**	**8.676**	**8.676**	**8.676**	**8.676**
RECREATION AND CULTURE						
MUSEUM	20780					
Museum Director		1	1	1	1	1
Assistant Museum Director OR		1	1	1	1	1
Museum Registrar						
		2	2	2	2	2
RECREATION AND CULTURE TOTALS		**2**	**2**	**2**	**2**	**2**
GRAND TOTALS:		**418.246**	**418.246**	**418.246**	**428.946**	**422.246**

County of Plumas
Pay Schedule

Effective as of 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

CONFIDENTIAL EMPLOYEE UNIT

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
ACCOUNTANT	$21.17	$22.23	$23.35	$24.52	$25.75	$27.05	$28.41	$29.83	$31.33	$32.90
ACCOUNTANT AUDITOR 1	$23.93	$25.13	$26.39	$27.72	$29.11	$30.56	$32.09	$33.71	$35.38	$37.17
ACCOUNTANT AUDITOR 2	$26.37	$27.69	$29.09	$30.54	$32.07	$33.69	$35.36	$37.13	$39.01	$40.95
ASSISTANT AUDITOR/CONTROLLER	$30.51	$32.03	$33.64	$35.33	$37.10	$38.98	$40.92	$42.97	$45.12	$47.38
ASST RISK MGR/OCC SAFETY & HEALTH SPEC	$28.55	$29.98	$31.47	$33.05	$34.72	$36.45	$38.28	$40.21	$42.20	$44.32
CHIEF DEPUTY AUDITOR	$29.10	$30.55	$32.08	$33.70	$35.37	$37.16	$39.03	$40.97	$43.04	$45.20
CLERK OF THE BOARD	$28.03	$29.44	$30.91	$32.45	$34.07	$35.78	$37.57	$39.45	$41.42	$43.50
DEPUTY COUNTY COUNSEL 1	$38.24	$40.15	$42.17	$44.29	$46.50	$48.82	$51.27	$53.83	$56.52	$59.35
DEPUTY COUNTY COUNSEL 2	$42.63	$44.76	$47.00	$49.35	$51.82	$54.41	$57.13	$59.99	$62.99	$66.13
DEPUTY COUNTY COUNSEL 3	$47.95	$50.35	$52.87	$55.51	$58.29	$61.20	$64.27	$67.48	$70.85	$74.39
FISCAL SUPPORT COORDINATOR	$19.94	$20.95	$21.99	$23.10	$24.27	$25.48	$26.76	$28.12	$29.53	$31.00
HR PAYROLL SPECIALIST 1	$23.08	$24.24	$25.47	$26.74	$28.09	$29.50	$30.96	$32.53	$34.16	$35.88
HR PAYROLL SPECIALIST 2	$25.45	$26.73	$28.08	$29.49	$30.95	$32.52	$34.15	$35.87	$37.66	$39.56
HUMAN RESOURCES ANALYST 1	$23.92	$25.12	$26.38	$27.71	$29.10	$30.55	$32.08	$33.70	$35.37	$37.16
HUMAN RESOURCES ANALYST 2	$26.37	$27.69	$29.09	$30.54	$32.07	$33.69	$35.36	$37.13	$39.01	$40.95
HUMAN RESOURCES TECHNICIAN 1	$18.54	$19.47	$20.45	$21.47	$22.55	$23.67	$24.86	$26.12	$27.42	$28.79
HUMAN RESOURCES TECHNICIAN 2	$20.45	$21.47	$22.55	$23.67	$24.86	$26.12	$27.42	$28.79	$30.25	$31.77
HUMAN RESOURCES TECHNICIAN 3	$21.69	$22.77	$23.91	$25.11	$26.37	$27.69	$29.09	$30.54	$32.07	$33.69
LEAD FISCAL & TECH SERV ASST	$17.68	$18.57	$19.50	$20.48	$21.52	$22.59	$23.72	$24.91	$26.16	$27.48
MANAGEMENT ANALYST 1	$23.92	$25.12	$26.38	$27.71	$29.10	$30.55	$32.08	$33.70	$35.37	$37.16
MANAGEMENT ANALYST 2	$26.37	$27.69	$29.09	$30.54	$32.07	$33.69	$35.36	$37.13	$39.01	$40.95
NETWORK/EDR ADMINISTRATOR	$29.31	$30.79	$32.33	$33.96	$35.66	$37.45	$39.33	$41.29	$43.35	$45.52
OFFICE OF EMERGENCY SERVICES-OES MGR.	$29.15	$30.61	$32.14	$33.75	$35.45	$37.23	$39.09	$41.04	$43.10	$45.26
PARALEGAL 1	$23.08	$24.24	$25.47	$26.74	$28.09	$29.50	$30.96	$32.53	$34.16	$35.88
PARALEGAL 2	$25.45	$26.73	$28.08	$29.49	$30.95	$32.52	$34.15	$35.87	$37.66	$39.56
PARALEGAL 3	$29.17	$30.64	$32.17	$33.79	$35.49	$37.27	$39.14	$41.11	$43.16	$45.33
PAYROLL SPECIALIST 1	$23.08	$24.24	$25.47	$26.74	$28.09	$29.50	$30.96	$32.53	$34.16	$35.88
PAYROLL SPECIALIST 2	$25.45	$26.73	$28.08	$29.49	$30.95	$32.52	$34.15	$35.87	$37.66	$39.56
SAAS SYSTEMS ADMINISTRATOR	$31.57	$33.15	$34.81	$36.56	$38.39	$40.31	$42.33	$44.45	$46.67	$49.00
SYSTEMS ANALYST 1	$27.72	$29.11	$30.56	$32.09	$33.71	$35.38	$37.17	$39.05	$40.99	$43.06
SYSTEMS ANALYST 2	$30.51	$32.03	$33.64	$35.33	$37.10	$38.98	$40.92	$42.97	$45.12	$47.38

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CONTRACT EMPLOYEES

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
AIRPORT MANAGER	$22.03	$23.14	$24.29	$25.51	$26.78	$28.12	$29.53	$31.00	$32.55	$34.18
ASSISTANT COUNTY COUNSEL	$55.44	$58.21	$61.12	$64.18	$67.39	$70.76	$74.29	$78.01	$81.91	$86.01
BH DEPUTY DIRECTOR	$45.00	$47.25	$49.62	$52.11	$54.72	$57.46	$60.34	$63.36	$66.53	$69.86
GRANT MANAGER	$35.00	$36.77	$38.60	$40.54	$42.57	$44.70	$46.93	$49.28	$51.74	$54.33

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DEPARTMENT HEADS

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
AG COMM/SEALER OF WTS & MEAS	$48.00	$50.40	$52.92	$55.57	$58.34	$61.26	$64.32	$67.54	$70.92	$74.46
ALCOHOL & DRUG ADMINISTRATOR	$36.06	$37.87	$39.77	$41.76	$43.85	$46.05	$48.36	$50.78	$53.32	$55.99
BEHAVIORAL HEALTH DIRECTOR	$58.00	$60.90	$63.95	$67.14	$70.50	$74.02	$77.73	$81.61	$85.69	$89.98
CHIEF PROBATION OFFICER	$45.00	$47.25	$49.61	$52.09	$54.70	$57.43	$60.30	$63.32	$66.49	$69.81
COUNTY ADMINISTRATIVE OFFICER	$75.00	$78.75	$82.69	$86.82	$91.16	$95.72	$100.51	$105.53	$110.81	$116.35
COUNTY COUNSEL	$70.71	$74.25	$77.96	$81.86	$85.95	$90.25	$94.76	$99.50	$104.47	$109.69
COUNTY FAIR MANAGER	$42.00	$44.10	$46.31	$48.62	$51.05	$53.60	$56.28	$59.10	$62.05	$65.16
COUNTY LIBRARIAN	$38.00	$39.90	$41.90	$43.99	$46.19	$48.50	$50.92	$53.47	$56.14	$58.95
DIRECTOR OF BUILDING SERVICES	$47.00	$49.35	$51.82	$54.41	$57.13	$59.99	$62.98	$66.13	$69.44	$72.91
DIRECTOR OF CHILD SUPPORT SVCS	$42.00	$44.10	$46.31	$48.62	$51.05	$53.60	$56.28	$59.10	$62.05	$65.16
DIRECTOR OF FACILITY SERVICES	$40.00	$42.00	$44.10	$46.31	$48.62	$51.05	$53.60	$56.28	$59.10	$62.05
DIRECTOR OF INFO TECHNOLOGIES	$48.00	$50.40	$52.92	$55.57	$58.34	$61.26	$64.32	$67.54	$70.92	$74.46
DIRECTOR OF PUBLIC HEALTH	$58.00	$60.90	$63.95	$67.14	$70.50	$74.02	$77.73	$81.61	$85.69	$89.98
DIRECTOR OF PUBLIC WORKS	$55.00	$57.75	$60.64	$63.67	$66.85	$70.20	$73.71	$77.39	$81.26	$85.32
DIRECTOR OF RISK MANAGEMENT AND SAFETY	$45.00	$47.25	$49.61	$52.09	$54.70	$57.43	$60.30	$63.32	$66.49	$69.81
ENVIRONMENTAL HEALTH DIRECTOR	$48.00	$50.40	$52.92	$55.57	$58.34	$61.26	$64.32	$67.54	$70.92	$74.46
HUMAN RESOURCES DIRECTOR	$50.00	$52.50	$55.13	$57.88	$60.78	$63.81	$67.00	$70.36	$73.87	$77.57
MUSEUM DIRECTOR	$30.00	$31.50	$33.08	$34.73	$36.47	$38.29	$40.20	$42.21	$44.32	$46.54
PLANNING DIRECTOR	$55.38	$58.15	$61.06	$64.11	$67.31	$70.68	$74.21	$77.93	$81.82	$85.91
SOCIAL SERV DIR/PUB GUARD/PC	$50.00	$52.50	$55.13	$57.88	$60.78	$63.81	$67.00	$70.36	$73.87	$77.57

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ELECTED OFFICALS

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
ASSESSOR	$46.05	$0.00	$0.00	$0.00	$0.00	$48.37	$50.78	$53.32	$55.99	$58.78
AUDITOR/CONTROLLER	$47.55	$0.00	$0.00	$0.00	$0.00	$49.94	$52.43	$55.06	$57.80	$60.70
BOARD OF SUPERVISORS-CPI 2014	$22.08	$0.00	$0.00	$0.00	$0.00	$23.19	$24.35	$25.56	$26.84	$28.19
BOARD OF SUPERVISORS-CPI 2018	$24.29	$0.00	$0.00	$0.00	$0.00	$25.51	$26.78	$28.12	$29.53	$31.00
BOARD OF SUPERVISORS-NON PERS-CPI 2022	$30.36	$0.00	$0.00	$0.00	$0.00	$31.87	$33.47	$35.14	$36.90	$38.74
BOARD OF SUPERVISORS-PERSABLE-CPI 2022	$28.38	$0.00	$0.00	$0.00	$0.00	$29.80	$31.29	$32.85	$34.50	$36.22
BOARD OF SUPERVISORS-NON PERS-CPI 2023	$31.62	$0.00	$0.00	$0.00	$0.00	$33.20	$34.86	$36.60	$38.43	$40.35
BOARD OF SUPERVISORS-PERSABLE-CPI 2023	$29.56	$0.00	$0.00	$0.00	$0.00	$31.04	$32.59	$34.22	$35.93	$37.73
BOARD OF SUPERVISORS-NON PERS-CPI 2024	$32.83	$0.00	$0.00	$0.00	$0.00	$34.48	$36.20	$38.01	$39.91	$41.90
BOARD OF SUPERVISORS-PERSABLE-CPI 2024	$30.70	$0.00	$0.00	$0.00	$0.00	$32.23	$33.84	$35.53	$37.31	$39.18
CLERK-RECORDER **	$46.05	$0.00	$0.00	$0.00	$0.00	$48.37	$50.78	$53.32	$55.99	$58.78
DISTRICT ATTORNEY	$84.54	$0.00	$0.00	$0.00	$0.00	$88.76	$93.21	$97.86	$102.75	$107.90
SHERIFF/CORONER	$58.64	$0.00	$0.00	$0.00	$0.00	$61.58	$64.65	$67.88	$71.27	$74.84
TREASURER/TAX COLLECTOR **	$46.05	$0.00	$0.00	$0.00	$0.00	$48.37	$50.78	$53.32	$55.99	$58.78

**** Stipends adopted by Ordinance #07-1059 on 09/02/2007, revised as of 06/30/2024 per Ordinance #22-1142 adopted 03/01/2022**

CLERK-RECORDER	$4.27	$0.00	$0.00	$0.00	$0.00	$4.48	$4.71	$4.94	$5.19	$5.45
TREASURER/TAX COLLECTOR	$5.16	$0.00	$0.00	$0.00	$0.00	$5.42	$5.69	$5.97	$6.27	$6.59

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OE3 PUBLIC WORKS

	HOURLY RATE											
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**	**L6**	**L7**
ASSOCIATE ENGINEER	$32.49	$34.10	$35.82	$37.62	$39.50	$41.48	$43.56	$45.76	$48.04	$50.46	$52.98	$55.63
ENGINEERING AIDE	$18.51	$19.42	$20.41	$21.42	$22.49	$23.65	$24.79	$26.04	$27.34	$28.72	$30.16	$31.66
ENGINEERING TECHNICIAN 1	$22.44	$23.57	$24.77	$26.00	$27.31	$28.68	$30.13	$31.63	$33.22	$34.89	$36.64	$38.47
ENGINEERING TECHNICIAN 2	$24.26	$25.46	$26.76	$28.11	$29.51	$30.99	$32.55	$34.18	$35.89	$37.71	$39.60	$41.58
EQUIPMENT SERVICE WORKER	$18.51	$19.42	$20.41	$21.42	$22.49	$23.65	$24.79	$26.04	$27.34	$28.72	$30.16	$31.66
FISCAL/TECHNICAL SERVICES ASSISTANT 1	$18.51	$19.42	$20.41	$21.42	$22.49	$23.65	$24.79	$26.04	$27.34	$28.72	$30.16	$31.66
FISCAL/TECHNICAL SERVICES ASSISTANT 2	$19.44	$20.41	$21.43	$22.50	$23.62	$24.82	$26.06	$27.38	$28.73	$30.17	$31.68	$33.26
FISCAL/TECHNICAL SERVICES ASSISTANT 3	$21.43	$22.50	$23.62	$24.82	$26.06	$27.38	$28.73	$30.17	$31.68	$33.27	$34.94	$36.68
LEAD POWER EQUIPMENT MECHANIC	$25.22	$26.50	$27.84	$29.23	$30.71	$32.23	$33.86	$35.57	$37.35	$39.23	$41.19	$43.25
MANAGEMENT ANALYST 1	$24.31	$25.51	$26.81	$28.14	$29.55	$31.03	$32.60	$34.22	$35.94	$37.74	$39.63	$41.61
MANAGEMENT ANALYST 2	$27.03	$28.38	$29.80	$31.29	$32.85	$34.52	$36.25	$38.06	$39.96	$41.96	$44.06	$46.27
MECHANIC/SHOP TECHNICIAN	$22.86	$24.01	$25.21	$26.49	$27.82	$29.21	$30.70	$32.22	$33.84	$35.54	$37.31	$39.18
POWER EQUIPMENT MECHANIC 1	$21.15	$22.21	$23.33	$24.50	$25.73	$27.03	$28.39	$29.81	$31.31	$32.87	$34.52	$36.24
POWER EQUIPMENT MECHANIC 2	$22.86	$24.01	$25.21	$26.49	$27.82	$29.21	$30.70	$32.22	$33.84	$35.54	$37.31	$39.18
PRINCIPAL TRANSPORTATION PLANNER	$37.61	$39.49	$41.47	$43.55	$45.75	$48.03	$50.45	$52.97	$55.63	$58.41	$61.32	$64.39
PUBLIC WORKS MAINTENANCE LEADWORKER	$22.50	$23.62	$24.82	$26.06	$27.38	$28.73	$30.17	$31.68	$33.27	$34.92	$36.67	$38.51
PUBLIC WORKS MAINTENANCE WORKER 1	$18.51	$19.42	$20.41	$21.42	$22.49	$23.65	$24.79	$26.04	$27.34	$28.72	$30.16	$31.66
PUBLIC WORKS MAINTENANCE WORKER 2	$19.44	$20.41	$21.43	$22.50	$23.62	$24.82	$26.06	$27.38	$28.73	$30.17	$31.68	$33.26
PUBLIC WORKS MAINTENANCE WORKER 3	$21.43	$22.50	$23.62	$24.82	$26.06	$27.38	$28.73	$30.17	$31.68	$33.27	$34.94	$36.68
PUBLIC WORKS SENIOR ENV. PLANNER	$32.49	$34.10	$35.82	$37.62	$39.50	$41.48	$43.56	$45.76	$48.04	$50.46	$52.98	$55.63
SENIOR ENGINEERING TECHNICIAN	$26.73	$28.06	$29.49	$30.96	$32.51	$34.13	$35.86	$37.65	$39.54	$41.51	$43.59	$45.77
SOLID WASTE PROGRAM MANAGER	$29.48	$30.95	$32.50	$34.12	$35.83	$37.62	$39.50	$41.48	$43.56	$45.75	$48.03	$50.44
WELDER	$22.20	$23.32	$24.48	$25.71	$27.02	$28.38	$29.79	$31.30	$32.86	$34.53	$36.25	$38.07

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OE3 PUBLIC WORKS MID-MGMT

	HOURLY RATE											
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**	**L6**	**L7**
ASSISTANT DIRECTOR OF PUBLIC WORKS	$39.48	$41.46	$43.54	$45.74	$48.02	$50.44	$52.96	$55.62	$58.38	$61.32	$64.39	$67.61
DEPUTY DIRECTOR OF PUBLIC WORKS	$39.48	$41.46	$43.54	$45.74	$48.02	$50.44	$52.96	$55.62	$58.38	$61.32	$64.39	$67.61
EQUIPMENT MAINTENANCE SUPERVISOR	$29.48	$30.95	$32.50	$34.12	$35.83	$37.62	$39.50	$41.48	$43.56	$45.75	$48.03	$50.44
PUBLIC WORKS ADMIN SERVICES OFFICER	$38.48	$40.40	$42.42	$44.55	$46.79	$49.13	$51.59	$54.18	$56.91	$59.76	$62.75	$65.89
PW FISCAL OFFICER/ADMIN SERVICES MANAGER	$33.92	$35.63	$37.42	$39.29	$41.27	$43.34	$45.52	$47.79	$50.18	$52.70	$55.34	$58.11
PW ROAD MAINTENANCE SUPERVISOR	$26.05	$27.36	$28.72	$30.18	$31.70	$33.28	$34.96	$36.71	$38.56	$40.48	$42.50	$44.64

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OE3 GENERAL

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
4-H REPRESENTATIVE	$18.72	$19.65	$20.63	$21.68	$22.76	$23.91	$25.12	$26.37	$27.70	$29.08
ACCOUNTANT	$19.68	$20.68	$21.72	$22.80	$23.96	$25.16	$26.43	$27.75	$29.14	$30.60
ACCOUNTING TECHNICIAN	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56	$29.98
ADMINISTRATIVE ASSISTANT 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
ADMINISTRATIVE ASSISTANT 2	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
AG & STANDARDS INSPECTOR 1	$22.06	$23.16	$24.33	$25.55	$26.83	$28.17	$29.58	$31.08	$32.63	$34.27
AG & STANDARDS INSPECTOR 2	$25.65	$26.95	$28.29	$29.70	$31.20	$32.76	$34.41	$36.14	$37.95	$39.85
AG & STANDARDS INSPECTOR 3	$28.30	$29.72	$31.22	$32.78	$34.42	$36.15	$37.96	$39.87	$41.86	$43.96
AG & STANDARDS TECHNICIAN 1	$17.04	$17.90	$18.80	$19.75	$20.75	$21.78	$22.87	$24.02	$25.23	$26.49
AG & STANDARDS TECHNICIAN 2	$18.70	$19.64	$20.63	$21.67	$22.75	$23.89	$25.09	$26.35	$27.68	$29.07
AG & STANDARDS TECHNICIAN 3	$20.32	$21.34	$22.42	$23.54	$24.73	$25.97	$27.27	$28.64	$30.07	$31.59
AG & STANDARDS MANAGEMENT ANALYST 1	$22.84	$23.99	$25.20	$26.46	$27.78	$29.17	$30.64	$32.17	$33.79	$35.49
AG & STANDARDS MANAGEMENT ANALYST 2	$25.40	$26.67	$28.01	$29.42	$30.89	$32.45	$34.07	$35.78	$37.57	$39.45
ALCOHOL & DRUG PREV COORD	$19.83	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82
ALCOHOL & DRUG THERAPIST 1	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66	$37.45
ALCOHOL & DRUG THERAPIST 2	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30	$41.28
ALTERNATIVE SENTENCING COORD	$20.75	$21.78	$22.87	$24.02	$25.23	$26.49	$27.83	$29.21	$30.69	$32.22
ANIMAL CONTROL OFFICER 1	$19.35	$20.31	$21.33	$22.40	$23.51	$24.69	$25.93	$27.22	$28.58	$30.01
ANIMAL CONTROL OFFICER 2	$22.40	$23.51	$24.69	$25.93	$27.22	$28.58	$30.01	$31.51	$33.08	$34.75
ANIMAL SHELTER ATTENDANT	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
APPRAISAL ASSISTANT	$18.80	$19.75	$20.75	$21.78	$22.87	$24.02	$25.23	$26.49	$27.83	$29.21
APPRAISER 1	$19.83	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82
APPRAISER 2	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82	$32.38	$34.00
APPRAISER 3	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66	$37.45
ASSISTANT COOK	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
ASSISTANT MUSEUM DIRECTOR	$17.47	$18.34	$19.26	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.15
ASSISTANT PLANNER	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82	$32.38
ASSOCIATE PLANNER	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
AUDITOR ACCOUNTING CLERK 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
AUDITOR ACCOUNTING CLERK 2	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
AUDITOR ACCOUNTING TECH 1	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14	$29.57	$31.05
AUDITOR/APPRAISER 1	$18.80	$19.75	$20.75	$21.78	$22.87	$24.02	$25.23	$26.49	$27.83	$29.21
AUDITOR/APPRAISER 2	$20.33	$21.36	$22.43	$23.55	$24.73	$25.98	$27.27	$28.64	$30.08	$31.59
AUDITOR/APPRAISER 3	$22.42	$23.54	$24.72	$25.97	$27.26	$28.63	$30.07	$31.58	$33.16	$34.82
BH ADMINISTRATIVE ASSISTANT 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
BH ADMINISTRATIVE ASSISTANT 2	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5
BH CASE MGMT SPECIALIST 1	$22.15	$23.28	$24.43	$25.66	$26.95	$28.30	$29.72	$31.22	$32.78	$34.43
BH CASE MGMT SPECIALIST 2	$24.42	$25.65	$26.93	$28.29	$29.71	$31.21	$32.76	$34.42	$36.15	$37.95
BH CASE MGMT SPECIALIST SR	$26.69	$28.05	$29.45	$30.92	$32.48	$34.10	$35.81	$37.61	$39.50	$41.47
BH CLINICAL RECORDS SPECIALIST	$19.31	$20.29	$21.31	$22.37	$23.50	$24.68	$25.92	$27.21	$28.58	$30.01
BH QUALITY ASSURANCE COORD	$29.54	$31.02	$32.58	$34.23	$35.93	$37.74	$39.62	$41.62	$43.70	$45.90
BH SITE COORDINATOR	$20.50	$21.54	$22.61	$23.75	$24.93	$26.19	$27.51	$28.87	$30.34	$31.85
BH SUPERVISING SITE COORD	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
BH SUPPORT SERVICES COORD	$18.34	$19.27	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.17	$28.52
BH SUPPORTIVE SERVICES TECH 1	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81
BH SUPPORTIVE SERVICES TECH 2	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
BH SYSTEMS ANALYST	$28.40	$29.84	$31.32	$32.90	$34.56	$36.29	$38.11	$40.02	$42.03	$44.14
BH THERAPIST 1	$27.63	$29.01	$30.46	$32.00	$33.59	$35.28	$37.05	$38.91	$40.86	$42.92
BH THERAPIST 2	$30.44	$31.98	$33.56	$35.26	$37.03	$38.88	$40.84	$42.89	$45.04	$47.30
BH THERAPIST SENIOR	$33.61	$35.30	$37.07	$38.93	$40.88	$42.94	$45.09	$47.35	$49.71	$52.21
BLDG & GRNDS MAINT TECHNICIAN	$21.65	$22.73	$23.86	$25.06	$26.31	$27.62	$29.01	$30.45	$31.98	$33.58
BLDG & GRNDS MAINT WORKER 1	$16.96	$17.81	$18.70	$19.63	$20.62	$21.65	$22.73	$23.86	$25.06	$26.31
BLDG & GRNDS MAINT WORKER 2	$17.81	$18.70	$19.63	$20.62	$21.65	$22.73	$23.86	$25.06	$26.31	$27.62
BLDG & GRNDS MAINT WORKER 3	$20.62	$21.65	$22.73	$23.86	$25.06	$26.31	$27.62	$29.01	$30.45	$31.98
BRANCH LIBRARY ASSISTANT 1	$17.53	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20
BRANCH LIBRARY ASSISTANT 2	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56
BUILDING INSPECTOR 1	$21.35	$22.42	$23.55	$24.74	$25.98	$27.30	$28.66	$30.09	$31.60	$33.19
BUILDING INSPECTOR 2	$24.71	$25.96	$27.26	$28.63	$30.06	$31.57	$33.15	$34.81	$36.56	$38.39
BUILDING PLANCHECK INSPECTOR	$26.56	$27.90	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27
BUILDING PLANS EXAMINER 1	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
BUILDING PLANS EXAMINER 2	$27.90	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33
CADASTRAL DRAFTING SPECIALST	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66	$37.45
CHILD SUPPORT ACCOUNTING SPEC	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82	$32.38
CHILD SUPPORT ASSISTANT I	$16.85	$17.70	$18.58	$19.51	$20.49	$21.51	$22.59	$23.71	$24.90	$26.15
CHILD SUPPORT ASSISTANT II	$18.59	$19.53	$20.50	$21.54	$22.61	$23.75	$24.93	$26.19	$27.51	$28.87
CHILD SUPPORT ASSISTANT III	$19.47	$20.45	$21.47	$22.55	$23.67	$24.86	$26.12	$27.42	$28.79	$30.23
CHILD SUPPORT LEGAL CLERK I	$17.45	$18.32	$19.24	$20.19	$21.21	$22.27	$23.38	$24.55	$25.78	$27.06
CHILD SUPPORT LEGAL CLERK II	$19.18	$20.13	$21.16	$22.21	$23.33	$24.49	$25.73	$27.01	$28.36	$29.78
CHILD SUPPORT LEGAL CLERK III	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56	$29.98	$31.48
CHILD SUPPORT SPECIALIST 1	$19.53	$20.50	$21.54	$22.61	$23.75	$24.93	$26.19	$27.51	$28.87	$30.34
CHILD SUPPORT SPECIALIST 2	$21.01	$22.06	$23.16	$24.33	$25.55	$26.83	$28.17	$29.58	$31.08	$32.63
CHILD SUPPORT SPECIALIST 3	$22.78	$23.91	$25.11	$26.37	$27.69	$29.09	$30.54	$32.07	$33.69	$35.37
CODE ENFORCEMENT OFFICER	$26.82	$28.16	$29.57	$31.05	$32.62	$34.26	$35.97	$37.77	$39.65	$41.65
COLLECTIONS OFFICER 1	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82	$32.38
COLLECTIONS OFFICER 2	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
COMMUNITY OUTREACH COORDINATOR	$19.83	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82
CUSTODIAN	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
DA INVESTIGATIONS SPECIALIST	$26.68	$28.04	$29.44	$30.91	$32.47	$34.09	$35.80	$37.60	$39.49	$41.46
DA INVESTIGATIVE ASSISTANT	$21.38	$22.45	$23.57	$24.75	$26.00	$27.32	$28.68	$30.13	$31.63	$33.21
DEPUTY CHILD SUP ATTORNEY 1	$28.57	$30.00	$31.49	$33.08	$34.75	$36.50	$38.33	$40.25	$42.26	$44.38
DEPUTY CHILD SUP ATTORNEY 2	$31.52	$33.10	$34.77	$36.52	$38.35	$40.27	$42.28	$44.40	$46.63	$48.97

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5
DEPUTY CLERK-RECORDER 1	$17.20	$18.07	$18.98	$19.94	$20.95	$22.01	$23.12	$24.27	$25.49	$26.77
DEPUTY CLERK-RECORDER 2	$19.81	$20.80	$21.85	$22.94	$24.08	$25.30	$26.56	$27.91	$29.29	$30.77
DEPUTY DISTRICT ATTORNEY 1	$37.29	$39.16	$41.12	$43.17	$45.33	$47.59	$49.97	$52.47	$55.10	$57.85
DEPUTY DISTRICT ATTORNEY 2	$41.51	$43.59	$45.76	$48.05	$50.46	$52.98	$55.63	$58.41	$61.33	$64.40
DEPUTY DISTRICT ATTORNEY 3	$46.22	$48.53	$50.95	$53.50	$56.18	$58.99	$61.94	$65.03	$68.29	$71.70
DEPUTY PUB GUARD/CONSERVATOR 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
DEPUTY PUB GUARD/CONSERVATOR 2	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
DISTRICT ATTORNEY INVESTIGATOR	$24.72	$25.96	$27.26	$28.63	$30.06	$31.58	$33.16	$34.82	$36.57	$38.40
DRINKING DRIVER COORDINATOR	$19.83	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82
DRIVER 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
DRIVER 2	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81
DRIVER 3	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
ELECTIONS COORDINATOR	$26.16	$27.49	$28.85	$30.32	$31.84	$33.44	$35.13	$36.89	$38.74	$40.69
ELECTIONS SERVICES ASSISTANT 1	$17.20	$18.07	$18.98	$19.94	$20.95	$22.01	$23.12	$24.27	$25.49	$26.77
ELECTIONS SERVICES ASSISTANT 2	$19.81	$20.80	$21.85	$22.94	$24.08	$25.30	$26.56	$27.91	$29.29	$30.77
ELECTIONS SPECIALIST	$22.94	$24.08	$25.30	$26.56	$27.91	$29.29	$30.77	$32.31	$33.93	$35.63
ELIGIBILITY SPECIALIST 1	$16.96	$17.81	$18.70	$19.63	$20.62	$21.65	$22.73	$23.86	$25.06	$26.31
ELIGIBILITY SPECIALIST 2	$18.70	$19.63	$20.62	$21.65	$22.73	$23.86	$25.06	$26.31	$27.62	$29.01
ELIGIBILITY SPECIALIST 3	$20.62	$21.65	$22.73	$23.86	$25.06	$26.31	$27.62	$29.01	$30.45	$31.98
EMPLOYMENT & TRAINING WORKER 1	$19.20	$20.15	$21.18	$22.23	$23.35	$24.51	$25.75	$27.03	$28.39	$29.82
EMPLOYMENT & TRAINING WORKER 2	$21.16	$22.21	$23.33	$24.49	$25.73	$27.01	$28.37	$29.80	$31.28	$32.86
EMPLOYMENT & TRAINING WORKER 3	$23.32	$24.48	$25.72	$27.00	$28.36	$29.79	$31.27	$32.85	$34.49	$36.22
ENVIRONMENTAL HEALTH AIDE	$18.34	$19.27	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.17	$28.52
ENVIRONMENTAL HEALTH SPEC 1	$25.78	$27.07	$28.43	$29.87	$31.35	$32.93	$34.59	$36.33	$38.14	$40.05
ENVIRONMENTAL HEALTH SPEC 2	$28.44	$29.88	$31.37	$32.94	$34.60	$36.34	$38.15	$40.06	$42.07	$44.18
ENVIRONMENTAL HEALTH SPEC 3	$31.29	$32.87	$34.51	$36.25	$38.06	$39.97	$41.99	$44.09	$46.30	$48.61
ENVIRONMENTAL HEALTH TECH 1	$18.34	$19.27	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.17	$28.52
ENVIRONMENTAL HEALTH TECH 2	$19.83	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82
EPIDEMIOLOGIST	$37.10	$38.96	$40.91	$42.95	$45.09	$47.35	$49.71	$52.21	$54.82	$57.57
EXECUTIVE ASSISTANT-PLANNING	$17.47	$18.34	$19.26	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.15
FAIR FISCAL COORDINATOR 1	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
FAIR FISCAL COORDINATOR 2	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
FAMILY VIOLENCE OFFICER	$19.84	$20.84	$21.88	$22.99	$24.15	$25.36	$26.63	$27.96	$29.37	$30.85
FIELD SERVICES ASSISTANT	$16.64	$17.48	$18.36	$19.29	$20.27	$21.28	$22.34	$23.48	$24.66	$25.90
FISCAL & TECH SERVICES ASST 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
FISCAL & TECH SERVICES ASST 2	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81
FISCAL & TECH SERVICES ASST 3	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14	$29.57
GEO INFO SYS (GIS) PLANNER 1	$23.53	$24.71	$25.96	$27.25	$28.62	$30.06	$31.57	$33.15	$34.81	$36.56
GEO INFO SYS (GIS) PLANNER 2	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
HAZ MAT SPECIALIST 1	$25.78	$27.07	$28.43	$29.87	$31.35	$32.93	$34.59	$36.33	$38.14	$40.05
HAZ MAT SPECIALIST 2	$28.44	$29.88	$31.37	$32.94	$34.60	$36.34	$38.15	$40.06	$42.07	$44.18
HAZ MAT SPECIALIST 3	$31.29	$32.87	$34.51	$36.25	$38.06	$39.97	$41.99	$44.09	$46.30	$48.61
HEAD COOK	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
HEALTH AIDE 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
HEALTH AIDE 2	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5
HEALTH EDUCATION COORDINATOR 1	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
HEALTH EDUCATION SPECIALIST	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
HIV SPECIALTY CLINIC THERAPIST	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30	$41.28
INFORMATION SYSTEMS TECHNICIAN	$23.70	$24.88	$26.13	$27.44	$28.81	$30.26	$31.78	$33.37	$35.04	$36.80
LEAD DEPUTY CLERK-RECORDER	$22.94	$24.08	$25.30	$26.56	$27.91	$29.29	$30.77	$32.31	$33.93	$35.63
LEGAL SECRETARY	$20.34	$21.37	$22.44	$23.56	$24.74	$25.99	$27.30	$28.65	$30.09	$31.60
LEGAL SECRETARY - SENIOR	$21.58	$22.66	$23.81	$25.01	$26.26	$27.57	$28.96	$30.41	$31.93	$33.53
LEGAL SECRETARY - TRAINEE	$18.44	$19.38	$20.35	$21.37	$22.45	$23.57	$24.76	$26.00	$27.31	$28.67
LEGAL SERVICES ASSISTANT 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
LEGAL SERVICES ASSISTANT 2	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
LIBRARIAN	$22.83	$23.98	$25.19	$26.45	$27.78	$29.17	$30.64	$32.18	$33.79	$35.49
LIBRARY AIDE	$16.70	$17.53	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90
LIBRARY LITERACY CLERK	$16.70	$17.53	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90
LIBRARY TECHNICIAN	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56	$29.98
LICENSED VOCATIONAL NURSE 1-BH	$21.93	$23.04	$24.20	$25.41	$26.68	$28.04	$29.44	$30.91	$32.47	$34.09
LICENSED VOCATIONAL NURSE 1-PH	$21.93	$23.04	$24.20	$25.41	$26.68	$28.04	$29.44	$30.91	$32.47	$34.09
LICENSED VOCATIONAL NURSE 2-BH	$23.03	$24.19	$25.40	$26.67	$28.02	$29.43	$30.90	$32.46	$34.08	$35.79
LICENSED VOCATIONAL NURSE 2-PH	$23.03	$24.19	$25.40	$26.67	$28.02	$29.43	$30.90	$32.46	$34.08	$35.79
LITERACY PROGRAM ASSISTANT 1	$17.53	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20
LITERACY PROGRAM ASSISTANT 2	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56
MANAGEMENT ANALYST 1	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
MANAGEMENT ANALYST 2	$25.54	$26.81	$28.15	$29.56	$31.04	$32.61	$34.25	$35.96	$37.76	$39.64
MENTORING COORDINATOR	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
MUSEUM REGISTRAR	$16.70	$17.53	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90
NATURAL RESOURCES ANALYST	$22.42	$23.54	$24.72	$25.97	$27.26	$28.63	$30.07	$31.58	$33.16	$34.82
NURSE PRACTITIONER	$50.49	$53.02	$55.68	$58.47	$61.38	$64.47	$67.70	$71.09	$74.65	$78.38
OFFICE ASSISTANT 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
OFFICE ASSISTANT 2	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81
OFFICE ASSISTANT 3	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14	$29.57
OFFICE AUTOMATION ANALYST	$24.09	$25.29	$26.56	$27.89	$29.28	$30.76	$32.31	$33.92	$35.62	$37.40
OFFICE AUTOMATION SPECIALIST	$19.84	$20.84	$21.88	$22.99	$24.15	$25.36	$26.63	$27.96	$29.37	$30.85
PARALEGAL 1	$17.47	$18.34	$19.26	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.15
PARALEGAL 2	$19.26	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.15	$28.52	$29.96
PARALEGAL 3	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82	$32.38
PERMIT TECHNICIAN	$17.89	$18.79	$19.74	$20.75	$21.78	$22.87	$24.02	$25.23	$26.49	$27.83
PHYSICIAN ASSISTANT	$50.49	$53.02	$55.68	$58.47	$61.38	$64.47	$67.70	$71.09	$74.65	$78.38
PLANNING TECHNICIAN	$19.36	$20.32	$21.34	$22.41	$23.53	$24.71	$25.95	$27.24	$28.61	$30.04
PREVENTION AIDE	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
PROG COMPL & TRAINING ANALYST	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82	$32.38
PROGRAMMER ANALYST	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66	$37.45
PROJECT MANAGER	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33	$45.51
PROPERTY TAX ASSESSMENT SPEC 1	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56
PROPERTY TAX ASSESSMENT SPEC 2	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56	$29.98	$31.48
PROPERTY TAX ASSESSMENT TECH	$16.70	$17.53	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5
PSYCHIATRIC NURSE 1	$28.40	$29.84	$31.32	$32.90	$34.56	$36.29	$38.11	$40.02	$42.03	$44.14
PSYCHIATRIC NURSE 2	$31.81	$33.40	$35.08	$36.84	$38.68	$40.62	$42.65	$44.80	$47.04	$49.41
PSYCHIATRIC TECHNICIAN	$19.83	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82
PUBLIC HEALTH DATABASE ANALYST	$28.40	$29.84	$31.32	$32.90	$34.56	$36.29	$38.11	$40.02	$42.03	$44.14
PUBLIC HEALTH EMERGENCY PREPAREDNESS COORDINATOR	$27.90	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33
PUBLIC HEALTH NURSE 1	$28.40	$29.84	$31.32	$32.90	$34.56	$36.29	$38.11	$40.02	$42.03	$44.14
PUBLIC HEALTH NURSE 2	$31.81	$33.40	$35.08	$36.84	$38.68	$40.62	$42.65	$44.80	$47.04	$49.41
PUBLIC HEALTH NURSE 3	$35.21	$36.98	$38.84	$40.79	$42.83	$44.99	$47.23	$49.60	$52.09	$54.70
QUALITY ASSURANCE COORDINATOR	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30	$41.28
RECORDS MANAGEMENT TECH 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
RECORDS MANAGEMENT TECH 2	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
REGISTERED DENTAL ASSISTANT 1	$21.93	$23.04	$24.20	$25.41	$26.68	$28.04	$29.44	$30.91	$32.47	$34.09
REGISTERED DENTAL ASSISTANT 2	$23.03	$24.19	$25.40	$26.67	$28.02	$29.43	$30.90	$32.46	$34.08	$35.79
REGISTERED NURSE 1 - BH	$28.40	$29.84	$31.32	$32.90	$34.56	$36.29	$38.11	$40.02	$42.03	$44.14
REGISTERED NURSE 1 - PH	$28.40	$29.84	$31.32	$32.90	$34.56	$36.29	$38.11	$40.02	$42.03	$44.14
REGISTERED NURSE 2 - BH	$31.81	$33.40	$35.08	$36.84	$38.68	$40.62	$42.65	$44.80	$47.04	$49.41
REGISTERED NURSE 2 - PH	$31.81	$33.40	$35.08	$36.84	$38.68	$40.62	$42.65	$44.80	$47.04	$49.41
SENIOR BUILDING INSPECTOR	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
SENIOR BUILDING PLNCHK INSP	$29.20	$30.68	$32.21	$33.82	$35.52	$37.30	$39.17	$41.14	$43.20	$45.36
SENIOR DISTRICT ATTORNEY INVST	$27.23	$28.60	$30.03	$31.55	$33.13	$34.79	$36.54	$38.37	$40.30	$42.32
SENIOR PERMIT TECHNICIAN	$20.12	$21.15	$22.20	$23.32	$24.48	$25.72	$27.00	$28.36	$29.79	$31.27
SENIOR PLANNER	$27.90	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33
SENIOR SOCIAL WORKER A	$27.84	$29.22	$30.70	$32.23	$33.86	$35.54	$37.32	$39.19	$41.16	$43.22
SENIOR SOCIAL WORKER B	$30.45	$31.99	$33.58	$35.27	$37.04	$38.90	$40.84	$42.91	$45.06	$47.32
SITE MANAGER	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14	$29.57
SOCIAL SERVICES AIDE	$17.15	$18.01	$18.93	$19.88	$20.87	$21.91	$23.02	$24.18	$25.39	$26.66
SOCIAL WORKER 1	$22.15	$23.28	$24.43	$25.66	$26.95	$28.30	$29.72	$31.22	$32.78	$34.43
SOCIAL WORKER 2	$24.42	$25.65	$26.93	$28.29	$29.71	$31.21	$32.76	$34.42	$36.15	$37.95
SOCIAL WORKER 3	$26.69	$28.05	$29.45	$30.92	$32.48	$34.10	$35.81	$37.61	$39.50	$41.47
STAFF SERVICES ANALYST 1	$23.81	$24.99	$26.25	$27.57	$28.96	$30.41	$31.95	$33.54	$35.22	$36.99
STAFF SERVICES ANALYST 2	$26.24	$27.56	$28.95	$30.40	$31.93	$33.53	$35.21	$36.98	$38.84	$40.79
STAFF SERVICES SPECIALIST	$22.97	$24.13	$25.33	$26.60	$27.93	$29.32	$30.80	$32.35	$33.98	$35.68
SUBSTANCE USE DISORDER SPEC 1	$21.27	$22.33	$23.47	$24.65	$25.89	$27.18	$28.55	$29.98	$31.47	$33.06
SUBSTANCE USE DISORDER SPEC 2	$23.47	$24.65	$25.89	$27.18	$28.55	$29.98	$31.47	$33.06	$34.73	$36.46
TELECOMMUNICATIONS TECHNICIAN	$24.08	$25.30	$26.56	$27.91	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42
TREAS/TAX COLLECTIONS OFFCR 1	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82	$32.38
TREAS/TAX COLLECTIONS OFFCR 2	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
TREASURER/TAX SPECIALIST 1	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56
TREASURER/TAX SPECIALIST 2	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56	$29.98	$31.48
TREASURER/TAX TECHNICIAN	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56	$29.98
VETERANS SERVICE REP 1	$16.64	$17.48	$18.36	$19.29	$20.27	$21.28	$22.34	$23.48	$24.66	$25.90
VETERANS SERVICE REP 2	$18.34	$19.27	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.17	$28.52
VICTIM/WITNESS ADVOCATE	$20.75	$21.78	$22.87	$24.02	$25.23	$26.49	$27.83	$29.21	$30.69	$32.22
WELFARE FRAUD INVESTIGATOR 1	$24.15	$25.36	$26.63	$27.96	$29.37	$30.85	$32.40	$34.03	$35.72	$37.51
WELFARE FRAUD INVESTIGATOR 2	$26.18	$27.50	$28.86	$30.33	$31.84	$33.43	$35.12	$36.88	$38.72	$40.67

County of Plumas
Pay Schedule

Effective as of 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

OE3 MID-MANAGEMENT

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
A&D PROG CLINICIAN/SUPERVISOR	$32.30	$33.92	$35.62	$37.41	$39.28	$41.26	$43.32	$45.50	$47.77	$50.16
ALCOHOL & DRUG PROG CHIEF	$32.30	$33.92	$35.62	$37.41	$39.28	$41.26	$43.32	$45.50	$47.77	$50.16
ALTERNATIVE SENTENCING MANAGER	$27.87	$29.26	$30.73	$32.27	$33.89	$35.58	$37.37	$39.24	$41.21	$43.28
ANIMAL CONTROL SUPERVISOR	$24.69	$25.93	$27.22	$28.58	$30.01	$31.51	$33.08	$34.75	$36.50	$38.33
ASSESSOR'S OFFICE MANAGER	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
ASSISTANT BUILDING OFFICIAL	$32.30	$33.92	$35.62	$37.41	$39.28	$41.26	$43.32	$45.50	$47.77	$50.16
ASSISTANT COUNTY ASSESSOR	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33	$45.51
ASSISTANT DISTRICT ATTORNEY	$57.90	$60.79	$63.83	$67.02	$70.37	$73.89	$77.59	$81.47	$85.54	$89.81
ASSISTANT PLANNING DIRECTOR	$32.30	$33.92	$35.62	$37.41	$39.28	$41.26	$43.32	$45.50	$47.77	$50.16
ASST COUNTY CLERK-RECORDER	$28.94	$30.39	$31.91	$33.50	$35.18	$36.95	$38.80	$40.76	$42.79	$44.94
ASST DIR DEPT OF CHILD SUP SVC	$35.57	$37.35	$39.22	$41.18	$43.24	$45.40	$47.67	$50.05	$52.55	$55.18
ASST DIRECTOR OF PUBLIC HEALTH	$41.22	$43.29	$45.46	$47.74	$50.13	$52.64	$55.28	$58.07	$60.96	$64.01
ASST TREASURER/TAX COLLECTOR	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33	$45.51
BH ADMIN SERVICES OFFICER	$36.36	$38.17	$40.08	$42.09	$44.20	$46.42	$48.74	$51.19	$53.76	$56.46
BH AOD PROGRAM ADMIN	$39.75	$41.75	$43.85	$46.05	$48.35	$50.77	$53.32	$56.00	$58.80	$61.75
BH CONTINUING CARE COORDINATOR	$36.36	$38.17	$40.08	$42.09	$44.20	$46.42	$48.74	$51.19	$53.76	$56.46
BH QUAL IMPROVEMENT/COMPL MGR	$39.75	$41.75	$43.85	$46.05	$48.35	$50.77	$53.32	$56.00	$58.80	$61.75
BH UNIT SUPERVISOR	$36.36	$38.17	$40.08	$42.09	$44.20	$46.42	$48.74	$51.19	$53.76	$56.46
BH UNIT SUPERVISOR-NURSING	$36.36	$38.17	$40.08	$42.09	$44.20	$46.42	$48.74	$51.19	$53.76	$56.46
BLDG/GRDS MAINT SUPERVISOR 1	$22.02	$23.12	$24.27	$25.48	$26.77	$28.11	$29.52	$30.98	$32.54	$34.19
BLDG/GRDS MAINT SUPERVISOR 2	$23.12	$24.27	$25.48	$26.77	$28.11	$29.52	$30.98	$32.54	$34.19	$35.90
BUILDING OFFICIAL	$35.59	$37.38	$39.25	$41.22	$43.29	$45.46	$47.74	$50.13	$52.64	$55.28
CHIEF APPRAISER	$27.90	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33
CHIEF CODE ENFORCEMENT OFFICER	$31.06	$32.63	$34.27	$35.98	$37.78	$39.67	$41.66	$43.75	$45.94	$48.24
CHIEF DEP PUB GRDN/CONSERVATOR	$26.69	$28.05	$29.45	$30.92	$32.48	$34.10	$35.81	$37.61	$39.50	$41.47
CHILDRENS SERVICES COORDINATOR	$31.55	$33.13	$34.79	$36.54	$38.37	$40.29	$42.30	$44.42	$46.65	$48.99
COMMUNITY CARE CASE MANAGER	$19.26	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.15	$28.52	$29.96
DA ADMINISTRATOR/ASSISTANT PUBLIC ADMIN	$22.97	$24.13	$25.33	$26.60	$27.93	$29.32	$30.80	$32.35	$33.98	$35.68
DEPUTY AG COMM/SEALER OF WEIGHTS & MEASURE	$31.14	$32.70	$34.33	$36.05	$37.85	$39.75	$41.74	$43.83	$46.03	$48.33
DEP DIR/SOC SERV PROGRAM MGR	$37.14	$39.02	$40.97	$43.03	$45.18	$47.44	$49.82	$52.31	$54.93	$57.69
DEPARTMENT FISCAL OFFICER 1	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
DEPARTMENT FISCAL OFFICER 2	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
DIRECTOR OF NURSING - PH	$43.17	$45.34	$47.62	$49.99	$52.49	$55.12	$57.89	$60.79	$63.83	$67.03
DIV DIR VETERANS SVCS OFFICER	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
ELIGIBILITY SUPERVISOR	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
EMPLOYMENT & TRNG WKR SUP	$28.51	$29.95	$31.44	$33.02	$34.68	$36.42	$38.24	$40.15	$42.17	$44.29
FISCAL SUPPORT COORD	$20.10	$21.10	$22.16	$23.28	$24.44	$25.67	$26.96	$28.30	$29.73	$31.22

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5
GEO INFO SYSTEM (GIS) COORD	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33	$45.51
GRANT COMPLIANCE OFFICER	$19.83	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82
HEALTH EDUCATION COORDINATOR 2	$27.90	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33
LIBRARY LITERACY PROGRAM COORD	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56	$29.98
MNTL HLTH SERVICES ACT COORD	$31.55	$33.13	$34.79	$36.54	$38.37	$40.29	$42.30	$44.42	$46.65	$48.99
OFFICE SUPERVISOR	$20.45	$21.47	$22.55	$23.67	$24.86	$26.12	$27.42	$28.79	$30.25	$31.77
PERMIT MANAGER	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
PH ADMIN SERVICES OFFICER	$36.36	$38.17	$40.08	$42.09	$44.20	$46.42	$48.74	$51.19	$53.76	$56.46
PROGRAM CHIEF-NURSING	$32.30	$33.92	$35.62	$37.41	$39.28	$41.26	$43.32	$45.50	$47.77	$50.16
PROGRAM MANAGER 1	$33.61	$35.30	$37.07	$38.93	$40.88	$42.94	$45.09	$47.35	$49.71	$52.21
PROGRAM MANAGER 2	$35.30	$37.07	$38.93	$40.88	$42.94	$45.09	$47.35	$49.71	$52.21	$54.82
PUBLIC HEALTH PROG DIV CHIEF	$30.74	$32.28	$33.90	$35.59	$37.38	$39.25	$41.22	$43.29	$45.46	$47.74
RECORDS MGMT COORDINATOR	$19.84	$20.84	$21.88	$22.99	$24.15	$25.36	$26.63	$27.96	$29.37	$30.85
SENIOR SERVICES DIVISION DIR.	$23.53	$24.71	$25.96	$27.25	$28.62	$30.06	$31.57	$33.15	$34.81	$36.56
SOCIAL SERVICES SUPERVISOR 1	$29.13	$30.59	$32.14	$33.75	$35.45	$37.23	$39.09	$41.04	$43.10	$45.26
SOCIAL SERVICES SUPERVISOR 2	$33.61	$35.30	$37.07	$38.93	$40.88	$42.94	$45.09	$47.35	$49.71	$52.21
STAFF SERVICES MANAGER	$32.29	$33.91	$35.61	$37.40	$39.27	$41.24	$43.31	$45.48	$47.76	$50.15
VICTIM/WITNESS COORDINATOR	$27.87	$29.26	$30.73	$32.27	$33.89	$35.58	$37.37	$39.24	$41.21	$43.28

County of Plumas
Pay Schedule

Effective as of 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

PROBATION MID-MANAGEMENT

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
DEPARTMENT FISCAL OFFICER 1	$23.40	$24.59	$25.82	$27.13	$28.47	$29.89	$31.40	$32.98	$34.62	$36.36
DEPARTMENT FISCAL OFFICER 2	$25.80	$27.09	$28.45	$29.87	$31.38	$32.96	$34.60	$36.34	$38.16	$40.07
SUPERVISING PROBATION OFFICER	$27.78	$29.17	$30.64	$32.17	$33.79	$35.49	$37.26	$39.14	$41.10	$43.15

County of Plumas
Pay Schedule

Effective as of 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

PROBATION ASSC

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
ADMINISTRATIVE ASSISTANT 1	$16.79	$17.62	$18.51	$19.42	$20.41	$21.42	$22.49	$23.63	$24.79	$26.04
ADMINISTRATIVE ASSISTANT 2	$17.62	$18.51	$19.42	$20.41	$21.42	$22.49	$23.63	$24.79	$26.04	$27.34
DEPUTY PROBATION OFFICER 1	$20.12	$21.15	$22.20	$23.32	$24.48	$25.72	$27.00	$28.36	$29.79	$31.27
DEPUTY PROBATION OFFICER 2	$21.77	$22.87	$24.03	$25.23	$26.50	$27.83	$29.21	$30.69	$32.23	$33.85
DEPUTY PROBATION OFFICER 3	$24.00	$25.20	$26.47	$27.78	$29.17	$30.63	$32.16	$33.77	$35.46	$37.24
DETENTION COORDINATOR	$21.26	$22.32	$23.46	$24.63	$25.87	$27.17	$28.54	$29.97	$31.46	$33.03
LEGAL SERVICES ASSISTANT 1	$16.79	$17.62	$18.51	$19.42	$20.41	$21.42	$22.49	$23.63	$24.79	$26.04
LEGAL SERVICES ASSISTANT 2	$18.51	$19.42	$20.41	$21.42	$22.49	$23.63	$24.79	$26.04	$27.34	$28.72
MANAGEMENT ANALYST 1	$23.75	$24.94	$26.19	$27.51	$28.87	$30.34	$31.85	$33.44	$35.12	$36.88
MANAGEMENT ANALYST 2	$26.43	$27.75	$29.14	$30.60	$32.13	$33.75	$35.44	$37.22	$39.08	$41.04
OFFICE ASSISTANT 1	$16.79	$17.62	$18.51	$19.42	$20.41	$21.42	$22.49	$23.63	$24.79	$26.04
OFFICE ASSISTANT 2	$17.62	$18.51	$19.42	$20.41	$21.42	$22.49	$23.63	$24.79	$26.04	$27.34
OFFICE ASSISTANT 3	$19.42	$20.41	$21.42	$22.49	$23.63	$24.79	$26.04	$27.34	$28.72	$30.15
PROB PROG COORD/ADMIN ASSIST	$21.14	$22.21	$23.31	$24.49	$25.73	$27.01	$28.37	$29.81	$31.30	$32.86
PROBATION ASSISTANT	$16.95	$17.80	$18.69	$19.62	$20.61	$21.63	$22.73	$23.87	$25.07	$26.32
PROBATION REPORT WRITER	$20.20	$21.21	$22.28	$23.39	$24.58	$25.81	$27.10	$28.46	$29.88	$31.39

County of Plumas
Pay Schedule

Effective as of 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

SHERIFF EMPLOYEE ASSC

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
ASSISTANT PROGRAM MANAGER	$19.03	$19.99	$20.99	$22.04	$23.15	$24.30	$25.52	$26.80	$28.14	$29.57
CORRECTIONAL OFFICER 1	$22.78	$23.91	$25.11	$26.37	$27.69	$29.09	$30.54	$32.07	$33.69	$35.37
CORRECTIONAL OFFICER 2	$25.10	$26.36	$27.68	$29.08	$30.54	$32.08	$33.68	$35.38	$37.14	$39.01
CORRECTIONAL SERGEANT	$27.84	$29.22	$30.70	$32.23	$33.86	$35.54	$37.32	$39.19	$41.16	$43.22
CRIME ANALYST	$21.42	$22.50	$23.63	$24.80	$26.06	$27.37	$28.74	$30.18	$31.69	$33.28
DEP SHERIFF 2/COM EQUIP COORD	$35.29	$37.06	$38.90	$40.86	$42.91	$45.06	$47.33	$49.70	$52.20	$54.80
DEPUTY SHERIFF 1	$25.82	$27.12	$28.49	$29.92	$31.42	$32.99	$34.64	$36.37	$38.20	$40.10
DEPUTY SHERIFF 2	$28.44	$29.88	$31.37	$32.94	$34.60	$36.34	$38.15	$40.06	$42.07	$44.18
DEPUTY SHERIFF 2-ADVANCED	$29.94	$31.45	$33.02	$34.69	$36.43	$38.26	$40.18	$42.18	$44.29	$46.54
DEPUTY SHERIFF 2-INTERMEDIATE	$29.30	$30.77	$32.32	$33.94	$35.63	$37.43	$39.31	$41.28	$43.34	$45.52
SH INVSTG/CANNABIS CODE COMPL	$34.49	$36.23	$38.03	$39.94	$41.94	$44.05	$46.26	$48.59	$51.01	$53.57
SHERIFF DISPATCHER 1	$22.78	$23.91	$25.11	$26.37	$27.69	$29.09	$30.54	$32.07	$33.69	$35.37
SHERIFF DISPATCHER 2	$24.32	$25.54	$26.83	$28.16	$29.58	$31.07	$32.62	$34.26	$35.98	$37.78
SHERIFF DISPATCHER 2 - INTERMEDIATE	$25.06	$26.30	$27.62	$29.00	$30.46	$31.98	$33.58	$35.26	$37.02	$38.87
SHERIFF DISPATCHER 2 - ADVANCED	$25.54	$26.83	$28.16	$29.58	$31.07	$32.62	$34.26	$35.98	$37.78	$39.66
SHERIFF EMERGENCY SERVICES & TRAINING COORD.	$27.88	$29.28	$30.73	$32.29	$33.91	$35.62	$37.40	$39.28	$41.24	$43.31
SHERIFF INVESTIGATOR	$30.59	$32.12	$33.76	$35.45	$37.22	$39.10	$41.06	$43.13	$45.29	$47.56
SHERIFF INVESTIGATOR SERGEANT	$37.30	$39.17	$41.14	$43.19	$45.35	$47.63	$50.02	$52.51	$55.14	$57.90
SHERIFF INVESTIGATOR-ADVANCED	$32.20	$33.83	$35.51	$37.30	$39.17	$41.14	$43.19	$45.35	$47.63	$50.02
SHERIFF INVESTIGATOR-INTERMED	$31.52	$33.10	$34.77	$36.52	$38.35	$40.27	$42.28	$44.40	$46.63	$48.97
SHERIFF SERGEANT	$32.12	$33.76	$35.45	$37.22	$39.10	$41.06	$43.13	$45.29	$47.56	$49.93
SHERIFF SERGEANT-ADVANCED	$34.64	$36.37	$38.21	$40.12	$42.13	$44.24	$46.46	$48.79	$51.23	$53.78
SHERIFF SERGEANT-INTERMEDIATE	$33.89	$35.59	$37.38	$39.26	$41.23	$43.30	$45.46	$47.74	$50.14	$52.64
SHERIFF SERVICES ASSISTANT 1	$20.57	$21.59	$22.68	$23.82	$25.02	$26.28	$27.60	$28.98	$30.44	$31.97
SHERIFF SERVICES ASSISTANT 2	$22.67	$23.81	$25.01	$26.27	$27.59	$28.97	$30.43	$31.96	$33.56	$35.24

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Effective as of 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

SHERIFF EMPLOYEE ASSC MID-MGMT

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
ASST DIR OF EMERGENCY SERVICES	$29.09	$30.54	$32.08	$33.68	$35.38	$37.14	$39.01	$40.96	$43.01	$45.17
COMMUNICATIONS SUPER ADVANCED	$29.41	$30.90	$32.45	$34.07	$35.77	$37.57	$39.46	$41.42	$43.50	$45.68
COMMUNICATIONS SUPER INTERMED	$28.85	$30.30	$31.82	$33.42	$35.08	$36.84	$38.70	$40.64	$42.67	$44.81
COMMUNICATIONS SUPERVISOR	$28.01	$29.41	$30.90	$32.45	$34.07	$35.77	$37.57	$39.46	$41.42	$43.50
JAIL COMMANDER	$40.09	$42.12	$44.23	$46.45	$48.77	$51.20	$53.78	$56.48	$59.32	$62.29
SH INV SGT/CODE COMPLIANCE SUP	$40.09	$42.12	$44.23	$46.45	$48.77	$51.20	$53.78	$56.48	$59.32	$62.29
SHERIFF ADMIN SERGEANT	$37.30	$39.17	$41.14	$43.19	$45.35	$47.63	$50.02	$52.51	$55.14	$57.90
SHERIFF FISCAL OFFICER 1	$28.68	$30.11	$31.62	$33.19	$34.87	$36.62	$38.47	$40.39	$42.41	$44.53
SHERIFF FISCAL OFFICER 2	$33.85	$35.54	$37.34	$39.22	$41.18	$43.25	$45.43	$47.69	$50.09	$52.60
SHERIFF PATROL COMMANDER	$40.09	$42.12	$44.23	$46.45	$48.77	$51.20	$53.78	$56.48	$59.32	$62.29
SHERIFF'S OFFICE MANAGER **	$22.49	$23.62	$24.79	$26.03	$27.34	$28.70	$30.14	$31.66	$33.25	$34.92
SHERIFF'S SPECIAL OPS SGT	$37.30	$39.17	$41.14	$43.19	$45.35	$47.63	$50.02	$52.51	$55.14	$57.90

**** Position reactivated for FY 2023/2024 effective July 1, 2023**

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UNDERSHERIFF

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
UNDERSHERIFF	$44.82	$47.07	$49.43	$51.91	$54.51	$57.24	$60.11	$63.12	$66.28	$69.60

FISCAL YEAR 2024-2025

Schedule 10 - Internal Service Funds

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Plumas County
Operation of Internal Service Fund
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Fund Title: 0154 - UNEMPLOYMENT INS.RESERVE

Service Activity: 0154 - UNEMPLOYMENT INS.RESERVE

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Revenues				
46-OTHER REVENUE				
46038 - INSURANCE PREMIUMS	110,000	90,000	80,000	80,000
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**110,000**	**90,000**	**80,000**	**80,000**
Total Operating Revenues	**110,000**	**90,000**	**80,000**	**80,000**
Operating Expenses				
52-SERVICES SUPPLIES				
520530 - CLAIMS	120,582	49,312	0	0
520540 - ADMIN FEES	321	401	0	0
525000 - OVERHEAD	949	375	375	375
Total 52 - SERVICES & SUPPLIES	**121,852**	**50,088**	**375**	**375**
Total Operating Expenses	**121,852**	**50,088**	**375**	**375**
Operating Income (Loss)	**(11,852)**	**39,912**	**79,625**	**79,625**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	6,466	10,599	0	0
43998 - UNREALZED GAINS/LOSSES	3,020	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**9,486**	**10,599**	**0**	**0**
Total Non-Operating revenues (Expenses)	**9,486**	**10,599**	**0**	**0**
Income Before Capital Contributions and Transfers				
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Change in Net position	**(2,366)**	**50,511**	**79,625**	**79,625**
Net Position - Beginning Balance				
Net Position - Ending Balance				

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Plumas County
Operation of Internal Service Fund
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Schedule 10
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Fund Title: 0156 - W/C & LIAB INSURANCE

Service Activity: 0156 - W/C & LIAB INSURANCE

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Revenues				
46-OTHER REVENUE				
46038 - INSURANCE PREMIUMS	1,312,519	2,387,765	2,387,769	2,387,769
46060 - OTHER-MISCELLANEOUS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**1,312,519**	**2,387,765**	**2,387,769**	**2,387,769**
Total Operating Revenues	**1,312,519**	**2,387,765**	**2,387,769**	**2,387,769**
Operating Expenses				
52-SERVICES SUPPLIES				
520530 - CLAIMS	3,717,008	1,840,971	2,504,284	2,504,284
520870 - LIAB SETTLEMENT/CLAIMS	0	0	0	0
522800 - BOND -BLANKET EMPLEE	7,924	8,571	7,900	7,900
523130 - EMPLEE ASSIST PROGRAM	12,706	15,920	12,700	12,700
523211 - POLLUTION - INS	41,233	36,815	10,457	10,457
525000 - OVERHEAD	8,209	10,294	10,294	10,294
Total 52 - SERVICES & SUPPLIES	**3,787,080**	**1,912,571**	**2,545,635**	**2,545,635**
Total Operating Expenses	**3,787,080**	**1,912,571**	**2,545,635**	**2,545,635**
Operating Income (Loss)	**(2,476,927)**	**525,705**	**(78,241)**	**(78,241)**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(15,182)	3,110	0	0
43998 - UNREALZED GAINS/LOSSES	1,580	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**(13,602)**	**3,110**	**0**	**0**
Total Non-Operating revenues (Expenses)	**(13,602)**	**3,110**	**0**	**0**
Income Before Capital Contributions and Transfers				
48-TRANSFER				
48007 - TSF-IN CRF REIMB	1,000,000	0	0	0
Total 48 - TRANSFER	**1,000,000**	**0**	**0**	**0**
Change in Net position	**(1,488,163)**	**478,304**	**(157,866)**	**(157,866)**
Net Position - Beginning Balance				
Net Position - Ending Balance				

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Plumas County
Operation of Internal Service Fund
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Fund Title: 0159 - OPEB PENSION ISF

Service Activity: 0159 - OPEB PENSION ISF

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Revenues				
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Operating Revenues	**0**	**0**	**0**	**0**
Operating Expenses				
51-SALARIES BENEFITS				
51090 - GROUP INSURANCE	213,175	180,017	0	0
Total 51 - SALARIES & BENEFITS	**213,175**	**180,017**	**0**	**0**
52-SERVICES SUPPLIES				
520525 - CALPERS PARS CONTRIBUTION	0	0	250,000	0
520559 - OPEB PARS CONTRIBUTIONS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**250,000**	**0**
Total Operating Expenses	**213,175**	**180,017**	**250,000**	**0**
Operating Income (Loss)	**(1,703,704)**	**348,798**	**(328,241)**	**(78,241)**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	31,459	70,889	0	0
43998 - UNREALZED GAINS/LOSSES	11,636	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**43,095**	**70,889**	**0**	**0**
Total Non-Operating revenues (Expenses)	**43,095**	**70,889**	**0**	**0**
Income Before Capital Contributions and Transfers				
46-OTHER REVENUE				
46009 - OPEB REIMB FR DEPT	965,055	979,969	965,055	965,055
Total 46 - OTHER REVENUE	**965,055**	**979,969**	**965,055**	**965,055**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	(1,000,000)	0	0	0
Total 58 - TRANSFERS	**(1,000,000)**	**0**	**0**	**0**
Change in Net position	**(205,025)**	**870,841**	**715,055**	**965,055**
Net Position - Beginning Balance				
Net Position - Ending Balance				

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Schedule 11 - Enterprise Funds

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Operation of Enterprise Fund
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Fund Title: 0109 - S.W. PLANNING/OPERATIONS

Service Activity: 0109 - S.W. PLANNING/OPERATIONS

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Revenues				
45-CHARGES FOR SERVICES				
45073 - GREEN WASTE FEES	6,099	13,264	15,000	15,000
45301 - TIPPING FEE	0	0	0	0
45301P - TIPPING FEE	0	0	0	0
45306 - SOLID WASTE SURCHARGE	336,389	442,291	440,000	440,000
45306P - SURCHARGE PRIOR YR	57,310	0	0	0
Total 45 - CHARGES FOR SERVICES	**399,798**	**455,555**	**455,000**	**455,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	8,000	87,419	9,000	9,000
Total 46 - OTHER REVENUE	**8,000**	**87,419**	**9,000**	**9,000**
Total Operating Revenues	**407,798**	**542,974**	**464,000**	**464,000**
Operating Expenses				
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(13)	413	413	380
Total 51 - SALARIES & BENEFITS	**(13)**	**413**	**413**	**380**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	10,000	10,000
521800 - OFFICE EXPENSE	7	0	750	750
521850 - CLOSURE/POST CLOSURE	278,422	0	10,000	10,000
521900 - PROFESSIONAL SVC	143,759	141,591	151,500	151,500
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	750	750
524200 - RENTS/LEASES STRUCTURES	100	100	100	100
524400 - SPECIAL DEPARTMENT EXPENSE	80,978	67,949	85,000	85,000
524452 - RECYCLE TIRE EVENT	0	0	0	0
525000 - OVERHEAD	1,415	8,018	8,018	8,018
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	352	260	3,000	3,000
527750 - IN CNTY HOSTING	0	0	0	0
527900 - ADMINISTRATION	104,933	115,727	100,000	100,000
Total 52 - SERVICES & SUPPLIES	**609,966**	**333,645**	**369,118**	**369,118**
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
540111 - CAPITAL IMPROVEMENT	0	0	0	0
542600 - EQUIPMENT	0	0	0	0
548200 - PAVING/LANDSCAPE PROJ	0	0	0	0

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Fund Title: 0109 - S.W. PLANNING/OPERATIONS

Service Activity: 0109 - S.W. PLANNING/OPERATIONS

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Expenses (continued)				
54-FIXED ASSETS (continued)				
548210 - CHESTER TRF ST RECYCLE FC	0	36,688	0	0
548211 - E.QUINCY TRF ST RECYCLE	0	0	30,000	30,000
548212 - GRAEAGLE TRF ST RECYCLE	0	0	31,000	31,000
Total 54 - FIXED ASSETS	**0**	**36,688**	**61,000**	**61,000**
Total Operating Expenses	**609,953**	**370,746**	**430,531**	**430,498**
Operating Income (Loss)	**(202,155)**	**172,228**	**33,469**	**33,502**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	77,267	104,726	20,000	20,000
43998 - UNREALZED GAINS/LOSSES	29,740	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**107,007**	**104,726**	**20,000**	**20,000**
Total Non-Operating revenues (Expenses)	**107,007**	**104,726**	**20,000**	**20,000**
Income Before Capital Contributions and Transfers				
40-TAX REVENUE				
40150 - SPECIAL ASSESSMENT	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
480000 - TRANSFER	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
55-PRIOR PERIOD ADJUSTMENT				
55000 - PRIOR PERIOD ADJUSTMENT	0	0	0	0
Total 55 - PRIOR PERIOD ADJUSTMENT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	(45,079)	(104,140)	(165,000)	(165,000)
580717 - TRF-GRN WST INTR DPT CST	(58,413)	(57,267)	(60,000)	(60,000)
Total 58 - TRANSFERS	**(103,492)**	**(161,407)**	**(225,000)**	**(225,000)**
Change in Net position	**(198,640)**	**115,547**	**(171,531)**	**(171,498)**
Net Position - Beginning Balance	**248,492**	**400,000**	**400,000**	**400,000**
Net Position - Ending Balance	**49,852**	**515,547**	**228,469**	**228,502**

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Plumas County
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Fund Title: 0110 - AIRPORTS
Service Activity: 0110 - AIRPORTS

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Revenues				
43-USE OF MONEY PROPERTY				
43020 - RENTS & CONCESSIONS	131,983	138,555	135,000	135,000
43020P - RENTS & CONCESSIONS	0	0	0	0
43030 - SALE OF FUEL	370,137	431,254	400,000	400,000
Total 43 - USE OF MONEY & PROPERTY	**502,120**	**569,809**	**535,000**	**535,000**
45-CHARGES FOR SERVICES				
45004 - FUEL FACILITY OTHER REV.	0	0	0	0
45225 - LANDING FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	15,629	20,182	4,000	4,000
46823 - AIRPORT FEES	22,333	6,965	10,000	10,000
46823P - AIRPORT FEES	0	0	0	0
Total 46 - OTHER REVENUE	**37,962**	**27,147**	**14,000**	**14,000**
Total Operating Revenues	**540,082**	**596,956**	**549,000**	**549,000**
Operating Expenses				
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	91,761	93,289	102,672	98,689
51020 - OTHER WAGES	4,488	1,682	31,316	31,316
51060 - OVERTIME PAY	0	100	0	0
51070 - UNEMPLOYMENT INSURANCE	2,969	2,210	2,057	2,057
51080 - RETIREMENT	22,246	23,541	36,028	34,626
51081 - OPEB LIABILITY	4,268	4,334	4,268	4,268
51082 - PENSION EXPENSE	0	0	0	0
51090 - GROUP INSURANCE	12,773	11,125	54,076	54,006
51100 - FICA/MEDICARE OASDI	7,379	7,284	7,854	7,549
51110 - COMPENSATION INSURANCE	150	1,030	1,030	1,362
51111 - COMPENSATED ABSENCE EXP	0	0	0	0
51120 - CELL PHONE ALLOW	400	600	600	600
51150 - LIFE INSURANCE	391	354	391	253
Total 51 - SALARIES & BENEFITS	**146,825**	**145,549**	**240,292**	**234,726**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	6,229	6,701	7,400	7,400
520210 - POSTAGE/SHIP, MAIL COST	185	119	300	300
520402 - CLEANING SUPPLIES	0	0	0	0
520407 - REFUSE DISPOSAL	4,627	4,454	5,000	5,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	28,440	34,952	35,000	35,000
520902 - VEHICLE MAINTENANCE	89	918	1,000	1,000
521102 - FUEL - VEHICLE	0	0	0	0
521105 - FUEL AV GAS	113,830	120,055	100,000	100,000
521106 - FUEL JET A	161,484	111,928	105,000	105,000
521108 - JET FUEL TAXES	10,580	11,173	20,000	20,000
521300 - MAINT. BUILDINGS & GROUND	31,131	29,078	30,000	30,000

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Fund Title: 0110 - AIRPORTS

Service Activity: 0110 - AIRPORTS

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Expenses (continued)				
52-SERVICES SUPPLIES (continued)				
521302 - FIRE EXTINGUISHER SVC	376	400	400	400
521340 - FUEL SPILL CLEAN UP	0	0	500	500
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	150	150
521730 - CREDIT CARD FEES	10,526	12,283	18,000	18,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	120	361	500	500
521900 - PROFESSIONAL SVC	19,875	43,738	45,000	45,000
521974 - FUEL PUMPING FEES	0	0	0	0
523210 - AVIATION-INSURANCE	5,003	5,503	5,003	5,003
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	300	300
524430 - CABLE RADIO/TV	0	0	0	0
524918 - PERMITS	0	0	300	300
525000 - OVERHEAD	30,769	101,049	101,049	101,049
525119 - LIABILITY SELF-FUND INSURANCE	6,803	2,229	2,229	2,621
527400 - TRAVEL- IN COUNTY	5,501	4,892	6,000	6,000
527500 - TRAVEL- OUT OF COUNTY	284	0	500	500
527802 - ELECTRIC CHARGES	22,343	25,652	26,000	26,000
527803 - PROPANE/OTHR HEATING FUEL	1,278	1,002	1,400	1,400
527807 - WATER/SEWER CHARGES	2,523	2,716	2,800	2,800
529506 - PRINCIPAL ON LOAN	0	0	0	0
529630 - REIMBURSE FUEL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**461,996**	**519,203**	**513,831**	**514,223**
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
540111 - CAPITAL IMPROVEMENT	0	0	0	0
540112 - CAPITAL IMPROVEMENT	0	0	0	0
540113 - CAPITAL IMPROVEMENT	0	0	0	0
541770 - AVIATION REFUEL/TNK CONV.	0	0	0	0
544630 - EQUIPMENT REPLACEMENT	0	0	25,000	25,000
Total 54 - FIXED ASSETS	**0**	**0**	**25,000**	**25,000**
Total Operating Expenses	**608,821**	**664,752**	**779,123**	**773,949**
Operating Income (Loss)	**(267,379)**	**47,751**	**(401,654)**	**(396,447)**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43000 - INTEREST INCOME LEASE	0	0	550	550
43010 - INTEREST-INVESTED FUNDS	11,690	15,827	550	550
43700 - LEASE REVENUE	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	4,550	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**16,240**	**15,827**	**1,100**	**1,100**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**

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Operation of Enterprise Fund
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Fund Title: 0110 - AIRPORTS

Service Activity: 0110 - AIRPORTS

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Non-Operating revenues (Expenses) (continued)				
52-SERVICES SUPPLIES				
529350 - INTEREST ON LOAN	(945)	0	0	0
Total 52 - SERVICES & SUPPLIES	**(945)**	**0**	**0**	**0**
Total Non-Operating revenues (Expenses)	**15,295**	**15,827**	**1,100**	**1,100**
Income Before Capital Contributions and Transfers				
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	3,707	2,509	3,500	3,500
Total 40 - TAX REVENUE	**3,707**	**2,509**	**3,500**	**3,500**
44-STATE FEDERAL AID				
44020 - STATE-AID FOR AVIATION	30,000	30,000	30,000	30,000
Total 44 - STATE & FEDERAL AID	**30,000**	**30,000**	**30,000**	**30,000**
48-TRANSFER				
48000 - TRANSFER-IN	898	0	0	0
48005 - TRANSFER-IN5	0	0	1,678	1,678
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**898**	**0**	**1,678**	**1,678**
55-PRIOR PERIOD ADJUSTMENT				
55000 - PRIOR PERIOD ADJUSTMENT	0	0	0	0
Total 55 - PRIOR PERIOD ADJUSTMENT	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Change in Net position	**(18,839)**	**(19,460)**	**(193,845)**	**(188,671)**
Net Position - Beginning Balance	**1,911,115**	**1,814,875**	**1,814,875**	**1,814,875**
Net Position - Ending Balance	**1,892,276**	**1,795,415**	**1,621,030**	**1,626,204**

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Operation of Enterprise Fund
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Fund Title: 0110 0110A - AIRPORTS-CAP IMPROVEMENTS
Service Activity: 0110 0110A - AIRPORTS-CAP IMPROVEMENT

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Revenues				
45-CHARGES FOR SERVICES				
45426 - COPIES-REPORTS OR PLANS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Operating Revenues	**0**	**0**	**0**	**0**
Operating Expenses				
52-SERVICES SUPPLIES				
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	253	7,085	7,085	7,085
Total 52 - SERVICES & SUPPLIES	**253**	**7,085**	**7,085**	**7,085**
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
541610 - QUINCY EQUIP MAINT BLDG	0	0	0	0
541611 - QUINCY UPGRADE LIGHTING	0	0	0	0
541612 - QUINCY ENGINEERING DESIGN	0	0	0	0
541613 - Beacon Tower Quincy Construc	0	0	270,000	270,000
541614 - ALP Quincy	0	0	273,000	273,000
541615 - Reseal Apron Joint Seal	0	0	54,000	54,000
541616 - PerimeterFence Quincy	0	0	20,000	20,000
541617 - ALP Rogers	0	0	272,000	272,000
541618 - Fuel Farm Chester	0	0	78,000	78,000
541619 - Reseal Taxiway/Apron Chester	0	0	4,000	4,000
541620 - CHSTR REC TIE DOWN APRON	0	0	0	0
541621 - CHESTER - EQUIP PURCHASES	0	0	0	0
541623 - Reseal -Beckwourth	0	0	30,000	30,000
541640 - CHESTER AIR -RMVL	0	0	0	0
541650 - QUINCY AIRPORT PROJ	0	0	0	0
541660 - BECKWORTH AIR -REMVL	0	0	0	0
541680 - QNCY-AWOS (APRON 06)	0	0	0	0
541690 - CHESTER JOINTS/APRON	0	0	0	0
541700 - BCKWRTH BEACON TOWER	0	0	0	0
541710 - BCKWRTH SNOW BLOWER	0	0	0	0
541720 - QUINCY SNOW BLOWER	0	0	0	0
541730 - CHESTER SNOW PLOW	0	0	0	0
541740 - CHESTER WILDLIFE HAZARD	21,069	0	11,567	0
541745 - CHESTER AIRPORT RESEAL	2,098	0	0	0
541750 - QUNCY WILDLIFE	25,713	8,265	11,258	0
541755 - BECKW AIRPORT RESEAL	9,096	0	0	0
541756 - QUINCY AIRPORT BEACON	0	61,552	62,100	0
541757 - BECKW AIRPORT RESEAL CONST	0	18,040	238,672	238,672
541758 - CHESTER AP RESEAL CONSTRUCTI	0	601,299	131,994	0
543800 - PLOW/WINGS/SANDER	0	0	0	0
545330 - CHSRT--PLANNING	4,090	19,130	43,530	43,530
545331 - QNCY--PLANNING	5,220	13,935	37,630	37,630

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Fund Title: 0110 0110A - AIRPORTS-CAP IMPROVEMENTS
Service Activity: 0110 0110A - AIRPORTS-CAP IMPROVEMENT

Operating Detail	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Expenses (continued)				
54-FIXED ASSETS (continued)				
545420 - CHESTER TAXIWAY A	0	0	0	0
545421 - CHESTER THRESHOLD	0	0	0	0
545430 - CHSTR--AWOS OR TAXILANE	0	0	0	0
545431 - BCKWRTH--PLANNING	5,130	9,760	44,440	44,440
545440 - QUINCY RUNWAY/TAXIWAY A	0	0	0	0
545480 - BECKWRTH-AIRPRT PROJ	0	0	0	0
Total 54 - FIXED ASSETS	**72,416**	**731,981**	**1,582,191**	**1,365,272**
Total Operating Expenses	**72,669**	**739,066**	**1,589,276**	**1,372,357**
Operating Income (Loss)	**(290,148)**	**(642,979)**	**(1,954,652)**	**(1,732,526)**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	531	(1,019)	0	0
Total 43 - USE OF MONEY & PROPERTY	**531**	**(1,019)**	**0**	**0**
Total Non-Operating revenues (Expenses)	**531**	**(1,019)**	**0**	**0**
Income Before Capital Contributions and Transfers				
44-STATE FEDERAL AID				
44520 - FEDL-OTHER & FAA	63,569	666,761	987,425	987,425
44529 - FED-FAA-QUINCY AIRPORT	0	0	0	0
44530 - FED. FAA CHESTER AIRPORT	0	0	0	0
44544 - FED --BECKWOURTH FAA	0	0	0	0
44582 - ST-AERONAUTICS	0	21,382	42,615	42,615
Total 44 - STATE & FEDERAL AID	**63,569**	**688,143**	**1,030,040**	**1,030,040**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Change in Net position	**(8,569)**	**(51,942)**	**(559,236)**	**(342,317)**
Net Position - Beginning Balance	**3,574,249**	**3,545,062**	**2,985,826**	**2,985,826**
Net Position - Ending Balance	**3,565,680**	**3,493,120**	**2,426,590**	**2,643,509**

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Fund Title: 0115 - P.C. TRNST ATH

Service Activity: 0115 - P.C. TRNST ATH

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Expenses				
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
521900 - PROFESSIONAL SVC	829,234	903,912	1,084,407	1,084,407
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**829,234**	**903,912**	**1,084,407**	**1,084,407**
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Operating Expenses	**829,234**	**903,912**	**1,084,407**	**1,084,407**
Operating Income (Loss)	**(1,055,282)**	**(859,767)**	**(2,009,019)**	**(1,786,893)**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43998 - UNREALZED GAINS/LOSSES	2,940	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**2,940**	**0**	**0**	**0**
Total Non-Operating revenues (Expenses)	**2,940**	**0**	**0**	**0**
Income Before Capital Contributions and Transfers				
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	829,234	903,912	1,084,407	1,084,407
Total 46 - OTHER REVENUE	**829,234**	**903,912**	**1,084,407**	**1,084,407**
Change in Net position	**2,940**	**0**	**0**	**0**
Net Position - Beginning Balance	**121,438**	**121,438**	**121,438**	**121,438**
Net Position - Ending Balance	**124,378**	**121,438**	**121,438**	**121,438**

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Fund Title: 0116 - CSA #12 SENIOR TRANS

Service Activity: 0116 - CSA #12 SENIOR TRANS

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Revenues				
46-OTHER REVENUE				
46239 - DONATIONS	5,806	4,551	6,000	6,000
46239P - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	**5,806**	**4,551**	**6,000**	**6,000**
Total Operating Revenues	**5,806**	**4,551**	**6,000**	**6,000**
Operating Expenses				
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	105,032	142,936	295,737	272,307
51020 - OTHER WAGES	141,950	146,636	66,538	66,538
51060 - OVERTIME PAY	390	1,732	0	0
51070 - UNEMPLOYMENT INSURANCE	2,471	2,960	2,760	2,760
51080 - RETIREMENT	35,426	38,993	103,774	95,553
51081 - OPEB LIABILITY	6,659	6,762	6,659	6,659
51082 - PENSION EXPENSE	0	0	0	0
51090 - GROUP INSURANCE	21,637	29,817	104,322	90,201
51100 - FICA/MEDICARE OASDI	18,810	22,518	22,624	20,832
51110 - COMPENSATION INSURANCE	(106)	1,256	1,256	2,432
51111 - COMPENSATED ABSENCE EXP	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	866
Total 51 - SALARIES & BENEFITS	**332,269**	**393,610**	**603,670**	**558,148**
52-SERVICES SUPPLIES				
520202 - CELL PHONE SERVICE	1,662	996	1,500	1,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	36,026	33,611	40,000	40,000
521102 - FUEL - VEHICLE	85,617	70,460	70,000	70,000
521800 - OFFICE EXPENSE	300	92	300	300
521900 - PROFESSIONAL SVC	0	0	0	0
521986 - SECURITY	95	102	114	114
524419 - DOT EXAM	240	240	900	900
525000 - OVERHEAD	12,924	19,281	19,281	19,281
525119 - LIABILITY SELF-FUND INSURANCE	36,362	9,106	9,106	10,915
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**173,226**	**133,888**	**141,201**	**143,010**
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
54000 - FIXED ASSET ACQUISITION	0	0	0	0
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Operating Expenses	**505,495**	**527,498**	**744,871**	**701,158**
Operating Income (Loss)	**(722,797)**	**(478,802)**	**(1,663,483)**	**(1,397,644)**

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Plumas County
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Fund Title: 0116 - CSA #12 SENIOR TRANS

Service Activity: 0116 - CSA #12 SENIOR TRANS

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43016 - INTEREST INCOME	1	1	0	0
43998 - UNREALZED GAINS/LOSSES	(6)	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**(5)**	**1**	**0**	**0**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Non-Operating revenues (Expenses)	**(5)**	**1**	**0**	**0**
Income Before Capital Contributions and Transfers				
44-STATE FEDERAL AID				
44213 - STATE - TITLE III (AAA)	30,139	30,000	30,000	30,000
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**30,139**	**30,000**	**30,000**	**30,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	359,788	376,652	407,912	407,912
46211 - CONTRIB-GEN FUND	39,661	48,513	299,343	299,343
Total 46 - OTHER REVENUE	**399,449**	**425,165**	**707,255**	**707,255**
48-TRANSFER				
48000 - TRANSFER-IN	992	0	500	500
48001 - TRANSFER-IN1	0	0	0	0
48005 - TRANSFER-IN5	0	0	1,616	1,616
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**992**	**0**	**2,116**	**2,116**
55-PRIOR PERIOD ADJUSTMENT				
55000 - PRIOR PERIOD ADJUSTMENT	0	0	0	0
Total 55 - PRIOR PERIOD ADJUSTMENT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Change in Net position	**(69,114)**	**(67,781)**	**500**	**44,213**
Net Position - Beginning Balance	**(259,335)**	**0**	**0**	**0**
Net Position - Ending Balance	**(328,449)**	**(67,781)**	**500**	**44,213**

FISCAL YEAR 2024-2025

Special Districts

State Controller Schedule
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Plumas County
Special Districts and Other Agencies Summary - Nonenterprise
Fiscal Year 2024-25

District and Agency Name	Total Financing Sources: Fund Balance Available June 30, 2024	Total Financing Sources: Decreases to Obligated Fund Balances	Total Financing Sources: Additional Funding Sources	Total Financing Sources	Total Financing Uses: Financing Uses	Total Financing Uses: Increases Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
County Air/Flood Control							
0201 - AIR POLLUTION CONTROL	0	0	10,820	10,820	10,820	0	10,820
0208 - FLOOD CNTRL 0208	0	263,147	1,604,550	1,867,697	1,867,697	0	1,867,697
Total County Air/Flood Control	**0**	**263,147**	**1,615,370**	**1,878,517**	**1,878,517**	**0**	**1,878,517**
Lighting Districts							
0202 - CRESCENT MILLS LIGHTING	0	3,789	1,055	4,844	4,844	0	4,844
0204 - QUINCY LIGHTING	0	29,540	62,680	92,220	92,220	0	92,220
Total Lighting Districts	**0**	**33,329**	**63,735**	**97,064**	**97,064**	**0**	**97,064**
Community Service Districts							
0206 - BECKWOURTH CO.SERV.AREA	0	24,329	201,805	226,134	226,134	0	226,134
0221 - WALKER RANCH CSD	0	173,063	145,000	318,063	318,063	0	318,063
0223 - GRIZZLY RANCH CSD	0	0	0	0	0	0	0
Total Community Service Districts	**0**	**197,392**	**346,805**	**544,197**	**544,197**	**0**	**544,197**
Miscellaneous Districts							
0215 - CO.SVC.AREA#11-AMBULANCE	0	0	0	0	0	0	0
0219 - MONTEREY FORUM	0	1	0	1	1	0	1
Total Miscellaneous Districts	**0**	**1**	**0**	**1**	**1**	**0**	**1**
Total Special Districts	**0**	**493,869**	**2,025,910**	**2,519,779**	**2,519,779**	**0**	**2,519,779**

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Plumas County
Special Districts and Other Agencies - Nonenterprise
Fiscal Year 2024-25

District and Agency Name	Total Fund Balance June 30, 2024	Less Obligated Fund Balances: Encumbrances	Less Obligated Fund Balances: Nonspendable, Restricted, and Committed	Less Obligated Fund Balances: Assigned	Fund Balance Available June 30, 2024
1	2	3	4	5	6
County Air/Flood Control					
0201 AIR POLLUTION CONTROL	1,807	0	1,807	0	0
0208 FLOOD CNTRL 0208	2,192,269	0	2,192,269	0	0
0208 0208B FLOOD CNTRL 0208B	(5,287)	0	(5,287)	0	0
Total County Air/Flood Control	**2,188,789**	**0**	**2,188,789**	**0**	**0**
Lighting Districts					
0202 CRESCENT MILLS LIGHTING	15,008	0	15,008	0	0
0204 QUINCY LIGHTING	72,096	0	72,096	0	0
Total Lighting Districts	**87,104**	**0**	**87,104**	**0**	**0**
Community Service Districts					
0206 BECKWOURTH CO.SERV.AREA	23,801	0	23,801	0	0
0221 WALKER RANCH CSD	1,131,371	0	1,131,371	0	0
0223 GRIZZLY RANCH CSD	63	0	63	0	0
Total Community Service Districts	**1,155,235**	**0**	**1,155,235**	**0**	**0**
Miscellaneous Districts					
0215 CO.SVC.AREA#11-AMBULANCE	8,206	0	8,206	0	0
0219 MONTEREY FORUM	20,844	0	20,844	0	0
Total Miscellaneous Districts	**29,050**	**0**	**29,050**	**0**	**0**
Total Special Districts and Other Agencies	**3,460,178**	**0**	**3,460,178**	**0**	**0**

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Plumas County
Special Districts and Other Agencies
Nonenterprise - Obligated Fund Balances
Fiscal Year 2024-25

District and Agency Name	Obligated Fund Balance June 30, 2024	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or Creations: Recommended	Increases or Creations: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
County Air/Flood Control						
0201 AIR POLLUTION CONTROL						
Restricted	1,807	0	0	0	0	1,807
Total AIR POLLUTION CONTROL	**1,807**	**0**	**0**	**0**	**0**	**1,807**
0208 FLOOD CNTRL 0208						
Restricted	2,192,269	0	0	0	0	2,192,269
Total FLOOD CNTRL 0208	**2,192,269**	**0**	**0**	**0**	**0**	**2,192,269**
02080208B FLOOD CNTRL 0208B						
Restricted	(5,287)	253,175	263,147	0	0	(268,434)
Total FLOOD CNTRL 0208B	**(5,287)**	**253,175**	**263,147**	**0**	**0**	**(268,434)**
Total County Air/Flood Control	**2,188,789**	**253,175**	**263,147**	**0**	**0**	**1,925,642**
Lighting Districts						
0202 CRESCENT MILLS LIGHTING						
Restricted	15,008	3,789	3,789	0	0	11,219
Total CRESCENT MILLS LIGHTING	**15,008**	**3,789**	**3,789**	**0**	**0**	**11,219**
0204 QUINCY LIGHTING						
Restricted	72,096	29,540	29,540	0	0	42,556
Total QUINCY LIGHTING	**72,096**	**29,540**	**29,540**	**0**	**0**	**42,556**
Total Lighting Districts	**87,104**	**33,329**	**33,329**	**0**	**0**	**53,775**
Community Service Districts						
0206 BECKWOURTH CO.SERV.AREA						
Restricted	23,801	23,046	24,329	0	0	(528)
Total BECKWOURTH CO.SERV.AREA	**23,801**	**23,046**	**24,329**	**0**	**0**	**(528)**
0221 WALKER RANCH CSD						
Restricted	1,131,371	173,063	173,063	0	0	958,308
Total WALKER RANCH CSD	**1,131,371**	**173,063**	**173,063**	**0**	**0**	**958,308**
0223 GRIZZLY RANCH CSD						
Restricted	63	0	0	0	0	63
Total GRIZZLY RANCH CSD	**63**	**0**	**0**	**0**	**0**	**63**
Total Community Service Districts	**1,155,235**	**196,109**	**197,392**	**0**	**0**	**957,843**
Miscellaneous Districts						

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Plumas County
Special Districts and Other Agencies
Nonenterprise - Obligated Fund Balances
Fiscal Year 2024-25

District and Agency Name 1	Obligated Fund Balance June 30, 2024 2	Decreases or Cancellations Recommended 3	Decreases or Cancellations Adopted by the Board of Supervisors 4	Increases or Creations Recommended 5	Increases or Creations Adopted by the Board of Supervisors 6	Total Obligated Fund Balances for the Budget Year 7
Miscellaneous Districts (continued)						
0215 CO.SVC.AREA#11-AMBULANCE						
Restricted	8,206	0	0	0	0	8,206
Total CO.SVC.AREA#11-AMBULANCE	**8,206**	**0**	**0**	**0**	**0**	**8,206**
0219 MONTEREY FORUM						
Restricted	20,844	1	1	0	0	20,843
Total MONTEREY FORUM	**20,844**	**1**	**1**	**0**	**0**	**20,843**
Total Miscellaneous Districts	**29,050**	**1**	**1**	**0**	**0**	**29,049**
Total Special Districts and Other Agencies	**3,460,178**	**482,614**	**493,869**	**0**	**0**	**2,966,309**

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Special Districts and Other Agencies Summary
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Fund: 0201 AIR POLLUTION CONTROL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(21)	(69)	0	0
43998 - UNREALZED GAINS/LOSSES	(90)	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**(111)**	**(69)**	**0**	**0**
48-TRANSFER				
48211 - CONTRI TRANS FR CO GEN	22,000	11,000	10,820	10,820
Total 48 - TRANSFER	**22,000**	**11,000**	**10,820**	**10,820**
Total Revenue	**21,889**	**10,931**	**10,820**	**10,820**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	10,457	10,457	10,820	10,820
525000 - OVERHEAD	(10)	(30)	0	0
Total 52 - SERVICES & SUPPLIES	**10,447**	**10,427**	**10,820**	**10,820**
Total Expenditures and Appropriations	**10,447**	**10,427**	**10,820**	**10,820**
Net Cost	**(11,442)**	**(504)**	**0**	**0**

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Special Districts and Other Agencies Summary
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Fund: 0202 CRESCENT MILLS LIGHTING

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	823	841	800	800
40020 - CURRENT UNSECURED TAXES	21	24	20	20
40040 - PRIOR UNSECURED TAXES	0	0	10	10
40130 - SUPPLEMENTAL TAXES	17	15	20	20
Total 40 - TAX REVENUE	**861**	**880**	**850**	**850**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	377	431	200	200
43998 - UNREALZED GAINS/LOSSES	149	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**526**	**431**	**200**	**200**
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	5	4	5	5
Total 44 - STATE & FEDERAL AID	**5**	**4**	**5**	**5**
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	1,000	1,000	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**1,000**	**1,000**	**0**	**0**
Total Revenue	**2,392**	**2,315**	**1,055**	**1,055**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	0	0
52190 - PROFESSIONAL SERVICES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	1,533	(178)	(178)	(178)
525500 - TAX ADMIN FEE	21	19	22	22
527800 - UTILITIES	664	857	1,000	1,000
Total 52 - SERVICES & SUPPLIES	**2,218**	**698**	**844**	**844**
58-TRANSFERS				
580000 - TRANSFER	1,788	1,178	4,000	4,000
Total 58 - TRANSFERS	**1,788**	**1,178**	**4,000**	**4,000**
Total Expenditures and Appropriations	**4,006**	**1,876**	**4,844**	**4,844**
Net Cost	**1,614**	**(439)**	**3,789**	**3,789**

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Fund: 0204 QUINCY LIGHTING

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	42,275	44,052	40,800	40,800
40020 - CURRENT UNSECURED TAXES	1,116	1,336	1,100	1,100
40040 - PRIOR UNSECURED TAXES	25	19	30	30
40130 - SUPPLEMENTAL TAXES	912	843	1,000	1,000
Total 40 - TAX REVENUE	**44,328**	**46,250**	**42,930**	**42,930**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,040	1,794	1,500	1,500
43998 - UNREALZED GAINS/LOSSES	737	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**2,777**	**1,794**	**1,500**	**1,500**
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	254	247	250	250
Total 44 - STATE & FEDERAL AID	**254**	**247**	**250**	**250**
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	36,000	18,000	18,000	18,000
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**36,000**	**18,000**	**18,000**	**18,000**
Total Revenue	**83,359**	**66,291**	**62,680**	**62,680**
52-SERVICES SUPPLIES				
521300 - MAINT. BUILDINGS & GROUND	0	0	10,000	10,000
52190 - PROFESSIONAL SERVICES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	800	1,000	1,000
525000 - OVERHEAD	739	120	120	120
525500 - TAX ADMIN FEE	1,039	1,042	1,100	1,100
527800 - UTILITIES	53,586	63,023	70,000	70,000
Total 52 - SERVICES & SUPPLIES	**55,364**	**64,985**	**82,220**	**82,220**
58-TRANSFERS				
580000 - TRANSFER	(24,700)	0	10,000	10,000
580001 - TRANSFER	27,845	6,690	0	0
Total 58 - TRANSFERS	**3,145**	**6,690**	**10,000**	**10,000**
Total Expenditures and Appropriations	**58,509**	**71,675**	**92,220**	**92,220**
Net Cost	**(24,850)**	**5,384**	**29,540**	**29,540**

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Plumas County
Special Districts and Other Agencies Summary
Nonenterprise Financing Sources and Uses by Budget Unit by Objec
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Fund: 0206 BECKWOURTH CO.SERV.AREA

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	10,881	10,715	10,000	10,000
40020 - CURRENT UNSECURED TAXES	293	308	300	300
40040 - PRIOR UNSECURED TAXES	6	4	10	10
40070 - TIMBER YIELD TAX	16	11	25	25
40130 - SUPPLEMENTAL TAXES	239	194	200	200
Total 40 - TAX REVENUE	**11,435**	**11,232**	**10,535**	**10,535**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,692	2,997	200	200
43998 - UNREALZED GAINS/LOSSES	1,378	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**4,070**	**2,997**	**200**	**200**
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	67	57	70	70
Total 44 - STATE & FEDERAL AID	**67**	**57**	**70**	**70**
45-CHARGES FOR SERVICES				
45210 - CONNECTION FEES	0	0	0	0
45250 - SERVICE CHARGES	34,709	36,597	41,000	41,000
Total 45 - CHARGES FOR SERVICES	**34,709**	**36,597**	**41,000**	**41,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	3,304	0	0	0
46078 - REVENUE FROM LOANS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	120,060	135,578	150,000	150,000
Total 46 - OTHER REVENUE	**123,364**	**135,578**	**150,000**	**150,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	294,596	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**294,596**	**0**	**0**
Total Revenue	**173,645**	**481,057**	**201,805**	**201,805**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	14,455	14,400	15,000	15,000
51070 - UNEMPLOYMENT INSURANCE	236	238	13	13
51100 - FICA/MEDICARE OASDI	1,106	1,102	0	1,148
51110 - COMPENSATION INSURANCE	90	81	81	156
Total 51 - SALARIES & BENEFITS	**15,887**	**15,821**	**15,094**	**16,317**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	293	343	300	300
520210 - POSTAGE/SHIP, MAIL COST	645	460	500	500
520500 - INSURANCE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	301	184	300	300
52190 - PROFESSIONAL SERVICES	0	0	450	450
521900 - PROFESSIONAL SVC	155,237	342,075	20,450	20,450
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0

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Fund: 0206 BECKWOURTH CO.SERV.AREA

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
524400 - SPECIAL DEPARTMENT EXPENSE	11,956	29,887	10,000	10,000
525000 - OVERHEAD	1,835	845	845	845
525119 - LIABILITY SELF-FUND INSURANCE	67	112	112	172
525500 - TAX ADMIN FEE	252	238	300	300
527800 - UTILITIES	2,410	1,749	1,500	1,500
528400 - CONTINGENCIES	0	0	0	0
529550 - LOAN REPAYMENT	0	100,000	0	0
Total 52 - SERVICES & SUPPLIES	**172,996**	**475,893**	**34,757**	**34,817**
58-TRANSFERS				
580001 - TRANSFER	47,179	45,206	175,000	175,000
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**47,179**	**45,206**	**175,000**	**175,000**
Total Expenditures and Appropriations	**236,062**	**536,920**	**224,851**	**226,134**
Net Cost	**62,417**	**55,863**	**23,046**	**24,329**

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Fund: 0208 FLOOD CNTRL 0208

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	115,942	120,084	110,000	110,000
40020 - CURRENT UNSECURED TAXES	2,834	3,366	3,000	3,000
40040 - PRIOR UNSECURED TAXES	63	48	50	50
40070 - TIMBER YIELD TAX	2,757	1,866	3,000	3,000
40130 - SUPPLEMENTAL TAXES	2,315	2,124	1,000	1,000
Total 40 - TAX REVENUE	**123,911**	**127,488**	**117,050**	**117,050**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	24,390	40,041	15,000	15,000
43998 - UNREALZED GAINS/LOSSES	9,223	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**33,613**	**40,041**	**15,000**	**15,000**
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	646	622	500	500
44290 - STATE-OTHER	0	0	12,000	12,000
44290P - STATE OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**646**	**622**	**12,500**	**12,500**
45-CHARGES FOR SERVICES				
45500 - WATER SERVICE FEE	162,385	211,809	300,000	300,000
45500P - WATER SERVICE FEE	2,599	0	0	0
Total 45 - CHARGES FOR SERVICES	**164,984**	**211,809**	**300,000**	**300,000**
46-OTHER REVENUE				
46125 - SETTLEMENT- PORTOLA	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	27,652	32,979	15,000	15,000
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46607 - OTHER MISCELLANEOUS	1,000,000	1,000,000	1,000,000	1,000,000
Total 46 - OTHER REVENUE	**1,027,652**	**1,032,979**	**1,015,000**	**1,015,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	145,000	145,000
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**145,000**	**145,000**
Total Revenue	**1,350,806**	**1,412,939**	**1,604,550**	**1,604,550**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	8	5	2	2
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	7	60	59	59
Total 51 - SALARIES & BENEFITS	**15**	**65**	**61**	**61**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	1,300,000	1,300,000
525000 - OVERHEAD	8,555	20,611	20,611	20,611
525119 - LIABILITY SELF-FUND INSURANCE	58	53	53	25
525500 - TAX ADMIN FEE	2,866	2,816	3,000	3,000

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Fund: 0208 FLOOD CNTRL 0208

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	2,000	2,000
527807 - WATER/SEWER CHARGES	300,921	256,956	275,000	275,000
527900 - ADMINISTRATION	62,869	57,746	55,000	55,000
528000 - OPERATIONS	621	584	2,000	2,000
528500 - CHESTER DIVERSION DAM	7,935	11,863	25,000	25,000
529350 - INTEREST ON LOAN	0	0	0	0
529550 - LOAN REPAYMENT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**383,825**	**350,629**	**1,682,664**	**1,682,636**
54-FIXED ASSETS				
545310 - LK DAVIS CONSTR PROJ	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	1,055	148,640	10,000	20,000
Total 58 - TRANSFERS	**1,055**	**148,640**	**10,000**	**20,000**
Total Expenditures and Appropriations	**384,895**	**499,334**	**1,692,725**	**1,702,697**
Net Cost	**(965,911)**	**(913,605)**	**88,175**	**98,147**

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Fund: 0208 0208B FLOOD CNTRL 0208B

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(114)	(156)	0	0
Total 43 - USE OF MONEY & PROPERTY	**(114)**	**(156)**	**0**	**0**
44-STATE FEDERAL AID				
44214 - ST - PROP 84 GRANT	0	0	0	0
44228 - STATE- PROP 50	0	0	0	0
44361 - STATE- SIERRA NV CONSRV	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45050 - LEGAL FEES - P.D. & OTHER	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46239 - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**(114)**	**(156)**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
51200 - PER DIEM	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521704 - PROP 84 GRANT	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
522130 - PROF SVC- GRANT/OTHER	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
525500 - TAX ADMIN FEE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**

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Fund: 0208 0208B FLOOD CNTRL 0208B

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	165,000	165,000
580000 - TRANSFER	0	0	0	0
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**165,000**	**165,000**
Total Expenditures and Appropriations	**0**	**0**	**165,000**	**165,000**
Net Cost	**114**	**156**	**165,000**	**165,000**

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Fund: 0215 CO.SVC.AREA#11-AMBULANCE

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	143,308	148,660	0	0
40020 - CURRENT UNSECURED TAXES	3,719	4,412	0	0
40040 - PRIOR UNSECURED TAXES	82	62	0	0
40130 - SUPPLEMENTAL TAXES	3,038	2,784	0	0
Total 40 - TAX REVENUE	**150,147**	**155,918**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	445	625	0	0
43998 - UNREALZED GAINS/LOSSES	82	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**527**	**625**	**0**	**0**
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	847	815	0	0
Total 44 - STATE & FEDERAL AID	**847**	**815**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**151,521**	**157,358**	**0**	**0**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	149,486	160,827	0	0
525000 - OVERHEAD	650	(81)	0	0
525500 - TAX ADMIN FEE	3,517	3,479	0	0
Total 52 - SERVICES & SUPPLIES	**153,653**	**164,225**	**0**	**0**
Total Expenditures and Appropriations	**153,653**	**164,225**	**0**	**0**
Net Cost	**2,132**	**6,867**	**0**	**0**

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Fund: 0219 MONTEREY FORUM

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	448	617	0	0
43998 - UNREALZED GAINS/LOSSES	173	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**621**	**617**	**0**	**0**
45-CHARGES FOR SERVICES				
45050 - LEGAL FEES - P.D. & OTHER	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**621**	**617**	**0**	**0**
51-SALARIES BENEFITS				
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	1	1
Total 51 - SALARIES & BENEFITS	**0**	**0**	**1**	**1**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**1**	**1**
Net Cost	**(621)**	**(617)**	**1**	**1**

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Fund: 0221 WALKER RANCH CSD

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	27,950	35,241	20,000	20,000
43998 - UNREALZED GAINS/LOSSES	11,355	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**39,305**	**35,241**	**20,000**	**20,000**
45-CHARGES FOR SERVICES				
45060 - ENGINEERING SERVICES .	0	0	0	0
45210 - CONNECTION FEES	15,000	24,000	15,000	15,000
45250 - SERVICE CHARGES	114,019	109,786	110,000	110,000
Total 45 - CHARGES FOR SERVICES	**129,019**	**133,786**	**125,000**	**125,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**168,324**	**169,027**	**145,000**	**145,000**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	2,365	0	300	300
520500 - INSURANCE	8,472	9,865	10,000	10,000
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
521102 - FUEL - VEHICLE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,250	1,281	1,750	1,750
521800 - OFFICE EXPENSE	12	0	1,000	1,000
521900 - PROFESSIONAL SVC	126,495	254,705	190,000	190,000
522150 - WELL TESTING PROF SVC	1,048	2,408	2,500	2,500
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	10,127	21,663	23,000	23,000
525000 - OVERHEAD	4,707	4,513	4,513	4,513
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527800 - UTILITIES	66,127	69,634	70,000	70,000
527900 - ADMINISTRATION	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**220,603**	**364,069**	**303,063**	**303,063**
54-FIXED ASSETS				
54011 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580001 - TRANSFER	4,128	4,617	15,000	15,000
Total 58 - TRANSFERS	**4,128**	**4,617**	**15,000**	**15,000**
Total Expenditures and Appropriations	**224,731**	**368,686**	**318,063**	**318,063**
Net Cost	**56,407**	**199,659**	**173,063**	**173,063**

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Fund: 0223 GRIZZLY RANCH CSD

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40150 - SPECIAL ASSESSMENT	0	0	0	0
41050P - FRANCHISES	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1	2	0	0
43998 - UNREALZED GAINS/LOSSES	1	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**2**	**2**	**0**	**0**
45-CHARGES FOR SERVICES				
45074 - MISC FEES	0	0	0	0
45210 - CONNECTION FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Revenue	**2**	**2**	**0**	**0**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520500 - INSURANCE	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
522150 - WELL TESTING PROF SVC	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527800 - UTILITIES	0	0	0	0
527900 - ADMINISTRATION	0	0	0	0
528000 - OPERATIONS	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(2)**	**(2)**	**0**	**0**

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Supplemental Schedules

SCHEDULE OF CAPITAL & FIXED ASSET ADDITIONS
FISCAL YEAR 2024-25

BUDGET UNIT	ASSET TYPE	ITEM DESCRIPTION	AMOUNT REQUESTED 2024/25	AMOUNT RECOMMENDED 2024/25	AMOUNT FINAL 2024/25	DEPARTMENT TOTAL 2024/25
AG COMMISSIONER	EQUIPMENT	EQUIPMENT			75,000	**75,000**
AIRPORTS	CAPITAL IMPROVEMENT	BEACON TOWER- QUINCY	270,000	270,000	270,000	
	CAPITAL IMPROVEMENT	ALP- QUINCY	273,000	273,000	273,000	
	CAPITAL IMPROVEMENT	RESEAL APRON/JOINT SEAL- QUINCY - DESIGN	54,000	54,000	54,000	
	CAPITAL IMPROVEMENT	PERIMETER FENCE- QUINCY - NEPA	20,000	20,000	20,000	
	CAPITAL IMPROVEMENT	ALP- ROGERS	272,000	272,000	272,000	
	CAPITAL IMPROVEMENT	FUEL FARM EXPANSION- CHESTER - DESIGN	78,000	78,000	78,000	
	CAPITAL IMPROVEMENT	RESEAL TAXIWAY/APRON - CHESTER - NEPA	4,000	4,000	4,000	
	CAPITAL IMPROVEMENT	RESEAL TAXIWAY/APRON/PILOT'S LOUNGE- BECKWOURTH NEPA	30,000	30,000	30,000	
	EQUIPMENT	FLAIL MOWER	25,000	25,000	25,000	
	CAPITAL IMPROVEMENT	CHSRT--PLANNING		43,530	43,530	
	CAPITAL IMPROVEMENT	BCKWRTH--PLANNING		44,440	44,440	
	CAPITAL IMPROVEMENT	BECKW AIRPORT RESEAL CONST		238,672	238,672	
	CAPITAL IMPROVEMENT	QNCY--PLANNING		37,630	37,630	
						1,390,272
AUDITOR-CONTROLLER	SOFTWARE	TYLER-MUNIS SYSTEM IMPROVEMENTS	50,000	50,000	50,000	**50,000**
COUNTY LIBRARY	VEHICLE/TRUCK	MOBILE LIBRARY	30,239	30,239	173,794	**173,794**
COURT SECURITY	VEHICLE/TRUCK	PATROL VEHICLE (1)	75,000	75,000	75,000	**75,000**
DISTRICT ATTORNEY	VEHICLE/TRUCK	VEHICLE 4X4	60,000	60,000	60,000	**60,000**
ELECTIONS	ELECTION EQUIPMENT	ELECTION EQUIPMENT	130,816	130,816	130,816	**130,816**
FACILITY SERVICES	CAPITAL IMPROVEMENTS		622,293	622,293	622,293	
	VEHICLE		75,000	75,000	75,000	
	EQUIPMENT		25,000	25,000	25,000	**722,293**
FARM ADVISOR	VEHICLE/TRUCK	TRUCK 4X4	48,500	48,500	48,500	**48,500**
HAVA - ELECTIONS	EQUIPMENT	ELECTION EQUIPMENT	30,000	30,000	30,000	**30,000**
PUBLIC HEALTH	VEHICLE/TRUCK	IMMUNIZATION TRANSPORT VANS (2)	116,500	116,500	116,500	**116,500**
INFORMATION TECHNOLOGY	REMODEL	SERVER ROOM REMODEL	25,000	25,000	25,000	**25,000**
M.H. MHSA	VEHICLE	REPLACEMENT VEHICLES (6 OR 7)	250,000	250,000	250,000	**250,000**
PROBATION- ADULT HIGH RISK	VEHICLE/TRUCK	ADMINISTRATION VEHICLE (1)	50,000	50,000	50,000	**50,000**
RECORDER MICROGRAPHIC	EQUIPMENT	OFFICE EQUIPMENT- REPLACEMENT	20,000	20,000	4,000	**4,000**
RECORDER MODERNIZATION	COMPUTER HARDWARE	COMPUTER EQUIPMENT- REPLACEMENT	20,000	20,000	20,000	
	EQUIPMENT	OFFICE EQUIPMENT- REPLACEMENT	20,000	20,000	20,000	
						40,000
ROAD DEPARTMENT	EQUIPMENT	AG PATCHER	90,000	90,000	90,000	
	EQUIPMENT	SURVEY EQUIPMENT	16,000	16,000	106,000	
	EQUIPMENT	FORD F550 TRUCKS (7)	925,000	925,000	925,000	
						1,121,000
SENIOR SERVICES-NUTRITION	VEHICLE/TRUCK	VANS	107,990	107,990	107,990	**107,990**
SHERIFF - AB 443	VEHICLE/TRUCK	LAW ENFORCEMENT VEHICLES (1 OR 2)	100,000	100,000	150,000	
	SOFTWARE	RIMS DISPATCH SOFTWARE (ARPA FUNDS)	471,571	471,571	361,274	
	COMM. EQUIPMENT	TITLE III COMMUNICATION PROJECTS	250,000	250,000	250,000	
	EQUIPMENT	TITLE III DRONES UNDERWATER ROV SAR EQUIPMENT	140,324	140,324	140,324	
	PATROL EQUIPMENT	TITLE III SAR REPLACEMENT 4X4	80,000	80,000	8,000	
						909,598
SHERIFF - GRANTS	EQUIPMENT	REPEATER EQUIP/INSTALL	-		46,147	
	EQUIPMENT	VEHICLE	60,000	60,000	72,674	**118,821**
SHERIFF - COMMUNICATIONS	COMM. EQUIPMENT	REPEATERS (5), BASE STATIONS (2), MICROWAVE LINKS (9), RADIO IP DEVICES (8), PREFABRICATED BUILDING & GENERATOR	772,000	772,000	772,000	
	SOFTWARE	SOFTWARE FOR COMMUNICATION PROJECT	100,000	100,000	100,000	
	EQUIPMENT	COMPUTER EQUIPMENT FOR COMMUNICATION PROJECT	30,000	30,000	30,000	
						902,000
SHERIFF - SLESF	VEHICLE/TRUCK	LAW ENFORCEMENT PATROL VEHICLE	86,000	86,000	86,000	**86,000**
SHERIFF - HOMELND SECURITY	COMM. EQUIPMENT	LAW ENFORCEMENT MOBILE RATIOS	39,000	39,000	39,000	**39,000**
SHERIFF - HOMELAND SECURITY - OES	EQUIPMENT	COMPUTER EQUIPMENT	34,769	34,769	34,769	
	EQUIPMENT	REPEATER EQUIPMENT / INSTALLATION	30,000	30,000	30,000	
						64,769
SHERIFF-MEDCOM	EQUIPMENT	REPEATER EQUIPMENT / INSTALLATION	35,000	35,000	44,226	**44,226**
SHERIFF - OHV GRANT	PATROL EQUIPMENT	TO BE DETERMINED BASED ON GRANT	11,000	11,000	12,205	**12,205**
SOCIAL SERVICES	VEHICLE/TRUCK	TRANSPORT VEHICLES (2)	150,000	150,000	150,000	**150,000**
SOLID WASTE PLANNING	CAPITAL IMPROVEMENT	QUINCY TRANSFER STATION	30,000	30,000	30,000	
	CAPITAL IMPROVEMENT	GRAEAGLE TRANSFER STATION	31,000	31,000	31,000	
						61,000

TOTALS	6,264,002	6,628,274	6,857,784	6,857,784

LOANS						
Type of Debt	Interest Rate	Term	Maturity Date	Original Loan Amount	June 30 2024 Balance	FY24-25 Payment (Principal + Interest)
Umpqua Bank	3.63%	18 years	6/1/2033	$15,255,000		$1,165,166

LEASES*			
Description	FY22-23 Actual	FY23-24 Estimated	FY24-25 Budget
Copy Machine Lease	$67,005	$67,010	$121,938
Radio Lease & Equipment Lease	$34,281	$31,822	$64,500
Total Leases Payable	$101,286	$98,832	$186,438

* Does not include structure leases/rentals

The County Budget Act requires disclosure of financing sources and uses for each cost center having activity within the County's governmental funds within the two fiscal years preceding the fiscal year of the budget being considered for adoption. The financing listed below had activity within the preceding year, but does not contain recommended appropriations for fiscal year 2024-25 as the debts have been retired.

- Debt Service - Airport - Refueler Truck (Dept 20891)- Retired FYE 6/30/23
- Debt Service - Flood Control (Special District Fund) - Multi-Use (Dept 26100) - Retired FYE 6/30/23
- Debt Service - Beckworth CSD (Special District Fund) - Multi-Use (Dept 26080) - Retired FYE 6/30/23
- Debt Service - Golden State Finance Authority (Capital Project Fund) - (Dept 20141) - Retired FYE 6/30/24
- Debt Service - Golden State Finance Authority (Capital Project Fund) - (Dept 20141) - Retired FYE 6/30/24

FISCAL YEAR 2024-2025

Reference Materials

This Guide is provided to explain in everyday terms how Plumas County government plans and accounts for its finances in order to meet its obligation to be stewards of the public's money. Plumas County government provides for the basic safety, health, and welfare of its citizens by providing a variety of services to the public. The County provides such a wide variety of social, health, environmental, public safety, and other services it is a challenge to keep citizens informed and involved in the business of government. Hopefully, this Guide will make it easier to understand how at least some of the County's financial activities work.

WHAT IS THE BUDGET?

The annual budget of Plumas County government is a statement of the financial policy and plan for the coming fiscal year. The budget document presents in detail, the financial plan for the County, including its sources of revenue (resources) and the allocation of these resources to the programs of the County. The Board of Supervisors adopts the budget by passing a Resolution authorizing an appropriation of funds.

WHAT IS AN APPROPRIATION?

An appropriation is a common term for the authorization granted by the Board of Supervisors to make expenditures and incur obligations for specific purposes. An appropriation is time-limited and must be expended before the end of the fiscal year.

WHAT ARE REVENUES?

Revenues consist of income received through taxes, licenses, and permits, grants from other governments, charges for services, fines, and forfeits, and other miscellaneous sources. Revenues are one component of available financial resources which are used to fund appropriations.

WHAT ARE EXPENDITURES?

Expenditures occur when the County buys goods and services and pays its employees. Expenditures can be categorized into three types: operating expenditures, capital expenditures, and debt service expenditures. Operating expenditures are the day-to-day spending on salaries, supplies, utilities, services, and contracts. Capital expenditures are generally for acquisition of major assets such as land and buildings or for the construction of buildings or other improvements. Debt expenditures repay borrowed money and interest on that borrowed money.

WHAT IS A FUND?

For accounting purposes, the County is organized into many separate fiscal entities known as funds. Each fund is a separate division for accounting and budgeting purposes. The fund accounting structure allows the County to budget and account for revenues that are restricted by law or policy to a specific use or purpose in accordance with nationally recognized rules of governmental accounting and budgeting.

The County budget consists of many funds. Each fund may be thought of as a separate checking account to be used for a specific purpose. All funds of the County fall into one of six major categories. The following is a brief description of the six fund categories.

General Fund: The General Fund finances most services that the County provides. This includes law enforcement and other criminal justice, community development and land use planning, elections and voter registration, fire protection, library services and administration. The General Fund is basically a "catch-all" to account for County operations that do not have to be recorded in a different fund.

Special Revenue Funds: Special revenue funds are used to account for revenues that are used for specific purposes. An example is the Road Fund where we record the transportation allocations and taxes received from the State which must be used for roads and bridges.

Capital Projects Funds: The Capital Projects Fund is used to account for the acquisition and/or construction of major capital facilities.

Debt Service Funds: Debt service funds are used by the County to account for the accumulation of resources for, and the repayment of, borrowed money and any interest on these debts.

Enterprise Funds: Enterprise funds are established to account for operations that are financed and operated in a manner similar to private businesses with the intent that the cost of goods or services provided will be recovered primarily through charges for services. Enterprise funds are used to account for all costs such as Solid Waste Planning/Operations, Airports, Plumas County Transit Authority, and Senior Transportation.

Internal Service Funds: Internal service funds are used by the County to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis. An example of an internal service fund is the Workers' Compensation Fund.

WHY USE FUNDS?

Reason 1: Fund accounting is required by the State. California State law governs how counties and cities in the State will account for their revenues and expenditures. All cities and counties are audited annually to ensure that they have followed the accounting rules.

Reason 2: Whenever a city or county receives dollars from the State or federal government in the form of a grant, the city or county must account for those dollars in the manner prescribed by the State or United States government, audits are conducted to ensure that these accounting rules are followed.

Reason 3: Whenever a local government approaches the financial market to borrow money, the local government must provide financial statements, prepared in accordance with national accounting standards, which accurately portray the financial condition of the local government. Financial institutions and investors will loan money to the local government only if the local government can demonstrate through its financial statements that it will be able to repay the debt.

Reason 4: The County, like all other local governments nationwide, uses fund accounting because this system of accounting is the standard prescribed by national organizations that are associations of accountants and finance professionals from cities and counties all over the country. The principles used to account for businesses, called Generally Accepted Accounting Principles (GAAP), are established by the Financial Accounting Standards Board (FASB). Similarly, principles used to account for local government finances are established by the Governmental Accounting Standards Board (GASB).

WHAT IS A TRANSFER?

Interfund operating transfers represent subsidies and contributions between funds. An example of operating transfers is the transfer of funds from the General Fund to the Public Health Fund for the County's mandated contribution to public health programs. Another example is the transfer of funds from the General Fund and/or other operating funds to the Capital Projects Fund to account for Capital Projects.

WHAT IS A FUND BALANCE?

Fund balance is the difference between the assets and liabilities of the fund. It is good financial policy to have a reasonable amount of fund balance for emergencies and to carry the fund through slack times in revenue collections. In a given year, if revenues exceed expenditures, the fund balance will increase; if expenditures exceed revenues then the fund balance will decrease.

ACCOUNTING FOR TAX DOLLARS

It is the responsibility of the County Auditor-Controller to account for the receipt and expenditure of all County funds. The County Auditor-Controller annually issues what is referred to as the Annual Audit to show the financial condition of every County fund and details of each fund's revenues and expenditures that fiscal year.

A BALANCED BUDGET

By law, each separate fund must have a balanced budget. This means that revenues, plus fund balance carryovers, must equal the appropriations and increases in reserves. So for each fund, the budget spells out where the dollars are coming from and how they will be spent.

THE OPERATING BUDGET – SERVICES TO THE PUBLIC

The majority of services provided by the County to its citizens are accounted for in operating funds, which include the General Fund, Public Health Fund, Behavioral Health Fund, and Road Fund.

The expenditure budget for all funds is itemized into categories, often called line items but sometimes referred to as objects, sub-objects, accounts, and subaccounts, depending on the level of detail. These line item categories are used to account for expenditures made. However, for budgeting and planning allocations, the object level of detail is used. The various line items are grouped into several object categories. These are:

Salaries and Benefits: This is the amount paid for services rendered by employees in accordance with the rates, hours, terms, and conditions authorized by law or stated in employment agreements. This category includes overtime, vacation and sick pay, health insurance, retirement, social security, and unemployment insurance.

Services and Supplies: This category of expenditures is for goods and services other than those provided by County personnel. This includes articles and commodities purchased for consumption, such as office and operating supplies, as well as professional and other services such as insurance and utilities.

Other Charges: This category is used to account for a variety of costs including support and care of individuals in the County's care, such as mental health institutionalization; debt service payments; and interfund expenditures, such as services provided between departments in different funds.

Capital Assets: Formerly referred to as fixed assets, this category of expenditures is for the acquisition of, rights to, or additions to capital assets, such as land, buildings, improvements, machinery, and equipment.

Transfers Out: This category of expenditures represents contributions to other funds for operating subsidies (i.e. transfers).

Special Items: This category includes significant transactions that are unusual and/or infrequent in occurrence as well as intrafund transfers used to record charges for services provided by one department to other departments within the same fund.

RESOLUTION NO. 24- 8916

A RESOLUTION ESTABLISHING FISCAL YEAR 2024/2025 APPROPRIATION LIMITS UNDER ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION, AND ESTABLISHING PERIOD FOR CONTESTING SUCH LIMITS FOR PLUMAS COUNTY AND BOARD OF SUPERVISORS GOVERNED SPECIAL DISTRICTS

WHEREAS Article XIII B of the California Constitution provides that the state and each local government shall be subject to an annual appropriation limit as defined in that Article and Article XIII B Section 8 (e) (2) requires the Governing Body to select the Change in Cost-of-Living methodology each year by recorded vote; and

WHEREAS, using the percentage change in California Per Capita Income, rather than using the change in the Local Assessment roll from the preceding year due to the addition of non-residential new construction, provides the higher appropriation limit; and

WHEREAS, the Auditor/Controller of Plumas County has computed the appropriations limit for the fiscal year 2024/2025; and has prepared the applicable statements showing the calculation, and such statements are available for public review.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors, County of Plumas, State of California, selects the percentage change in California Per Capita Income and the percentage change in the population of the contiguous counties methodology for use in calculating its appropriation limit for the fiscal year 2024/2025; and

BE IT FURTHER RESOLVED that the appropriations limit for Plumas County and Board-governed Special Districts are hereby established as follows and that the limit may be adjusted at a later date in accordance with Sections 3 and 11 of Article XIII B of the California Constitution:

Plumas County	$ 41,732,122
Quincy Lighting	$ 156,429
CSA #11 (Ambulance)	$ 84,443
Beckwourth CSA	$ 24,319

BE IT FURTHER RESOLVED that any judicial action or proceeding to attach, review, set aside, void, or annul the appropriations limits established by this resolution shall be commenced within 45 days from the date of this resolution in accordance with Division 9 of the Government Code.

The foregoing, Resolution No. 24- 8916 was duly passed and adopted by the Board of Supervisors of Plumas County, State of California, at a regular meeting of said Board held on the 4th day of June 2024 by the following vote:

RESOLUTION NO. 24- 8916

AYES: Supervisors: Ceresola, McGowan, Goss, Engel, Hagwood

NOES:

ABSENT:

Chair, Board of Supervisors

ATTEST:

Clerk of the Board of Supervisors

Approved as to form:
Joshua Brechtel, Attorney
County Counsel's Office

Plumas County
Prop 4 Calculations
January 1, 2024 to January 1, 2025

California Department of Finance Per Capita Percentage change over prior year	(3.62 + 100) / 100	= 1.0362	1
Plumas County Population Percentage Change	(0.80) + 100 / 100	= 0.9920	2
Calculation of Factor for FY 2024/25		**1.0279**	1 x 2

Plumas County

Prop 4 Spending Limit-Revision
FY 2024/25

Growth Factor:

Per Capita Personal Income Change from Prior Year	1.0362
X	
Population Growth from 01/01/23-01/01/24	0.992
Growth Factor FY 2024/25	1.0279

FY 2023/24 Prop 4 Spending Limit	$ 40,599,399
FY 2024/25 Prop 4 Spending Limit	**$ 41,732,122**

Martee Graham
Auditor / Controller

Quincy Lighting

Prop 4 Spending Limit-Revision
FY 2024/25

Growth Factor:

Per Capita Personal Income Change from Prior Year		1.0362
X		
Population Growth from 01/01/23-01/01/24		0.992
Growth Factor FY 2024/25		1.0279
FY 2023/24 Prop 4 Spending Limit	$	152,183
FY 2024/25 Prop 4 Spending Limit	**$**	**156,429**

Martee Graham
Auditor / Controller

CSA #11

Prop 4 Spending Limit-Revision
FY 2024/25

Growth Factor:

Per Capita Personal Income Change from Prior Year		1.0362
X		
Population Growth from 01/01/23-01/01/24		0.992
Growth Factor FY 2024/25		1.0279
FY 2023/24 Prop 4 Spending Limit	$	82,151
FY 2024/25 Prop 4 Spending Limit	**$**	**84,443**

Martee Graham
Auditor / Controller

Beckwourth CSA

Prop 4 Spending Limit-Revision
FY 2024/25

Growth Factor:

Per Capita Personal Income Change from Prior Year		1.0362
X		
Population Growth from 01/01/23-01/01/24		0.992
Growth Factor FY 2024/25		1.0279
FY 2023/24 Prop 4 Spending Limit	$	23,659
FY 2024/25 Prop 4 Spending Limit	**$**	**24,319**

Martee Graham
Auditor / Controller

DEPARTMENT OF FINANCE
OFFICE OF THE DIRECTOR

Gavin Newsom ▪ Governor
1021 O Street, Suite 3110 ▪ Sacramento CA 95814 ▪ www.dof.ca.gov

April 30, 2024

Dear Fiscal Officer:

Price Factor and Population Information

Appropriations Limit
California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2024, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2024-25. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2024-25 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts
Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification
The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2024**. Please note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s Richard Gillihan

RICHARD GILLIHAN
Chief Operating Officer

Attachment

May 2024

Attachment A

A. **Price Factor**: Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2024-25 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2024-25	3.62

B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2024-25 appropriation limit.

2024-25:

Per Capita Cost of Living Change = 3.62 percent
Population Change = 0.17 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.62 + 100}{100} = 1.0362$

Population converted to a ratio: $\frac{0.17 + 100}{100} = 1.0017$

Calculation of factor for FY 2024-25: $1.0362 \times 1.0017 = 1.0379$

Fiscal Year 2024-25

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2023 to January 1, 2024 and Total Population, January 1, 2024

County City	Percent Change 23-24	--- Population Minus Exclusions --- 1-1-23	 1-1-24	Total Population 1-1-24
Plumas				
Portola	-1.14	2,099	2,075	2,075
Unincorporated	-0.76	16,894	16,766	16,766
County Total	-0.80	18,993	18,841	18,841

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**Scheduled to be approved at 9/17/2024 Board of Supervisor Meeting and will be included in the FINAL Adopted Budget on 10/1/2024.*

Adopted Budget	The spending plan approved by resolution of the Board of Supervisors after the required public hearing and deliberations on the Recommended Budget. The Adopted Budget must be balanced with Total Financing Sources equal to Total Financing Uses.
Account	A line item classification of expenditure or revenue. Example: "Office Expense" is an account in the category of "Services & Supplies."
Appropriation	Authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation is usually time limited and must be expended or obligated before June 30th, the end of the fiscal year.
Assessed Valuation	A value set upon real estate or other property by a government as a basis for levying taxes.
Allocated Positions	Staff (or Employee) Positions approved by Board of Supervisors and provided for in the County Salary Ordinance. Represents the maximum number of permanent positions that may be filled at any time.
Available Fund Balance	The amount of Fund Balance available for financing expenditures and other funding requirements in the current period after deducting obligated Fund Balance.
Budget	The planning and controlling document for financial operation with appropriations and revenues for a given period of time, usually one year.
Budget Unit	The midlevel classification of appropriations that includes one or more objects of expenditure to fund a department, division or set of goal-related functions. A department or agency may have one or more budget units assigned to it.
Budgeted Positions	The number of full-time equivalent positions to be funded in the Budget (12 months, 260 days and 2080 hours all equal 1.00 budgeted position).
Capital Assets	A tangible or intangible asset of significant value acquired for use in operations that will benefit more than a single fiscal period. Capital Assets must both have a long-term character such as land, buildings, equipment and vehicles and exceed the minimum capitalization threshold as established by County policy.
Capital Projects	A project that will acquire, construct, or improve infrastructure or a Facility. Project costs can include the cost of land, infrastructure, rights of way, development rights, engineering, architectural planning, and contract services necessary to complete the project.
Contingency	An amount appropriated for unforeseen expenditure requirements. Transfers from this budget unit to any other budget unit for specific use require a four-fifths vote of the Board of Supervisors.

County Service Area (CSA)	A special district created to provide financing for the provision of a specific service or service (such as street lighting and drainage) in a defined area.
Department	An organizational unit of County government used to group programs of a like nature under the direction of an elected or appointed county official.
Discretionary Program or Service	A program or service where the Board of Supervisors may exercise its freedom of choice with respect to the level of funding or the type of service or program provided.
Encumbrance	Encumbrances are not yet instituted in Plumas County but are Funds obligated but not yet spent for a specific purpose, usually backed by a purchase order, contract, or other commitment, which are chargeable to an appropriation. Encumbrances are used as a management tool to ensure that expenditures do not exceed the amount appropriated and expire at year-end.
Enterprise Fund	A fund type used to account for the expenditures and means of financing of an activity, which is predominantly self-supported by user charges.
Expenditure	The use of funds for a specific purpose.
Fiscal Year	Twelve-month period for which a budget is prepared. Plumas County's fiscal year is July 1 through June 30 of each year.
Fixed Asset	See Capital Assets.
Full-time Equivalent (FTE)	One full-time equivalent (FTE) is equal to a full time position (12 months, 260 days and 2080 hours all equal 1.00 FTE). Two half-time positions (each 20 hours per week) is equivalent to 1.0 FTE.
Function	A group of related budget units and programs aimed at accomplishing a major service for which County government is responsible. These designations are made by the State Controller. Example: "Public Protection" is a function.
Fund	A separate fiscal and accounting entity within the County, and the highest level classification of appropriations. Each fund is a separate unit for accounting and budgeting purposes. The fund accounting process allows the County to budget and account for revenues that are restricted by law or policy to a specific use or purpose in accordance with nationally recognized rules of governmental accounting and budgeting. Funds may contain one or more budget units.
Fund Balance	The difference between assets and liabilities reported in a governmental fund.

Fund Type	Categories into which all funds used in a governmental accounting are classified. Fund types are: Governmental Fund types consisting of a General Fund, Special Revenue Funds, Capital Project Funds and Debt Service Funds; Proprietary Fund types consisting of Enterprise Funds and Internal Services Funds; Fiduciary Funds consisting of Trust and Agency Funds.
General Fund	The main operating fund providing general County services.
General Purpose Revenue	Revenue received by the County that does not have a restriction as to what programs and services it must be used for. The Board of Supervisors may use General Purpose Revenue for any governmental purpose that it chooses once state-mandated County match requirements are met. The largest source of General Purpose Revenue is property tax.
General Reserve	The portion of the General Fund's net assets not available for appropriation during the fiscal year, as the funds are held for future years in anticipation of limited-duration budget shortfalls, emergencies, and to ensure sufficient working capital for cash flow.
Grant	A contribution from one governmental unit to another usually made for a specific purpose and time period.
Internal Service Fund (ISF)	A fund used to account for specified services provided to County departments on a cost-reimbursement basis. The services performed are charged to the using department. Example: Workers' Compensation.
Interfund Transfer	A transfer made between budget units in different funds for services rendered and received. The service rendering budget unit shows these transfers as revenue, as opposed to expenditure reduction.
Intrafund Transfer	A transfer made between budget units within the same fund for services rendered and received. The service rendering budget unit shows these transfers as an expenditure reduction and not as a revenue.
Imprest Cash	A sum of money set aside for making change or paying small obligations for which the issuance of a voucher or warrant would be too expensive and time-consuming.
Maintenance of Effort	Federal or state statutory or regulatory program requirements that the County must maintain to participate in a program and/or to receive funding for a program. Typically, a Maintenance of Effort requirement means that the County must commit a certain amount of its own discretionary funds toward a certain program or purpose in order to continue receiving State or federal funds for that same purpose.
Mandated Program or Service	A program or service required by federal or state government that the County is legally obligated to carry out.
Object of Expenditure	Unique identification number and title for an expenditure category or means of financing. Example: Salaries & Employee Benefits.

Obligated Fund Balance	All amounts that are unavailable for financing budgetary requirements in the budget year. This includes nonspendable, restricted, committed, and assigned fund balances.
Other Wages	Temporary employees of the County who are not included in the salary ordinance and typically do not receive benefits. Other Wage workers assist with seasonal, peak, or emergency workloads of limited duration. Other Wage workers can be used where no authorized position exists, but where funding exists to cover the cost.
Purchase Order	An authorization for the purchase of specific goods or services.
Realignment Revenue	Revenue collected by the state and allocated to counties for realigned programs. The 1991 realignment legislation transferred mental health, public health and social services programs from the state to county control, altered program cost-sharing ratios, and provided counties with dedicated tax revenues from the sales tax and vehicle license fee. The 2011 realignment legislation transferred criminal justice, including oversight of state prisoners, as well as additional mental health and social services program from the state to county control.
Real Property	Land and the structures affixed to it.
Recommended Budget	The budget recommended to the Board of Supervisors by the County Administrative Officer for the upcoming fiscal year. The Recommended Budget also documents budget requests made by each County department.
Restricted Cash	Funds held in reserve until the legal or contractual requirement for use of the funds has been met.
Revenue	Funds received to finance governmental services from various sources and treated as income to the County. Examples: property taxes and sales taxes.
Salaries and Employee Benefits	An object of expenditure used to account for the total cost of compensating county employees for their labor. Included in this object are regular salaries, Other Wage worker's salaries, overtime, and standby pay, and the county's share of health, dental, retirement, social security and workers' compensation costs.
Secured Taxes	Taxes levied on real property in the County, which are "secured" by property liens.
Services & Supplies	An object of expenditure, which provides for the operating expenses of County departments other than salaries and benefits, capital assets or other charges.
Special District	A unit of local government generally organized to perform a single function. Special districts are governed either by the Board of Supervisors or locally elected or appointed boards, and their operations are accounted for in separate funds.

Special Revenue Fund	A fund type used to account for the expenditures and means of financing of an activity, which is restricted to a specific purpose. Example: Public Health Fund.
Strategic Reserve	Funds set aside by the Board of Supervisors comprised of committed fund balance and considered a stabilization arrangement.
Tax Levy	The amount of tax dollars billed to taxpayers based on the imposition of the tax rate on the assessed valuation of property.
Tax Rate	The rate per one hundred dollars of the assessed valuation necessary to produce the tax levy.
Transfers-Out	Non-recurring transfers of equity from one fund to another. Also called Operating Transfers.
Unincorporated Area	The areas of the County except for the City of Portola.
Unsecured Tax	A tax on properties such as office furniture, equipment, and boats that are not physically attached to real property.

SUMMARY OF CHANGES SINCE JUNE 25, 2024

Below is the summary of the changes made to the budget from the FY25 Recommended Budget approved on June 25, 2024, to the FY25 Final Budget as of 9/6/25. There were 685 changes made to the department budgets as well as updates to the opening fund balances. Most of these changes stemmed from updating payroll-related items, reduction in various professional services, state funding for jail project, reclassifying items, and transferring between funds and departments. See Schedule 9 department budgets for the full side-by-side comparison per account line item.

FY25 Opening Fund Balance Reported on Schedule 3

Fund	Sub-Fund		FY25 Final 9/6/24 6/30/2024	FY25 Recommended 6/25/24 6/30/2024	Changes from 6/25/24
0001	00000	GENERAL	23,641,479	20,021,276	3,620,203
0001	0001C	CAPITAL REPLACEMENT	153,579	153,992	(413)
0001	0001D	District Attorney	-	-	-
0001	0001H	HOMICIDE TRIAL COSTS	21,669	21,669	-
0001	0001I	GEN FUND DEV/IMPACT	11,040	11,070	(30)
0001	0001N	SENIOR CITIZENS NUTRITION	(557,188)	-	(557,188)
0001	0001R	SUPERVISOR COMM.SVC.FU	3,036	3,045	(9)
0001	0001S	SHERIFF	8,602	-	8,602
0001	0001T	TAYLORSVILLE SCH PRESER	5,135	5,124	11
0001	0001V	ABAND VEH ABATEMT FUND	13,645	9,344	4,301
		Total General Fund	**23,300,997**	**20,225,520**	**3,075,477**
0002	00000	ROAD	7,015,718	6,198,261	817,457
0003	00000	FISH AND GAME	396,956	259,113	137,843
0004	00000	CHILD ABUSE PREVENTION	163,163	145,451	17,712
0005	00000	COUNTY FAIR	179,384	352,281	(172,897)
0009	00000	CO LOCAL REV 2011	4,681,766	4,135,023	546,743
0011	00000	TITLE III	1,438,469	1,537,940	(99,471)
0013	00000	DEPT. SOCIAL SERVICES	276,188	3,589,978	(3,313,790)
0013	0013P	REALIGN - PROT SERVICES	9,887,552	6,820,068	3,067,484
0013	0013R	SS - REALIGNMENT	11,084,239	11,719,304	(635,065)
0014	00000	MENTAL HEALTH	2,419,219	2,012,536	406,683
0014	0014A	MENTAL HLTH MHSA	2,804,612	3,052,619	(248,007)
0014	0014B	MENTAL HLTH BEHAVIORAL	129,249	30,941	98,308
0014	0014C	CAL-WORKS M.H. & A.D.	29,844	5	29,839
0014	0014H	SIERRA HOUSE BOARD & CA	16,512	4,965	11,547
0014	0014S	SAMHSA	149,208	29,050	120,158
0014	0014W	WRAP AROUND	7,684	6,929	755
0015	00000	HEALTH	2,844,442	1,545,559	1,298,883
0015	0015E	E.M.S.	10,109	8,104	2,005
0015	0015P	PUBLIC HLTH EMRG PREPAR	254,292	191,645	62,647
0015	0015V	HEALTH VITAL STATISTICS	10,314	10,558	(244)
0016	00000	ALCOHOL & DRUG	410,844	581,136	(170,292)
0016	0016A	A&D PROP 36	4,044	4,014	30
0017	0017C	SHERIFF CIVIL OPERATIONS	9,945	19,421	(9,476)
0017	0017F	SHRFF -ASSET FORFEITR ED	9,470	9,428	42
0017	0017G	SHERIFF -GRANTS	1,935,604	1,805,147	130,457
0017	0017I	INMATE WELFARE FUND	61,765	71,800	(10,035)
0017	0017N	NARCOTICS FUND	59,059	59,132	(73)
0018	00000	ADULT DRUG COURT	13,939	-	13,939
0019	00000	CARES ACT - COVID19	67,691	67,876	(185)
0021	00000	ARPA 2021	1,249,561	1,354,024	(104,463)
0022	00000	DISASTER RESPONSE FUND	102,855	128,884	(26,029)
0023	00000	DISASTR RECOV OP CNTR DROC	432,252	433,017	(765)
0025	00000	COUNTY LOCAL REV AB109	1,116,234	1,089,996	26,238
0026	00000	LOCAL ASSISTANCE & TCF	6,157,227	6,106,420	50,807
0035	00000	CHILD SUPPORT	386,907	493,549	(106,642)
0037	00000	DNA PENALTY (PROP 69)	25,946	25,954	(8)
0046	00000	PROB GRANT DEPT(S)	978,666	891,074	87,592
0046	0046C	0046C CRIMINAL LAB PENALTY	20,295	20,391	(96)
0046	0046D	0046D PROB-DIV JUV	773,714	802,057	(28,343)
0046	0046P	0046P PROB-PRETRIAL	90,486	86,855	3,631
0046	0046R	0046R PROB-ADULT HIGH RISK	756,473	1,224,276	(467,803)
0047	00000	PLAN - DWR DACTI	19	19	-
0048	00000	Plan Prop 1 IRWM	16,236	37,313	(21,077)
0049	00000	PLAN GRANT-DWR/SGM	165	165	-
0050	00000	PLAN GRANT - SB2	2,548	2,780	(232)
0052	00000	PLAN - HHAP GRANT	77,425	77,633	(208)
0053	00000	TOBACCO SETTLEMENT FUND	612,099	629,379	(17,280)
0054	00000	OPIOID SETTLEMENT FUND	700,122	720,882	(20,760)
0054	00543	00543 DISTRIBUTOR-ABATEMENT	68,667		68,667

0055	00000	PG&E SETTLEMENT	10,689,878	10,634,840	55,038
0056	00000	DIXIE FIRE INSURANCE	4,646	1,921,923	(1,917,277)
0056	00561	00561 DIXIE-TRIDENL	1,761,763		1,761,763
0057	00000	SW GRANTS (PW)	33,009	33,190	(181)
0058	00000	CDBG CARES ACT CV-2-3	43,958		43,958
0059	00000	CDBG ANNUAL ED	(689)		(689)
0062	00000	RECORDERS FUND	111,305	108,739	2,566
0062	0062M	RECORDER MICROGRAPHIC	100,208	162,649	(62,441)
0062	0062O	RECORDER'S OFFICE MODE	213,674	209,439	4,235
0063	00000	ANIMAL CONT. SPAY/NEUTER	22,078	24,047	(1,969)
0064	00000	DOMESTIC VIOL ASSISTANCE	12,321	15,469	(3,148)
0065	00000	ERDS	48,066	48,221	(155)
0067	00000	HAVA - ELECTIONS	47,379	47,468	(89)
0070	00000	PCCDC PILT CDBG	6,479	6,497	(18)
00D1	00000	ASSET FORFEITURE	16,464	16,507	(43)
00D2	00000	ENVIRONMENTAL SETTLEMENT	449,043	468,058	(19,015)
0308	00000	DA-RE-ENTRY PROGRAM	433,748	433,748	-
0309	00000	DA Alt Sentencing	6,200	70,746	(64,546)
		Total Special Revenue Fund	**73,938,708**	**72,594,493**	**1,344,215**
0093		CRIMINAL JUS. CONST. FUND	387,464	50,442	337,022
		Total Capital Project Funds	**387,464**	**50,442**	**337,022**
0096		CAPITAL IMPROVEMENTS	(727,809)	-	
0096		0096J CAPITAL IMP JAIL	3,702,772	1,894,000	1,808,772
		Total Debt Service Funds	**2,974,963**	**1,894,000**	**1,808,772**
Total Governmental Funds			**100,602,132**	**94,764,455**	**6,565,486**

	Revenue			
	FY25 Final	FY25 Recommended 6/25/24	Amount Change	Number of Changes
GF	**(29,434,605)**	**(29,607,136)**	**172,531**	**7**
40_TAX REVENUE	(21,068,999)	(21,043,358)	(25,641)	1
41_LICENSES & PERMITS	(768,700)	(768,700)	-	-
42_FINES & PENALTIES	(150,010)	(150,010)	-	-
43_USE OF MONEY & PROPERTY	(602,385)	(602,385)	-	-
44_STATE & FEDERAL AID	(2,981,857)	(3,181,885)	200,028	5
45_CHARGES FOR SERVICES	(3,209,440)	(3,209,440)	-	-
46_OTHER REVENUE	(653,214)	(651,358)	(1,856)	1
NGF	**(56,539,082)**	**(59,628,866)**	**3,089,784**	**34**
40_TAX REVENUE	(217,791)	(217,791)	-	-
41_LICENSES & PERMITS	(92,500)	(92,500)	-	-
42_FINES & PENALTIES	(44,305)	(46,305)	2,000	3
43_USE OF MONEY & PROPERTY	(1,822,380)	(1,821,330)	(1,050)	2
44_STATE & FEDERAL AID	(44,113,104)	(47,217,938)	3,104,834	22
45_CHARGES FOR SERVICES	(2,109,266)	(2,098,266)	(11,000)	6
46_OTHER REVENUE	(8,139,736)	(8,134,736)	(5,000)	1
Grand Total	**(85,973,687)**	**(89,236,003)**	**3,262,315**	**41**

	Expenditures			
	FY25 Final	FY25 Recommended 6/25/24	Amount Change	Number of Changes
GF	**45,204,910**	**43,496,924**	**1,707,986**	**276**
51_SALARIES & BENEFITS	30,372,597	28,665,879	1,706,718	210
52_SERVICES & SUPPLIES	13,115,566	13,342,852	(227,286)	63
53_OTHER CHARGES	323,355	313,355	10,000	1
54_FIXED ASSETS	1,393,392	1,174,838	218,554	2
NGF	**80,830,575**	**80,610,164**	**220,411**	**307**
51_SALARIES & BENEFITS	28,373,870	24,858,342	3,515,528	148
51_STATE & FEDERAL AID	325,092	353,266	(28,174)	6
52_SERVICES & SUPPLIES	40,063,118	43,134,597	(3,071,479)	140
53_OTHER CHARGES	6,622,104	6,593,604	28,500	2
54_FIXED ASSETS	5,446,391	5,670,355	(223,964)	11
Grand Total	**126,035,485**	**124,107,088**	**1,928,398**	**583**

	TRANSFERS			
	FY25 Final	FY25 Recommended 6/25/24	Amount Change	Number of Changes
48_TRANSFER	**(41,911,759)**	**(35,267,233)**	**(6,644,526)**	**31**
AIR POLLUTION CONTROL	(10,820)	(10,820)	-	-
AIRPORTS	(1,678)	(1,678)	-	-
ALCOHOL & DRUG	(250,000)	-	(250,000)	1
ANIMAL CONT. SPAY/NEUTER	-	-	-	-
ASSET FORFEITURE	-	-	-	-
BECKWOURTH CO.SERV.AREA	-	-	-	-
CAPITAL IMPROVEMENTS	(1,992,975)	(1,165,166)	(827,809)	2
CHILD ABUSE PREVENTION	(20,000)	(20,000)	-	-
CHILD SUPPORT	(16,342)	(16,342)	-	-
CO.SVC.AREA#11-AMBULANCE	-	-	-	-
COUNTY FAIR	(612,080)	(612,080)	-	-
COUNTY LOCAL REV AB109	-	-	-	-
CRESCENT MILLS LIGHTING	-	-	-	-
CSA #12 SENIOR TRANS	(2,116)	(2,116)	-	-
DA - ADULT DRUG COURT	-	-	-	-
DA Alt Sentencing	(399,280)	(388,753)	(10,527)	1
DEPT. SOCIAL SERVICES	(13,770,000)	(8,770,000)	(5,000,000)	1
DISASTER RESPONSE FUND	(432,534)	(432,501)	(33)	1
DISASTR RECOV OP CNTR DROC	(1,073)	-	(1,073)	1
ENVIRONMENTAL SETTLEMENT	-	-	-	-
FLOOD CNTRL 0208	(145,000)	(145,000)	-	-
GENERAL	(17,658,611)	(17,542,392)	(116,219)	9
LOCAL ASSISTANCE & TCF	-	-	-	-
MENTAL HEALTH	(2,686,340)	(2,262,095)	(424,245)	9
MONTEREY FORUM	-	-	-	-
OPEB PENSION ISF	-	-	-	-
OPIOID SETTLEMENT FUND	-	-	-	-
PCCDC PILT CDBG	-	-	-	-
PG&E DIXIE FIRE SETTLEMENT	-	-	-	-
PLAN GRANT-DWR/SGM	-	-	-	-
Plan Prop 1 IRWM	-	-	-	-
PROB GRANT DEPT(S)	(773,484)	(773,484)	-	-
PUBLIC HEALTH	(387,928)	(387,928)	-	-
QUINCY LIGHTING	(18,000)	(18,000)	-	-
RECORDERS FUND	-	-	-	-
ROAD	(348,261)	(348,261)	-	-
S.W. PLANNING/OPERATIONS	-	-	-	-
SHERIFF GRANTS	(2,385,237)	(2,370,617)	(14,620)	6
TITLE III	-	-	-	-
TOBACCO SETTLEMENT FUND	-	-	-	-
UNEMPLOYMENT INS.RESERVE	-	-	-	-
W/C & LIAB INSURANCE	-	-	-	-
58_TRANSFERS	**36,377,865**	**30,069,592**	**6,308,274**	**30**
AIRPORTS	-	-	-	-
ALCOHOL & DRUG	155,000	160,000	(5,000)	1
ARPA 2021	426,274	351,274	75,000	1
AUD- CO LOCAL REV 2011	-	-	-	-
BECKWOURTH CO.SERV.AREA	175,000	175,000	-	-
CAPITAL IMPROVEMENTS	1,894,000	1,894,000	-	-
CARES ACT - COVID19	-	-	-	-
CDBG ANNUAL ED	38,045	37,967	78	1
CDBG CARES ACT CV-2-3	24,150		24,150	1
COUNTY FAIR	-	-	-	-
COUNTY LOCAL REV AB109	1,295,412	1,295,412	-	-
CRESCENT MILLS LIGHTING	4,000	4,000	-	-
CSA #12 SENIOR TRANS	-	-	-	-
DA - ADULT DRUG COURT	-	-	-	-
DA Alt Sentencing	6,000	6,000	-	-
DA-RE-ENTRY PROGRAM	-	-	-	-
DEPT. SOCIAL SERVICES	11,148,800	6,148,800	5,000,000	2
DISASTER RESPONSE FUND	408,335	406,322	2,013	1
DISASTR RECOV OP CNTR DROC	432,534	432,501	33	1
DNA PENALTY (PROP 69)	-	-	-	-
DOMESTIC VIOL ASSISTANCE	-	-	-	-
FLOOD CNTRL 0208	185,000	175,000	10,000	1
GENERAL	14,756,356	14,029,477	726,879	5
GRIZZLY RANCH CSD	-	-	-	-
LOCAL ASSISTANCE & TCF	727,785	727,785	-	-
MENTAL HEALTH	1,206,356	745,372	460,984	8
OPEB PENSION ISF			-	-

OPIOID SETTLEMENT FUND	-	-	-	-
PCCDC PILT CDBG	-	-	-	-
PG&E DIXIE FIRE SETTLEMENT	133,000	133,000	-	-
PLAN - DWR DACTI	-	-	-	-
PLAN - HHAP GRANT	5,114	-	5,114	2
PLAN GRANT - SB2	71,075	71,075	-	-
PLAN GRANT-DWR/SGM	-	-	-	-
Plan Prop 1 IRWM	6,967	5,921	1,046	1
PROB GRANT DEPT(S)	803,667	803,667	-	-
PUBLIC HEALTH	549,758	549,758	-	-
QUINCY LIGHTING	10,000	10,000	-	-
RECORDERS FUND	-	-	-	-
ROAD	50,000	50,000	-	-
S.W. PLANNING/OPERATIONS	225,000	225,000	-	-
SHERIFF GRANTS	310,652	302,675	7,977	5
SW GRANTS (PW)	-	-	-	-
TITLE III	1,114,586	1,114,586	-	-
TOBACCO SETTLEMENT FUND	200,000	200,000	-	-
WALKER RANCH CSD	15,000	15,000	-	-
Grand Total	**(5,533,894)**	**(5,197,642)**	**(336,252)**	**61**

PROPOSED CHANGES TO ADOPTED BUDGET SINCE JUNE 7, 2024

Proposed Changes To Recommended Budget Since June 7, 2024

	Change Type	6/7/24 book Page #s:	6/14/24 book Page #	Issue	Requested by:	Updated Date:	Date of Notice
1	Budget Adjustment	346	352	20424 / 44290 State Aid was $0, changed to $180,000	Roni Towery	6/13/2024	6/10/2024
2	Budget Adjustment	346	352	20424 / 524405 Animal- Special Department Expense was $6,880, changed to $186,880	Roni Towery	6/13/2024	6/10/2024
3	Budget Adjustment	175	181	20031 / 531100 Contribution to CFP Payments was $44,951, changed to $44,591	Martee Nieman-Graham	6/13/2024	6/10/2024
4	Budget Adjustment	175	181	20031 / 534950 Contribution to Trial Courts was $154,000, changed to $154,384	Martee Nieman-Graham	6/13/2024	6/10/2024
5	Budget Adjustment	175	181	20031 / 58000 Transfer Out was $965,166, changed to $0	Martee Nieman-Graham	6/13/2024	6/10/2024
6	Budget Adjustment	175	181	20031 / 583180 Contribution Transfer Debt Svc was $0, changed to $965,166	Martee Nieman-Graham	6/13/2024	6/10/2024
7	Budget Adjustment	363	369	70590 / 51060 Overtime was $0, changed to $65,000	Jennifer Bromby	6/13/2024	6/11/2024
8	Budget Adjustment	193	200	20320 /526900 Contracts Expenditure was $339,324, changed to $375,000	Kristina Rogers	6/13/2024	6/11/2024
9	Budget Adjustment	207	212	70318 /521900 was $55,952, changed to $0. Grant for DA Adult Drug Court ended last year	Sheri Johns	6/13/2024	6/12/2024
10	Budget Adjustment	202	217	Move all revenue and expenditure budgeted out of Fund 001D Unit 70307 and into Special Revenue Fund 0309 Unit 70309	Sheri Johns	6/13/2024	6/12/2024
11	Budget Adjustment	204	215	Move all revenue and expenditure budgeted out of Fund 001D Unit 70303 and into Special Revenue Fund 0308 Unit 70308	Sheri Johns	6/13/2024	6/12/2024
12	Budget Adjustment	175	181	20031 / 585150 Contribution to District Attorney was $1,864,591, changed to $1,530,883 due to Budget Adjustment 10 and 11	Due to Budget Adjustments 10 & 11	6/13/2024	6/13/2024
13	Budget Adjustment	199	205	70301 / 48211 Contribution from General Fund was $1,864,591, changed to $1,530,883 due to changes made to Budget Adjustment 10 and 11	Due to Budget Adjustments 10 & 11	6/13/2024	6/13/2024
14	Fund Balance Adjustment	23-34	33-40	General Fund changed opening fund balance from $20,469,818 to $20,199,680 and available fund balance from $6,891,163 to $6,621,025	Due to Budget Adjustments	6/13/2024	6/13/2024
15	Fund Balance Adjustment	23-34	33-40	General Fund changed Decrease in Assigned Funds from $3,459,118, to $3,423,616	Due to Budget Adjustments	6/13/2024	6/13/2024
16	Fund Balance Adjustment	23-34	33-40	Special Revenue Fund 0018 changed opening fund balance from $55,952 to $0	Due to Budget Adjustments	6/13/2024	6/13/2024
17	Fund Balance Adjustment	23-34	33-40	Special Revenue Fund 0308 changed opening fund balance and decrease in restricted fund balance from $0 to $270,594 (formerly 001D 70303 is now 0308,	Due to Budget Adjustments	6/13/2024	6/13/2024
18	Fund Balance Adjustment	23-34	33-40	Special Revenue Fund 0309 changed opening fund balance and decrease in restricted fund balance from $0 to $55,496 (formerly 001D 70307 is 0309 70309	Due to Budget Adjustments	6/13/2024	6/13/2024
19	Fund Balance Adjustment	23-34	33-40	Special Revenue Fund 0013 changed opening fund balance and decrease in restricted fund balance from $3,524,978 to $3,589,978	Due to Budget Adjustments	6/13/2024	6/13/2024
20	Fund Balance Adjustment	23-34	33-40	Special Revenue Fund 0013 0013P changed opening fund balance from $6,885,068 to $6,820,068	Due to Budget Adjustments	6/13/2024	6/13/2024
21	Content Adjustment	Cover	Cover	Removed names from the cover page	Debra Lucero	6/13/2024	6/13/2024
22	Content Adjustment	4	4	Added County Administrative Officer letter	Debra Lucero	6/13/2024	6/13/2024
23	Content Adjustment	6-13	9-17	Updated Table of Contents to reflect all changes made	Melodie Sylvia	6/13/2024	6/13/2024
24	Content Adjustment	17	21	Added Budget Summary	Debra Lucero	6/13/2024	6/13/2024
25	Content Adjustment	18	23	Added General Fund Balances information	Debra Lucero	6/13/2024	6/13/2024
26	Content Adjustment	19	24	Added Appropriations Summary	Debra Lucero	6/13/2024	6/13/2024
27	Content Adjustment	20	25	Added Revenue & Expenditures Summary	Debra Lucero	6/13/2024	6/13/2024
28	Content Adjustment	193	186	Moved ARPA (20003) from pg 193 to after pg 180	Kristina Rogers	6/12/2024	6/12/2024
29	Content Adjustment	196	196	Moved CARES (20002) from pg 196 to after pg 190	Kristina Rogers	6/12/2024	6/12/2024
30	Content Adjustment	481	487	Updated Loans & Leases document	CLA	6/10/2024	6/10/2024
31	Content Adjustment	Various	Various	Updated footer on some pages to be consistent	Melodie Sylvia	6/10/2024	6/10/2024
32	Content Adjustment	418-426	423-450	Position Allocations - data updated to include additional positions previously excluded and correction of mathematical error.	Debra Lucero	6/10/2024	6/13/2024
33	Adopted Budget Focus/Changes	N/A		Updates to Salary & Wages after analysis of merit, longevity, raises			
34	Adopted Budget Focus/Changes	N/A		Review & update all opening fund balances as needed			

PROPOSED CHANGES TO ADOPTED BUDGET SINCE JUNE 18, 2024

Proposed Changes To Recommended Budget Since June 18, 2024

	Change Type	6/14/24 Book Page #s:	6/25/24 Book page #s:	Issue	Requested by:	Updated Date:	Date of Notice
1	Budget Adjustment	208	210	70309 /520201 Phone Land Line(s) was $0, changed to $250 (DA Alt Sentencing, formerly 70307, now 70309)	Correct error	6/17/2024	6/17/2024
2	Budget Adjustment	208	210	70309 /527410 Client Service Exp.was $0, changed to $15,000 (DA Alt Sentencing, formerly 70307, now 70309)	Correct error	6/17/2024	6/17/2024
3	Budget Adjustment	465	467	Fund 0116, 48000, transfer in was $0, changed to $500 (Senior Transportation)	Correct prevous omission	6/17/2024	6/17/2024
4	Budget Adjustments	206	208	70301/51080 (retirement, Unfunded Lump Sum Payment, $596,946 previously omitted) from $307,523 to $904,469 (District Attorney)	Auditor Controller		
5	Budget Adjustments	205	207	70301/48211 (transfer-in increase from General Fund) from $1,530,883 to $2,127,829 (District Attorney)	Due to change #4		
6	Budget Adjustments	181	183	20031/585150 (Contribution increase to 70301, DA) changed from $1,530,883 to $2,127,829 (Contributions)	Due to Change #5		
7	Budget Adjustment	182	184	20031/585370 was $529,331, changed to $278,141 (Contributions)	Correct error	6/17/2024	6/17/2024
8	Budget Adjustments	223	225	20120/521310 was $27,500, changed to $30,000 (Facility Services)	Correct error	6/17/2024	6/17/2024
9	Fund Balance Adjustment	35	37	Special Revenue Fund 0309, "total fund balance 6/30/24" changed from $55,496 to $70,746 (Alt Sentencing, Formerly 001D, 70307)	Due to Budget Adjustments 1& 2	6/17/2024	6/17/2024
10	Fund Balance Adjustment	35	37	Special Revuenue Fund, 0308, "total fund balance 6/30/24" changed from $270,594 to $433,748. (Re-Entry Program, Formerly 001D, 70303)	Sheri Johns/Martee Nieman	6/18/2024	6/18/2024
11	Fund Balance Adjustment	32	34	Special Revenue Fund 0309 , "decrease to obligated fund balance" changed from $55,496 to $70,746 (Alt Sentencing, Formerly 001D, 70307)	Due to Budget Adjustments 1& 2	6/17/2024	6/17/2024
12	Fund Balance Adjustment	30	32	General Fund, 0001, "decrease to obligated fund balance" changed from $3,423,616 to $3,950,276, "Financing Uses" changed from $40,667,968 to $41,016,224	Due to change 4,7,8	6/17/2024	6/17/2024
13	Fund Balance Adjustment	30	32	General Fund, 0001, "fund balance available 6/30/24" changed from $6,621,025 to $6,442,621	Due to change 1,2	6/17/2024	6/17/2024
14	Content Adjustment	426	428	Supervising Deputy Probation officer changed from 0 to 1. Probation Assistant changed from 1 to 2.	Keevin Allred	6/17/2024	6/17/2024
15	Content Adjustment	430	432	Public Health Program Division Chief changed from 0.975 to 1.875	Delena Jones	6/18/2024	6/18/2024
16	Content Adjustment	430	432	Public Health, Administrative Assistant I/II/III or Fiscal and Technical Services Assistant I/II/III changed from 2.75 to 3.75		6/18/2024	6/18/2024
17	Content Adjustment	430	432	Public Health Program Division Chief changed from 0 to 0.1	Delena Jones	6/18/2024	6/18/2024
18	Content Adjustment	427	429	Lead Deputy Clerk Recorder or Deputy Clerk recorder I/II changed from 1 to 2	6/18/24 Meeting	6/18/2024	6/18/2024
19	Content Adjustment	429	431	Social Worker I/II/III changed from 6 to 7	6/18/24 Meeting	6/18/2024	6/18/2024
20	Content Adjustment	429	431	Senior Social Worker A/B, changed from 1 to 2	6/18/24 Meeting	6/18/2024	6/18/2024
21	Content Adjustment	429	431	Eligibility Specialist I/II/III changed from 5 to 8.	6/18/24 Meeting	6/18/2024	6/18/2024
22	Content Adjustment	430	432	Physicians Assistant or Nurse Practitioner changed from 0 to 1	6/18/24 Meeting	6/18/2024	6/18/2024
23	Content Adjustment	430	432	Public Health Nurse I/II/III changed from 5.8 to 8.07	6/18/24 Meeting	6/18/2024	6/18/2024
24	Content Adjustment	430	432	Health Education Coordinator I/II OR Health Education Specialist OR Community Outreach Coordinator changed from 10.45 to 12.025	6/18/24 Meeting	6/18/2024	6/18/2024
25	Content Adjustment	430	432	Department Fiscal Officer I/II OR Management Analyst I/II OR Grant Compliance Officer OR PH Administrative Services Officer, changed from 3.715 to 3.89	6/18/24 Meeting	6/18/2024	6/18/2024
26	Content Adjustment	430	432	Administrative Assistant I/II OR Office Assistant I/II/III OR Fiscal and Technical Services Assistant I/II/III, changed from 2.75 to 3.75	6/18/24 Meeting	6/18/2024	6/18/2024
27	Content Adjustment	431	433	BH Unit Supervisor, changed from 0.5 to 1.5	6/18/24 Meeting	6/18/2024	6/18/2024
28	Content Adjustment	431	433	BH Case Management Specialist I/II OR Senior changed from 7.5 to 8.3	6/18/24 Meeting	6/18/2024	6/18/2024
29	Content Adjustment	431	433	BH LVN I/II OR BH RN I/II OR BH Psychiatric Nurse I/II OR BH Nurse Practitioner changed from 1 to 1.75	6/18/24 Meeting	6/18/2024	6/18/2024
30	Content Adjustment	431	433	BH Case Management Specialist I/II OR Senior changed from 0.5 to 0.7	6/18/24 Meeting	6/18/2024	6/18/2024
31	Content Adjustment	431	433	BH LVN I/II OR BH RN I/II OR BH Psychiatric Nurse I/II OR BH Nurse Practitioner, changed from 0 to 0.25	6/18/24 Meeting	6/18/2024	6/18/2024
32	Content Adjustment	426	428	DA Alt Sentencing Unit number was formerly 70307, but now it is 70309 with a creation of a special fund 0308 to be tracked separately.	Sheri Johns/Martee Nieman	6/18/2024	6/18/2024
33	Content Adjustment	426	428	DA Reentry Program was 70303 but now it is 70308 with a creation of a special fund 0309 to be tracked separately.	Sheri Johns/Martee Nieman	6/18/2024	6/18/2024
34	Content Adjustment	21,22	24	Replaced budget summary with budget highlights	Debra Lucero	6/21/2024	6/21/2024
35	Content Adjustment	4-8	4-11	Replaced CAO letter	Debra Lucero	6/21/2024	6/21/2024
36	Content Adjustment	-	510-511	Summary of changes	Debra Lucero	6/21/2024	6/21/2024
37	Content Adjustment	427	429	Ag and Standards Inspector I/II, changed from 2 to 3	Willo Vieira	6/21/2024	6/21/2024
38	Content Adjustment	432	434	Total FTEs changed from 420.746 to 421.746	Debra Lucero	6/21/2024	6/21/2024

PLUMAS COUNTY
1854
CALIFORNIA

Notice of Public Hearing
Plumas County Board of Supervisors

That the Plumas County Final Budget for Fiscal Year 2024/2025 (July 1, 2024, to June 30, 2025) pursuant to Government Code Section 29064(a) is available for inspection at the office of the Clerk of the Board of Supervisors, Room 309, Courthouse, Quincy CA.

The Plumas County Board of Supervisors will hold a Public Hearing on:
Tuesday, September 17, 2024
10:00 AM
Board of Supervisors, Room 308 Courthouse, 520
Main Street Quincy CA.

Public Hearing – Recommendation of the Plumas County Final Budget for Fiscal Year 2024/2025. The purpose of the September 17, 2024, Public Hearing is to receive public comment. Any member of the general public may appear at the hearing and be heard on any item of the budget or for the inclusion of additional items. All proposals for revisions shall be in writing to the Clerk of the Board before the public hearing. Members of the public are strongly encouraged to submit their comments using email address: Public@countyofplumas.com

For further information contact:
Debra Lucero, County Administrative Officer, Plumas County Administrative Office 520 Main Street, Quincy, CA and (530) 283-6446 or debralucero@countyofplumas.com

The proposed Fiscal Year 2024/2025 Recommended Budget and additions/deletions can be viewed on the Plumas County Administrative Officers website at https://plumascounty.us/2618/County-Administrative-Officer

Published September 6, 2024

Executed at Quincy, Plumas County, California on September 6, 2024. Posted Plumas County Courthouse Lobby Bulletin Board, Plumas County Clerk of the Board, Board of Supervisors Chambers Bulleting Board, www.plumassun.org and Mountain Messenger paper

Published September 6, 2024

PLUMAS COUNTY
AUDITOR-CONTROLLER
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Martee Nieman, Auditor-Controller**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Review Administrative and Budgetary Controls consistent with Government Code §29092 and §29125 for FY 24/25; discussion and possible action.**

Recommendation:

Review Administrative and Budgetary Controls consistent with Government Code §29092 and §29125 for FY 24/25; discussion and possible action.

Background and Discussion:

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Action:

Review Administrative and Budgetary Controls consistent with Government Code §29092 and §29125 for FY 24/25; discussion and possible action.

Fiscal Impact:

No General Fund Impact

Attachments:

1. Administrative & Budgetary Controls FY2425

ADMINISTRATIVE AND BUDGETARY CONTROLS CONSISTENT WITH GOVERNMENT CODE SECTIONS 29092 AND 29125, DURING FISCAL YEAR 2024-2025

Consistent with Government Code Section 29092, the Board of Supervisors adopts these Administrative and Budgetary Controls for the administration of the Plumas County 2024-2025 Budget.

County Owned Personal Property

Sole authority for the disposition, lease, sale, or trade-in of all County-owned personal property shall rest with the Purchasing Agent or the Board of Supervisors, within the delegated authority, consistent with Government Code Section 25504 and Plumas County Code 3-1.19

Contracts and Leases

A County Department Head may approve contracts for which an appropriation is budgeted, not exceeding five thousand dollars ($5,000) in value, subject to approval by County Counsel

Budget Transfers

The Auditor/Controller has authority to approve transfers and revisions of appropriations within a budget unit if overall appropriations of the budget unit are not increased. Provided, however, no budget transfers in amounts greater than $5,000 shall be allowed to, from or within Salaries and Benefits (all 51XXX series accounts) and Fixed Assets (all 54XXX series accounts) without prior approval of the Board of Supervisors.

Critical Staffing

The filling of all positions vacated during the 2024-2025 fiscal year shall be approved by the Board of Supervisors and supported by the Critical Staffing Questionnaire and current Department Organizational Chart

Mid-Year Budget Review

The Auditor/Controller shall provide the Board of Supervisors a mid-year budget report in the month of February.

Department Head and Auditor/Controller Responsibility

Department Heads shall insure that no expenditure is made or obligation incurred in excess of the specific budget appropriation approved by the Board of Supervisors. Any expenditure or obligation incurred, in excess of the specific budget appropriation, shall be the personal obligation of the Department Head authorizing the expenditure or obligation. The Auditor/Controller shall issue no warrants unless specifically approved by the Board of Supervisors or the County Purchasing Agent, within the delegated authority.

Policies

Department Heads and County employees are referred to existing County policies as provided in the County Policy Manual.

Departmental Reorganization/Reclassification

Pursuant to Government Code §29124 of the County Budget Guide, while operating under a recommended budget, any requests for departmental reorganization/reclassifications shall be deferred following adoption of the fiscal year budget

PLUMAS COUNTY
CLERK OF THE BOARD OF SUPERVISORS
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Debra Lucero, County Administrative Officer** **Martee Nieman, Auditor-Controller**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Adopt a RESOLUTION adopting the Final Budget for Plumas County and the Dependent Districts therein for Fiscal Year 2024-2025, in accordance with Government Code §29092, and other budgetary administrative controls in accordance with §29092; discussion and possible action; Roll Call Vote**

Recommendation:

Adopt a **RESOLUTION** adopting the Final Budget for Plumas County and the Dependent Districts therein for Fiscal Year 2024-2025, in accordance with Government Code §29092, and other budgetary administrative controls in accordance with §29092; discussion and possible action; **Roll Call Vote**

Background and Discussion:

.

Action:

Adopt a **RESOLUTION** adopting the Final Budget for Plumas County and the Dependent Districts therein for Fiscal Year 2024-2025, in accordance with Government Code §29092, and other budgetary administrative controls in accordance with §29092; discussion and possible action; **Roll Call Vote**

Fiscal Impact:

General Fund Impact.

Attachments:

1. 3880 FINAL
2. FY 24-25 Budget Book - Adopted 9-6-24 (Final)

RESOLUTION NO. _____

A RESOLUTION ADOPTING THE FINAL BUDGET FOR PLUMAS COUNTY AND THE DEPENDENT SPECIAL DISTRICTS THEREIN FOR FISCAL YEAR 2024-2025, IN ACCORDANCE WITH GOVERNMENT CODE §29092, AND OTHER BUDGETARY ADMINISTRATIVE CONTROLS IN ACCORDANCE WITH §29092

WHEREAS, the Recommended Budget for FY 2024-2025 for Plumas County was prepared and distributed according to law, and a copy of the Recommended Budget is on file with the Clerk of the Board; and

WHEREAS, the Board of Supervisors hearing on the Final Budget commenced on September 17, 2024, for the full consideration and discussion of all relevant matters, and was closed on _____; and

WHEREAS, the Board of Supervisors now seeks to adopt the Final Budget in accordance with Government Code §29000 et. seq., along with budgetary administrative controls, and adopt final budgets for Special Districts for which the Board of Supervisors is the governing board.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Plumas, State of California, as follows:

1. The recommended budget has been modified as the result of meeting with departments and conducting a Public Hearing in order to constitute the Final Budget for FY 2024-2025 for Plumas County and those Special Districts governed by the Board of Supervisors.

2. The Final Budget contains 422.24 allocated positions, and totals of $164,831,785 for Total Government Funds, and $10,539,972 for Other Funds as expresses in Schedule

3. **Exhibit "A"** to the Final Budget provides the budget specifications required by subdivisions (a) through (g) of Government Code §29089 are hereby adopted as the 2024-2025 final budget.

4. **Exhibit "B"** to the Final Budget shall be added, which is incorporated by reference, showing additional budgetary assumptions and administrative controls authorized pursuant to Government Code §29092 and §29125.

5. **Exhibit "C"** is the Position allocation which sets forth the number of classifications of all positions approved by the Board of Supervisors.

6. A copy of the Final Budget shall be filed with the Clerk of the Board and State Controller as required by law.

The foregoing resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California at a regular meeting of said board held on _____.

AYES:

NOES:

ABSENT:

Adopted:

_____
Greg Hagwood, Chair
Board of Supervisors

Attest:

_____
Allen Hiskey
Clerk of the Board of Supervisors

Approved as to form:
Sara James, Attorney
County Counsel's Office

SCHEDULE 1

State Controller Schedule | **Plumas County** | Schedule 1
County Budget Act | All Funds Summary | Page 1.1
Fiscal Year 2024-25

Fund Name	Total Financing Sources: Fund Balance Available June 30, 2024	Total Financing Sources: Decreases to Obligated Fund Balances	Total Financing Sources: Additional Financing Source	Total Financing Sources	Total Financing Uses: Financing Uses	Total Financing Uses: Increases Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	9,980,612	2,887,410	47,093,215	59,961,237	59,961,237	0	59,961,237
Special Revenue Funds	0	20,580,518	67,999,356	88,579,874	87,817,368	762,506	88,579,874
Capital Projects Funds	0	387,464	41,000	428,464	428,464	0	428,464
Debt Service Funds	0	1,958,194	3,364,044	5,322,238	4,594,429	727,809	5,322,238
Total Governmental Funds	**9,980,612**	**25,813,586**	**118,497,615**	**154,291,813**	**152,801,498**	**1,490,315**	**154,291,813**
Other Funds							
Enterprise	0	658,273	3,929,096	4,587,369	4,587,369	0	4,587,369
Internal Service	0	0	3,432,824	3,432,824	2,546,010	886,814	3,432,824
Special District	0	493,869	2,025,910	2,519,779	2,519,779	0	2,519,779
Total Other Funds	**0**	**1,152,142**	**9,387,830**	**10,539,972**	**9,653,158**	**886,814**	**10,539,972**
Total All Funds	**9,980,612**	**26,965,728**	**127,885,445**	**164,831,785**	**162,454,656**	**2,377,129**	**164,831,785**

Exhibit B

ADMINISTRATIVE AND BUDGETARY CONTROLS CONSISTENT WITH GOVERNMENT CODE SECTIONS 29092 AND 29125, DURING FISCAL YEAR 2024-2025

Consistent with Government Code Section 29092, the Board of Supervisors adopts these Administrative and Budgetary Controls for the administration of the Plumas County 2024-2025 Budget.

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Mid-Year Budget Review

The Auditor/Controller shall provide the Board of Supervisors a mid-year budget report in the month of February.

Department Head and Auditor/Controller Responsibility

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Policies

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Departmental Reorganization/Reclassification

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Exhibit C

FISCAL YEAR 2024-2025

POSITION ALLOCATION & PAY SCHEDULES

Allocations 2024/2025

CLASSIFICATION		23/24 Positions Requested	23/24 Positions Recommended	23/24 Positions Adopted	24/25 Positions Requested	24/25 Positions Recommended
GENERAL						
BOARD OF SUPERVISORS	20010					
Supervisor		5	5	5	5	5
Clerk of the Board		1	1	1	1	1
		6	6	6	6	6
ADMINISTRATIVE OFFICE	20030					
County Administrative Officer		1	1	1	1	1
Grant Manager		1	1	1	1	1
Health Education Coordinator II					1	1
Finance/Admin Assistant					1	0
		2	2	2	3	3
RISK MANAGEMENT	20032					
Director of Risk Management & Safety		1	1	1	1	1
Plumas County Office of Emergency Svcs - OES Mgr.		0	0	0	0	0
Assistant Risk Mgr/Occupational Safety & Health Spec.		1	1	1	1	1
		2	2	2	2	2
HUMAN RESOURCES	20035					
Human Resources Director		1	1	1	1	1
Human Resources Analyst I/II		1	1	1	1	1
Human Resources Payroll Specialist I/II		2	2	2	2	2
Human Resources Technician I/II/III		1	1	1	1	1
New - Human Resources Technician I/II/III					1	0
		5	5	5	6	5
AUDITOR-CONTROLLER	20040					
Auditor/Controller		1	1	1	1	1
Assistant Auditor Controller OR		1	1	1	1	1
Chief Deputy Auditor						
Accountant OR Accountant Auditor I/II		3	3	3	3	3
Assistant Risk Mgr/Occupational Safety & Health Spec.		0	0	0	0	0
Accountant Auditor/Liability Risk Analyst		0	0	0	0	0
Accountant/Workers Compensation Analyst		0	0	0	0	0
Payroll Specialist I/II		1	1	1	1	1
Fiscal and Technical Services Assistant I/II/III		1	1	1	1	1
Fiscal Support Coordinator OR		0	0	0	0	0
Auditor Accounting Technician OR						
Auditor Accounting Clerk I/II						
		7	7	7	7	7
TREASURER-TAX COLLECTOR	20050					
Treasurer/Tax Collector		1	1	1	1	1
Assistant Treasurer/Tax Collector		1	1	1	1	1
Collections Officer I/II		0	0	0	0	0
Accounting Technician		0	0	0	0	0
Treasurer/Tax Technician		0	0	0	0	0
Treasurer/Tax Collections Officer I/II OR		3	3	3	3	3
Treasurer/Tax Specialist I/II						
		5	5	5	5	5
ASSESSOR	20060					
Assessor		1	1	1	1	1
Chief Appraiser		1	1	1	1	1
Auditor/Appraiser I/II/III OR		0	0	0	0	0
Assistant County Assessor						
Appraiser I/II/III OR		3	3	3	3	3
Appraisal Assistant						
Department Fiscal Officer I/II OR		1	1	1	1	1
Assessor's Officer Manager						
GIS Technician		0	0	0	0	0
Cadastral Drafting Specialist		1	1	1	1	1
Property Tax Assessment Technician OR		1	1	1	1	1
Property Tax Assessment Specialist I/II						
		8	8	8	8	8
COUNTY COUNSEL	20080					
County Counsel		1	1	1	1	1
Assistant Co-Counsel OR		2	2	2	2	2
Deputy County Counsel I/II/III						
Paralegal I/II/III OR		1	1	1	1	1
Management Analyst I/II						
		4	4	4	4	4

ELECTIONS-COUNTY CLERK	**20100**					
Clerk/Recorder		0.4479	0.4479	0.4479	0.4479	0.4479
Assistant County Clerk/Recorder		0.4479	0.4479	0.4479	0.4479	0.4479
Elections Specialist		0	0	0	0	0
Elections Coordinator		0.75	0.75	0.75	0.75	0.75
Deputy Clerk/Recorder I/II OR		1	1	1	1	1
Elections Services Assistant I/II						
		2.6458	2.6458	2.6458	2.6458	2.6458
DEPARTMENT OF FACILITY SERVICES	**20120**					
Director of Facility Services		0.83	0.83	0.83	0.83	0.83
Department Fiscal Officer I/II		1	1	1	1	1
Building & Grounds Maintenance Supervisor I/II		1	1	1	1	1
Building & Grounds Maintenance Technician		1	1	1	1	1
Building & Grounds Maintenance Worker I/II/III		4	4	4	4	4
Fiscal & Technical Services Asst. I/II/III		0	0	0	0	0
Administrative Assistant I/II		0	0	0	0	0
		7.83	7.83	7.83	7.83	7.83
PARKS SERVICES	**20756**					
Building & Grounds Maintenance Worker I/II/III		1	1	1	1	1
		1	1	1	1	1
FAIR	**20190**					
County Fair/Event Ctr Manager		1	1	1	1	1
Fair Fiscal Coordinator I/II		0	0	0	0	0
Department Fiscal Officer I/II		0	0	0	0	0
Building & Grounds Maintenance Supervisor I/II		1	1	1	1	1
Building & Grounds Maintenance Worker I/II/III		0	0	0	0	0
		2	2	2	2	2
ENGINEERING-PUBLIC WORKS	**20210**					
Senior Engineering Technician OR		1	1	1	1	1
Engineering Technician I/II						
Management Analyst I/II		1	1	1	1	1
Fiscal & Technical Service Assistant I/II/III		0	0	0	0	0
Recording Secretary		0	0	0	0	0
		2	2	2	2	2
INFORMATION TECHNOLOGY	**20220**					
Director of Information Technology		1	1	1	1	1
Systems Analyst I/II		1	1	1	1	1
Office Automation Analyst		0	0	0	0	0
SAAS Systems Administrator		1	1	1	1	1
Programmer Analyst		0	0	0	0	0
Network / EDR Administrator		1	1	1	1	1
Office Automation Specialist		0	0	0	0	0
Telecommunications Technician		0	0	0	2	0
		4	4	4	6	4
RECORDS MANAGEMENT	**20469**					
Clerk/Recorder		0.1042	0.1042	0.1042	0.1042	0.1042
Asst. County Clerk/Recorder		0.1042	0.1042	0.1042	0.1042	0.1042
		0.2084	0.2084	0.2084	0.2084	0.2084
RECORDS MODERNIZATION	**22411**					
Clerk/Recorder		0.02	0.02	0.02	0.02	0.02
Asst. County Clerk/Recorder		0.02	0.02	0.02	0.02	0.02
		0.04	0.04	0.04	0.04	0.04
GENERAL TOTALS		**58.7242**	**58.7242**	**58.7242**	**62.7242**	**59.7242**
PUBLIC PROTECTION						
CHILD SUPPORT SERVICES	**70280**					
Director of Child Support Services		1	1	1	1	1
Deputy Child Support Attorney I/II		0	0	0	0	0
Assistant Director of Child Support Services OR		1	1	1	1	1
Community Outreach Coordinator						
Department Fiscal Officer I/II OR		0	0	0	0	0
Child Support Accounting Specialist						
Supervising Child Support Specialist		0	0	0	0	0
Program Training Compliance Analyst		0	0	0	0	0
Child Support Specialist I/II/III OR		4	4	4	4	4
Child Support Assistant I/II/III						
Child Support Services Legal Clerk I/II/III		0	0	0	0	0
Administrative Assistant I/II		0	0	0	0	0
Fiscal and Technical Services Assistant I/II/III		0	0	0	0	0
Office Assistant I/II/III		0	0	0	0	0
		6	6	6	6	6

ANIMAL CONTROL	**20428**					
Animal Control Supervisor		1	1	1	1	1
Animal Control Officer I/II		2	2	2	2	2
		3	**3**	**3**	**3**	**3**
DISTRICT ATTORNEY/CRIMINAL	**70301**					
District Attorney		1	1	1	1	1
Sr. DA Invesligator		0	0	0	0	0
District Attorney Investigator		0	0	0	0	0
Assistant District Attorney OR		2	2	2	2	2
Deputy District Attorney I/II/III						
Family Violence Officer		0	0	0	0	0
Department Fiscal Officer I/II OR		0.8	0.8	0.8	0.8	0.8
Grant Compliance Officer						
District Attorney Administrator/Asst. Public Admin OR		3	3	3	3	3
Paralegal I/II/III OR						
Legal Services Assistant I/II OR						
Legal Secretary-Trainee/Legal Secretary/Legal Secretary-Senior						
Investigative Assistant OR		2	2	2	2	2
Investigation Specialist						
		6.8	**6.8**	**6.8**	**6.8**	**6.8**
DISTRICT ATTORNEY/OCJP-ADA	**70302**					
		0	0	0	0	0
		0	**0**	**0**	**0**	**0**
DA-DIVERSION (formerly 70303)	**70308**					
Community Care Case Manager		1	1	1	1	1
		1	**1**	**1**	**1**	**1**
DA/SRVP GRANT	**70306**					
		0	0	0	0	0
		0	**0**	**0**	**0**	**0**
DA/SLESF (formerly 70307)	**70309**					
Alternative Sentencing Manager		1	1	1	1	1
Community Care Case Manager		2	2	2	2	2
		3	**3**	**3**	**3**	**3**
PUBLIC ADMINISTRATOR-D.A.	**20432**					
Department Fiscal Officer I/II OR		0.2	0.2	0.2	0.2	0.2
Grant Compliance Officer						
		0.2	**0.2**	**0.2**	**0.2**	**0.2**
INTENSIVE DRUG OCJP-PROB.	**20370**					
		0	0	0	0	0
		0	**0**	**0**	**0**	**0**
PROBATION	**20400**					
Chief Probation Officer		1	1	1	1	1
Supervising Deputy Probation Officer		1	1	1	1	1
Department Fiscal Officer I/II		1	1	1	1	1
Management Analyst I/II		1	1	1	1	1
Deputy Probation Officer I/II/III		6	6	6	6	5
Report Writer		0	0	0	0	0
Probation Program Coordinator/Admin. Asst.		0	0	0	0	0
Detention Coordinator		0	0	0	0	0
Probation Assistant		3	3	3	3	2
Legal Services Assistant I/II OR		3	3	3	3	3
Administrative Assistant I/II OR						
Office Assistant I/II/III						
		16	**16**	**16**	**16**	**14**
PROBATION INTENSIVE SUPERVISION	**20402**					
		0	0	0	0	0
		0	**0**	**0**	**0**	**0**
PROBATION OFFENDER TREATMENT RECOVERY/ACT	**20403**					
		0	0	0	0	0
		0	**0**	**0**	**0**	**0**
PROBATION PRETRIAL	**20405**					
Deputy Probation Officer I/II/III		1	1	1	1	1
		1	**1**	**1**	**1**	**1**
PROBATION- GRANT -ADULT HIGH RISK	**20409**					
Management Analyst I/II		0	0	0	0	0
Probation Assistant		0	0	0	0	0
		0	**0**	**0**	**0**	**0**
PROBATION YOUTH OFFENDER BLOCK GRANT	**20415**					
Management Analyst I/II		0	0	0	0	0
Fiscal Officer I/II		0	0	0	0	0
Probation Assistant		0	0	0	0	0
		0	**0**	**0**	**0**	**0**

PROBATION - AB109	20418					
Probation Officer I/II/III		0	0	0	0	0
		0	0	0	0	0
VICTIM WITNESS - Probation	20420					
Victim/Witness Coordinator		1	1	1	1	1
Victim/Witness Advocate		2	2	2	2	2
		3	3	3	3	3
PUB. GUARDIAN/CONS./SOCIAL SERVE.	20430					
Chief Deputy Public Guardian/Conservator		1	1	1	1	1
Deputy Public Guardian/Conservator I/II		0.5	0.5	0.5	0.5	0.5
		1.5	1.5	1.5	1.5	1.5
SHERIFF	70330					
Sheriff/Coroner		1	1	1	1	1
Undersheriff		1	1	1	1	1
Patrol Commander		1	1	1	1	1
Sheriff Investigator Sergeant / Code Compliance Supervisor		1	1	1	1	1
Sheriff's Special Operations Sergeant		1	1	1	1	1
Jail Commander		1	1	1	1	1
Sheriff's Sergeant		5	5	5	5	5
Sheriff's Investigator / Cannabis Code Compliance		1	1	1	1	1
Sheriff's Investigator		2	2	2	2	2
Deputy Sheriff II Communications Equipment Coordinator		1	1	1	1	1
Deputy Sheriff I/II		15	15	15	15	15
Sheriff Fiscal Officer I/II		2	2	2	2	2
Communications Supervisor		1	1	1	1	1
Sheriff's Office Manager		1	1	1	1	1
Crime Analyst		0	0	0	0	0
Sheriff Emergency Services & Training Coordinator		0	0	0	0	0
Sheriff's Dispatcher I/II		8	8	8	8	8
Sheriff Services Assistant I/II		3	3	3	3	3
		45	45	45	45	45
SHERIFF - AB 109	70362					
Correctional Officer I/II		2	2	2	2	2
Deputy Sheriff I/II		2	2	2	2	2
		4	4	4	4	4
JAIL	70380					
Jail Commander		0	0	0	0	0
Correctional Sergeant		5	5	5	5	5
Correctional Officer I/II		15	15	15	15	15
		20	20	20	20	20
JAIL - SB 678	70388					
Correctional Officer I/II		0	0	0	0	0
Deputy Sheriff I/II		0	0	0	0	0
		0	0	0	0	0
COURT SECURITY	70387					
Correctional Officer I/II		1	1	1	1	1
Deputy Sheriff II		1	1	1	1	1
Deputy Sheriff Sergeant		1	1	1	1	1
		3	3	3	3	3
AGRICULTURAL COMMISSIONER	20425					
Agricultural Commissioner/Sealer of Weights & Measures		1	1	1	1	1
Deputy Agricultural Commissioner/Sealer of Weights & Measures OR		2	2	2	3	3
Agricultural Weights & Measures Inspector I/II/III OR						
Agricultural Weights & Measures Technician I/II/III						
Administrative Assistant I/II OR		1	1	1	1	1
Agricultural & Standards Management Analyst I/II						
New-AG Inspector I/II					1	0
		4	4	4	6	5
CLERK-RECORDER	20460					
County Clerk - Recorder		0.4279	0.4279	0.4279	0.4279	0.4279
Assistant County Clerk/Recorder		0.4279	0.4279	0.4279	0.4279	0.4279
Supervising Deputy Recorder		0	0	0	0	0
Elections Specialist		0	0	0	0	0
Elections Coordinator		0.25	0.25	0.25	0.25	0.25
Lead Deputy Clerk/Recorder OR		2	2	2	2	2
Deputy Clerk/Recorder I/II						
		3.1058	3.1058	3.1058	3.1058	3.1058
OFFICE OF EMERGENCY SERVICES	20470					
Director of Risk Management & Safety		0	0	0	0	0
Plumas County Office of Emergency Svcs - OES Mgr.		1	1	1	1	1
		1	1	1	1	1

BUILDING DEPARTMENT	20426					
Director of Bulding Services		1	1	1	1	1
Assistant Building Official		0	0	0	0	0
Project Manager		0	0	0	0	0
Senior Building Plancheck/Inspector OR		1	1	1	1	1
Building Plancheck/Inspector OR						
Plans Examiner I/II						
Senior Building Inspector OR		2	2	2	3	2
Building Inspector I/II						
Senior Permit Technician OR		3	3	3	3	2
Permit Technician						
Department Fiscal Officer I/II		0.5	0.5	0.5	0.7	0.35
Administrative Assistant I/II		1	1	1	1	1
		8.5	8.5	8.5	9.7	7.35
PLANNING DEPARTMENT	20490					
Planning Director		1	1	1	1	1
Assistant Planning Director		1	1	1	1	1
Senior Planner OR		2	2	2	2	2
Associate Planner OR						
Assistant Planner						
Executive Assistant - Planning		0	0	0	1	1
Department Fiscal Officer I/II		0.4	0.4	0.4	1.4	0.5
Administrative Assistant I/II		0	0	0	0	0
		4.4	4.4	4.4	6.4	5.5
CODE ENFORCEMENT	20450					
ChiefCode Enforcement Officer		1	1	1	1	1
Code Enforcement Officer		1	1	1	1	1
Department Fiscal Officer I/II		0	0	0	0	0.1
		2	2	2	2	2.1
GIS DEPARTMENT	20510					
Geographic Information Systems Coordinator		1	1	1	1	1
Geographic Information System Planner I/II OR		0	0	0	0	0
Planning Technician						
Department Fiscal Officer I/II		0.1	0.1	0.1	0.6	0.05
		1.1	1.1	1.1	1.6	1.05
PUBLIC PROTECTION TOTALS		139.6058	139.6058	139.6058	145.3058	138.6058
PUBLIC WAYS AND FACILITIES						
PUBLIC WORKS DEPARTMENT	20521					
Director of Public Works		1	1	1	1	1
Assistant Director of Public Works		1	1	1	1	1
Deputy Director of Public Works		1	1	1	1	1
Associate Engineer OR		3	3	3	3	3
Solid Waste Program Manager/Associate Engineer OR						
Assistant Engineer OR						
Engineering Technician I/II						
Senior Engineering Technician		1	1	1	1	1
Equipment Maintenance Supervisor		1	1	1	1	1
Principal Transportation Planner		1	1	1	1	1
Public Works Administrative Services Officer		1	1	1	1	1
Public Works Fiscal Off/Adm Serv.Manager		0	0	0	0	0
Lead Power Equipment Mechanic		1	1	1	1	1
Public Works Maintenance Supervisor		6	6	6	6	6
Power Equipment Mechanic I/II OR		6	6	6	6	6
Mechanic/Shop Technician						
Equipment Service Worker		1	1	1	1	1
Public Works Maintenance Leadworker		6	6	6	6	6
Welder		1	1	1	1	1
Public Works Maintenance Worker I/II/III		24	24	24	24	24
Fiscal & Technical Services Assistant I/II/III		2	2	2	2	2
Engineering Aide		0	0	0	0	0
		57	57	57	57	57
FLOOD CONTROL PROGRAM	26103					
General Manager		0	0	0	0	0
		0	0	0	0	0

AIRPORTS (A Division of Facility Services)	**20891**					
Director of Facility Services		0.17	0.17	0.17	0.17	0.17
Airport Manager		1.625	1.625	1.625	1.625	1.625
Project Manager		0	0	0	0	0
Geographic Information System Planner II		0	0	0	0	0
		1.795	**1.795**	**1.795**	**1.795**	**1.795**
PUBLIC WAYS AND FACILITIES TOTALS		**58.795**	**58.795**	**58.795**	**58.795**	**58.795**
PUBLIC ASSISTANCE						
VETERANS' SERVICE (A Division of Public Health)	**20640**					
Division Director Veterans Service Officer		1	1	1	1	1
Veterans Service Representative I/II OR		1.5	1.5	1.5	1.5	1.5
Administrative Assistant I/II						
		2.5	**2.5**	**2.5**	**2.5**	**2.5**
SENIOR SERVICES (A Division of Public Health)	**20480 & 20830**					
Senior Services Division Director		1	1	1	1	1
Office Supervisor		0	0	0	0	0
Department Fiscal Officer I/II OR		0	0	0	0	0
Grant Compliance Officer						
Office Assistant I/II/III		1	1	1	1	1
Driver I/II/III		2.8	2.8	2.8	2.8	2.8
Site Manager		2.75	2.75	2.75	2.75	2.75
Head Cook		2.625	2.625	2.625	2.625	2.625
Assistant Cook		2.125	2.125	2.125	2.125	2.125
		12.3	**12.3**	**12.3**	**12.3**	**12.3**
SOCIAL SERVICES	**70590**					
Social Services Director/Pub. Guardian/Pub. Conservator		1	1	1	1	1
Deputy Director/SS Program Manager		1	1	1	1	1
Staff Services Manager		1	1	1	1	1
Childrens Services Coordinator		0	0	0	0	0
Program Manager I/II		1	1	1	1	1
Social Services Supervisor I/II		2	2	2	2	2
Welfare Fraud Investigator I/II		1	1	1	1	1
Employment and Training Supervisor		1	1	1	1	1
Systems Support Analyst		0	0	0	0	0
Staff Services Analyst I/II		2	2	2	2	2
Senior Social Worker A/B		2	2	2	2	2
Social Worker I/II/III		7	7	7	7	7
Eligibility Specialist Supervisor		1	1	1	1	1
Employment and Training Worker I/II/III		3	3	3	3	3
Legal Services Assistant I/II		0	0	0	0	0
Information Systems Technician		1	1	1	1	1
Office Supervisor		2	2	2	2	2
Eligibility Specialist I/II/III		8	8	8	8	8
Social Services Aide		2	2	2	2	2
Staff Services Specialist		1	1	1	1	1
Fiscal and Technical Services Assistant I/II/III		2	2	2	2	2
Office Assistant I/II/III		2	2	2	2	2
		41	**41**	**41**	**41**	**41**
PUBLIC ASSISTANCE TOTALS		**55.8**	**55.8**	**55.8**	**55.8**	**55.8**
HEALTH AND SANITATION						
ENVIRONMENTAL HEALTH	**20550**					
Environmental Health Director		1	1	1	1	1
Senior Environmental Health Specialist		0	0	0	0	0
Environmental Health Specialist I/II/III OR		4	4	4	5	4
Hazardous Materials Specialist I/II/III						
Environmental Health Technician I/II		2	2	2	2	2
Environmental Health Aide		0	0	0	0	0
Administrative Assistant I/II		0	0	0	0	0
Office Assistant I/II/III		0	0	0	0	0
		7	**7**	**7**	**8**	**7**
PUBLIC HEALTH-STATE AID	**70559**					
Public Health Program Division Chief		0.025	0.025	0.025	0.025	0.025
Health Education Coordinator I/II OR		0.55	0.55	0.55	0.55	0.55
Health Education Specialist OR						
Community Outreach Coordinator						
Public Health Nurse I/II/III OR		0	0	0	0	0
Registered Nurse I/II OR						
Licensed Vocational Nurse I/II						
HIV Specialty Clinic Therapist		0	0	0	0	0

PUBLIC HEALTH-STATE AID - continued						
Department Fiscal Officer I/II OR		0.11	0.11	0.11	0.11	0.11
Management Analyst I/II OR						
Grant Compliance Officer OR						
PH Administrative Services Officer						
		0.685	0.685	0.685	0.685	0.685
PUBLIC HEALTH	**70560**					
Public Health Director		1	1	1	1	1
Assistant Public Health Director		1	1	1	1	1
Director of Nursing		0.69	0.69	0.69	0.69	0.69
Public Health Program Division Chief		0.975	0.975	0.975	0.975	1.875
Physicians Assistant OR		1	1	1	1	1
Nurse Practitioner						
Public Health Nurse I/II/III OR		8.07	8.07	8.07	8.07	8.07
Registered Nurse I/II OR						
Licensed Vocational Nurse I/II						
Registered Dental Assistant I/II		0	0	0	0	0
HIV Specialty Clinic Therapist		0	0	0	0	0
Health Education Coordinator I/II OR		12.025	12.025	12.025	12.025	12.025
Health Education Specialist OR						
Community Outreach Coordinator						
Epidemiologist		1	1	1	1	1
Public Health Database Analyst		2	2	2	2	2
Public Health Emergency Preparedness Coordinator		0.8	0.8	0.8	0.8	0.8
Mentoring Coordinator		0	0	0	0	0
Department Fiscal Officer I/II OR		3.89	3.89	3.89	3.89	3.89
Management Analyst I/II OR						
Grant Compliance Officer OR						
PH Administrative Services Officer						
Office Supervisor		1	1	1	1	1
Administrative Assistant I/II OR		2.75	2.75	2.75	2.75	3.75
Office Assistant I/II/III OR						
Fiscal and Technical Services Assistant I/II/III						
		36.2	36.2	36.2	36.2	38.1
CDC BASE/PAN FLUE	**70561**					
Director of Nursing		0.18	0.18	0.18	0.18	0.18
Assistant Public Health Director		0	0	0	0	0
Public Health Program Division Chief		0	0	0	0	0.1
Public Health Nurse I/II/III OR		0	0	0	0	0
Registered Nurse I/II OR						
Licensed Vocational Nurse I/II						
Health Education Coordinator I/II OR		0.35	0.35	0.35	0.35	0.35
Health Education Specialist OR						
Community Outreach Coordinator						
Public Health Emergency Preparedness Coordinator		0.1	0.1	0.1	0.1	0.1
Department Fiscal Officer I/II OR		0	0	0	0	0
Grant Compliance Officer OR						
Management Analyst I/II OR						
PH Administrative Services Officer						
		0.63	0.63	0.63	0.63	0.73
CHILDREN AND FAMILIES COMMISSION	**70562**					
Grants Compliance Officer		0	0	0	0	0
Administrative Assistant I/II		0	0	0	0	0
Family Care Coordinator (contracted)		0.5	0.5	0.5	0.5	0.5
Executive Director (contracted)		1	1	1	1	1
		1.5	1.5	1.5	1.5	1.5
HPP 70566	**70566**					
Director of Nursing		0.13	0.13	0.13	0.13	0.13
Assistant Public Health Director		0	0	0	0	0
Public Health Nurse I/II/III OR		0	0	0	0	0
Registered Nurse I/II OR						
Licensed Vocational Nurse I/II						
Health Education Coordinator I/II OR		0.4	0.4	0.4	0.4	0.4
Health Education Specialist OR						
Community Outreach Coordinator						
Public Health Emergency Preparedness Coordinator		0.1	0.1	0.1	0.1	0.1
Department Fiscal Officer I/II OR		0	0	0	0	0
Grant Compliance Officer OR						
Management Analyst I/II OR						
PH Administrative Services Officer						
		0.63	0.63	0.63	0.63	0.63

BEHAVIORAL HEALTH	**70570**					
Behavioral Health Director		1	1	1	1	1
Behavioral Health Deputy Director		0	0	0	0	0
BH Quality Improvement Compliance Manager		1	1	1	1	1
BH Unit Supervisor		1.5	1.5	1.5	1.5	1.5
BH Unit Supervisor - Nursing		1	1	1	1	1
AOD Programs Clinician - Supervisor		0	0	0	0	0
Management Analyst I/II		0.5	0.5	0.5	0.5	0.5
BH Therapist I/II OR Senior		6.2	6.2	6.2	6.2	6.2
DIC Therapist		0	0	0	0	0
BH Case Management Specialist I/II OR Senior		8.3	8.3	8.3	8.3	8.3
Psychiatrist/Medical Director		0	0	0	0	0
BH LVN I/II OR		1.75	1.75	1.75	1.75	1.75
BH RN I/II OR						
BH Psychiatric Nurse I/II OR						
BH Nurse Practitioner						
DIC LVN I/II OR		0	0	0	0	0
DIC RN I/II						
BH Administrative Services Officer		1	1	1	1	1
BH Department Fiscal Officer I/II OR		0.5	0.5	0.5	0.5	0.5
Management Analyst I/II						
BH Systems Analyst OR		2.25	2.25	2.25	2.25	2.25
Information System Technician						
Continuing Care Coordinator		1	1	1	1	1
Lead Residential Care Facility Attendant		0	0	0	0	0
Office Supervisor		1	1	1	1	1
BH Administrative Assistant I/II		1.5	1.5	1.5	1.5	1.5
BH Clinical Records Specialist		0.5	0.5	0.5	0.5	0.5
BH Supervising Site Coordinator		0	0	0	0	0
BH Site Coordinator-DIC		0	0	0	0	0
BH Site Coordinator-Quincy		0	0	0	0	0
BH Supervising Site Coordinator	**70571**	1	1	1	1	1
BH Site Coordinator-DIC OR		3	3	3	3	3
BH Site Coordinator-Chester OR						
BH Site Coordinator-Greenville OR						
BH Site Coordinator-Portola						
BH Support Services Coordinator		0	0	0	0	0
MHSA Coordinator		1	1	1	1	1
Management Analyst I/II		0.25	0.25	0.25	0.25	0.25
Behavioral Health Therapist I/II or Senior		2	2	2	2	2
Crisis Team BH Therapist -Senior		0	0	0	0	0
BH Case Management Specialist I/II OR Senior		3	3	3	3	3
Crisis Case Management Specialist I/II OR Senior		0	0	0	0	0
BH Support Services Tech I/II		2	2	2	2	2
BH Administrative Assistant I/II		0.5	0.5	0.5	0.5	0.5
BH Quality Assurance Coordinator		0	0	0	0	0
BH Systems Analyst OR		0.2	0.2	0.2	0.2	0.2
Information System Technician						
BH Clinical Records Specialist		0.5	0.5	0.5	0.5	0.5
Residential Care Facilty Attendant		0	0	0	0	0
BH Unit Supervisor	**70575**	0.5	0.5	0.5	0.5	0.5
Management Analyst I/II		0.25	0.25	0.25	0.25	0.25
BH Systems Analyst OR		0.05	0.05	0.05	0.05	0.05
Information System Technician						
Behavioral Health Therapist I/II or Senior		0.55	0.55	0.55	0.55	0.55
BH Case Management Specialist I/II OR Senior		0.7	0.7	0.7	0.7	0.7
BEHAVIORAL HEALTH - Continued	**70575**					
BH LVN I/II OR		0.25	0.25	0.25	0.25	0.25
BH RN I/II OR						
BH Psychiatric Nurse I/II OR						
BH Nurse Practitioner						
BH Unit Supervisor	**70578**	0	0	0	0	0
BH AOD Administrator	**70580**	1	1	1	1	1
Behavioral Health Therapist I/II or Senior		0.25	0.25	0.25	0.25	2.25
BH Case Management Specialist I/II OR Senior		1	1	1	1	1
BH Department Fiscal Officer I/II OR		0.5	0.5	0.5	0.5	0.5
Management Analyst I/II						
BH Systems Analyst OR		0.5	0.5	0.5	0.5	0.5
Information System Technician						
MHSA Coordinator		0	0	0	0	0
BH Administrative Assistant I/II		0	0	0	0	0

Continuing Care Coordinator	70574	0	0	0	0	0
Sierra House Residential Care Facility Supervisor		0	0	0	0	0
Lead Residential Care Facility Attendant		0	0	0	0	0
Residential Care Facilty Attendant		0	0	0	0	0
		48	48	48	48	50
HEALTH AND SANITATION TOTALS		94.645	94.645	94.645	95.645	98.645
EDUCATION						
LIBRARY	20670					
County Librarian		0.5	0.5	0.5	0.5	0.5
Librarian		0	0	0	0	0
Fiscal & Technical Services Asst. I/II/III		1	1	1	1	1
Branch Library Assistant I/II		1.726	1.726	1.726	1.726	1.726
Library Technician OR		2.5	2.5	2.5	2.5	2.5
Library Aide						
		5.726	5.726	5.726	5.726	5.726
LITERACY	20675					
County Librarian		0.5	0.5	0.5	0.5	0.5
Librarian		0	0	0	0	0
Lib./Literacy Program Coordinator		0	0	0	0	0
Lib./Literacy Program Assistant I/II		1.45	1.45	1.45	1.45	1.45
Library Literacy Clerk		0	0	0	0	0
		1.95	1.95	1.95	1.95	1.95
SIERRA COUNTY LITERACY	20678					
Literacy Program Coordinator		0	0	0	0	0
Literacy Program Assistant		0	0	0	0	0
		0	0	0	0	0
FARM ADVISOR	20680					
Administrative Assistant I/II		1	1	1	1	1
4H Program Asst.		0	0	0	0	0
Office Assistant I/II/III		0	0	0	0	0
		1	1	1	1	1
EDUCATION TOTALS		8.676	8.676	8.676	8.676	8.676
RECREATION AND CULTURE						
MUSEUM	20780					
Museum Director		1	1	1	1	1
Assistant Museum Director OR		1	1	1	1	1
Museum Registrar						
		2	2	2	2	2
RECREATION AND CULTURE TOTALS		2	2	2	2	2
GRAND TOTALS:		418.246	418.246	418.246	428.946	422.246

Plumas County

Adopted Budget

Fiscal Year 2024-2025

FISCAL YEAR 2024-2025

Adopted Budget

Submitted to the Board of Supervisors
By
Debra Lucero, County Administrative Officer &
Martee Nieman-Graham, Auditor-Controller

September 2024

PLUMAS COUNTY
1854
CALIFORNIA

COUNTY ADMINISTRATIVE OFFICER LETTER

June 25, 2024 (Updated September 6, 2024)

Dear Members of the Board:

In light of the Budget Hearing on June 18, 2024 and an Open Letter dated June 18, 2024, and signed by David Hollister, District Attorney; Todd Johns, Sheriff; Cindie Froggatt, Assessor; Martee Nieman Graham, Auditor; Julie White, Treasurer-Tax Collector and Mimi Hall, Supervisor-Elect, please accept my revised letter for the Recommended 2024-25 Budget.

Open Letter – June 18, 2024

The Open Letter has several inaccuracies or misrepresentations but I am only going to address those that are most material.

1) Page 3 – 4th paragraph reads: "*It is true that Plumas County has used Fund Balance to close prior budget gaps, but budget advisors during several years without a CAO worked to keep use of fund balance to far below $1M to balance annual budgets. However, it is* ***not*** *a historic trend* …"

Below is a 10-year look at past budgets which can be found on the County's website and demonstrates the County was relying on fund balance to balance the budget ranging from approximately $800,000 in FY 2015-16, to more than $1.8 million beginning in FY 2016-17 and every year thereafter. To be clear, I am in agreement that this is not a good practice and while there have been a variety of contributing factors, it is going to take a committed, multi-year approach among all leaders in Plumas County to reverse this trend.

Analysis of Budget Book Schedules 2016-2025 for General Fund				
Information was taken from Schedule 1 and Schedule 4				
2015-16	Expenditures	Revenues	Deficit	Fund Balance
	$32,509,614.00	$31,704,562.00	$805,052.00	$805,052.00
2016-17				
	$32,851,647.00	$30,968,087.00	$1,883,560.00	$2,827,235.00
2017-18				
	$34,955,980.00	$32,556,026.00	$2,399,954.00	$1,699,964.00
2018-19				
	$36,418,751.00	$32,838,901.00	$3,579,850.00	$5,671,618.00
2019-20				
	$38,812,091.00	$35,348,200.00	$3,463,891.00	$3,170,115.00
2020-21				
	$40,490,554.00	$36,429,372.00	$4,061,182.00	$3,661,182.00
2021-22				
	$40,699,801.00	$37,311,472.00	$3,388,329.00	$3,011,823.00
2022-23				
	$44,562,773.00	$41,399,583.00	$3,163,190.00	$8,053,739.00
2023-24				
	$51,091,809.00	$42,439,091.00	$8,652,718.00	$15,571,208.00
2024-25				
	$57,616,932.00	$47,282,674.00	$10,334,258.00	$6,891,163.00

The June 18, 2024, Open Letter also states: *"(The Budget) … regurgitates the same narrative from the past eighteen months by pointing a finger to others for responsibility to provide solutions that 'need(s) to be addressed by the leadership team.' Absent is a clear roadmap from the CAO/County Budgetary Officer with best practices such as documented timelines, objectives, strategies and measures for success to assure the County's progress towards that future."*

Creating a documented timeline, objectives, strategies and measurements, such as a Strategic Plan, including budget processes, is essential and requires cooperation from the entire leadership team. The CAO is the primary individual responsible for facilitating the discussions with the leadership team and making policy recommendations to the Board of Supervisors, and we have attempted to do so. However, without the cooperation and participation of all appointed and elected department heads, we will not be effective.

The Open Letter also raises concerns relative to the term "roll-over" budget, and public statements regarding this term were raised during the budget hearing. Please note, it was never my intention to undermine Plumas County employees by using this term and I apologize if it was interpreted in that manner.

There are several benefits to moving the adoption of the budget up to June, but my primary reason for this approach is to allow for spending on capital projects to begin from July – September, rather than having to wait until after the budget is adopted in September and the construction is delayed until the spring due to weather. This should not be interpreted as indicating prior budgets were done incorrectly, but instead, a way to make us more efficient.

Finally, the Open Letter states: *"The 2024-2025 Recommended Budget, like the prior year, proposes increased expenditures without the revenue to pay for them, and it is balanced by one-time fixes with no concrete, sustainable long-term financing strategy."*

As referenced above, relying on one-time funds has been a practice of Plumas County for many years. However, if I am understanding the concerns of those who signed the Open Letter, I am in complete agreement that we should reduce our reliance on one-time funds as well as develop a long-term financing strategy. Unfortunately, many of the challenges we face accumulated over multiple years and it will take a multi-year approach to address the issues. It will require updated policies that must be adhered too by all staff, and in some cases will require significant up-front costs to replace existing systems.

Without these actions, Plumas County will continue to struggle in understanding and preparing informed and realistic budgets to the Board of Supervisors. Considering our current circumstances, it requires all of us to be even more diligent in monitoring our expenses so that any potential overruns are identified and corrected as quickly as possible.

Employee Compensation

As we are all aware, personnel costs make up the majority of expenses in any local government agency. In addition, there is likely close to unanimous agreement that Plumas County does not have the resources to offer salaries that are competitive with many other counties, much less competitive with public sector positions. However, the Board has made it a priority to increase compensation as much as possible.

You may recall that on March 1, 2022, the Board approved salary adjustments for elected officials, increasing compensation by 25.67% to 61.94% depending on the position. In addition, on June 5, 2022, the Board approved equity adjustments for Department Heads ranging from 2.3% up to 45%. These actions, while needed, have now set an expectation for line staff to receive equity adjustments as well which will put an additional strain on the budget.

Since 2022, rank and file employees received the following pays raises.

- **OE3 General Unit – 6%**
- **OE3 Mid Management Unit – 6%**
- **Public Works Unit - 20% plus another 2% July 2024**
- **Public Works Mid-Management Unit – 20% plus another 2% July 2024**
- **Sheriff's Department Unit – 23%**
- **Sheriff's Mid-Management Unit – 23%**
- **Confidential Unit – 8.5%**
- **Probation Unit – 11.5%**
- **Probation Mid-Management Unit – 11.5%**

This year, the Board of Supervisors prioritized increasing pay and proposed up-to-a-10% increase for all employees except those who have already had recent salary level adjustments (Sheriff's Department, Child Support, Public Works). Additionally, this would not apply to department heads or elected officials. The potential pay increase was proposed at this time so we could calculate the costs and include the calculations in the budget. Also proposed is up-to-a-20% increase for Social Services which is severely behind in pay equity compared to other counties. Meet and confer with unions must still occur.

For this reason, I felt it was important to be transparent and demonstrate to the Board and the public that funding is included in the budget to absorb some of the compensation increases that may be approved through the negotiation process. Please note that if those funds are not needed, they cannot be spent on something else without Board direction and in all likelihood, will result in additional fund balance heading into FY 2025-26.

The Board wants pay raises to occur without relying on one-time monies which is always the preferred scenario. However, we should also keep in mind that much of the one-time funding we have available is a result of salary savings since we have not been

able to fill positions. As a result, if it is still the priority to increase wages so that Plumas County can attract more employees; the actual costs, vacancy rates, etc. will need to be closely monitored to ensure Plumas County is not forced into a position of making workforce reductions in future years.

The proposed up-to-5%-across-the-board raises, plus earned merit and longevity raises, plus insurance and worker's compensation increases, plus expected retirees' payouts for General Fund employees will have an impact of $8.1 million above FY23-24 salary expenditures and Non-General Fund increases amount to $6.7 million above FY23-24 actuals. At the time of the calculation, a total of 104.66 FTEs were vacant (40.20 FTEs for General Fund and 64.46 FTEs for Non-General Fund), worth $10.9 million. Please note that the number of vacancies vary throughout the year as people are hired or leave. Additionally, this budget assumes all positions are filled for the entire year which is not reasonable. This budget approach allows for year-end salary savings which can be used to offset compensation increases for 2-3 years. This will give the County time to identify other ways to increase revenues and reduce expenditures, ideally without having to reduce services.

Other Funding Sources

Counties across the state have seen significant revenue increases as a result of ARPA, COVID and LATCF funds. In addition, due to natural disasters Plumas has received FEMA funding to offset the costs of those events. These are all one-time funds, a portion of which have been used to balance the budget.

Fiscal Year 2024/25 Priorities

The following is a summary of high-level priorities the CAO's Office, along with our Executive Leadership team of elected and appointed department heads, should continue focusing on over the next 12 months:

- **Understanding and creating better internal financial controls**. On this note, the Cost Plan for our County is woefully inadequate and is managed by the Auditor-Controller who is attempting to get it up to date. The Cost Plan enables grantees (county user departments) to recover costs incurred in the administration of a grant, entitlement or any form of assistance from the Federal, State, or other agencies outside the county. This is a revenue area that needs attention.
- **Truing up budget obligations.** On this note, days before we were to publish the budget, the Auditor-Controller found a $2 million journal error. The Annex mortgage payment had not been journaled since 2021 and the Treasurer-Tax Collector had not transferred necessary funds from a subfund so the General Fund took another $2 million hit just before we published.
- **Greater transparency and accountability in all areas of County financial affairs.**

- **Utilizing technology and/or outside consultants to assist under-staffed departments.**
- **Serving the citizens of Plumas County more effectively and efficiently.**

Final Budget Summary (updated 9/6/24)

This year's $164.8 million Budget includes a $60.0 million General Fund with a proposed reserve of $6.6 million per the County's Fiscal Policy. Last year was the first year - in at least six years - that this reserve policy was fully funded. The General Fund budget increased by 4% since the June 25, 2024 hearings primarily driven by increases to salary and wage accounts for the vacant positions and increases due to recalculated merit, longevity, and retirement expenses for existing employees.

Budgeted expenditures exceed budgeted revenues for the general fund by $12.9 million. Addressing the deficit will require a combination of the following and each one of these would require a strategy and a plan – not something I would develop in a vacuum but with a team of professionals and those in charge of key financial functions within the County:

Increasing Revenues:

1. **Tighten internal financial processes for better revenue and expenditure control:** Do month-end processes, year-end processes; make payments timely to state and federal agencies to avoid fines or fees. (Please note, I have been asking for a report on late fines or fees for months from the Auditor-Controller due to the fact the Treasurer-Tax Collector received $36,000 in fines for missing deadlines recently.) We need to investigate investment strategies for more yield; collect taxes, fines and fees more vigorously; enforce leases on county-owned land; review fees that have not changed in years; sell surplus property the County owns; hold timely tax property sales.
2. **Proposed sales tax increase:** A ¾ percent sales increase would bring an additional $2 million to the county, according to proponents. This may be essential to maintain County services.
3. **Economic Development Initiatives:** Encourage business growth and attract new families to Plumas with incentives; continue to support nonprofits and businesses with grant opportunities so they can continue the vital work they are doing.
4. **Tourism Promotion:** Encourage the expansion of the Feather River Tourism Association to cover the entire County in 2025. FRTA is doing an excellent job marketing the County's many features and attractions. Along with this, the County needs to make a pledge to vigorously collect TOT taxes to enhance this effort as well as strengthen one of our largest revenue sources.
5. **Property Development:** Develop unused or underutilized county-owned land for commercial or residential purposes, either through direct development or partnerships with private developers.

6. **Fee Adjustments:** Review and adjust fees - some of which have not been adjusted in more than a decade.
7. **Public-Private Partnerships (PPPs):** Continue to collaborate with private entities on infrastructure projects or service delivery to leverage private sector expertise and resources.
8. **Grants and Funding:** Actively seek out and apply for state and federal grants that align with county priorities, such as infrastructure improvements, economic development, social services, corrections, trails, etc.

Reducing Expenditures:

1. **Operational Efficiency:** Have Department Heads conduct a thorough review of operations to identify inefficiencies and areas for streamlining processes, reducing duplication, and improving productivity.
2. **Outsourcing:** Continue to outsource services to specialized vendors or neighboring counties to reduce operating costs while maintaining service quality.
3. **Staffing Optimization:** Review staffing levels across departments and implement measures such as eliminating vacant positions. Look to Department Heads to evaluate workflows and consider new or different employee positions and technology.
4. **Technology Investments:** Invest in technology solutions such as automation, digitalization, and data analytics to improve operational efficiency and reduce the need for manual labor or redundant processes.
5. **Energy and Resource Conservation:** Implement energy-saving measures, such as installing energy-efficient lighting, optimizing HVAC systems, and promoting water conservation, to reduce utility costs for county-owned facilities. We are actively doing this with the Engie Project **(See Page 24 For a synopsis of this project).**
6. **Consolidation of Services:** Explore opportunities to consolidate or merge certain County services or departments to eliminate duplication of efforts and achieve economies of scale.

Our total General Fund Opening Fund Balance is $23.6 million. This budget assumes a 2% property tax growth rate and a 3.9% growth in General Fund revenues. Our overall growth rate is estimated to be about $842,000 after analyzing the past twelve years of taxes and assessments.

Position allocation for FY24-25 for the final recommendation is 422.246 Full-Time Equivalents (FTEs). This budget eliminates two vacant positions from the General Fund which have remained open for one year without being filled in the following departments:

Probation – 2

Solving a deficit is not just about increasing revenues. While County staff can recommend the Board update our fee schedules to ensure full cost recovery where

allowable, and should be done as quickly as possible, the majority of revenue comes from taxes and any increases must be approved by the voters.

It will be important during the next budgeting cycle to strategically eliminate unfilled positions to bring the county's projected vacancy rate from 25% to 10% in the next budget cycle, while also recognizing that if warranted, positions can be reinstated at any time upon approval by the Board of Supervisors. This is a constantly changing scenario as people retire, quit or are hired. There is currently legislation that will affect vacancy rates in government positions which may become law in January 2025.

In addition to requested and negotiated pay raises, it should be noted that potentially 180 employees of our 422.24 allocated positions or nearly 42% of the workforce for the upcoming fiscal year, will receive a 5% Merit or Longevity pay increase.

It's clear that we cannot keep pace with needed raises and obligations and continue to do business in the same manner. We must look at increasing revenues and decreasing expenditures as outlined above; and other cost-savings measures.

This year's Budget does have bright spots with the Engie Energy Project to reduce PG&E costs and increase efficiencies as well as replace aging equipment such as generators, HVAC systems and more. Much of our equipment is approaching 20 years old or older. Even with the cost of the project, it is projected to save the county upwards of $130,000 annually.

The County's new jail will be fully operational and the Public Works and the Sheriff's Department should be commended for coming in at or near budget. We still do not understand, however, how operating the new jail may impact the budget.

The new Budget also assumes capital improvement projects that are long overdue at County facilities such as libraries, parking lots, roads, and parks. We will continue to look for good-fit grant opportunities and state revenues to assist with these projects.

Five new positions are being added in the following Departments - all are as a result of being required by law or are grant-required or being funded as a result of the Dixie Fire:

Behavioral Health

- 2 Behavioral Health Therapists - required by State Law and paid with state funds.

CAO's Office - Grant Management

- .333 Extra Help position required for Quincy/Chester BRE Grant (paid from grant funds)
- 1 Recovery Coordinator Position, (Three-Year Sunset Position) proposed to be funded by PG&E Settlement Funds. This position will coordinate with the Dixie Fire Collaborative and maintain Dixie Fire-related mitigation and disaster recovery grants

Planning

- 1 Executive Assistant in Planning to assist with approximately 17 grants (including hazard mitigation grants) the Department is attempting to manage (paid from General Fund).

For a variety of factors, the County does not have current and accurate financial information readily available. While the CAO is responsible for providing future year projections of revenues and expenditures, without having valid and accurate historical information, it puts the entire organization at a disadvantage as recommendations and ultimately approvals of millions of dollars of tax-payer money is being made on estimates and old data. It is also a contributing factor of potentially having to rely too heavily on the use of one-time funds.

True teamwork will get us where we need to go.

I want to thank all the Department Heads, Finance Officers and the Budget Team for working to improve our processes. This was a particularly difficult year as one of the main Budget Team members was unavailable to us. But we pushed through. Next year, we will use OpenGov software to assist us in the budgeting process.

Sincerely,

Debra Lucero
Plumas County Administrative Officer

PLUMAS COUNTY
1854
CALIFORNIA

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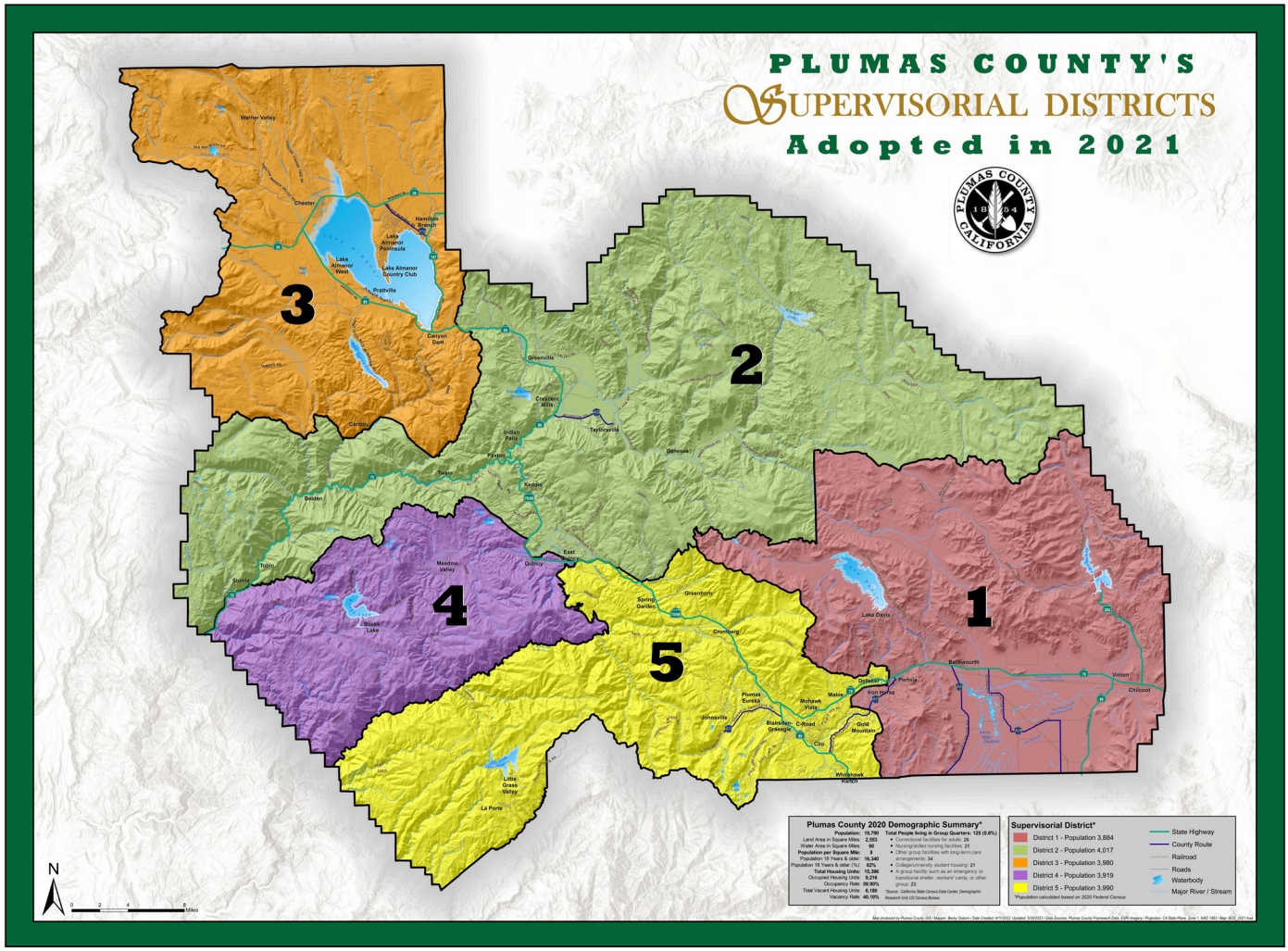


DISTRICT 1	DISTRICT 2	DISTRICT 3	DISTRICT 4	DISTRICT 5
Dwight Ceresola	Kevin Goss	Tom McGowan	Greg Hagwood	Jeff Engel

ELECTED OFFICIALS

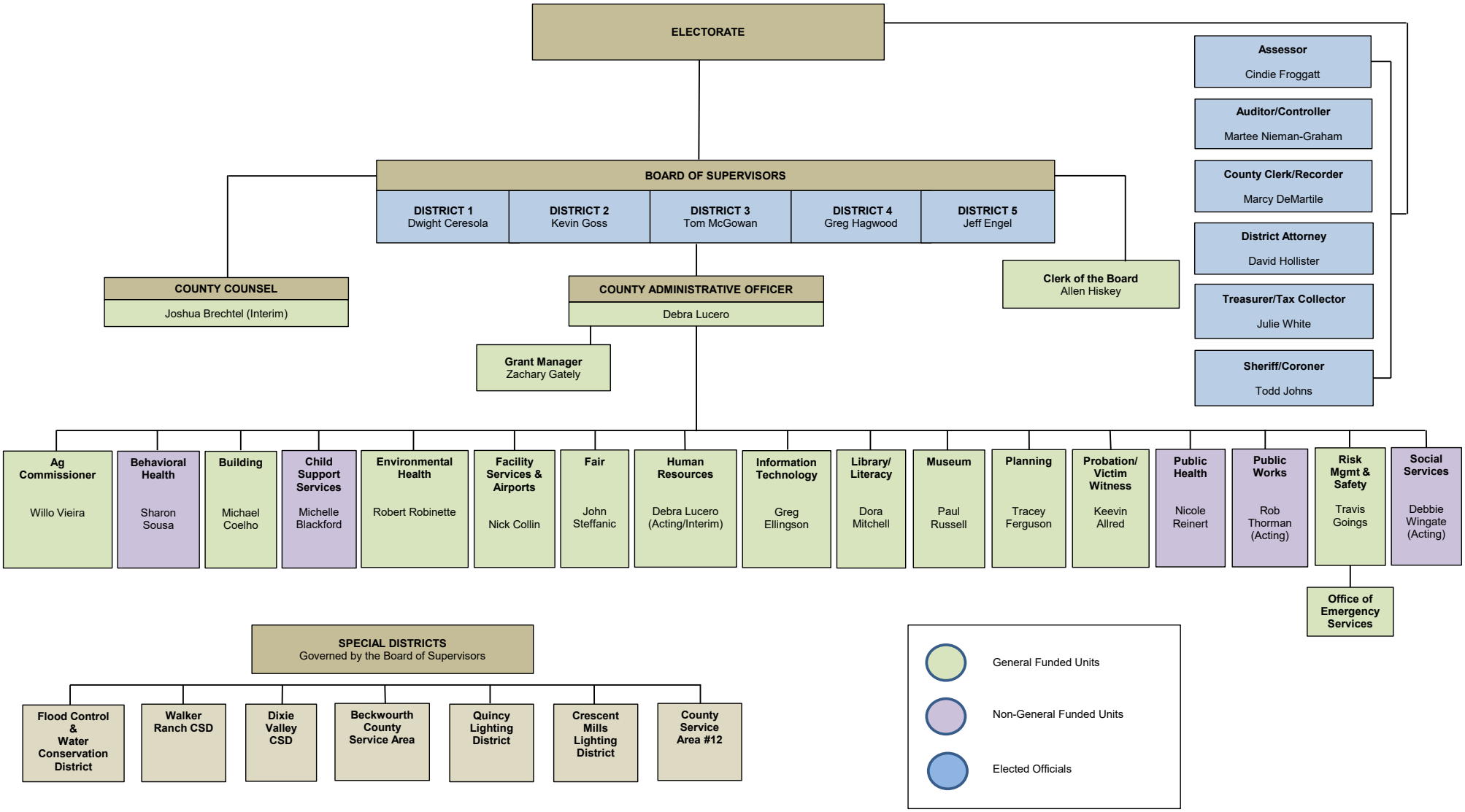
Chair - Supervisor, District 4 ..... Greg Hagwood
Vice-Chair - Supervisor, District 1 ..... Dwight Ceresola
Supervisor, District 2 ..... Kevin Goss
Supervisor, District 3 ..... Tom McGowan
Supervisor, District 5 ..... Jeff Engel

Assessor ..... Cindie Froggatt
Auditor/Controller ..... Martee Nieman-Graham
Clerk-Recorder/Elections ..... Marcy DeMartile
District Attorney/Public Administrator ..... David Hollister
Sheriff/Jail/Coroner/Animal Control ..... Todd Johns
Treasurer-Tax Collector/Collections ..... Julie White

DEPARTMENT DIRECTORS/ADMINISTRATORS

Administrative Officer/General Services/Grants ..... Debra Lucero
Agricultural Commissioner/Sealer of Weights & Measure ..... Willo Vieira
Building Services/Code Enforcement ..... Michael Coelho
Child Support Services ..... Michelle Blackford
Clerk of the Board of Supervisors ..... Allen Hiskey
County Counsel ..... (Interim) Joshua Brechtel
Environmental Health ..... Rob Robinette
Facility Services ..... Nick Collin
Fair ..... John Steffanic
Farm Advisor ..... David Lyle
Human Resources ..... (Acting/Interim) Debra Lucero
Information Technology ..... Greg Ellingson
Library/Literacy ..... Dora Mitchell
Behavioral Health ..... Sharon Sousa
Museum ..... Paul Russell
Planning ..... Tracey Ferguson
Probation/Victim Witness ..... Keevin Allred
Public Health/Veteran's Services/Senior Nutrition &Transportation ..... Nicole Reinert
Public Works ..... (Acting) Rob Thorman
Risk Management/Office of Emergency Services ..... Travis Goings
Social Services/Public Guardian ..... (Acting) Debbie Wingate

ORGANIZATIONAL CHART



Updated: 09/09/2024

The County of Plumas plans to embark on a significant project to transition to renewable, low-carbon energy sources, which is better for our environment and will save the County money on energy costs.

The Scope of the Project includes:

1. Interior and exterior LED lighting upgrades at sixteen (16) County facilities
2. LED streetlight upgrades at Fairgrounds Road
3. HVAC packaged unit replacement at thirteen (13) County facilities
4. Replacement of the old chiller and boiler at the Courthouse
5. Sealing of all the windows at the Annex Building
6. Upgrade of the well pumps at Walker Ranch Pump Station and Quincy Fairgrounds
7. Installation of backup generators at thirteen (13) County facilities
8. Installation of a solar energy project for the Annex Building consisting of solar carport structures

Benefits of the Engie Energy Project include:

- $4.8 million in net savings after paying for all costs over the life of the program
- Receive $500,000 in cash subsidy from the Inflation Reduction Act
- Reduce electricity bills by over 25%
- Install solar before it becomes cost prohibitive
- Replacing HVAC systems past their useful lives using project savings
- Install much needed backup generators using project savings
- Improve lighting quality for employees and community members
- Save maintenance staff's time with long-life LED lighting and new HVAC systems
- Save administrative time by accomplishing multiple projects simultaneously
- Stimulate local economy and provide local jobs
- Carbon emissions reduction equivalent of removing 131 cars off the road annually
- Provide internships and other opportunities to students of Feather River College

GENERAL FUND BALANCES

	UnAudited Estimate 2024	* 2023	Audited Actual 2022	Audited Actual 2021	Audited Actual 2020
Unassigned	$ 9,980,612		$ 10,834,528	$ 8,666,148	$ 7,991,723
Committed	$ 6,594,219		$ 2,052,737	$ 2,952,749	$ 2,052,726
Restricted	$ (398,481)		$ 2,524,477	$ 1,839,975	$ 1,939,355
Nonspendable	$ 151,421		$ 859,582	$ 865,560	$ 753,816
Assigned	$ 6,973,226		$ 4,114,939	$ 3,138,002	$ 1,269,982
General Fund Total	**$ 23,300,997**		**$ 20,386,263**	**$ 17,462,434**	**$ 14,007,602**

*2023 data is pending external audit

Estimates of fund balances are based on transactions recorded throughout the year in the financial reporting system, direct communication with department heads, and anticipated adjustments to be made by the Auditor-Controller office. It is necessary to estimate these balances for the purpose of generating the required Budget Schedules since the 2022-23 and 2023-24 fiscal years have not yet been closed. These fund balances are a point in time estimate and subject to change based on detailed review and completion of the County's annual third-party audit.

Adopted general fund budget estimated opening fund balances increased from the Recommended budget estimate by a total of $3,075,477 with the breakdown as follows +$3,537,991 Unassigned, +$3,036 Committed, -$602,725 Restricted, +$90,814 Nonspendable, +$46,361 Assigned. Restricted balance is currently estimated as negative due to Senior Nutrition (Sub-fund 001N) June 30, 2024 estimated ending balance of -$557,188.

The increase in Committed fund balance versus fiscal year 2022 and prior years is due to updating the calculated reserve. Prior years were not adjusted appropriately.

The increase in Assigned fund balance versus fiscal year 2022 and prior years is due to the provision in the 2023/24 Budget to designate additional monies as an additional reserve at the discretion of the Board of Supervisors. In the 2024-25 Budget, these funds get reduced by $2,887,410 to fund the budgeted expenses for the year.

- **Unassigned** fund balance represents the portion of the County's fund balance that is not restricted or committed to a specific purpose. It is available for any lawful purpose, including County operations, capital projects, or debt service.
- **Committed** fund balance represents the calculated value of the General Reserve (8% of last audited operating revenue) plus the calculated value of the Strategic Reserve (16% of last audited operating revenue) plus any amounts constrained for a specific purpose by the Board of Supervisors.
- **Restricted** fund balance is legally designated for specific purpose stipulated by an external party such as a grantor, a bond covenant, or a law. These funds can only be used for the specific purposes for which they are restricted.
- **Nonspendable** fund represents a portion of the County's fund balance that is legally/contractually required to be maintained intact (examples would be prepaid expenses, or inventories, advances to other funds).
- **Assigned** funds represent a portion of the County's fund balance that is designated by the Board of Supervisors for a specific purpose. Assigned funds are not legally restricted, they are earmarked for a specific use which can be redirected at the direction of the Board of Supervisors.

Appropriations

The fiscal year 2024-25 Final Budget totals $164.8 million. It is comprised of $154.3 million in governmental funds with $60.0 million in the general fund, $88.6 million in special revenue funds, $5.3 million in debt services, and $428,000 in capital projects. And other funds total of $10.5 million comprised of $4.6 million in enterprise funds, $3.4 million in internal service funds, and $2.5 million in special district funds.

Figure 1 illustrates budgeted spending authority in governmental funds among major program areas. As a political subdivision of the State of California, the County expends most of its funds on Federal and State programs such as public assistance, mental health, public health, and other social services as mandated by law. The County spends most of its discretionary revenues on general government and public safety.

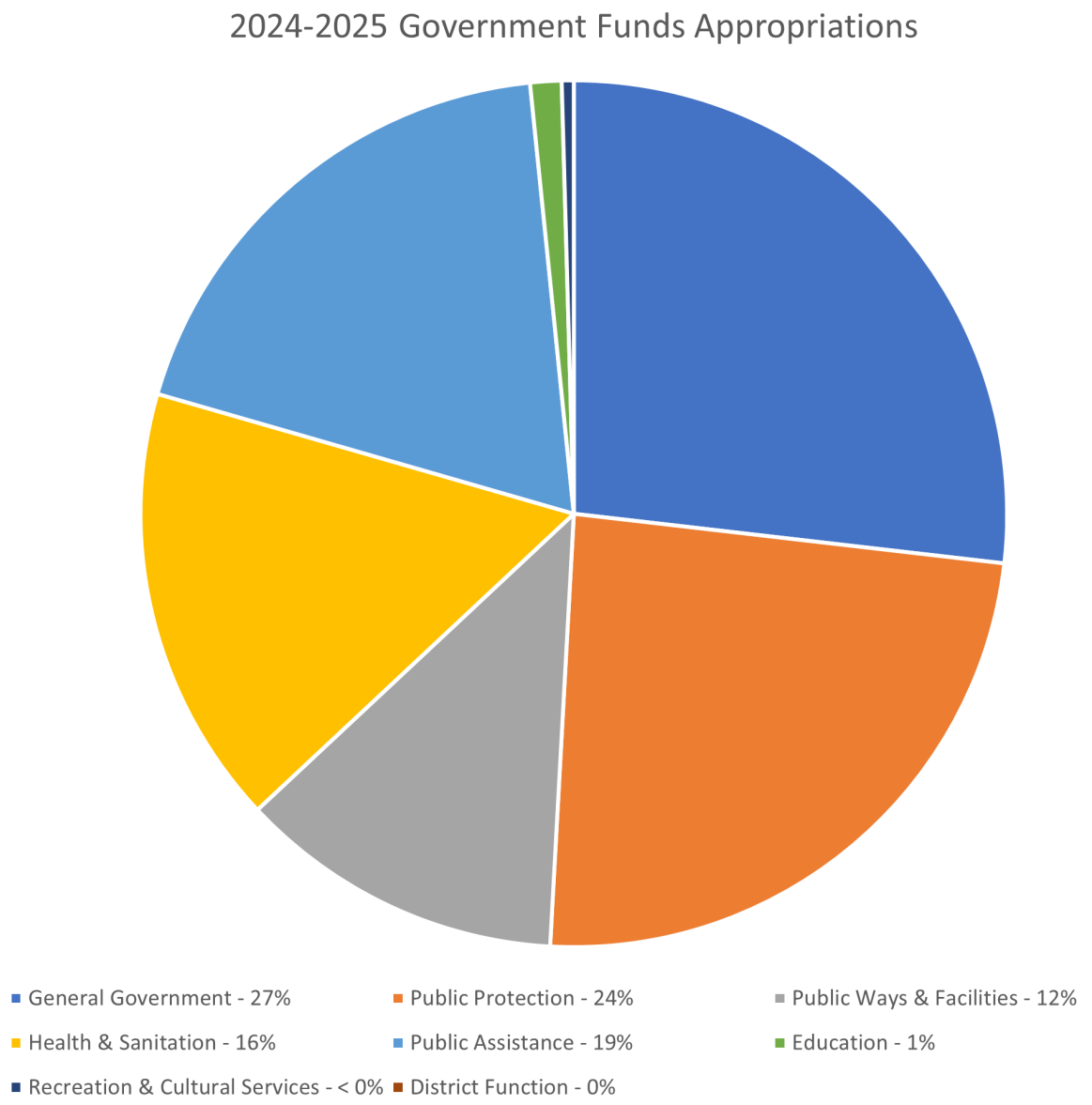


Figure 1 - 2024-2025 Government Funds Appropriations

Revenues & Expenditures

Revenues in the General, Special Revenue, Capital Projects, and Debt Service Funds for fiscal year 2024-25 are estimated at $118.5 million and expenditures are budgeted at $152.8 million, a shortfall of $34.3M.

The $118.5 million in revenue is comprised of 39% from State and Federal Aid and 18% from Tax Revenue, 35% is derived from other financing sources, which is comprised mostly of operating transfers into governmental funds.

The recommended spending plan is balanced, meaning the Total Financing Sources equal Total Financing Uses. The current year budget for the general fund is utilizing $12.9 million of fund balance that has been carried over from prior years. The Special Revenue Funds are utilizing $20.6 million, while Capital Projects and Debt Services are utilizing $387,000 and $2.0 million respectively. This is a historic trend that needs to be addressed by the leadership team of the County. It will require commitment from all departments and a universal approach and plan to rectify, as budgeting spend greater than incoming revenues is not sustainable into the future.

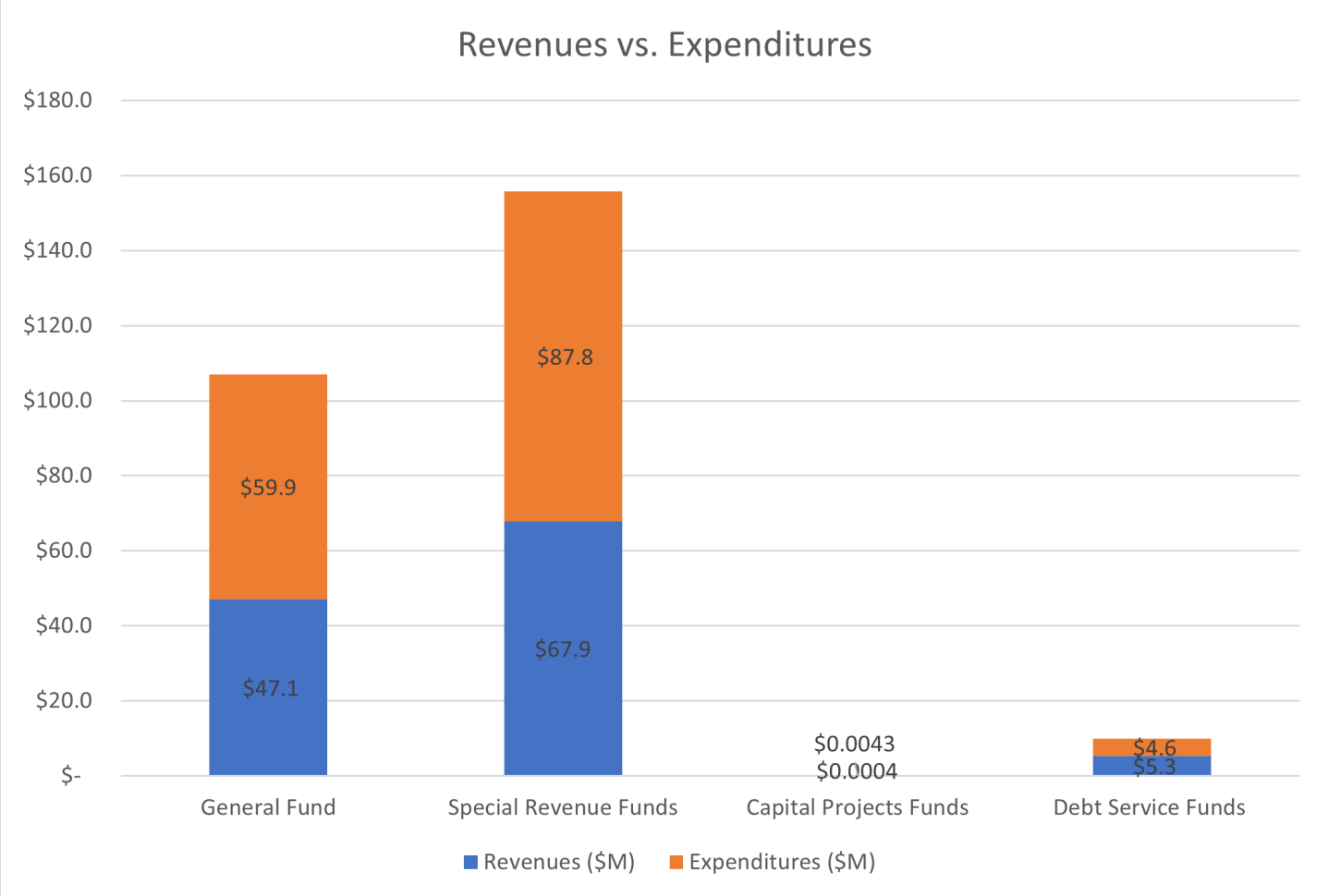


Figure 2 - 2024-2025 Government Funds Revenues vs. Expenditures

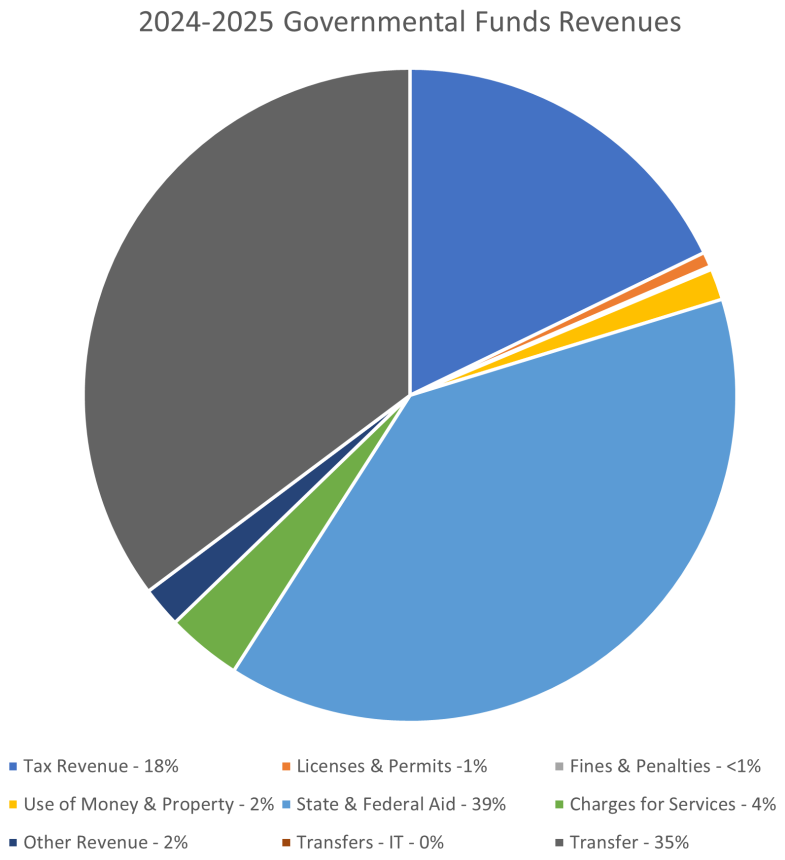


Figure 3 - 2024-2025 Government Funds Revenues

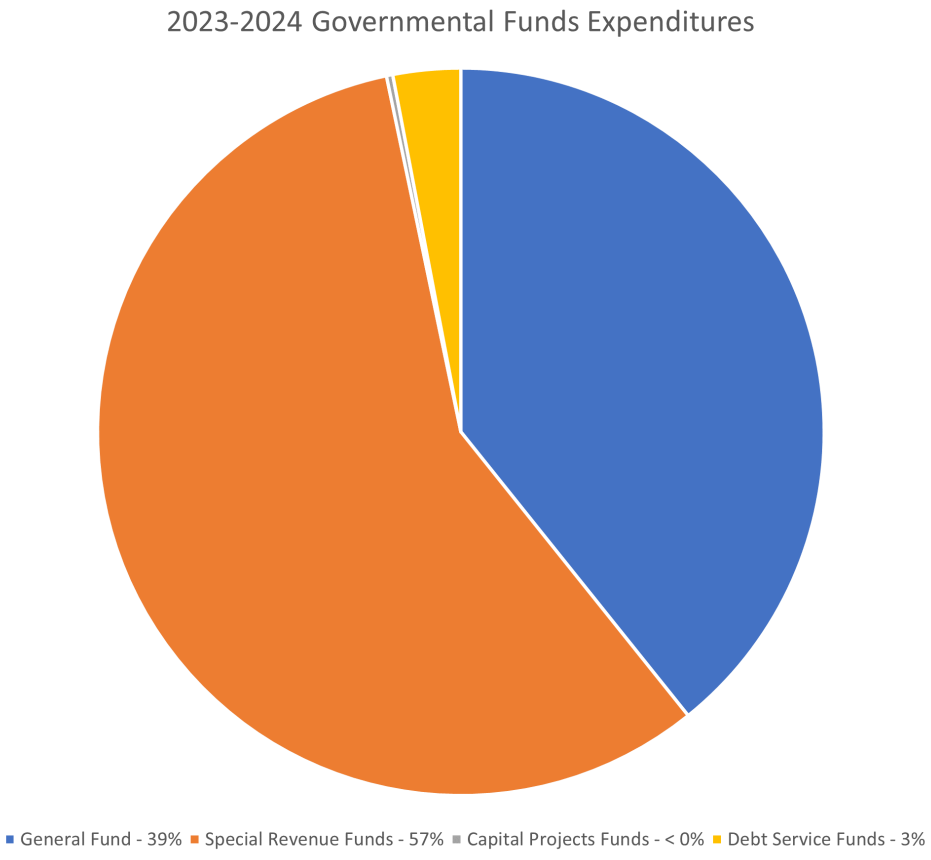


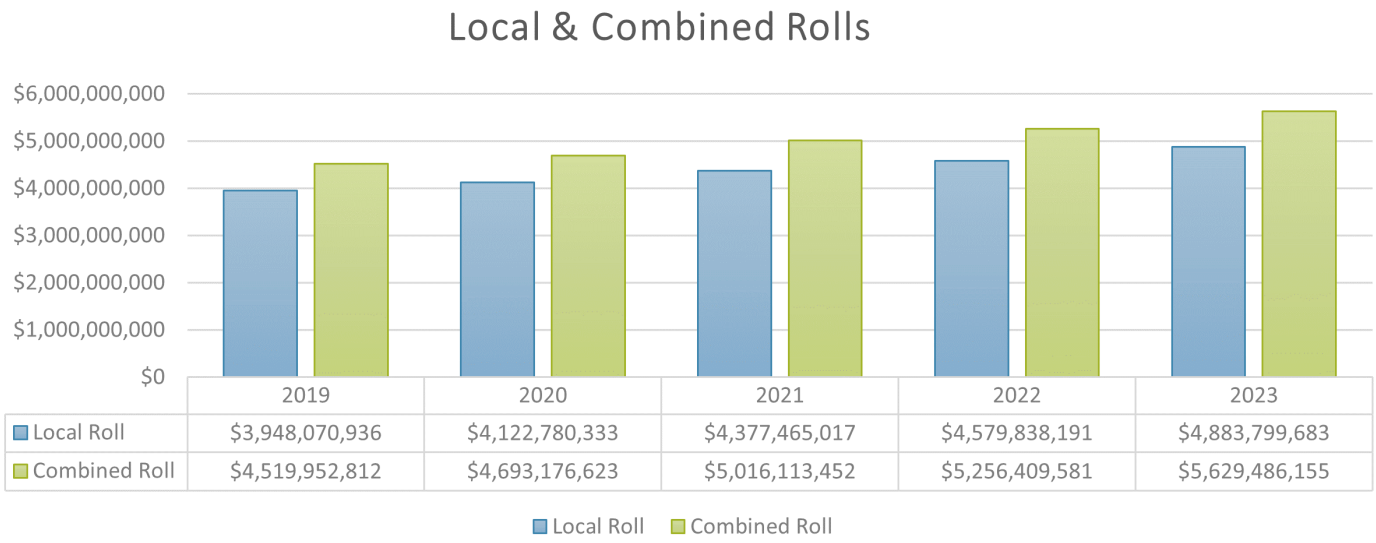
Figure 4 - 2024-2025 Government Funds Expenditures

TAX ROLL SUMMARY

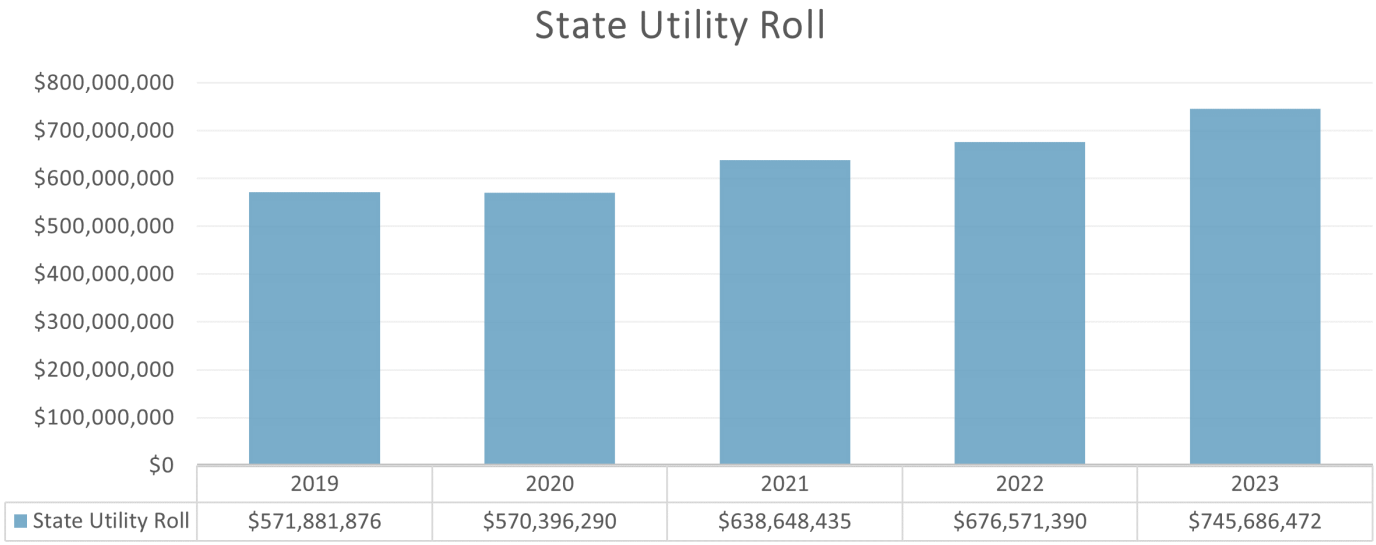
Property tax is the largest single component to general purpose revenues. The basic tax rate under proposition 13 is 1% of the assessed value. Plumas County receives approximately 20% of all property tax revenues collected by the county and the remainder is apportioned to support local schools, the City of Portola, and special districts.

These tax receipts are used to support a wide variety of county programs. The attached charts show the growth of the locally assessed, state assessed, and combined roll totals.

The Dixie Fire started on July 13, 2021 and burned 963,309 acres. 551 structures were lost reducing the assessment roll by $466,926. Even after the fire losses were taken into account, the roll still increased from 2021 to 2022 due to other sales and new construction. The numbers below are the most recent available.



	2019	2020	2021	2022	2023
Local Roll	$3,948,070,936	$4,122,780,333	$4,377,465,017	$4,579,838,191	$4,883,799,683
Combined Roll	$4,519,952,812	$4,693,176,623	$5,016,113,452	$5,256,409,581	$5,629,486,155



	2019	2020	2021	2022	2023
State Utility Roll	$571,881,876	$570,396,290	$638,648,435	$676,571,390	$745,686,472

FISCAL YEAR 2024-2025

SUMMARY SCHEDULES

SCHEDULE 1

State Controller Schedule | **Plumas County** | Schedule 1
County Budget Act | All Funds Summary | Page 1.1
Fiscal Year 2024-25

Fund Name	Total Financing Sources: Fund Balance Available June 30, 2024	Total Financing Sources: Decreases to Obligated Fund Balances	Total Financing Sources: Additional Financing Source	Total Financing Sources	Total Financing Uses: Financing Uses	Total Financing Uses: Increases Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	9,980,612	2,887,410	47,093,215	59,961,237	59,961,237	0	59,961,237
Special Revenue Funds	0	20,580,518	67,999,356	88,579,874	87,817,368	762,506	88,579,874
Capital Projects Funds	0	387,464	41,000	428,464	428,464	0	428,464
Debt Service Funds	0	1,958,194	3,364,044	5,322,238	4,594,429	727,809	5,322,238
Total Governmental Funds	**9,980,612**	**25,813,586**	**118,497,615**	**154,291,813**	**152,801,498**	**1,490,315**	**154,291,813**
Other Funds							
Enterprise	0	658,273	3,929,096	4,587,369	4,587,369	0	4,587,369
Internal Service	0	0	3,432,824	3,432,824	2,546,010	886,814	3,432,824
Special District	0	493,869	2,025,910	2,519,779	2,519,779	0	2,519,779
Total Other Funds	**0**	**1,152,142**	**9,387,830**	**10,539,972**	**9,653,158**	**886,814**	**10,539,972**
Total All Funds	**9,980,612**	**26,965,728**	**127,885,445**	**164,831,785**	**162,454,656**	**2,377,129**	**164,831,785**

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Fiscal Year 2024-25

Fund Name	Total Financing Sources: Fund Balance Available June 30, 2024	Total Financing Sources: Decreases to Obligated Fund Balances	Total Financing Sources: Additional Funding Source	Total Financing Sources	Total Financing Uses: Financing Uses	Total Financing Uses: Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
General Fund							
0001 GENERAL	9,980,612	2,887,410	30,764,768	43,632,790	42,980,471	0	42,980,471
0001 0001C CAPITAL REPLACEMENT FUN	0	0	0	0	0	0	0
0001 0001D DISTRICT ATTORNEY	0	0	2,314,452	2,314,452	2,379,643	0	2,379,643
0001 0001H HOMICIDE TRIAL COSTS	0	0	0	0	0	0	0
0001 0001I GEN FUND DEV/IMPACT	0	0	0	0	0	0	0
0001 0001N SENIOR CITIZENS NUTRITIO	0	0	851,361	851,361	1,014,602	0	1,014,602
0001 0001R SUPERVISOR COMM.SVC.FU	0	0	0	0	0	0	0
0001 0001S SHERIFF	0	0	13,134,634	13,134,634	13,558,521	0	13,558,521
0001 0001T TAYLORSVILLE SCH PRESER	0	0	0	0	0	0	0
0001 0001V ABAND VEH ABATEMT FUND	0	0	28,000	28,000	28,000	0	28,000
Total General Fund	**9,980,612**	**2,887,410**	**47,093,215**	**59,961,237**	**59,961,237**	**0**	**59,961,237**
Special Revenue Funds							
0002 ROAD	0	2,728,061	15,770,874	18,498,935	18,498,935	0	18,498,935
0003 FISH AND GAME	0	0	49,750	49,750	11,453	38,297	49,750
0004 CHILD ABUSE PREVENTION	0	30,146	25,600	55,746	55,746	0	55,746
0005 COUNTY FAIR	0	0	983,308	983,308	747,603	235,705	983,308
0009 AUD- CO LOCAL REV 2011	0	0	0	0	0	0	0
0011 TITLE III	0	887,384	251,721	1,139,105	1,139,105	0	1,139,105
0013 DEPT. SOCIAL SERVICES	0	41,529	16,437,962	16,479,491	16,479,491	0	16,479,491
0013 0013P REALIGN - PROT SERVICES	0	1,280,000	2,720,000	4,000,000	4,000,000	0	4,000,000
0013 0013R SS - REALIGNMENT	0	3,870,000	3,130,000	7,000,000	7,000,000	0	7,000,000
0014 MENTAL HEALTH	0	1,982,430	6,544,314	8,526,744	8,526,744	0	8,526,744
0014 0014A MENTAL HLTH MHSA	0	1,760,826	2,820,000	4,580,826	4,580,826	0	4,580,826
0014 0014B MENTAL HLTH BEHAVIORAL	0	30,913	81,756	112,669	112,669	0	112,669
0014 0014C CAL-WORKS M.H. & A.D.	0	0	0	0	0	0	0
0014 0014H SIERRA HOUSE BOARD & CA	0	3,647	0	3,647	3,647	0	3,647
0014 0014S SAMHSA	0	53,214	311,097	364,311	364,311	0	364,311
0014 0014W WRAP AROUND	0	39	0	39	39	0	39
0015 PUBLIC HEALTH	0	1,954,228	6,260,360	8,214,588	8,214,588	0	8,214,588
0015 0015E E.M.S.	0	0	62,000	62,000	54,109	7,891	62,000
0015 0015M PUBLIC HEALTH - MAA ADMI	0	0	0	0	0	0	0
0015 0015P PUBLIC HLTH EMRG PREPAR	0	33,386	257,759	291,145	291,145	0	291,145

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Fiscal Year 2024-25

Fund Name	Total Financing Sources: Fund Balance Available June 30, 2024	Total Financing Sources: Decreases to Obligated Fund Balances	Total Financing Sources: Additional Funding Source	Total Financing Sources	Total Financing Uses: Financing Uses	Total Financing Uses: Increases to Obligated Fund Balances	Total Financing Uses: Total Financing Uses
1	2	3	4	5	6	7	8
Special Revenue Funds (continued)							
0015 0015V HEALTH VITAL STATISTICS	0	2,152	2,000	4,152	4,152	0	4,152
0016 ALCOHOL & DRUG	0	345,905	953,471	1,299,376	1,299,376	0	1,299,376
0016 0016A A&D PROP 36	0	0	0	0	0	0	0
0017 0017C SHERIFF CIVIL OPERATIONS	0	9,944	7,050	16,994	16,994	0	16,994
0017 0017F SHRFF -ASSET FORFEITR ED	0	9,470	0	9,470	9,470	0	9,470
0017 0017G SHERIFF -GRANTS	0	1,897,773	4,185,147	6,082,920	6,082,920	0	6,082,920
0017 0017I INMATE WELFARE FUND	0	61,765	43,726	105,491	105,491	0	105,491
0017 0017N NARCOTICS FUND	0	59,059	300	59,359	59,359	0	59,359
0018 DA - ADULT DRUG COURT	0	0	0	0	0	0	0
0019 CARES ACT - COVID19	0	0	0	0	0	0	0
0021 ARPA 2021	0	426,274	0	426,274	426,274	0	426,274
0022 DISASTER RESPONSE FUND	0	0	682,534	682,534	408,335	274,199	682,534
0023 DISASTR RECOV OP CNTR DROC	0	432,087	1,073	433,160	433,160	0	433,160
0025 COUNTY LOCAL REV AB109	0	52,386	1,243,026	1,295,412	1,295,412	0	1,295,412
0026 LOCAL ASSISTANCE & TCF	0	578,189	149,596	727,785	727,785	0	727,785
0035 CHILD SUPPORT	0	0	869,497	869,497	855,559	13,938	869,497
0037 DNA PENALTY (PROP 69)	0	25,946	2,250	28,196	28,196	0	28,196
0046 PROB GRANT DEPT(S)	0	198,419	488,008	686,427	686,427	0	686,427
0046 0046C CRIMINAL LAB PENALTY	0	0	0	0	0	0	0
0046 0046D PROB-DIV JUV	0	280,000	270,000	550,000	550,000	0	550,000
0046 0046P PROB-PRETRIAL	0	85,146	140,000	225,146	225,146	0	225,146
0046 0046R PROB-ADULT HIGH RISK	0	462,122	421,790	883,912	883,912	0	883,912
0047 PLAN - DWR DACTI	0	0	0	0	0	0	0
0048 Plan Prop 1 IRWM	0	2,753	120,137	122,890	122,890	0	122,890
0049 PLAN GRANT-DWR/SGM	0	0	0	0	0	0	0
0050 PLAN GRANT - SB2	0	0	186,517	186,517	186,517	0	186,517
0052 PLAN - HHAP GRANT	0	73,151	0	73,151	73,151	0	73,151
0053 TOBACCO SETTLEMENT FUND	0	0	200,000	200,000	198,831	1,169	200,000
0054 OPIOID SETTLEMENT FUND	0	0	313,535	313,535	313,535	0	313,535
0054 00541 NATIONAL OPIOID ABATEME	0	0	0	0	0	0	0
0054 00542 DISTRIBUTOR-SUBDIVISION	0	0	0	0	0	0	0
0054 00543 DISTRIBUTOR-ABATEMENT	0	0	0	0	0	0	0

State Controller Schedule | **Plumas County** | Schedule 2
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Fiscal Year 2024-25

Fund Name	Total Financing Sources: Fund Balance Available June 30, 2024	Total Financing Sources: Decreases to Obligated Fund Balances	Total Financing Sources: Additional Financing Source	Total Financing Sources	Total Financing Uses	Total Financing Uses: Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Special Revenue Funds (continued)							
0054 00544 JANSSEN-SUBDIVISION	0	0	0	0	0	0	0
0054 00545 JANSSEN-ABATEMENT	0	0	0	0	0	0	0
0055 PG&E SETTLEMENT	0	133,000	0	133,000	133,000	0	133,000
0056 DIXIE FIRE INSURANCE	0	0	0	0	0	0	0
0056 00561 DIXIE-TRIDENL	0	0	0	0	0	0	0
0057 SW GRANTS (PW)	0	9,863	0	9,863	9,863	0	9,863
0058 CDBG CARES ACT CV-2-3	0	0	200,898	200,898	200,898	0	200,898
0059 CDBG ANNUAL ED	0	0	976,170	976,170	975,481	689	976,170
0062 RECORDERS FUND	0	108,407	2,350	110,757	110,757	0	110,757
0062 0062M RECORDER MICROGRAPHIC	0	99,939	8,000	107,939	107,939	0	107,939
0062 0062O RECORDER'S OFFICE MODE	0	195,633	27,500	223,133	223,133	0	223,133
0063 ANIMAL CONT. SPAY/NEUTER	0	22,077	183,500	205,577	205,577	0	205,577
0064 DOMESTIC VIOL ASSISTANCE	0	11,173	2,500	13,673	13,673	0	13,673
0065 ERDS	0	15,517	12,000	27,517	27,517	0	27,517
0067 HAVA - ELECTIONS	0	41,962	1,000	42,962	42,962	0	42,962
0070 PCCDC PILT CDBG	0	0	0	0	0	0	0
00D1 ASSET FORFEITURE	0	500	0	500	500	0	500
00D2 ENVIRONMENTAL SETTLEMENT	0	0	200,000	200,000	10,000	190,000	200,000
0308 DA-RE-ENTRY PROGRAM	0	284,103	0	284,103	284,103	0	284,103
0309 DA Alt Sentencing	0	0	399,280	399,280	398,662	618	399,280
Total Special Revenue Funds	**0**	**20,580,518**	**67,999,356**	**88,579,874**	**87,817,368**	**762,506**	**88,579,874**
Capital Projects Funds							
0093 CRIMINAL JUS. CONST. FUND	0	387,464	41,000	428,464	428,464	0	428,464
Total Capital Projects Funds	**0**	**387,464**	**41,000**	**428,464**	**428,464**	**0**	**428,464**
Debt Service Funds							
0096 CAPITAL IMPROVEMENTS	0	0	1,892,975	1,892,975	1,165,166	727,809	1,892,975
0096 0096J CAPITAL IMP JAIL	0	1,958,194	1,471,069	3,429,263	3,429,263	0	3,429,263
Total Debt Service Funds	**0**	**1,958,194**	**3,364,044**	**5,322,238**	**4,594,429**	**727,809**	**5,322,238**
Total Governmental Funds	**9,980,612**	**25,813,586**	**118,497,615**	**154,291,813**	**152,801,498**	**1,490,315**	**154,291,813**

Appropriations Limit	**41,732,122**
Appropriations Subject to Limit	**0**

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County Budget Act | Fund Balance - Govermental Funds | Page 3.1
Fiscal Year 2024-25

Fund Name	Total Fund Balance June 30, 2024	Less Obligated Fund Balances: Encumbrances	Nonspendable, Restricted, and Committed	Assigned	Fund Balance Available June 30, 2024
1	2	3	4	5	6
General Fund					
0001 GENERAL	23,641,479	0	6,734,002	6,926,865	9,980,612
0001 0001C CAPITAL REPLACEMENT FUN	153,579	0	153,579	0	0
0001 0001D DISTRICT ATTORNEY	0	0	0	0	0
0001 0001H HOMICIDE TRIAL COSTS	21,669	0	0	21,669	0
0001 0001I GEN FUND DEV/IMPACT	11,040	0	0	11,040	0
0001 0001N SENIOR CITIZENS NUTRITIO	(557,188)	0	(557,188)	0	0
0001 0001R SUPERVISOR COMM.SVC.FU	3,036	0	3,036	0	0
0001 0001S SHERIFF	8,602	0	8,602	0	0
0001 0001T TAYLORSVILLE SCH PRESER	5,135	0	0	5,135	0
0001 0001V ABAND VEH ABATEMT FUND	13,645	0	5,128	8,517	0
Total General Fund	**23,300,997**	**0**	**6,347,159**	**6,973,226**	**9,980,612**
Special Revenue Funds					
0002 ROAD	7,015,718	0	7,015,718	0	0
0003 FISH AND GAME	396,956	0	396,956	0	0
0004 CHILD ABUSE PREVENTION	163,163	0	163,163	0	0
0005 COUNTY FAIR	179,384	0	179,384	0	0
0009 AUD- CO LOCAL REV 2011	4,681,766	0	4,681,766	0	0
0011 TITLE III	1,438,469	0	1,438,469	0	0
0013 DEPT. SOCIAL SERVICES	276,188	0	276,188	0	0
0013 0013P REALIGN - PROT SERVICES	9,887,552	0	9,887,552	0	0
0013 0013R SS - REALIGNMENT	11,084,239	0	11,084,239	0	0
0014 MENTAL HEALTH	2,419,219	0	2,419,219	0	0
0014 0014A MENTAL HLTH MHSA	2,804,612	0	2,804,612	0	0
0014 0014B MENTAL HLTH BEHAVIORAL	129,249	0	129,249	0	0
0014 0014C CAL-WORKS M.H. & A.D.	29,844	0	29,844	0	0
0014 0014H SIERRA HOUSE BOARD & CA	16,512	0	16,512	0	0
0014 0014S SAMHSA	149,208	0	149,208	0	0
0014 0014W WRAP AROUND	7,684	0	7,684	0	0
0015 PUBLIC HEALTH	2,844,442	0	2,844,442	0	0
0015 0015E E.M.S.	10,109	0	10,109	0	0
0015 0015P PUBLIC HLTH EMRG PREPAR	254,292	0	254,292	0	0
0015 0015V HEALTH VITAL STATISTICS	10,314	0	10,314	0	0

State Controller Schedule | **Plumas County** | Schedule 3
County Budget Act | Fund Balance - Govermental Funds | Page 3.2
Fiscal Year 2024-25

Fund Name	Total Fund Balance June 30, 2024	Less Obligated Fund Balances: Encumbrances	Nonspendable, Restricted, and Committed	Assigned	Fund Balance Available June 30, 2024
1	2	3	4	5	6
Special Revenue Funds (continued)					
0016 ALCOHOL & DRUG	410,844	0	410,844	0	0
0016 0016A A&D PROP 36	4,044	0	4,044	0	0
0017 0017C SHERIFF CIVIL OPERATIONS	9,945	0	9,945	0	0
0017 0017F SHRFF -ASSET FORFEITR ED	9,470	0	9,470	0	0
0017 0017G SHERIFF -GRANTS	1,935,604	0	1,935,604	0	0
0017 0017I INMATE WELFARE FUND	61,765	0	61,765	0	0
0017 0017N NARCOTICS FUND	59,059	0	59,059	0	0
0018 DA - ADULT DRUG COURT	13,939	0	13,939	0	0
0019 CARES ACT - COVID19	67,691	0	67,691	0	0
0021 ARPA 2021	1,249,561	0	1,249,561	0	0
0022 DISASTER RESPONSE FUND	102,855	0	102,855	0	0
0023 DISASTR RECOV OP CNTR DROC	432,252	0	432,252	0	0
0025 COUNTY LOCAL REV AB109	1,116,234	0	1,116,234	0	0
0026 LOCAL ASSISTANCE & TCF	6,157,227	0	6,157,227	0	0
0035 CHILD SUPPORT	386,907	0	386,907	0	0
0037 DNA PENALTY (PROP 69)	25,946	0	25,946	0	0
0046 PROB GRANT DEPT(S)	978,666	0	978,666	0	0
0046 0046C CRIMINAL LAB PENALTY	20,295	0	20,295	0	0
0046 0046D PROB-DIV JUV	773,714	0	773,714	0	0
0046 0046P PROB-PRETRIAL	90,486	0	90,486	0	0
0046 0046R PROB-ADULT HIGH RISK	756,473	0	756,473	0	0
0047 PLAN - DWR DACTI	19	0	19	0	0
0048 Plan Prop 1 IRWM	16,236	0	16,236	0	0
0049 PLAN GRANT-DWR/SGM	165	0	165	0	0
0050 PLAN GRANT - SB2	2,548	0	2,548	0	0
0052 PLAN - HHAP GRANT	77,425	0	77,425	0	0
0053 TOBACCO SETTLEMENT FUND	612,099	0	612,099	0	0
0054 OPIOID SETTLEMENT FUND	700,122	0	700,122	0	0
0054 00543 DISTRIBUTOR-ABATEMENT	68,667	0	68,667	0	0
0055 PG&E SETTLEMENT	10,689,878	0	10,689,878	0	0
0056 DIXIE FIRE INSURANCE	4,646	0	4,646	0	0
0056 00561 DIXIE-TRIDENL	1,761,763	0	1,761,763	0	0

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County Budget Act | Fund Balance - Govermental Funds | Page 3.3
Fiscal Year 2024-25

Fund Name	Total Fund Balance June 30, 2024	Less Obligated Fund Balances: Encumbrances	Nonspendable, Restricted, and Committed	Assigned	Fund Balance Available June 30, 2024
1	2	3	4	5	6
Special Revenue Funds (continued)					
0057 SW GRANTS (PW)	33,009	0	33,009	0	0
0058 CDBG CARES ACT CV-2-3	43,958	0	43,958	0	0
0059 CDBG ANNUAL ED	(689)	0	(689)	0	0
0062 RECORDERS FUND	111,305	0	111,305	0	0
0062 0062M RECORDER MICROGRAPHIC	100,208	0	100,208	0	0
0062 0062O RECORDER'S OFFICE MODE	213,674	0	213,674	0	0
0063 ANIMAL CONT. SPAY/NEUTER	22,078	0	22,078	0	0
0064 DOMESTIC VIOL ASSISTANCE	12,321	0	12,321	0	0
0065 ERDS	48,066	0	48,066	0	0
0067 HAVA - ELECTIONS	47,379	0	47,379	0	0
0070 PCCDC PILT CDBG	6,479	0	6,479	0	0
00D1 ASSET FORFEITURE	16,464	0	16,464	0	0
00D2 ENVIRONMENTAL SETTLEMENT	449,043	0	449,043	0	0
0308 DA-RE-ENTRY PROGRAM	433,748	0	433,748	0	0
0309 DA Alt Sentencing	6,200	0	6,200	0	0
Total Special Revenue Funds	**73,938,708**	**0**	**73,938,708**	**0**	**0**
Capital Projects Funds					
0093 CRIMINAL JUS. CONST. FUND	387,464	0	387,464	0	0
Total Capital Projects Funds	**387,464**	**0**	**387,464**	**0**	**0**
Debt Service Funds					
0096 CAPITAL IMPROVEMENTS	(727,809)	0	(727,809)	0	0
0096 0096J CAPITAL IMP JAIL	3,702,772	0	3,702,772	0	0
Total Debt Service Funds	**2,974,963**	**0**	**2,974,963**	**0**	**0**
Total Governmental Funds	**100,602,132**	**0**	**83,648,294**	**6,973,226**	**9,980,612**

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County Budget Act | Obligated Fund Balances - By Governmental Funds | Page 4.1

Fiscal Year 2024-25

Fund Name and Fund Balance Descriptions	Obligated Fund Balance June 30, 2024	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or Creations: Recommended	Increases or Creations: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
General Fund						
0001 GENERAL						
NonSpendable	142,819	0	0	0	0	142,819
Committed	6,591,183	0	0	0	0	6,591,183
Assigned	6,926,865	3,950,276	2,887,410	0	0	4,039,455
Total 0001 GENERAL	**13,660,867**	**3,950,276**	**2,887,410**	**0**	**0**	**10,773,457**
GENERAL SUBFUNDS						
NonSpendable	8,602	0	0	0	0	8,602
Restricted	(398,481)	0	0	16,023	0	(398,481)
Committed	3,036	0	0	0	0	3,036
Assigned	46,361	0	0	0	0	46,361
Total GENERAL SUBFUNDS	**(340,482)**	**0**	**0**	**16,023**	**0**	**(340,482)**
Total General Fund	**13,320,385**	**3,950,276**	**2,887,410**	**16,023**	**0**	**10,432,975**
Special Revenue Funds						
0002 ROAD						
NonSpendable	418,959	0	0	0	0	418,959
Restricted	6,596,759	1,694,092	2,728,061	0	0	3,868,698
0003 FISH AND GAME						
Restricted	396,956	0	0	38,291	38,297	435,253
0004 CHILD ABUSE PREVENTION						
Restricted	163,163	30,146	30,146	0	0	133,017
0005 COUNTY FAIR						
NonSpendable	2,524	0	0	0	0	2,524
Restricted	176,860	0	0	241,719	235,705	412,565
0009 AUD- CO LOCAL REV 2011						
Restricted	4,681,766	0	0	0	0	4,681,766
0011 TITLE III						
Restricted	1,438,469	887,384	887,384	0	0	551,085
0013 DEPT. SOCIAL SERVICES						
Restricted	276,188	3,589,978	41,529	0	0	234,659
00130013P REALIGN - PROT SERVICES						
Restricted	9,887,552	0	1,280,000	720,000	0	8,607,552

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County Budget Act | Obligated Fund Balances - By Govermental Funds | Page 4.2
Fiscal Year 2024-25

Fund Name and Fund Balance Descriptions		Obligated Fund Balance June 30, 2024	Decreases or Cancellations Recommended	Decreases or Cancellations Adopted by the Board of Supervisors	Increases or Creations Recommended	Increases or Creations Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1		2	3	4	5	6	7
Special Revenue Funds (continued)							
00130013R SS - REALIGNMENT							
	Restricted	11,084,239	870,000	3,870,000	0	0	7,214,239
0014 MENTAL HEALTH							
	Restricted	2,419,219	1,969,549	1,982,430	0	0	436,789
00140014A MENTAL HLTH MHSA							
	Restricted	2,804,612	1,770,869	1,760,826	0	0	1,043,786
00140014B MENTAL HLTH BEHAVIORAL HL							
	Restricted	129,249	30,941	30,913	0	0	98,336
00140014C CAL-WORKS M.H. & A.D.							
	Restricted	29,844	5	0	0	0	29,844
00140014H SIERRA HOUSE BOARD & CARE							
	Restricted	16,512	4,965	3,647	0	0	12,865
00140014S SAMHSA							
	Restricted	149,208	29,050	53,214	0	0	95,994
00140014W WRAP AROUND							
	Restricted	7,684	104	39	0	0	7,645
0015 PUBLIC HEALTH							
	NonSpendable	825	0	0	0	0	825
	Restricted	2,843,617	1,122,344	1,954,228	0	0	889,389
00150015E E.M.S.							
	Restricted	10,109	0	0	7,891	7,891	18,000
00150015P PUBLIC HLTH EMRG PREPAR							
	Restricted	254,292	43,580	33,386	0	0	220,906
00150015V HEALTH VITAL STATISTICS							
	Restricted	10,314	2,152	2,152	0	0	8,162
0016 ALCOHOL & DRUG							
	Restricted	410,844	581,136	345,905	0	0	64,939
00160016A A&D PROP 36							
	Restricted	4,044	0	0	0	0	4,044
00170017C SHERIFF CIVIL OPERATIONS							
	Restricted	9,945	19,421	9,944	0	0	1

State Controller Schedule | **Plumas County** | Schedule 4
County Budget Act | Obligated Fund Balances - By Governmental Funds | Page 4.3

Fiscal Year 2024-25

Fund Name and Fund Balance Descriptions	Obligated Fund Balance June 30, 2024	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or Creations: Recommended	Increases or Creations: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
00170017F SHRFF -ASSET FORFEITR EDU						
Restricted	9,470	9,428	9,470	0	0	0
00170017G SHERIFF -GRANTS						
NonSpendable	31,216	0	0	0	0	31,216
Restricted	1,904,388	1,712,969	1,897,773	0	0	6,615
00170017I INMATE WELFARE FUND						
Restricted	61,765	68,646	61,765	0	0	0
00170017N NARCOTICS FUND						
Restricted	59,059	58,942	59,059	0	0	0
0018 DA - ADULT DRUG COURT						
Restricted	13,939	0	0	0	0	13,939
0019 CARES ACT - COVID19						
Restricted	67,691	0	0	0	0	67,691
0021 ARPA 2021						
Restricted	1,249,561	351,274	426,274	0	0	823,287
0022 DISASTER RESPONSE FUND						
Restricted	102,855	0	0	276,179	274,199	377,054
0023 DISASTR RECOV OP CNTR DROC						
Restricted	432,252	433,017	432,087	0	0	165
0025 COUNTY LOCAL REV AB109						
Restricted	1,116,234	52,386	52,386	0	0	1,063,848
0026 LOCAL ASSISTANCE & TCF						
Restricted	6,157,227	578,189	578,189	0	0	5,579,038
0035 CHILD SUPPORT						
Restricted	386,907	0	0	16,342	13,938	400,845
0037 DNA PENALTY (PROP 69)						
Restricted	25,946	25,954	25,946	0	0	0
0046 PROB GRANT DEPT(S)						
Restricted	978,666	162,995	198,419	0	0	780,247
00460046C CRIMINAL LAB PENALTY						
Restricted	20,295	0	0	0	0	20,295

State Controller Schedule | **Plumas County** | Schedule 4
County Budget Act | Obligated Fund Balances - By Governmental Funds | Page 4.4
Fiscal Year 2024-25

Fund Name and Fund Balance Descriptions 1		Obligated Fund Balance June 30, 2024 2	Decreases or Cancellations Recommended 3	Decreases or Cancellations Adopted by the Board of Supervisors 4	Increases or Creations Recommended 5	Increases or Creations Adopted by the Board of Supervisors 6	Total Obligated Fund Balances for the Budget Year 7
Special Revenue Funds (continued)							
00460046D PROB-DIV JUV	Restricted	773,714	280,000	280,000	0	0	493,714
00460046P PROB-PRETRIAL	Restricted	90,486	0	85,146	8,849	0	5,340
00460046R PROB-ADULT HIGH RISK	Restricted	756,473	676,600	462,122	0	0	294,351
0047 PLAN - DWR DACTI	Restricted	19	0	0	0	0	19
0048 Plan Prop 1 IRWM	Restricted	16,236	0	2,753	0	0	13,483
0049 PLAN GRANT-DWR/SGM	Restricted	165	0	0	0	0	165
0050 PLAN GRANT - SB2	Restricted	2,548	0	0	0	0	2,548
0052 PLAN - HHAP GRANT	Restricted	77,425	68,037	73,151	0	0	4,274
0053 TOBACCO SETTLEMENT FUND	Restricted	612,099	0	0	1,169	1,169	613,268
0054 OPIOID SETTLEMENT FUND	Restricted	700,122	0	0	0	0	700,122
005400543 DISTRIBUTOR-ABATEMENT	Restricted	68,667	0	0	0	0	68,667
0055 PG&E SETTLEMENT	Restricted	10,689,878	133,000	133,000	0	0	10,556,878
0056 DIXIE FIRE INSURANCE	Restricted	4,646	0	0	0	0	4,646
005600561 DIXIE-TRIDENL	Restricted	1,761,763	0	0	0	0	1,761,763
0057 SW GRANTS (PW)	Restricted	33,009	9,863	9,863	0	0	23,146
0058 CDBG CARES ACT CV-2-3	Restricted	43,958	0	0	9,150	0	43,958

State Controller Schedule | **Plumas County** | Schedule 4
County Budget Act | Obligated Fund Balances - By Governmental Funds | Page 4.5
Fiscal Year 2024-25

Fund Name and Fund Balance Descriptions	Obligated Fund Balance June 30, 2024	Decreases or Cancellations		Increases or Creations		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
0059 CDBG ANNUAL ED						
Restricted	(689)	0	0	300	689	0
0062 RECORDERS FUND						
Restricted	111,305	108,739	108,407	0	0	2,898
00620062M RECORDER MICROGRAPHICS						
Restricted	100,208	124,939	99,939	0	0	269
00620062O RECORDER'S OFFICE MODERN						
Restricted	213,674	198,872	195,633	0	0	18,041
0063 ANIMAL CONT. SPAY/NEUTER						
Restricted	22,078	24,047	22,077	0	0	1
0064 DOMESTIC VIOL ASSISTANCE						
Restricted	12,321	11,173	11,173	0	0	1,148
0065 ERDS						
Restricted	48,066	15,517	15,517	0	0	32,549
0067 HAVA - ELECTIONS						
Restricted	47,379	41,962	41,962	0	0	5,417
0070 PCCDC PILT CDBG						
Restricted	6,479	0	0	0	0	6,479
00D1 ASSET FORFEITURE						
Restricted	16,464	500	500	0	0	15,964
00D2 ENVIRONMENTAL SETTLEMENT						
Restricted	449,043	0	0	190,000	190,000	639,043
0308 DA-RE-ENTRY PROGRAM						
Restricted	433,748	270,594	284,103	0	0	149,645
0309 DA Alt Sentencing						
Restricted	6,200	70,746	0	0	618	6,818
Total Special Revenue Funds	**73,938,708**	**18,134,105**	**20,580,518**	**1,509,890**	**762,506**	**54,120,696**
Capital Projects Funds						
0093 CRIMINAL JUS. CONST. FUND						
Restricted	387,464	49,750	387,464	0	0	0
Total Capital Projects Funds	**387,464**	**49,750**	**387,464**	**0**	**0**	**0**
Debt Service Funds						

State Controller Schedule | **Plumas County** | Schedule 4
County Budget Act | Obligated Fund Balances - By Govermental Funds | Page 4.6
Fiscal Year 2024-25

Fund Name and Fund Balance Descriptions		Obligated Fund Balance June 30, 2024	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or Creations: Recommended	Increases or Creations: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1		2	3	4	5	6	7
Debt Service Funds (continued)							
0096 CAPITAL IMPROVEMENTS							
	Restricted	(727,809)	0	0	0	727,809	0
00960096J CAPITAL IMP JAIL							
	Restricted	3,702,772	1,894,000	1,958,194	0	0	1,744,578
Total Debt Service Funds		**2,974,963**	**1,894,000**	**1,958,194**	**0**	**727,809**	**1,744,578**

State Controller Schedule | **Plumas County** | Schedule 5
County Budget Act | Summary of Additional Financing Sources by Source and Fund | Page 5.1
Govermental Funds
Fiscal Year 2024-25

Description	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Source				
39 - CONTROLS	0	0	0	0
40 - TAX REVENUE	22,370,824	22,545,160	21,086,284	21,111,925
41 - LICENSES & PERMITS	1,284,904	984,553	861,200	861,200
42 - FINES & PENALTIES	215,065	243,521	196,315	194,315
43 - USE OF MONEY & PROPERTY	2,567,481	3,015,365	1,830,715	1,831,765
44 - STATE & FEDERAL AID	55,678,675	56,981,517	49,296,958	45,992,096
45 - CHARGES FOR SERVICES	4,442,515	5,664,985	4,386,706	4,397,706
46 - OTHER REVENUE	11,676,681	4,401,345	2,367,608	2,374,464
47 - TRANSFERS - IT	0	0	0	0
48 - TRANSFER	41,852,515	29,413,436	35,089,618	41,734,144
Total Summarization by Source	**140,088,660**	**123,249,882**	**115,115,404**	**118,497,615**
Summarization by Fund				
0001 - GENERAL	30,129,890	31,144,245	30,623,327	30,764,768
0001 0001C - CAPITAL REPLACEMENT FUND	3,298	4,547	0	0
0001 0001D - DISTRICT ATTORNEY	2,767,158	2,750,108	2,314,452	2,314,452
0001 0001H - HOMICIDE TRIAL COSTS	0	0	0	0
0001 0001I - GEN FUND DEV/IMPACT	237	327	0	0
0001 0001N - SENIOR CITIZENS NUTRITION	969,016	922,574	1,051,389	851,361
0001 0001R - SUPERVISOR COMM.SVC.FUND	65	90	0	0
0001 0001S - SHERIFF	9,798,385	10,090,900	13,132,359	13,134,634
0001 0001T - TAYLORSVILLE SCH PRESER	110	151	0	0
0001 0001V - ABAND VEH ABATEMT FUND	4,161	27,037	28,000	28,000
0002 - ROAD	10,256,534	9,536,906	15,770,874	15,770,874
0003 - FISH AND GAME	150,980	11,413	49,750	49,750
0004 - CHILD ABUSE PREVENTION	53,555	45,478	25,600	25,600
0005 - COUNTY FAIR	453,935	379,467	983,308	983,308
0009 - AUD- CO LOCAL REV 2011	10,851,107	10,198,333	0	0
0011 - TITLE III	248,271	258,980	251,721	251,721
0013 - DEPT. SOCIAL SERVICES	22,775,308	8,036,231	11,437,962	16,437,962
0013 0013P - REALIGN - PROT SERVICES	2,233,198	3,336,964	2,720,000	2,720,000
0013 0013R - SS - REALIGNMENT	2,945,022	4,134,560	3,130,000	3,130,000
0014 - MENTAL HEALTH	6,226,167	3,771,739	5,608,167	6,544,314
0014 0014A - MENTAL HLTH MHSA	2,149,596	2,980,938	2,820,000	2,820,000
0014 0014B - MENTAL HLTH BEHAVIORAL HL	833	(852)	78,358	81,756
0014 0014C - CAL-WORKS M.H. & A.D.	(646)	(889)	0	0
0014 0014H - SIERRA HOUSE BOARD & CARE	(60)	(460)	0	0
0014 0014S - SAMHSA	180,160	175,775	311,097	311,097
0014 0014W - WRAP AROUND	146	207	0	0
0015 - PUBLIC HEALTH	4,786,810	6,076,990	6,260,360	6,260,360
0015 0015E - E.M.S.	41,844	45,048	62,000	62,000
0015 0015M - PUBLIC HEALTH - MAA ADMIN	294	0	0	0
0015 0015P - PUBLIC HLTH EMRG PREPAR	185,698	195,321	257,759	257,759
0015 0015V - HEALTH VITAL STATISTICS	2,429	2,712	2,000	2,000
0016 - ALCOHOL & DRUG	620,141	353,486	953,471	953,471
0016 0016A - A&D PROP 36	0	0	0	0
0017 0017C - SHERIFF CIVIL OPERATIONS	8,461	7,835	6,050	7,050
0017 0017F - SHRFF -ASSET FORFEITR EDU	0	0	0	0

State Controller Schedule | **Plumas County** | Schedule 5
County Budget Act | Summary of Additional Financing Sources by Source and Fund | Page 5.2
Govermental Funds
Fiscal Year 2024-25

Description	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund (continued)				
0017 0017G - SHERIFF -GRANTS	2,764,382	2,771,692	4,129,694	4,185,147
0017 0017I - INMATE WELFARE FUND	44,185	44,825	32,303	43,726
0017 0017N - NARCOTICS FUND	16,276	1,897	300	300
0018 - DA - ADULT DRUG COURT	155,622	55,952	0	0
0019 - CARES ACT - COVID19	2,037	2,032	0	0
0021 - ARPA 2021	1,887,956	46,825	0	0
0022 - DISASTER RESPONSE FUND	129,258	567,003	682,501	682,534
0023 - DISASTR RECOV OP CNTR DROC	0	0	0	1,073
0025 - COUNTY LOCAL REV AB109	1,185,619	1,182,414	1,243,026	1,243,026
0026 - LOCAL ASSISTANCE & TCF	3,816,033	3,955,328	149,596	149,596
0035 - CHILD SUPPORT	574,202	782,575	968,224	869,497
0037 - DNA PENALTY (PROP 69)	5,139	788	4,250	2,250
0046 - PROB GRANT DEPT(S)	1,037,127	334,312	488,008	488,008
0046 0046C - CRIMINAL LAB PENALTY	1,518	1,383	0	0
0046 0046D - PROB-DIV JUV	260,275	361,774	270,000	270,000
0046 0046P - PROB-PRETRIAL	42,123	130,173	140,000	140,000
0046 0046R - PROB-ADULT HIGH RISK	475,723	373,882	203,456	421,790
0047 - PLAN - DWR DACTI	0	1	0	0
0048 - Plan Prop 1 IRWM	17,023	840,461	14,758	120,137
0049 - PLAN GRANT-DWR/SGM	10,212	4,339	0	0
0050 - PLAN GRANT - SB2	0	159,857	186,517	186,517
0052 - PLAN - HHAP GRANT	2,307	2,292	0	0
0053 - TOBACCO SETTLEMENT FUND	219,203	202,927	200,000	200,000
0054 - OPIOID SETTLEMENT FUND	471,746	228,376	313,535	313,535
0054 00541 - NATIONAL OPIOID ABATEMENT	0	0	0	0
0054 00542 - DISTRIBUTOR-SUBDIVISION	0	0	0	0
0054 00543 - DISTRIBUTOR-ABATEMENT	0	68,667	0	0
0054 00544 - JANSSEN-SUBDIVISION	0	0	0	0
0054 00545 - JANSSEN-ABATEMENT	0	0	0	0
0055 - PG&E SETTLEMENT	10,302,851	397,028	0	0
0056 - DIXIE FIRE INSURANCE	0	4,646	0	0
0056 00561 - DIXIE-TRIDENL	0	1,761,763	0	0
0057 - SW GRANTS (PW)	1,758	1,037	0	0
0058 - CDBG CARES ACT CV-2-3	18,197	432,367	169,446	200,898
0059 - CDBG ANNUAL ED	(14,939)	24,283	980,767	976,170
0062 - RECORDERS FUND	6,554	3,207	2,350	2,350
0062 0062M - RECORDER MICROGRAPHICS	9,187	10,697	8,000	8,000
0062 0062O - RECORDER'S OFFICE MODERN	11,019	13,349	27,500	27,500
0063 - ANIMAL CONT. SPAY/NEUTER	184,129	11,698	213,500	183,500
0064 - DOMESTIC VIOL ASSISTANCE	3,963	3,330	2,500	2,500
0065 - ERDS	6,690	6,928	12,000	12,000
0067 - HAVA - ELECTIONS	1,524	1,402	1,000	1,000
0070 - PCCDC PILT CDBG	193	192	0	0
0093 - CRIMINAL JUS. CONST. FUND	48,448	382,894	40,250	41,000
0096 - CAPITAL IMPROVEMENTS	994,602	1,566,197	1,165,166	1,892,975
0096 0096J - CAPITAL IMP JAIL	7,340,877	11,812,778	5,000,000	1,471,069
00D1 - ASSET FORFEITURE	491	487	0	0

State Controller Schedule | **Plumas County** | Schedule 5
County Budget Act | Summary of Additional Financing Sources by Source and Fund | Page 5.3
Govermental Funds
Fiscal Year 2024-25

Description	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund (continued)				
00D2 - ENVIRONMENTAL SETTLEMENT	213,047	209,663	200,000	200,000
0308 - DA-RE-ENTRY PROGRAM	0	0	0	0
0309 - DA Alt Sentencing	0	0	388,753	399,280
Total Summarization by Fund	**140,088,660**	**123,249,882**	**115,115,404**	**118,497,615**

State Controller Schedule | **Plumas County** | Schedule 6
County Budget Act | Detail of Additional Financing Sources by Fund and Account | Page 6.1
Govermental Funds
Fiscal Year 2024-25

Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund						
0001 - GENERAL						
	40 - TAX REVENUE					
		40010 - CURRENT SECURED TAXES	10,910,023	11,384,680	10,900,000	10,900,000
		40020 - CURRENT UNSECURED TAXES	267,669	323,668	227,358	227,358
		40040 - PRIOR UNSECURED TAXES	5,935	4,576	4,000	4,000
		40050 - PENALTIES	314,832	290,036	200,000	200,000
		40051 - TEETER PENALTIES	(104)	0	25,000	25,000
		40060 - USE TAX	3,122,526	2,941,553	2,500,000	2,500,000
		40064 - VLF SWAP IN-LIEU	2,854,993	3,043,182	2,700,000	2,700,000
		40066 - IN-LIEU SALES TX TRPL FLP	0	0	0	0
		40070 - TIMBER YIELD TAX	168,025	113,743	150,000	150,000
		40080 - AIRCRAFT TAX	16,202	18,229	15,000	15,000
		40090 - HOTEL TAX	2,107,058	2,383,988	2,000,000	2,000,000
		40100 - DOCUMENTARY STAMP TAX	301,064	292,330	225,000	225,000
		40110 - TAX SALE	0	0	0	0
		40130 - SUPPLEMENTAL TAXES	218,662	204,237	160,000	160,000
		40131 - SUPPL TAXES-SB 854	0	0	0	0
		40170 - CDC PILT	26,246	7,153	12,000	12,000
		Total 40 - TAX REVENUE	**20,313,131**	**21,007,375**	**19,118,358**	**19,118,358**
	41 - LICENSES PERMITS					
		41000 - ANIMAL LICENSES	9,120	11,347	10,500	10,500
		41010 - BUSINESS LICENSES	200	200	200	200
		41020 - CONSTRUCTION PERMITS	1,015,276	707,168	621,000	621,000
		41030 - ZONING PERMITS	39,135	38,333	40,000	40,000
		41050 - FRANCHISES	104,697	113,787	78,000	78,000
		Total 41 - LICENSES & PERMITS	**1,168,428**	**870,835**	**749,700**	**749,700**
	42 - FINES PENALTIES					
		42010 - VEHICLE CODE FINES	955	356	0	0
		42011 - COURT COST ADMIN 16028	897	889	0	0
		42043 - T.C.REALIGNMENT AB233	157,909	188,950	150,000	150,000
		42070 - PROOF OF CORRECTION	2,734	2,624	0	0
		Total 42 - FINES & PENALTIES	**162,495**	**192,819**	**150,000**	**150,000**

State Controller Schedule | **Plumas County** | Schedule 6
County Budget Act | Detail of Additional Financing Sources by Fund and Account | Page 6.2
Governmental Funds
Fiscal Year 2024-25

Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	43 - USE OF MONEY PROPERTY					
		43000 - INTEREST INCOME LEASE	0	0	0	0
		43010 - INTEREST-INVESTED FUNDS	556,693	731,273	500,255	500,255
		43011 - INTEREST HEALTH	(1,140)	1,927	500	500
		43012 - INTEREST SOCIAL SERVICES	(239,267)	60,037	38,000	38,000
		43014 - INTEREST - SEN TRANS	(622)	(3,883)	260	260
		43015 - INTEREST A&D	14,216	20,082	4,000	4,000
		43016 - INTEREST INCOME	945	0	0	0
		43017 - INTEREST -SHERIFF	79,441	79,044	8,500	8,500
		43018 - INTEREST - DA	24,683	54,174	2,400	2,400
		43019 - INTEREST -SEN NUTRI	(10,827)	(22,844)	970	970
		43020 - RENTS & CONCESSIONS	6,538	5,585	5,500	5,500
		43021 - RENTS & CONC.-CHESTER	4,715	4,679	4,000	4,000
		43022 - RENTS & CONC.-GREENVILLE	28,850	0	0	0
		43023 - RENTS & CONC.-PORTOLA	3,555	2,455	2,500	2,500
		43024 - RENTS & CONC.-QUINCY	3,975	3,885	3,000	3,000
		43026 - RENTS & CONC.-COURTHOUSE	14,358	12,499	32,500	32,500
		43700 - LEASE REVENUE	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	155,596	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**641,709**	**948,913**	**602,385**	**602,385**
	44 - STATE FEDERAL AID					
		44010 - STATE - SB90 MANDATES	10,786	94,182	0	0
		44011 - STATE- IV PROB	0	0	0	0
		44019 - COVID19 REIMB TO DEPT	0	0	0	0
		44027 - STATE GRANT	0	0	0	0
		44027P - STATE GRANT	0	0	0	0
		44034 - STATE-OHV TRAIL GRANT	454,817	668,444	670,000	670,000
		44040 - STATE-MOTOR VEH. IN-LIEU	0	0	0	0
		44044 - STATE-VEH LIC FEES	16,955	20,450	15,000	15,000
		44070 - STATE-REBATE RESTIT.FINE	2,085	3,146	4,000	4,000
		44070P - ST REBATE RESTIT	0	0	0	0
		44079 - STATE- CORR AB109	0	0	0	0

State Controller Schedule | **Plumas County** | Schedule 6
County Budget Act | Detail of Additional Financing Sources by Fund and Account | Page 6.3

Governmental Funds
Fiscal Year 2024-25

Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	44 - STATE FEDERAL AID (continued)					
		44138 - STATE-UST LEAK PREV	0	0	0	0
		44138P - STATE-UST LEAK PREV	0	0	0	0
		44150P - STATE - APSA GRANT	0	0	0	0
		44154 - STATE-LEA GRANT	18,918	15,479	17,199	17,199
		44154P - STATE-LEA GRANT	0	0	0	0
		44156 - CUPA GRANT	60,000	60,000	60,000	60,000
		44157 - SIERRA COUNTY CUPA CONTRA	0	0	0	0
		44180 - STATE-AID FOR AGRICULTURE	327,473	329,279	327,921	327,921
		44180P - STATE AID FOR AG	268	16,740	1,200	1,200
		44220 - STATE-AID VETERANS AFFAIR	58,594	2,929	57,444	57,444
		44220P - STATE-AID VETERANS AFFAIR	795	46,648	0	0
		44225 - STATE-SMIP/EDUCATION	214	112	100	100
		44230 - STATE-HOMEOWNERS PROP.TAX	60,996	59,773	60,000	60,000
		44231 - CFP--COURTS REIMB	10,307	10,307	13,750	13,750
		44263 - STATE-OCJP S.O. DC	0	0	0	0
		44275 - STATE REIMBURSEMENT	0	0	0	0
		44281 - STATE-STC JAIL TRAINING	6,636	3,955	6,952	6,952
		44282 - STATE-STC MENTAL HLTH TRNG	0	0	0	0
		44290 - STATE-OTHER	0	0	0	0
		44292 - STATE - LITERACY GRANT	0	28,500	20,000	20,000
		44301 - STATE PUBLIC LIBRARY FUND	0	0	0	0
		44331 - STATE-OCJP VICTIM WIT.VW	272,152	210,246	347,959	347,959
		44331P - CALEMA VWO	25,674	182,481	78,723	78,723
		44341 - STATE-OCJP PROB.DC	0	0	0	0
		44361 - STATE- SIERRA NV CONSRV	0	0	0	0
		44380 - STATE- EMPG/OES	0	0	0	0
		44380P - STATE EMPG/OES	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44408P - FEDERAL STIMULUS	0	0	0	0
		44409 - FED. - PROBATION	0	0	0	0
		44409P - FEDERAL - PROB	0	0	0	0

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Govermental Funds
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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	44 - STATE FEDERAL AID (continued)					
		44410 - FED - EPAUCI ENV HLT	0	0	0	0
		44410P - FED-EPA/UCI ENV HLT PRIOR	0	0	0	0
		44413 - FED TITLE IV-E PROB.	5,490	9,171	32,000	32,000
		44416 - FEDERAL JAG GRANT	0	0	0	0
		44416P - FEDERAL JAG GRANT	0	0	0	0
		44440 - FEDERAL-IN LIEU TAXES	819,645	733,808	675,225	675,225
		44505 - FED-MAPPING NOXIOUS WEEDS	0	0	0	0
		44505P - FED-NOXIOUS WEEDS PR YR	0	0	0	0
		44520 - FEDL-OTHER & FAA	0	0	0	0
		44671 - STATE- VEH ABATE	0	0	0	0
		44671P - ST- VEH ABATE PRIOR	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**2,151,805**	**2,495,650**	**2,387,473**	**2,387,473**
	45 - CHARGES FOR SERVICES					
		45002 - INTEREST INV. ADMIN. CHG.	151,879	76,000	135,000	135,000
		45003 - TOT 3% COLLECTION FEE	20,873	104,501	45,000	45,000
		45005 - SB 2557 COLLECTION CHARGE	155,387	155,522	147,000	147,000
		45006 - 5% SUPP. ADMIN. FEE	46,422	24,525	25,000	25,000
		45007 - TREAS $20 DEL COST	42,845	63,900	49,000	49,000
		45008 - SPEC. ASSMT.HANDLING CHG	6,098	5,994	7,000	7,000
		45010 - ASSM-TAX COLLECTOR FEES	34,235	53,286	20,000	20,000
		45011 - TBID - TREAS 2% OF 2%	4,196	4,895	3,000	3,000
		45012 - ANIMAL BOARD	8,016	3,473	2,500	2,500
		45013 - ANIMAL REDEMPTIONS	2,615	1,424	2,000	2,000
		45014 - ANIMAL ADOPTIONS	600	930	700	700
		45015 - ANIMAL DISPOSAL	1,550	1,212	1,000	1,000
		45016 - ANIMAL CONT. FOR PORTOLA	0	0	0	0
		45020 - AUDITING-ACCOUNTING FEES	72,533	52,345	54,300	54,300
		45022 - REP PAYEE FEES	0	0	0	0
		45025 - INFORMATION ACCESS	1,200	2,600	2,400	2,400
		45027 - COMPREHENSIVE COLL FEE	24,298	15,775	15,000	15,000
		45028 - RETURN CHECK FEES	2,217	800	700	700

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45030 - ELECTION SERVICES	35,733	25,666	40,000	40,000
		45040 - LEASE PAYMENT	22,836	21,538	20,000	20,000
		45050 - LEGAL FEES - P.D. & OTHER	3,536	3,536	0	0
		45060 - ENGINEERING SERVICES .	28,038	24,847	25,000	25,000
		45070 - AGRICULTURAL SERVICES	27,577	24,085	27,000	27,000
		45070P - AGRICULTURAL SERVICES	0	0	0	0
		45074 - MISC FEES	93	169	200	200
		45078 - CAMPING FEES	10,750	13,325	16,500	16,500
		45080 - CIVIL PROCESS SERVICES	0	0	0	0
		45083 - COPY/CERT COPY/POSTAGE	26,971	30,683	65,000	65,000
		45091 - TREAS. COLLECTION FEES	7,474	2,899	7,000	7,000
		45100 - CRT FEES/CLERK/RECORDER	24,063	20,683	20,000	20,000
		45110 - ESTATE FEES	0	0	0	0
		45112 - HOUSNG & JBSTAX GC27388.1	20,000	20,143	25,000	25,000
		45118 - FEE- ADD'L PAGE GC27361	559	10	20,000	20,000
		45123 - CO 10% BLG STNDRDS FEE	114	73	100	100
		45130 - RECORDING FEES	125,030	129,621	100,000	100,000
		45131 - HLTH. B & D BASE	10,904	11,824	0	0
		45133 - HLTH. H&S 10610 REGULAR	480	460	0	0
		45134 - HLTH. CROSS FILING	0	0	0	0
		45135 - HLTH. CROSS FILING COD	0	0	0	0
		45136 - HLTH. CHILDRENS TR FUND	5	3	0	0
		45138 - RESTITUTION	350	0	200	200
		45160 - SANITATION SERVICES	266,210	251,794	220,000	220,000
		45170 - INSTITUTIONAL CARE	0	0	0	0
		45171 - JUVENILE ELECTRONIC MONT.	0	0	0	0
		45173 - CARE & MAIN. JUVENILE	324	250	1,000	1,000
		45190 - LIBRARY SERVICES	6,779	6,891	5,500	5,500
		45200 - OTHR SVC OR SVC TO CRTS	25,245	16,933	20,000	20,000
		45200P - REIMB DRUG CT	0	0	0	0
		45213 - SEALING RECORDS FEE	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45220 - PLANNING EIR REPORTS	0	5,492	0	0
		45230 - PARK & RECREATION FEES	1,898	3,769	3,500	3,500
		45290 - OTHER-C. S. RECOUP 2 1/2%	13,436	11,392	16,000	16,000
		45308 - OUTSIDE SERVICE REIM.	912	879	1,000	1,000
		45310 - MUSEUM FEE OR SERVICES	5,060	5,870	3,850	3,850
		45326 - RECORD REDUCTION FEE	0	0	0	0
		45338 - SB1818 DNA DATABASE	79	86	0	0
		45340 - INDIGENT BURIAL	384	368	0	0
		45350 - SUPERVISION FEE/PROB.	20,104	19,442	19,442	19,442
		45353 - PROB RPRT PREP FEE/FELONY	1,164	0	4,000	4,000
		45370 - CONSERVATOR FEES	0	0	0	0
		45390 - SMALL CLAIMS FEES	46	206	100	100
		45395 - FILING FEE	70	875	0	0
		45421 - TESTING FEES - PROB & SO	0	0	0	0
		45422 - PLANNING COPIES	0	76	100	100
		45423 - MUSEUM COPIES	570	870	700	700
		45424 - ENGINEERING COPIES	7,046	7,550	5,000	5,000
		45426 - COPIES-REPORTS OR PLANS	0	0	0	0
		45427 - PROB.-DIVERSION	2,369	1,142	1,000	1,000
		45428 - COST PLAN REIM.	1,854,938	2,211,956	1,854,938	1,854,938
		45720 - RECORDER MAP FEE	0	0	200	200
		45770 - PASSPORT FEES	10,535	8,290	7,500	7,500
		46231 - LOST BOOKS	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**3,136,646**	**3,450,878**	**3,039,430**	**3,039,430**
	46 - OTHER REVENUE					
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		46016 - CREDIT CARD/OTHER REBATE	6,715	6,983	3,000	3,000
		46024 - OTHER - SERVICE PROVIDED	0	0	0	0
		46026 - SALE OF PROPERTY	0	0	50,000	50,000
		46030 - PROB / RESTIT COLLECT FEE	1,617	43	1,000	1,000
		46055 - UNCLAIMED FUNDS	0	828	0	0

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Governmental Funds
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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	46 - OTHER REVENUE (continued)					
		46059 - SAFETY INCENTIVE	0	0	60,000	60,000
		46060 - OTHER-MISCELLANEOUS	49,312	378,688	0	0
		46070 - CNTRB FR OTHR AGENCY	244,112	132,231	131,030	131,030
		46082 - SALE OF SURPLUS PROP	0	0	0	0
		46116 - ABATEMENT-NON VEH	1,235	4,790	0	0
		46193 - PUBLIC GUARDIAN FEES	0	0	0	0
		46194 - Juvenile Dependency Fee	0	0	0	0
		46230 - LIBRARY DONATIONS	1,965	2,981	15,372	15,372
		46231 - LOST BOOKS	669	(7)	200	200
		46239 - DONATIONS	460	29	50,071	50,071
		46251 - REIMBURSEMENTS/REFUNDS	47,505	45,020	15,574	15,574
		46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
		46252 - FLEX BENEFIT REBATE	0	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	8,793	0	0	0
		46257 - 4850 REIMBURSEMENT	65,039	199,490	5,000	5,000
		46259 - FORFEITED DEPOSIT	0	0	0	0
		46500 - CONTRIBS. FROM PUBLIC	0	0	0	0
		46607 - OTHER MISCELLANEOUS	60,027	54,886	204,967	204,967
		46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
		Total 46 - OTHER REVENUE	**487,449**	**825,962**	**536,214**	**536,214**
	47 - TRANSFERS - IT					
		47000 - TRANSFER - IT ONLY	0	0	0	0
		47001 - INTERFUND TRANSFER	0	0	0	0
		Total 47 - TRANSFERS - IT	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		47000 - TRANSFER - IT ONLY	0	0	0	0
		47001 - INTERFUND TRANSFER	0	0	0	0
		48000 - TRANSFER-IN	679,933	889,455	2,201,857	2,260,142
		480000 - TRANSFER	124,653	156,593	105,000	105,000
		48001 - TRANSFER-IN1	38,549	39,201	54,165	54,165
		48002 - TRANSFER-IN2	63,177	66,436	89,340	89,340

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	48 - TRANSFER (continued)					
		48003 - TRANSFER-IN3	152,932	192,470	421,860	428,827
		48004 - TRANSFER-IN4	2,983	7,658	0	71,075
		48005 - TRANSFER-IN5	0	0	403,500	403,500
		48006 - TRANSFER-IN6	0	0	0	5,114
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48021 - TRF IN - ARPA FUNDS	1,006,000	0	764,045	764,045
		48079 - TRN-CCPIF AB109	0	0	0	0
		48089 - TSFR SB89 COVID19	0	0	0	0
		48100 - TRF IN DIASTER	0	0	0	0
		48102 - TRSF-IN LATCF	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48706 - TRN-ST PD 1/2 AB118	0	0	0	0
		48710 - TRN-PROB JJA JUV RNTY	0	0	0	0
		48718 - TRN-PRB/SO/DA COPS JV JST	0	0	0	0
		48998 - USE OF CAPITAL IMPR FUNDS	0	0	0	0
		48999 - TRANSFER FROM STR SUPPS	0	0	0	0
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**2,068,227**	**1,351,813**	**4,039,767**	**4,181,208**
		Total 0001 - GENERAL FINANCING SOURCES	**30,129,890**	**31,144,245**	**30,623,327**	**30,764,768**
0001 0001C - CAPITAL REPLACEMENT FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	3,298	4,547	0	0
		Total 43 - USE OF MONEY & PROPERTY	**3,298**	**4,547**	**0**	**0**
		001C - CAPITAL REPLACEMENT FUND FINANCING SOURCES	**3,298**	**4,547**	**0**	**0**
0001 0001D - DISTRICT ATTORNEY						
	40 - TAX REVENUE					
		40061 - SALES TAX 1/2% PUB SAFETY	161,094	119,646	125,000	125,000
		Total 40 - TAX REVENUE	**161,094**	**119,646**	**125,000**	**125,000**
	42 - FINES PENALTIES					
		42014 - ASSETS FORFEITURE	0	0	0	0
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**

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Govermental Funds
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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	171	237	0	0
		Total 43 - USE OF MONEY & PROPERTY	**171**	**237**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	50,000	0	0	0
		44042 - ST VEH THEFT SEC 9250.14	27,734	27,935	26,000	26,000
		44079 - STATE- CORR AB109	0	0	0	0
		44263 - STATE-OCJP S.O. DC	0	0	0	0
		44268 - D.A. SRVP GRANT	0	0	0	0
		44268P - ST- CAL EMA VB	0	0	0	0
		44290 - STATE-OTHER	15,331	392,693	0	0
		44290P - STATE OTHER	435,606	8,337	0	0
		44291 - STATE-OCJP D.A. DC	0	0	0	0
		44291P - STATE-OCJP DA DC	0	0	0	0
		44293 - STATE-E.BYRNE MM JAG BSCC	0	0	0	0
		44393 - ST- SLESF & JUVNL JST	8,637	9,976	7,000	7,000
		44393P - SLESF/JUV SLESF	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44416 - FEDERAL JAG GRANT	0	0	0	0
		44416P - FEDERAL JAG GRANT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**537,308**	**438,941**	**33,000**	**33,000**
	45 - CHARGES FOR SERVICES					
		45028 - RETURN CHECK FEES	0	0	0	0
		45083 - COPY/CERT COPY/POSTAGE	598	262	300	300
		45084 - CIVIL FEES	0	0	0	0
		45420 - TESTING FEES - D.A.-DUI	2,814	3,119	2,500	2,500
		Total 45 - CHARGES FOR SERVICES	**3,412**	**3,381**	**2,800**	**2,800**
	46 - OTHER REVENUE					
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46082 - SALE OF SURPLUS PROP	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	218	935	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	46 - OTHER REVENUE (continued)					
		46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
		Total 46 - OTHER REVENUE	**218**	**935**	**0**	**0**
	48 - TRANSFER					
		47001 - INTERFUND TRANSFER	0	0	0	0
		48000 - TRANSFER-IN	13,842	0	0	0
		48001 - TRANSFER-IN1	17,283	22,987	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		48003 - TRANSFER-IN3	0	0	0	0
		48005 - TRANSFER-IN5	0	0	25,823	25,823
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48079 - TRN-CCPIF AB109	169,239	278,207	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	1,864,591	1,885,774	2,127,829	2,127,829
		48705 - TRN-ST DA 1/2 AB118	0	0	0	0
		48718 - TRN-PRB/SO/DA COPS JV JST	0	0	0	0
		48999 - TRANSFER FROM STR SUPPS	0	0	0	0
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**2,064,955**	**2,186,968**	**2,153,652**	**2,153,652**
		otal 0001 0001D - DISTRICT ATTORNEY FINANCING SOURCES	**2,767,158**	**2,750,108**	**2,314,452**	**2,314,452**
	0001 0001H - HOMICIDE TRIAL COSTS					
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		0001 0001H - HOMICIDE TRIAL COSTS FINANCING SOURCES	**0**	**0**	**0**	**0**
	0001 0001I - GEN FUND DEV/IMPACT					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	237	327	0	0
		Total 43 - USE OF MONEY & PROPERTY	**237**	**327**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45396 - DEVELOPMENT/IMPACT FEES	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
al 0001 0001I - GEN FUND DEV/IMPACT FINANCING SOURCES			**237**	**327**	**0**	**0**
0001 0001N - SENIOR CITIZENS NUTRITION						
	43 - USE OF MONEY PROPERTY					
		43016 - INTEREST INCOME	15	8	0	0
		Total 43 - USE OF MONEY & PROPERTY	**15**	**8**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	59,105	0	0	0
		44212 - STATE - USDA FUNDS (AAA)	16,877	11,358	24,988	15,949
		44212P - STATE-USDA FUNDS (AAA)	0	0	0	0
		44213 - STATE - TITLE III (AAA)	373,731	589,459	550,707	471,435
		44213P - STATE- AAA SENIORS TITLE	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	153,441	0	111,717	0
		44408P - FEDERAL STIMULUS	0	0	0	0
		44419 - FAMILIES 1ST COVID	4,855	0	0	0
		Total 44 - STATE & FEDERAL AID	**608,009**	**600,817**	**687,412**	**487,384**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	37,426	20,093	15,000	15,000
		46239 - DONATIONS	86,291	66,353	60,000	60,000
		46251 - REIMBURSEMENTS/REFUNDS	746	1,183	0	0
		46253 - REIMB - CO DISASTR RESPONS	16	0	0	0
		Total 46 - OTHER REVENUE	**124,479**	**87,629**	**75,000**	**75,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	6,648	0	0	0
		48001 - TRANSFER-IN1	0	0	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		48005 - TRANSFER-IN5	0	0	10,836	10,836
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48100 - TRF IN DIASTER	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	229,865	234,120	278,141	278,141
		Total 48 - TRANSFER	**236,513**	**234,120**	**288,977**	**288,977**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
0001N - SENIOR CITIZENS NUTRITION FINANCING SOURCES			969,016	922,574	1,051,389	851,361
0001 0001R - SUPERVISOR COMM.SVC.FUND						
	40 - TAX REVENUE					
		40070 - TIMBER YIELD TAX	0	0	0	0
		Total 40 - TAX REVENUE	0	0	0	0
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	65	90	0	0
		Total 43 - USE OF MONEY & PROPERTY	65	90	0	0
001R - SUPERVISOR COMM.SVC.FUND FINANCING SOURCES			65	90	0	0
0001 0001S - SHERIFF						
	40 - TAX REVENUE					
		40061 - SALES TAX 1/2% PUB SAFETY	1,852,576	1,375,931	1,800,000	1,825,641
		Total 40 - TAX REVENUE	1,852,576	1,375,931	1,800,000	1,825,641
	41 - LICENSES PERMITS					
		41040 - OTHER LICENSES & PERMITS	18,577	16,793	19,000	19,000
		Total 41 - LICENSES & PERMITS	18,577	16,793	19,000	19,000
	42 - FINES PENALTIES					
		42041 - OTHER FINES	8	0	10	10
		Total 42 - FINES & PENALTIES	8	0	10	10
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
	44 - STATE FEDERAL AID					
		44251 - STATE-CRT SEC AB 118	0	0	0	0
		44281 - STATE-STC JAIL TRAINING	10,428	10,479	10,000	10,000
		44290 - STATE-OTHER	8,242	15,968	1,000	1,000
		44290P - STATE OTHER	440	0	0	0
		44334 - SSI ADMIN.REPORTING	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44408P - FEDERAL STIMULUS	0	0	0	0
		44500 - FEDL-LAW ENFORCEMENT	8,505	17,442	35,000	35,000
		Total 44 - STATE & FEDERAL AID	27,615	43,889	46,000	46,000

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	45 - CHARGES FOR SERVICES					
		45043 - INMATE MEDICAL	0	0	0	0
		45080 - CIVIL PROCESS SERVICES	10,532	9,835	11,000	11,000
		45084 - CIVIL FEES	528	930	1,600	1,600
		45086 - ABATEMENTS ORD 18-1111	0	0	0	0
		45120 - LAW ENFORCMT-CITY-COUNTY	130,000	130,000	130,000	130,000
		45121 - FINGERPRINTING FEES	10,400	9,535	9,500	9,500
		45170 - INSTITUTIONAL CARE	0	0	0	0
		45170P - INSTITUTIONAL CARE	0	0	0	0
		45180 - EDUC. SVCS. / POST	4,711	0	7,000	7,000
		45186 - FAIL TO APPR PC 853.7A	115	12	110	110
		45200 - OTHR SVC OR SVC TO CRTS	2,600	2,715	3,000	3,000
		45351 - BOOKING FEE	15,131	11,286	0	0
		45421 - TESTING FEES - PROB & SO	2,974	2,770	2,500	2,500
		45426 - COPIES-REPORTS OR PLANS	1,991	2,541	2,500	2,500
		45426P - COPIES REPORTS OR PLANS	0	0	0	0
		45510 - BAILIFF SERVICES	0	0	0	0
		45511 - COURT SERVICES	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**178,982**	**169,624**	**167,210**	**167,210**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	14,850	17,213	33,144	35,000
		46070P - CONTRI OTHR AGENCY PRIOR	1,532	0	0	0
		46082 - SALE OF SURPLUS PROP	2,197	2,359	4,000	4,000
		46110 - JUDGEMENTS & DAMAGES	0	0	0	0
		46130 - SHERF / WORK RELEASE	0	0	0	0
		46170 - SHERF / RESERV CONTRACT	0	648	0	0
		46239 - DONATIONS	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	1,474	9,822	3,000	3,000
		46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	1,797	0	0	0
		Total 46 - OTHER REVENUE	**21,850**	**30,042**	**40,144**	**42,000**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	48 - TRANSFER					
		48000 - TRANSFER-IN	69,052	15,794	200,000	200,000
		48001 - TRANSFER-IN1	22,404	1,209	70,000	70,000
		48002 - TRANSFER-IN2	0	0	100,000	100,000
		48003 - TRANSFER-IN3	615	359	6,000	6,370
		48004 - TRANSFER-IN4	139,829	0	0	0
		48005 - TRANSFER-IN5	0	0	128,541	128,541
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48021 - TRF IN - ARPA FUNDS	235,950	0	0	0
		48100 - TRF IN DIASTER	0	0	0	0
		48170 - TSFR-CARES JAIL INTAKE	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	7,230,927	8,437,259	10,555,454	10,529,862
		48700 - TRN-ST SO TRIAL CRT SEC	0	0	0	0
		48999 - TRANSFER FROM STR SUPPS	0	0	0	0
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**7,698,777**	**8,454,621**	**11,059,995**	**11,034,773**
		Total 0001 0001S - SHERIFF FINANCING SOURCES	**9,798,385**	**10,090,900**	**13,132,359**	**13,134,634**
	0001 0001T - TAYLORSVILLE SCH PRESER					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	110	151	0	0
		Total 43 - USE OF MONEY & PROPERTY	**110**	**151**	**0**	**0**
		0001T - TAYLORSVILLE SCH PRESER FINANCING SOURCES	**110**	**151**	**0**	**0**
	0001 0001V - ABAND VEH ABATEMT FUND					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	129	195	0	0
		Total 43 - USE OF MONEY & PROPERTY	**129**	**195**	**0**	**0**
	44 - STATE FEDERAL AID					
		44671 - STATE- VEH ABATE	4,032	26,842	28,000	28,000
		Total 44 - STATE & FEDERAL AID	**4,032**	**26,842**	**28,000**	**28,000**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
General Fund (continued)						
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		1 0001V - ABAND VEH ABATEMT FUND FINANCING SOURCES	**4,161**	**27,037**	**28,000**	**28,000**
		Total General Fund FINANCING SOURCES	**43,672,320**	**44,939,979**	**47,149,527**	**47,093,215**
Special Revenue Funds (continued)						
0002 - ROAD						
	40 - TAX REVENUE					
		40070 - TIMBER YIELD TAX	1,382	935	1,000	1,000
		Total 40 - TAX REVENUE	**1,382**	**935**	**1,000**	**1,000**
	41 - LICENSES PERMITS					
		41050 - FRANCHISES	94,390	94,096	90,000	90,000
		41050P - FRANCHISES	0	0	0	0
		Total 41 - LICENSES & PERMITS	**94,390**	**94,096**	**90,000**	**90,000**
	42 - FINES PENALTIES					
		41050P - FRANCHISES	0	0	0	0
		42085 - DEVELOP FEE PRO RATA SHR	0	0	0	0
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43000 - INTEREST INCOME LEASE	0	0	0	0
		43010 - INTEREST-INVESTED FUNDS	86,147	158,157	100,000	100,000
		43020 - RENTS & CONCESSIONS	48,837	50,259	40,000	40,000
		43700 - LEASE REVENUE	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	30,883	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**165,867**	**208,416**	**140,000**	**140,000**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	132,323	98,216	160,000	160,000
		44027P - STATE GRANT	0	0	0	0
		44030 - STATE-HIGHWAY USERS TAX	2,647,468	2,795,590	3,016,513	3,016,513
		44033 - STATE AID STIP	0	0	1,500,000	1,500,000
		44033P - STATE AID- STIP	0	0	0	0
		44034 - STATE-OHV TRAIL GRANT	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44102 - STATE - AIR RESRC BRD GRN	0	0	0	0
		44109 - STATE-AID OHV (LIC FEES)	10,261	27,382	30,000	30,000
		44120 - STATE-OHV GRANT RD MAINT	0	73,469	154,888	154,888
		44210 - STATE-AID FOR DISASTER	236,341	106,971	0	0
		44228 - STATE- PROP 50	0	0	0	0
		44276 - STATE - TIRE GRANT	0	0	0	0
		44290 - STATE-OTHER	0	0	0	0
		44353 - STATE SR2S	0	0	0	0
		44353P - STATE SR25	0	0	0	0
		44354 - STATE-TEA21 RSTP	238,395	238,395	238,395	238,395
		44354P - STATE- TEA21 RSTP	0	0	0	0
		44355 - STATE - TEA APPRT EXCHNG	100,000	100,000	100,000	100,000
		44355P - STATE- TEA APPRT EXCHG	0	0	0	0
		44382 - STATE- PROP 1B	2,663,747	2,579,303	2,878,317	2,878,317
		44394 - PROP 42 LOCAL STRT& ROAD	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44415 - FEDERAL - OTHER	68,976	219,186	400,000	400,000
		44417 - FEDERAL RIP/STIP	17,935	90,150	50,000	50,000
		44428 - FED - HBRR BRIDGE	607,364	162,505	4,500,000	4,500,000
		44428P - FED -HBRR BRIDGE	0	0	0	0
		44429 - FED- HR3	227,968	151,352	0	0
		44429P - FED-HR3	0	0	0	0
		44508 - ST-DIESEL TX/OIL RECYL	12,075	13,531	5,000	5,000
		44508P - ST-DIESEL TX/OIL RECYL	388	0	0	0
		44512 - HR 2389	1,441,141	1,475,370	1,500,000	1,500,000
		44512P - HR 2389	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**8,404,382**	**8,131,420**	**14,533,113**	**14,533,113**
	45 - CHARGES FOR SERVICES					
		42085 - DEVELOP FEE PRO RATA SHR	0	0	0	0
		45004 - FUEL FACILITY OTHER REV.	107,693	112,490	125,000	125,000
		45009 - LDR FEES & CHARGES	5,954	5,229	6,500	6,500

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45099 - PC 1464 ST. PEN F&G	0	0	0	0
		45138 - RESTITUTION	350	0	0	0
		45260 - ROAD & STREET SERVICE	0	0	0	0
		45261 - TRANSP.& ENCROAC. PERMITS	11,183	7,289	12,000	12,000
		45261P - TRANSP & ENCROAC PERMITS	60	0	0	0
		45301 - TIPPING FEE	0	0	0	0
		45301P - TIPPING FEE	0	0	0	0
		45308 - OUTSIDE SERVICE REIM.	3,436	16,382	5,000	5,000
		45308P - OUTSIDE SERVICE REIM.	1,150	0	0	0
		45442 - INTER-CO CHRG SVC	533,141	679,398	500,000	500,000
		45442P - INTER-CO SVC PRIOR YR	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**662,967**	**820,788**	**648,500**	**648,500**
	46 - OTHER REVENUE					
		46024 - OTHER - SERVICE PROVIDED	0	0	0	0
		46082 - SALE OF SURPLUS PROP	573	2,156	5,000	5,000
		46251 - REIMBURSEMENTS/REFUNDS	522	74,561	5,000	5,000
		46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	9,458	0	0	0
		Total 46 - OTHER REVENUE	**10,553**	**76,717**	**10,000**	**10,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	257,671	204,534	100,000	100,000
		48001 - TRANSFER-IN1	0	0	0	0
		48005 - TRANSFER-IN5	0	0	123,261	123,261
		48007 - TSF-IN CRF REIMB	0	0	75,000	75,000
		48021 - TRF IN - ARPA FUNDS	253,000	0	0	0
		48100 - TRF IN DIASTER	406,322	0	50,000	50,000
		Total 48 - TRANSFER	**916,993**	**204,534**	**348,261**	**348,261**
		Total 0002 - ROAD FINANCING SOURCES	**10,256,534**	**9,536,906**	**15,770,874**	**15,770,874**
0003 - FISH AND GAME						
	42 - FINES PENALTIES					
		42040 - OTHER COURT FINES	1,262	1,225	(1,000)	(1,000)

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	42 - FINES PENALTIES (continued)					
		Total 42 - FINES & PENALTIES	**1,262**	**1,225**	**(1,000)**	**(1,000)**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	6,171	8,285	750	750
		43998 - UNREALZED GAINS/LOSSES	1,422	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**7,593**	**8,285**	**750**	**750**
	44 - STATE FEDERAL AID					
		44440 - FEDERAL-IN LIEU TAXES	1,903	1,903	0	0
		44490 - FEDERAL-GRAZING FEES	222	0	0	0
		Total 44 - STATE & FEDERAL AID	**2,125**	**1,903**	**0**	**0**
	46 - OTHER REVENUE					
		46060 - OTHER-MISCELLANEOUS	0	0	0	0
		46239 - DONATIONS	0	0	0	0
		46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
		46612 - PGE SETTLEMENT-REVENUE	140,000	0	50,000	50,000
		Total 46 - OTHER REVENUE	**140,000**	**0**	**50,000**	**50,000**
	Total 0003 - FISH AND GAME FINANCING SOURCES		**150,980**	**11,413**	**49,750**	**49,750**
0004 - CHILD ABUSE PREVENTION						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	3,725	4,843	1,000	1,000
		43067 - BOOTH RENTAL	380	20	300	300
		43998 - UNREALZED GAINS/LOSSES	1,303	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**5,408**	**4,863**	**1,300**	**1,300**
	44 - STATE FEDERAL AID					
		44520 - FEDL-OTHER & FAA	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45064 - CHILDREN'S TRUST FEES	2,335	2,634	2,500	2,500
		Total 45 - CHARGES FOR SERVICES	**2,335**	**2,634**	**2,500**	**2,500**
	46 - OTHER REVENUE					
		46058 - REIMB FOR CAPIT EXP	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0

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Special Revenue Funds (continued)						
	46 - OTHER REVENUE (continued)					
		46251 - REIMBURSEMENTS/REFUNDS	255	0	0	0
		46500 - CONTRIBS. FROM PUBLIC	27,983	20,280	1,800	1,800
		Total 46 - OTHER REVENUE	**28,238**	**20,280**	**1,800**	**1,800**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48520 - TRN - CBCAP FROM SS	17,574	17,701	20,000	20,000
		Total 48 - TRANSFER	**17,574**	**17,701**	**20,000**	**20,000**
	tal 0004 - CHILD ABUSE PREVENTION FINANCING SOURCES		**53,555**	**45,478**	**25,600**	**25,600**
	0005 - COUNTY FAIR					
	40 - TAX REVENUE					
		40070 - TIMBER YIELD TAX	2,714	1,837	2,000	2,000
		Total 40 - TAX REVENUE	**2,714**	**1,837**	**2,000**	**2,000**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	8,378	3,328	100	100
		43016 - INTEREST INCOME	0	0	0	0
		43071 - CARNIVAL	0	0	0	0
		43072 - CARNIVAL PRE-SALE	30,340	43,820	42,000	42,000
		43073 - FOOD CONCESSIONS	26,393	28,734	28,000	28,000
		43074 - NON-FOOD CONCESSIONS	10,500	12,212	11,000	11,000
		43091 - RENTAL OF BUILDINGS	22,419	11,002	6,000	6,000
		43092 - GROUNDS RENTAL	102,364	62,221	130,000	130,000
		43096 - RENTAL -STALL	0	30	0	0
		43099 - RENTAL-GRANDSTAND	6,895	4,050	9,000	9,000
		43608 - RENTAL-STORAGE	15,735	20,877	17,000	17,000
		43998 - UNREALZED GAINS/LOSSES	6,394	0	0	0
		45034 - RENTAL-FESTIVAL	0	0	9,000	9,000
		Total 43 - USE OF MONEY & PROPERTY	**229,418**	**186,274**	**252,100**	**252,100**
	44 - STATE FEDERAL AID					
		44200 - STATE-AID FOR CO. FAIRS	61,000	116,950	48,428	48,428
		44290 - STATE-OTHER	66,932	0	0	0
		Total 44 - STATE & FEDERAL AID	**127,932**	**116,950**	**48,428**	**48,428**

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Special Revenue Funds (continued)						
	45 - CHARGES FOR SERVICES					
		45034 - RENTAL-FESTIVAL	6,046	9,133	0	0
		45078 - CAMPING FEES	16,320	6,405	5,500	5,500
		45138 - RESTITUTION	528	133	0	0
		45250 - SERVICE CHARGES	0	0	0	0
		45601 - FAIR ADMISSION	24,034	13,279	13,000	13,000
		45602 - FAIR ADMISSION-DISCOUNT	8,133	16,443	16,000	16,000
		45610 - ENTRY FEES/EXHIBIT	2,858	4,265	4,000	4,000
		45621 - ENTRY FEES/SHOW	3,995	2,973	3,000	3,000
		45622 - STALL FEES	2,002	2,120	2,200	2,200
		45632 - BULL RIDE/RODEO	0	0	0	0
		45633 - SATURDAY SHOW	4,692	4,320	1,000	1,000
		45635 - FAIR ATTRACTION	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**68,608**	**59,071**	**44,700**	**44,700**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	5,000	5,000	5,000	5,000
		46239 - DONATIONS	932	960	2,000	2,000
		46251 - REIMBURSEMENTS/REFUNDS	3,255	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
		46281 - PARKING	0	0	0	0
		46604 - EXHIBIT GUIDE REVENUE	0	0	0	0
		46605 - CAMPING FAIR	1,260	1,130	11,000	11,000
		46606 - SPONSORSHIPS	500	0	4,000	4,000
		46607 - OTHER MISCELLANEOUS	1,423	3,246	2,000	2,000
		Total 46 - OTHER REVENUE	**12,370**	**10,336**	**24,000**	**24,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	12,893	4,999	598,999	598,999
		48005 - TRANSFER-IN5	0	0	13,081	13,081
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**12,893**	**4,999**	**612,080**	**612,080**
		Total 0005 - COUNTY FAIR FINANCING SOURCES	**453,935**	**379,467**	**983,308**	**983,308**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
0009 - AUD- CO LOCAL REV 2011						
	43 - USE OF MONEY PROPERTY					
		43998 - UNREALZED GAINS/LOSSES	14,566	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**14,566**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44700 - ST-SO TRIAL CRT SECURITY	0	0	0	0
		44700A - ST-SO TRL CT SEC SUB	573,063	415,551	0	0
		44705 - ST-DA 1/2 AB118 SUBACCT	0	0	0	0
		44705A - ST-DA 1/2 1020 SUBACCT	20,006	18,021	0	0
		44706 - ST-PD 1/2 AB118 SUBACCT	0	0	0	0
		44706A - ST-PD 1/2 1020 SUBACCT	21,246	18,020	0	0
		44709 - ST-PROB JJA YTH OFFNDR	0	0	0	0
		44709A - ST-PROB YTH OFFDR BGSA	137,058	114,140	0	0
		44710 - ST-PROB JJA JUV RNTRY	0	0	0	0
		44710A - ST-PROB JUV RNTRY GSA	0	0	0	0
		44711 - ST MH-BEHAV HLTH SUB	0	0	0	0
		44711A - ST MH-BEHAV HLTH SUB	1,576,334	1,625,085	0	0
		44712 - ST-MH AB118 SUBACCT	0	0	0	0
		44712A - ST-MH AB 118 SUBACCT	880,268	842,709	0	0
		44713 - ST-MH BEHAV HLTH SUBACCT	0	0	0	0
		44713A - DO NOT USE USE 44711A	0	0	0	0
		44714 - ST-DON'T USE	0	0	0	0
		44715 - ST-SO SLESA	0	0	0	0
		44715A - ST-SO ELEAS SUBACCT	393,899	500,000	0	0
		44716 - ST-SO CAL EMA	0	0	0	0
		44716A - ST-SO CAL EMA SUBACCT	29,486	29,486	0	0
		44718 - ST-PRB/SO/DA COPS, JV JST	0	0	0	0
		44718A - ST-PROB/DA/SO JV JST SUB	(24,393)	0	0	0
		44720 - ST-SS ADLT PROTCT SVC	0	0	0	0
		44720A - ST-SS ADLT PROT SVC SUB	0	0	0	0
		44725 - ST-SS FOSTER CARE	0	0	0	0
		44725A - ST-SS FOSTER CARE SUB	0	0	0	0

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Govermental Funds
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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44730 - ST-SS FOSTR CARE ADMIN	0	0	0	0
		44730A - ST-SS FOSTER CARE ADM SUB	0	0	0	0
		44735 - ST-SS CHLD WELFARE SVC	0	0	0	0
		44735A - ST-SS CHLD WELF SVC SUB	0	0	0	0
		44740 - ST-SS ADOPT ADMIN	0	0	0	0
		44740A - ST-SS ADOPT ADM SUBACCT	0	0	0	0
		44745 - ST-SS CHLD ABUSE PRVNTN	0	0	0	0
		44745A - ST-SS CHLD AB PRVNT SUB	0	0	0	0
		44750 - ST-SS ADOPT ASST PROG	0	0	0	0
		44750A - ST-ADOPT ASST SUBACCT	0	0	0	0
		44760 - ST-A/D DRUG COURT	0	0	0	0
		44760A - ST-A/D DRUG CT SUBACCT	1,318	0	0	0
		44765 - ST-A/D NONDRUG M/CAL	0	0	0	0
		44765A - ST-A/D NONDRUG SUBACCT	0	0	0	0
		44770 - ST-A/D DRUG M/CAL	0	0	0	0
		44770A - ST-A/D DRUG M/CAL SUB	0	0	0	0
		44780 - ST-SS CAL WORKS MOE	0	0	0	0
		44780A - ST-SS CAL WORKS MOE	484,630	405,988	0	0
		44781 - ST-SS PROT SVC SUBACCT	0	0	0	0
		44781A - ST-SS PROT SVC SUBACCT	3,224,082	3,307,422	0	0
		44782 - ST-FAMILY SPT SUBACT	0	0	0	0
		44782A - ST-FAMILY SPT SUBACT	3,519,544	2,921,911	0	0
		Total 44 - STATE & FEDERAL AID	**10,836,541**	**10,198,333**	**0**	**0**
	Total 0009 - AUD- CO LOCAL REV 2011 FINANCING SOURCES		**10,851,107**	**10,198,333**	**0**	**0**
	0011 - TITLE III					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	10,907	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**10,907**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44512 - HR 2389	237,364	258,980	251,721	251,721

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		Total 44 - STATE & FEDERAL AID	**237,364**	**258,980**	**251,721**	**251,721**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0011 - TITLE III FINANCING SOURCES	**248,271**	**258,980**	**251,721**	**251,721**
0013 - DEPT. SOCIAL SERVICES						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43067 - BOOTH RENTAL	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	164,834	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**164,834**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44044 - STATE-VEH LIC FEES	0	0	0	0
		44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
		44061 - STATE ARC ASSISTANCE	2,046,933	2,305,301	2,200,000	2,200,000
		44090 - STATE-PUBLIC ASST.PROGRAM	406,754	618,583	600,000	600,000
		44091 - STATE ARC ASSISTANCE	29,246	12,399	2,200,000	2,200,000
		44093 - STATE - CMSP INCENTIVE	0	0	600,000	600,000
		44171 - ST CHILD POVERTY SUBACT	0	0	0	0
		44381 - ACCESS TO TECH GRANT	26,258	38,080	30,000	30,000
		44400 - FEDL-WELFARE PUB. ADMIN.	1,163,408	1,157,457	157,462	157,462
		44430 - FEDL-PUBLIC ASST.PROGRAM	843,262	776,389	1,000,000	1,000,000
		44520 - FEDL-OTHER & FAA	28,400	28,611	1,000,000	1,000,000
		Total 44 - STATE & FEDERAL AID	**4,544,261**	**4,936,820**	**7,787,462**	**7,787,462**
	46 - OTHER REVENUE					
		46064 - 6 MO. OLD CANCELLED WRTS.	0	0	0	0
		46067 - 6MON.OLD PAYROLL WARRANTS	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	1,987	1,897	3,500	3,500
		46209 - ADMIN REPAYMENT	13,349	16,825	20,000	20,000
		46210 - REPAYMENT OF AID	48,768	67,567	55,000	55,000

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	46 - OTHER REVENUE (continued)					
		46251 - REIMBURSEMENTS/REFUNDS	248	13,122	2,000	2,000
		46253 - REIMB - CO DISASTR RESPONS	1,861	0	0	0
		46500 - CONTRIBS. FROM PUBLIC	0	0	0	0
		46999 - REIMB PR YR VOID WARRANT	0	0	0	0
		Total 46 - OTHER REVENUE	**66,213**	**99,411**	**80,500**	**80,500**
	48 - TRANSFER					
		48000 - TRANSFER-IN	18,000,000	3,000,000	3,000,000	8,000,000
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48011 - TRN - ADMIN	0	0	185,000	185,000
		48012 - TRN - ASSISTANCE	0	0	385,000	385,000
		48100 - TRF IN DIASTER	0	0	0	0
		48720 - TRN-SS ADULT PROTCT SVC	0	0	0	0
		48725 - TRN-SS ADULT FOSTER CARE	0	0	0	0
		48730 - TRN-SS FOSTR CARE ADMIN	0	0	0	0
		48735 - TRN-SS CHLD WELFARE SVC	0	0	0	0
		48740 - TRS-SS ADOPT ADMIN	0	0	0	0
		48745 - TRN-SS CHLD ABUSE PRVNT	0	0	0	0
		48750 - TRN-SS ADOPT ASST PROG	0	0	0	0
		48781 - TR-SS-PROTECTIVE SVC	0	0	0	0
		48782 - TRN-FAMILY SPT SUBACT	0	0	0	0
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**18,000,000**	**3,000,000**	**3,570,000**	**8,570,000**
	Total 0013 - DEPT. SOCIAL SERVICES FINANCING SOURCES		**22,775,308**	**8,036,231**	**11,437,962**	**16,437,962**
	0013 0013P - REALIGN - PROT SERVICES					
		43 - USE OF MONEY PROPERTY				
		43010 - INTEREST-INVESTED FUNDS	206,654	248,483	220,000	220,000
		Total 43 - USE OF MONEY & PROPERTY	**206,654**	**248,483**	**220,000**	**220,000**
		48 - TRANSFER				
		48000 - TRANSFER-IN	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48781 - TR-SS-PROTECTIVE SVC	2,026,544	3,088,481	2,500,000	2,500,000

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	48 - TRANSFER (continued)					
		Total 48 - TRANSFER	**2,026,544**	**3,088,481**	**2,500,000**	**2,500,000**
13 0013P - REALIGN - PROT SERVICES FINANCING SOURCES			**2,233,198**	**3,336,964**	**2,720,000**	**2,720,000**
0013 0013R - SS - REALIGNMENT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	425,216	291,152	430,000	430,000
		Total 43 - USE OF MONEY & PROPERTY	**425,216**	**291,152**	**430,000**	**430,000**
	44 - STATE FEDERAL AID					
		44142 - ST.-AID HLTH REALIGN. REV	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48720 - TRN-SS ADULT PROTCT SVC	1,461,548	2,514,427	1,500,000	1,500,000
		48725 - TRN-SS ADULT FOSTER CARE	286,131	285,058	300,000	300,000
		48780 - TRN-SS CAL WORKS MOE	350,010	447,532	400,000	400,000
		48782 - TRN-FAMILY SPT SUBACT	422,117	596,391	500,000	500,000
		Total 48 - TRANSFER	**2,519,806**	**3,843,408**	**2,700,000**	**2,700,000**
Total 0013 0013R - SS - REALIGNMENT FINANCING SOURCES			**2,945,022**	**4,134,560**	**3,130,000**	**3,130,000**
0014 - MENTAL HEALTH						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	100,437	120,334	80,000	80,300
		43998 - UNREALZED GAINS/LOSSES	62,935	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**163,372**	**120,334**	**80,000**	**80,300**
	44 - STATE FEDERAL AID					
		44044 - STATE-VEH LIC FEES	(38,140)	14,130	125,000	50,000
		44142 - ST.-AID HLTH REALIGN. REV	484,223	44,919	41,941	41,941
		44290 - STATE-OTHER	867,700	177,050	557,189	937,189
		44295 - STATE-MENTAL HEALTH	2,333,144	539,303	2,750,000	2,750,000
		44296 - ST-MH EPSDT SV	0	0	0	0
		44297 - ST-MH-HFP SV	0	0	0	0
		44298 - ST-MH KATIE A SV	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44515 - FED-MENTAL HEALTH	0	121,182	0	200,000
		48296 - ST-MHEPSDTSV TI	0	0	0	0
		48297 - ST-MH-HFP SV TI	0	0	0	0
		48298 - ST-MH KATIE A SV TI	0	0	0	0
		48515 - FED-MENTAL HLTH TI	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**3,646,927**	**896,584**	**3,474,130**	**3,979,130**
	45 - CHARGES FOR SERVICES					
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		45143 - MISC HLTH CONTRACTS	0	0	0	0
		45150 - MENTAL HEALTH-PATIENT FEE	30,665	37,642	20,000	30,000
		45156 - M.H. OUT OF COUNTY MATCH	0	0	0	0
		45200 - OTHR SVC OR SVC TO CRTS	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**30,665**	**37,642**	**20,000**	**30,000**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	260	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	33	0	0	0
		Total 46 - OTHER REVENUE	**293**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	0	202,726	203,700	330,000
		48002 - TRANSFER-IN2	0	12,151	25,000	78,800
		48003 - TRANSFER-IN3	0	0	0	0
		48004 - TRANSFER-IN4	0	0	0	0
		48005 - TRANSFER-IN5	0	402	9,322	45,000
		48006 - TRANSFER-IN6	11,822	22,013	20,412	20,412
		48007 - TSF-IN CRF REIMB	0	0	21,247	33,000
		48008 - TRANSFER-IN8	0	0	95,000	95,000
		48009 - TRAN IN/OUT	0	0	0	0
		48100 - TRF IN DIASTER	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	48 - TRANSFER (continued)					
		48211 - CONTRI TRANS FR CO GEN	0	0	7,672	7,672
		48296 - ST-MHEPSDTSV TI	645,332	728,244	289,045	440,000
		48297 - ST-MH-HFP SV TI	77,395	80,916	40,000	45,000
		48298 - ST-MH KATIE A SV TI	128,619	80,916	40,000	45,000
		48515 - FED-MENTAL HLTH TI	696,555	728,244	407,639	440,000
		48712 - TRN-MH AB118 SUBACCT	825,187	861,567	875,000	875,000
		Total 48 - TRANSFER	**2,384,910**	**2,717,179**	**2,034,037**	**2,454,884**
		Total 0014 - MENTAL HEALTH FINANCING SOURCES	**6,226,167**	**3,771,739**	**5,608,167**	**6,544,314**
0014 0014A - MENTAL HLTH MHSA						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	73,832	111,169	70,000	70,000
		Total 43 - USE OF MONEY & PROPERTY	**73,832**	**111,169**	**70,000**	**70,000**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44290 - STATE-OTHER	1,941,078	2,869,769	2,600,000	2,600,000
		44295 - STATE-MENTAL HEALTH	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**1,941,078**	**2,869,769**	**2,600,000**	**2,600,000**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	134,686	0	0	0
		480001 - TRANSFER FR OTHER AGENCY	0	0	150,000	150,000
		48001 - TRANSFER-IN1	0	0	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		48003 - TRANSFER-IN3	0	0	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48009 - TRAN IN/OUT	0	0	0	0
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**134,686**	**0**	**150,000**	**150,000**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
otal 0014 0014A - MENTAL HLTH MHSA FINANCING SOURCES			**2,149,596**	**2,980,938**	**2,820,000**	**2,820,000**
0014 0014B - MENTAL HLTH BEHAVIORAL HL						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	(370)	(852)	300	300
		Total 43 - USE OF MONEY & PROPERTY	**(370)**	**(852)**	**300**	**300**
	44 - STATE FEDERAL AID					
		44079 - STATE- CORR AB109	0	0	0	0
		44290 - STATE-OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46253 - REIMB - CO DISASTR RESPONS	1,203	0	0	0
		Total 46 - OTHER REVENUE	**1,203**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	78,058	81,456
		480000 - TRANSFER	0	0	0	0
		480001 - TRANSFER FR OTHER AGENCY	0	0	0	0
		480002 - TRANSFER FR OTHER AGENCY	0	0	0	0
		48079 - TRN-CCPIF AB109	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**78,058**	**81,456**
)14B - MENTAL HLTH BEHAVIORAL HL FINANCING SOURCES			**833**	**(852)**	**78,358**	**81,756**
0014 0014C - CAL-WORKS M.H. A.D.						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	(646)	(889)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**(646)**	**(889)**	**0**	**0**
	44 - STATE FEDERAL AID					
		44288 - STATE - CAL WORKS	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	46 - OTHER REVENUE (continued)					
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	0014 0014C - CAL-WORKS M.H. & A.D. FINANCING SOURCES		**(646)**	**(889)**	**0**	**0**
	0014 0014H - SIERRA HOUSE BOARD CARE					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	(60)	(460)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**(60)**	**(460)**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
		45298 - BRD & CARE- S.O.C.	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	0	0	0	0
		48004 - TRANSFER-IN4	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	)14H - SIERRA HOUSE BOARD & CARE FINANCING SOURCES		**(60)**	**(460)**	**0**	**0**
	0014 0014S - SAMHSA					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	(1,995)	(2,243)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**(1,995)**	**(2,243)**	**0**	**0**
	44 - STATE FEDERAL AID					
		44295 - STATE-MENTAL HEALTH	0	0	0	0
		44295P - STATE- MENTAL HLTH	0	0	0	0
		44431 - FEDERAL - SAMHSA	182,155	178,018	311,097	311,097
		44431P - FEDERAL -SAMHSA	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**182,155**	**178,018**	**311,097**	**311,097**
	45 - CHARGES FOR SERVICES					
		45150P - MNTL HTLH PATIENT -PRIOR	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45152 - DROP IN CENTER - SAMHSA	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	0	0	0	0
		48004 - TRANSFER-IN4	0	0	0	0
		48005 - TRANSFER-IN5	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0014 0014S - SAMHSA FINANCING SOURCES	**180,160**	**175,775**	**311,097**	**311,097**
0014 0014W - WRAP AROUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	146	207	0	0
		Total 43 - USE OF MONEY & PROPERTY	**146**	**207**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0014 0014W - WRAP AROUND FINANCING SOURCES	**146**	**207**	**0**	**0**
0015 - PUBLIC HEALTH						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	30,507	44,600	0	0
		43998 - UNREALZED GAINS/LOSSES	9,557	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**40,064**	**44,600**	**0**	**0**
	44 - STATE FEDERAL AID					
		44044 - STATE-VEH LIC FEES	1,533,933	1,004,242	840,000	840,000
		44044P - STATE-VEH LIC FEES PR YR	0	0	0	0
		44101 - STATE-AID FOR ALCOHOL	32,535	0	0	0
		44141 - ST.-AID HLTH CAT. PROGRAM	1,244,676	1,908,720	4,184,096	4,184,096
		44141P - ST AID HLTH CAT PRIOR YR	638,950	995,038	0	0
		44142 - ST.-AID HLTH REALIGN. REV	472,181	554,372	0	0
		44142P - ST -HTLH REALIGN PR	0	0	0	0
		44143 - ST. AID REALIGN BACKFILL	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44144 - STATE-AID PERINATAL D&A	0	0	0	0
		44145 - STATE-CHILD LEAD GRANT	0	0	0	0
		44145P - STATE-CHILD LEAD PR	37,105	14,046	0	0
		44149 - STATE-HEALTH ADMIN-TCS	300,000	300,000	300,000	300,000
		44149P - STATE- HLTH ADMIN TSC PR	0	0	0	0
		44290 - STATE-OTHER	0	0	0	0
		44415 - FEDERAL - OTHER	0	0	0	0
		44427 - FED.AID HEALTH CAT.	0	0	242,336	242,336
		44427P - FED- HLTH CAT PRIOR	0	0	0	0
		44516 - FED-BLOCK GRANT ALCOHOL	0	0	0	0
		44516P - FED-BLOCK GRANT ALCOHOL	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**4,259,380**	**4,776,418**	**5,566,432**	**5,566,432**
	45 - CHARGES FOR SERVICES					
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		45140 - HEALTH FEES - OTHER	11,800	23,964	30,000	30,000
		45140P - MNT HLTH FEES-PR YEAR	143	828	0	0
		45143 - MISC HLTH CONTRACTS	257,838	529,012	276,000	276,000
		45143P - MISC HLTH CONTRACTS	0	464,775	0	0
		Total 45 - CHARGES FOR SERVICES	**269,781**	**1,018,579**	**306,000**	**306,000**
	46 - OTHER REVENUE					
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46082 - SALE OF SURPLUS PROP	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	300	3,886	0	0
		46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
		Total 46 - OTHER REVENUE	**300**	**3,886**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	89,280	60,922	65,000	65,000
		48002 - TRANSFER-IN2	0	0	0	0
		48003 - TRANSFER-IN3	4,582	928	3,100	3,100

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	48 - TRANSFER (continued)					
		48004 - TRANSFER-IN4	57,127	105,362	110,000	110,000
		48005 - TRANSFER-IN5	0	0	143,533	143,533
		48006 - TRANSFER-IN6	0	0	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48008 - TRANSFER-IN8	0	0	0	0
		48100 - TRF IN DIASTER	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	66,296	66,295	66,295	66,295
		48765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
		Total 48 - TRANSFER	**217,285**	**233,507**	**387,928**	**387,928**
		Total 0015 - PUBLIC HEALTH FINANCING SOURCES	**4,786,810**	**6,076,990**	**6,260,360**	**6,260,360**
0015 0015E - E.M.S.						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	499	540	0	0
		Total 43 - USE OF MONEY & PROPERTY	**499**	**540**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45142 - HLTH EMS	41,345	44,508	62,000	62,000
		Total 45 - CHARGES FOR SERVICES	**41,345**	**44,508**	**62,000**	**62,000**
		Total 0015 0015E - E.M.S. FINANCING SOURCES	**41,844**	**45,048**	**62,000**	**62,000**
0015 0015M - PUBLIC HEALTH - MAA ADMIN						
	46 - OTHER REVENUE					
		46253 - REIMB - CO DISASTR RESPONS	294	0	0	0
		Total 46 - OTHER REVENUE	**294**	**0**	**0**	**0**
		0015M - PUBLIC HEALTH - MAA ADMIN FINANCING SOURCES	**294**	**0**	**0**	**0**
0015 0015P - PUBLIC HLTH EMRG PREPAR						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	6,760	3,090	0	0
		Total 43 - USE OF MONEY & PROPERTY	**6,760**	**3,090**	**0**	**0**
	44 - STATE FEDERAL AID					
		44141 - ST.-AID HLTH CAT. PROGRAM	82,774	0	257,759	257,759
		44141P - ST AID HLTH CAT PRIOR YR	96,164	192,231	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		Total 44 - STATE & FEDERAL AID	**178,938**	**192,231**	**257,759**	**257,759**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	0	0	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	0015P - PUBLIC HLTH EMRG PREPAR FINANCING SOURCES		**185,698**	**195,321**	**257,759**	**257,759**
	0015 0015V - HEALTH VITAL STATISTICS					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	222	320	0	0
		Total 43 - USE OF MONEY & PROPERTY	**222**	**320**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45132 - HLTH. VRIP H & S 10605.3	2,203	2,390	1,800	1,800
		45137 - HLTH B & D 1605.5	4	2	200	200
		Total 45 - CHARGES FOR SERVICES	**2,207**	**2,392**	**2,000**	**2,000**
	15 0015V - HEALTH VITAL STATISTICS FINANCING SOURCES		**2,429**	**2,712**	**2,000**	**2,000**
	0016 - ALCOHOL DRUG					
	42 - FINES PENALTIES					
		42060 - CO ALC ABUSE/PREV.1463.25	2,998	2,771	3,105	3,105
		Total 42 - FINES & PENALTIES	**2,998**	**2,771**	**3,105**	**3,105**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	5,511	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**5,511**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44101 - STATE-AID FOR ALCOHOL	0	0	0	0
		44144 - STATE-AID PERINATAL D&A	0	0	0	0

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Govermental Funds

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44226 - STATE - DRUG COURT	0	0	0	0
		44290 - STATE-OTHER	0	0	500,000	0
		44295 - STATE-MENTAL HEALTH	0	0	0	250,000
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44516 - FED-BLOCK GRANT ALCOHOL	602,269	341,795	440,000	440,000
		44516P - FED-BLOCK GRANT ALCOHOL	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**602,269**	**341,795**	**940,000**	**690,000**
	45 - CHARGES FOR SERVICES					
		45143 - MISC HLTH CONTRACTS	0	0	0	0
		45263 - FIRST OFFENDER	0	0	0	0
		45272 - CLIENT FEES DRUG/ALCOHOL	237	0	0	0
		45305 - DRUG COURT FEE	0	0	0	0
		45330 - DRUG PROG. FEE/DIVERSION	2,814	3,119	3,291	3,291
		45331 - ASSMT VC 23649 $100	6,312	5,801	7,075	7,075
		Total 45 - CHARGES FOR SERVICES	**9,363**	**8,920**	**10,366**	**10,366**
	46 - OTHER REVENUE					
		46607 - OTHER MISCELLANEOUS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	0	0	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		48003 - TRANSFER-IN3	0	0	0	0
		48004 - TRANSFER-IN4	0	0	0	0
		48760 - TRN-A/D DRUG COURT	0	0	0	250,000
		48765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
		48765P - TRN-S/D NON DRUG M/CAL	0	0	0	0
		48770 - TRN-A/D DRUG M/CAL	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**250,000**
		Total 0016 - ALCOHOL & DRUG FINANCING SOURCES	**620,141**	**353,486**	**953,471**	**953,471**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
0016 0016A - AD PROP 36						
	45 - CHARGES FOR SERVICES					
		45272 - CLIENT FEES DRUG/ALCOHOL	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
		Total 0016 0016A - A&D PROP 36 FINANCING SOURCES	**0**	**0**	**0**	**0**
0017 0017C - SHERIFF CIVIL OPERATIONS						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	258	370	50	50
		Total 43 - USE OF MONEY & PROPERTY	**258**	**370**	**50**	**50**
	45 - CHARGES FOR SERVICES					
		45082 - S.O. CIVIL OPERATIONS	8,203	7,465	6,000	7,000
		Total 45 - CHARGES FOR SERVICES	**8,203**	**7,465**	**6,000**	**7,000**
		7 0017C - SHERIFF CIVIL OPERATIONS FINANCING SOURCES	**8,461**	**7,835**	**6,050**	**7,050**
0017 0017F - SHRFF -ASSET FORFEITR EDU						
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	0	0	0	0
		44358 - STATE - ASSET SEIZURE	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
		0017F - SHRFF -ASSET FORFEITR EDU FINANCING SOURCES	**0**	**0**	**0**	**0**
0017 0017G - SHERIFF -GRANTS						
	40 - TAX REVENUE					
		40020 - CURRENT UNSECURED TAXES	39,927	39,436	39,926	39,926
		Total 40 - TAX REVENUE	**39,927**	**39,436**	**39,926**	**39,926**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44055 - STATE AID AB 443	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44065 - STATE-TOBACCO GRANT	0	0	0	0
		44079 - STATE- CORR AB109	0	0	0	0
		44095 - RESIL ALLOC FOR PSPS 2019	0	0	0	0
		44109 - STATE-AID OHV (LIC FEES)	48,439	27,382	23,000	23,000
		44110 - STATE-OHV GRANT SHERIFF	34,892	20,268	28,486	19,628
		44110P - STATE-OHV GRANT SHERIFF	0	25,071	0	8,858
		44132 - STATE HOMELAND DEFENSE	87,184	7,300	271,907	222,343
		44132P - STATE -HOME LAND DEF	0	0	0	46,394
		44251 - STATE-CRT SEC AB 118	0	0	0	0
		44260 - STATE-BOAT PATROL	267,417	123,193	132,511	132,511
		44260P - STATE -BOAT PATROL	0	0	0	57,426
		44263 - STATE-OCJP S.O. DC	0	0	0	0
		44263P - STATE- OCJP SO DC	0	0	0	0
		44290 - STATE-OTHER	29,982	0	55,000	55,000
		44290P - STATE OTHER	0	0	0	0
		44375 - STATE-CALOES HAZ MIT	0	0	0	0
		44375P - STATE-CALOES HAZ MIT PY	0	0	0	0
		44380 - STATE- EMPG/OES	318,326	0	0	0
		44380P - STATE EMPG/OES	0	0	0	0
		44393 - ST- SLESF & JUVNL JST	173,908	196,135	104,500	104,500
		44393P - SLESF/JUV SLESF	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44416 - FEDERAL JAG GRANT	0	0	0	0
		44416P - FEDERAL JAG GRANT	0	0	0	0
		44500 - FEDL-LAW ENFORCEMENT	27,550	25,425	35,000	28,000
		44520 - FEDL-OTHER & FAA	12,788	897	5,000	5,000
		44520P - FEDL-OTHER & FAA	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**1,000,486**	**425,671**	**655,404**	**702,660**
	45 - CHARGES FOR SERVICES					
		45040 - LEASE PAYMENT	0	11,215	29,000	29,000
		45223 - ELECTRONIC MONITORING FEE	7,762	7,762	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45510 - BAILIFF SERVICES	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**7,762**	**18,977**	**29,000**	**29,000**
	46 - OTHER REVENUE					
		46024 - OTHER - SERVICE PROVIDED	64,233	69,082	72,000	72,000
		46056 - MEDCOM - RADIO	0	42,000	18,000	18,000
		46070 - CNTRB FR OTHR AGENCY	21,957	26,362	902,000	902,000
		46070P - CONTRI OTHR AGENCY PRIOR	0	0	0	0
		46082 - SALE OF SURPLUS PROP	6,244	770	0	0
		46239 - DONATIONS	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	9,107	195,824	45,000	45,000
		Total 46 - OTHER REVENUE	**101,541**	**334,038**	**1,037,000**	**1,037,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	50,608	239,652	408,624	417,417
		48001 - TRANSFER-IN1	1,243	586	596	0
		48002 - TRANSFER-IN2	0	5,462	0	0
		48003 - TRANSFER-IN3	0	0	0	0
		48005 - TRANSFER-IN5	0	0	5,076	5,076
		48021 - TRF IN - ARPA FUNDS	0	120,297	351,274	351,274
		48079 - TRN-CCPIF AB109	534,685	568,117	632,308	632,308
		48100 - TRF IN DIASTER	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		48212 - CONTRI TRANS FR G.F.	0	0	0	0
		48700 - TRN-ST SO TRIAL CRT SEC	498,644	489,970	441,000	441,000
		48715 - TRN-SO SLESA	500,000	500,000	500,000	500,000
		48716 - TRN-SO CAL EMA	29,486	29,486	29,486	29,486
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**1,614,666**	**1,953,570**	**2,368,364**	**2,376,561**
		Total 0017 0017G - SHERIFF -GRANTS FINANCING SOURCES	**2,764,382**	**2,771,692**	**4,129,694**	**4,185,147**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
0017 0017I - INMATE WELFARE FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,362	2,018	50	50
		Total 43 - USE OF MONEY & PROPERTY	**1,362**	**2,018**	**50**	**50**
	46 - OTHER REVENUE					
		46018 - COMMISSARY	38,608	41,185	30,000	35,000
		46055 - UNCLAIMED FUNDS	0	0	0	0
		46239 - DONATIONS	0	0	0	0
		Total 46 - OTHER REVENUE	**38,608**	**41,185**	**30,000**	**35,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	4,215	1,622	2,253	8,676
		Total 48 - TRANSFER	**4,215**	**1,622**	**2,253**	**8,676**
I 0017 0017I - INMATE WELFARE FUND FINANCING SOURCES			**44,185**	**44,825**	**32,303**	**43,726**
0017 0017N - NARCOTICS FUND						
	42 - FINES PENALTIES					
		42014 - ASSETS FORFEITURE	0	0	0	0
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,415	1,897	300	300
		43998 - UNREALZED GAINS/LOSSES	14,861	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**16,276**	**1,897**	**300**	**300**
	44 - STATE FEDERAL AID					
		44412 - FED-ASSET FORFEITURE	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46082 - SALE OF SURPLUS PROP	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total 0017 0017N - NARCOTICS FUND FINANCING SOURCES			**16,276**	**1,897**	**300**	**300**
0018 - DA - ADULT DRUG COURT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	(113)	0	0	0

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Special Revenue Funds (continued)						
	43 - USE OF MONEY PROPERTY (continued)					
		Total 43 - USE OF MONEY & PROPERTY	**(113)**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44415 - FEDERAL - OTHER	155,735	55,952	0	0
		Total 44 - STATE & FEDERAL AID	**155,735**	**55,952**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total 0018 - DA - ADULT DRUG COURT FINANCING SOURCES			**155,622**	**55,952**	**0**	**0**
0019 - CARES ACT - COVID19						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,474	2,032	0	0
		43998 - UNREALZED GAINS/LOSSES	563	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**2,037**	**2,032**	**0**	**0**
	44 - STATE FEDERAL AID					
		44089 - SB89 COVID19 EMERG HMLESS	0	0	0	0
		44143 - ST. AID REALIGN BACKFILL	0	0	0	0
		44415 - FEDERAL - OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total 0019 - CARES ACT - COVID19 FINANCING SOURCES			**2,037**	**2,032**	**0**	**0**
0021 - ARPA 2021						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	50,471	46,825	0	0
		43998 - UNREALZED GAINS/LOSSES	10,965	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**61,436**	**46,825**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	1,826,520	0	0	0
		Total 44 - STATE & FEDERAL AID	**1,826,520**	**0**	**0**	**0**
Total 0021 - ARPA 2021 FINANCING SOURCES			**1,887,956**	**46,825**	**0**	**0**
0022 - DISASTER RESPONSE FUND						
	46 - OTHER REVENUE					
		46060 - OTHER-MISCELLANEOUS	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	46 - OTHER REVENUE (continued)					
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	73,510	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	55,748	567,003	250,000	250,000
		Total 46 - OTHER REVENUE	**129,258**	**567,003**	**250,000**	**250,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	432,501	432,534
		Total 48 - TRANSFER	**0**	**0**	**432,501**	**432,534**
al 0022 - DISASTER RESPONSE FUND FINANCING SOURCES			**129,258**	**567,003**	**682,501**	**682,534**
0023 - DISASTR RECOV OP CNTR DROC						
	46 - OTHER REVENUE					
		46060 - OTHER-MISCELLANEOUS	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		46255 - DISASTER RESP INSUR REIMB	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	1,073
		Total 48 - TRANSFER	**0**	**0**	**0**	**1,073**
23 - DISASTR RECOV OP CNTR DROC FINANCING SOURCES			**0**	**0**	**0**	**1,073**
0025 - COUNTY LOCAL REV AB109						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	4,947	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**4,947**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44079 - STATE- CORR AB109	0	0	0	0
		44079A - TRN-SO LOCAL COMM CORR	1,180,672	1,182,414	1,243,026	1,243,026
		44143 - ST. AID REALIGN BACKFILL	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**1,180,672**	**1,182,414**	**1,243,026**	**1,243,026**
	48 - TRANSFER					
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	48 - TRANSFER (continued)					
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0025 - COUNTY LOCAL REV AB109 FINANCING SOURCES	**1,185,619**	**1,182,414**	**1,243,026**	**1,243,026**
	0026 - LOCAL ASSISTANCE TCF					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	53,665	198,860	0	0
		Total 43 - USE OF MONEY & PROPERTY	**53,665**	**198,860**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44415 - FEDERAL - OTHER	3,762,368	3,756,468	149,596	149,596
		Total 44 - STATE & FEDERAL AID	**3,762,368**	**3,756,468**	**149,596**	**149,596**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0026 - LOCAL ASSISTANCE & TCF FINANCING SOURCES	**3,816,033**	**3,955,328**	**149,596**	**149,596**
	0035 - CHILD SUPPORT					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	10,785	13,705	0	0
		43998 - UNREALZED GAINS/LOSSES	3,936	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**14,721**	**13,705**	**0**	**0**
	44 - STATE FEDERAL AID					
		44170 - STATE-CHILD SUPPORT	199,037	273,296	323,640	290,072
		44411 - FED-CHILD SUPPORT	350,550	495,574	628,242	563,083
		Total 44 - STATE & FEDERAL AID	**549,587**	**768,870**	**951,882**	**853,155**
	48 - TRANSFER					
		48000 - TRANSFER-IN	9,894	0	0	0
		48005 - TRANSFER-IN5	0	0	16,342	16,342
		Total 48 - TRANSFER	**9,894**	**0**	**16,342**	**16,342**
		Total 0035 - CHILD SUPPORT FINANCING SOURCES	**574,202**	**782,575**	**968,224**	**869,497**
	0037 - DNA PENALTY (PROP 69)					
	42 - FINES PENALTIES					
		42037 - DNA PENALTY (PROP 69)	4,377	0	4,200	2,200

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	42 - FINES PENALTIES (continued)					
		Total 42 - FINES & PENALTIES	**4,377**	**0**	**4,200**	**2,200**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	548	788	50	50
		43998 - UNREALZED GAINS/LOSSES	214	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**762**	**788**	**50**	**50**
		Total 0037 - DNA PENALTY (PROP 69) FINANCING SOURCES	**5,139**	**788**	**4,250**	**2,250**
	0046 - PROB GRANT DEPT(S)					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	16,936	26,764	4,524	4,524
		43998 - UNREALZED GAINS/LOSSES	14,746	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**31,682**	**26,764**	**4,524**	**4,524**
	44 - STATE FEDERAL AID					
		44079 - STATE- CORR AB109	0	0	0	0
		44226 - STATE - DRUG COURT	0	0	0	0
		44290 - STATE-OTHER	0	0	0	0
		44340 - STATE-JUVENILE PREV.PROB.	0	0	0	0
		44340P - STATE JUVENILE PROV PROB	0	0	0	0
		44393 - ST- SLESF & JUVNL JST	297,065	132,574	100,000	100,000
		44393P - SLESF/JUV SLESF	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44408P - FEDERAL STIMULUS	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**297,065**	**132,574**	**100,000**	**100,000**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48010 - TRF FR AOD	0	0	0	0
		48079 - TRN-CCPIF AB109	311,002	0	266,484	266,484
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48709 - TRN-PROB JJA YTH OFFNDR	138,113	133,522	117,000	117,000
		48709A - TRN-PROB JJA YTH OFFNDR	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	48 - TRANSFER (continued)					
		48713 - TRN-JPA BASE ACCOUNT	124,357	41,452	0	0
		48714 - TRN-JPA GROWTH ACCOUNT	134,908	0	0	0
		Total 48 - TRANSFER	**708,380**	**174,974**	**383,484**	**383,484**
		Total 0046 - PROB GRANT DEPT(S) FINANCING SOURCES	**1,037,127**	**334,312**	**488,008**	**488,008**
	0046 0046C - CRIMINAL LAB PENALTY					
	42 - FINES PENALTIES					
		45823 - CIMINAL LAB PENALTY	0	0	0	0
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	404	588	0	0
		Total 43 - USE OF MONEY & PROPERTY	**404**	**588**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45823 - CIMINAL LAB PENALTY	1,114	795	0	0
		Total 45 - CHARGES FOR SERVICES	**1,114**	**795**	**0**	**0**
		0046 0046C - CRIMINAL LAB PENALTY FINANCING SOURCES	**1,518**	**1,383**	**0**	**0**
	0046 0046D - PROB-DIV JUV					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	10,275	21,779	20,000	20,000
		Total 43 - USE OF MONEY & PROPERTY	**10,275**	**21,779**	**20,000**	**20,000**
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	0	0	0	0
		44204 - JUV JUSTICE REALIN BLCOK GRANT	0	0	0	0
		44205 - JUV JUST DATA COLL	0	42,909	0	0
		44719 - ST-YTH PROGRAM FCL	0	47,086	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**89,995**	**0**	**0**
	48 - TRANSFER					
		48711 - TRANSFER-IN JUV JUST	250,000	250,000	250,000	250,000
		Total 48 - TRANSFER	**250,000**	**250,000**	**250,000**	**250,000**
		Total 0046 0046D - PROB-DIV JUV FINANCING SOURCES	**260,275**	**361,774**	**270,000**	**270,000**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
0046 0046P - PROB-PRETRIAL						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	367	431	0	0
		Total 43 - USE OF MONEY & PROPERTY	**367**	**431**	**0**	**0**
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	41,756	0	0	0
		Total 44 - STATE & FEDERAL AID	**41,756**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	44,915	0	0
		48708 - PROB PRETRIAL-TRF IN	0	84,827	140,000	140,000
		Total 48 - TRANSFER	**0**	**129,742**	**140,000**	**140,000**
		Total 0046 0046P - PROB-PRETRIAL FINANCING SOURCES	**42,123**	**130,173**	**140,000**	**140,000**
0046 0046R - PROB-ADULT HIGH RISK						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	22,792	31,621	3,456	3,456
		Total 43 - USE OF MONEY & PROPERTY	**22,792**	**31,621**	**3,456**	**3,456**
	44 - STATE FEDERAL AID					
		44009 - STATE- SB678 PROB	442,681	332,011	200,000	418,334
		44009P - STATE SB678 PROB	0	0	0	0
		44290 - STATE-OTHER	10,250	10,250	0	0
		Total 44 - STATE & FEDERAL AID	**452,931**	**342,261**	**200,000**	**418,334**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
		0046 0046R - PROB-ADULT HIGH RISK FINANCING SOURCES	**475,723**	**373,882**	**203,456**	**421,790**
0047 - PLAN - DWR DACTI						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	1	0	0
		43998 - UNREALZED GAINS/LOSSES	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**1**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
		Total 0047 - PLAN - DWR DACTI FINANCING SOURCES	**0**	**1**	**0**	**0**
	0048 - Plan Prop 1 IRWM					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	6,083	5,956	0	0
		43998 - UNREALZED GAINS/LOSSES	3,595	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**9,678**	**5,956**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	7,345	834,505	14,758	120,137
		Total 44 - STATE & FEDERAL AID	**7,345**	**834,505**	**14,758**	**120,137**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0048 - Plan Prop 1 IRWM FINANCING SOURCES	**17,023**	**840,461**	**14,758**	**120,137**
	0049 - PLAN GRANT-DWR/SGM					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	48	5	0	0
		43998 - UNREALZED GAINS/LOSSES	1	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**49**	**5**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	10,163	4,334	0	0
		Total 44 - STATE & FEDERAL AID	**10,163**	**4,334**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0049 - PLAN GRANT-DWR/SGM FINANCING SOURCES	**10,212**	**4,339**	**0**	**0**
	0050 - PLAN GRANT - SB2					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	(143)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**(143)**	**0**	**0**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	160,000	0	0
		44028 - STATE GRANT REVENUE	0	0	65,000	65,000
		44029 - STATE GRANT REV	0	0	121,517	121,517
		Total 44 - STATE & FEDERAL AID	**0**	**160,000**	**186,517**	**186,517**
		Total 0050 - PLAN GRANT - SB2 FINANCING SOURCES	**0**	**159,857**	**186,517**	**186,517**
0052 - PLAN - HHAP GRANT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,663	2,292	0	0
		43998 - UNREALZED GAINS/LOSSES	644	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**2,307**	**2,292**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44028 - STATE GRANT REVENUE	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
		Total 0052 - PLAN - HHAP GRANT FINANCING SOURCES	**2,307**	**2,292**	**0**	**0**
0053 - TOBACCO SETTLEMENT FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	19,159	30,753	0	0
		43998 - UNREALZED GAINS/LOSSES	6,983	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**26,142**	**30,753**	**0**	**0**
	44 - STATE FEDERAL AID					
		44365 - ST- TOBACCO SETTLMNT	193,061	172,174	200,000	200,000
		Total 44 - STATE & FEDERAL AID	**193,061**	**172,174**	**200,000**	**200,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		0053 - TOBACCO SETTLEMENT FUND FINANCING SOURCES	**219,203**	**202,927**	**200,000**	**200,000**
0054 - OPIOID SETTLEMENT FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	6,410	19,896	0	0
		Total 43 - USE OF MONEY & PROPERTY	**6,410**	**19,896**	**0**	**0**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	465,336	208,480	313,535	313,535
		Total 44 - STATE & FEDERAL AID	**465,336**	**208,480**	**313,535**	**313,535**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
tal 0054 - OPIOID SETTLEMENT FUND FINANCING SOURCES			**471,746**	**228,376**	**313,535**	**313,535**
0054 00541 - NATIONAL OPIOID ABATEMENT TRUS						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
NATIONAL OPIOID ABATEMENT TRUS FINANCING SOURCES			**0**	**0**	**0**	**0**
0054 00542 - DISTRIBUTOR-SUBDIVISION						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
54 00542 - DISTRIBUTOR-SUBDIVISION FINANCING SOURCES			**0**	**0**	**0**	**0**
0054 00543 - DISTRIBUTOR-ABATEMENT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	43 - USE OF MONEY PROPERTY (continued)					
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	0	68,667	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**68,667**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
54 00543 - DISTRIBUTOR-ABATEMENT FINANCING SOURCES			**0**	**68,667**	**0**	**0**
0054 00544 - JANSSEN-SUBDIVISION						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
al 0054 00544 - JANSSEN-SUBDIVISION FINANCING SOURCES			**0**	**0**	**0**	**0**
0054 00545 - JANSSEN-ABATEMENT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
al 0054 00545 - JANSSEN-ABATEMENT FINANCING SOURCES			**0**	**0**	**0**	**0**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
0055 - PGE SETTLEMENT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	314,324	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**314,324**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - ST-OPIOID SETTLEMENT	0	82,704	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**82,704**	**0**	**0**
	46 - OTHER REVENUE					
		46612 - PGE SETTLEMENT-REVENUE	10,302,851	0	0	0
		Total 46 - OTHER REVENUE	**10,302,851**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0055 - PG&E SETTLEMENT FINANCING SOURCES	**10,302,851**	**397,028**	**0**	**0**
0056 - DIXIE FIRE INSURANCE						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	4,646	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**4,646**	**0**	**0**
		Total 0056 - DIXIE FIRE INSURANCE FINANCING SOURCES	**0**	**4,646**	**0**	**0**
0056 00561 - DIXIE-TRIDENL						
	46 - OTHER REVENUE					
		46613 - DIXIE FIRE INSURANCE	0	1,761,763	0	0
		Total 46 - OTHER REVENUE	**0**	**1,761,763**	**0**	**0**
		Total 0056 00561 - DIXIE-TRIDENL FINANCING SOURCES	**0**	**1,761,763**	**0**	**0**
0057 - SW GRANTS (PW)						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	949	1,037	0	0
		43998 - UNREALZED GAINS/LOSSES	443	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**1,392**	**1,037**	**0**	**0**
	44 - STATE FEDERAL AID					
		44279 - STATE BOTTLE GRANT SW	0	0	0	0
		44279P - ST--BOTTLE GRANT	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44356 - ST. OIL RECYCLE GRANT/HHW	0	0	0	0
		44356P - ST. OIL RECYCLE GRANT/HHW	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46253 - REIMB - CO DISASTR RESPONS	366	0	0	0
		Total 46 - OTHER REVENUE	**366**	**0**	**0**	**0**
	Total 0057 - SW GRANTS (PW) FINANCING SOURCES		**1,758**	**1,037**	**0**	**0**
0058 - CDBG CARES ACT CV-2-3						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	(1,855)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**(1,855)**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	2,043	105,240	16,717	30,794
		44028 - STATE GRANT REVENUE	16,154	328,982	152,729	170,104
		Total 44 - STATE & FEDERAL AID	**18,197**	**434,222**	**169,446**	**200,898**
	Total 0058 - CDBG CARES ACT CV-2-3 FINANCING SOURCES		**18,197**	**432,367**	**169,446**	**200,898**
0059 - CDBG ANNUAL ED						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	(689)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**(689)**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	(14,939)	19,184	243,555	242,728
		44028 - STATE GRANT REVENUE	0	5,788	737,212	733,442
		44029 - STATE GRANT REV	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**(14,939)**	**24,972**	**980,767**	**976,170**
	Total 0059 - CDBG ANNUAL ED FINANCING SOURCES		**(14,939)**	**24,283**	**980,767**	**976,170**
0062 - RECORDERS FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,855	2,357	650	650
		43998 - UNREALZED GAINS/LOSSES	3,943	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**5,798**	**2,357**	**650**	**650**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	45 - CHARGES FOR SERVICES					
		45132 - HLTH. VRIP H & S 10605.3	685	718	1,700	1,700
		45166 - SS TRUNCATION FEE	71	132	0	0
		Total 45 - CHARGES FOR SERVICES	**756**	**850**	**1,700**	**1,700**
		Total 0062 - RECORDERS FUND FINANCING SOURCES	**6,554**	**3,207**	**2,350**	**2,350**
	0062 0062M - RECORDER MICROGRAPHICS					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	3,316	4,695	1,000	1,000
		Total 43 - USE OF MONEY & PROPERTY	**3,316**	**4,695**	**1,000**	**1,000**
	45 - CHARGES FOR SERVICES					
		45130 - RECORDING FEES	5,871	6,002	7,000	7,000
		Total 45 - CHARGES FOR SERVICES	**5,871**	**6,002**	**7,000**	**7,000**
	0062M - RECORDER MICROGRAPHICS FINANCING SOURCES		**9,187**	**10,697**	**8,000**	**8,000**
	0062 0062O - RECORDER'S OFFICE MODERN					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	4,987	6,888	2,500	2,500
		Total 43 - USE OF MONEY & PROPERTY	**4,987**	**6,888**	**2,500**	**2,500**
	45 - CHARGES FOR SERVICES					
		45130 - RECORDING FEES	6,032	6,461	25,000	25,000
		Total 45 - CHARGES FOR SERVICES	**6,032**	**6,461**	**25,000**	**25,000**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	062O - RECORDER'S OFFICE MODERN FINANCING SOURCES		**11,019**	**13,349**	**27,500**	**27,500**
	0063 - ANIMAL CONT. SPAY/NEUTER					
	42 - FINES PENALTIES					
		45024 - ANIMAL CNTRL FEES & FINES	0	0	0	0
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,313	2,539	50	50
		43998 - UNREALZED GAINS/LOSSES	69	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**1,382**	**2,539**	**50**	**50**
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	180,000	0	180,000	150,000
		Total 44 - STATE & FEDERAL AID	**180,000**	**0**	**180,000**	**150,000**
	45 - CHARGES FOR SERVICES					
		45024 - ANIMAL CNTRL FEES & FINES	949	413	500	500
		Total 45 - CHARGES FOR SERVICES	**949**	**413**	**500**	**500**
	46 - OTHER REVENUE					
		46239 - DONATIONS	348	7,496	32,800	32,800
		46259 - FORFEITED DEPOSIT	1,450	1,250	150	150
		Total 46 - OTHER REVENUE	**1,798**	**8,746**	**32,950**	**32,950**
	48 - TRANSFER					
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
I 0063	**- ANIMAL CONT. SPAY/NEUTER FINANCING SOURCES**		**184,129**	**11,698**	**213,500**	**183,500**
0064	**- DOMESTIC VIOL ASSISTANCE**					
	41 - LICENSES PERMITS					
		41055 - MARRIAGE LICENSE	3,509	2,829	2,500	2,500
		Total 41 - LICENSES & PERMITS	**3,509**	**2,829**	**2,500**	**2,500**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	331	501	0	0
		43998 - UNREALZED GAINS/LOSSES	123	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**454**	**501**	**0**	**0**
I 0064	**- DOMESTIC VIOL ASSISTANCE FINANCING SOURCES**		**3,963**	**3,330**	**2,500**	**2,500**
0065	**- ERDS**					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	868	1,323	0	0
		43998 - UNREALZED GAINS/LOSSES	305	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**1,173**	**1,323**	**0**	**0**

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	45 - CHARGES FOR SERVICES					
		45165 - ERDS RECORDING FEE	5,517	5,605	12,000	12,000
		Total 45 - CHARGES FOR SERVICES	**5,517**	**5,605**	**12,000**	**12,000**
	46 - OTHER REVENUE					
		46060 - OTHER-MISCELLANEOUS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
		Total 0065 - ERDS FINANCING SOURCES	**6,690**	**6,928**	**12,000**	**12,000**
0067 - HAVA - ELECTIONS						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,097	1,402	1,000	1,000
		43998 - UNREALZED GAINS/LOSSES	427	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**1,524**	**1,402**	**1,000**	**1,000**
		Total 0067 - HAVA - ELECTIONS FINANCING SOURCES	**1,524**	**1,402**	**1,000**	**1,000**
0070 - PCCDC PILT CDBG						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	139	192	0	0
		43998 - UNREALZED GAINS/LOSSES	54	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**193**	**192**	**0**	**0**
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0070 - PCCDC PILT CDBG FINANCING SOURCES	**193**	**192**	**0**	**0**
00D1 - ASSET FORFEITURE						
	42 - FINES PENALTIES					
		42014 - ASSETS FORFEITURE	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
	42 - FINES PENALTIES (continued)					
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	354	487	0	0
		43998 - UNREALZED GAINS/LOSSES	137	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**491**	**487**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 00D1 - ASSET FORFEITURE FINANCING SOURCES	**491**	**487**	**0**	**0**
	00D2 - ENVIRONMENTAL SETTLEMENT					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	4,011	9,663	0	0
		43998 - UNREALZED GAINS/LOSSES	237	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**4,248**	**9,663**	**0**	**0**
	46 - OTHER REVENUE					
		46611 - REVENUE FROM SETTLEMENTS	208,799	200,000	200,000	200,000
		Total 46 - OTHER REVENUE	**208,799**	**200,000**	**200,000**	**200,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		)D2 - ENVIRONMENTAL SETTLEMENT FINANCING SOURCES	**213,047**	**209,663**	**200,000**	**200,000**
	0308 - DA-RE-ENTRY PROGRAM					
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
		Total 0308 - DA-RE-ENTRY PROGRAM FINANCING SOURCES	**0**	**0**	**0**	**0**
	0309 - DA Alt Sentencing					
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	0	0	0	0
		44290P - STATE OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**

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Fund Name	Financing Source Category	Financing Source Account	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	48 - TRANSFER					
		48001 - TRANSFER-IN1	0	0	12,000	12,000
		48079 - TRN-CCPIF AB109	0	0	376,753	376,753
		48211 - CONTRI TRANS FR CO GEN	0	0	0	10,527
		Total 48 - TRANSFER	**0**	**0**	**388,753**	**399,280**
		Total 0309 - DA Alt Sentencing FINANCING SOURCES	**0**	**0**	**388,753**	**399,280**
		Total Special Revenue Funds FINANCING SOURCES	**131,704,733**	**109,488,013**	**108,909,988**	**115,092,571**
Capital Projects Funds (continued)						
0093 - CRIMINAL JUS. CONST. FUND						
	42 - FINES PENALTIES					
		42040 - OTHER COURT FINES	43,925	46,706	40,000	40,000
		Total 42 - FINES & PENALTIES	**43,925**	**46,706**	**40,000**	**40,000**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	2,906	2,776	250	1,000
		43998 - UNREALZED GAINS/LOSSES	1,617	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**4,523**	**2,776**	**250**	**1,000**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	333,412	0	0
		Total 46 - OTHER REVENUE	**0**	**333,412**	**0**	**0**
		Total 0093 - CRIMINAL JUS. CONST. FUND FINANCING SOURCES	**48,448**	**382,894**	**40,250**	**41,000**
		Total Capital Projects Funds FINANCING SOURCES	**131,753,181**	**109,870,907**	**108,950,238**	**115,133,571**
Debt Service Funds (continued)						
0096 - CAPITAL IMPROVEMENTS						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	28,405	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**28,405**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44365 - ST- TOBACCO SETTLMNT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	200,000	200,000

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2022-23 Actual 4	2023-24 Actual ☑ Estimated ☐ 5	2024-25 Recommended 6	2024-25 Adopted by the Board of Supervisors 7
Debt Service Funds (continued)						
	48 - TRANSFER (continued)					
		48001 - TRANSFER-IN1	0	0	965,166	1,692,975
		48002 - TRANSFER-IN2	966,197	1,566,197	0	0
		Total 48 - TRANSFER	**966,197**	**1,566,197**	**1,165,166**	**1,892,975**
		Total 0096 - CAPITAL IMPROVEMENTS FINANCING SOURCES	**994,602**	**1,566,197**	**1,165,166**	**1,892,975**
	0096 0096J - CAPITAL IMP JAIL					
	39 - CONTROLS					
		49002 - Proceeds from Loan	0	0	0	0
		Total 39 - CONTROLS	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	80,606	80,884	0	0
		Total 43 - USE OF MONEY & PROPERTY	**80,606**	**80,884**	**0**	**0**
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	7,260,271	11,731,894	0	1,371,069
		44290P - STATE OTHER	0	0	5,000,000	0
		Total 44 - STATE & FEDERAL AID	**7,260,271**	**11,731,894**	**5,000,000**	**1,371,069**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	100,000
		48001 - TRANSFER-IN1	0	0	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**100,000**
		Total 0096 0096J - CAPITAL IMP JAIL FINANCING SOURCES	**7,340,877**	**11,812,778**	**5,000,000**	**1,471,069**
		Total Debt Service Funds FINANCING SOURCES	**140,088,660**	**123,249,882**	**115,115,404**	**118,497,615**

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County Budget Act | Summary of Financing Uses by Function and Fund | Page 7.1
Govermental Funds
Fiscal Year 2024-25

Description	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Function				
01 - GENERAL GOVERNMENT	46,223,449	50,826,192	43,382,536	40,825,722
02 - PUBLIC PROTECTION	21,737,388	23,169,379	34,537,032	36,591,032
03 - PUBLIC WAYS & FACILITIES	8,418,038	8,443,580	17,464,966	18,498,935
04 - HEALTH & SANITATION	15,092,990	16,553,668	23,441,172	25,005,181
05 - PUBLIC ASSISTANCE	28,585,410	15,155,142	22,334,642	28,795,614
06 - EDUCATION	876,085	1,210,593	1,528,291	1,778,453
07 - RECREATION & CULTURAL SERVICES	474,553	498,556	652,964	681,829
09 - DISTRICT FUNCTION	0	0	0	0
Total Financing Uses by Function	**121,407,913**	**115,857,110**	**143,341,603**	**152,176,766**
Appropriations for Contingencies				
0001 - GENERAL	0	40,000	265,520	265,520
0001 0001D - DISTRICT ATTORNEY	0	0	50,000	50,000
0001 0001I - GEN FUND DEV/IMPACT	0	0	0	0
0001 0001N - SENIOR CITIZENS NUTRITION	0	0	0	0
0002 - ROAD	0	0	0	0
0004 - CHILD ABUSE PREVENTION	0	0	0	0
0011 - TITLE III	0	0	0	0
0013 - DEPT. SOCIAL SERVICES	0	0	0	0
0014 - MENTAL HEALTH	0	0	0	0
0014 0014A - MENTAL HLTH MHSA	0	0	0	0
0014 0014B - MENTAL HLTH BEHAVIORAL HL	0	0	0	0
0014 0014C - CAL-WORKS M.H. & A.D.	0	0	0	0
0014 0014H - SIERRA HOUSE BOARD & CARE	0	0	0	0
0014 0014W - WRAP AROUND	0	0	0	0
0016 - ALCOHOL & DRUG	0	0	0	0
0017 0017C - SHERIFF CIVIL OPERATIONS	0	0	0	0
0017 0017G - SHERIFF -GRANTS	0	0	186,789	92,881
0017 0017I - INMATE WELFARE FUND	0	0	0	0
0017 0017N - NARCOTICS FUND	0	0	0	0
0035 - CHILD SUPPORT	0	0	0	0
0037 - DNA PENALTY (PROP 69)	0	0	0	0
0046 0046C - CRIMINAL LAB PENALTY	0	0	0	0
0057 - SW GRANTS (PW)	0	0	0	0
0062 - RECORDERS FUND	0	0	43,000	43,000
0062 0062M - RECORDER MICROGRAPHICS	0	0	90,814	90,814
0062 0062O - RECORDER'S OFFICE MODERN	0	0	60,000	60,000
0064 - DOMESTIC VIOL ASSISTANCE	0	0	0	0
0065 - ERDS	0	0	16,517	16,517
0067 - HAVA - ELECTIONS	0	0	6,000	6,000
0093 - CRIMINAL JUS. CONST. FUND	0	0	0	0
Total Appropriations for Contingencies	**0**	**40,000**	**718,640**	**624,732**
Subtotal Financing Uses	**121,407,913**	**115,897,110**	**144,060,243**	**152,801,498**
Provisions for Obligated Fund Balances				
0001 - GENERAL			0	0
0001 0001C - CAPITAL REPLACEMENT FUND			0	0
0001 0001D - DISTRICT ATTORNEY			0	0
0001 0001H - HOMICIDE TRIAL COSTS			0	0

State Controller Schedule | **Plumas County** | Schedule 7
County Budget Act | Summary of Financing Uses by Function and Fund | Page 7.2
Govermental Funds
Fiscal Year 2024-25

Description 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Provisions for Obligated Fund Balances (continued)				
0001 0001I - GEN FUND DEV/IMPACT			0	0
0001 0001N - SENIOR CITIZENS NUTRITION			0	0
0001 0001R - SUPERVISOR COMM.SVC.FUND			0	0
0001 0001S - SHERIFF			0	0
0001 0001T - TAYLORSVILLE SCH PRESER			0	0
0001 0001V - ABAND VEH ABATEMT FUND			16,023	0
0002 - ROAD			0	0
0003 - FISH AND GAME			38,291	38,297
0004 - CHILD ABUSE PREVENTION			0	0
0005 - COUNTY FAIR			241,719	235,705
0009 - AUD- CO LOCAL REV 2011			0	0
0011 - TITLE III			0	0
0013 - DEPT. SOCIAL SERVICES			0	0
0013 0013P - REALIGN - PROT SERVICES			720,000	0
0013 0013R - SS - REALIGNMENT			0	0
0014 - MENTAL HEALTH			0	0
0014 0014A - MENTAL HLTH MHSA			0	0
0014 0014B - MENTAL HLTH BEHAVIORAL HL			0	0
0014 0014C - CAL-WORKS M.H. & A.D.			0	0
0014 0014H - SIERRA HOUSE BOARD & CARE			0	0
0014 0014S - SAMHSA			0	0
0014 0014W - WRAP AROUND			0	0
0015 - PUBLIC HEALTH			0	0
0015 0015E - E.M.S.			7,891	7,891
0015 0015P - PUBLIC HLTH EMRG PREPAR			0	0
0015 0015V - HEALTH VITAL STATISTICS			0	0
0016 - ALCOHOL & DRUG			0	0
0016 0016A - A&D PROP 36			0	0
0017 0017C - SHERIFF CIVIL OPERATIONS			0	0
0017 0017F - SHRFF -ASSET FORFEITR EDU			0	0
0017 0017G - SHERIFF -GRANTS			0	0
0017 0017I - INMATE WELFARE FUND			0	0
0017 0017N - NARCOTICS FUND			0	0
0018 - DA - ADULT DRUG COURT			0	0
0019 - CARES ACT - COVID19			0	0
0021 - ARPA 2021			0	0
0022 - DISASTER RESPONSE FUND			276,179	274,199
0023 - DISASTR RECOV OP CNTR DROC			0	0
0025 - COUNTY LOCAL REV AB109			0	0
0026 - LOCAL ASSISTANCE & TCF			0	0
0035 - CHILD SUPPORT			16,342	13,938
0037 - DNA PENALTY (PROP 69)			0	0
0046 - PROB GRANT DEPT(S)			0	0
0046 0046C - CRIMINAL LAB PENALTY			0	0
0046 0046D - PROB-DIV JUV			0	0
0046 0046P - PROB-PRETRIAL			8,849	0
0046 0046R - PROB-ADULT HIGH RISK			0	0

State Controller Schedule | **Plumas County** | Schedule 7
County Budget Act | Summary of Financing Uses by Function and Fund | Page 7.3
Govermental Funds
Fiscal Year 2024-25

Description	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Provisions for Obligated Fund Balances (continued)				
0047 - PLAN - DWR DACTI			0	0
0048 - Plan Prop 1 IRWM			0	0
0049 - PLAN GRANT-DWR/SGM			0	0
0050 - PLAN GRANT - SB2			0	0
0052 - PLAN - HHAP GRANT			0	0
0053 - TOBACCO SETTLEMENT FUND			1,169	1,169
0054 - OPIOID SETTLEMENT FUND			0	0
0054 00543 - DISTRIBUTOR-ABATEMENT			0	0
0055 - PG&E SETTLEMENT			0	0
0056 - DIXIE FIRE INSURANCE			0	0
0056 00561 - DIXIE-TRIDENL			0	0
0057 - SW GRANTS (PW)			0	0
0058 - CDBG CARES ACT CV-2-3			9,150	0
0059 - CDBG ANNUAL ED			300	689
0062 - RECORDERS FUND			0	0
0062 0062M - RECORDER MICROGRAPHICS			0	0
0062 0062O - RECORDER'S OFFICE MODERN			0	0
0063 - ANIMAL CONT. SPAY/NEUTER			0	0
0064 - DOMESTIC VIOL ASSISTANCE			0	0
0065 - ERDS			0	0
0067 - HAVA - ELECTIONS			0	0
0070 - PCCDC PILT CDBG			0	0
0093 - CRIMINAL JUS. CONST. FUND			0	0
0096 - CAPITAL IMPROVEMENTS			0	727,809
0096 0096J - CAPITAL IMP JAIL			0	0
00D1 - ASSET FORFEITURE			0	0
00D2 - ENVIRONMENTAL SETTLEMENT			190,000	190,000
0308 - DA-RE-ENTRY PROGRAM			0	0
0309 - DA Alt Sentencing			0	618
Total Obligated Fund Balances			**1,525,913**	**1,490,315**
Total Financing Uses	**121,407,913**	**115,897,110**	**145,586,156**	**154,291,813**
Summarization by Fund				
0001 - GENERAL	27,791,067	31,504,624	41,016,224	42,980,471
0001 0001C - CAPITAL REPLACEMENT FUND	0	0	0	0
0001 0001D - DISTRICT ATTORNEY	2,121,287	2,197,016	2,314,452	2,379,643
0001 0001H - HOMICIDE TRIAL COSTS	0	0	0	0
0001 0001I - GEN FUND DEV/IMPACT	0	0	0	0
0001 0001N - SENIOR CITIZENS NUTRITION	1,086,654	1,044,745	1,051,389	1,014,602
0001 0001R - SUPERVISOR COMM.SVC.FUND	0	0	0	0
0001 0001S - SHERIFF	8,954,796	9,745,411	13,132,359	13,558,521
0001 0001T - TAYLORSVILLE SCH PRESER	(2)	(25)	0	0
0001 0001V - ABAND VEH ABATEMT FUND	7,875	14,515	28,000	28,000
0002 - ROAD	8,428,038	8,443,456	17,464,966	18,498,935
0003 - FISH AND GAME	39,788	26,149	49,750	49,750
0004 - CHILD ABUSE PREVENTION	35,973	46,913	55,746	55,746
0005 - COUNTY FAIR	840,208	798,229	983,308	983,308
0009 - AUD- CO LOCAL REV 2011	8,085,680	10,559,318	0	0

State Controller Schedule | **Plumas County** | Schedule 7
County Budget Act | Summary of Financing Uses by Function and Fund | Page 7.4
Govermental Funds
Fiscal Year 2024-25

Description	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund (continued)				
0011 - TITLE III	56,720	245,111	1,139,105	1,139,105
0013 - DEPT. SOCIAL SERVICES	9,327,459	10,944,693	15,027,940	16,479,491
0013 0013P - REALIGN - PROT SERVICES	4,000,000	1,000,000	2,720,000	4,000,000
0013 0013R - SS - REALIGNMENT	14,000,116	1,999,858	4,000,000	7,000,000
0014 - MENTAL HEALTH	5,593,247	6,031,616	7,577,716	8,526,744
0014 0014A - MENTAL HLTH MHSA	2,561,198	2,670,470	4,590,869	4,580,826
0014 0014B - MENTAL HLTH BEHAVIORAL HL	16,526	103,604	109,299	112,669
0014 0014C - CAL-WORKS M.H. & A.D.	(111)	(108)	5	0
0014 0014H - SIERRA HOUSE BOARD & CARE	9,117	5,050	4,965	3,647
0014 0014S - SAMHSA	212,135	207,113	340,147	364,311
0014 0014W - WRAP AROUND	(538)	(372)	104	39
0015 - PUBLIC HEALTH	5,067,110	5,361,389	7,382,704	8,214,588
0015 0015E - E.M.S.	39,375	39,057	62,000	62,000
0015 0015P - PUBLIC HLTH EMRG PREPAR	219,999	245,640	301,339	291,145
0015 0015V - HEALTH VITAL STATISTICS	1,794	1,852	4,152	4,152
0016 - ALCOHOL & DRUG	585,226	579,161	1,534,607	1,299,376
0016 0016A - A&D PROP 36	(17)	(30)	0	0
0017 0017C - SHERIFF CIVIL OPERATIONS	7,060	13,196	25,471	16,994
0017 0017F - SHRFF -ASSET FORFEITR EDU	5,306	905	9,428	9,470
0017 0017G - SHERIFF -GRANTS	2,634,247	2,476,950	5,842,663	6,082,920
0017 0017I - INMATE WELFARE FUND	34,431	44,044	100,949	105,491
0017 0017N - NARCOTICS FUND	1,860	5,936	59,242	59,359
0018 - DA - ADULT DRUG COURT	159,526	55,952	0	0
0019 - CARES ACT - COVID19	0	0	0	0
0021 - ARPA 2021	1,583,535	341,297	351,274	426,274
0022 - DISASTER RESPONSE FUND	4,202,238	0	682,501	682,534
0023 - DISASTR RECOV OP CNTR DROC	25,608	282	433,017	433,160
0025 - COUNTY LOCAL REV AB109	1,014,927	846,324	1,295,412	1,295,412
0026 - LOCAL ASSISTANCE & TCF	399,928	1,552,180	727,785	727,785
0035 - CHILD SUPPORT	671,524	720,449	968,224	869,497
0037 - DNA PENALTY (PROP 69)	1,902	2,263	30,204	28,196
0046 - PROB GRANT DEPT(S)	514,276	364,941	651,003	686,427
0046 0046C - CRIMINAL LAB PENALTY	27	(30)	0	0
0046 0046D - PROB-DIV JUV	48,336	50,000	550,000	550,000
0046 0046P - PROB-PRETRIAL	20,791	61,448	140,000	225,146
0046 0046R - PROB-ADULT HIGH RISK	493,283	386,711	880,056	883,912
0047 - PLAN - DWR DACTI	0	0	0	0
0048 - Plan Prop 1 IRWM	285,220	950,086	14,758	122,890
0049 - PLAN GRANT-DWR/SGM	10,163	4,334	0	0
0050 - PLAN GRANT - SB2	46,701	110,608	186,517	186,517
0052 - PLAN - HHAP GRANT	0	0	68,037	73,151
0053 - TOBACCO SETTLEMENT FUND	691	598,831	200,000	200,000
0054 - OPIOID SETTLEMENT FUND	0	0	313,535	313,535
0054 00541 - NATIONAL OPIOID ABATEMENT	0	0	0	0
0054 00542 - DISTRIBUTOR-SUBDIVISION	0	0	0	0
0054 00543 - DISTRIBUTOR-ABATEMENT	0	0	0	0
0054 00544 - JANSSEN-SUBDIVISION	0	0	0	0

State Controller Schedule | **Plumas County** | Schedule 7
County Budget Act | Summary of Financing Uses by Function and Fund | Page 7.5
Govermental Funds
Fiscal Year 2024-25

Description	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund (continued)				
0054 00545 - JANSSEN-ABATEMENT	0	0	0	0
0055 - PG&E SETTLEMENT	0	10,000	133,000	133,000
0056 - DIXIE FIRE INSURANCE	0	0	0	0
0056 00561 - DIXIE-TRIDENL	0	0	0	0
0057 - SW GRANTS (PW)	(195)	87	9,863	9,863
0058 - CDBG CARES ACT CV-2-3	65,624	364,946	169,446	200,898
0059 - CDBG ANNUAL ED	0	10,033	980,767	976,170
0062 - RECORDERS FUND	9,716	16,763	111,089	110,757
0062 0062M - RECORDER MICROGRAPHICS	411	7,125	132,939	107,939
0062 0062O - RECORDER'S OFFICE MODERN	5,251	34,533	226,372	223,133
0063 - ANIMAL CONT. SPAY/NEUTER	60,879	120,559	237,547	205,577
0064 - DOMESTIC VIOL ASSISTANCE	2,401	6,432	13,673	13,673
0065 - ERDS	0	0	27,517	27,517
0067 - HAVA - ELECTIONS	3,894	(38)	42,962	42,962
0070 - PCCDC PILT CDBG	0	0	0	0
0093 - CRIMINAL JUS. CONST. FUND	116,213	94,387	90,000	428,464
0096 - CAPITAL IMPROVEMENTS	1,168,609	1,169,932	1,165,166	1,892,975
0096 0096J - CAPITAL IMP JAIL	8,732,810	11,660,684	6,894,000	3,429,263
00D1 - ASSET FORFEITURE	0	0	500	500
00D2 - ENVIRONMENTAL SETTLEMENT	0	505	200,000	200,000
0308 - DA-RE-ENTRY PROGRAM	0	0	270,594	284,103
0309 - DA Alt Sentencing	0	0	459,499	399,280
Total Financing Uses	**121,407,913**	**115,897,110**	**145,586,156**	**154,291,813**

State Controller Schedule | **Plumas County** | Schedule 8
County Budget Act | Detail of Financing Uses by Function, Activity and Budget Unit | Page 8.1
Govermental Funds
Fiscal Year 2024-25

Function, Activity and Budget Unit 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
01-GENERAL GOVERNMENT				
00-UNDEFINED				
20155 - PG&E DIXIE	0	10,000	133,000	133,000
20585 - CDBG CARES ACT CV-2-3	65,624	364,946	160,296	200,898
70581 - CARE COURT	0	0	0	50,272
Total 00 - UNDEFINED	**65,624**	**374,946**	**293,296**	**384,170**
10-LEGISLATIVE ADMIN				
20002 - AUD - CARES PASS THRU	0	0	0	0
20003 - ARPA 2021	1,583,535	341,297	351,274	426,274
20009 - AUD-CO LOCAL REV 2011	8,085,680	10,559,318	0	0
20010 - BOARD OF SUPERVISORS	630,719	655,777	800,586	821,343
20018 - TAYLRSVL SCH PRESER	(2)	(25)	0	0
20020 - GENERAL SERVICES	907,466	1,356,560	1,109,000	1,109,000
20026 - GEN FND - TITLE III	0	0	0	0
20027 - TITLE III	56,720	245,111	1,139,105	1,139,105
20030 - CAO	687,549	1,552,842	1,690,814	1,918,290
20031 - CONTRIBUTIONS	10,702,440	11,961,092	14,295,373	15,008,117
20032 - RISK MANAGEMENT	173,023	258,509	381,015	401,579
20035 - HUMAN RESOURCES	510,848	607,002	720,757	721,493
80026 - LOCAL ASSISTANCE & TCF	399,928	1,552,180	727,785	727,785
Total 10 - LEGISLATIVE & ADMIN	**23,737,906**	**29,089,663**	**21,215,709**	**22,272,986**
11-FINANCE				
20022 - DISASTER RESPONSE	4,202,238	0	406,322	408,335
20023 - DIS RECOV OPS CENTER - DROC	25,608	282	433,017	433,160
20040 - AUDITOR-CONTROLLER	798,061	920,192	1,247,879	1,189,237
20050 - TREASURER-TAX COLLECTOR	688,921	702,675	851,290	912,030
20060 - ASSESSOR	760,353	587,066	973,715	1,036,001
Total 11 - FINANCE	**6,475,181**	**2,210,215**	**3,912,223**	**3,978,763**
12-COUNSEL				
20080 - COUNTY COUNSEL	699,878	629,170	785,492	1,005,070
Total 12 - COUNSEL	**699,878**	**629,170**	**785,492**	**1,005,070**
13-ELECTIONS				
20100 - ELECTIONS	299,880	389,401	628,181	641,897
20559 - HAVA - ELECTIONS	3,894	(38)	36,962	36,962
Total 13 - ELECTIONS	**303,774**	**389,363**	**665,143**	**678,859**
14-PROPERTY MANAGEMENT				
20120 - FACILITY SERVICES	2,582,484	2,892,418	4,801,473	4,201,806
Total 14 - PROPERTY MANAGEMENT	**2,582,484**	**2,892,418**	**4,801,473**	**4,201,806**
15-PROMOTION				
20033 - ECONOMIC DEVELOPMENT-CAO	0	0	0	0
20190 - COUNTY FAIR	840,208	798,229	741,589	747,603
Total 15 - PROMOTION	**840,208**	**798,229**	**741,589**	**747,603**
16-OTHER GENERAL				
20055 - PCCDC CDBG GRANT	0	0	0	0
20057 - **DO NOT USE***PCCDC PILT	0	0	0	0
20210 - ENGINEER	186,710	209,280	255,682	258,281
20220 - INFORMATION TECHNOLOGY	1,243,726	1,071,184	1,725,661	1,778,918
20423 - PLANNING COMMISSION	9,744	6,733	320,871	320,871

State Controller Schedule | **Plumas County** | Schedule 8
County Budget Act | Detail of Financing Uses by Function, Activity and Budget Unit | Page 8.2
Govermental Funds
Fiscal Year 2024-25

Function, Activity and Budget Unit 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
01-GENERAL GOVERNMENT (continued)				
16-OTHER GENERAL (continued)				
20510 - GIS	163,161	172,450	208,352	197,358
Total 16 - OTHER GENERAL	**1,603,341**	**1,459,647**	**2,510,566**	**2,555,428**
21-OTHER PROTECTION				
20470 - OFF- EMERGENCY SERVICES	3,918	135,162	318,790	327,851
Total 21 - OTHER PROTECTION	**3,918**	**135,162**	**318,790**	**327,851**
26-ADMINISTRATION				
20465 - ELECTR RCDG RCVRY SYS	0	0	11,000	11,000
20488 - VRIP-VITAL STATS	317	4,831	14,831	14,831
20489 - SS TRUNCATION PROGRAM	9,399	11,932	53,258	52,926
Total 26 - ADMINISTRATION	**9,716**	**16,763**	**79,089**	**78,757**
36-PLANT ACQUISITION				
20140 - CAPITAL IMPROVEMENT PROJECTS	1,168,609	1,169,932	1,165,166	1,165,166
20141 - CAPITAL IMPROVEMENT JAIL	8,732,810	11,660,684	6,894,000	3,429,263
Total 36 - PLANT ACQUISITION	**9,901,419**	**12,830,616**	**8,059,166**	**4,594,429**
Total 01 - GENERAL GOVERNMENT	**46,223,449**	**50,826,192**	**43,382,536**	**40,825,722**
02-PUBLIC PROTECTION				
16-OTHER GENERAL				
20455 - COORD COUNCIL	0	0	0	0
Total 16 - OTHER GENERAL	**0**	**0**	**0**	**0**
17-JUDICIAL				
20237 - DNA PENALTY (PROP 69)	1,902	2,263	30,204	28,196
20270 - GRAND JURY	15,309	14,319	25,070	27,570
20290 - MUNICIPAL COURT	0	0	0	0
20293 - CRIMINAL JUSTICE CONSTRUCTION	116,213	94,387	90,000	428,464
20320 - PUBLIC DEFENDER	355,834	378,978	463,175	473,175
70280 - CHILD SUPP	671,524	720,449	951,882	855,559
70301 - DISTRICT ATTORNEY	1,588,120	1,877,038	2,264,452	2,325,142
70302 - DA/OCJP ADA	6,367	11,726	0	0
70303 - RE-ENTRY PROGRAM	19,703	27,861	0	0
70304 - DA-AUTO & WC FRAUD	0	0	0	0
70305 - DA-JAG GRANT DEPT	0	0	0	0
70306 - DA/VERTICAL PROSECUTION	0	0	0	0
70307 - DA/ALTERN SENTENCING PRG	507,097	280,391	0	4,501
70308 - RE-ENTRY PROGRAM-SRF	0	0	270,594	284,103
70309 - DA Alt Sentencing-SRF	0	0	459,499	398,662
70311 - DA-ASSET FORFEITURE	0	0	500	500
70312 - DA-ENVIRO SETTLEMENT	0	505	10,000	10,000
70318 - DA-ADULT DRUG CRT GRANT	159,526	55,952	0	0
Total 17 - JUDICIAL	**3,441,595**	**3,463,869**	**4,565,376**	**4,835,872**
18-POLICE PROTECTION				
20342 - CIVIL OPERATIONS	7,060	13,196	25,471	16,994
20343 - NARCOTICS	1,860	5,936	59,242	59,359
70329 - SO-BUFFER / OES	395,682	0	0	382
70330 - SHERIFF	6,209,516	7,112,324	9,149,318	9,478,804
70331 - AB 443	829,389	985,440	2,030,573	2,009,245
70338 - SCAAP -SO	1,275	16	7,657	7,626

State Controller Schedule | **Plumas County** | Schedule 8
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Function, Activity and Budget Unit 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
02-PUBLIC PROTECTION (continued)				
18-POLICE PROTECTION (continued)				
70339 - PSIC GRNT (OLD COPS TECH)	(19)	(25)	69	140
70340 - EVERY 15 MIN	(46)	(58)	52	215
70343 - CALMMET - SO	22,711	30,450	73,288	78,690
70344 - HOMELND SEC - SHRFF	3,060	46,394	43,505	43,505
70345 - HOMELND SEC - OES	(349)	14,214	79,669	79,927
70348 - DCE/SP	28,146	25,468	35,043	28,553
70350 - BOAT SFTY & ENFRCMNT	198,118	127,671	264,349	277,532
70356 - SLESF - SHRFF	5	63,540	447,255	450,840
70357 - SHERIFF-MEDCOM	9,824	10,225	102,134	135,860
70359 - SLESF - JAIL	3,070	7,954	16,814	19,293
70362 - SHERIFF-CCP AB109	591,013	599,997	752,214	640,664
70370 - BAILIFF	0	0	0	0
70375 - COMMUNICATIONS	50,316	63,766	987,448	1,088,595
70384 - OHV GRANT	71,031	33,049	113,544	127,886
70385 - OES/ADA SHRFF	(47)	207	205	222
70386 - HOMELAND SECURITY#3	84,163	0	92,994	93,226
70387 - COURT SECURITY	347,052	467,783	605,300	902,864
70388 - SB678	(147)	859	3,761	4,774
70391 - SO -ASST FORFEITURE EDU	5,306	905	9,428	9,470
70399 - JAIL CONSTRUCTION - SB844	0	0	0	0
Total 18 - POLICE PROTECTION	**8,857,989**	**9,609,311**	**14,899,333**	**15,554,666**
19-DETENTION CORRECTION				
20028 - HOMICIDE TRIAL COSTS	0	0	0	0
20370 - INTENS DRG SUP	0	0	0	30
20400 - PROBATION	1,087,504	1,061,676	1,563,302	1,685,903
20401 - PROB-EVIDENCE BASED SUPRV	0	0	0	2,362
20402 - PROB-JJCPA SLESF	44,751	52,950	157,065	164,309
20403 - PROB-OTRAP	0	0	0	0
20404 - PROB-DIV JUV	48,336	50,000	550,000	550,000
20405 - PROB-PRETRIAL	20,791	61,448	131,151	225,146
20407 - PROB-CRT DRUG	0	0	0	0
20409 - PROB-ADULT HIGH RISK	493,283	386,711	880,056	883,912
20415 - PROB- JUVENAL JUSTICE	127,460	145,551	233,907	258,831
20418 - PROB-AB109	342,065	166,440	260,031	260,925
20420 - VICTIM WITNESS	315,505	348,154	427,473	406,571
20900 - CRIMINAL LAB PENALTY	27	(30)	0	0
22911 - INMATE WELFARE	34,431	44,044	100,949	105,491
70380 - JAILS	2,745,280	2,633,087	3,983,041	4,079,717
Total 19 - DETENTION & CORRECTION	**5,259,433**	**4,950,031**	**8,286,975**	**8,623,197**
20-PROTECTION INSPECTION				
20425 - AG COMMISSIONER	617,363	602,630	676,027	902,712
20426 - BUILDING	654,479	782,598	795,076	928,986
20446 - BUILDING DEVELOPMENT/IMPACT	0	0	0	0
20447 - ABANDND VEHICLE ABATEMENT	7,875	14,515	11,977	28,000
20450 - CODE COMPLIANCE/ABATE	225,951	266,468	348,393	346,844
20490 - PLANNING	397,768	411,937	745,193	1,018,769

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Govermental Funds
Fiscal Year 2024-25

Function, Activity and Budget Unit 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
02-PUBLIC PROTECTION (continued)				
20-PROTECTION INSPECTION (continued)				
20491 - PLANNING DWR/SGM	10,163	4,334	0	0
20492 - PLANNING-HOMELESS HHAP	0	0	68,037	73,151
20495 - PLAN - HCD SB2	46,701	110,608	186,517	186,517
20497 - PLANNING-DWR/DACTI	0	0	0	0
20498 - Planning - IRWM	285,220	950,086	14,758	122,890
20595 - CDBG ANNUAL ED	0	10,033	980,467	975,481
Total 20 - PROTECTION INSPECTION	**2,245,520**	**3,153,209**	**3,826,445**	**4,583,350**
21-OTHER PROTECTION				
20413 - DOMESTIC VIOLANCE ASSISTANCE	2,401	6,432	13,673	13,673
20424 - ANIMAL CONTROL	60,879	120,559	237,547	205,577
20428 - ANIMAL CONTROL	230,391	318,195	408,497	402,916
20430 - PUBLIC GUARDIAN	135,437	158,495	147,375	167,334
20432 - PUBLIC ADMINISTRATOR	51,528	37,252	59,001	55,948
20460 - CO CLERK-RECORDER	261,575	296,305	354,478	440,125
20469 - RECORDS MANAGEMENT	54,915	55,620	113,109	111,396
20500 - FISH AND GAME	39,788	26,149	11,459	11,453
22281 - RECORDER MICROGRAPHIC	411	7,125	42,125	17,125
22341 - CHILD ABUSE PREVENTION	35,973	46,913	55,746	55,746
22411 - RECORDER MODERNIZATION	5,251	34,533	166,372	163,133
Total 21 - OTHER PROTECTION	**878,549**	**1,107,578**	**1,609,382**	**1,644,426**
24-HEALTH				
20621 - EMS	39,375	39,057	54,109	54,109
Total 24 - HEALTH	**39,375**	**39,057**	**54,109**	**54,109**
26-ADMINISTRATION				
20895 - CCPIF - COMM CRR AB109	1,014,927	846,324	1,295,412	1,295,412
Total 26 - ADMINISTRATION	**1,014,927**	**846,324**	**1,295,412**	**1,295,412**
Total 02 - PUBLIC PROTECTION	**21,737,388**	**23,169,379**	**34,537,032**	**36,591,032**
03-PUBLIC WAYS FACILITIES				
22-PUBLIC WAYS				
20521 - ROAD DEPARTMENT	8,428,038	8,443,456	17,464,966	18,498,935
20704 - PUBLIC WORKS OIL RECYCLE	(10,000)	124	0	0
Total 22 - PUBLIC WAYS	**8,418,038**	**8,443,580**	**17,464,966**	**18,498,935**
Total 03 - PUBLIC WAYS & FACILITIES	**8,418,038**	**8,443,580**	**17,464,966**	**18,498,935**
04-HEALTH SANITATION				
24-HEALTH				
20054 - OPIOID SETTLEMENT FUND	0	0	313,535	313,535
20541 - NATIONAL OPIOID ABATEMENT TRUS	0	0	0	0
20542 - DISTRIBUTOR-SUBDIVISION	0	0	0	0
20543 - DISTRIBUTOR-ABATEMENT	0	0	0	0
20544 - JANSSEN-SUBDIVISION	0	0	0	0
20545 - JANSSEN-ABATEMENT	0	0	0	0
20550 - ENVIRONMENTAL HEALTH	816,808	749,489	1,073,036	1,135,727
20560 - HEALTH DEPT	0	0	0	0
20565 - HLTH VRIP H&S 10605.3	1,794	1,852	4,152	4,152
40044 - TOBACCO SETTLEMENT	691	598,831	198,831	198,831
70559 - FED AID TL III.(HLTH)	188,598	229,138	226,338	229,957

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Fiscal Year 2024-25

Function, Activity and Budget Unit 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
04-HEALTH SANITATION (continued)				
24-HEALTH (continued)				
70560 - HEALTH	4,878,512	5,132,251	7,156,366	7,984,631
70561 - HLTH CDC BASE/PAN FLU	116,248	125,476	139,041	140,620
70566 - HLTH- HPP	103,751	121,236	162,298	150,525
70567 - HLTHH1N1	0	0	0	0
70568 - HLTHPHER	0	(1,072)	0	0
70569 - MENTAL HEALTH BEHAVIORAL	16,526	103,604	109,299	112,669
70570 - MNTL HLTH	5,593,247	6,031,616	7,577,716	8,476,472
70571 - M.H. MHSA	2,123,674	2,228,056	3,635,134	3,571,287
70572 - M.H. MHSA INN	0	0	0	0
70573 - MSHA PEI	397,746	379,848	813,272	867,083
70574 - SIERRA HSE BRD/CR	9,117	5,050	4,965	3,647
70575 - SAMHSA M.H.	212,135	207,113	340,147	364,311
70576 - MHSA EHR TECHNOLOGY	(61)	(61)	0	0
70577 - CAL-WRKS M.H.	(111)	(108)	5	0
70578 - WRAP AROUND PRG.	(538)	(372)	104	39
70579 - MHSA-WRKFRC ED TRN	39,839	62,627	142,463	142,456
70580 - ALCOHOL & DRUG	576,366	574,742	981,105	998,863
70582 - DRINK/DRIVE PROG	0	0	0	0
70587 - A&D PROP 36	(17)	(30)	0	0
70630 - DRUG COURT (A&D)	8,860	4,419	553,502	300,513
Total 24 - HEALTH	**15,083,185**	**16,553,705**	**23,431,309**	**24,995,318**
25-SANITATION				
20705 - SW-BOTTLE GRANT	9,805	(37)	9,863	9,863
Total 25 - SANITATION	**9,805**	**(37)**	**9,863**	**9,863**
Total 04 - HEALTH & SANITATION	**15,092,990**	**16,553,668**	**23,441,172**	**25,005,181**
05-PUBLIC ASSISTANCE				
26-ADMINISTRATION				
70590 - SOCIAL SRVC	9,320,462	10,957,165	15,027,940	16,479,491
70591 - PUBLIC AUTHORITY	18,741	(487)	0	0
70592 - SS - REALIGN PROTECTIVE SVCS	0	0	0	0
70593 - SS - REALIGNMENT	14,000,116	1,999,858	4,000,000	7,000,000
70594 - SOC SVC ASSTNC	(11,744)	(11,985)	0	0
70595 - SS - REALIGN PROT SVCS	4,000,000	1,000,000	2,000,000	4,000,000
Total 26 - ADMINISTRATION	**27,327,575**	**13,944,551**	**21,027,940**	**27,479,491**
31-VETERANS SERVICE				
20640 - VETERANS SERVICES	171,181	165,846	255,313	301,521
Total 31 - VETERANS SERVICE	**171,181**	**165,846**	**255,313**	**301,521**
38-OTHER ASSISTANCE				
20830 - SENIOR SERVICES-NUTRITION	1,086,654	1,044,745	1,051,389	1,014,602
Total 38 - OTHER ASSISTANCE	**1,086,654**	**1,044,745**	**1,051,389**	**1,014,602**
Total 05 - PUBLIC ASSISTANCE	**28,585,410**	**15,155,142**	**22,334,642**	**28,795,614**
06-EDUCATION				
32-LIBRARY SERVICES				
20670 - COUNTY LIBRARY	616,296	951,618	1,101,255	1,315,474
20675 - COUNTY LITERACY	165,363	157,998	238,278	267,081
20678 - SIERRA COUNTY LITERACY	19	15	888	888

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Function, Activity and Budget Unit 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
06-EDUCATION (continued)				
32-LIBRARY SERVICES (continued)				
Total 32 - LIBRARY SERVICES	**781,678**	**1,109,631**	**1,340,421**	**1,583,443**
33-AGRICULTURAL EDUCATION				
20680 - FARM ADVISOR	94,407	100,962	187,870	195,010
Total 33 - AGRICULTURAL EDUCATION	**94,407**	**100,962**	**187,870**	**195,010**
Total 06 - EDUCATION	**876,085**	**1,210,593**	**1,528,291**	**1,778,453**
07-RECREATION CULTURAL SERVICES				
34-CULTURAL SERVICES				
20780 - MUSEUM	124,217	155,746	246,887	266,178
Total 34 - CULTURAL SERVICES	**124,217**	**155,746**	**246,887**	**266,178**
35-MEMORIAL BUILDINGS				
20790 - CHESTER MEMORIAL HALL	22,584	26,581	31,635	31,635
20800 - GREENVILLE TOWNHALL	2,479	2,299	2,577	2,577
20810 - PORTOLA MEMORIAL HALL	118,721	51,988	59,710	59,728
20820 - QUINCY MEMORIAL HALL	35,911	41,177	44,464	44,442
Total 35 - MEMORIAL BUILDINGS	**179,695**	**122,045**	**138,386**	**138,382**
37-RECREATION FACILITIES				
20710 - SUPERVISOR DISTRICT 1	0	0	0	0
20720 - SUPERVISOR DISTRICT 2	0	0	0	0
20730 - SUPERVISOR DISTRICT 3	0	0	0	0
20740 - SUPERVISOR DISTRICT 4	0	0	0	0
20750 - SUPERVISOR DISTRICT 5	0	0	0	0
20756 - COUNTY PARKS	152,501	202,579	246,741	256,319
20840 - ALMANOR REC-GEN FUNDED	18,140	18,186	20,950	20,950
Total 37 - RECREATION FACILITIES	**170,641**	**220,765**	**267,691**	**277,269**
otal 07 - RECREATION & CULTURAL SERVICES	**474,553**	**498,556**	**652,964**	**681,829**
09-DISTRICT FUNCTION				
99-DISTRICT ACTIVITY				
20522 - ROAD CONTINGENCIES	0	0	0	0
20980 - CONTINGENCY-GENERAL	0	0	0	0
Total 99 - DISTRICT ACTIVITY	**0**	**0**	**0**	**0**
Total 09 - DISTRICT FUNCTION	**0**	**0**	**0**	**0**
Grand Total Financing Uses by Function	**121,407,913**	**115,857,110**	**143,341,603**	**152,176,766**

FISCAL YEAR 2024-2025

DEPARTMENT BUDGETS

Willo Vieira, Director

The mission of the Agricultural Commissioner Office is to promote agriculture and equity in the marketplace, while ensuring the welfare of the public, industry, and the environment.

The Agricultural Commissioner and Sealer of Weights & Measures is responsible for Countywide enforcement of agricultural laws and regulations as provided by the California Food and Agriculture Code, California Code of Regulations, California Business and Professions Code and the Code of Federal Regulations. In enforcing these laws and regulations, the Agricultural Commissioner/ Sealer works in cooperation with, and under the guidance of, the California Department of Food and Agriculture, the California Department of Pesticide Regulation, and the United States Department of Agriculture. The Agricultural Commissioner/ Sealer is also responsible for implementing all ordinances and resolutions adopted by the Plumas County Board of Supervisors pertaining to agriculture and weight and measures.

The Department of Agriculture/ Weights and Measures is organized into four sections with the following functions:

- **General Management** - Provides leadership for planning, organizing, directing, controlling, and coordinating departmental activities, including preparation of the department budget. This section coordinates all programs. It is also responsible for initiating all civil and criminal enforcement actions, including administrative hearings. This section interfaces with public and private entities on agriculture- related regulatory, economic development and planning issues including the General Plan, Emergency Operations Plan, Resource Conservation Districts, and Agricultural Preserves.
- **Agriculture Regulatory Programs -** This includes a variety of inspections, investigations, and agricultural services relating to plant quarantine, pest detection, pesticide use, pest management, industrial hemp, noxious weed eradication, certified farmer's market, certified producers, organics, honey quality control, egg quality control, seed inspection, crop statistics, nursery inspection, and apiary inspection.
- **Agriculture Resource Programs** - Provides plant and pest identification services to the public along with options for control of the pest. Assist other departments with various plans and program implementation. Lead county department in the Ag Pass Program for the county.
- **Weights and Measures Programs** - Provides equitable commerce transactions within the County. This section provides certification and inspection of weighing and measuring devices; quality control audits of items sold by weight, measure, or count; price verification audits; petroleum product quality control; registered service agent oversight; and weighmaster compliance inspections. It also maintains official, certified standards that are used to verify the accuracy of weighing and measuring devices used in trade.

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County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 GENERAL
Budget Unit: 20425 - AG COMMISSIONER
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44180 - STATE-AID FOR AGRICULTURE	327,473	329,279	327,921	327,921
44180P - STATE AID FOR AG	268	16,740	1,200	1,200
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
44505 - FED-MAPPING NOXIOUS WEEDS	0	0	0	0
44505P - FED-NOXIOUS WEEDS PR YR	0	0	0	0
Total 44 - STATE & FEDERAL AID	**327,741**	**346,019**	**329,121**	**329,121**
45-CHARGES FOR SERVICES				
45070 - AGRICULTURAL SERVICES	27,577	24,085	27,000	27,000
45070P - AGRICULTURAL SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**27,577**	**24,085**	**27,000**	**27,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	58,470	47,284	55,000	55,000
46251 - REIMBURSEMENTS/REFUNDS	0	17	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**58,470**	**47,301**	**55,000**	**55,000**
48-TRANSFER				
48000 - TRANSFER-IN	8,574	4,500	0	0
48005 - TRANSFER-IN5	0	0	25,446	25,446
48007 - TSF-IN CRF REIMB	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**8,574**	**4,500**	**25,446**	**25,446**
Total Revenue	**422,362**	**421,905**	**436,567**	**436,567**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	272,454	283,054	312,971	385,247
51020 - OTHER WAGES	7,862	16,342	25,000	25,000
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	366	305	282	282
51080 - RETIREMENT	68,516	69,484	109,822	135,183
51081 - OPEB LIABILITY	9,513	9,660	9,513	9,513
51090 - GROUP INSURANCE	73,119	66,295	64,614	113,590
51100 - FICA/MEDICARE OASDI	20,879	23,209	23,942	29,471
51110 - COMPENSATION INSURANCE	632	24,499	24,499	23,039
51120 - CELL PHONE ALLOW	1,880	1,800	1,800	1,800
51150 - LIFE INSURANCE	334	334	334	704
Total 51 - SALARIES & BENEFITS	**455,555**	**494,982**	**572,777**	**723,829**
52-SERVICES SUPPLIES				
520000 - AGRICULTURE	8,852	8,884	23,000	23,000
520200 - COMMUNICATIONS	0	0	130	130
520201 - PHONE - LAND LINE (S)	285	301	1,725	1,725
520210 - POSTAGE/SHIP, MAIL COST	316	385	400	400
520220 - PAPER/PAPER SUPPLIES	0	784	750	750

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Fund: 0001 GENERAL
Budget Unit: 20425 - AG COMMISSIONER
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520221 - ENVELOPES	0	0	0	0
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	1,800	1,800
520407 - REFUSE DISPOSAL	9	25	50	50
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	1,857	2,426	5,000	5,000
520902 - VEHICLE MAINTENANCE	2,656	3,370	4,000	4,000
520940 - SAFETY EQUIPMENT/EXPENSES	2,374	4,997	2,400	2,400
521107 - PRE-EMPLOYMENT COSTS	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	2,161	2,182	3,000	3,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	6,428	1,205	2,000	2,000
521801 - Office Water	0	0	420	420
521900 - PROFESSIONAL SVC	0	0	0	0
523800 - EQUIP RENT/LEASE	3,000	3,000	3,000	3,000
524300 - SMALL TOOLS/INSTRUMENTS	434	2,289	1,500	1,500
524400 - SPECIAL DEPARTMENT EXPENSE	4,683	4,246	7,435	7,435
525000 - OVERHEAD	0	0	11,520	11,520
525119 - LIABILITY SELF-FUND INSURANCE	2,772	3,170	3,170	3,803
527000 - TRAINING	1,020	2,795	4,000	4,000
527400 - TRAVEL- IN COUNTY	6,818	7,884	9,000	9,000
527500 - TRAVEL- OUT OF COUNTY	2,151	4,271	8,000	8,000
527550 - IN COUNTY HOSTING	676	213	750	750
527802 - ELECTRIC CHARGES	2,695	2,272	7,200	7,200
527803 - PROPANE/OTHR HEATING FUEL	2,415	1,460	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**51,602**	**56,159**	**103,250**	**103,883**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	55,375	0	0	0
541500 - VEHICLE	0	0	0	0
541980 - TRUCK	43,216	51,489	0	0
542600 - EQUIPMENT	11,615	0	0	75,000
Total 54 - FIXED ASSETS	**110,206**	**51,489**	**0**	**75,000**
Total Expenditures and Appropriations	**617,363**	**602,630**	**676,027**	**902,712**
Net Cost	**195,001**	**180,725**	**239,460**	**466,145**

Cindie Froggatt, Assessor

It is the mission of the Plumas County Assessor's Office to provide equitable and timely assessments of properties in compliance with the laws of the State of California, while consistently providing quality customer service.

The work of the County Assessor is governed by the California State Constitution, laws passed by the Legislature and rules adopted by the State Board of Equalization. The duties of the County Assessor are to discover all taxable property, identify the owner, assess the value and enroll it on the local assessment roll. We prepare and maintain current data on each parcel assessed, including maps of boundaries, inventories of land structure, property characteristics and any applicable exemptions.

The Assessor is elected to office by the voters of Plumas County and serves a four-year term.

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Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 GENERAL
Budget Unit: 20060 - ASSESSOR
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45005 - SB 2557 COLLECTION CHARGE	104,995	105,086	105,000	105,000
45010 - ASSM-TAX COLLECTOR FEES	16,738	19,048	0	0
Total 45 - CHARGES FOR SERVICES	**121,733**	**124,134**	**105,000**	**105,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	446	0	0	0
Total 46 - OTHER REVENUE	**446**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	5,235	9,000	0	0
48005 - TRANSFER-IN5	0	0	20,751	20,751
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**5,235**	**9,000**	**20,751**	**20,751**
Total Revenue	**127,414**	**133,134**	**125,751**	**125,751**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	499,827	325,867	512,076	535,888
51020 - OTHER WAGES	0	26,169	30,730	30,730
51060 - OVERTIME PAY	4,172	25	0	0
51070 - UNEMPLOYMENT INSURANCE	761	618	551	551
51080 - RETIREMENT	136,276	108,094	179,688	188,043
51081 - OPEB LIABILITY	19,024	19,319	19,024	19,024
51090 - GROUP INSURANCE	43,387	42,886	116,507	149,288
51100 - FICA/MEDICARE OASDI	37,514	26,888	39,174	40,995
51110 - COMPENSATION INSURANCE	(13,243)	2,768	2,768	5,335
51150 - LIFE INSURANCE	334	334	334	1,127
Total 51 - SALARIES & BENEFITS	**728,052**	**552,968**	**900,852**	**970,981**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	412	488	2,000	2,000
520210 - POSTAGE/SHIP, MAIL COST	2,838	2,545	4,500	4,500
520220 - PAPER/PAPER SUPPLIES	564	648	1,000	1,000
520230 - COPY CHARGES	0	0	0	0
520233 - PRINTING SVC/CHRGS	3,289	4,819	4,500	4,500
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	2,950	3,250	4,500	4,500
520410 - SOFTWARE LICENSE	0	0	1,900	1,900
520419 - COVID PPE & CLEANING COST	48	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	1,096	0	3,500	3,500
521107 - PRE-EMPLOYMENT COSTS	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,000	2,113	2,000	2,000
521750 - FITNESS & WELNESS	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20060 - ASSESSOR
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	2,587	3,954	3,500	3,500
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	4,984	0	8,200	8,200
523710 - ANNUAL PUB/REF MANUALS	1,942	2,983	3,000	3,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	5,774	6,429	6,429	7,420
527400 - TRAVEL- IN COUNTY	572	1,515	1,200	1,200
527500 - TRAVEL- OUT OF COUNTY	4,245	5,354	15,000	15,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	11,634	2,800
Total 52 - SERVICES & SUPPLIES	**32,301**	**34,098**	**72,863**	**65,020**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**760,353**	**587,066**	**973,715**	**1,036,001**
Net Cost	**632,939**	**453,932**	**847,964**	**910,250**

Martee Nieman-Graham, Auditor-Controller

The mission of the Auditor-Controller office is to ensure the integrity and safeguarding of Plumas County's fiscal resources. The Auditor-Controller department provides timely, accurate and meaningful financial information on the fiscal affairs of county government to the officials of Plumas County, department heads, and the public, with the highest level of professionalism.

The Auditor's office is responsible for general accounting and reporting of all revenues, expenditures, net assets, and fund balances. The functions of the department include:

- Financial accounting and reporting
- Budget monitoring
- Accounts payable
- Payroll processing
- Property tax administration
- Special District support
- Other financial duties as mandated by state, federal, and local laws, and regulations.

The Auditor-Controller is currently an appointed official due to a vacancy. The individual is normally elected to office by the voters of Plumas County and serves a four-year term.

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Fund: 0001 GENERAL
Budget Unit: 20040 - AUDITOR-CONTROLLER
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45005 - SB 2557 COLLECTION CHARGE	3,900	3,904	2,000	2,000
45020 - AUDITING-ACCOUNTING FEES	72,533	52,345	54,300	54,300
45080 - CIVIL PROCESS SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**76,433**	**56,249**	**56,300**	**56,300**
46-OTHER REVENUE				
46059 - SAFETY INCENTIVE	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
47001 - INTERFUND TRANSFER	0	0	0	0
48000 - TRANSFER-IN	6,882	0	0	0
48005 - TRANSFER-IN5	0	0	14,648	14,648
48007 - TSF-IN CRF REIMB	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**6,882**	**0**	**14,648**	**14,648**
Total Revenue	**83,315**	**56,249**	**70,948**	**70,948**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	289,870	360,992	495,377	503,148
51020 - OTHER WAGES	79,945	41,690	30,000	30,000
51060 - OVERTIME PAY	8,507	7,788	7,000	7,000
51070 - UNEMPLOYMENT INSURANCE	648	532	456	456
51080 - RETIREMENT	98,194	111,393	173,828	176,554
51081 - OPEB LIABILITY	14,269	14,490	14,269	14,269
51090 - GROUP INSURANCE	81,593	60,909	194,115	121,862
51100 - FICA/MEDICARE OASDI	29,013	31,965	37,896	38,491
51110 - COMPENSATION INSURANCE	757	3,132	3,132	5,057
51120 - CELL PHONE ALLOW	0	0	0	0
51128 - BILINGUAL ALLOWANCE	35	420	420	420
51150 - LIFE INSURANCE	696	769	1,003	986
Total 51 - SALARIES & BENEFITS	**603,527**	**634,080**	**957,496**	**898,243**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	315	306	350	350
520210 - POSTAGE/SHIP, MAIL COST	10,160	9,005	12,000	12,000
520220 - PAPER/PAPER SUPPLIES	2,648	3,066	3,500	3,500
520221 - ENVELOPES	1,521	1,841	2,000	2,000
520227 - FOLDERS/FILES/BINDERS	222	213	1,000	1,000
520230 - COPY CHARGES	0	0	0	0
520243 - WARRANTS	4,309	2,540	5,000	5,000
520250 - COPY MACHINE LEASE	4,553	2,643	5,000	5,000
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20040 - AUDITOR-CONTROLLER
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521102 - FUEL - VEHICLE	0	0	0	0
521107 - PRE-EMPLOYMENT COSTS	0	0	200	200
521230 - OFFICE FURNITURE/EQUIP	176	8,557	3,000	3,000
521600 - MEMBERSHIPS/ANNUAL DUES	396	444	1,500	1,500
521800 - OFFICE EXPENSE	3,068	1,722	5,000	5,000
521801 - Office Water	0	196	300	300
521900 - PROFESSIONAL SVC	155,100	234,093	180,000	180,000
523710 - ANNUAL PUB/REF MANUALS	1,565	905	2,500	2,500
524400 - SPECIAL DEPARTMENT EXPENSE	1,380	3,021	1,500	1,500
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,910	5,533	5,533	6,144
527000 - TRAINING	0	450	2,500	2,500
527400 - TRAVEL- IN COUNTY	49	0	0	0
527500 - TRAVEL- OUT OF COUNTY	2,219	3,873	7,000	7,000
529500 - COMPUTER	1,943	7,704	2,500	2,500
Total 52 - SERVICES & SUPPLIES	**194,534**	**286,112**	**240,383**	**240,994**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	50,000	50,000
Total 54 - FIXED ASSETS	**0**	**0**	**50,000**	**50,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**798,061**	**920,192**	**1,247,879**	**1,189,237**
Net Cost	**714,746**	**863,943**	**1,176,931**	**1,118,289**

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Fund: 0001 GENERAL
Budget Unit: 20290 - MUNICIPAL COURT
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42010 - VEHICLE CODE FINES	955	356	0	0
42011 - COURT COST ADMIN 16028	897	889	0	0
42043 - T.C.REALIGNMENT AB233	157,909	188,950	150,000	150,000
42070 - PROOF OF CORRECTION	2,734	2,624	0	0
Total 42 - FINES & PENALTIES	**162,495**	**192,819**	**150,000**	**150,000**
45-CHARGES FOR SERVICES				
45100 - CRT FEES/CLERK/RECORDER	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Revenue	**162,495**	**192,819**	**150,000**	**150,000**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
53-OTHER CHARGES				
534950 - CONTRIB TRIAL COURTS	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(162,495)**	**(192,819)**	**(150,000)**	**(150,000)**

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Fund: 0009 AUD- CO LOCAL REV 2011
Budget Unit: 20009 - AUD-CO LOCAL REV 2011
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43998 - UNREALZED GAINS/LOSSES	14,566	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**14,566**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44700 - ST-SO TRIAL CRT SECURITY	0	0	0	0
44700A - ST-SO TRL CT SEC SUB	573,063	415,551	0	0
44705 - ST-DA 1/2 AB118 SUBACCT	0	0	0	0
44705A - ST-DA 1/2 1020 SUBACCT	20,006	18,021	0	0
44706 - ST-PD 1/2 AB118 SUBACCT	0	0	0	0
44706A - ST-PD 1/2 1020 SUBACCT	21,246	18,020	0	0
44709 - ST-PROB JJA YTH OFFNDR	0	0	0	0
44709A - ST-PROB YTH OFFDR BGSA	137,058	114,140	0	0
44710 - ST-PROB JJA JUV RNTRY	0	0	0	0
44710A - ST-PROB JUV RNTRY GSA	0	0	0	0
44711 - ST MH-BEHAV HLTH SUB	0	0	0	0
44711A - ST MH-BEHAV HLTH SUB	1,576,334	1,625,085	0	0
44712 - ST-MH AB118 SUBACCT	0	0	0	0
44712A - ST-MH AB 118 SUBACCT	880,268	842,709	0	0
44713 - ST-MH BEHAV HLTH SUBACCT	0	0	0	0
44713A - DO NOT USE USE 44711A	0	0	0	0
44714 - ST-DON'T USE	0	0	0	0
44715 - ST-SO SLESA	0	0	0	0
44715A - ST-SO ELEAS SUBACCT	393,899	500,000	0	0
44716 - ST-SO CAL EMA	0	0	0	0
44716A - ST-SO CAL EMA SUBACCT	29,486	29,486	0	0
44718 - ST-PRB/SO/DA COPS, JV JST	0	0	0	0
44718A - ST-PROB/DA/SO JV JST SUB	(24,393)	0	0	0
44720 - ST-SS ADLT PROTCT SVC	0	0	0	0
44720A - ST-SS ADLT PROT SVC SUB	0	0	0	0
44725 - ST-SS FOSTER CARE	0	0	0	0
44725A - ST-SS FOSTER CARE SUB	0	0	0	0
44730 - ST-SS FOSTR CARE ADMIN	0	0	0	0
44730A - ST-SS FOSTER CARE ADM SUB	0	0	0	0
44735 - ST-SS CHLD WELFARE SVC	0	0	0	0
44735A - ST-SS CHLD WELF SVC SUB	0	0	0	0
44740 - ST-SS ADOPT ADMIN	0	0	0	0
44740A - ST-SS ADOPT ADM SUBACCT	0	0	0	0
44745 - ST-SS CHLD ABUSE PRVNTN	0	0	0	0
44745A - ST-SS CHLD AB PRVNT SUB	0	0	0	0
44750 - ST-SS ADOPT ASST PROG	0	0	0	0
44750A - ST-ADOPT ASST SUBACCT	0	0	0	0
44760 - ST-A/D DRUG COURT	0	0	0	0
44760A - ST-A/D DRUG CT SUBACCT	1,318	0	0	0

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Fund: 0009 AUD- CO LOCAL REV 2011
Budget Unit: 20009 - AUD-CO LOCAL REV 2011
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID (continued)				
44765 - ST-A/D NONDRUG M/CAL	0	0	0	0
44765A - ST-A/D NONDRUG SUBACCT	0	0	0	0
44770 - ST-A/D DRUG M/CAL	0	0	0	0
44770A - ST-A/D DRUG M/CAL SUB	0	0	0	0
44780 - ST-SS CAL WORKS MOE	0	0	0	0
44780A - ST-SS CAL WORKS MOE	484,630	405,988	0	0
44781 - ST-SS PROT SVC SUBACCT	0	0	0	0
44781A - ST-SS PROT SVC SUBACCT	3,224,082	3,307,422	0	0
44782 - ST-FAMILY SPT SUBACT	0	0	0	0
44782A - ST-FAMILY SPT SUBACT	3,519,544	2,921,911	0	0
Total 44 - STATE & FEDERAL AID	**10,836,541**	**10,198,333**	**0**	**0**
Total Revenue	**10,851,107**	**10,198,333**	**0**	**0**
58-TRANSFERS				
580700 - TRN-SO TRIAL CRT SEC	498,644	489,970	0	0
580705 - TRN-DA 1/2 AB118	0	0	0	0
580706 - TRN-PD 1/2 AB118	0	0	0	0
580709 - TRN- PROB JJA YTH OFFNDER	138,113	128,086	0	0
580710 - TRN-PROB JJA JUV RNTRY	0	0	0	0
580711 - TRAN-MH BEHAV HEALTH	1,576,334	1,625,085	0	0
580712 - TRN-MH AB118 SUBACCT	796,753	854,801	0	0
580715 - TRN-SO SLESA	500,000	500,000	0	0
580716 - TRN-SO CAL EMA	29,486	29,486	0	0
580718 - TRN-PRB/SO/DA COPS JV JST	0	0	0	0
580720 - TRN-ADULT PROTCT SVC	0	0	0	0
580725 - TRN-SS FOSTER CARE	0	0	0	0
580730 - TRN-SS FOSTER CARE ADMIN	0	0	0	0
580735 - TRN-SS CLD WELFARE SVC	0	0	0	0
580740 - TRN-SS ADOPT ADMIN	0	0	0	0
580745 - TRN-SS CHLD ABUSE PRVNT	0	0	0	0
580750 - TRN-SS ADOPT ASST PROG	0	0	0	0
580760 - TRN-A/D DRUG COURT	0	0	0	0
580765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
580770 - TRN-A/D DRUG M/CAL	0	0	0	0
580780 - TRN-SS CAL WORKS MOE	166,953	405,988	0	0
580781 - TRN-SS PROT SVC SUBACCT	0	0	0	0
580782 - TRN-FAMILY SPT SUBACT	4,379,397	6,525,902	0	0
Total 58 - TRANSFERS	**8,085,680**	**10,559,318**	**0**	**0**
Total Expenditures and Appropriations	**8,085,680**	**10,559,318**	**0**	**0**
Net Cost	**(2,765,427)**	**360,985**	**0**	**0**

Sharon R. Sousa, LMFT, Director

Behavioral Health's mission is to provide respectful, culturally sensitive, and strength-based behavioral health services that promote wellness, self-sufficiency, and recovery from mental illness and/or addiction.

Plumas County Behavioral Health services the residents of Plumas County who are having a large range of problems, including depression and anxiety, bipolar disorder and schizophrenia.

Behavioral Health also provides services for individuals with addiction to drugs and/or alcohol. All services are available on an outpatient basis, which may include therapy, medication services, group, and case management support. Plumas County Behavioral Health provides a full range of services for Medi-Cal recipients or the uninsured.

Behavioral Health conducts crisis assessment and does all the safety evaluations for involuntary hospitalization, known as 5150. Through MHSA funding, Behavioral Health operates Wellness Centers and limited hours in Greenville, Quincy, Portola and Chester. The focus of the Centers is to support a healthy community to provide services that can lead to greater self-sufficiency and stability. Behavioral Health also provides services in the schools and jail.

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Fund: 0014 MENTAL HEALTH
Budget Unit: 70570 - MNTL HLTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	100,437	120,334	80,000	80,000
43998 - UNREALZED GAINS/LOSSES	62,935	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**163,372**	**120,334**	**80,000**	**80,000**
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	(38,140)	14,130	125,000	50,000
44142 - ST.-AID HLTH REALIGN. REV	484,223	44,919	41,941	41,941
44290 - STATE-OTHER	867,700	177,050	557,189	937,189
44295 - STATE-MENTAL HEALTH	2,333,144	539,303	2,750,000	2,750,000
44296 - ST-MH EPSDT SV	0	0	0	0
44297 - ST-MH-HFP SV	0	0	0	0
44298 - ST-MH KATIE A SV	0	0	0	0
44515 - FED-MENTAL HEALTH	0	121,182	0	200,000
48296 - ST-MHEPSDTSV TI	0	0	0	0
48297 - ST-MH-HFP SV TI	0	0	0	0
48298 - ST-MH KATIE A SV TI	0	0	0	0
48515 - FED-MENTAL HLTH TI	0	0	0	0
Total 44 - STATE & FEDERAL AID	**3,646,927**	**896,584**	**3,474,130**	**3,979,130**
45-CHARGES FOR SERVICES				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
45143 - MISC HLTH CONTRACTS	0	0	0	0
45150 - MENTAL HEALTH-PATIENT FEE	30,665	37,642	20,000	30,000
45156 - M.H. OUT OF COUNTY MATCH	0	0	0	0
45200 - OTHR SVC OR SVC TO CRTS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**30,665**	**37,642**	**20,000**	**30,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	260	0	0	0
46253 - REIMB - CO DISASTR RESPONS	33	0	0	0
Total 46 - OTHER REVENUE	**293**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	202,726	203,700	330,000
48002 - TRANSFER-IN2	0	12,151	25,000	78,800
48003 - TRANSFER-IN3	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
48005 - TRANSFER-IN5	0	402	9,322	45,000
48006 - TRANSFER-IN6	11,822	22,013	20,412	20,412
48007 - TSF-IN CRF REIMB	0	0	21,247	33,000
48008 - TRANSFER-IN8	0	0	95,000	95,000
48009 - TRAN IN/OUT	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0

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Fund: 0014 MENTAL HEALTH
Budget Unit: 70570 - MNTL HLTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
48-TRANSFER (continued)				
48211 - CONTRI TRANS FR CO GEN	0	0	7,672	7,672
48296 - ST-MHEPSDTSV TI	645,332	728,244	289,045	440,000
48297 - ST-MH-HFP SV TI	77,395	80,916	40,000	45,000
48298 - ST-MH KATIE A SV TI	128,619	80,916	40,000	45,000
48515 - FED-MENTAL HLTH TI	696,555	728,244	407,639	440,000
48712 - TRN-MH AB118 SUBACCT	825,187	861,567	875,000	875,000
Total 48 - TRANSFER	**2,384,910**	**2,717,179**	**2,034,037**	**2,454,884**
Total Revenue	**6,226,167**	**3,771,739**	**5,608,167**	**6,544,014**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	1,371,777	1,439,998	2,129,610	2,196,410
51020 - OTHER WAGES	19,938	23,274	80,000	40,000
51060 - OVERTIME PAY	56,623	41,961	0	60,000
51070 - UNEMPLOYMENT INSURANCE	11,981	11,656	9,858	9,858
51080 - RETIREMENT	429,565	460,159	747,280	770,720
51081 - OPEB LIABILITY	65,399	66,410	65,399	65,399
51090 - GROUP INSURANCE	220,989	283,691	577,424	618,347
51100 - FICA/MEDICARE OASDI	109,698	116,469	162,915	168,025
51110 - COMPENSATION INSURANCE	21,983	43,151	43,151	40,443
51120 - CELL PHONE ALLOW	3,492	3,025	2,880	3,500
51128 - BILINGUAL ALLOWANCE	437	315	315	315
51150 - LIFE INSURANCE	0	251	334	4,085
Total 51 - SALARIES & BENEFITS	**2,311,882**	**2,490,360**	**3,819,166**	**3,977,102**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	8,961	7,006	1,000	10,000
520202 - CELL PHONE SERVICE	12,684	12,614	16,200	16,200
520203 - INTERNET SERVICE	5,250	10,250	10,000	10,000
520210 - POSTAGE/SHIP, MAIL COST	991	910	2,500	2,500
520215 - ANSWERING SERVICE	67,164	67,200	67,200	67,200
520230 - COPY CHARGES	0	0	100	100
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	2,677	4,030	4,000	4,000
520400 - HOUSEHOLD EXPENSE	2	120	1,000	1,000
520415 - COMPUTER UPGRADE	3,591	(19,173)	5,000	7,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	40,427	30,586	23,090	30,586
520902 - VEHICLE MAINTENANCE	7,800	16,417	15,000	15,000
521230 - OFFICE FURNITURE/EQUIP	5,325	1,915	5,000	5,000
521231 - COMPUTERS<1500.00	0	111	2,500	2,500
521252 - CELL PHONE/EQUIP	0	0	1,000	1,000
521254 - CELL PHONE - WPC	0	0	0	0
521500 - MEDICAL SUPPLIES	385	460	1,000	1,000
521524 - LAND LINE PHONE/EQUIP	15,161	1,383	5,000	5,000

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Fund: 0014 MENTAL HEALTH
Budget Unit: 70570 - MNTL HLTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521600 - MEMBERSHIPS/ANNUAL DUES	12,000	17,396	18,000	18,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	9,485	5,881	5,000	7,500
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	1,384,694	1,759,948	1,500,000	2,000,000
521905 - RESIDENTIAL TREATMENT SVC	568,823	868,183	1,000,000	1,000,000
521912 - PROFESSIONAL SERVICES-WPC	0	0	30,000	0
521960 - QA- OFFICE SUPPLIES	651	3,310	3,000	3,000
521963 - QA- OUT OF CO TRAVEL	2,705	1,324	2,500	2,500
521986 - SECURITY	9,224	9,921	10,458	10,458
523500 - CHILDRENS FAIR EXP	250	0	500	500
523711 - SUBSCRIPTIONS	0	0	150	150
524021 - THERAPEUTIC SUPPLIES	726	(555)	500	500
524090 - INDPNDT LVNG/DAY TRMNT	0	0	500	500
524173 - SP GRANT EXP (SEE FILE)	1,002	21,528	20,000	20,000
524200 - RENTS/LEASES STRUCTURES	1,680	15,586	18,000	35,000
524300 - SMALL TOOLS/INSTRUMENTS	0	0	100	100
524410 - NON-EMPLOYEE INCENTIVE	0	315	500	500
524460 - JUVENILE OUTING/INCENTIVE	0	0	1,000	1,000
524480 - PC MNTL HTLH COMM EXP	450	0	2,000	2,000
524700 - MOUNTAIN VISION EXPENSES	0	0	0	0
525000 - OVERHEAD	269,285	207,799	207,799	207,799
525119 - LIABILITY SELF-FUND INSURANCE	50,761	56,941	56,941	33,027
527000 - TRAINING	3,327	3,197	2,500	2,500
527002 - TRAINING - WPC	0	0	0	0
527400 - TRAVEL- IN COUNTY	12,859	8,229	15,000	15,000
527402 - BUS PASSES-NON EMPLYEE	200	0	1,500	1,500
527410 - CLIENT SERVICE EXP	106	1,008	2,000	2,000
527412 - IN-COUNTY TRAVEL - WPC	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	7,836	4,741	10,000	10,000
527511 - PC MNT HLTH COMM TRAVEL	0	0	750	750
527512 - OUT OF COUNTY TRAVEL-WPC	0	0	0	0
527750 - IN CNTY HOSTING	0	524	1,500	1,500
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
528700 - HOSPITAL SERVICES	544,115	328,418	565,000	565,000
529502 - COMPUTER - WPC	0	0	0	0
529660 - REIMB CLIENT/VENDOR	0	0	0	0
529921 - FINGER PRINTING	0	374	300	500
Total 52 - SERVICES & SUPPLIES	**3,050,597**	**3,447,897**	**3,635,088**	**4,119,870**

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Fund: 0014 MENTAL HEALTH
Budget Unit: 70570 - MNTL HLTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
53-OTHER CHARGES				
532300 - CLIENT TRANSPORT	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
54050 - OFFICE EQUIPMENT	0	0	0	0
541500 - VEHICLE	96,082	0	0	0
541501 - VEHICLE 4X4	0	0	0	0
543700 - COPY MACHINE	0	0	0	0
Total 54 - FIXED ASSETS	**96,082**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	0	0	0	379,500
580001 - TRANSFER	0	0	13,462	0
580002 - TRANSFER	134,686	93,359	0	0
580003 - INTER FUND TRANSFER	0	0	60,000	0
580004 - INTERFUND TRASNFER	0	0	0	0
580005 - TRANSFER	0	0	50,000	0
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	**134,686**	**93,359**	**123,462**	**379,500**
Total Expenditures and Appropriations	**5,593,247**	**6,031,616**	**7,577,716**	**8,476,472**
Net Cost	**(632,920)**	**2,259,877**	**1,969,549**	**1,932,458**

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70571 - M.H. MHSA
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	73,832	111,169	70,000	70,000
Total 43 - USE OF MONEY & PROPERTY	**73,832**	**111,169**	**70,000**	**70,000**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44290 - STATE-OTHER	1,475,219	1,997,456	2,000,000	2,000,000
44295 - STATE-MENTAL HEALTH	0	0	0	0
Total 44 - STATE & FEDERAL AID	**1,475,219**	**1,997,456**	**2,000,000**	**2,000,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	134,686	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**134,686**	**0**	**0**	**0**
Total Revenue	**1,683,737**	**2,108,625**	**2,070,000**	**2,070,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	507,565	567,004	880,734	761,068
51020 - OTHER WAGES	66,103	27,438	150,000	150,000
51060 - OVERTIME PAY	29,784	21,937	0	30,000
51070 - UNEMPLOYMENT INSURANCE	5,954	5,371	4,584	4,584
51080 - RETIREMENT	171,449	169,520	309,050	267,059
51081 - OPEB LIABILITY	31,986	32,480	31,986	31,986
51090 - GROUP INSURANCE	95,157	140,060	303,830	238,297
51100 - FICA/MEDICARE OASDI	44,871	46,644	67,376	58,222
51110 - COMPENSATION INSURANCE	3,098	11,382	11,382	12,844
51120 - CELL PHONE ALLOW	1,375	1,925	1,950	1,950
51128 - BILINGUAL ALLOWANCE	105	105	105	105
51150 - LIFE INSURANCE	0	0	0	1,895
Total 51 - SALARIES & BENEFITS	**957,447**	**1,023,866**	**1,760,997**	**1,558,010**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	9,347	8,453	2,000	2,000
520202 - CELL PHONE SERVICE	2,809	1,836	4,500	4,500
520203 - INTERNET SERVICE	15,404	21,924	30,000	30,000
520205 - PAGER SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	500	500
520215 - ANSWERING SERVICE	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70571 - M.H. MHSA
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520250 - COPY MACHINE LEASE	4,011	9,146	8,000	10,000
520300 - FOOD	0	0	500	500
520400 - HOUSEHOLD EXPENSE	107	8	500	500
520407 - REFUSE DISPOSAL	2,370	2,639	3,500	3,500
520415 - COMPUTER UPGRADE	655	0	2,500	2,500
520500 - INSURANCE	0	0	0	10,000
520900 - EQUIPMENT MAINTENANCE	0	0	1,000	1,000
520902 - VEHICLE MAINTENANCE	7,579	8,231	15,000	15,000
521230 - OFFICE FURNITURE/EQUIP	2,478	0	2,500	2,500
521231 - COMPUTERS<1500.00	0	0	1,500	1,500
521500 - MEDICAL SUPPLIES	487	226	500	500
521524 - LAND LINE PHONE/EQUIP	16,629	1,233	2,000	2,000
521600 - MEMBERSHIPS/ANNUAL DUES	4,669	5,900	6,000	6,000
521800 - OFFICE EXPENSE	13,345	3,570	7,000	7,000
521900 - PROFESSIONAL SVC	873,656	753,947	950,000	950,000
521902 - PROFESSIONAL SVC - GRANT	0	0	0	0
521980 - MEDICAL SERVICE - PROF SV	0	0	0	0
523702 - PUB - RECRUITMENT ADS	0	0	3,000	3,000
523711 - SUBSCRIPTIONS	0	0	0	0
524021 - THERAPEUTIC SUPPLIES	566	124	1,500	1,500
524090 - INDPNDT LVNG/DAY TRMNT	0	0	0	0
524173 - SP GRANT EXP (SEE FILE)	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	77,282	75,583	85,000	85,000
524410 - NON-EMPLOYEE INCENTIVE	25	0	1,000	1,000
524460 - JUVENILE OUTING/INCENTIVE	210	120	1,000	1,000
524480 - PC MNTL HTLH COMM EXP	1,195	1,958	5,000	5,000
524700 - MOUNTAIN VISION EXPENSES	0	0	0	0
525000 - OVERHEAD	71,116	61,846	61,846	61,846
525119 - LIABILITY SELF-FUND INSURANCE	9,823	9,991	9,991	10,831
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	8,808	9,128	12,500	12,500
527402 - BUS PASSES-NON EMPLYEE	212	0	2,500	2,500
527410 - CLIENT SERVICE EXP	1,498	1,737	10,000	10,000
527500 - TRAVEL- OUT OF COUNTY	4,279	2,538	5,000	5,000
527502 - TRAVEL--SP PROGRM	0	0	0	0
527750 - IN CNTY HOSTING	448	0	1,000	1,000
527802 - ELECTRIC CHARGES	11,564	12,891	15,000	15,000
527803 - PROPANE/OTHR HEATING FUEL	15,567	7,421	16,000	16,000
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	1,022	1,014	2,600	2,600
528400 - CONTINGENCIES	0	0	0	0
529370 - INTEREST EXPENSE LEASE	0	0	0	0

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70571 - M.H. MHSA
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
529660 - REIMB CLIENT/VENDOR	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,157,161**	**1,001,464**	**1,270,437**	**1,283,277**
54-FIXED ASSETS				
541500 - VEHICLE	9,066	0	250,000	250,000
542600 - EQUIPMENT	0	0	0	0
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**9,066**	**0**	**250,000**	**250,000**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	0	0
580004 - INTERFUND TRASNFER	0	0	0	0
580005 - TRANSFER	0	0	150,000	150,000
58003 - TRANSFER ADMIN (70570)	0	202,726	203,700	330,000
Total 58 - TRANSFERS	**0**	**202,726**	**353,700**	**480,000**
Total Expenditures and Appropriations	**2,123,674**	**2,228,056**	**3,635,134**	**3,571,287**
Net Cost	**439,937**	**119,431**	**1,565,134**	**1,501,287**

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Fund: 0016 ALCOHOL & DRUG
Budget Unit: 70580 - ALCOHOL & DRUG
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42060 - CO ALC ABUSE/PREV.1463.25	2,998	2,771	3,105	0
Total 42 - FINES & PENALTIES	**2,998**	**2,771**	**3,105**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	5,511	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**5,511**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44101 - STATE-AID FOR ALCOHOL	0	0	0	0
44144 - STATE-AID PERINATAL D&A	0	0	0	0
44516 - FED-BLOCK GRANT ALCOHOL	602,269	341,795	440,000	440,000
44516P - FED-BLOCK GRANT ALCOHOL	0	0	0	0
Total 44 - STATE & FEDERAL AID	**602,269**	**341,795**	**440,000**	**440,000**
45-CHARGES FOR SERVICES				
45143 - MISC HLTH CONTRACTS	0	0	0	0
45272 - CLIENT FEES DRUG/ALCOHOL	237	0	0	0
45305 - DRUG COURT FEE	0	0	0	0
45330 - DRUG PROG. FEE/DIVERSION	2,814	3,119	3,291	0
45331 - ASSMT VC 23649 $100	6,312	5,801	7,075	0
Total 45 - CHARGES FOR SERVICES	**9,363**	**8,920**	**10,366**	**0**
46-OTHER REVENUE				
46607 - OTHER MISCELLANEOUS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
48765P - TRN-S/D NON DRUG M/CAL	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**620,141**	**353,486**	**453,471**	**440,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	170,806	205,119	401,504	383,332
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	12,343	10,000	0	10,000
51070 - UNEMPLOYMENT INSURANCE	1,409	116	110	110
51080 - RETIREMENT	56,982	58,084	140,888	134,511
51081 - OPEB LIABILITY	6,540	6,641	6,540	6,540
51090 - GROUP INSURANCE	29,459	35,185	101,502	88,230
51100 - FICA/MEDICARE OASDI	13,878	16,572	30,715	29,325
51110 - COMPENSATION INSURANCE	(3,382)	1,392	1,392	1,701
51120 - CELL PHONE ALLOW	38	300	0	0
51150 - LIFE INSURANCE	0	0	0	740
Total 51 - SALARIES & BENEFITS	**288,073**	**333,409**	**682,651**	**654,489**

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Fund: 0016 ALCOHOL & DRUG
Budget Unit: 70580 - ALCOHOL & DRUG
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	1,279	556	1,800	0
520202 - CELL PHONE SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	36	130	130
520250 - COPY MACHINE LEASE	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	2,044	0	5,000	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521500 - MEDICAL SUPPLIES	344	317	500	0
521600 - MEMBERSHIPS/ANNUAL DUES	700	700	700	0
521800 - OFFICE EXPENSE	0	811	1,950	450
521900 - PROFESSIONAL SVC	128,841	64,376	110,000	40,000
521905 - RESIDENTIAL TREATMENT SVC	22,546	43,448	25,000	150,000
523000 - PROMOTIONAL MATERIAL	0	0	1,500	1,500
523300 - EDUCATE MATERIAL/INCENT	3,046	0	12,000	12,000
524000 - RENT - OFFICE/SPACE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	38,074	15,812	15,812	15,812
525119 - LIABILITY SELF-FUND INSURANCE	1,138	1,062	1,062	1,482
527000 - TRAINING	1,270	3,786	10,000	10,000
527400 - TRAVEL- IN COUNTY	45	30	750	750
527402 - BUS PASSES-NON EMPLYEE	0	0	1,500	1,500
527500 - TRAVEL- OUT OF COUNTY	2,284	5,037	500	500
527750 - IN CNTY HOSTING	0	0	250	250
528400 - CONTINGENCIES	0	0	0	0
529500 - COMPUTER	0	0	0	0
529921 - FINGER PRINTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**201,611**	**135,971**	**188,454**	**234,374**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	86,682	105,362	110,000	110,000
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	0	0
580005 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**86,682**	**105,362**	**110,000**	**110,000**
Total Expenditures and Appropriations	**576,366**	**574,742**	**981,105**	**998,863**
Net Cost	**(43,775)**	**221,256**	**527,634**	**558,863**

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70573 - MSHA PEI
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	368,805	740,901	450,000	450,000
44295 - STATE-MENTAL HEALTH	0	0	0	0
Total 44 - STATE & FEDERAL AID	**368,805**	**740,901**	**450,000**	**450,000**
48-TRANSFER				
48009 - TRAN IN/OUT	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**368,805**	**740,901**	**450,000**	**450,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(163)	5	5	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(163)**	**5**	**5**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520500 - INSURANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	162	0	0
521900 - PROFESSIONAL SVC	286,664	246,186	595,000	595,000
524021 - THERAPEUTIC SUPPLIES	0	7,155	0	0
524173 - SP GRANT EXP (SEE FILE)	0	0	0	0
525000 - OVERHEAD	718	3,165	3,165	3,165
525119 - LIABILITY SELF-FUND INSURANCE	802	102	102	118
527400 - TRAVEL- IN COUNTY	0	0	0	0
527402 - BUS PASSES-NON EMPLYEE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**288,184**	**256,770**	**598,267**	**598,283**
58-TRANSFERS				
580000 - TRANSFER	109,725	110,922	190,000	190,000
58001 - TRANSFER-OUT1	0	0	0	0
58002 - TRANSFER SR SERVICES	0	0	0	0

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70573 - MSHA PEI
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
58-TRANSFERS (continued)				
58003 - TRANSFER ADMIN (70570)	0	12,151	25,000	78,800
Total 58 - TRANSFERS	**109,725**	**123,073**	**215,000**	**268,800**
Total Expenditures and Appropriations	**397,746**	**379,848**	**813,272**	**867,083**
Net Cost	**28,941**	**(361,053)**	**363,272**	**417,083**

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Fund: 0016 ALCOHOL & DRUG
Budget Unit: 70630 - DRUG COURT (A&D)
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42060 - CO ALC ABUSE/PREV.1463.25	0	0	0	3,105
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**3,105**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44226 - STATE - DRUG COURT	0	0	0	0
44290 - STATE-OTHER	0	0	500,000	0
44295 - STATE-MENTAL HEALTH	0	0	0	250,000
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**500,000**	**250,000**
45-CHARGES FOR SERVICES				
45330 - DRUG PROG. FEE/DIVERSION	0	0	0	3,291
45331 - ASSMT VC 23649 $100	0	0	0	7,075
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**10,366**
48-TRANSFER				
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
48760 - TRN-A/D DRUG COURT	0	0	0	250,000
48770 - TRN-A/D DRUG M/CAL	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**250,000**
Total Revenue	**0**	**0**	**500,000**	**513,471**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	3	2	2	2
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(65)	26	26	33
51120 - CELL PHONE ALLOW	0	0	0	0
51128 - BILINGUAL ALLOWANCE	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(62)**	**28**	**28**	**35**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	500	500
520202 - CELL PHONE SERVICE	0	0	0	1,200
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	5,000	5,000
521500 - MEDICAL SUPPLIES	0	0	500	500
521600 - MEMBERSHIPS/ANNUAL DUES	3,000	3,000	700	4,000
521800 - OFFICE EXPENSE	0	0	0	1,500

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Fund: 0016 ALCOHOL & DRUG
Budget Unit: 70630 - DRUG COURT (A&D)
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521900 - PROFESSIONAL SVC	5,900	0	200,000	50,000
521905 - RESIDENTIAL TREATMENT SVC	0	0	75,000	25,000
523000 - PROMOTIONAL MATERIAL	0	0	1,000	1,000
524000 - RENT - OFFICE/SPACE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	55,000	0
525000 - OVERHEAD	0	965	0	1,000
525119 - LIABILITY SELF-FUND INSURANCE	22	24	24	28
527400 - TRAVEL- IN COUNTY	0	0	750	750
527500 - TRAVEL- OUT OF COUNTY	0	0	5,000	5,000
528700 - HOSPITAL SERVICES	0	0	160,000	160,000
529500 - COMPUTER	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**8,922**	**3,989**	**503,474**	**255,478**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	402	50,000	45,000
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	0	0
580003 - INTER FUND TRANSFER	0	0	0	0
580004 - INTERFUND TRASNFER	0	0	0	0
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	**0**	**402**	**50,000**	**45,000**
Total Expenditures and Appropriations	**8,860**	**4,419**	**553,502**	**300,513**
Net Cost	**8,860**	**4,419**	**53,502**	**(212,958)**

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Fund: 0014 0014S SAMHSA
Budget Unit: 70575 - SAMHSA M.H.
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(1,995)	(2,243)	0	0
Total 43 - USE OF MONEY & PROPERTY	**(1,995)**	**(2,243)**	**0**	**0**
44-STATE FEDERAL AID				
44295 - STATE-MENTAL HEALTH	0	0	0	0
44295P - STATE- MENTAL HLTH	0	0	0	0
44431 - FEDERAL - SAMHSA	182,155	178,018	311,097	311,097
44431P - FEDERAL -SAMHSA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**182,155**	**178,018**	**311,097**	**311,097**
45-CHARGES FOR SERVICES				
45150P - MNTL HTLH PATIENT -PRIOR	0	0	0	0
45152 - DROP IN CENTER - SAMHSA	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
48005 - TRANSFER-IN5	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**180,160**	**175,775**	**311,097**	**311,097**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	108,078	105,817	158,845	157,909
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	15,652	16,697	0	18,000
51070 - UNEMPLOYMENT INSURANCE	191	179	160	160
51080 - RETIREMENT	35,678	29,133	55,739	55,410
51081 - OPEB LIABILITY	5,470	5,554	5,470	5,470
51090 - GROUP INSURANCE	19,601	24,919	40,250	40,750
51100 - FICA/MEDICARE OASDI	9,282	9,279	12,152	12,080
51110 - COMPENSATION INSURANCE	643	1,738	1,738	2,337
51119 - LIABILITY INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	450	450	450	450
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	324
Total 51 - SALARIES & BENEFITS	**195,045**	**193,766**	**274,804**	**292,890**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520203 - INTERNET SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520300 - FOOD	0	0	0	0

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Fund: 0014 0014S SAMHSA
Budget Unit: 70575 - SAMHSA M.H.
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
520500 - INSURANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521500 - MEDICAL SUPPLIES	0	0	0	0
521524 - LAND LINE PHONE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	17,500	17,500
521903 - SECURITY SYSTEM SVC	0	0	0	0
523300 - EDUCATE MATERIAL/INCENT	0	0	3,000	3,000
523711 - SUBSCRIPTIONS	0	0	0	0
524021 - THERAPEUTIC SUPPLIES	0	0	0	0
524090 - INDPNDT LVNG/DAY TRMNT	0	0	0	0
525000 - OVERHEAD	12,992	9,350	9,350	9,350
525119 - LIABILITY SELF-FUND INSURANCE	971	1,678	1,441	1,671
527400 - TRAVEL- IN COUNTY	0	49	1,000	1,000
527402 - BUS PASSES-NON EMPLYEE	0	0	1,500	1,500
527410 - CLIENT SERVICE EXP	0	0	4,400	4,400
527500 - TRAVEL- OUT OF COUNTY	3,127	2,270	0	0
527802 - ELECTRIC CHARGES	0	0	0	0
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**17,090**	**13,347**	**38,191**	**38,421**
58-TRANSFERS				
580000 - TRANSFER	0	0	27,152	33,000
Total 58 - TRANSFERS	**0**	**0**	**27,152**	**33,000**
Total Expenditures and Appropriations	**212,135**	**207,113**	**340,147**	**364,311**
Net Cost	**31,975**	**31,338**	**29,050**	**53,214**

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70579 - MHSA-WRKFRC ED TRN
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
480001 - TRANSFER FR OTHER AGENCY	0	0	150,000	150,000
Total 48 - TRANSFER	**0**	**0**	**150,000**	**150,000**
Total Revenue	**0**	**0**	**150,000**	**150,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	3	2	1	1
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(19)	25	25	26
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(16)**	**27**	**26**	**27**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520500 - INSURANCE	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	12,163	42,000	42,000
524173 - SP GRANT EXP (SEE FILE)	40,000	50,000	50,000	50,000
525000 - OVERHEAD	(167)	417	417	417
525119 - LIABILITY SELF-FUND INSURANCE	22	20	20	12
527000 - TRAINING	0	0	50,000	50,000
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**39,855**	**62,600**	**142,437**	**142,429**
Total Expenditures and Appropriations	**39,839**	**62,627**	**142,463**	**142,456**
Net Cost	**39,839**	**62,627**	**(7,537)**	**(7,544)**

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Fund: 0014 0014B MENTAL HLTH BEHAVIORAL HL
Budget Unit: 70569 - MENTAL HEALTH BEHAVIORAL
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(370)	(852)	300	300
Total 43 - USE OF MONEY & PROPERTY	**(370)**	**(852)**	**300**	**300**
44-STATE FEDERAL AID				
44079 - STATE- CORR AB109	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	1,203	0	0	0
Total 46 - OTHER REVENUE	**1,203**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	78,058	81,456
480000 - TRANSFER	0	0	0	0
480001 - TRANSFER FR OTHER AGENCY	0	0	0	0
480002 - TRANSFER FR OTHER AGENCY	0	0	0	0
48079 - TRN-CCPIF AB109	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**78,058**	**81,456**
Total Revenue	**833**	**(852)**	**78,358**	**81,756**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	3	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(345)	28	28	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(342)**	**28**	**28**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520500 - INSURANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521252 - CELL PHONE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0

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Fund: 0014 0014B MENTAL HLTH BEHAVIORAL HL
Budget Unit: 70569 - MENTAL HEALTH BEHAVIORAL
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	4,860	50,350	52,000	36,400
524021 - THERAPEUTIC SUPPLIES	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	163	31,213	31,213	31,213
525119 - LIABILITY SELF-FUND INSURANCE	23	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527800 - UTILITIES	0	0	0	0
52840 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**5,046**	**81,563**	**83,213**	**67,613**
58-TRANSFERS				
580006 - TRF TO AOD	11,822	22,013	26,058	45,056
Total 58 - TRANSFERS	**11,822**	**22,013**	**26,058**	**45,056**
Total Expenditures and Appropriations	**16,526**	**103,604**	**109,299**	**112,669**
Net Cost	**15,693**	**104,456**	**30,941**	**30,913**

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70572 - M.H. MHSA INN
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	97,054	131,412	150,000	150,000
Total 44 - STATE & FEDERAL AID	**97,054**	**131,412**	**150,000**	**150,000**
Total Revenue	**97,054**	**131,412**	**150,000**	**150,000**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580004 - INTERFUND TRASNFER	0	0	0	0
58003 - TRANSFER ADMIN (70570)	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(97,054)**	**(131,412)**	**(150,000)**	**(150,000)**

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Fund: 0014 MENTAL HEALTH
Budget Unit: 70581 - CARE COURT
Function: 01 - GENERAL GOVERNMENT
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	300
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**300**
Total Revenue	**0**	**0**	**0**	**300**
51-SALARIES BENEFITS				
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	50,000
525000 - OVERHEAD	0	0	0	272
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**50,272**
Total Expenditures and Appropriations	**0**	**0**	**0**	**50,272**
Net Cost	**0**	**0**	**0**	**49,972**

Allen Hiskey, Clerk of the Board

The mission of the Board of Supervisors is to oversee County departments and programs, review and approve their budgets, supervise the official conduct of County officers and employees, control all County property, and appropriate funds on programs that meet County residents' needs.

The Plumas County Board of Supervisors oversees the management of county government and many special districts including Flood Control, the Community Development Commission, Lighting Districts, County Service Areas, and the Sewer Maintenance Districts. The five supervisors are elected by constituencies of each district, serving all citizens of Plumas County over a four-year term.

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Fund: 0011 TITLE III
Budget Unit: 20027 - TITLE III
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	10,907	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**10,907**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44512 - HR 2389	237,364	258,980	251,721	251,721
Total 44 - STATE & FEDERAL AID	**237,364**	**258,980**	**251,721**	**251,721**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**248,271**	**258,980**	**251,721**	**251,721**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
525740 - FIRE PREVENT -TITLE III	0	0	0	0
525742 - FIRE PREVENTION CONTRIB	0	0	186	186
525764 - CONSRVTN PROJ--SRR BUTTES	0	0	0	0
525768 - FOREST ED--NATIVE PLNT	0	0	280	280
525774 - FIRE PREVN--MAIDU STEWARD	0	0	12,750	12,750
525830 - QLG FOREST TITLE III	0	0	1	1
525880 - ALMANOR WTRSHD ADVIS	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
528463 - PL CORP FRCRM-ED/PLNN	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**13,217**	**13,217**
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	11,302	11,302
535570 - CONTRIB TITLE III	0	0	0	0
538800 - FIRE PREVENTION SPLST	0	0	0	0
538990 - OFFICE OF EMERGENCY SVC	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**11,302**	**11,302**
58-TRANSFERS				
580156 - TRNS-OES FIRE PREVENTION	12,296	0	103,303	103,303
580157 - TRNS - S/O-OES 2012 APP#1	712	0	0	0
585160 - CONTRIB TRANS SHERIFF	43,712	245,111	229,058	229,058
58516A - CONTRIB TRANS OES/SHERIFF	0	0	782,225	782,225
585574 - CONTRIB GIS, PLNN OR BLDG	0	0	0	0
585577 - CONTRIB COORDINATING CO	0	0	0	0
588990 - TRNS-TITLE III O.E.S.	0	0	0	0
Total 58 - TRANSFERS	**56,720**	**245,111**	**1,114,586**	**1,114,586**
Total Expenditures and Appropriations	**56,720**	**245,111**	**1,139,105**	**1,139,105**
Net Cost	**(191,551)**	**(13,869)**	**887,384**	**887,384**

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Fund: 0001 GENERAL
Budget Unit: 20010 - BOARD OF SUPERVISORS
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43020 - RENTS & CONCESSIONS	0	300	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**300**	**0**	**0**
45-CHARGES FOR SERVICES				
45074 - MISC FEES	0	0	0	0
45395 - FILING FEE	70	875	0	0
Total 45 - CHARGES FOR SERVICES	**70**	**875**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	4,550	0	0	0
48005 - TRANSFER-IN5	0	0	14,348	14,348
48021 - TRF IN - ARPA FUNDS	0	0	0	0
Total 48 - TRANSFER	**4,550**	**0**	**14,348**	**14,348**
Total Revenue	**4,620**	**1,175**	**14,348**	**14,348**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	387,974	383,307	394,166	387,236
51020 - OTHER WAGES	202	14	0	0
51060 - OVERTIME PAY	0	330	0	0
51070 - UNEMPLOYMENT INSURANCE	500	416	379	379
51080 - RETIREMENT	78,658	87,692	138,313	135,881
51081 - OPEB LIABILITY	14,269	14,487	14,269	14,269
51090 - GROUP INSURANCE	59,535	70,918	106,847	154,656
51100 - FICA/MEDICARE OASDI	30,409	29,827	30,154	29,624
51110 - COMPENSATION INSURANCE	1,220	18,436	18,436	4,303
51120 - CELL PHONE ALLOW	5,360	5,250	5,400	5,400
51150 - LIFE INSURANCE	1,793	1,673	1,839	845
Total 51 - SALARIES & BENEFITS	**579,920**	**612,350**	**709,803**	**732,593**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	267	652	800	800
520202 - CELL PHONE SERVICE	0	0	1,200	1,200
520210 - POSTAGE/SHIP, MAIL COST	62	46	66	66
520220 - PAPER/PAPER SUPPLIES	0	0	1,000	1,000
520230 - COPY CHARGES	0	254	200	200
520250 - COPY MACHINE LEASE	0	3,151	11,000	8,000
520400 - HOUSEHOLD EXPENSE	201	0	250	250
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	17,365	21,584	40,000	40,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,190	3,168	1,800	1,800
521801 - Office Water	0	0	1,200	1,200
523700 - PUBLICATIONS-LEGAL NOTICE	2,904	0	5,000	5,000

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Fund: 0001 GENERAL
Budget Unit: 20010 - BOARD OF SUPERVISORS
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	8,734	5,267	5,267	6,234
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	6,426	2,524	7,000	7,000
527500 - TRAVEL- OUT OF COUNTY	13,650	6,781	16,000	16,000
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**50,799**	**43,427**	**90,783**	**88,750**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**630,719**	**655,777**	**800,586**	**821,343**
Net Cost	**626,099**	**654,602**	**786,238**	**806,995**

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Fund: 0055 PG&E SETTLEMENT
Budget Unit: 20155 - PG&E DIXIE
Function: 01 - GENERAL GOVERNMENT
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	314,324	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**314,324**	**0**	**0**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	0	82,704	0	0
Total 44 - STATE & FEDERAL AID	**0**	**82,704**	**0**	**0**
46-OTHER REVENUE				
46612 - PGE SETTLEMENT-REVENUE	10,302,851	0	0	0
Total 46 - OTHER REVENUE	**10,302,851**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**10,302,851**	**397,028**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	10,000	133,000	133,000
Total 58 - TRANSFERS	**0**	**10,000**	**133,000**	**133,000**
Total Expenditures and Appropriations	**0**	**10,000**	**133,000**	**133,000**
Net Cost	**(10,302,851)**	**(387,028)**	**133,000**	**133,000**

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Fund: 0001 GENERAL
Budget Unit: 20270 - GRAND JURY
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	70	70
520230 - COPY CHARGES	64	0	100	100
520419 - COVID PPE & CLEANING COST	0	0	0	0
520800 - GRAND JURY	12,469	13,662	17,000	17,000
521800 - OFFICE EXPENSE	76	97	400	400
523700 - PUBLICATIONS-LEGAL NOTICE	0	160	2,500	5,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	2,700	400	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**15,309**	**14,319**	**25,070**	**27,570**
Total Expenditures and Appropriations	**15,309**	**14,319**	**25,070**	**27,570**
Net Cost	**15,309**	**14,319**	**25,070**	**27,570**

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Fund: 0056 DIXIE FIRE INSURANCE
Budget Unit: 20156 - DIXIE FIRE INSURANCE
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	4,646	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**4,646**	**0**	**0**
Total Revenue	**0**	**4,646**	**0**	**0**
Net Cost	**0**	**(4,646)**	**0**	**0**

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Fund: 0056 00561 DIXIE-TRIDENL
Budget Unit: 20156 - DIXIE FIRE INSURANCE
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46613 - DIXIE FIRE INSURANCE	0	1,761,763	0	0
Total 46 - OTHER REVENUE	**0**	**1,761,763**	**0**	**0**
Total Revenue	**0**	**1,761,763**	**0**	**0**
Net Cost	**0**	**(1,761,763)**	**0**	**0**

Michael Coelho, Director

Building - Plumas County Building department is committed to ensuring the safety, quality, and sustainability of our community's environment. This department strives to facilitate responsible development, enforce building codes, and promote efficient construction practices. Through collaboration, transparency, and professionalism, this team enhances the well-being and prosperity of our residents while preserving the unique character of our county.

This department is dedicated to ensuring that all buildings in the county are safe and comply with the building codes and regulations. Experts on this team review building plans, issue permits for construction, demolition, and occupancy, and conduct building inspections to ensure that construction is done correctly. Commitment to improving performance and developing procedures that are streamlined, transparent, and easy to understand is paramount for this department. The goal is to protect the public's health, safety, and welfare by enforcing building codes and standards.

Code Enforcement - The mission of Plumas County Code Enforcement which is under the Building Department, is to promote and maintain a safe and desirable living and working environment. This team helps maintain and improve the quality of our community by administering a fair and unbiased enforcement program to correct violations of county codes, state codes, health and safety codes, and land use requirements. It also works with residents, public service agencies, and other county departments to facilitate voluntary compliance with applicable laws and codes.

Code Enforcement is responsible for enforcing the county's codes and ordinances related to land use, building standards, zoning, health and safety, environmental protection, and more. The primary goal is to ensure compliance with these regulations to protect the health, safety, and welfare of all residents and visitors. It achieves this through a combination of education, inspection, and enforcement activities. The team is committed to responsive customer service and strives to address complaints and concerns in a timely and efficient manner. Dedication to protecting the health, safety, and welfare of all residents, workers, and visitors in our county, ensures that everyone can enjoy the benefits of a clean, safe, and attractive community.

Vehicle Abatement - The mission of the Abandoned Vehicle Abatement program, also under the Building Department, is to promote the health, safety, and aesthetic quality of our community by enforcing regulations related to abandoned, wrecked, dismantled, or inoperative vehicles. It is committed to responding promptly and efficiently to complaints and proactively identifying violations to ensure neighborhoods are free from such nuisances. The goal is to educate the public about the importance of proper vehicle storage and disposal, and to work collaboratively with residents, businesses, and other county departments to resolve issues. Through these efforts, the quality of life and environmental beauty of our county is enhanced.

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Fund: 0001 GENERAL
Budget Unit: 20426 - BUILDING
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
41-LICENSES PERMITS				
41020 - CONSTRUCTION PERMITS	985,192	682,133	600,000	600,000
Total 41 - LICENSES & PERMITS	**985,192**	**682,133**	**600,000**	**600,000**
42-FINES PENALTIES				
42010 - VEHICLE CODE FINES	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44225 - STATE-SMIP/EDUCATION	214	112	100	100
44671 - STATE- VEH ABATE	0	0	0	0
44671P - ST- VEH ABATE PRIOR	0	0	0	0
Total 44 - STATE & FEDERAL AID	**214**	**112**	**100**	**100**
45-CHARGES FOR SERVICES				
45123 - CO 10% BLG STNDRDS FEE	114	73	100	100
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**114**	**73**	**100**	**100**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	40	0	0	0
46253 - REIMB - CO DISASTR RESPONS	3,199	0	0	0
Total 46 - OTHER REVENUE	**3,239**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	14,136	1,490	0	0
48005 - TRANSFER-IN5	0	0	57,976	57,976
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**14,136**	**1,490**	**57,976**	**57,976**
Total Revenue	**1,002,895**	**683,808**	**658,176**	**658,176**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	378,748	420,659	443,813	461,671
51020 - OTHER WAGES	0	18,424	0	0
51060 - OVERTIME PAY	1,354	2,799	0	0
51070 - UNEMPLOYMENT INSURANCE	523	422	380	380
51080 - RETIREMENT	109,507	116,484	155,734	162,000
51081 - OPEB LIABILITY	17,836	18,112	17,836	17,836
51090 - GROUP INSURANCE	77,447	64,028	93,109	197,980
51100 - FICA/MEDICARE OASDI	28,365	34,149	33,952	35,318
51110 - COMPENSATION INSURANCE	210	2,050	2,050	3,772
51120 - CELL PHONE ALLOW	2,135	2,350	2,760	2,760
51150 - LIFE INSURANCE	334	251	334	1,035
Total 51 - SALARIES & BENEFITS	**616,459**	**679,728**	**749,968**	**882,752**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	143	152	160	160
520210 - POSTAGE/SHIP, MAIL COST	5	0	405	405

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Fund: 0001 GENERAL
Budget Unit: 20426 - BUILDING
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	2,495	1,509	2,000	2,000
520402 - CLEANING SUPPLIES	0	0	0	0
520410 - SOFTWARE LICENSE	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	5,187	4,819	8,000	8,000
521103 - BATTERIES	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	385	405	645	645
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	3,178	2,677	2,000	2,000
521801 - Office Water	0	0	0	400
521804 - DVD'S/DISKETTES	0	0	0	0
521846 - LABELS	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	5,000	5,000
521909 - ABATE- PROF SVC	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	500	500
523710 - ANNUAL PUB/REF MANUALS	2,802	424	1,208	1,208
524300 - SMALL TOOLS/INSTRUMENTS	189	183	800	800
524520 - PERMIT REFUNDS	2,932	5,961	3,000	3,000
524642 - CERTIFICATION/LICENSES	125	0	2,000	2,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	3,965	4,390	4,390	5,116
527400 - TRAVEL- IN COUNTY	12,761	8,761	12,000	12,000
527500 - TRAVEL- OUT OF COUNTY	0	2,183	3,000	3,000
527750 - IN CNTY HOSTING	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	3,853	0	0	0
Total 52 - SERVICES & SUPPLIES	**38,020**	**31,464**	**45,108**	**46,234**
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541501 - VEHICLE 4X4	0	71,406	0	0
Total 54 - FIXED ASSETS	**0**	**71,406**	**0**	**0**
Total Expenditures and Appropriations	**654,479**	**782,598**	**795,076**	**928,986**
Net Cost	**(348,416)**	**98,790**	**136,900**	**270,810**

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Fund: 0001 GENERAL

Budget Unit: 20450 - CODE COMPLIANCE/ABATE

Function: 02 - PUBLIC PROTECTION

Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42010 - VEHICLE CODE FINES	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44671 - STATE- VEH ABATE	0	0	0	0
44671P - ST- VEH ABATE PRIOR	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46024 - OTHER - SERVICE PROVIDED	0	0	0	0
46116 - ABATEMENT-NON VEH	1,235	4,790	0	0
Total 46 - OTHER REVENUE	**1,235**	**4,790**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	5,331	1,958	5,000	14,135
48005 - TRANSFER-IN5	0	0	6,001	6,001
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**5,331**	**1,958**	**11,001**	**20,136**
Total Revenue	**6,566**	**6,748**	**11,001**	**20,136**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	139,338	165,740	179,745	184,936
51060 - OVERTIME PAY	0	206	0	0
51070 - UNEMPLOYMENT INSURANCE	1,039	738	646	646
51080 - RETIREMENT	35,306	40,387	63,073	64,894
51081 - OPEB LIABILITY	4,757	4,830	4,757	4,757
51090 - GROUP INSURANCE	17,868	20,286	40,250	30,197
51100 - FICA/MEDICARE OASDI	11,029	13,257	13,751	14,148
51110 - COMPENSATION INSURANCE	548	2,195	2,195	2,476
51120 - CELL PHONE ALLOW	725	1,650	1,200	1,200
51150 - LIFE INSURANCE	0	0	0	296
Total 51 - SALARIES & BENEFITS	**210,610**	**249,289**	**305,617**	**303,550**
52-SERVICES SUPPLIES				
520100 - CLOTHING-EMPLOYEE	145	833	1,193	1,193
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	25	31	50	50
520210 - POSTAGE/SHIP, MAIL COST	127	1,428	3,000	3,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520250 - COPY MACHINE LEASE	434	613	1,000	1,000
520410 - SOFTWARE LICENSE	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	1,314	4,158	3,000	3,000
521600 - MEMBERSHIPS/ANNUAL DUES	200	200	300	300
521800 - OFFICE EXPENSE	1,560	451	300	300

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Fund: 0001 GENERAL
Budget Unit: 20450 - CODE COMPLIANCE/ABATE
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521801 - Office Water	0	0	0	0
521803 - ABATE-OFFICE EXP	0	0	0	0
521846 - LABELS	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521909 - ABATE- PROF SVC	0	0	0	0
521911 - VEH ABATE-PROF SVC	0	0	0	0
523670 - REF MANUAL/LAW,CODE BOOKS	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	100	100
523704 - PUBLICATION-ABATE/OTHR	0	0	0	0
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	220	141	850	850
524303 - ABTE SM TOOLS/INSTRMNTS	0	540	15,000	15,000
524642 - CERTIFICATION/LICENSES	200	210	210	210
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	577	773	773	1,291
527400 - TRAVEL- IN COUNTY	5,641	4,298	10,000	10,000
527500 - TRAVEL- OUT OF COUNTY	4,898	3,503	7,000	7,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**15,341**	**17,179**	**42,776**	**43,294**
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**225,951**	**266,468**	**348,393**	**346,844**
Net Cost	**219,385**	**259,720**	**337,392**	**326,708**

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Fund: 0001 0001V ABAND VEH ABATEMT FUND
Budget Unit: 20447 - ABANDND VEHICLE ABATEMENT
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	129	195	0	0
Total 43 - USE OF MONEY & PROPERTY	**129**	**195**	**0**	**0**
44-STATE FEDERAL AID				
44671 - STATE- VEH ABATE	4,032	26,842	28,000	28,000
Total 44 - STATE & FEDERAL AID	**4,032**	**26,842**	**28,000**	**28,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**4,161**	**27,037**	**28,000**	**28,000**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	61	500	500
520419 - COVID PPE & CLEANING COST	0	0	0	0
521800 - OFFICE EXPENSE	88	243	100	100
521911 - VEH ABATE-PROF SVC	4,750	7,100	11,377	13,265
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**4,838**	**7,404**	**11,977**	**13,865**
58-TRANSFERS				
58000 - TRANSFER-OUT	3,037	7,111	0	14,135
Total 58 - TRANSFERS	**3,037**	**7,111**	**0**	**14,135**
Total Expenditures and Appropriations	**7,875**	**14,515**	**11,977**	**28,000**
Net Cost	**3,714**	**(12,522)**	**(16,023)**	**0**

Michelle Blackford, Director

Child Support Services mission is to promote the well-being of children and the self-sufficiency of families.

The goal of Child Support Services is to help parents meet the financial, medical, and emotional needs of their children. The services provided are Paternity Establishment, Child and Medical Support Order Establishment, Enforcement of Support Orders, Location of Non-Custodial Parents, and Collection & Distribution of Child Support Payments.

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Fund: 0035 CHILD SUPPORT
Budget Unit: 70280 - CHILD SUPP
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	10,785	13,705	0	0
43998 - UNREALZED GAINS/LOSSES	3,936	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**14,721**	**13,705**	**0**	**0**
44-STATE FEDERAL AID				
44170 - STATE-CHILD SUPPORT	199,037	273,296	323,640	290,072
44411 - FED-CHILD SUPPORT	350,550	495,574	628,242	563,083
Total 44 - STATE & FEDERAL AID	**549,587**	**768,870**	**951,882**	**853,155**
48-TRANSFER				
48000 - TRANSFER-IN	9,894	0	0	0
48005 - TRANSFER-IN5	0	0	16,342	16,342
Total 48 - TRANSFER	**9,894**	**0**	**16,342**	**16,342**
Total Revenue	**574,202**	**782,575**	**968,224**	**869,497**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	398,978	403,562	458,594	424,823
51020 - OTHER WAGES	1,440	4,480	20,000	10,000
51060 - OVERTIME PAY	0	942	0	0
51070 - UNEMPLOYMENT INSURANCE	1,517	1,634	1,518	1,634
51080 - RETIREMENT	114,630	113,628	160,921	123,199
51081 - OPEB LIABILITY	14,269	14,490	14,269	14,269
51090 - GROUP INSURANCE	40,136	44,847	86,703	82,719
51100 - FICA/MEDICARE OASDI	30,331	31,250	35,082	34,786
51110 - COMPENSATION INSURANCE	(13,568)	5,103	5,103	6,721
51128 - BILINGUAL ALLOWANCE	0	0	0	420
51150 - LIFE INSURANCE	334	334	334	334
Total 51 - SALARIES & BENEFITS	**588,067**	**620,270**	**782,524**	**698,905**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	4,327	4,724	5,100	5,100
520210 - POSTAGE/SHIP, MAIL COST	1,868	1,305	2,000	2,000
520220 - PAPER/PAPER SUPPLIES	964	579	1,000	1,000
520221 - ENVELOPES	0	0	0	0
520226 - TONER/COPY MACH SUPPL	0	0	2,892	2,892
520250 - COPY MACHINE LEASE	324	384	1,000	1,000
520404 - CUSTODIAL SERVICE	6,625	6,600	7,500	7,500
520407 - REFUSE DISPOSAL	723	756	900	900
520419 - COVID PPE & CLEANING COST	0	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	249	(52)	2,000	1,000
521230 - OFFICE FURNITURE/EQUIP	0	0	5,000	2,500
521300 - MAINT. BUILDINGS & GROUND	700	717	20,000	12,875
521600 - MEMBERSHIPS/ANNUAL DUES	632	632	1,500	635
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	698	440	5,000	4,000

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Fund: 0035 CHILD SUPPORT
Budget Unit: 70280 - CHILD SUPP
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521801 - Office Water	0	0	0	0
521867 - NOTARY PUBLIC SUPPLIES	0	0	700	700
521900 - PROFESSIONAL SVC	960	1,015	10,000	10,000
521903 - SECURITY SYSTEM SVC	204	204	500	500
521980 - MEDICAL SERVICE - PROF SV	0	0	0	0
523711 - SUBSCRIPTIONS	479	232	1,000	1,000
524400 - SPECIAL DEPARTMENT EXPENSE	10	0	0	0
524871 - GENETIC TESTING	0	0	0	0
524901 - PROCESS SVC	1,305	1,715	5,000	4,000
525000 - OVERHEAD	33,586	52,083	52,083	52,083
525119 - LIABILITY SELF-FUND INSURANCE	3,831	4,183	4,183	4,969
525250 - OUTREACH & OTHER PROG EXP	387	425	1,000	1,000
52700 - SPEC.DEPT.-TRAINING	0	0	0	0
527000 - TRAINING	1,685	2,310	3,000	3,000
527400 - TRAVEL- IN COUNTY	66	0	2,000	2,000
527500 - TRAVEL- OUT OF COUNTY	6,237	5,329	15,000	15,000
527802 - ELECTRIC CHARGES	5,215	6,278	6,500	6,500
527803 - PROPANE/OTHR HEATING FUEL	10,453	8,304	12,000	12,000
527807 - WATER/SEWER CHARGES	1,929	2,016	2,500	2,500
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**83,457**	**100,179**	**169,358**	**156,654**
54-FIXED ASSETS				
54150 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**671,524**	**720,449**	**951,882**	**855,559**
Net Cost	**97,322**	**(62,126)**	**(16,342)**	**(13,938)**

Marcy DeMartile, Clerk-Recorder-Registrar of Voters

Clerk-Recorder – The mission of the Clerk-Recorder office is to maintain and preserve the public's records in a secure yet accessible environment.

The department processes, records, and maintains all land title transactions; mining claims; marriage, birth, and death records; fictitious business name statements; notary publics; process servers; environmental document postings; and other public notices.

The Recorder's Department is also charged with the collection and reporting of Documentary Transfer Tax and Affordable Housing and Jobs Act (SB2) fees, as well as other funds collected and distributed to the State of California.

Elections – The mission of the Elections department is to uphold the integrity of election processes and ensure laws and regulations are adhered to during the process.

The responsibilities of this department include the administration of all federal, state and local elections, including County offices, school districts, and special districts board of directors and special tax measure elections. This includes filing all campaign documents including Declarations of Candidacy, Nominations, and financial documents, as related to candidates and committees and maintaining current and up to date voter registration rolls. The Elections department also processes statewide and local petitions and signature verification and reporting requirements.

The Clerk-Recorder is an elected position by the voters of Plumas County and serves a four-year term.

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Fund: 0001 GENERAL
Budget Unit: 20460 - CO CLERK-RECORDER
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40100 - DOCUMENTARY STAMP TAX	301,064	292,330	225,000	225,000
Total 40 - TAX REVENUE	**301,064**	**292,330**	**225,000**	**225,000**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45025 - INFORMATION ACCESS	1,200	2,600	2,400	2,400
45100 - CRT FEES/CLERK/RECORDER	24,063	20,683	20,000	20,000
45112 - HOUSNG & JBSTAX GC27388.1	20,000	20,143	25,000	25,000
45118 - FEE- ADD'L PAGE GC27361	559	10	20,000	20,000
45130 - RECORDING FEES	125,030	129,621	100,000	100,000
Total 45 - CHARGES FOR SERVICES	**170,852**	**173,057**	**167,400**	**167,400**
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	564	0	0	0
Total 46 - OTHER REVENUE	**564**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	4,068	0	0	0
48005 - TRANSFER-IN5	0	0	13,236	13,236
Total 48 - TRANSFER	**4,068**	**0**	**13,236**	**13,236**
Total Revenue	**476,548**	**465,387**	**405,636**	**405,636**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	149,506	175,988	189,823	242,923
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	137	0	0	0
51070 - UNEMPLOYMENT INSURANCE	242	205	179	179
51080 - RETIREMENT	46,921	51,961	66,609	85,242
51081 - OPEB LIABILITY	7,387	7,501	7,387	7,387
51090 - GROUP INSURANCE	31,249	25,946	42,636	51,657
51100 - FICA/MEDICARE OASDI	11,524	13,453	14,521	18,584
51110 - COMPENSATION INSURANCE	383	7,580	7,580	7,828
51128 - BILINGUAL ALLOWANCE	350	0	420	420
51150 - LIFE INSURANCE	143	143	143	438
Total 51 - SALARIES & BENEFITS	**247,842**	**282,777**	**329,298**	**414,658**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	372	385	700	700
520210 - POSTAGE/SHIP, MAIL COST	1,167	692	3,000	3,000
520220 - PAPER/PAPER SUPPLIES	0	0	1,000	1,000
520221 - ENVELOPES	2,904	2,144	5,000	5,000
520230 - COPY CHARGES	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	542	360	1,000	1,000
520419 - COVID PPE & CLEANING COST	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20460 - CO CLERK-RECORDER
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520907 - EQUIP. MAINT.CONTRACT	782	760	1,100	1,100
521600 - MEMBERSHIPS/ANNUAL DUES	425	475	850	850
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	5,206	3,098	5,000	5,000
523600 - DIGITIZATION	0	0	0	0
523670 - REF MANUAL/LAW,CODE BOOKS	0	0	200	200
524207 - STORAGE SPACE RENT	72	462	1,200	1,200
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,833	2,130	2,130	2,417
527500 - TRAVEL- OUT OF COUNTY	430	3,022	4,000	4,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**13,733**	**13,528**	**25,180**	**25,467**
Total Expenditures and Appropriations	**261,575**	**296,305**	**354,478**	**440,125**
Net Cost	**(214,973)**	**(169,082)**	**(51,158)**	**34,489**

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Fund: 0001 GENERAL
Budget Unit: 20100 - ELECTIONS
Function: 01 - GENERAL GOVERNMENT
Activity: 13 - ELECTIONS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44019 - COVID19 REIMB TO DEPT	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45030 - ELECTION SERVICES	35,733	25,666	40,000	40,000
Total 45 - CHARGES FOR SERVICES	**35,733**	**25,666**	**40,000**	**40,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	4,001	3,297	0	0
48005 - TRANSFER-IN5	0	0	6,522	6,522
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**4,001**	**3,297**	**6,522**	**6,522**
Total Revenue	**39,734**	**28,963**	**46,522**	**46,522**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	149,986	190,800	210,121	205,805
51020 - OTHER WAGES	4,038	5,036	6,000	6,000
51060 - OVERTIME PAY	1,242	1,969	1,000	1,000
51070 - UNEMPLOYMENT INSURANCE	1,198	1,171	1,079	1,079
51080 - RETIREMENT	44,867	49,878	73,731	72,217
51081 - OPEB LIABILITY	6,292	6,389	6,292	6,292
51090 - GROUP INSURANCE	29,755	30,151	45,570	64,356
51100 - FICA/MEDICARE OASDI	11,776	15,431	16,074	15,744
51110 - COMPENSATION INSURANCE	130	2,830	2,830	3,388
51150 - LIFE INSURANCE	150	150	150	373
Total 51 - SALARIES & BENEFITS	**249,434**	**303,805**	**362,847**	**376,254**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	(39)	0	1,000	1,000
520210 - POSTAGE/SHIP, MAIL COST	(16,872)	30,496	31,000	31,000
520220 - PAPER/PAPER SUPPLIES	0	0	1,000	1,000
520221 - ENVELOPES	7,066	(330)	8,000	8,000
520225 - PO BOX RENT/ANNUAL FEES	0	0	1,000	1,000
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520233 - PRINTING SVC/CHRGS	55,412	55,929	70,000	70,000
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	1,500	1,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
520907 - EQUIP. MAINT.CONTRACT	0	0	0	0
521103 - BATTERIES	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20100 - ELECTIONS
Function: 01 - GENERAL GOVERNMENT
Activity: 13 - ELECTIONS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521600 - MEMBERSHIPS/ANNUAL DUES	100	450	800	800
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,619	2,210	5,000	5,000
521847 - BACK UP MEDIA/COMP	0	0	0	0
521896 - STORAGE BOXES/SUPPLIES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	1,000	1,000
524007 - ELECTION COSTS-OTHER	1,415	(7,192)	8,000	8,000
524012 - ELECTION DATA BASE SPPRT	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,646	1,918	1,918	2,227
527400 - TRAVEL- IN COUNTY	0	0	300	300
527500 - TRAVEL- OUT OF COUNTY	99	574	4,000	4,000
Total 52 - SERVICES & SUPPLIES	**50,446**	**84,055**	**134,518**	**134,827**
54-FIXED ASSETS				
540450 - ELECTION EQUIPMENT	0	1,541	130,816	130,816
Total 54 - FIXED ASSETS	**0**	**1,541**	**130,816**	**130,816**
Total Expenditures and Appropriations	**299,880**	**389,401**	**628,181**	**641,897**
Net Cost	**260,146**	**360,438**	**581,659**	**595,375**

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Fund: 0062 0062O RECORDER'S OFFICE MODERN
Budget Unit: 22411 - RECORDER MODERNIZATION
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	4,987	6,888	2,500	2,500
Total 43 - USE OF MONEY & PROPERTY	**4,987**	**6,888**	**2,500**	**2,500**
45-CHARGES FOR SERVICES				
45130 - RECORDING FEES	6,032	6,461	25,000	25,000
Total 45 - CHARGES FOR SERVICES	**6,032**	**6,461**	**25,000**	**25,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**11,019**	**13,349**	**27,500**	**27,500**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	3,936	4,191	4,431	4,367
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	18	11	7	7
51080 - RETIREMENT	1,095	1,145	1,555	1,532
51081 - OPEB LIABILITY	96	97	96	96
51090 - GROUP INSURANCE	671	713	805	688
51100 - FICA/MEDICARE OASDI	308	331	339	334
51110 - COMPENSATION INSURANCE	(71)	17,923	17,923	14,918
51119 - LIABILITY INSURANCE	0	0	0	0
51150 - LIFE INSURANCE	7	7	7	6
Total 51 - SALARIES & BENEFITS	**6,060**	**24,418**	**25,163**	**21,948**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	5,000	5,000
521801 - Office Water	0	0	500	500
521900 - PROFESSIONAL SVC	0	0	85,000	85,000
525000 - OVERHEAD	(948)	5,591	5,591	5,591
525119 - LIABILITY SELF-FUND INSURANCE	139	118	118	94
528400 - CONTINGENCIES	0	0	60,000	60,000
529851 - COMPUTER HARDWARE/SUPPL	0	4,406	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**(809)**	**10,115**	**161,209**	**161,185**
54-FIXED ASSETS				
542600 - EQUIPMENT	0	0	20,000	20,000
549500 - COMPUTER HARDWARE	0	0	20,000	20,000
Total 54 - FIXED ASSETS	**0**	**0**	**40,000**	**40,000**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**

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Fund: 0062 0062O RECORDER'S OFFICE MODERN
Budget Unit: 22411 - RECORDER MODERNIZATION
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Total Expenditures and Appropriations	**5,251**	**34,533**	**226,372**	**223,133**
Net Cost	**(5,768)**	**21,184**	**198,872**	**195,633**

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Fund: 0001 GENERAL
Budget Unit: 20469 - RECORDS MANAGEMENT
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45083 - COPY/CERT COPY/POSTAGE	26,971	30,683	65,000	65,000
Total 45 - CHARGES FOR SERVICES	**26,971**	**30,683**	**65,000**	**65,000**
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**26,971**	**30,683**	**65,000**	**65,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	20,506	21,835	23,084	22,750
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	36	26	26	26
51080 - RETIREMENT	5,704	5,967	8,100	7,983
51081 - OPEB LIABILITY	495	503	495	495
51090 - GROUP INSURANCE	3,498	3,711	4,925	3,585
51100 - FICA/MEDICARE OASDI	1,604	1,726	1,766	1,740
51110 - COMPENSATION INSURANCE	(99)	109	109	214
51150 - LIFE INSURANCE	35	35	35	29
Total 51 - SALARIES & BENEFITS	**31,779**	**33,912**	**38,540**	**36,822**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	20,038	16,878	65,000	65,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520290 - POSTAGE MACHINE RENT/LEAS	2,020	2,497	6,300	6,300
520419 - COVID PPE & CLEANING COST	0	0	0	0
520907 - EQUIP. MAINT.CONTRACT	445	1,622	2,500	2,500
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	358	442	500	500
521847 - BACK UP MEDIA/COMP	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	275	269	269	274
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**23,136**	**21,708**	**74,569**	**74,574**
Total Expenditures and Appropriations	**54,915**	**55,620**	**113,109**	**111,396**
Net Cost	**27,944**	**24,937**	**48,109**	**46,396**

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Fund: 0062 0062M RECORDER MICROGRAPHICS
Budget Unit: 22281 - RECORDER MICROGRAPHIC
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	3,316	4,695	1,000	1,000
Total 43 - USE OF MONEY & PROPERTY	**3,316**	**4,695**	**1,000**	**1,000**
45-CHARGES FOR SERVICES				
45130 - RECORDING FEES	5,871	6,002	7,000	7,000
Total 45 - CHARGES FOR SERVICES	**5,871**	**6,002**	**7,000**	**7,000**
Total Revenue	**9,187**	**10,697**	**8,000**	**8,000**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	10,000	1,000
525000 - OVERHEAD	411	7,125	7,125	7,125
528400 - CONTINGENCIES	0	0	90,814	90,814
529851 - COMPUTER HARDWARE/SUPPL	0	0	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**411**	**7,125**	**112,939**	**103,939**
54-FIXED ASSETS				
542600 - EQUIPMENT	0	0	20,000	4,000
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**20,000**	**4,000**
Total Expenditures and Appropriations	**411**	**7,125**	**132,939**	**107,939**
Net Cost	**(8,776)**	**(3,572)**	**124,939**	**99,939**

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Fund: 0062 RECORDERS FUND
Budget Unit: 20489 - SS TRUNCATION PROGRAM
Function: 01 - GENERAL GOVERNMENT
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,891	2,616	650	650
Total 43 - USE OF MONEY & PROPERTY	**1,891**	**2,616**	**650**	**650**
45-CHARGES FOR SERVICES				
45166 - SS TRUNCATION FEE	71	132	0	0
Total 45 - CHARGES FOR SERVICES	**71**	**132**	**0**	**0**
Total Revenue	**1,962**	**2,748**	**650**	**650**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	8,038	8,059	20,000	20,000
51070 - UNEMPLOYMENT INSURANCE	6	6	7	7
51100 - FICA/MEDICARE OASDI	615	616	0	0
51110 - COMPENSATION INSURANCE	59	2,833	2,833	2,467
Total 51 - SALARIES & BENEFITS	**8,718**	**11,514**	**22,840**	**22,474**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	5,000	5,000
521900 - PROFESSIONAL SVC	0	0	25,000	25,000
525000 - OVERHEAD	637	353	353	353
525119 - LIABILITY SELF-FUND INSURANCE	44	65	65	99
528400 - CONTINGENCIES	0	0	30,000	30,000
Total 52 - SERVICES & SUPPLIES	**681**	**418**	**60,418**	**60,452**
Total Expenditures and Appropriations	**9,399**	**11,932**	**83,258**	**82,926**
Net Cost	**7,437**	**9,184**	**82,608**	**82,276**

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Fund: 0067 HAVA - ELECTIONS
Budget Unit: 20559 - HAVA - ELECTIONS
Function: 01 - GENERAL GOVERNMENT
Activity: 13 - ELECTIONS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,097	1,402	1,000	1,000
43998 - UNREALZED GAINS/LOSSES	427	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**1,524**	**1,402**	**1,000**	**1,000**
Total Revenue	**1,524**	**1,402**	**1,000**	**1,000**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	4,000	4,000
525000 - OVERHEAD	3,894	(38)	(38)	(38)
528400 - CONTINGENCIES	0	0	6,000	6,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**3,894**	**(38)**	**12,962**	**12,962**
54-FIXED ASSETS				
540450 - ELECTION EQUIPMENT	0	0	30,000	30,000
Total 54 - FIXED ASSETS	**0**	**0**	**30,000**	**30,000**
Total Expenditures and Appropriations	**3,894**	**(38)**	**42,962**	**42,962**
Net Cost	**2,370**	**(1,440)**	**41,962**	**41,962**

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Fund: 0065 ERDS
Budget Unit: 20465 - ELECTR RCDG RCVRY SYS
Function: 01 - GENERAL GOVERNMENT
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	868	1,323	0	0
43998 - UNREALZED GAINS/LOSSES	305	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**1,173**	**1,323**	**0**	**0**
45-CHARGES FOR SERVICES				
45165 - ERDS RECORDING FEE	5,517	5,605	12,000	12,000
Total 45 - CHARGES FOR SERVICES	**5,517**	**5,605**	**12,000**	**12,000**
46-OTHER REVENUE				
46060 - OTHER-MISCELLANEOUS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**6,690**	**6,928**	**12,000**	**12,000**
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
521800 - OFFICE EXPENSE	0	0	3,000	3,000
521900 - PROFESSIONAL SVC	0	0	3,000	3,000
525000 - OVERHEAD	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	2,000	2,000
528400 - CONTINGENCIES	0	0	16,517	16,517
529851 - COMPUTER HARDWARE/SUPPL	0	0	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**27,517**	**27,517**
Total Expenditures and Appropriations	**0**	**0**	**27,517**	**27,517**
Net Cost	**(6,690)**	**(6,928)**	**15,517**	**15,517**

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Fund: 0062 RECORDERS FUND
Budget Unit: 20488 - VRIP-VITAL STATS
Function: 01 - GENERAL GOVERNMENT
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(36)	(259)	0	0
43998 - UNREALZED GAINS/LOSSES	3,943	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**3,907**	**(259)**	**0**	**0**
45-CHARGES FOR SERVICES				
45132 - HLTH. VRIP H & S 10605.3	685	718	1,700	1,700
Total 45 - CHARGES FOR SERVICES	**685**	**718**	**1,700**	**1,700**
Total Revenue	**4,592**	**459**	**1,700**	**1,700**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	1,000	1,000
521900 - PROFESSIONAL SVC	0	0	5,000	5,000
525000 - OVERHEAD	317	4,831	4,831	4,831
528400 - CONTINGENCIES	0	0	13,000	13,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	4,000	4,000
Total 52 - SERVICES & SUPPLIES	**317**	**4,831**	**27,831**	**27,831**
Total Expenditures and Appropriations	**317**	**4,831**	**27,831**	**27,831**
Net Cost	**(4,275)**	**4,372**	**26,131**	**26,131**

David Lile, Director

Established in 1914, cooperative extension (UCCE) is the informal, off-campus educational and outreach arm of the University of California Division of Agriculture and Natural Resources. County-based advisers and program representatives use workshops, public meetings, newsletters and other communication tools to bring relative and timely information to the counties. UCCE acts as the link to university resources for assistance with local agricultural and natural resource issues and youth and community development.

UCCE has been serving Plumas County since 1946 and Sierra since 1947. The department functions through a Memorandum of Understanding between the UC and County. Plumas/Sierra County provides office space, supplies, transportation and one full time employee for clerical support. UC provides 6 full-time employees for advisors, community education specialist and post-fire resilience staff research associate. Research and outreach activities are funded by grants and gifts obtained by UC advisors. UCCE Plumas Sierra advisors offer research and outreach programs in livestock, forestry, post-fire resilience, weed ecology and cropping systems. Plumas Sierra 4-H provides meaningful, learn-by-doing education activities to children in clubs and/or to children participating in school enrichment. We currently have 7 clubs with ~200 members and ~80 volunteers.

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Fund: 0001 GENERAL
Budget Unit: 20680 - FARM ADVISOR
Function: 06 - EDUCATION
Activity: 33 - AGRICULTURAL EDUCATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45070 - AGRICULTURAL SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	21,820	19,036	21,820	21,820
Total 46 - OTHER REVENUE	**21,820**	**19,036**	**21,820**	**21,820**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**21,820**	**19,036**	**21,820**	**21,820**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	42,054	45,822	50,405	48,114
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	48	40	38	38
51080 - RETIREMENT	10,546	11,167	17,687	16,883
51081 - OPEB LIABILITY	2,378	2,415	2,378	2,378
51090 - GROUP INSURANCE	2,750	3,600	20,125	30,087
51100 - FICA/MEDICARE OASDI	3,432	3,857	3,856	3,681
51110 - COMPENSATION INSURANCE	(102)	200	200	408
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	141
Total 51 - SALARIES & BENEFITS	**61,106**	**67,101**	**94,689**	**101,730**
52-SERVICES SUPPLIES				
520000 - AGRICULTURE	0	0	0	0
520200 - COMMUNICATIONS	679	733	1,000	1,000
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520203 - INTERNET SERVICE	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	1,000	1,000
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	534	561	1,600	1,600
520250 - COPY MACHINE LEASE	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520402 - CLEANING SUPPLIES	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	2,810	1,500	1,500
521600 - MEMBERSHIPS/ANNUAL DUES	0	150	500	500
521800 - OFFICE EXPENSE	6,235	2,752	2,000	2,000
521801 - Office Water	0	0	420	420

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Fund: 0001 GENERAL
Budget Unit: 20680 - FARM ADVISOR
Function: 06 - EDUCATION
Activity: 33 - AGRICULTURAL EDUCATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521900 - PROFESSIONAL SVC	17,830	19,585	20,545	20,545
524000 - RENT - OFFICE/SPACE	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	260	413	300	300
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	367	416	416	515
527400 - TRAVEL- IN COUNTY	1,413	1,921	3,500	3,500
527500 - TRAVEL- OUT OF COUNTY	344	14	1,000	1,000
527750 - IN CNTY HOSTING	164	616	700	700
527802 - ELECTRIC CHARGES	2,400	2,200	7,200	7,200
527803 - PROPANE/OTHR HEATING FUEL	3,075	1,690	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**33,301**	**33,861**	**44,681**	**44,780**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	48,500	48,500
Total 54 - FIXED ASSETS	**0**	**0**	**48,500**	**48,500**
Total Expenditures and Appropriations	**94,407**	**100,962**	**187,870**	**195,010**
Net Cost	**72,587**	**81,926**	**166,050**	**173,190**

Debra Lucero

The mission of County Administration is to provide leadership and guidance to the County organization in implementing the policies of the Board of Supervisors while maintaining and improving the effective operations and fiscal integrity of the County.

The County Administrative Officer (CAO) provides policy guidance and program evaluation to the Board of Supervisors and management staff while encouraging and facilitating services to County residents and businesses. County Administration fosters cooperative working relationships with State and local intergovernmental and regulatory agencies, nonprofits and private groups and pursues appropriate avenues of economic and community development.

The CAO serves and is accountable to the Board of Supervisors. The primary function of the CAO is to oversee the preparation, adoption, and administration of the county budget. This position works closely with the elected offices of Auditor-Controller, Treasurer-Tax Collector and Assessor to coordinate the efforts of those finance-related offices in the preparation and administration of the county budget. The County Administrative Officer is responsible for enforcement of all County codes, ordinances, and regulations, the conduct of all financial activities, and the efficient and economical performance of the County's operations.

Overall, this position is accountable for establishing and accomplishing County goals and objectives, and developing general policy guidelines. The position is vested with the authority and titles of County Budgetary Officer and County Purchasing Agent.

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Fund: 0001 GENERAL
Budget Unit: 20020 - GENERAL SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	10,910,023	11,384,680	10,900,000	10,900,000
40020 - CURRENT UNSECURED TAXES	267,669	323,668	227,358	227,358
40040 - PRIOR UNSECURED TAXES	5,935	4,576	4,000	4,000
40050 - PENALTIES	314,832	290,036	200,000	200,000
40051 - TEETER PENALTIES	(104)	0	25,000	25,000
40060 - USE TAX	3,122,526	2,941,553	2,500,000	2,500,000
40064 - VLF SWAP IN-LIEU	2,854,993	3,043,182	2,700,000	2,700,000
40066 - IN-LIEU SALES TX TRPL FLP	0	0	0	0
40070 - TIMBER YIELD TAX	168,025	113,743	150,000	150,000
40080 - AIRCRAFT TAX	16,202	18,229	15,000	15,000
40090 - HOTEL TAX	2,107,058	2,383,988	2,000,000	2,000,000
40110 - TAX SALE	0	0	0	0
40130 - SUPPLEMENTAL TAXES	218,662	204,237	160,000	160,000
40131 - SUPPL TAXES-SB 854	0	0	0	0
40170 - CDC PILT	26,246	7,153	12,000	12,000
Total 40 - TAX REVENUE	**20,012,067**	**20,715,045**	**18,893,358**	**18,893,358**
41-LICENSES PERMITS				
41050 - FRANCHISES	104,697	113,787	78,000	78,000
Total 41 - LICENSES & PERMITS	**104,697**	**113,787**	**78,000**	**78,000**
43-USE OF MONEY PROPERTY				
43000 - INTEREST INCOME LEASE	0	0	0	0
43010 - INTEREST-INVESTED FUNDS	556,290	730,729	500,000	500,000
43011 - INTEREST HEALTH	(1,140)	1,927	500	500
43012 - INTEREST SOCIAL SERVICES	(239,267)	60,037	38,000	38,000
43014 - INTEREST - SEN TRANS	(622)	(3,883)	260	260
43015 - INTEREST A&D	14,125	19,960	4,000	4,000
43016 - INTEREST INCOME	945	0	0	0
43017 - INTEREST -SHERIFF	79,441	79,044	8,500	8,500
43018 - INTEREST - DA	24,683	54,174	2,400	2,400
43019 - INTEREST -SEN NUTRI	(10,827)	(22,844)	970	970
43020 - RENTS & CONCESSIONS	0	0	0	0
43026 - RENTS & CONC.-COURTHOUSE	3,635	3,300	25,000	25,000
43700 - LEASE REVENUE	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	155,596	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**582,859**	**922,444**	**579,630**	**579,630**
44-STATE FEDERAL AID				
44010 - STATE - SB90 MANDATES	10,786	94,182	0	0
44040 - STATE-MOTOR VEH. IN-LIEU	0	0	0	0
44044 - STATE-VEH LIC FEES	16,955	20,450	15,000	15,000
44230 - STATE-HOMEOWNERS PROP.TAX	60,996	59,773	60,000	60,000
44231 - CFP--COURTS REIMB	10,307	10,307	13,750	13,750
44440 - FEDERAL-IN LIEU TAXES	819,645	733,808	675,225	675,225

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Fund: 0001 GENERAL
Budget Unit: 20020 - GENERAL SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID (continued)				
Total 44 - STATE & FEDERAL AID	**918,689**	**918,520**	**763,975**	**763,975**
45-CHARGES FOR SERVICES				
45040 - LEASE PAYMENT	22,836	21,538	20,000	20,000
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
45290 - OTHER-C. S. RECOUP 2 1/2%	13,436	11,392	16,000	16,000
45428 - COST PLAN REIM.	1,854,938	2,211,956	1,854,938	1,854,938
Total 45 - CHARGES FOR SERVICES	**1,891,210**	**2,244,886**	**1,890,938**	**1,890,938**
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
46016 - CREDIT CARD/OTHER REBATE	6,715	6,983	3,000	3,000
46026 - SALE OF PROPERTY	0	0	50,000	50,000
46055 - UNCLAIMED FUNDS	0	828	0	0
46239 - DONATIONS	0	0	50,021	50,021
46251 - REIMBURSEMENTS/REFUNDS	10,000	0	0	0
46252 - FLEX BENEFIT REBATE	0	0	0	0
46257 - 4850 REIMBURSEMENT	65,039	199,490	5,000	5,000
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**81,754**	**207,301**	**108,021**	**108,021**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	1,300,000	1,300,000
48001 - TRANSFER-IN1	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**1,300,000**	**1,300,000**
Total Revenue	**23,591,276**	**25,121,983**	**23,613,922**	**23,613,922**
51-SALARIES BENEFITS				
51090 - GROUP INSURANCE	2,225	3,110	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	**2,225**	**3,110**	**0**	**0**
52-SERVICES SUPPLIES				
521811 - MARKETING	4,752	2,582	9,000	9,000
521900 - PROFESSIONAL SVC	656,545	496,290	400,000	400,000
521901 - LITIGATION	63,896	330,371	200,000	200,000
522600 - PROPERTY INSURANCE	180,048	508,182	500,000	500,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	16,025	0	0
52444 - SPECIAL EXP - FEMA	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**905,241**	**1,353,450**	**1,109,000**	**1,109,000**
54-FIXED ASSETS				
546320 - ROOF PROJ	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20020 - GENERAL SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
54-FIXED ASSETS (continued)				
54844 - PCJP-SB844 GF MATCH	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58001 - TRANSFER-OUT1	0	0	0	0
58999 - TRSFR OUT STR SUPPS	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**907,466**	**1,356,560**	**1,109,000**	**1,109,000**
Net Cost	**(22,683,810)**	**(23,765,423)**	**(22,504,922)**	**(22,504,922)**

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Fund: 0001 GENERAL
Budget Unit: 20031 - CONTRIBUTIONS
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43015 - INTEREST A&D	91	122	0	0
Total 43 - USE OF MONEY & PROPERTY	**91**	**122**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**91**	**122**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
53-OTHER CHARGES				
531100 - CONTRIB CFP PYMNTS	44,591	55,739	44,591	44,591
532040 - CONTIRB-PCCDC PILOT	0	0	0	0
533090 - CONTRIB ARTS COUNSEL	0	0	0	0
533096 - CONTRIB--RAILROADS DAYS	0	0	0	0
533100 - CONTRIB CHAMBER COMMRCE	0	0	0	0
533120 - CONTRIB LAFCO	49,464	67,347	50,021	50,021
533161 - ECON DEV & TOURISM	0	0	0	0
533210 - PAY BACK STATE-A&D GRNT	0	0	0	0
533600 - CONTRIB MEDICAL SVC	27,964	27,964	28,000	28,000
534360 - CONTRIB TO SENIOR TRANS	39,661	48,513	500	500
534362 - CONTRIB REC CNTR-TO HLTH	0	0	0	0
534950 - CONTRIB TRIAL COURTS	154,384	154,384	154,384	154,384
535500 - CONTRIB -IV PARK&REC	0	0	0	0
535510 - CONTRIB- E.PL.PARK&REC	0	0	0	0
535520 - CONTRIB-CNTRL PRK&REC	6,500	6,500	6,500	6,500
535530 - CONTRIB- ALMNR PRK&REC	0	0	0	0
535532 - CONTRIB-SIERRA VALLEY GMD	0	0	0	0
Total 53 - OTHER CHARGES	**322,564**	**360,447**	**283,996**	**283,996**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	0	0	0	0
583110 - CONTRIB QLG LITIGATION	0	0	0	0
583180 - CONTRIB TRANS DEBT SVC	966,197	966,197	965,166	1,692,975
583500 - CONTRIB TRANS AIR POLL CN	22,000	11,000	10,820	10,820
583524 - CONTRIB TRANS FLOOD CNTRL	0	0	0	0
584320 - CONTRIB EXCESS TRIAL CST	0	0	0	0
584362 - CONTRIB TRANS REC CNRT-HL	0	0	0	0
584960 - CONTRIB TRANS FAIR	0	0	0	0
584980 - CONTRIB TRANS MNTL HLTH	0	0	7,672	7,672
585010 - CONTRIB TRANS PUB HLTH	66,296	66,295	66,295	66,295
585150 - CONTRIB TRANS DIST ATTRNY	1,864,591	1,885,774	2,127,829	2,138,356

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Fund: 0001 GENERAL
Budget Unit: 20031 - CONTRIBUTIONS
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
58-TRANSFERS (continued)				
585160 - CONTRIB TRANS SHERIFF	4,479,471	5,141,460	6,615,276	6,579,684
585161 - CONTRIB TRANS JAIL	2,751,456	3,295,799	3,940,178	3,950,178
585162 - CONTRIB TRANS S/O 15 MIN	0	0	0	0
585370 - CONTRIB TRANS SENIOR NUTR	229,865	234,120	278,141	278,141
585572 - CONTRIB TRANS CRSNT LIGHT	0	0	0	0
585573 - CONTRIB PROP 40 PROJ	0	0	0	0
585577 - CONTRIB COORDINATING CO	0	0	0	0
585578 - CONTRIB RISK MANAGEMENT	0	0	0	0
585579 - CONTRIB SOCIAL SERVICES	0	0	0	0
Total 58 - TRANSFERS	**10,379,876**	**11,600,645**	**14,011,377**	**14,724,121**
Total Expenditures and Appropriations	**10,702,440**	**11,961,092**	**14,295,373**	**15,008,117**
Net Cost	**10,702,349**	**11,960,970**	**14,295,373**	**15,008,117**

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Fund: 0001 GENERAL
Budget Unit: 20030 - CAO
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44034 - STATE-OHV TRAIL GRANT	0	0	0	670,000
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**670,000**
46-OTHER REVENUE				
46059 - SAFETY INCENTIVE	0	0	60,000	60,000
46060 - OTHER-MISCELLANEOUS	49,312	378,688	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**49,312**	**378,688**	**60,000**	**60,000**
48-TRANSFER				
48000 - TRANSFER-IN	4,078	310,000	160,333	160,333
48005 - TRANSFER-IN5	0	0	7,623	7,623
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	706,000	0	764,045	764,045
Total 48 - TRANSFER	**710,078**	**310,000**	**932,001**	**932,001**
Total Revenue	**759,390**	**688,688**	**992,001**	**1,662,001**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	163,998	249,766	329,891	334,108
51020 - OTHER WAGES	6,712	0	21,883	21,883
51070 - UNEMPLOYMENT INSURANCE	122	325	1,308	1,308
51080 - RETIREMENT	55,801	63,102	115,759	95,849
51081 - OPEB LIABILITY	4,757	4,830	4,757	4,757
51090 - GROUP INSURANCE	14,707	18,611	55,064	62,752
51100 - FICA/MEDICARE OASDI	12,963	18,999	25,237	25,559
51110 - COMPENSATION INSURANCE	1,131	1,116	1,116	1,936
51120 - CELL PHONE ALLOW	600	960	1,360	1,360
51122 - CAR ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	418	669	669	423
Total 51 - SALARIES & BENEFITS	**261,209**	**358,378**	**557,044**	**549,935**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	471	169	500	500
520210 - POSTAGE/SHIP, MAIL COST	0	0	100	100
520220 - PAPER/PAPER SUPPLIES	0	0	500	500
520233 - PRINTING SVC/CHRGS	0	0	250	250
520250 - COPY MACHINE LEASE	0	0	15	3,015
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	500	500
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521102 - FUEL - VEHICLE	0	0	0	0
521334 - OHV TRAIL GRANT	0	0	0	670,000
521600 - MEMBERSHIPS/ANNUAL DUES	2,313	896	2,500	2,500
521750 - FITNESS & WELNESS	0	1,500	0	0
521800 - OFFICE EXPENSE	3,656	2,310	9,000	9,000
521811 - MARKETING	0	0	2,500	2,500

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Fund: 0001 GENERAL
Budget Unit: 20030 - CAO
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521900 - PROFESSIONAL SVC	399,359	1,173,690	1,085,000	585,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	12,639	9,104	14,000	14,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	922	1,405	1,405	62,990
527000 - TRAINING	0	550	1,500	1,500
527400 - TRAVEL- IN COUNTY	111	195	2,000	2,000
527500 - TRAVEL- OUT OF COUNTY	6,869	4,645	14,000	14,000
Total 52 - SERVICES & SUPPLIES	**426,340**	**1,194,464**	**1,133,770**	**1,368,355**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**687,549**	**1,552,842**	**1,690,814**	**1,918,290**
Net Cost	**(71,841)**	**864,154**	**698,813**	**256,289**

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Fund: 0026 LOCAL ASSISTANCE & TCF
Budget Unit: 80026 - LOCAL ASSISTANCE & TCF
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	53,665	198,860	0	0
Total 43 - USE OF MONEY & PROPERTY	**53,665**	**198,860**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44415 - FEDERAL - OTHER	3,762,368	3,756,468	149,596	149,596
Total 44 - STATE & FEDERAL AID	**3,762,368**	**3,756,468**	**149,596**	**149,596**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**3,816,033**	**3,955,328**	**149,596**	**149,596**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	49,312	378,688	0	0
Total 52 - SERVICES & SUPPLIES	**49,312**	**378,688**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	350,616	1,173,492	727,785	727,785
Total 58 - TRANSFERS	**350,616**	**1,173,492**	**727,785**	**727,785**
Total Expenditures and Appropriations	**399,928**	**1,552,180**	**727,785**	**727,785**
Net Cost	**(3,416,105)**	**(2,403,148)**	**578,189**	**578,189**

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Fund: 0054 OPIOID SETTLEMENT FUND
Budget Unit: 20054 - OPIOID SETTLEMENT FUND
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	6,410	19,896	0	0
Total 43 - USE OF MONEY & PROPERTY	**6,410**	**19,896**	**0**	**0**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	465,336	208,480	313,535	313,535
Total 44 - STATE & FEDERAL AID	**465,336**	**208,480**	**313,535**	**313,535**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**471,746**	**228,376**	**313,535**	**313,535**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	313,535	313,535
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**313,535**	**313,535**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**313,535**	**313,535**
Net Cost	**(471,746)**	**(228,376)**	**0**	**0**

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Fund: 0021 ARPA 2021
Budget Unit: 20003 - ARPA 2021
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	50,471	46,825	0	0
43998 - UNREALZED GAINS/LOSSES	10,965	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**61,436**	**46,825**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	1,826,520	0	0	0
Total 44 - STATE & FEDERAL AID	**1,826,520**	**0**	**0**	**0**
Total Revenue	**1,887,956**	**46,825**	**0**	**0**
52-SERVICES SUPPLIES				
52170 - MISCELLANEOUS EXPENSE	88,585	0	0	0
Total 52 - SERVICES & SUPPLIES	**88,585**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	1,494,950	341,297	351,274	426,274
Total 58 - TRANSFERS	**1,494,950**	**341,297**	**351,274**	**426,274**
Total Expenditures and Appropriations	**1,583,535**	**341,297**	**351,274**	**426,274**
Net Cost	**(304,421)**	**294,472**	**351,274**	**426,274**

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Fund: 0001 GENERAL
Budget Unit: 20980 - CONTINGENCY-GENERAL
Function: 09 - DISTRICT FUNCTION
Activity: 99 - DISTRICT ACTIVITY

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
528400 - CONTINGENCIES	0	40,000	250,000	250,000
Total 52 - SERVICES & SUPPLIES	**0**	**40,000**	**250,000**	**250,000**
Total Expenditures and Appropriations	**0**	**40,000**	**250,000**	**250,000**
Net Cost	**0**	**40,000**	**250,000**	**250,000**

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Fund: 0001 0001I GEN FUND DEV/IMPACT
Budget Unit: 20446 - BUILDING DEVELOPMENT/IMPACT
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	237	327	0	0
Total 43 - USE OF MONEY & PROPERTY	**237**	**327**	**0**	**0**
45-CHARGES FOR SERVICES				
45396 - DEVELOPMENT/IMPACT FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Revenue	**237**	**327**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(237)**	**(327)**	**0**	**0**

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Fund: 0054 00541 NATIONAL OPIOID ABATEMENT TRUS
Budget Unit: 20541 - NATIONAL OPIOID ABATEMENT TRUS
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0054 00542 DISTRIBUTOR-SUBDIVISION
Budget Unit: 20542 - DISTRIBUTOR-SUBDIVISION
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0054 00543 DISTRIBUTOR-ABATEMENT
Budget Unit: 20543 - DISTRIBUTOR-ABATEMENT
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	0	68,667	0	0
Total 44 - STATE & FEDERAL AID	**0**	**68,667**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**68,667**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**(68,667)**	**0**	**0**

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Fund: 0054 00544 JANSSEN-SUBDIVISION
Budget Unit: 20544 - JANSSEN-SUBDIVISION
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0054 00545 JANSSEN-ABATEMENT
Budget Unit: 20545 - JANSSEN-ABATEMENT
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 GENERAL
Budget Unit: 20455 - COORD COUNCIL
Function: 02 - PUBLIC PROTECTION
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521231 - COMPUTERS<1500.00	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0019 CARES ACT - COVID19
Budget Unit: 20002 - AUD - CARES PASS THRU
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,474	2,032	0	0
43998 - UNREALZED GAINS/LOSSES	563	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**2,037**	**2,032**	**0**	**0**
44-STATE FEDERAL AID				
44089 - SB89 COVID19 EMERG HMLESS	0	0	0	0
44143 - ST. AID REALIGN BACKFILL	0	0	0	0
44415 - FEDERAL - OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**2,037**	**2,032**	**0**	**0**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(2,037)**	**(2,032)**	**0**	**0**

Joshua Brechtel, Interim Director

The mission of County Counsel is to provide quality, timely, and sound legal advice, services, and representation in all civil and administrative proceedings to the Board of Supervisors, elected and appointed department heads, County departments, staff, and special districts.

County Counsel is a support organization; the work is client-driven without any independent objectives. County Counsel is dedicated to the principle that thoughtful, credible, and ethical legal services lead to fewer lawsuits, lower liability costs, better services, and better County government. By interpreting the law in a sound and consistent manner, the office enables clients to reach their objectives in accordance with local, State, and federal law, thereby avoiding, to the extent possible, challenge and confusion.

County Counsel provides legal advice and assistance on matters such as: public policies; land use; human/social services; civil actions; risk management and insurance; municipal and public law; tort law; resources law; environmental law; nuisance abatement; and construction, facilities, and real estate law. The attorneys in County Counsel prepare Board reports and recommendations; prepare legal opinions; draft ordinances, resolutions, and proposed legislation; represent the County before the legislature as directed; formulate litigation strategies; oversee legal research and investigations; act as trial counsel in State court, federal court, and administrative proceedings; monitor legal developments; retain and manage outside counsel; and serve as attorneys for the County in all civil actions.

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Fund: 0001 GENERAL
Budget Unit: 20080 - COUNTY COUNSEL
Function: 01 - GENERAL GOVERNMENT
Activity: 12 - COUNSEL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45010 - ASSM-TAX COLLECTOR FEES	0	0	0	0
45390 - SMALL CLAIMS FEES	46	206	100	100
Total 45 - CHARGES FOR SERVICES	**46**	**206**	**100**	**100**
46-OTHER REVENUE				
46193 - PUBLIC GUARDIAN FEES	0	0	0	0
46194 - Juvenile Dependency Fee	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	107,003	67,200	0	0
48005 - TRANSFER-IN5	0	0	7,731	7,731
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**107,003**	**67,200**	**7,731**	**7,731**
Total Revenue	**107,049**	**67,406**	**7,831**	**7,831**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	437,500	357,071	383,011	506,442
51020 - OTHER WAGES	0	15,743	83,000	83,000
51060 - OVERTIME PAY	0	179	0	0
51070 - UNEMPLOYMENT INSURANCE	507	446	430	430
51080 - RETIREMENT	109,444	106,056	134,399	177,710
51081 - OPEB LIABILITY	9,513	9,660	9,513	9,513
51090 - GROUP INSURANCE	67,193	51,620	63,731	104,181
51100 - FICA/MEDICARE OASDI	32,767	28,381	29,300	38,743
51110 - COMPENSATION INSURANCE	1,948	2,877	2,877	5,236
51120 - CELL PHONE ALLOW	0	270	2,160	0
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	726	405	1,136	564
Total 51 - SALARIES & BENEFITS	**659,598**	**572,708**	**709,557**	**925,819**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	376	64	1,000	1,000
520202 - CELL PHONE SERVICE	0	0	0	2,160
520204 - INTERNET SEARCH ENGINE	8,178	5,435	5,600	5,600
520210 - POSTAGE/SHIP, MAIL COST	131	1	200	200
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	8	300	300
520234 - PRINTER SUPPLIES	0	0	100	100
520250 - COPY MACHINE LEASE	241	1,465	5,000	5,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	5,497	5,441	7,300	7,300
521750 - FITNESS & WELNESS	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20080 - COUNTY COUNSEL
Function: 01 - GENERAL GOVERNMENT
Activity: 12 - COUNSEL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	7,280	8,930	4,200	4,200
521801 - Office Water	0	0	550	550
521900 - PROFESSIONAL SVC	0	8,840	10,000	10,000
523710 - ANNUAL PUB/REF MANUALS	6,420	8,299	8,500	8,500
524600 - LITIGATION COSTS	45	0	2,000	2,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,077	4,685	4,685	5,841
527000 - TRAINING	0	3,735	5,000	5,000
527040 - SMALL CLAIM ADVSR COSTS	0	0	500	500
527500 - TRAVEL- OUT OF COUNTY	8,035	7,213	8,000	8,000
540412 - SOFTWARE	0	0	3,000	3,000
549500 - COMPUTER HARDWARE	0	2,346	10,000	10,000
Total 52 - SERVICES & SUPPLIES	**40,280**	**56,462**	**75,935**	**79,251**
Total Expenditures and Appropriations	**699,878**	**629,170**	**785,492**	**1,005,070**
Net Cost	**592,829**	**561,764**	**777,661**	**997,239**

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Fund: 0001 GENERAL
Budget Unit: 20320 - PUBLIC DEFENDER
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45050 - LEGAL FEES - P.D. & OTHER	3,536	3,536	0	0
Total 45 - CHARGES FOR SERVICES	**3,536**	**3,536**	**0**	**0**
48-TRANSFER				
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48706 - TRN-ST PD 1/2 AB118	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**3,536**	**3,536**	**0**	**0**
51-SALARIES BENEFITS				
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
521000 - WITNESS FEES/COSTS	0	0	0	0
521900 - PROFESSIONAL SVC	250	0	15,000	15,000
524461 - FAMILY SVC COUNSEL	2,680	4,050	11,500	11,500
525000 - OVERHEAD	0	0	0	0
525700 - CONFLICT COUNSEL	6,082	15,020	14,500	14,500
525800 - JUVENILE COUNSEL	0	0	4,000	4,000
525900 - CONSERVATOR COUNSEL	13,800	12,190	24,000	34,000
526100 - INVESTIGATIONS	378	6,688	9,175	9,175
526500 - EVALUATIONS	3,400	10,600	10,000	10,000
526900 - CONTRACTS	329,244	330,430	375,000	375,000
Total 52 - SERVICES & SUPPLIES	**355,834**	**378,978**	**463,175**	**473,175**
Total Expenditures and Appropriations	**355,834**	**378,978**	**463,175**	**473,175**
Net Cost	**352,298**	**375,442**	**463,175**	**473,175**

David Hollister, District Attorney

Mission Statement:
Our mission is to vigorously, fairly and compassionately seek justice each day. As the chief law enforcement officer in Plumas County, I take our mission and daily responsibilities very seriously. By law, the district attorney is the chief law enforcement officer in the county. While a district attorney's duties are not limited to criminal prosecution, California law provides the district attorney's most essential duty is investigating and prosecuting criminal offenses on behalf of the People.

Department Description and Key Issues:
The District Attorney Team
The Plumas County District Attorney's Office meets its Constitutional obligations through the tireless public service of the DA staff. Team members Assistant District Attorneys Graham Archer and Brian Hagen; Front office staff Nicole Romero, Kathy Green and Ian Thompson; Fiscal Officer Sheri Johns; Investigators Jessica Beatley and Shawn Adams; and Alternative Sentencing's Stephanie Tanaka, Sam Rick, and Bree Martin have all consistently performed at the highest of levels. In serving Plumas County, these dedicated workers regularly deal with disturbing subject matter, stressful situations and victims going through the worst day of their lives. Our staff addresses these daily challenges with consistency, fairness, grace and perseverance of which we are all rightly proud.

2023 Filing Statistics, Staffing and Legal Scrutiny
During 2023, the DA's office reviewed approximately 796 investigations, filing criminal charges in approximately 605 cases, not counting juvenile cases or probation violations. We are, and have been for the last year, fully staffed having suffered no losses in staffing since 2022 while maintaining one of the most experienced staffs in Plumas County. For the 13th consecutive year, the Plumas County District Attorney's Office did not have a conviction reversed on appeal (nor were we the subject of any type of lawsuit).

Alternative Sentencing Program
In addition to the traditional prosecution of crime, the DA's office houses and supports the award-winning Alternative Sentencing Program (ASP). ASP exists to assist low-level offenders in the journey of becoming clean and sober, curb drug-related crime, reduce impaired driving, and reunite broken families. ASP is responsible for creating responses to the ever-changing criminal justice system while keeping Plumas County relevant and up to date with programs mandated by State and Federal governments, including administering Plumas County's highly successful Drug Court (Community Justice Court). ASP works with the Courts throughout Plumas County, ancillary service providers, non-profits as well as law enforcement to ensure quality, evidence-based pretrial, re-entry, and reintegration programming is being offered in Plumas County.

Truancy Prevention Team
The DA's office continues to partner with our schools in providing prevention services through the Truancy Prevention Team. The TPT supplements school truancy programs by offering early intervention designed to identify and correct a student's root cause of truancy. Since Assembly Bill 901 went into effect 1/1/2001 significantly removing Probation's role in truancy, the DA's office has increased our attention in both prevention, detection, and prosecution. The DA's office has been able to accomplish these goals despite a lack of county general fund or state grant support.

DA Investigator Shawn Adams has led this response, meeting regularly with school site administrators to identify those students who are truant. Once the student has been identified, a plan is formulated

between Shawn and the school to check on the student's welfare and encourage the student to reintegrate with school staff. To meet this challenge Shawn routinely travels from Portola to Chester visiting students. In addition to making sure Plumas County children receive the education to which they are entitled, our truancy prevention efforts also provide an important safety net for some of the most vulnerable in our community. An excellent example of the importance of this program occurred a few years ago.

During the fall of 2020, Shawn returned to the Indian Valley residence of a 6 year old who was not been seen by her school nor had picked up materials for distance learning. Shawn had previously visited the residence and expressed concern about the health and safety of the three children living there. When Shawn returned he found the six year old student babysitting her 3 and 5 year old brothers. All were in a trailer described by a responding deputy as being in "shambles – the carpet was filthy and covered in food, trash was strewn about the residence." The boys were dressed only in diapers and were restrained with zip ties in car seats and placed in front of a television. The six year old, who had not seen her parents in hours and did not know where they were, was dressed in dirty clothes with her shirt on inside out and backwards, wearing mismatched shoes on the wrong feet and wearing glasses so scratched it was difficult to see out of them. When Shawn first approached the house the six year old had difficulty opening the front door and there was nothing readily available to cut the zip ties and free the boys from their undersized car seats. Upon these observations Shawn contacted and engaged Plumas County deputies and social services workers who all responded and addressed the situation.

Legal Actions Outside of Court

Community Service

Not lost among the many accomplishments of the staff of the district attorney's office is the dedication to serving our community. As an office, we pick up trash, keeping Highway 70 clean through the CalTrans Adopt a Highway; we host the Quincy Community Supper serving a hearty meal of enchiladas, rice, beans and salad for 100+ members of our community; and we also provide educational opportunities allowing local college students to intern in our office to learn about criminal law as well as serving as a mentor for a local high school senior as they prepare a mock trial for their senior project.

Challenges and Solutions for 2024

Of the many challenges faced by the DA's office, the most significant exist close to home. The past eighteen months have been a particularly unstable time for our local government. During this time, the county has lost 1/3 of its appointed department heads (even after raises were provided in May 2022), support from some county departments has been inconsistent, our Sheriff's Office is recovering from lost staff only recently addressed with salary corrections and Board meetings seem to consistently include the CAO announcing a new crisis. To meet these challenges and help improve the service provided by local government, I am suggesting four changes for our Board of Supervisors which can be implemented immediately and will provide the direction forward for our county to provide quality services in a cost-effective manner. These suggestions will also lessen the strain on individual supervisors and transition local government from crisis management to one of stability, consistency, transparency and service.

- Hiring: The hiring of leadership positions (appointed department heads) needs to occur in a fair

and consistent manner to cast as wide a net as possible to bring in the highest quality candidate. Recruitment for these crucial positions should consistently last at least four weeks and be open to any qualified applicant – whether currently a county employee or not. Once a candidate is selected, a thorough background check should occur – above and beyond simply checking for a criminal history. We do not have the luxury, for example, of flying such important positions for one week with the applicant pool limited to county employees.

- Evaluation: Leadership positions (appointed department heads) should undergo an annual "360 degree evaluation" where people they work for, with and supervise are interviewed. With the appointments of some department heads without prior experience, such a process is imperative to help grow the best leaders possible. To provide evaluations based simply on how the department head is perceived by the Board of Supervisors has proven itself to be ineffective.
- Brown Act compliance: The Brown Act mandates transparency in local government and makes sure our citizens are aware of what work their elected officials are doing on their behalf. Meeting the letter and spirit of the Brown Act must become a priority and goal rather than an obstacle. To the Board's credit, the first meeting of 2024 ended the Board's past practice of listing every appointed department head as a closed session evaluation item – a practice seemingly designed to hide which, if any, appointed department head was being evaluated.
- Ethics Training: Assembly Bill 1234 (passed in 2005, effective in 2006) requires all local elected officials to undergo two hours of ethics training within 12 months of taking office and every two years thereafter. This training covers important issues such as conflicts of interest, the Brown Act, Public Records Act requests and government transparency and is designed to create an awareness of ethical laws fostering good, transparent governance. The law provides for a county to designate employees to be required to undergo this training and to maintain records of completion of the training (specifically subject to Public Records Act requests) for five years. Given the variety of ethical challenges for the county, whether they be real or perceived, the training requirement of AB 1234 should be met and the Board should designate, at a minimum, all appointed department heads to undergo the training.

From a budgetary perspective, the DA's office, through this upcoming budget cycle, will seek to solidify the availability of certain support services necessary for us to properly serve the public. During the past thirteen months, the DA's office has experienced situations where requests for support went unanswered as well support services threatening to put the DA's office on "pause." These positions, coupled with other pending criminal cases and personnel actions necessitate the DA's office undertaking a more direct and unilateral approach in assuring we are receiving necessary support.

There is a great deal of promise and hope for all who live, work and play in Plumas County – it continues to be a spectacular place on many levels. On behalf of the district attorney's office, it is an honor to serve Plumas County and we are all grateful for the opportunity to provide the highest level of service, in the most cost-effective manner. Thank you, again for your support and efforts. Should you have any questions or comments please do not hesitate to contact me at the DA's Office.

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70301 - DISTRICT ATTORNEY
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40061 - SALES TAX 1/2% PUB SAFETY	161,094	119,646	125,000	125,000
Total 40 - TAX REVENUE	**161,094**	**119,646**	**125,000**	**125,000**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	171	237	0	0
Total 43 - USE OF MONEY & PROPERTY	**171**	**237**	**0**	**0**
44-STATE FEDERAL AID				
44042 - ST VEH THEFT SEC 9250.14	27,734	27,935	26,000	26,000
44079 - STATE- CORR AB109	0	0	0	0
44393 - ST- SLESF & JUVNL JST	8,637	9,976	7,000	7,000
44393P - SLESF/JUV SLESF	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**36,371**	**37,911**	**33,000**	**33,000**
45-CHARGES FOR SERVICES				
45028 - RETURN CHECK FEES	0	0	0	0
45083 - COPY/CERT COPY/POSTAGE	598	262	300	300
45084 - CIVIL FEES	0	0	0	0
45420 - TESTING FEES - D.A.-DUI	2,814	3,119	2,500	2,500
Total 45 - CHARGES FOR SERVICES	**3,412**	**3,381**	**2,800**	**2,800**
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
46082 - SALE OF SURPLUS PROP	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	218	935	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**218**	**935**	**0**	**0**
48-TRANSFER				
47001 - INTERFUND TRANSFER	0	0	0	0
48000 - TRANSFER-IN	13,842	0	0	0
48005 - TRANSFER-IN5	0	0	25,823	25,823
48007 - TSF-IN CRF REIMB	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	1,864,591	1,885,774	2,127,829	2,127,829
48705 - TRN-ST DA 1/2 AB118	0	0	0	0
48718 - TRN-PRB/SO/DA COPS JV JST	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**1,878,433**	**1,885,774**	**2,153,652**	**2,153,652**
Total Revenue	**2,079,699**	**2,047,884**	**2,314,452**	**2,314,452**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	615,034	804,831	876,384	895,958
51020 - OTHER WAGES	2,878	645	10,000	10,000
51060 - OVERTIME PAY	17,503	31,170	0	40,000

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70301 - DISTRICT ATTORNEY
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
51-SALARIES BENEFITS (continued)				
51070 - UNEMPLOYMENT INSURANCE	2,526	1,848	595	595
51080 - RETIREMENT	764,820	793,555	904,469	911,338
51081 - OPEB LIABILITY	22,830	23,183	20,452	20,452
51090 - GROUP INSURANCE	64,203	73,659	173,075	160,935
51100 - FICA/MEDICARE OASDI	46,406	62,158	67,043	68,541
51110 - COMPENSATION INSURANCE	(10,368)	6,889	6,889	9,331
51120 - CELL PHONE ALLOW	3,480	4,430	5,182	5,182
51150 - LIFE INSURANCE	334	334	334	1,240
Total 51 - SALARIES & BENEFITS	**1,529,646**	**1,802,702**	**2,064,423**	**2,123,572**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	2,746	2,786	3,300	3,300
520204 - INTERNET SEARCH ENGINE	9,533	7,883	16,000	16,000
520210 - POSTAGE/SHIP, MAIL COST	313	142	400	400
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520233 - PRINTING SVC/CHRGS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	2,703	2,679	5,000	5,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	2,275	1,480	3,500	3,500
521000 - WITNESS FEES/COSTS	0	1,861	2,500	2,500
521102 - FUEL - VEHICLE	2,610	2,218	3,500	3,500
521230 - OFFICE FURNITURE/EQUIP	3,764	4,040	10,000	10,000
521600 - MEMBERSHIPS/ANNUAL DUES	5,322	4,759	6,500	6,500
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	7,564	7,588	8,000	8,000
521801 - Office Water	0	464	1,200	1,200
521900 - PROFESSIONAL SVC	1,191	9,816	40,000	40,000
521908 - COURT REPORTER SVC	48	0	1,000	1,000
521913 - WEB PIX/DESIGN SVC	0	0	0	0
521930 - DUI PROFESSIONAL SVC	4,130	3,640	6,000	6,000
521980 - MEDICAL SERVICE - PROF SV	1,253	800	3,000	3,000
523670 - REF MANUAL/LAW,CODE BOOKS	3,335	3,598	5,000	5,000
524207 - STORAGE SPACE RENT	0	0	7,000	7,000
524400 - SPECIAL DEPARTMENT EXPENSE	2,500	493	2,500	2,500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	5,673	6,479	6,479	8,020
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	3,514	9,577	9,000	9,000
527750 - IN CNTY HOSTING	0	0	150	150
528400 - CONTINGENCIES	0	0	50,000	50,000
529370 - INTEREST EXPENSE LEASE	0	0	0	0

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70301 - DISTRICT ATTORNEY
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**58,474**	**70,303**	**190,029**	**191,570**
54-FIXED ASSETS				
540412 - SOFTWARE	0	4,033	0	0
541501 - VEHICLE 4X4	0	0	60,000	60,000
543700 - COPY MACHINE	0	0	0	0
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**4,033**	**60,000**	**60,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,588,120**	**1,877,038**	**2,314,452**	**2,375,142**
Net Cost	**(491,579)**	**(170,846)**	**0**	**60,690**

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Fund: 0309 DA Alt Sentencing
Budget Unit: 70309 - DA Alt Sentencing-SRF
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
48-TRANSFER				
48001 - TRANSFER-IN1	0	0	12,000	12,000
48079 - TRN-CCPIF AB109	0	0	376,753	376,753
48211 - CONTRI TRANS FR CO GEN	0	0	0	10,527
Total 48 - TRANSFER	**0**	**0**	**388,753**	**399,280**
Total Revenue	**0**	**0**	**388,753**	**399,280**
44-STATE FEDERAL AID				
51000 - REGULAR WAGES	0	0	197,362	184,504
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	251	251
51080 - RETIREMENT	0	0	69,254	64,743
51081 - OPEB LIABILITY	0	0	7,135	7,135
51090 - GROUP INSURANCE	0	0	60,375	52,121
51100 - FICA/MEDICARE OASDI	0	0	15,098	14,115
51110 - COMPENSATION INSURANCE	0	0	1,991	0
51120 - CELL PHONE ALLOW	0	0	1,800	1,800
51150 - LIFE INSURANCE	0	0	0	423
Total 44 - STATE & FEDERAL AID	**0**	**0**	**353,266**	**325,092**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	250	250
520204 - INTERNET SEARCH ENGINE	0	0	11,100	11,100
520407 - REFUSE DISPOSAL	0	0	4,000	0
521102 - FUEL - VEHICLE	0	0	300	300
521230 - OFFICE FURNITURE/EQUIP	0	0	5,000	5,000
521800 - OFFICE EXPENSE	0	0	2,000	2,000
521900 - PROFESSIONAL SVC	0	0	5,000	5,000
524000 - RENT - OFFICE/SPACE	0	0	960	960
524200 - RENTS/LEASES STRUCTURES	0	0	15,000	15,000
524207 - STORAGE SPACE RENT	0	0	1,960	1,960
524804 - DRUG TESTING SUPPLIES	0	0	20,000	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	1,663	0
527410 - CLIENT SERVICE EXP	0	0	15,000	15,000
527500 - TRAVEL- OUT OF COUNTY	0	0	10,000	5,000
527802 - ELECTRIC CHARGES	0	0	4,000	4,000
527803 - PROPANE/OTHR HEATING FUEL	0	0	4,000	2,000
527807 - WATER/SEWER CHARGES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**100,233**	**67,570**
58-TRANSFERS				
58001 - TRANSFER-OUT1	0	0	6,000	6,000
Total 58 - TRANSFERS	**0**	**0**	**6,000**	**6,000**
Total Expenditures and Appropriations	**0**	**0**	**459,499**	**398,662**
Net Cost	**0**	**0**	**70,746**	**(618)**

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Fund: 0308 DA-RE-ENTRY PROGRAM
Budget Unit: 70308 - RE-ENTRY PROGRAM-SRF
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	44,200	46,410
51020 - OTHER WAGES	0	0	20,000	20,000
51060 - OVERTIME PAY	0	0	0	15,000
51080 - RETIREMENT	0	0	15,510	16,285
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	2,378	17,717
51100 - FICA/MEDICARE OASDI	0	0	20,125	3,550
51110 - COMPENSATION INSURANCE	0	0	3,381	0
51150 - LIFE INSURANCE	0	0	0	141
Total 51 - SALARIES & BENEFITS	**0**	**0**	**105,594**	**119,103**
52-SERVICES SUPPLIES				
520204 - INTERNET SEARCH ENGINE	0	0	20,000	20,000
521230 - OFFICE FURNITURE/EQUIP	0	0	10,000	10,000
521800 - OFFICE EXPENSE	0	0	10,000	10,000
521900 - PROFESSIONAL SVC	0	0	75,000	75,000
524220 - BULLET PROOF VESTS	0	0	0	0
524804 - DRUG TESTING SUPPLIES	0	0	25,000	25,000
527500 - TRAVEL- OUT OF COUNTY	0	0	25,000	25,000
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**165,000**	**165,000**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**270,594**	**284,103**
Net Cost	**0**	**0**	**270,594**	**284,103**

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Fund: 00D2 ENVIRONMENTAL SETTLEMENT
Budget Unit: 70312 - DA-ENVIRO SETTLEMENT
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	4,011	9,663	0	0
43998 - UNREALZED GAINS/LOSSES	237	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**4,248**	**9,663**	**0**	**0**
46-OTHER REVENUE				
46611 - REVENUE FROM SETTLEMENTS	208,799	200,000	200,000	200,000
Total 46 - OTHER REVENUE	**208,799**	**200,000**	**200,000**	**200,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**213,047**	**209,663**	**200,000**	**200,000**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	505	5,000	5,000
521900 - PROFESSIONAL SVC	0	0	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**0**	**505**	**10,000**	**10,000**
Total Expenditures and Appropriations	**0**	**505**	**10,000**	**10,000**
Net Cost	**(213,047)**	**(209,158)**	**(190,000)**	**(190,000)**

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Fund: 0001 GENERAL
Budget Unit: 20432 - PUBLIC ADMINISTRATOR
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45110 - ESTATE FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	28,079	14,826	16,309	16,309
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	38	32	29	29
51080 - RETIREMENT	7,091	3,607	5,723	5,723
51081 - OPEB LIABILITY	952	966	952	952
51090 - GROUP INSURANCE	1,100	840	4,025	863
51100 - FICA/MEDICARE OASDI	2,234	1,209	1,248	1,248
51110 - COMPENSATION INSURANCE	51	908	908	929
51120 - CELL PHONE ALLOW	0	0	120	120
51150 - LIFE INSURANCE	0	0	0	28
Total 51 - SALARIES & BENEFITS	**39,545**	**22,388**	**29,314**	**26,201**
52-SERVICES SUPPLIES				
520204 - INTERNET SEARCH ENGINE	2,542	4,437	5,000	5,000
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,075	1,135	1,500	1,500
521800 - OFFICE EXPENSE	0	0	200	200
521900 - PROFESSIONAL SVC	7,987	5,558	20,000	20,000
523670 - REF MANUAL/LAW,CODE BOOKS	87	95	150	150
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	292	337	337	397
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	3,302	2,500	2,500
Total 52 - SERVICES & SUPPLIES	**11,983**	**14,864**	**29,687**	**29,747**
Total Expenditures and Appropriations	**51,528**	**37,252**	**59,001**	**55,948**
Net Cost	**51,528**	**37,252**	**59,001**	**55,948**

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Fund: 00D1 ASSET FORFEITURE
Budget Unit: 70311 - DA-ASSET FORFEITURE
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42014 - ASSETS FORFEITURE	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	354	487	0	0
43998 - UNREALZED GAINS/LOSSES	137	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**491**	**487**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**491**	**487**	**0**	**0**
51-SALARIES BENEFITS				
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521922 - ASST FORFEIT. SVC FNDING	0	0	500	500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**500**	**500**
Total Expenditures and Appropriations	**0**	**0**	**500**	**500**
Net Cost	**(491)**	**(487)**	**500**	**500**

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Fund: 0018 DA - ADULT DRUG COURT
Budget Unit: 70318 - DA-ADULT DRUG CRT GRANT
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	(113)	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**(113)**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44415 - FEDERAL - OTHER	155,735	55,952	0	0
Total 44 - STATE & FEDERAL AID	**155,735**	**55,952**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**155,622**	**55,952**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51080 - RETIREMENT	6,614	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**6,614**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	2,685	0	0	0
521900 - PROFESSIONAL SVC	150,227	55,952	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**152,912**	**55,952**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**159,526**	**55,952**	**0**	**0**
Net Cost	**3,904**	**0**	**0**	**0**

Rob Robinette, Director

The mission of the Environmental Health Department is to preserve the environment and enhance public health through outreach, education, collaborative planning, and sensible applications of environmental health principles, laws, and statutes.

Environmental Health is a State mandated program that provides services into ten core program areas. The amount of time spent in each program area depends on a variety of risk factors as well as the service needs of the community. These programs provide technical support and regulatory compliance for the following:

- Drinking Water Protection – small and medium sized water systems
- Hazardous Materials Management – hazardous materials and fuel storage tanks
- Food Safety – restaurants, markets, and community events
- Liquid Waste Management – septic systems, and community events
- Solid Waste Management – waste transfer sites, landfills, and fire debris clean-up
- Water Quality Assurance – water wells and springs
- Land Use and Development – special uses and land division
- Rabies and Vector Control – animal bite tracking and field investigations
- Recreational Health – commercial swimming and spa pools
- Housing and Institution Safety – housing and correctional facility sanitation

Environmental Health maintains close working relationships with several County departments that include, and are not limited to, Public Health, Animal Control, Planning, Building, and Public Works.

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Fund: 0001 GENERAL
Budget Unit: 20550 - ENVIRONMENTAL HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44027P - STATE GRANT	0	0	0	0
44138 - STATE-UST LEAK PREV	0	0	0	0
44138P - STATE-UST LEAK PREV	0	0	0	0
44150P - STATE - APSA GRANT	0	0	0	0
44154 - STATE-LEA GRANT	18,918	15,479	17,199	17,199
44154P - STATE-LEA GRANT	0	0	0	0
44156 - CUPA GRANT	60,000	60,000	60,000	60,000
44157 - SIERRA COUNTY CUPA CONTRA	0	0	0	0
44410 - FED - EPAUCI ENV HLT	0	0	0	0
44410P - FED-EPA/UCI ENV HLT PRIOR	0	0	0	0
Total 44 - STATE & FEDERAL AID	**78,918**	**75,479**	**77,199**	**77,199**
45-CHARGES FOR SERVICES				
45160 - SANITATION SERVICES	266,210	251,794	220,000	220,000
Total 45 - CHARGES FOR SERVICES	**266,210**	**251,794**	**220,000**	**220,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46082 - SALE OF SURPLUS PROP	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	1,694	0	0	0
46253 - REIMB - CO DISASTR RESPONS	680	0	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**2,374**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	214,898	200,000	200,000	200,000
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	15,306	15,306	15,306	15,306
48004 - TRANSFER-IN4	0	0	0	0
48005 - TRANSFER-IN5	0	0	21,289	21,289
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**230,204**	**215,306**	**236,595**	**236,595**
Total Revenue	**577,706**	**542,579**	**533,794**	**533,794**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	458,719	455,820	588,270	619,652
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	656	517	460	460
51080 - RETIREMENT	132,731	128,223	206,424	217,436
51081 - OPEB LIABILITY	16,647	16,904	16,647	16,647
51090 - GROUP INSURANCE	81,797	69,569	140,875	155,159

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Fund: 0001 GENERAL
Budget Unit: 20550 - ENVIRONMENTAL HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
51-SALARIES BENEFITS (continued)				
51100 - FICA/MEDICARE OASDI	35,064	35,132	45,003	47,403
51110 - COMPENSATION INSURANCE	774	2,761	2,761	4,897
51120 - CELL PHONE ALLOW	0	0	960	960
51150 - LIFE INSURANCE	0	0	334	986
Total 51 - SALARIES & BENEFITS	**726,388**	**708,926**	**1,001,734**	**1,063,600**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	516	313	600	600
520202 - CELL PHONE SERVICE	0	0	2,900	2,900
520210 - POSTAGE/SHIP, MAIL COST	2,702	705	4,000	4,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	2,842	1,980	3,300	3,300
520419 - COVID PPE & CLEANING COST	0	0	0	0
520850 - LAB/MED/FIELD EQUIP	546	1,121	1,000	1,000
520902 - VEHICLE MAINTENANCE	4,158	1,036	7,000	7,000
521600 - MEMBERSHIPS/ANNUAL DUES	927	933	1,000	1,000
521800 - OFFICE EXPENSE	1,049	897	3,000	3,000
521801 - Office Water	0	0	0	0
521846 - LABELS	0	0	0	0
521847 - BACK UP MEDIA/COMP	0	0	0	0
521900 - PROFESSIONAL SVC	58,624	12,181	11,800	11,800
521986 - SECURITY	5,506	5,922	9,928	9,928
523670 - REF MANUAL/LAW,CODE BOOKS	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	100	100
524400 - SPECIAL DEPARTMENT EXPENSE	1,948	(243)	2,000	2,000
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
524876 - TEST-NON EMPEE ENV HLH	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,977	5,374	5,374	6,199
527400 - TRAVEL- IN COUNTY	4,017	4,184	7,000	7,000
527500 - TRAVEL- OUT OF COUNTY	2,193	6,160	7,500	7,500
529851 - COMPUTER HARDWARE/SUPPL	415	0	4,800	4,800
Total 52 - SERVICES & SUPPLIES	**90,420**	**40,563**	**71,302**	**72,127**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**816,808**	**749,489**	**1,073,036**	**1,135,727**
Net Cost	**239,102**	**206,910**	**539,242**	**601,933**

FACILITY SERVICES

Nick Collin, Director

It is the mission of the Department of Facility Services & Airports to provide quality and reliable services in an efficient, professional, and courteous manner while striving to create and maintain a clean, safe, and comfortable environment for Plumas County employees and the public.

The Department of Facility Services & Airports maintains building infrastructure and integrity as well as the grounds for 22 Plumas County facilities, three airports, three baseball fields, two county parks, and one campground. Additional responsibilities include:

- Prompt response to the department's online service request platform for the betterment of the work environment of county employees and the public.
- Maintaining the county's HVAC systems via remote access and on-site service to include over 250 units in 22 buildings. Maintaining and operating the biomass boiler unit at the Courthouse Annex from December through April annually.
- Overseeing service and repair of county pool cars and providing a safe and clean vehicle for use to county employees traveling in and out of Plumas County.
- Managing and maintaining the scheduling of three Veterans Memorial Halls and one recreation center for official county use as well as private use by the public. Fees are collected for private use to help support the General Fund expenditures for maintenance and utility costs.
- Daily inspection of refueling services, runway/taxiway and lighting infrastructure at the county's three airports to ensure their functionality and to maintain the highest standard of safety for incoming and outgoing air traffic.
- Upon approval from the Board of Supervisors, administrates and implements all capital improvement projects to the county facilities and properties listed above.
- Provides snow and ice removal from facility walkways, steps, ramps, and parking lots as needed.

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Fund: 0001 GENERAL
Budget Unit: 20120 - FACILITY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 14 - PROPERTY MANAGEMENT

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43000 - INTEREST INCOME LEASE	0	0	0	0
43010 - INTEREST-INVESTED FUNDS	330	446	250	250
43020 - RENTS & CONCESSIONS	0	0	0	0
43022 - RENTS & CONC.-GREENVILLE	28,850	0	0	0
43026 - RENTS & CONC.-COURTHOUSE	10,723	9,199	7,500	7,500
43700 - LEASE REVENUE	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**39,903**	**9,645**	**7,750**	**7,750**
44-STATE FEDERAL AID				
44034 - STATE-OHV TRAIL GRANT	454,817	668,444	670,000	0
44231 - CFP--COURTS REIMB	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**454,817**	**668,444**	**670,000**	**0**
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
45200 - OTHR SVC OR SVC TO CRTS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	31,568	31,384	6,000	6,000
46500 - CONTRIBS. FROM PUBLIC	0	0	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**31,568**	**31,384**	**6,000**	**6,000**
48-TRANSFER				
48000 - TRANSFER-IN	24,730	6,441	302,000	302,000
48005 - TRANSFER-IN5	0	0	36,777	36,777
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48998 - USE OF CAPITAL IMPR FUNDS	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**24,730**	**6,441**	**338,777**	**338,777**
Total Revenue	**551,018**	**715,914**	**1,022,527**	**352,527**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	430,051	447,214	498,796	471,685
51020 - OTHER WAGES	24,074	28,420	50,000	50,000
51060 - OVERTIME PAY	2,384	2,857	0	50,000
51070 - UNEMPLOYMENT INSURANCE	1,251	831	769	769
51080 - RETIREMENT	112,860	112,109	175,028	165,541
51081 - OPEB LIABILITY	18,621	18,909	18,621	18,621
51090 - GROUP INSURANCE	105,383	89,766	177,528	200,999
51100 - FICA/MEDICARE OASDI	34,832	36,908	38,158	36,084

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Fund: 0001 GENERAL
Budget Unit: 20120 - FACILITY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 14 - PROPERTY MANAGEMENT

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
51-SALARIES BENEFITS (continued)				
51110 - COMPENSATION INSURANCE	64,596	56,048	56,048	71,162
51120 - CELL PHONE ALLOW	4,415	4,000	4,440	4,440
51121 - BOOT ALLOWANCE	1,800	1,800	1,800	1,800
51150 - LIFE INSURANCE	278	103	278	1,103
Total 51 - SALARIES & BENEFITS	**800,545**	**798,965**	**1,021,466**	**1,072,204**
52-SERVICES SUPPLIES				
520100 - CLOTHING-EMPLOYEE	1,056	1,542	1,300	1,300
520104 - SHIRTS/T'S/SWEATS	0	0	0	0
520105 - APPAREL-INCLEMENT WEATHER	0	0	0	0
520106 - GLOVES & SAFETY GLASSES	0	0	0	0
520201 - PHONE - LAND LINE (S)	8,510	9,243	10,500	10,500
520210 - POSTAGE/SHIP, MAIL COST	246	177	300	300
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520225 - PO BOX RENT/ANNUAL FEES	0	0	0	0
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520250 - COPY MACHINE LEASE	1,941	1,724	3,000	3,000
520402 - CLEANING SUPPLIES	15,000	19,000	22,000	22,000
520404 - CUSTODIAL SERVICE	202,633	234,801	241,476	241,476
520406 - PEST CONTROL	1,475	2,725	3,000	3,000
520407 - REFUSE DISPOSAL	28,047	28,065	31,350	31,350
520410 - SOFTWARE LICENSE	7,060	7,472	7,850	1,400
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	9,764	12,700	12,000	12,000
520903 - COOL/HEAT MAINT CONTRCT	0	553	8,000	8,000
520905 - GENERATOR MAIN CONTRCT	11,689	15,643	17,000	17,000
520906 - ELEVATOR MAINT CONTRCT	19,490	23,340	27,000	27,000
520940 - SAFETY EQUIPMENT/EXPENSES	357	730	750	0
521230 - OFFICE FURNITURE/EQUIP	0	172	350	350
521300 - MAINT. BUILDINGS & GROUND	110,741	111,131	135,000	135,000
521302 - FIRE EXTINGUISHER SVC	1,806	2,479	3,000	3,000
521307 - HEATING/COOLING SYS SVC	5,000	5,000	7,000	7,000
521310 - BIOMASS OPERATION	25,917	45,329	30,000	30,000
521334 - OHV TRAIL GRANT	528,402	627,960	670,000	0
521400 - ANNEX INS REPAIRS	19,026	0	4,537	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	150	150
521703 - TRAINING MATERIAL/MANUAL	0	0	0	0
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	881	760	1,200	1,200
521801 - Office Water	0	0	750	750

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Fund: 0001 GENERAL
Budget Unit: 20120 - FACILITY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 14 - PROPERTY MANAGEMENT

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521900 - PROFESSIONAL SVC	16,550	18,225	20,000	20,000
521903 - SECURITY SYSTEM SVC	5,352	5,091	5,650	5,650
523703 - NEWSPAPER ADS	0	258	400	400
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	783	1,744	2,400	2,400
524306 - YARD/LAWN MINOR EQUIP	2,914	3,000	3,000	3,000
524307 - YARD/LAWN EQUIP MAINT	2,432	2,500	3,500	3,500
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	1,000,000	1,000,000
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	117,194	168,876	168,876	200,208
527400 - TRAVEL- IN COUNTY	28,625	25,262	30,000	30,000
527500 - TRAVEL- OUT OF COUNTY	0	0	1,000	1,000
527800 - UTILITIES	127,778	0	0	0
527802 - ELECTRIC CHARGES	297,561	356,370	420,000	420,000
527803 - PROPANE/OTHR HEATING FUEL	28,858	19,322	30,000	30,000
527804 - HEATING FUEL/OIL	58,352	59,545	70,000	70,000
527807 - WATER/SEWER CHARGES	49,749	49,426	56,135	56,135
529350 - INTEREST ON LOAN	0	0	0	0
529370 - INTEREST EXPENSE LEASE	0	0	0	0
529550 - LOAN REPAYMENT	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,735,189**	**1,860,165**	**3,048,474**	**2,398,069**
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
533800 - CONTRIB LAW LIBRARY	8,400	9,240	9,240	9,240
Total 53 - OTHER CHARGES	**8,400**	**9,240**	**9,240**	**9,240**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	38,350	224,048	622,293	622,293
540111 - CAPITAL IMPROVEMENT	0	0	0	0
540190 - CAP IMP HLTH & HMN SVC	0	0	0	0
540191 - CAP IMPROV BIO MASS	0	0	0	0
540412 - SOFTWARE	0	0	0	0
540800 - CAPITAL ENERGY PROJECT	0	0	0	0
541500 - VEHICLE	0	0	75,000	75,000
542101 - ADA CAPITAL PROJECT	0	0	0	0
544630 - EQUIPMENT REPLACEMENT	0	0	25,000	25,000
544922 - CTHS SKLGT,HIP ROOF	0	0	0	0
544924 - PERMIT CENTER RAIL	0	0	0	0
544925 - PERMIT CENTER ROOF	0	0	0	0
544926 - PORTOLA MEM HALL ROOF	0	0	0	0
544927 - MUSEUM ROOF PROJ	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20120 - FACILITY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 14 - PROPERTY MANAGEMENT

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
54-FIXED ASSETS (continued)				
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**38,350**	**224,048**	**722,293**	**722,293**
Total Expenditures and Appropriations	**2,582,484**	**2,892,418**	**4,801,473**	**4,201,806**
Net Cost	**2,031,466**	**2,176,504**	**3,778,946**	**3,849,279**

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Fund: 0001 GENERAL
Budget Unit: 20756 - COUNTY PARKS
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45078 - CAMPING FEES	10,750	13,325	16,500	16,500
45138 - RESTITUTION	350	0	200	200
45230 - PARK & RECREATION FEES	1,898	3,769	3,500	3,500
Total 45 - CHARGES FOR SERVICES	**12,998**	**17,094**	**20,200**	**20,200**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46607 - OTHER MISCELLANEOUS	60,027	54,886	204,967	204,967
Total 46 - OTHER REVENUE	**60,027**	**54,886**	**204,967**	**204,967**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**73,025**	**71,980**	**225,167**	**225,167**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	27,837	37,555	42,786	42,786
51020 - OTHER WAGES	10,490	11,774	12,400	12,400
51060 - OVERTIME PAY	88	0	2,000	2,000
51070 - UNEMPLOYMENT INSURANCE	1,885	1,304	990	990
51080 - RETIREMENT	8,985	8,821	15,013	15,013
51081 - OPEB LIABILITY	2,378	2,415	2,378	2,378
51090 - GROUP INSURANCE	5,991	0	20,125	30,087
51100 - FICA/MEDICARE OASDI	3,233	3,942	3,273	3,273
51110 - COMPENSATION INSURANCE	(8)	1,197	1,197	603
51120 - CELL PHONE ALLOW	538	904	900	900
51121 - BOOT ALLOWANCE	300	300	300	300
51150 - LIFE INSURANCE	0	0	0	141
Total 51 - SALARIES & BENEFITS	**61,717**	**68,212**	**101,362**	**110,871**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	6,155	6,615	6,780	6,780
520407 - REFUSE DISPOSAL	4,892	5,433	6,500	6,500
521300 - MAINT. BUILDINGS & GROUND	4,471	5,819	7,500	7,500
521900 - PROFESSIONAL SVC	2,489	2,007	2,600	2,600
521902 - PROFESSIONAL SVC - GRANT	33,456	72,802	78,378	78,378
524200 - RENTS/LEASES STRUCTURES	16,800	16,800	16,800	16,800
524307 - YARD/LAWN EQUIP MAINT	0	300	300	300
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	513	561	561	630
527400 - TRAVEL- IN COUNTY	0	0	300	300
527802 - ELECTRIC CHARGES	13,816	15,138	16,000	16,000
527804 - HEATING FUEL/OIL	578	432	700	700
527807 - WATER/SEWER CHARGES	7,614	8,460	8,960	8,960
Total 52 - SERVICES & SUPPLIES	**90,784**	**134,367**	**145,379**	**145,448**

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Fund: 0001 GENERAL
Budget Unit: 20756 - COUNTY PARKS
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Total Expenditures and Appropriations	**152,501**	**202,579**	**246,741**	**256,319**
Net Cost	**79,476**	**130,599**	**21,574**	**31,152**

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Fund: 0001 GENERAL
Budget Unit: 20810 - PORTOLA MEMORIAL HALL
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 35 - MEMORIAL BUILDINGS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43023 - RENTS & CONC.-PORTOLA	3,555	2,455	2,500	2,500
Total 43 - USE OF MONEY & PROPERTY	**3,555**	**2,455**	**2,500**	**2,500**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**3,555**	**2,455**	**2,500**	**2,500**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	510	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	8	7	6	6
51080 - RETIREMENT	42	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	39	0	0	0
51110 - COMPENSATION INSURANCE	16	39	39	52
Total 51 - SALARIES & BENEFITS	**615**	**46**	**45**	**58**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	5,500	7,800	9,600	9,600
520405 - LAUNDRY/DRY CLEAN SVC	0	0	0	0
520407 - REFUSE DISPOSAL	1,352	1,872	2,300	2,300
521300 - MAINT. BUILDINGS & GROUND	3,962	1,377	3,000	3,000
521302 - FIRE EXTINGUISHER SVC	295	332	500	500
521900 - PROFESSIONAL SVC	2,333	3,600	3,600	3,600
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	75,556	75	75	80
527802 - ELECTRIC CHARGES	12,650	18,592	19,000	19,000
527803 - PROPANE/OTHR HEATING FUEL	12,060	13,924	16,750	16,750
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	4,398	4,370	4,840	4,840
Total 52 - SERVICES & SUPPLIES	**118,106**	**51,942**	**59,665**	**59,670**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**118,721**	**51,988**	**59,710**	**59,728**
Net Cost	**115,166**	**49,533**	**57,210**	**57,228**

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Fund: 0001 GENERAL
Budget Unit: 20820 - QUINCY MEMORIAL HALL
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 35 - MEMORIAL BUILDINGS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43024 - RENTS & CONC.-QUINCY	3,975	3,885	3,000	3,000
Total 43 - USE OF MONEY & PROPERTY	**3,975**	**3,885**	**3,000**	**3,000**
Total Revenue	**3,975**	**3,885**	**3,000**	**3,000**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(33)	26	26	4
Total 51 - SALARIES & BENEFITS	**(33)**	**26**	**26**	**4**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	10,159	10,159	10,388	10,388
520407 - REFUSE DISPOSAL	2,261	2,285	2,800	2,800
521300 - MAINT. BUILDINGS & GROUND	100	0	600	600
521302 - FIRE EXTINGUISHER SVC	161	360	500	500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527802 - ELECTRIC CHARGES	13,500	17,304	16,850	16,850
527803 - PROPANE/OTHR HEATING FUEL	8,098	8,337	10,500	10,500
527807 - WATER/SEWER CHARGES	1,665	2,706	2,800	2,800
Total 52 - SERVICES & SUPPLIES	**35,944**	**41,151**	**44,438**	**44,438**
54-FIXED ASSETS				
544630 - EQUIPMENT REPLACEMENT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**35,911**	**41,177**	**44,464**	**44,442**
Net Cost	**31,936**	**37,292**	**41,464**	**41,442**

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Fund: 0001 GENERAL

Budget Unit: 20790 - CHESTER MEMORIAL HALL

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 35 - MEMORIAL BUILDINGS

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43021 - RENTS & CONC.-CHESTER	4,715	4,679	4,000	4,000
Total 43 - USE OF MONEY & PROPERTY	**4,715**	**4,679**	**4,000**	**4,000**
Total Revenue	**4,715**	**4,679**	**4,000**	**4,000**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	4,037	4,260	4,635	4,635
520407 - REFUSE DISPOSAL	2,378	2,535	2,700	2,700
521300 - MAINT. BUILDINGS & GROUND	3,114	5,720	5,000	5,000
521302 - FIRE EXTINGUISHER SVC	373	208	500	500
525000 - OVERHEAD	0	0	0	0
527802 - ELECTRIC CHARGES	5,395	5,639	7,500	7,500
527803 - PROPANE/OTHR HEATING FUEL	6,500	7,033	10,000	10,000
527807 - WATER/SEWER CHARGES	787	1,186	1,300	1,300
Total 52 - SERVICES & SUPPLIES	**22,584**	**26,581**	**31,635**	**31,635**
Total Expenditures and Appropriations	**22,584**	**26,581**	**31,635**	**31,635**
Net Cost	**17,869**	**21,902**	**27,635**	**27,635**

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Fund: 0001 GENERAL
Budget Unit: 20840 - ALMANOR REC-GEN FUNDED
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43020 - RENTS & CONCESSIONS	6,538	5,285	5,500	5,500
Total 43 - USE OF MONEY & PROPERTY	**6,538**	**5,285**	**5,500**	**5,500**
Total Revenue	**6,538**	**5,285**	**5,500**	**5,500**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	4,176	4,335	4,650	4,650
520407 - REFUSE DISPOSAL	1,772	1,891	2,000	2,000
521300 - MAINT. BUILDINGS & GROUND	3,000	3,604	4,000	4,000
521302 - FIRE EXTINGUISHER SVC	0	58	100	100
525000 - OVERHEAD	0	0	0	0
527802 - ELECTRIC CHARGES	3,459	3,288	3,700	3,700
527803 - PROPANE/OTHR HEATING FUEL	4,705	3,855	5,000	5,000
527807 - WATER/SEWER CHARGES	1,028	1,155	1,500	1,500
Total 52 - SERVICES & SUPPLIES	**18,140**	**18,186**	**20,950**	**20,950**
Total Expenditures and Appropriations	**18,140**	**18,186**	**20,950**	**20,950**
Net Cost	**11,602**	**12,901**	**15,450**	**15,450**

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Fund: 0001 GENERAL
Budget Unit: 20800 - GREENVILLE TOWNHALL
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 35 - MEMORIAL BUILDINGS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43022 - RENTS & CONC.-GREENVILLE	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	5	34	110	110
51080 - RETIREMENT	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	16	11	11	14
Total 51 - SALARIES & BENEFITS	**21**	**45**	**121**	**124**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	0	0	0	0
520406 - PEST CONTROL	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521302 - FIRE EXTINGUISHER SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	35	33	33	30
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527807 - WATER/SEWER CHARGES	2,423	2,221	2,423	2,423
Total 52 - SERVICES & SUPPLIES	**2,458**	**2,254**	**2,456**	**2,453**
Total Expenditures and Appropriations	**2,479**	**2,299**	**2,577**	**2,577**
Net Cost	**2,479**	**2,299**	**2,577**	**2,577**

John Steffanic, Director

The Plumas Sierra County Fairgrounds are a year-round event center featuring nearly annual 400 events, meetings, and conferences with the additional task of producing an annual county fair. In 2023, the Fairgrounds hosted 388 event days. Through the Month of April 2024, there have been 228 event days.

It is our duty to keep the condition, both physical and visual, at the highest possible level. The team serves the community with its gathering and meeting needs and us ready to serve in an emergency. Further, the fairgrounds are a vital driver of economic activity in Plumas County and strives to improve the economic health of our community.

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Fund: 0005 COUNTY FAIR
Budget Unit: 20190 - COUNTY FAIR
Function: 01 - GENERAL GOVERNMENT
Activity: 15 - PROMOTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	2,714	1,837	2,000	2,000
Total 40 - TAX REVENUE	**2,714**	**1,837**	**2,000**	**2,000**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	8,378	3,328	100	100
43016 - INTEREST INCOME	0	0	0	0
43071 - CARNIVAL	0	0	0	0
43072 - CARNIVAL PRE-SALE	30,340	43,820	42,000	42,000
43073 - FOOD CONCESSIONS	26,393	28,734	28,000	28,000
43074 - NON-FOOD CONCESSIONS	10,500	12,212	11,000	11,000
43091 - RENTAL OF BUILDINGS	22,419	11,002	6,000	6,000
43092 - GROUNDS RENTAL	102,364	62,221	130,000	130,000
43096 - RENTAL -STALL	0	30	0	0
43099 - RENTAL-GRANDSTAND	6,895	4,050	9,000	9,000
43608 - RENTAL-STORAGE	15,735	20,877	17,000	17,000
43998 - UNREALZED GAINS/LOSSES	6,394	0	0	0
45034 - RENTAL-FESTIVAL	0	0	9,000	9,000
Total 43 - USE OF MONEY & PROPERTY	**229,418**	**186,274**	**252,100**	**252,100**
44-STATE FEDERAL AID				
44200 - STATE-AID FOR CO. FAIRS	61,000	116,950	48,428	48,428
44290 - STATE-OTHER	66,932	0	0	0
Total 44 - STATE & FEDERAL AID	**127,932**	**116,950**	**48,428**	**48,428**
45-CHARGES FOR SERVICES				
45034 - RENTAL-FESTIVAL	6,046	9,133	0	0
45078 - CAMPING FEES	16,320	6,405	5,500	5,500
45138 - RESTITUTION	528	133	0	0
45250 - SERVICE CHARGES	0	0	0	0
45601 - FAIR ADMISSION	24,034	13,279	13,000	13,000
45602 - FAIR ADMISSION-DISCOUNT	8,133	16,443	16,000	16,000
45610 - ENTRY FEES/EXHIBIT	2,858	4,265	4,000	4,000
45621 - ENTRY FEES/SHOW	3,995	2,973	3,000	3,000
45622 - STALL FEES	2,002	2,120	2,200	2,200
45632 - BULL RIDE/RODEO	0	0	0	0
45633 - SATURDAY SHOW	4,692	4,320	1,000	1,000
45635 - FAIR ATTRACTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**68,608**	**59,071**	**44,700**	**44,700**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	5,000	5,000	5,000	5,000
46239 - DONATIONS	932	960	2,000	2,000
46251 - REIMBURSEMENTS/REFUNDS	3,255	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
46281 - PARKING	0	0	0	0
46604 - EXHIBIT GUIDE REVENUE	0	0	0	0

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Fund: 0005 COUNTY FAIR
Budget Unit: 20190 - COUNTY FAIR
Function: 01 - GENERAL GOVERNMENT
Activity: 15 - PROMOTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
46-OTHER REVENUE (continued)				
46605 - CAMPING FAIR	1,260	1,130	11,000	11,000
46606 - SPONSORSHIPS	500	0	4,000	4,000
46607 - OTHER MISCELLANEOUS	1,423	3,246	2,000	2,000
Total 46 - OTHER REVENUE	**12,370**	**10,336**	**24,000**	**24,000**
48-TRANSFER				
48000 - TRANSFER-IN	12,893	4,999	598,999	598,999
48005 - TRANSFER-IN5	0	0	13,081	13,081
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**12,893**	**4,999**	**612,080**	**612,080**
Total Revenue	**453,935**	**379,467**	**983,308**	**983,308**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	188,498	195,275	211,214	213,626
51020 - OTHER WAGES	60,757	68,226	40,000	40,000
51060 - OVERTIME PAY	20,684	12,277	15,000	15,000
51070 - UNEMPLOYMENT INSURANCE	1,838	1,142	1,142	1,142
51080 - RETIREMENT	52,011	53,885	74,115	74,962
51081 - OPEB LIABILITY	4,757	4,830	4,757	4,757
51090 - GROUP INSURANCE	41,034	33,697	40,250	54,086
51100 - FICA/MEDICARE OASDI	19,429	20,547	16,158	16,342
51110 - COMPENSATION INSURANCE	10,747	8,424	11,714	0
51120 - CELL PHONE ALLOW	600	600	600	600
51121 - BOOT ALLOWANCE	300	0	300	300
51150 - LIFE INSURANCE	334	334	334	282
Total 51 - SALARIES & BENEFITS	**400,989**	**399,237**	**415,584**	**421,097**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	486	488	1,100	1,100
520203 - INTERNET SERVICE	2,260	2,280	2,300	2,300
520210 - POSTAGE/SHIP, MAIL COST	30	123	300	300
520233 - PRINTING SVC/CHRGS	533	776	800	800
520407 - REFUSE DISPOSAL	9,387	7,852	7,500	7,500
520409 - PAPER PRODUCTS-HOUSEHOLD	5,164	3,517	4,500	4,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	16,725	16,448	19,200	19,200
520900 - EQUIPMENT MAINTENANCE	1,182	2,023	2,000	2,000
520902 - VEHICLE MAINTENANCE	1,750	954	2,000	2,000
520904 - UTILITY EQUIPMENT MAINT	2,267	2,905	1,000	1,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	100	100
521102 - FUEL - VEHICLE	5,073	4,787	5,000	5,000
521231 - COMPUTERS<1500.00	372	298	600	600
521300 - MAINT. BUILDINGS & GROUND	113,631	45,231	40,000	40,000
521600 - MEMBERSHIPS/ANNUAL DUES	8,438	2,675	3,000	3,000
521730 - CREDIT CARD FEES	0	0	0	0

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Fund: 0005 COUNTY FAIR
Budget Unit: 20190 - COUNTY FAIR
Function: 01 - GENERAL GOVERNMENT
Activity: 15 - PROMOTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,289	2,237	2,000	2,000
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	21,575	25,090	24,000	24,000
521952 - ENTERTAINMENT	80,834	80,499	68,000	68,000
523001 - ADVERTISEMENT	3,936	1,893	2,000	2,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	54,138	5,000	5,000
524440 - AWARDS	2,896	5,632	4,000	4,000
525000 - OVERHEAD	24,605	16,475	16,475	16,475
525119 - LIABILITY SELF-FUND INSURANCE	1,471	1,721	1,721	2,222
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	2,447	2,492	3,000	3,000
527802 - ELECTRIC CHARGES	74,233	103,292	90,000	90,000
527803 - PROPANE/OTHR HEATING FUEL	16,864	8,804	10,000	10,000
527807 - WATER/SEWER CHARGES	7,824	6,362	8,000	8,000
Total 52 - SERVICES & SUPPLIES	**405,272**	**398,992**	**323,596**	**324,097**
54-FIXED ASSETS				
540112 - CAPITAL IMPROVEMENT	33,947	0	0	0
540820 - LIGHTING PROJ/UPGRADE	0	0	0	0
541230 - PAINT-UPGRADE	0	0	0	0
542600 - EQUIPMENT	0	0	0	0
543700 - COPY MACHINE	0	0	0	0
548200 - PAVING/LANDSCAPE PROJ	0	0	0	0
548930 - ELECTRICAL UPGRADE	0	0	0	0
Total 54 - FIXED ASSETS	**33,947**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	2,409	2,409
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**2,409**	**2,409**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**840,208**	**798,229**	**741,589**	**747,603**
Net Cost	**386,273**	**418,762**	**(241,719)**	**(235,705)**

Debra Lucero, Acting/Interim Director

The mission of the Plumas County Human Resources Department is to provide County employees, departments, and members of the public with high quality human resource services that are professional, timely, and reliable.

Human Resources Department is responsible for providing human resource services to all County departments in a manner that ensures compliance with the requirements of the County merit system rules and State and federal employment and tax laws. Some of the essential services provided by the department include:

- Recruitment, testing, and certification of new employees.
- Development and modification of employee compensation plans and job classification specifications.
- Administration of all required and negotiated employee leave programs.
- Oversight of Countywide training programs.
- Advice and consultation regarding County personnel rules and disciplinary actions.
- Administration of the County's Equal Employment Opportunity affirmative action and assessment plan.
- Oversight of accessibility and other Americans with Disabilities Act matters.
- Management of all confidential investigations.
- Management of the labor negotiation process, Memoranda of Understanding (MOU) with all recognized labor organizations, and the employee grievance process.
- Administration of employee benefit programs, including coordination of retirement with CalPERS and administration of dental, vision, long-term disability, and life insurance plans; and
- Provision of payroll and benefits administration for the County.

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Fund: 0001 GENERAL
Budget Unit: 20035 - HUMAN RESOURCES
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	10	20	0	0
46253 - REIMB - CO DISASTR RESPONS	26	0	0	0
Total 46 - OTHER REVENUE	**36**	**20**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	7,699	0	0	0
48005 - TRANSFER-IN5	0	0	16,877	16,877
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
Total 48 - TRANSFER	**7,699**	**0**	**16,877**	**16,877**
Total Revenue	**7,735**	**20**	**16,877**	**16,877**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	315,148	369,867	385,457	379,801
51020 - OTHER WAGES	1,638	6,577	7,000	7,000
51060 - OVERTIME PAY	0	2,786	0	0
51070 - UNEMPLOYMENT INSURANCE	1,077	1,377	1,293	1,293
51080 - RETIREMENT	78,580	93,128	135,257	133,272
51081 - OPEB LIABILITY	9,513	9,660	9,513	9,513
51090 - GROUP INSURANCE	54,380	60,271	97,500	106,064
51100 - FICA/MEDICARE OASDI	23,441	28,747	29,487	29,055
51110 - COMPENSATION INSURANCE	(11,272)	7,809	7,809	4,660
51128 - BILINGUAL ALLOWANCE	420	245	420	420
51150 - LIFE INSURANCE	763	843	869	704
Total 51 - SALARIES & BENEFITS	**473,688**	**581,310**	**674,605**	**671,782**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	303	220	200	200
520210 - POSTAGE/SHIP, MAIL COST	518	413	700	700
520220 - PAPER/PAPER SUPPLIES	1,214	974	1,500	1,500
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520250 - COPY MACHINE LEASE	2,627	2,627	3,100	3,100
520261 - PRE-PRINTED FORMS	0	0	0	0
520419 - COVID PPE & CLEANING COST	338	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	726	918	1,100	1,100
521600 - MEMBERSHIPS/ANNUAL DUES	9,671	9,930	11,000	11,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	7,926	2,340	5,263	5,263
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	301	1,088	2,750	2,750
523130 - EMPLEE ASSIST PROGRAM	0	0	0	0
523702 - PUB - RECRUITMENT ADS	1,314	3,388	9,000	9,000
523711 - SUBSCRIPTIONS	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20035 - HUMAN RESOURCES
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	2,642	3,039	3,039	6,598
527000 - TRAINING	480	100	1,500	1,500
527001 - TRAINING PUT ON BY CNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	500	0	500	500
529851 - COMPUTER HARDWARE/SUPPL	8,600	655	6,500	6,500
Total 52 - SERVICES & SUPPLIES	**37,160**	**25,692**	**46,152**	**49,711**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**510,848**	**607,002**	**720,757**	**721,493**
Net Cost	**503,113**	**606,982**	**703,880**	**704,616**

Greg Ellingson, Director

Information Technology (IT) provides secure, reliable, and integrated technology solutions in alignment with administrative goals while delivering excellence in customer service. In support, the Department:

- Partners with Plumas County Departments to understand the information technology needs of employees.
- Provides leadership and planning for the effective and strategic use of emerging technologies.
- Demonstrates technical and operational excellence through a commitment to professionalism and continuous improvement.

The core function of information technology is to provide a stable digital work environment to county employees that will allow exceptional services to be supplied to county residents.

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Fund: 0001 GENERAL
Budget Unit: 20220 - INFORMATION TECHNOLOGY
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45200 - OTHR SVC OR SVC TO CRTS	0	314	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**314**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	65	0	0	0
Total 46 - OTHER REVENUE	**65**	**0**	**0**	**0**
47-TRANSFERS - IT				
47000 - TRANSFER - IT ONLY	0	0	0	0
47001 - INTERFUND TRANSFER	0	0	0	0
Total 47 - TRANSFERS - IT	**0**	**0**	**0**	**0**
48-TRANSFER				
47000 - TRANSFER - IT ONLY	0	0	0	0
48000 - TRANSFER-IN	8,069	92,400	0	0
48005 - TRANSFER-IN5	0	0	15,145	15,145
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	300,000	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48102 - TRSF-IN LATCF	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**308,069**	**92,400**	**15,145**	**15,145**
Total Revenue	**308,134**	**92,714**	**15,145**	**15,145**
45-CHARGES FOR SERVICES				
45400 - MUNIS IMP/TRAIN	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	280,301	312,609	363,332	362,702
51060 - OVERTIME PAY	290	0	0	0
51070 - UNEMPLOYMENT INSURANCE	433	346	311	311
51080 - RETIREMENT	69,732	75,054	127,493	127,272
51081 - OPEB LIABILITY	9,513	9,660	9,513	9,513
51090 - GROUP INSURANCE	62,200	43,517	80,500	76,303
51100 - FICA/MEDICARE OASDI	22,585	22,465	27,795	27,747
51110 - COMPENSATION INSURANCE	312	1,473	1,473	2,896
51120 - CELL PHONE ALLOW	2,185	1,365	3,360	3,360
51150 - LIFE INSURANCE	468	623	735	564
Total 51 - SALARIES & BENEFITS	**448,019**	**467,112**	**614,512**	**610,668**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	244	806	1,300	1,300
520203 - INTERNET SERVICE	54,558	48,004	77,630	77,630
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20220 - INFORMATION TECHNOLOGY
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520411 - ANN SOFTWARE FEE/MAINT	663,941	479,123	732,510	739,010
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	767	0	0
520907 - EQUIP. MAINT.CONTRACT	0	0	0	0
521102 - FUEL - VEHICLE	22	61	300	300
521750 - FITNESS & WELNESS	23	0	4,000	4,000
521800 - OFFICE EXPENSE	6,591	934	1,000	1,000
521801 - Office Water	0	108	600	600
521847 - BACK UP MEDIA/COMP	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	50,000
521906 - TYLER TRAINING	0	14,020	78,380	78,380
524300 - SMALL TOOLS/INSTRUMENTS	322	67	1,000	1,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	3,284	3,596	3,596	4,197
527000 - TRAINING	2,055	702	6,000	6,000
527400 - TRAVEL- IN COUNTY	0	0	250	250
527500 - TRAVEL- OUT OF COUNTY	0	0	2,000	2,000
529851 - COMPUTER HARDWARE/SUPPL	64,667	55,884	177,583	177,583
Total 52 - SERVICES & SUPPLIES	**795,707**	**604,072**	**1,086,149**	**1,143,250**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
544923 - REMODEL	0	0	25,000	25,000
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**25,000**	**25,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,243,726**	**1,071,184**	**1,725,661**	**1,778,918**
Net Cost	**935,592**	**978,470**	**1,710,516**	**1,763,773**

Dora Mitchell, Director

Plumas County Library provides free access to printed, audio-visual and electronic forms of information, and educates the community as to the uses and value of its resources. Serving as a gateway to knowledge beyond its collection, the library is a reflection of the community, a gathering of its knowledge, culture, and information.

Through its programs, services, and collections, Plumas County Library provides free and equitable access to information and resources. Plumas County Library includes the headquarters in Quincy, three branches in Portola, Greenville, and Chester, and per an agreement with neighboring Sierra County; four outlets in Downieville, Sierra City, Loyalton, and Alleghany.

The library provides access to physical collections of books, audiobooks, DVDs, and other physical objects under the Tool Lending Library such as hotspots, technical devices and services such as public computers, Wi-Fi, printing, copying, and scanning, digital collections of e-books, e-audiobooks, streaming movies, e-newspapers, research, information and other databases, reference aid, and services like HelpNow, which provides free one-to-one tutoring and homework help.

Through the Literacy Program, the library offers free help to learners in GED-preparation, financial literacy, digital literacy, reading and writing comprehension, basic math skills, dyslexia remediation, and more in group and one-to-one settings, as well as programs specifically for adults with intellectual and developmental disabilities, incarcerated individuals or people on Probation, and computer instruction classes. Plumas County Literacy also includes Project Read, a county-wide initiative to promote reading in children and build personal libraries, and baskets of books can be found in various locations throughout Plumas County as well as at county events such as the County Fair, Children's Fair, and other outreach opportunities.

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Fund: 0001 GENERAL
Budget Unit: 20670 - COUNTY LIBRARY
Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44301 - STATE PUBLIC LIBRARY FUND	0	0	0	0
44520 - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45190 - LIBRARY SERVICES	6,779	6,891	5,500	5,500
46231 - LOST BOOKS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**6,779**	**6,891**	**5,500**	**5,500**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	123,570	65,911	54,210	54,210
46230 - LIBRARY DONATIONS	1,965	2,981	15,372	15,372
46231 - LOST BOOKS	669	(7)	200	200
46251 - REIMBURSEMENTS/REFUNDS	0	625	0	0
Total 46 - OTHER REVENUE	**126,204**	**69,510**	**69,782**	**69,782**
48-TRANSFER				
48000 - TRANSFER-IN	11,595	0	0	0
48005 - TRANSFER-IN5	0	0	22,338	22,338
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
Total 48 - TRANSFER	**11,595**	**0**	**22,338**	**22,338**
Total Revenue	**144,578**	**76,401**	**97,620**	**97,620**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	215,495	280,666	311,659	336,265
51020 - OTHER WAGES	77,441	95,448	81,200	83,400
51070 - UNEMPLOYMENT INSURANCE	2,818	2,013	648	648
51080 - RETIREMENT	54,486	70,839	109,361	117,996
51081 - OPEB LIABILITY	11,239	11,413	11,239	11,239
51090 - GROUP INSURANCE	50,539	56,001	116,795	142,350
51100 - FICA/MEDICARE OASDI	21,720	28,338	23,842	25,724
51110 - COMPENSATION INSURANCE	(756)	18,581	18,581	3,638
51150 - LIFE INSURANCE	167	111	167	807
Total 51 - SALARIES & BENEFITS	**433,149**	**563,410**	**673,492**	**722,067**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	1,852	2,153	2,500	2,500
520202 - CELL PHONE SERVICE	0	30	2,700	2,700
520203 - INTERNET SERVICE	2,232	2,146	2,492	2,492
520210 - POSTAGE/SHIP, MAIL COST	999	779	1,370	1,370
520220 - PAPER/PAPER SUPPLIES	0	595	1,800	1,800
520225 - PO BOX RENT/ANNUAL FEES	72	0	0	0
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520230 - COPY CHARGES	351	591	500	500
520404 - CUSTODIAL SERVICE	0	0	0	0
520407 - REFUSE DISPOSAL	1,295	1,365	1,482	1,482

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Fund: 0001 GENERAL
Budget Unit: 20670 - COUNTY LIBRARY
Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520419 - COVID PPE & CLEANING COST	255	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	203	559	0	0
521230 - OFFICE FURNITURE/EQUIP	0	1,928	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,201	1,594	1,594	1,594
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	9,258	5,410	5,000	5,000
521801 - Office Water	0	90	0	0
521870 - LIBRARY PROCESSING MATRL	3,981	4,764	4,870	4,870
521900 - PROFESSIONAL SVC	976	5,953	1,603	1,603
523600 - DIGITIZATION	0	0	5,220	5,220
523711 - SUBSCRIPTIONS	0	0	0	0
523712 - PROGRAM SUBSCRIPTIONS	16,387	14,305	25,502	25,502
524000 - RENT - OFFICE/SPACE	0	3,400	780	780
524440 - AWARDS	2,114	2,426	400	400
524510 - BOOK(S) - SP DEPT EXP	27,132	27,410	20,272	20,272
524515 - BOOKS ZIP	14,644	19,818	15,200	15,200
524870 - TEST -EMPLEE MED/IMMUN	0	40	200	200
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,508	253,689	253,689	275,779
527400 - TRAVEL- IN COUNTY	1,887	1,664	2,100	2,100
527500 - TRAVEL- OUT OF COUNTY	0	104	2,100	2,100
527802 - ELECTRIC CHARGES	13,208	16,623	15,500	15,500
527803 - PROPANE/OTHR HEATING FUEL	17,740	11,033	24,000	24,000
527807 - WATER/SEWER CHARGES	3,243	3,653	5,100	5,100
529500 - COMPUTER	1,071	6,086	1,550	1,550
Total 52 - SERVICES & SUPPLIES	**124,609**	**388,208**	**397,524**	**419,614**
54-FIXED ASSETS				
541231 - CARPET-UPGRADE	0	0	0	0
541500 - VEHICLE	58,538	0	30,239	173,793
Total 54 - FIXED ASSETS	**58,538**	**0**	**30,239**	**173,793**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**616,296**	**951,618**	**1,101,255**	**1,315,474**
Net Cost	**471,718**	**875,217**	**1,003,635**	**1,217,854**

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Fund: 0001 GENERAL
Budget Unit: 20675 - COUNTY LITERACY
Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44079 - STATE- CORR AB109	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
44292 - STATE - LITERACY GRANT	0	28,500	20,000	20,000
44520 - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**28,500**	**20,000**	**20,000**
45-CHARGES FOR SERVICES				
45074 - MISC FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	40,252	0	0	0
46239 - DONATIONS	86	29	50	50
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**40,338**	**29**	**50**	**50**
48-TRANSFER				
48000 - TRANSFER-IN	0	81	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48079 - TRN-CCPIF AB109	0	0	0	0
Total 48 - TRANSFER	**0**	**81**	**0**	**0**
Total Revenue	**40,338**	**28,610**	**20,050**	**20,050**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	87,581	82,168	98,090	114,579
51020 - OTHER WAGES	22,291	17,674	36,038	36,038
51070 - UNEMPLOYMENT INSURANCE	534	376	376	376
51080 - RETIREMENT	21,394	20,255	34,420	40,206
51081 - OPEB LIABILITY	4,637	4,709	4,637	4,637
51090 - GROUP INSURANCE	5,137	6,125	29,181	34,549
51100 - FICA/MEDICARE OASDI	8,220	7,713	7,504	8,765
51110 - COMPENSATION INSURANCE	(195)	7,512	7,512	7,111
51150 - LIFE INSURANCE	167	56	167	275
Total 51 - SALARIES & BENEFITS	**149,766**	**146,588**	**217,925**	**246,536**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	50	630	630
520300 - FOOD	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	25	25	25	25
521800 - OFFICE EXPENSE	1,426	716	1,150	1,150
521900 - PROFESSIONAL SVC	0	42	500	500
523712 - PROGRAM SUBSCRIPTIONS	772	250	100	100
524510 - BOOK(S) - SP DEPT EXP	10,216	9,279	15,900	15,900

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Fund: 0001 GENERAL
Budget Unit: 20675 - COUNTY LITERACY
Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	988	1,048	1,048	1,240
527400 - TRAVEL- IN COUNTY	0	0	500	500
527500 - TRAVEL- OUT OF COUNTY	0	0	500	500
52775 - IN-COUNTY HOSTING EVENTS	0	0	0	0
529500 - COMPUTER	2,170	0	0	0
529551 - GREENHOUSE PROJECT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**15,597**	**11,410**	**20,353**	**20,545**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**165,363**	**157,998**	**238,278**	**267,081**
Net Cost	**125,025**	**129,388**	**218,228**	**247,031**

Fish & Game Commission

The Plumas County Fish & Game Commission encourages the conservation and enhancement of Plumas County fish, wildlife and their habitats.

The Plumas County Fish & Game Commission consists of two members from each supervisorial district.

The Plumas County Fish & Game Commission works with Plumas County residents and the Board of Supervisors to support the conservation and maintenance of fish and wildlife resources in conjunction with Sections 1801 and 13100 - 13104 of the California Fish and Wildlife Code. This policy includes the following objectives:

- To enhance Fish and Wildlife activities including propagation, protection, restoration and community enjoyment
- To support Fish and Wildlife projects by citizen, state and federal agencies
- To further Research and Education in areas related to Fish and Wildlife

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Fund: 0003 FISH AND GAME
Budget Unit: 20500 - FISH AND GAME
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42040 - OTHER COURT FINES	1,262	1,225	(1,000)	(1,000)
Total 42 - FINES & PENALTIES	**1,262**	**1,225**	**(1,000)**	**(1,000)**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	6,171	8,285	750	750
43998 - UNREALZED GAINS/LOSSES	1,422	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**7,593**	**8,285**	**750**	**750**
44-STATE FEDERAL AID				
44440 - FEDERAL-IN LIEU TAXES	1,903	1,903	0	0
44490 - FEDERAL-GRAZING FEES	222	0	0	0
Total 44 - STATE & FEDERAL AID	**2,125**	**1,903**	**0**	**0**
46-OTHER REVENUE				
46060 - OTHER-MISCELLANEOUS	0	0	0	0
46239 - DONATIONS	0	0	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
46612 - PGE SETTLEMENT-REVENUE	140,000	0	50,000	50,000
Total 46 - OTHER REVENUE	**140,000**	**0**	**50,000**	**50,000**
Total Revenue	**150,980**	**11,413**	**49,750**	**49,750**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	3,012	3,115	3,250	3,250
51070 - UNEMPLOYMENT INSURANCE	5	4	3	3
51100 - FICA/MEDICARE OASDI	230	229	0	0
51110 - COMPENSATION INSURANCE	2	325	325	313
Total 51 - SALARIES & BENEFITS	**3,249**	**3,673**	**3,578**	**3,566**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	16	15	15
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520230 - COPY CHARGES	0	20	10	10
520419 - COVID PPE & CLEANING COST	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	1,932	1,629	6,000	6,000
524610 - RAILROAD DAYS FISH DERBY	0	0	0	0
524620 - GRAEAGLE FISH DERBY	0	0	0	0
524630 - ALMANOR FISH DERBY	0	0	0	0
524640 - JR PHEASANT HUNT	0	0	500	500
524650 - PORTOLA HIGH SETTLEMENT	0	0	0	0
524660 - FR LAND TRUST SETTLEMENT	0	0	0	0
524670 - PGE SETTLE EXPENSE	30,118	19,121	0	0
525000 - OVERHEAD	3,738	317	317	317
525119 - LIABILITY SELF-FUND INSURANCE	35	39	39	45
527400 - TRAVEL- IN COUNTY	716	1,334	1,000	1,000
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0

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Fund: 0003 FISH AND GAME
Budget Unit: 20500 - FISH AND GAME
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
Total 52 - SERVICES & SUPPLIES	36,539	22,476	7,881	7,887
Total Expenditures and Appropriations	39,788	26,149	11,459	11,453
Net Cost	(111,192)	14,736	(38,291)	(38,297)

Paul Russell, Director

The mission of the Plumas County Museum is to interpret to a broad public audience, in innovative and meaningful ways, the history of Plumas County from its beginnings, and to relate that history, when appropriate, within the broader context of Plumas County and the encompassing region.

The Museum seeks to collect, preserve, and interpret Plumas County's natural, cultural, and social history and heritage through historical exhibits and educational programs for all people. We seek to maintain our presence in local history education through hands-on experience, contribute to the economic development of Plumas County through museum programs and cultural tourism programs, and work with and offer support and technical assistance to other Plumas County cultural institutions.

Museum facilities include the main building featuring periodically changing exhibits and displays, including one of the finest Mountain Maidu basketry collections in the state and a bookstore featuring local and regional subjects. Our outdoor exhibit yard features mining displays, a working blacksmith shop, a gold miner's cabin, as well as a collection of antique vehicles. Adjacent to the museum is the 1878 Variel Home. This fully restored Victorian home is owned and operated by the Plumas County Museum Association and contains many artifacts from early pioneer Plumas County families.

The museum's collections originated with memorabilia assembled for exhibit in the Memorial Room at the Plumas County Courthouse in 1921 by the Native Daughters of the Golden West and the Native Sons of the Golden West. After construction of the Plumas County Museum in 1968, this original collection has grown into the thousands – with the bulk being donations from community members of Plumas County and now has expanded to include nearly 12,000 three-dimensional artifacts and over 28,000 archival historic documents, maps, photographs, negatives, books, newspapers, and other records. Some of the highlights of our collection include:

- Davis Native Basket Collection
- Falck Native Basket Collection
- Chinese Collection
- James Boynton Railroad Collection
- Antique Firearms Collection
- Longboard Skis Collection
- Philip Hyde Photograph Collection
- County Records Collection
- Watson Map & Surveying Collection
- James Beckwourth Collection
- Historic Plumas County Newspaper Collection

The Plumas County Museum also works with and oversees and manages (with the assistance of the Plumas County Museum Association) several county-owned historical properties such as the:

- Hall-Lawry House, Quincy
- Taylorsville School, Taylorsville
- Beckwourth Cabin Museum, Portola
- Chester-Lake Almanor Museum, Chester

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Fund: 0001 GENERAL
Budget Unit: 20780 - MUSEUM
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 34 - CULTURAL SERVICES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45310 - MUSEUM FEE OR SERVICES	5,060	5,870	3,850	3,850
45423 - MUSEUM COPIES	570	870	700	700
Total 45 - CHARGES FOR SERVICES	**5,630**	**6,740**	**4,550**	**4,550**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46239 - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	1,584	0	0	0
48005 - TRANSFER-IN5	0	0	2,961	2,961
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**1,584**	**0**	**2,961**	**2,961**
Total Revenue	**7,214**	**6,740**	**7,511**	**7,511**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	60,240	71,327	101,858	108,611
51020 - OTHER WAGES	85	13,563	25,000	25,000
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	326	360	327	327
51080 - RETIREMENT	23,478	24,787	35,742	38,112
51081 - OPEB LIABILITY	2,378	2,415	2,378	2,378
51090 - GROUP INSURANCE	16,961	19,889	40,250	50,475
51100 - FICA/MEDICARE OASDI	4,391	6,205	7,792	8,309
51110 - COMPENSATION INSURANCE	121	2,457	2,457	1,831
51150 - LIFE INSURANCE	320	334	334	282
Total 51 - SALARIES & BENEFITS	**108,300**	**141,337**	**216,138**	**235,325**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	1,308	1,308	1,700	1,700
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520230 - COPY CHARGES	0	0	1,000	1,000
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	200	200
520940 - SAFETY EQUIPMENT/EXPENSES	102	113	100	100
521107 - PRE-EMPLOYMENT COSTS	0	118	250	250
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521800 - OFFICE EXPENSE	108	400	500	500
521801 - Office Water	0	0	750	750
521832 - PAMPHLETS	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521903 - SECURITY SYSTEM SVC	1,368	1,368	1,400	1,400

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Fund: 0001 GENERAL
Budget Unit: 20780 - MUSEUM
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 34 - CULTURAL SERVICES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	203	231	250	250
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,008	1,049	1,049	1,153
526370 - MUSEUM DISPLAY SUPPLIES	0	532	1,000	1,000
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	2,000	2,000
527802 - ELECTRIC CHARGES	5,393	4,667	6,800	6,800
527803 - PROPANE/OTHR HEATING FUEL	4,848	3,025	5,400	5,400
527807 - WATER/SEWER CHARGES	1,390	1,398	1,850	1,850
Total 52 - SERVICES & SUPPLIES	**15,728**	**14,209**	**24,249**	**24,353**
53-OTHER CHARGES				
533161 - ECON DEV & TOURISM	189	200	6,500	6,500
Total 53 - OTHER CHARGES	**189**	**200**	**6,500**	**6,500**
Total Expenditures and Appropriations	**124,217**	**155,746**	**246,887**	**266,178**
Net Cost	**117,003**	**149,006**	**239,376**	**258,667**

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Fund: 0001 0001T TAYLORSVILLE SCH PRESER
Budget Unit: 20018 - TAYLRSVL SCH PRESER
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	110	151	0	0
Total 43 - USE OF MONEY & PROPERTY	**110**	**151**	**0**	**0**
Total Revenue	**110**	**151**	**0**	**0**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	(2)	(25)	0	0
Total 52 - SERVICES & SUPPLIES	**(2)**	**(25)**	**0**	**0**
Total Expenditures and Appropriations	**(2)**	**(25)**	**0**	**0**
Net Cost	**(112)**	**(176)**	**0**	**0**

Tracey Ferguson, Director

The mission of the Planning Department and GIS (Geographic Information Systems) Division is to proactively facilitate the orderly development of land use on parcels in the unincorporated areas of Plumas County. The Department is a leader in government processes and procedures and provides quality customer service when administering planning regulations, zoning code standards, and General Plan goals and policies. By adhering to local, state and federal regulations, the Department safeguards the environment and enhances communities and the lives of its citizens – always with a commitment to honesty, respect, accountability, and efficiency.

The Planning Department provides citizens of unincorporated areas of Plumas County the guidance to develop property following land use standards and development regulation requirements of the Plumas County Code, Title 9, Planning and Zoning, and the goals and policies in the Plumas County 2035 General Plan.

The Planning Department staff organizes, directs, coordinates, and administers professional and fiscal functions and responds to inquiries by providing technical assistance support to the public, County staff, community organizations, and other outside local, regional, state, and federal agencies regarding County planning issues, land use entitlements, economic development initiatives, grants, permit applications and procedures, addressing, zoning, ordinances, resolutions, and 2021 wildfire recovery.

The Planning Department staff reviews building permits for planning consistency and zoning compliance and provides planning application project processing including environmental review pursuant to the California Environmental Quality Act (CEQA).

The Planning Department is continuously processing a variety of ministerial (approved by staff) and discretionary (approved by the Zoning Administrator or adopted by the Planning Commission to the Board of Supervisors for approval) planning applications.

Examples of ministerial permits include Lot Line Adjustments, Owner Initiated Mergers, Administrative Use Permits, Campground Permits, Site Development Reviews, and Zoning Clearance Certificates, and Sign Permits. Examples of discretionary permits include Ordinance Amendments, General Plan Amendments, Zone Changes, Special Use Permits, Tentative Maps, Permit to Mine – Reclamation Plans, Planned Development Permits, Site Development Permits, and Variances.

The Planning Department provides staffing support for the Planning Commission, Airport Land Use Commission, Zoning Administrator, Plumas County Coordinating Council, Plumas-Sierra Counties Continuum of Care (CoC) Advisory Board, Sierra Valley Groundwater Management District (SVGMD), Upper Feather River Integrated Regional Water Management Group (RWMG), Rock Creek-Cresta Project (FERC No. 1962) Ecological Resource Committee (ERC), Quincy Design Review Committee, Chester Design Review Committee, and Johnsville Design Review Committee, Housing & Land Use Committee (Quincy), Public Safety Communications Advisory Committee, Nuisance Abatement Committee, and Development Review Committee (DRC), and frequently appears before the Board of Supervisors.

A primary function of the Planning Department, on an annual basis, is to prepare the General Plan Annual Progress Report, with review and acceptance by the Planning Commission and Board of Supervisors, and submittal to the State Department of Housing and Community Development (HCD)

and the Governor's Office of Planning and Research (OPR) by April 1.

The Planning Department staff additionally oversees Williamson Act (California Land Conservation Act) contracts and Surface Mining and Reclamation Act (SMARA) mine permits and performs annual SMARA mining inspections and reports to the State Department of Conservation, Division of Mine Reclamation.

GIS (Geographic Information Systems) Division develops, maintains, and distributes spatial information to aid in the creation of public-facing interactive maps through the Plumas County GIS Map Portal and data analysis to support various County departments and their customers such as the Assessor's Office, Building Services, Engineering Department, Environmental Health Department, Planning Department, Elections, Public Works Department, and the Treasurer/Tax Collector. GIS is a computer system capable of holding and using data as a resource for mapping or performing land-based analysis. The data in GIS is created in what is called GIS 'layers.' Each layer represents a group of common information. Some examples of GIS layers used in Plumas County include planning area boundaries, parcels, roads, railroads, address points, general plan land use designations, planned development designations, primary zoning districts, combining zones, airport influence areas, special district boundaries, supervisorial districts, other political boundaries, voting precinct data, and much more.

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Fund: 0059 CDBG ANNUAL ED
Budget Unit: 20595 - CDBG ANNUAL ED
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	(689)	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**(689)**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	(14,939)	19,184	243,555	242,728
44028 - STATE GRANT REVENUE	0	5,788	737,212	733,442
44029 - STATE GRANT REV	0	0	0	0
Total 44 - STATE & FEDERAL AID	**(14,939)**	**24,972**	**980,767**	**976,170**
Total Revenue	**(14,939)**	**24,283**	**980,767**	**976,170**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	0	0	942,500	937,436
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**942,500**	**937,436**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	10,033	37,967	38,045
Total 58 - TRANSFERS	**0**	**10,033**	**37,967**	**38,045**
Total Expenditures and Appropriations	**0**	**10,033**	**980,467**	**975,481**
Net Cost	**14,939**	**(14,250)**	**(300)**	**(689)**

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Fund: 0001 GENERAL
Budget Unit: 20490 - PLANNING
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
41-LICENSES PERMITS				
41020 - CONSTRUCTION PERMITS	17,337	14,101	11,000	11,000
41030 - ZONING PERMITS	39,135	38,333	40,000	40,000
Total 41 - LICENSES & PERMITS	**56,472**	**52,434**	**51,000**	**51,000**
44-STATE FEDERAL AID				
44361 - STATE- SIERRA NV CONSRV	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45220 - PLANNING EIR REPORTS	0	5,492	0	0
45308 - OUTSIDE SERVICE REIM.	912	879	1,000	1,000
45422 - PLANNING COPIES	0	76	100	100
Total 45 - CHARGES FOR SERVICES	**912**	**6,447**	**1,100**	**1,100**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	495	4,959	6,074	6,074
46253 - REIMB - CO DISASTR RESPONS	1,052	0	0	0
Total 46 - OTHER REVENUE	**1,547**	**4,959**	**6,074**	**6,074**
48-TRANSFER				
48000 - TRANSFER-IN	19,539	18,463	0	24,150
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	10,163	4,334	0	0
48003 - TRANSFER-IN3	7,702	13,263	0	6,967
48004 - TRANSFER-IN4	2,983	7,658	0	71,075
48005 - TRANSFER-IN5	0	0	12,366	12,366
48006 - TRANSFER-IN6	0	0	0	5,114
48007 - TSF-IN CRF REIMB	0	0	0	0
48089 - TSFR SB89 COVID19	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**40,387**	**43,718**	**12,366**	**119,672**
Total Revenue	**99,318**	**107,558**	**70,540**	**177,846**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	222,760	205,764	276,837	431,205
51020 - OTHER WAGES	3,725	17,985	25,200	25,200
51060 - OVERTIME PAY	8,346	0	0	0
51070 - UNEMPLOYMENT INSURANCE	426	355	304	304
51080 - RETIREMENT	76,184	74,060	97,142	151,310
51081 - OPEB LIABILITY	10,464	10,626	10,464	10,464
51090 - GROUP INSURANCE	27,338	20,836	68,425	119,792
51100 - FICA/MEDICARE OASDI	17,657	16,958	21,178	32,987
51110 - COMPENSATION INSURANCE	717	1,998	1,998	3,012
51120 - CELL PHONE ALLOW	960	960	960	960
51150 - LIFE INSURANCE	334	334	334	775
51200 - PER DIEM	0	0	0	0
Total 51 - SALARIES & BENEFITS	**368,911**	**349,876**	**502,842**	**776,009**

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Fund: 0001 GENERAL
Budget Unit: 20490 - PLANNING
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	79	82	100	100
520210 - POSTAGE/SHIP, MAIL COST	0	0	400	400
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	4,450	3,833	3,200	3,200
520402 - CLEANING SUPPLIES	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	224	77	500	500
521103 - BATTERIES	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	193	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	888	1,019	1,812	1,812
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	2,996	2,688	3,000	3,000
521801 - Office Water	0	0	100	100
521804 - DVD'S/DISKETTES	0	0	0	0
521846 - LABELS	0	0	0	0
521900 - PROFESSIONAL SVC	11,998	46,430	220,000	220,000
521919 - PROF SVCS - SB89 COVID	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	3,000	3,000
523710 - ANNUAL PUB/REF MANUALS	212	0	300	300
524520 - PERMIT REFUNDS	315	258	500	500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	3,233	3,689	3,689	4,098
527380 - NON EMPLOYEE TRAVEL	1,417	261	1,250	1,250
527400 - TRAVEL- IN COUNTY	162	336	400	400
527500 - TRAVEL- OUT OF COUNTY	2,883	3,195	4,000	4,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	100	100
Total 52 - SERVICES & SUPPLIES	**28,857**	**62,061**	**242,351**	**242,760**
Total Expenditures and Appropriations	**397,768**	**411,937**	**745,193**	**1,018,769**
Net Cost	**298,450**	**304,379**	**674,653**	**840,923**

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Fund: 0058 CDBG CARES ACT CV-2-3
Budget Unit: 20585 - CDBG CARES ACT CV-2-3
Function: 01 - GENERAL GOVERNMENT
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	(1,855)	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**(1,855)**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	2,043	105,240	16,717	30,794
44028 - STATE GRANT REVENUE	16,154	328,982	152,729	170,104
Total 44 - STATE & FEDERAL AID	**18,197**	**434,222**	**169,446**	**200,898**
Total Revenue	**18,197**	**432,367**	**169,446**	**200,898**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	65,624	364,946	160,296	176,748
Total 52 - SERVICES & SUPPLIES	**65,624**	**364,946**	**160,296**	**176,748**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	24,150
Total 58 - TRANSFERS	**0**	**0**	**0**	**24,150**
Total Expenditures and Appropriations	**65,624**	**364,946**	**160,296**	**200,898**
Net Cost	**47,427**	**(67,421)**	**(9,150)**	**0**

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Fund: 0050 PLAN GRANT - SB2
Budget Unit: 20495 - PLAN - HCD SB2
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	(143)	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**(143)**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	160,000	0	0
44028 - STATE GRANT REVENUE	0	0	65,000	65,000
44029 - STATE GRANT REV	0	0	121,517	121,517
Total 44 - STATE & FEDERAL AID	**0**	**160,000**	**186,517**	**186,517**
Total Revenue	**0**	**159,857**	**186,517**	**186,517**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	43,040	101,460	0	0
521900 - PROFESSIONAL SVC	0	0	115,442	115,442
Total 52 - SERVICES & SUPPLIES	**43,040**	**101,460**	**115,442**	**115,442**
58-TRANSFERS				
58000 - TRANSFER-OUT	3,661	9,148	0	0
580001 - TRANSFER	0	0	65,000	65,000
580002 - TRANSFER	0	0	6,075	6,075
Total 58 - TRANSFERS	**3,661**	**9,148**	**71,075**	**71,075**
Total Expenditures and Appropriations	**46,701**	**110,608**	**186,517**	**186,517**
Net Cost	**46,701**	**(49,249)**	**0**	**0**

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Fund: 0001 GENERAL
Budget Unit: 20423 - PLANNING COMMISSION
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	100	100
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	604	452	500	500
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	571	571	571
521800 - OFFICE EXPENSE	114	56	200	200
521900 - PROFESSIONAL SVC	0	0	300,000	300,000
522200 - NON-CO EMP PER-DIEM	5,200	3,300	12,000	12,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	1,200	1,200
523710 - ANNUAL PUB/REF MANUALS	238	238	238	238
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
527380 - NON EMPLOYEE TRAVEL	1,696	1,091	4,062	4,062
527500 - TRAVEL- OUT OF COUNTY	1,892	1,025	2,000	2,000
Total 52 - SERVICES & SUPPLIES	**9,744**	**6,733**	**320,871**	**320,871**
Total Expenditures and Appropriations	**9,744**	**6,733**	**320,871**	**320,871**
Net Cost	**9,744**	**6,733**	**320,871**	**320,871**

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Fund: 0048 Plan Prop 1 IRWM
Budget Unit: 20498 - Planning - IRWM
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	6,083	5,956	0	0
43998 - UNREALZED GAINS/LOSSES	3,595	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**9,678**	**5,956**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	7,345	834,505	14,758	120,137
Total 44 - STATE & FEDERAL AID	**7,345**	**834,505**	**14,758**	**120,137**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**17,023**	**840,461**	**14,758**	**120,137**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	277,518	936,823	8,837	115,923
Total 52 - SERVICES & SUPPLIES	**277,518**	**936,823**	**8,837**	**115,923**
58-TRANSFERS				
58000 - TRANSFER-OUT	7,702	13,263	5,921	6,967
Total 58 - TRANSFERS	**7,702**	**13,263**	**5,921**	**6,967**
Total Expenditures and Appropriations	**285,220**	**950,086**	**14,758**	**122,890**
Net Cost	**268,197**	**109,625**	**0**	**2,753**

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Fund: 0001 GENERAL
Budget Unit: 20510 - GIS
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
41-LICENSES PERMITS				
41020 - CONSTRUCTION PERMITS	12,747	10,934	10,000	10,000
Total 41 - LICENSES & PERMITS	**12,747**	**10,934**	**10,000**	**10,000**
45-CHARGES FOR SERVICES				
45074 - MISC FEES	93	169	200	200
45720 - RECORDER MAP FEE	0	0	200	200
Total 45 - CHARGES FOR SERVICES	**93**	**169**	**400**	**400**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	4,001	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48005 - TRANSFER-IN5	0	0	6,522	6,522
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**4,001**	**0**	**6,522**	**6,522**
Total Revenue	**16,841**	**11,103**	**16,922**	**16,922**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	94,740	102,835	113,119	103,685
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	126	108	99	99
51080 - RETIREMENT	23,964	25,059	39,693	36,383
51081 - OPEB LIABILITY	2,616	2,657	2,616	2,616
51090 - GROUP INSURANCE	19,931	17,863	22,138	25,792
51100 - FICA/MEDICARE OASDI	6,700	7,627	8,654	7,932
51110 - COMPENSATION INSURANCE	206	13,691	13,691	12,142
51150 - LIFE INSURANCE	0	0	0	148
Total 51 - SALARIES & BENEFITS	**148,283**	**169,840**	**200,010**	**188,797**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	18	17	20	20
520210 - POSTAGE/SHIP, MAIL COST	295	445	10	10
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	8	10	10	10
520411 - ANN SOFTWARE FEE/MAINT	4,183	0	4,183	4,183
520419 - COVID PPE & CLEANING COST	0	0	0	0
521800 - OFFICE EXPENSE	1,921	1,019	3,000	3,000
521801 - Office Water	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20510 - GIS
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521804 - DVD'S/DISKETTES	0	0	0	0
521846 - LABELS	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	953	1,119	1,119	1,338
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**7,378**	**2,610**	**8,342**	**8,561**
54-FIXED ASSETS				
542600 - EQUIPMENT	7,500	0	0	0
Total 54 - FIXED ASSETS	**7,500**	**0**	**0**	**0**
Total Expenditures and Appropriations	**163,161**	**172,450**	**208,352**	**197,358**
Net Cost	**146,320**	**161,347**	**191,430**	**180,436**

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Fund: 0052 PLAN - HHAP GRANT
Budget Unit: 20492 - PLANNING-HOMELESS HHAP
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,663	2,292	0	0
43998 - UNREALZED GAINS/LOSSES	644	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**2,307**	**2,292**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44028 - STATE GRANT REVENUE	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**2,307**	**2,292**	**0**	**0**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	0	0	46,692	46,692
521902 - PROFESSIONAL SVC - GRANT	0	0	21,345	21,345
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**68,037**	**68,037**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	3,510
580002 - TRANSFER	0	0	0	1,604
Total 58 - TRANSFERS	**0**	**0**	**0**	**5,114**
Total Expenditures and Appropriations	**0**	**0**	**68,037**	**73,151**
Net Cost	**(2,307)**	**(2,292)**	**68,037**	**73,151**

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Fund: 0049 PLAN GRANT-DWR/SGM
Budget Unit: 20491 - PLANNING DWR/SGM
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	48	5	0	0
43998 - UNREALZED GAINS/LOSSES	1	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**49**	**5**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	10,163	4,334	0	0
Total 44 - STATE & FEDERAL AID	**10,163**	**4,334**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**10,212**	**4,339**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	10,163	4,334	0	0
Total 58 - TRANSFERS	**10,163**	**4,334**	**0**	**0**
Total Expenditures and Appropriations	**10,163**	**4,334**	**0**	**0**
Net Cost	**(49)**	**(5)**	**0**	**0**

Keevin Allred, Director

The Plumas County Probation Department is committed to protecting the community and minimizing the impact of crimes by providing high-quality professional services to the courts, offenders, and victims.

The Probation Department is primarily guided by statutory mandates and court orders. Probation is fundamentally the primary alternative to incarceration. Probation Officers are sworn officers tasked with supervising defendants placed on formal probation with court-ordered conditions.

In the juvenile arena, the Probation Department's functions also include prevention services intended to deter youth from the juvenile justice system. Balancing accountability with the opportunity for clients to receive rehabilitative services and redirect their lives is a focal point, as these opportunities, when taken advantage of, can have a lasting impact on public safety.

The Probation Department collaborates with other local, state, and federal agencies and community-based organizations to accomplish our mission. Our primary services include supervision, court services, pretrial services, Collaborative Offender Reentry Program, as well as youth programs including diversion, informal probation supervision, wardship supervision, parenting classes, and foster care placement.

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Fund: 0001 GENERAL
Budget Unit: 20400 - PROBATION
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44011 - STATE- IV PROB	0	0	0	0
44070 - STATE-REBATE RESTIT.FINE	2,085	3,146	4,000	4,000
44070P - ST REBATE RESTIT	0	0	0	0
44079 - STATE- CORR AB109	0	0	0	0
44281 - STATE-STC JAIL TRAINING	6,636	3,955	6,952	6,952
44282 - STATE-STC MENTAL HLTH TRNG	0	0	0	0
44409 - FED. - PROBATION	0	0	0	0
44409P - FEDERAL - PROB	0	0	0	0
44413 - FED TITLE IV-E PROB.	5,490	9,171	32,000	32,000
Total 44 - STATE & FEDERAL AID	**14,211**	**16,272**	**42,952**	**42,952**
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
45170 - INSTITUTIONAL CARE	0	0	0	0
45171 - JUVENILE ELECTRONIC MONT.	0	0	0	0
45173 - CARE & MAIN. JUVENILE	324	250	1,000	1,000
45200 - OTHR SVC OR SVC TO CRTS	0	0	0	0
45200P - REIMB DRUG CT	0	0	0	0
45213 - SEALING RECORDS FEE	0	0	0	0
45326 - RECORD REDUCTION FEE	0	0	0	0
45350 - SUPERVISION FEE/PROB.	20,104	19,442	19,442	19,442
45353 - PROB RPRT PREP FEE/FELONY	1,164	0	4,000	4,000
45421 - TESTING FEES - PROB & SO	0	0	0	0
45427 - PROB.-DIVERSION	2,369	1,142	1,000	1,000
Total 45 - CHARGES FOR SERVICES	**23,961**	**20,834**	**25,442**	**25,442**
46-OTHER REVENUE				
46030 - PROB / RESTIT COLLECT FEE	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	3,698	8,015	3,500	3,500
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	1,918	0	0	0
Total 46 - OTHER REVENUE	**5,616**	**8,015**	**3,500**	**3,500**
48-TRANSFER				
48000 - TRANSFER-IN	132,193	100,218	159,524	159,524
480000 - TRANSFER	119,677	150,673	100,000	100,000
48001 - TRANSFER-IN1	38,549	39,201	54,165	54,165
48002 - TRANSFER-IN2	53,014	62,102	89,340	89,340
48003 - TRANSFER-IN3	129,924	163,901	406,554	406,554
48005 - TRANSFER-IN5	0	0	14,036	14,036
48007 - TSF-IN CRF REIMB	0	0	0	0
48079 - TRN-CCPIF AB109	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48710 - TRN-PROB JJA JUV RNTY	0	0	0	0
48718 - TRN-PRB/SO/DA COPS JV JST	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20400 - PROBATION
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
48-TRANSFER (continued)				
Total 48 - TRANSFER	**473,357**	**516,095**	**823,619**	**823,619**
Total Revenue	**517,145**	**561,216**	**895,513**	**895,513**
48-TRANSFER				
48719 - TRN-PRB TITLE IV RLGN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	598,394	557,788	760,397	839,574
51020 - OTHER WAGES	4,813	37,810	40,000	40,000
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	28,063	30,805	40,000	40,000
51070 - UNEMPLOYMENT INSURANCE	3,507	1,979	1,063	1,063
51080 - RETIREMENT	196,952	183,122	266,823	294,607
51081 - OPEB LIABILITY	40,427	38,638	38,049	38,049
51090 - GROUP INSURANCE	121,925	88,212	249,841	251,606
51100 - FICA/MEDICARE OASDI	47,648	48,273	58,170	64,227
51110 - COMPENSATION INSURANCE	(4,815)	7,035	26,257	8,105
51120 - CELL PHONE ALLOW	0	0	0	0
51121 - BOOT ALLOWANCE	0	0	0	0
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	340	334	334	1,972
Total 51 - SALARIES & BENEFITS	**1,037,254**	**993,996**	**1,480,934**	**1,579,203**
52-SERVICES SUPPLIES				
520103 - HATS/CAPS	0	0	0	0
520104 - SHIRTS/T'S/SWEATS	500	437	500	500
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	225	203	500	500
520202 - CELL PHONE SERVICE	0	0	0	0
520205 - PAGER SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	127	9	550	550
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	250	250
520233 - PRINTING SVC/CHRGS	0	222	800	800
520250 - COPY MACHINE LEASE	3,496	3,397	5,000	5,000
520300 - FOOD	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
520410 - SOFTWARE LICENSE	2,000	2,581	2,000	3,000
520419 - COVID PPE & CLEANING COST	0	107	168	168
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	2,000	405	2,000	2,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20400 - PROBATION
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521100 - BADGES	73	0	500	500
521107 - PRE-EMPLOYMENT COSTS	1,862	112	3,000	3,000
521231 - COMPUTERS<1500.00	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,135	1,204	1,350	1,500
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,354	1,909	2,700	2,700
521900 - PROFESSIONAL SVC	304	461	500	500
521986 - SECURITY	7,967	8,569	9,000	9,000
523670 - REF MANUAL/LAW,CODE BOOKS	409	200	900	900
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
524207 - STORAGE SPACE RENT	0	0	0	0
524220 - BULLET PROOF VESTS	0	0	0	0
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	5,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	5,000	5,000
524410 - NON-EMPLOYEE INCENTIVE	0	0	0	0
524490 - CLOTHING-NON EMPLOYEE	0	0	0	0
524803 - DRUG TESTING	6,178	9,943	6,300	9,800
524804 - DRUG TESTING SUPPLIES	1,114	4,144	1,300	4,800
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	11,587	9,246	9,246	10,428
527000 - TRAINING	2,260	3,000	3,000	3,000
52701 - TRAING PROBA STC MH	0	0	0	0
527390 - JUVENILE JUSTICE OOMM EXP	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	289	2,000	2,000
527430 - TRAVEL - TRANSPORT	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	2,958	4,389	11,764	11,764
527501 - TRAVEL - JUVENILE VISITS	0	0	0	0
527503 - TRAVEL - NEW EMP TRAINING	0	0	0	0
527750 - IN CNTY HOSTING	23	0	700	700
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
529921 - FINGER PRINTING	96	0	240	240
Total 52 - SERVICES & SUPPLIES	**45,668**	**50,827**	**69,268**	**83,600**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	0	0	0	0
530440 - SUPPORT -PROB	0	15,925	10,000	20,000
531200 - SUPPORT JUVENILE WARDS	0	0	0	0
533210 - PAY BACK STATE-A&D GRNT	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**15,925**	**10,000**	**20,000**

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Fund: 0001 GENERAL
Budget Unit: 20400 - PROBATION
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	4,582	928	3,100	3,100
Total 58 - TRANSFERS	**4,582**	**928**	**3,100**	**3,100**
Total Expenditures and Appropriations	**1,087,504**	**1,061,676**	**1,563,302**	**1,685,903**
Net Cost	**570,359**	**500,460**	**667,789**	**790,390**

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Fund: 0025 COUNTY LOCAL REV AB109
Budget Unit: 20895 - CCPIF - COMM CRR AB109
Function: 02 - PUBLIC PROTECTION
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	4,947	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**4,947**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44079 - STATE- CORR AB109	0	0	0	0
44079A - TRN-SO LOCAL COMM CORR	1,180,672	1,182,414	1,243,026	1,243,026
44143 - ST. AID REALIGN BACKFILL	0	0	0	0
Total 44 - STATE & FEDERAL AID	**1,180,672**	**1,182,414**	**1,243,026**	**1,243,026**
48-TRANSFER				
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**1,185,619**	**1,182,414**	**1,243,026**	**1,243,026**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58071D - ST-SO LOCAL COMM CORR	0	0	0	0
58079A - TRN-PROB YTH OFFDR BGSA	1,014,927	846,324	1,295,412	1,295,412
58079B - TRN OUT-CCPIF AB109	0	0	0	0
Total 58 - TRANSFERS	**1,014,927**	**846,324**	**1,295,412**	**1,295,412**
Total Expenditures and Appropriations	**1,014,927**	**846,324**	**1,295,412**	**1,295,412**
Net Cost	**(170,692)**	**(336,090)**	**52,386**	**52,386**

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Fund: 0046 0046R PROB-ADULT HIGH RISK
Budget Unit: 20409 - PROB-ADULT HIGH RISK
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	22,792	31,621	3,456	3,456
Total 43 - USE OF MONEY & PROPERTY	**22,792**	**31,621**	**3,456**	**3,456**
44-STATE FEDERAL AID				
44009 - STATE- SB678 PROB	442,681	332,011	200,000	418,334
44009P - STATE SB678 PROB	0	0	0	0
44290 - STATE-OTHER	10,250	10,250	0	0
Total 44 - STATE & FEDERAL AID	**452,931**	**342,261**	**200,000**	**418,334**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**475,723**	**373,882**	**203,456**	**421,790**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	59	36	17	17
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(121)	19,280	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(62)**	**19,316**	**17**	**17**
52-SERVICES SUPPLIES				
520104 - SHIRTS/T'S/SWEATS	1,000	0	1,000	1,000
520201 - PHONE - LAND LINE (S)	225	203	500	500
520202 - CELL PHONE SERVICE	3,278	2,703	4,500	4,500
520210 - POSTAGE/SHIP, MAIL COST	106	136	500	500
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520233 - PRINTING SVC/CHRGS	0	0	200	200
520410 - SOFTWARE LICENSE	4,755	6,593	10,000	10,000
520902 - VEHICLE MAINTENANCE	7,317	7,053	10,500	10,500
520940 - SAFETY EQUIPMENT/EXPENSES	429	0	4,000	4,000
521107 - PRE-EMPLOYMENT COSTS	6,500	0	6,500	6,500
521231 - COMPUTERS<1500.00	580	1,405	3,000	3,000
521800 - OFFICE EXPENSE	1,029	965	5,000	5,000
521801 - Office Water	0	0	1,000	1,000
521900 - PROFESSIONAL SVC	46,373	100,064	175,000	175,000
521904 - ELECTRONIC MONITORING	16,765	20,403	20,000	24,000
523710 - ANNUAL PUB/REF MANUALS	197	200	500	500
524220 - BULLET PROOF VESTS	844	0	2,400	2,400
524400 - SPECIAL DEPARTMENT EXPENSE	336	0	25,000	25,000

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Fund: 0046 0046R PROB-ADULT HIGH RISK
Budget Unit: 20409 - PROB-ADULT HIGH RISK
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
524410 - NON-EMPLOYEE INCENTIVE	75	0	2,500	2,500
524803 - DRUG TESTING	3,574	4,330	20,000	20,000
524804 - DRUG TESTING SUPPLIES	10,383	814	20,000	20,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	449	371	371	227
525250 - OUTREACH & OTHER PROG EXP	0	153	3,000	3,000
527000 - TRAINING	0	506	3,000	3,000
527400 - TRAVEL- IN COUNTY	1,396	431	4,000	4,000
527402 - BUS PASSES-NON EMPLYEE	0	0	4,000	4,000
527410 - CLIENT SERVICE EXP	3,473	2,258	66,614	66,614
527500 - TRAVEL- OUT OF COUNTY	2,932	934	15,000	15,000
527503 - TRAVEL - NEW EMP TRAINING	1,373	4,134	15,000	15,000
529921 - FINGER PRINTING	32	0	400	400
Total 52 - SERVICES & SUPPLIES	**113,421**	**153,656**	**423,485**	**427,341**
54-FIXED ASSETS				
541500 - VEHICLE	0	49,838	50,000	50,000
Total 54 - FIXED ASSETS	**0**	**49,838**	**50,000**	**50,000**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	0	0	0	0
580003 - INTER FUND TRANSFER	379,924	163,901	406,554	406,554
580004 - INTERFUND TRASNFER	0	0	0	0
589163 - CONTRIB TRF PROBATION	0	0	0	0
Total 58 - TRANSFERS	**379,924**	**163,901**	**406,554**	**406,554**
Total Expenditures and Appropriations	**493,283**	**386,711**	**880,056**	**883,912**
Net Cost	**17,560**	**12,829**	**676,600**	**462,122**

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Fund: 0001 GENERAL
Budget Unit: 20420 - VICTIM WITNESS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44331 - STATE-OCJP VICTIM WIT.VW	272,152	210,246	347,959	347,959
44331P - CALEMA VWO	25,674	182,481	78,723	78,723
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**297,826**	**392,727**	**426,682**	**426,682**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	6,190	0	0	0
48005 - TRANSFER-IN5	0	0	9,013	9,013
Total 48 - TRANSFER	**6,190**	**0**	**9,013**	**9,013**
Total Revenue	**304,016**	**392,727**	**435,695**	**435,695**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	136,054	182,939	206,309	201,808
51020 - OTHER WAGES	1,632	0	0	0
51060 - OVERTIME PAY	41,081	39,176	0	0
51070 - UNEMPLOYMENT INSURANCE	92	88	98	98
51080 - RETIREMENT	33,108	45,018	72,394	70,814
51081 - OPEB LIABILITY	7,135	7,245	7,135	7,135
51090 - GROUP INSURANCE	39,686	42,044	76,685	60,736
51100 - FICA/MEDICARE OASDI	13,444	16,808	15,783	15,438
51110 - COMPENSATION INSURANCE	199	552	552	1,203
51120 - CELL PHONE ALLOW	2,397	2,800	2,880	2,880
51150 - LIFE INSURANCE	0	0	0	423
Total 51 - SALARIES & BENEFITS	**274,828**	**336,670**	**381,836**	**360,535**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	642	515	800	800
520210 - POSTAGE/SHIP, MAIL COST	2,000	101	1,000	1,000
520230 - COPY CHARGES	0	0	0	0
520233 - PRINTING SVC/CHRGS	619	650	1,000	1,000
520234 - PRINTER SUPPLIES	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	4,820	1,142	6,000	6,000
521230 - OFFICE FURNITURE/EQUIP	0	0	2,500	2,500
521800 - OFFICE EXPENSE	23,557	3,035	5,000	5,000
523710 - ANNUAL PUB/REF MANUALS	0	0	1,300	1,300
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	7,500	7,500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	699	918	918	1,317
527400 - TRAVEL- IN COUNTY	6,400	4,662	13,000	13,000

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Fund: 0001 GENERAL
Budget Unit: 20420 - VICTIM WITNESS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
527500 - TRAVEL- OUT OF COUNTY	1,182	0	3,000	3,000
52840 - CONTINGENCIES	0	0	15,520	15,520
Total 52 - SERVICES & SUPPLIES	**39,919**	**11,023**	**57,538**	**57,937**
53-OTHER CHARGES				
530140 - EMERGENT COSTS-CLIENT SVC	758	461	3,619	3,619
Total 53 - OTHER CHARGES	**758**	**461**	**3,619**	**3,619**
Total Expenditures and Appropriations	**315,505**	**348,154**	**442,993**	**422,091**
Net Cost	**11,489**	**(44,573)**	**7,298**	**(13,604)**

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Fund: 0046 0046D PROB-DIV JUV
Budget Unit: 20404 - PROB-DIV JUV
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	10,275	21,779	20,000	20,000
Total 43 - USE OF MONEY & PROPERTY	**10,275**	**21,779**	**20,000**	**20,000**
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	0	0	0	0
44204 - JUV JUSTICE REALIN BLCOK GRANT	0	0	0	0
44205 - JUV JUST DATA COLL	0	42,909	0	0
44719 - ST-YTH PROGRAM FCL	0	47,086	0	0
Total 44 - STATE & FEDERAL AID	**0**	**89,995**	**0**	**0**
48-TRANSFER				
48711 - TRANSFER-IN JUV JUST	250,000	250,000	250,000	250,000
Total 48 - TRANSFER	**250,000**	**250,000**	**250,000**	**250,000**
Total Revenue	**260,275**	**361,774**	**270,000**	**270,000**
52-SERVICES SUPPLIES				
521600 - MEMBERSHIPS/ANNUAL DUES	1,250	0	0	0
521900 - PROFESSIONAL SVC	0	50,000	50,000	50,000
52191 - PROF SVC-COMM PARTNERS	47,086	0	0	0
Total 52 - SERVICES & SUPPLIES	**48,336**	**50,000**	**50,000**	**50,000**
53-OTHER CHARGES				
531200 - SUPPORT JUVENILE WARDS	0	0	500,000	500,000
Total 53 - OTHER CHARGES	**0**	**0**	**500,000**	**500,000**
Total Expenditures and Appropriations	**48,336**	**50,000**	**550,000**	**550,000**
Net Cost	**(211,939)**	**(311,774)**	**280,000**	**280,000**

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20418 - PROB-AB109
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44079 - STATE- CORR AB109	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48079 - TRN-CCPIF AB109	311,002	0	266,484	266,484
Total 48 - TRANSFER	**311,002**	**0**	**266,484**	**266,484**
Total Revenue	**311,002**	**0**	**266,484**	**266,484**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	894
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**894**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	225	203	500	500
520202 - CELL PHONE SERVICE	1,600	1,600	1,600	1,600
520410 - SOFTWARE LICENSE	4,700	5,000	5,000	5,000
520940 - SAFETY EQUIPMENT/EXPENSES	1,200	0	1,200	1,200
521231 - COMPUTERS<1500.00	1,000	421	1,000	1,000
521800 - OFFICE EXPENSE	810	920	1,300	1,300
521900 - PROFESSIONAL SVC	29,698	48,268	53,644	53,644
521904 - ELECTRONIC MONITORING	8,000	945	7,280	7,280
52191 - PROF SVC-COMM PARTNERS	154,392	0	0	0
523670 - REF MANUAL/LAW,CODE BOOKS	197	200	200	200
524410 - NON-EMPLOYEE INCENTIVE	0	0	1,000	1,000
524803 - DRUG TESTING	5,700	2,990	11,700	11,700
524804 - DRUG TESTING SUPPLIES	1,114	755	7,000	7,000
525250 - OUTREACH & OTHER PROG EXP	2,190	1,395	3,036	3,036
527000 - TRAINING	560	310	4,000	4,000
527400 - TRAVEL- IN COUNTY	225	381	1,500	1,500
527402 - BUS PASSES-NON EMPLYEE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	3,769	1,966	5,000	5,000
527750 - IN CNTY HOSTING	0	0	0	0
527800 - UTILITIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**215,380**	**65,354**	**104,960**	**104,960**
53-OTHER CHARGES				
531400 - EMERGENT SHELTER	2,000	868	2,000	2,000

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20418 - PROB-AB109
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
53-OTHER CHARGES (continued)				
Total 53 - OTHER CHARGES	**2,000**	**868**	**2,000**	**2,000**
58-TRANSFERS				
580000 - TRANSFER	124,685	100,218	153,071	153,071
Total 58 - TRANSFERS	**124,685**	**100,218**	**153,071**	**153,071**
Total Expenditures and Appropriations	**342,065**	**166,440**	**260,031**	**260,925**
Net Cost	**31,063**	**166,440**	**(6,453)**	**(5,559)**

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Fund: 0046 0046P PROB-PRETRIAL
Budget Unit: 20405 - PROB-PRETRIAL
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	367	431	0	0
Total 43 - USE OF MONEY & PROPERTY	**367**	**431**	**0**	**0**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	41,756	0	0	0
Total 44 - STATE & FEDERAL AID	**41,756**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	44,915	0	0
48708 - PROB PRETRIAL-TRF IN	0	84,827	140,000	140,000
Total 48 - TRANSFER	**0**	**129,742**	**140,000**	**140,000**
Total Revenue	**42,123**	**130,173**	**140,000**	**140,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	52,482
51080 - RETIREMENT	8,166	0	0	17,717
51081 - OPEB LIABILITY	0	2,415	0	0
51090 - GROUP INSURANCE	0	0	0	18,416
51100 - FICA/MEDICARE OASDI	0	0	0	4,015
51150 - LIFE INSURANCE	0	0	0	141
Total 51 - SALARIES & BENEFITS	**8,166**	**2,415**	**0**	**92,771**
52-SERVICES SUPPLIES				
520202 - CELL PHONE SERVICE	0	549	1,020	1,020
520233 - PRINTING SVC/CHRGS	0	0	0	0
520410 - SOFTWARE LICENSE	4,084	2,484	3,124	4,948
520902 - VEHICLE MAINTENANCE	0	0	1,000	400
521231 - COMPUTERS<1500.00	911	560	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	30	0	60	60
521800 - OFFICE EXPENSE	286	165	600	600
521904 - ELECTRONIC MONITORING	959	8,084	10,000	10,000
524410 - NON-EMPLOYEE INCENTIVE	0	0	1,000	1,000
524803 - DRUG TESTING	0	63	1,326	1,326
524804 - DRUG TESTING SUPPLIES	0	1,326	1,326	1,326
527000 - TRAINING	230	6,218	6,400	6,400
527400 - TRAVEL- IN COUNTY	0	349	600	600
527402 - BUS PASSES-NON EMPLYEE	0	0	100	100
527500 - TRAVEL- OUT OF COUNTY	491	850	600	600
Total 52 - SERVICES & SUPPLIES	**6,991**	**20,648**	**27,156**	**28,380**
53-OTHER CHARGES				
531400 - EMERGENT SHELTER	5,634	1,782	0	0
Total 53 - OTHER CHARGES	**5,634**	**1,782**	**0**	**0**
54-FIXED ASSETS				
541500 - VEHICLE	0	36,603	0	0
Total 54 - FIXED ASSETS	**0**	**36,603**	**0**	**0**

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Fund: 0046 0046P PROB-PRETRIAL
Budget Unit: 20405 - PROB-PRETRIAL
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
58-TRANSFERS				
58005 - TRANSFER OUT	0	0	103,995	103,995
Total 58 - TRANSFERS	**0**	**0**	**103,995**	**103,995**
Total Expenditures and Appropriations	**20,791**	**61,448**	**131,151**	**225,146**
Net Cost	**(21,332)**	**(68,725)**	**(8,849)**	**85,146**

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20415 - PROB- JUVENAL JUSTICE
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44340 - STATE-JUVENILE PREV.PROB.	0	0	0	0
44340P - STATE JUVENILE PROV PROB	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48709 - TRN-PROB JJA YTH OFFNDR	138,113	133,522	117,000	117,000
48709A - TRN-PROB JJA YTH OFFNDR	0	0	0	0
Total 48 - TRANSFER	**138,113**	**133,522**	**117,000**	**117,000**
Total Revenue	**138,113**	**133,522**	**117,000**	**117,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	38	21	10	10
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(205)	0	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(167)**	**21**	**10**	**10**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	225	203	500	500
520202 - CELL PHONE SERVICE	1,700	2,500	1,700	1,700
520210 - POSTAGE/SHIP, MAIL COST	106	0	300	300
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520233 - PRINTING SVC/CHRGS	0	0	300	300
520410 - SOFTWARE LICENSE	3,705	4,474	8,000	8,000
520902 - VEHICLE MAINTENANCE	1,500	509	1,500	1,500
521231 - COMPUTERS<1500.00	0	43	1,000	1,000
521800 - OFFICE EXPENSE	817	1,451	2,000	2,000
521900 - PROFESSIONAL SVC	8,138	5,211	15,000	15,000
523710 - ANNUAL PUB/REF MANUALS	500	500	500	500
524460 - JUVENILE OUTING/INCENTIVE	105	275	10,000	10,000
524803 - DRUG TESTING	625	1,266	3,000	3,000
524804 - DRUG TESTING SUPPLIES	1,114	373	2,000	2,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	288	216	216	140
525250 - OUTREACH & OTHER PROG EXP	156	1,123	10,000	10,000

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20415 - PROB- JUVENAL JUSTICE
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
527000 - TRAINING	0	575	2,000	2,000
527400 - TRAVEL- IN COUNTY	237	58	2,000	2,000
527402 - BUS PASSES-NON EMPLYEE	0	0	500	500
527500 - TRAVEL- OUT OF COUNTY	6,273	5,995	12,500	12,500
Total 52 - SERVICES & SUPPLIES	**25,489**	**24,772**	**73,016**	**72,940**
53-OTHER CHARGES				
530440 - SUPPORT -PROB	44,201	52,202	65,000	90,000
531200 - SUPPORT JUVENILE WARDS	4,923	6,454	10,000	10,000
Total 53 - OTHER CHARGES	**49,124**	**58,656**	**75,000**	**100,000**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580002 - TRANSFER	53,014	62,102	85,881	85,881
Total 58 - TRANSFERS	**53,014**	**62,102**	**85,881**	**85,881**
Total Expenditures and Appropriations	**127,460**	**145,551**	**233,907**	**258,831**
Net Cost	**(10,653)**	**12,029**	**116,907**	**141,831**

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20402 - PROB-JJCPA SLESF
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	16,936	26,764	4,524	4,524
43998 - UNREALZED GAINS/LOSSES	14,746	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**31,682**	**26,764**	**4,524**	**4,524**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
44393 - ST- SLESF & JUVNL JST	297,065	132,574	100,000	100,000
44393P - SLESF/JUV SLESF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**297,065**	**132,574**	**100,000**	**100,000**
Total Revenue	**328,747**	**159,338**	**104,524**	**104,524**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(4)	0	0	3,744
Total 51 - SALARIES & BENEFITS	**(4)**	**0**	**0**	**3,744**
52-SERVICES SUPPLIES				
520902 - VEHICLE MAINTENANCE	1,131	0	1,500	1,500
52091 - PARTS	0	420	0	0
521900 - PROFESSIONAL SVC	5,075	11,660	35,000	35,000
52191 - PROF SVC-COMM PARTNERS	0	0	53,400	53,400
524460 - JUVENILE OUTING/INCENTIVE	0	0	5,000	5,000
524803 - DRUG TESTING	0	0	3,000	3,000
524804 - DRUG TESTING SUPPLIES	0	0	2,000	2,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
525250 - OUTREACH & OTHER PROG EXP	0	1,669	2,000	2,000
527400 - TRAVEL- IN COUNTY	0	0	1,000	1,000
Total 52 - SERVICES & SUPPLIES	**6,206**	**13,749**	**102,900**	**102,900**
53-OTHER CHARGES				
531200 - SUPPORT JUVENILE WARDS	0	0	0	3,500
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**3,500**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	38,549	39,201	54,165	54,165
Total 58 - TRANSFERS	**38,549**	**39,201**	**54,165**	**54,165**
Total Expenditures and Appropriations	**44,751**	**52,950**	**157,065**	**164,309**
Net Cost	**(283,996)**	**(106,388)**	**52,541**	**59,785**

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Fund: 0064 DOMESTIC VIOL ASSISTANCE
Budget Unit: 20413 - DOMESTIC VIOLANCE ASSISTANCE
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
41-LICENSES PERMITS				
41055 - MARRIAGE LICENSE	3,509	2,829	2,500	2,500
Total 41 - LICENSES & PERMITS	**3,509**	**2,829**	**2,500**	**2,500**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	331	501	0	0
43998 - UNREALZED GAINS/LOSSES	123	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**454**	**501**	**0**	**0**
Total Revenue	**3,963**	**3,330**	**2,500**	**2,500**
52-SERVICES SUPPLIES				
524400 - SPECIAL DEPARTMENT EXPENSE	2,538	4,759	12,000	12,000
525000 - OVERHEAD	(137)	1,673	1,673	1,673
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**2,401**	**6,432**	**13,673**	**13,673**
53-OTHER CHARGES				
530140 - EMERGENT COSTS-CLIENT SVC	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**2,401**	**6,432**	**13,673**	**13,673**
Net Cost	**(1,562)**	**3,102**	**11,173**	**11,173**

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20406 - JPAF
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
48-TRANSFER				
48713 - TRN-JPA BASE ACCOUNT	124,357	41,452	0	0
48714 - TRN-JPA GROWTH ACCOUNT	134,908	0	0	0
Total 48 - TRANSFER	**259,265**	**41,452**	**0**	**0**
Total Revenue	**259,265**	**41,452**	**0**	**0**
Net Cost	**(259,265)**	**(41,452)**	**0**	**0**

Nicole Reinert, Director

The mission of the Plumas County Public Health Agency is to promote and protect individual and community health and well-being. We do this through innovative partnerships, public planning and policy, and ensuring access to respectful services.

Plumas County Public Health Agency (PCPHA) is accredited through the Public Health Accreditation Board, highlighting PCPHA's commitment to community health by meeting national quality and performance standards. PCPHA consists of several divisions that support community health and wellbeing.

PCPHA's comprehensive range of nursing services include Communicable Disease Control, Family Planning, Immunization Programs, Home Visiting and Maternal and Child Health Services, Childhood Injury Prevention Program, STI/STD Testing, Outreach Clinics, Tuberculosis Testing, WIC Assessments, and Flu Shot Clinics.

Health Promotion and Chronic Disease Prevention programs focus on keeping people healthy by engaging and empowering individuals and communities to choose healthy behaviors and make changes that reduce the risk of developing chronic diseases and other morbidities. These programs include Youth Development and Substance Use Prevention, Tobacco Use Reduction (including electronic devices), Healthy Eating and Active Living, HIV Care & Treatment, Children's Oral Health, and Harm Reduction services.

Public Health Emergency Preparedness focuses on creating strategies, protocols, and training programs to ensure a prompt and efficient response to events such as natural disasters, disease outbreaks, or other emergencies that may impact public health.

In addition to these services, PCPHA holds previous General Fund Departments, Senior Nutrition and Transportation Services and Veteran's Services, which also support the health and wellbeing of the populations they assist. These services are integrated as distinct divisions within the agency. Unlike the other divisions of PCPHA, these divisions are partially funded by the general fund due to their background as general fund departments, and partially funded through grants and subvention funds.

Plumas County Senior Nutrition offers meal services at multiple sites that encourage fellowship and engagement for seniors, as well as homebound meal delivery.

Senior Transportation Program provides a wide range of rides for various needs, from medical appointments to shopping outings, ensuring accessibility and support for the senior community in Plumas County.

Plumas County Veterans Service Office is dedicated to representing and assisting veterans, widows, children, and parents in accessing a comprehensive range of benefits, including compensation, education, medical treatment, home loans, and employment referrals, with a long-standing commitment to serving as advocates for veterans and ensuring their receipt of entitled benefits since its establishment in 1945.

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Fund: 0015 PUBLIC HEALTH
Budget Unit: 70560 - HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	30,507	44,600	0	0
43998 - UNREALZED GAINS/LOSSES	9,557	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**40,064**	**44,600**	**0**	**0**
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	1,533,933	1,004,242	840,000	840,000
44044P - STATE-VEH LIC FEES PR YR	0	0	0	0
44101 - STATE-AID FOR ALCOHOL	32,535	0	0	0
44141 - ST.-AID HLTH CAT. PROGRAM	1,244,676	1,908,720	4,184,096	4,184,096
44141P - ST AID HLTH CAT PRIOR YR	638,950	995,038	0	0
44142 - ST.-AID HLTH REALIGN. REV	472,181	554,372	0	0
44142P - ST -HTLH REALIGN PR	0	0	0	0
44143 - ST. AID REALIGN BACKFILL	0	0	0	0
44144 - STATE-AID PERINATAL D&A	0	0	0	0
44145 - STATE-CHILD LEAD GRANT	0	0	0	0
44145P - STATE-CHILD LEAD PR	37,105	14,046	0	0
44149 - STATE-HEALTH ADMIN-TCS	300,000	300,000	300,000	300,000
44149P - STATE- HLTH ADMIN TSC PR	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
44415 - FEDERAL - OTHER	0	0	0	0
44516 - FED-BLOCK GRANT ALCOHOL	0	0	0	0
44516P - FED-BLOCK GRANT ALCOHOL	0	0	0	0
Total 44 - STATE & FEDERAL AID	**4,259,380**	**4,776,418**	**5,324,096**	**5,324,096**
45-CHARGES FOR SERVICES				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
45140 - HEALTH FEES - OTHER	11,800	23,964	30,000	30,000
45140P - MNT HLTH FEES-PR YEAR	143	828	0	0
45143 - MISC HLTH CONTRACTS	257,838	529,012	276,000	276,000
45143P - MISC HLTH CONTRACTS	0	464,775	0	0
Total 45 - CHARGES FOR SERVICES	**269,781**	**1,018,579**	**306,000**	**306,000**
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46082 - SALE OF SURPLUS PROP	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	300	3,886	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**300**	**3,886**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	89,280	60,922	65,000	65,000
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	4,582	928	3,100	3,100
48004 - TRANSFER-IN4	57,127	105,362	110,000	110,000

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Fund: 0015 PUBLIC HEALTH
Budget Unit: 70560 - HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
48-TRANSFER (continued)				
48005 - TRANSFER-IN5	0	0	143,533	143,533
48006 - TRANSFER-IN6	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48008 - TRANSFER-IN8	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	66,296	66,295	66,295	66,295
48765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
Total 48 - TRANSFER	**217,285**	**233,507**	**387,928**	**387,928**
Total Revenue	**4,786,810**	**6,076,990**	**6,018,024**	**6,018,024**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	1,531,857	1,694,222	2,142,893	2,626,507
51020 - OTHER WAGES	75,752	67,771	200,000	200,000
51060 - OVERTIME PAY	11,103	42,650	0	0
51070 - UNEMPLOYMENT INSURANCE	4,492	4,126	3,857	3,857
51080 - RETIREMENT	485,388	489,046	751,941	921,641
51081 - OPEB LIABILITY	85,427	86,440	85,125	85,125
51090 - GROUP INSURANCE	241,881	312,454	652,838	846,379
51100 - FICA/MEDICARE OASDI	122,496	134,631	163,931	200,928
51110 - COMPENSATION INSURANCE	39,535	89,806	89,806	101,586
51120 - CELL PHONE ALLOW	5,255	10,680	14,880	14,880
51128 - BILINGUAL ALLOWANCE	805	420	420	420
51150 - LIFE INSURANCE	334	70	334	5,367
Total 51 - SALARIES & BENEFITS	**2,604,325**	**2,932,316**	**4,106,025**	**5,006,690**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	6,853	10,018	10,979	10,979
520202 - CELL PHONE SERVICE	2,517	895	5,600	5,600
520205 - PAGER SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	975	1,677	2,000	2,000
520215 - ANSWERING SERVICE	1,483	1,965	2,500	2,500
520220 - PAPER/PAPER SUPPLIES	0	1,780	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	4,400	13,334	16,525	16,525
520290 - POSTAGE MACHINE RENT/LEAS	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520402 - CLEANING SUPPLIES	0	0	0	0
520404 - CUSTODIAL SERVICE	0	2,700	3,000	3,000
520405 - LAUNDRY/DRY CLEAN SVC	0	0	0	0
520407 - REFUSE DISPOSAL	169	940	1,500	1,500

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Fund: 0015 PUBLIC HEALTH
Budget Unit: 70560 - HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520410 - SOFTWARE LICENSE	7,505	7,861	15,000	15,000
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	40,427	30,586	23,090	23,090
520901 - OFFICE EQUIP MAINTENANCE	0	454	1,000	1,000
520902 - VEHICLE MAINTENANCE	16,432	16,670	21,243	21,243
520930 - CAR SEATS	1,466	2,031	2,000	2,000
520931 - HELMETS	1,920	1,319	2,000	2,000
521230 - OFFICE FURNITURE/EQUIP	2,515	6,016	6,400	6,400
521252 - CELL PHONE/EQUIP	0	0	0	0
521500 - MEDICAL SUPPLIES	40,623	40,204	46,737	46,737
521501 - LAB TESTS	0	(3,702)	0	0
521503 - VACCINE	0	0	0	0
521504 - PERSCRPTNS/PHARMACEUTICL	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	13,568	8,394	20,000	20,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	25,056	15,896	25,116	25,116
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	842,486	412,110	875,000	804,002
521986 - SECURITY	21,534	23,159	25,000	25,000
522000 - CMSP LOCAL MATCH	0	0	0	0
522180 - CMSP REALINGNMENT OFFSET	0	0	0	0
522190 - CMSP SALES TX OFFSET	0	0	0	0
522400 - CCS TREATMENT	0	0	22,000	22,000
523000 - PROMOTIONAL MATERIAL	19,744	13,308	28,997	28,997
523300 - EDUCATE MATERIAL/INCENT	11,680	5,538	41,787	41,787
524000 - RENT - OFFICE/SPACE	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	2,500	2,500
524400 - SPECIAL DEPARTMENT EXPENSE	194,778	485,388	430,219	430,219
524771 - BIOTERRISM EQUIPMENT	0	0	0	0
525000 - OVERHEAD	444,721	498,221	498,221	498,221
525119 - LIABILITY SELF-FUND INSURANCE	45,103	32,125	32,125	30,723
525250 - OUTREACH & OTHER PROG EXP	91	277	0	0
527380 - NON EMPLOYEE TRAVEL	14,783	2,328	2,500	2,500
527400 - TRAVEL- IN COUNTY	6,328	14,438	28,192	28,192
527410 - CLIENT SERVICE EXP	251	792	2,500	2,500
527500 - TRAVEL- OUT OF COUNTY	58,419	66,858	68,050	68,050
527750 - IN CNTY HOSTING	0	155	1,000	1,000
527802 - ELECTRIC CHARGES	1,128	1,748	2,000	2,000
527803 - PROPANE/OTHR HEATING FUEL	2,902	3,455	4,000	4,000
527807 - WATER/SEWER CHARGES	913	816	16,000	16,000
529500 - COMPUTER	26,290	37,417	28,000	28,000

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Fund: 0015 PUBLIC HEALTH
Budget Unit: 70560 - HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
Total 52 - SERVICES & SUPPLIES	**1,857,060**	**1,757,171**	**2,312,781**	**2,240,381**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	37,847	26,953	33,191	33,191
530120 - SUPPORT & CARE HOPWA	37,321	32,711	38,111	38,111
Total 53 - OTHER CHARGES	**75,168**	**59,664**	**71,302**	**71,302**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541500 - VEHICLE	0	0	116,500	116,500
542600 - EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**116,500**	**116,500**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	200,000	200,000	200,000	200,000
580001 - TRANSFER	4,999	4,999	4,999	4,999
580002 - TRANSFER	0	0	0	0
580003 - INTER FUND TRANSFER	0	0	0	0
580004 - INTERFUND TRASNFER	136,960	178,101	43,859	43,859
580005 - TRANSFER	0	0	900	900
580006 - TRF TO AOD	0	0	0	0
58008 - Transfer to Facility	0	0	300,000	300,000
Total 58 - TRANSFERS	**341,959**	**383,100**	**549,758**	**549,758**
Total Expenditures and Appropriations	**4,878,512**	**5,132,251**	**7,156,366**	**7,984,631**
Net Cost	**91,702**	**(944,739)**	**1,138,342**	**1,966,607**

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Fund: 0001 0001N SENIOR CITIZENS NUTRITION
Budget Unit: 20830 - SENIOR SERVICES-NUTRITION
Function: 05 - PUBLIC ASSISTANCE
Activity: 38 - OTHER ASSISTANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43016 - INTEREST INCOME	15	8	0	0
Total 43 - USE OF MONEY & PROPERTY	**15**	**8**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	59,105	0	0	0
44212 - STATE - USDA FUNDS (AAA)	16,877	11,358	24,988	15,949
44212P - STATE-USDA FUNDS (AAA)	0	0	0	0
44213 - STATE - TITLE III (AAA)	373,731	589,459	550,707	471,435
44213P - STATE- AAA SENIORS TITLE	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	153,441	0	111,717	0
44408P - FEDERAL STIMULUS	0	0	0	0
44419 - FAMILIES 1ST COVID	4,855	0	0	0
Total 44 - STATE & FEDERAL AID	**608,009**	**600,817**	**687,412**	**487,384**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	37,426	20,093	15,000	15,000
46239 - DONATIONS	86,291	66,353	60,000	60,000
46251 - REIMBURSEMENTS/REFUNDS	746	1,183	0	0
46253 - REIMB - CO DISASTR RESPONS	16	0	0	0
Total 46 - OTHER REVENUE	**124,479**	**87,629**	**75,000**	**75,000**
48-TRANSFER				
48000 - TRANSFER-IN	6,648	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48005 - TRANSFER-IN5	0	0	10,836	10,836
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	229,865	234,120	278,141	278,141
Total 48 - TRANSFER	**236,513**	**234,120**	**288,977**	**288,977**
Total Revenue	**969,016**	**922,574**	**1,051,389**	**851,361**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	325,895	372,160	295,737	272,307
51020 - OTHER WAGES	55,715	75,086	32,582	32,582
51060 - OVERTIME PAY	114	517	0	0
51070 - UNEMPLOYMENT INSURANCE	2,551	1,877	1,604	1,604
51080 - RETIREMENT	79,739	90,352	103,774	95,553
51081 - OPEB LIABILITY	20,214	20,526	20,214	20,214
51090 - GROUP INSURANCE	65,204	82,856	104,322	90,201
51100 - FICA/MEDICARE OASDI	30,344	36,390	22,624	20,832
51110 - COMPENSATION INSURANCE	(6,231)	1,897	1,897	3,790
51150 - LIFE INSURANCE	0	0	0	866
Total 51 - SALARIES & BENEFITS	**573,545**	**681,661**	**582,754**	**537,949**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	1,700	3,029	3,300	3,300

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Fund: 0001 0001N SENIOR CITIZENS NUTRITION
Budget Unit: 20830 - SENIOR SERVICES-NUTRITION
Function: 05 - PUBLIC ASSISTANCE
Activity: 38 - OTHER ASSISTANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520202 - CELL PHONE SERVICE	0	192	0	0
520300 - FOOD	281,147	274,940	265,000	265,000
520400 - HOUSEHOLD EXPENSE	77,125	57,307	72,985	72,985
520407 - REFUSE DISPOSAL	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	0	0	1,095	1,095
520900 - EQUIPMENT MAINTENANCE	2,362	1,932	2,500	2,500
521800 - OFFICE EXPENSE	734	204	770	770
521900 - PROFESSIONAL SVC	3,000	3,000	3,000	10,000
521980 - MEDICAL SERVICE - PROF SV	0	0	182	182
521986 - SECURITY	95	102	114	114
524200 - RENTS/LEASES STRUCTURES	9,000	7,200	7,200	7,200
524226 - ENVRNMNTL INSPECTION	945	945	1,000	1,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	2,794	3,499	3,499	4,517
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
529500 - COMPUTER	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**378,902**	**352,350**	**360,645**	**368,663**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
541500 - VEHICLE	134,207	0	107,990	107,990
542600 - EQUIPMENT	0	10,734	0	0
Total 54 - FIXED ASSETS	**134,207**	**10,734**	**107,990**	**107,990**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,086,654**	**1,044,745**	**1,051,389**	**1,014,602**
Net Cost	**117,638**	**122,171**	**0**	**163,241**

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Fund: 0015 PUBLIC HEALTH
Budget Unit: 70559 - FED AID TL III.(HLTH)
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44427 - FED.AID HEALTH CAT.	0	0	242,336	242,336
44427P - FED- HLTH CAT PRIOR	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**242,336**	**242,336**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**242,336**	**242,336**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	36,058	31,904	39,295	42,539
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	232	513	0	0
51070 - UNEMPLOYMENT INSURANCE	59	50	45	45
51080 - RETIREMENT	9,667	9,632	13,789	14,927
51081 - OPEB LIABILITY	1,629	1,654	1,629	1,629
51090 - GROUP INSURANCE	6,916	5,045	13,786	12,446
51100 - FICA/MEDICARE OASDI	2,670	2,506	3,006	3,254
51110 - COMPENSATION INSURANCE	40	580	580	720
51150 - LIFE INSURANCE	0	0	0	96
Total 51 - SALARIES & BENEFITS	**57,271**	**51,884**	**72,130**	**75,656**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520290 - POSTAGE MACHINE RENT/LEAS	0	0	0	0
521500 - MEDICAL SUPPLIES	0	0	0	0
521800 - OFFICE EXPENSE	0	130	0	0
521900 - PROFESSIONAL SVC	106,703	151,636	124,000	124,000
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	5,305	4,538	4,538	4,538
525119 - LIABILITY SELF-FUND INSURANCE	447	519	519	612
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	952	7,151	7,151
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**112,455**	**157,775**	**136,208**	**136,301**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	18,872	19,479	18,000	18,000
Total 53 - OTHER CHARGES	**18,872**	**19,479**	**18,000**	**18,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**

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Fund: 0015 PUBLIC HEALTH
Budget Unit: 70559 - FED AID TL III.(HLTH)
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Total Expenditures and Appropriations	**188,598**	**229,138**	**226,338**	**229,957**
Net Cost	**188,598**	**229,138**	**(15,998)**	**(12,379)**

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Fund: 0001 GENERAL
Budget Unit: 20640 - VETERANS SERVICES
Function: 05 - PUBLIC ASSISTANCE
Activity: 31 - VETERANS SERVICE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44220 - STATE-AID VETERANS AFFAIR	58,594	2,929	57,444	57,444
44220P - STATE-AID VETERANS AFFAIR	795	46,648	0	0
44275 - STATE REIMBURSEMENT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**59,389**	**49,577**	**57,444**	**57,444**
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46239 - DONATIONS	244	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**244**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	50,000	50,000	50,000	75,000
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	**50,000**	**50,000**	**50,000**	**75,000**
Total Revenue	**109,633**	**99,577**	**107,444**	**132,444**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	92,851	99,632	134,116	135,450
51020 - OTHER WAGES	5,830	0	0	0
51060 - OVERTIME PAY	3,183	4,046	0	0
51070 - UNEMPLOYMENT INSURANCE	1,034	853	823	823
51080 - RETIREMENT	25,488	23,943	47,061	47,529
51081 - OPEB LIABILITY	5,946	6,038	5,946	5,946
51090 - GROUP INSURANCE	6,459	7,200	25,781	69,033
51100 - FICA/MEDICARE OASDI	8,296	8,719	10,260	10,362
51110 - COMPENSATION INSURANCE	161	545	545	1,054
51120 - CELL PHONE ALLOW	0	1,050	1,200	1,200
51150 - LIFE INSURANCE	0	0	0	352
Total 51 - SALARIES & BENEFITS	**149,248**	**152,026**	**225,732**	**271,749**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	203	0	400	400
520210 - POSTAGE/SHIP, MAIL COST	2,120	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520233 - PRINTING SVC/CHRGS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	250	250	250
520410 - SOFTWARE LICENSE	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20640 - VETERANS SERVICES
Function: 05 - PUBLIC ASSISTANCE
Activity: 31 - VETERANS SERVICE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	942	793	1,200	1,200
521600 - MEMBERSHIPS/ANNUAL DUES	3,000	3,000	3,000	3,000
521700 - MISC EXPENSES	0	0	0	0
521800 - OFFICE EXPENSE	1,619	419	2,500	2,500
521900 - PROFESSIONAL SVC	0	0	0	0
523000 - PROMOTIONAL MATERIAL	0	0	500	500
523710 - ANNUAL PUB/REF MANUALS	375	213	500	500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,080	1,205	1,205	1,396
525250 - OUTREACH & OTHER PROG EXP	2,185	1,615	13,500	13,500
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	1,273	1,420	2,000	2,000
527500 - TRAVEL- OUT OF COUNTY	7,780	4,905	3,000	3,000
529500 - COMPUTER	1,356	0	1,526	1,526
Total 52 - SERVICES & SUPPLIES	**21,933**	**13,820**	**29,581**	**29,772**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**171,181**	**165,846**	**255,313**	**301,521**
Net Cost	**61,548**	**66,269**	**147,869**	**169,077**

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Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR
Budget Unit: 70566 - HLTH- HPP
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	4,103	2,783	0	0
Total 43 - USE OF MONEY & PROPERTY	**4,103**	**2,783**	**0**	**0**
44-STATE FEDERAL AID				
44141 - ST.-AID HLTH CAT. PROGRAM	64,924	0	138,629	138,629
44141P - ST AID HLTH CAT PRIOR YR	21,885	102,580	0	0
Total 44 - STATE & FEDERAL AID	**86,809**	**102,580**	**138,629**	**138,629**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**90,912**	**105,363**	**138,629**	**138,629**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	47,105	45,270	61,577	52,632
51060 - OVERTIME PAY	157	355	0	0
51070 - UNEMPLOYMENT INSURANCE	64	63	57	57
51080 - RETIREMENT	12,886	15,582	21,607	18,469
51081 - OPEB LIABILITY	1,299	1,473	1,450	1,450
51090 - GROUP INSURANCE	3,386	6,012	12,679	13,239
51100 - FICA/MEDICARE OASDI	3,528	3,451	4,711	4,026
51110 - COMPENSATION INSURANCE	(80)	661	661	890
51120 - CELL PHONE ALLOW	0	14	0	0
51150 - LIFE INSURANCE	0	0	0	89
Total 51 - SALARIES & BENEFITS	**68,345**	**72,881**	**102,742**	**90,852**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	0	0	0	0
520216 - PDA-PRSNL DIGITAL ASSIST	0	0	0	0
520217 - SATELLITE PHONES	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521500 - MEDICAL SUPPLIES	0	0	0	0
521503 - VACCINE	0	0	0	0
521504 - PERSCRPTNS/PHARMACEUTICL	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	29,036	29,036
523300 - EDUCATE MATERIAL/INCENT	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	25,134	31,007	5,400	5,400
524771 - BIOTERRISM EQUIPMENT	0	0	0	0
525000 - OVERHEAD	4,372	2,415	2,415	2,415

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Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR
Budget Unit: 70566 - HLTH- HPP
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
525119 - LIABILITY SELF-FUND INSURANCE	550	655	655	772
527380 - NON EMPLOYEE TRAVEL	3,155	493	4,081	4,081
527400 - TRAVEL- IN COUNTY	0	0	10,469	10,469
527500 - TRAVEL- OUT OF COUNTY	195	11,785	7,500	7,500
527750 - IN CNTY HOSTING	0	0	0	0
529500 - COMPUTER	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**33,406**	**46,355**	**59,556**	**59,673**
54-FIXED ASSETS				
549122 - BIOTERRORISM EQUIP	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	2,000	2,000	0	0
Total 58 - TRANSFERS	**2,000**	**2,000**	**0**	**0**
Total Expenditures and Appropriations	**103,751**	**121,236**	**162,298**	**150,525**
Net Cost	**12,839**	**15,873**	**23,669**	**11,896**

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Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR
Budget Unit: 70561 - HLTH CDC BASE/PAN FLU
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,657	307	0	0
Total 43 - USE OF MONEY & PROPERTY	**2,657**	**307**	**0**	**0**
44-STATE FEDERAL AID				
44141 - ST.-AID HLTH CAT. PROGRAM	17,850	0	119,130	119,130
44141P - ST AID HLTH CAT PRIOR YR	74,279	89,651	0	0
Total 44 - STATE & FEDERAL AID	**92,129**	**89,651**	**119,130**	**119,130**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**94,786**	**89,958**	**119,130**	**119,130**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	50,138	50,737	64,964	63,995
51020 - OTHER WAGES	0	(49)	0	0
51060 - OVERTIME PAY	203	532	0	0
51070 - UNEMPLOYMENT INSURANCE	81	77	66	66
51080 - RETIREMENT	13,597	14,743	22,796	22,456
51081 - OPEB LIABILITY	1,299	1,473	1,450	1,450
51090 - GROUP INSURANCE	4,618	7,008	13,287	15,810
51100 - FICA/MEDICARE OASDI	3,735	3,865	4,970	4,896
51110 - COMPENSATION INSURANCE	(68)	797	797	1,045
51120 - CELL PHONE ALLOW	0	6	0	0
51150 - LIFE INSURANCE	0	0	0	103
Total 51 - SALARIES & BENEFITS	**73,603**	**79,189**	**108,330**	**109,821**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	38	0	0	0
520205 - PAGER SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520217 - SATELLITE PHONES	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520410 - SOFTWARE LICENSE	0	0	450	450
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0

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Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR
Budget Unit: 70561 - HLTH CDC BASE/PAN FLU
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521500 - MEDICAL SUPPLIES	0	0	0	0
521503 - VACCINE	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	3,782	18,992	4,000	4,000
523000 - PROMOTIONAL MATERIAL	0	0	0	0
523300 - EDUCATE MATERIAL/INCENT	282	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	2,186	3,392	6,200	6,200
524430 - CABLE RADIO/TV	0	0	0	0
524771 - BIOTERRISM EQUIPMENT	0	0	0	0
525000 - OVERHEAD	27,031	2,102	2,102	2,102
525119 - LIABILITY SELF-FUND INSURANCE	686	803	803	891
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	123	0	500	500
527500 - TRAVEL- OUT OF COUNTY	8,517	20,998	16,656	16,656
527750 - IN CNTY HOSTING	0	0	0	0
529500 - COMPUTER	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**42,645**	**46,287**	**30,711**	**30,799**
54-FIXED ASSETS				
549122 - BIOTERRORISM EQUIP	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**116,248**	**125,476**	**139,041**	**140,620**
Net Cost	**21,462**	**35,518**	**19,911**	**21,490**

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Fund: 0015 0015E E.M.S.
Budget Unit: 20621 - EMS
Function: 02 - PUBLIC PROTECTION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	499	540	0	0
Total 43 - USE OF MONEY & PROPERTY	**499**	**540**	**0**	**0**
45-CHARGES FOR SERVICES				
45142 - HLTH EMS	41,345	44,508	62,000	62,000
Total 45 - CHARGES FOR SERVICES	**41,345**	**44,508**	**62,000**	**62,000**
Total Revenue	**41,844**	**45,048**	**62,000**	**62,000**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	32,678	31,279	53,240	53,240
525000 - OVERHEAD	231	869	869	869
Total 52 - SERVICES & SUPPLIES	**32,909**	**32,148**	**54,109**	**54,109**
58-TRANSFERS				
580000 - TRANSFER	6,466	6,909	0	0
Total 58 - TRANSFERS	**6,466**	**6,909**	**0**	**0**
Total Expenditures and Appropriations	**39,375**	**39,057**	**54,109**	**54,109**
Net Cost	**(2,469)**	**(5,991)**	**(7,891)**	**(7,891)**

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Fund: 0015 0015V HEALTH VITAL STATISTICS
Budget Unit: 20565 - HLTH VRIP H&S 10605.3
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	222	320	0	0
Total 43 - USE OF MONEY & PROPERTY	**222**	**320**	**0**	**0**
45-CHARGES FOR SERVICES				
45132 - HLTH. VRIP H & S 10605.3	2,203	2,390	1,800	1,800
45137 - HLTH B & D 1605.5	4	2	200	200
Total 45 - CHARGES FOR SERVICES	**2,207**	**2,392**	**2,000**	**2,000**
Total Revenue	**2,429**	**2,712**	**2,000**	**2,000**
51-SALARIES BENEFITS				
51080 - RETIREMENT	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520234 - PRINTER SUPPLIES	0	0	0	0
520261 - PRE-PRINTED FORMS	644	0	2,200	2,200
520410 - SOFTWARE LICENSE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	100	100
525000 - OVERHEAD	1,150	1,852	1,852	1,852
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,794**	**1,852**	**4,152**	**4,152**
Total Expenditures and Appropriations	**1,794**	**1,852**	**4,152**	**4,152**
Net Cost	**(635)**	**(860)**	**2,152**	**2,152**

Rob Thorman, Acting Director

The mission of the Public Works Department includes:

- Maintain, repair, design, and construct county roads, bridges, and stormwater drainage systems in accordance with local, state, and federal laws/standards to maximize public safety.
- Review and approve land development projects as they relate to the county road and drainage systems.
- Pursue and obtain federal and state funds for the county roads, bridges, and storm drainage systems.

The Department of Public Works strives to provide a safe, secure, and reliable infrastructure for the County. The Department serves the public as the Road Department by providing for the construction and maintenance of County roads and bridges.

The Road Department also provides staffing to serve the public for:

- Flood Control & Water Conservation District
- Solid Waste Division
- Engineering Department (County Engineer and County Surveyor)
- Walker Ranch Community Services District (water and sewer)
- Beckwourth Community Services Area (sewer)
- Transportation Commission
- County Service Area # 12 (Transit Operations)
- Quincy Lighting District
- Crescent Mills Lighting District

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Fund: 0002 ROAD
Budget Unit: 20521 - ROAD DEPARTMENT
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	1,382	935	1,000	1,000
Total 40 - TAX REVENUE	**1,382**	**935**	**1,000**	**1,000**
41-LICENSES PERMITS				
41050 - FRANCHISES	94,390	94,096	90,000	90,000
41050P - FRANCHISES	0	0	0	0
Total 41 - LICENSES & PERMITS	**94,390**	**94,096**	**90,000**	**90,000**
42-FINES PENALTIES				
41050P - FRANCHISES	0	0	0	0
42085 - DEVELOP FEE PRO RATA SHR	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43000 - INTEREST INCOME LEASE	0	0	0	0
43010 - INTEREST-INVESTED FUNDS	86,147	158,157	100,000	100,000
43020 - RENTS & CONCESSIONS	48,837	50,259	40,000	40,000
43700 - LEASE REVENUE	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	30,883	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**165,867**	**208,416**	**140,000**	**140,000**
44-STATE FEDERAL AID				
44027 - STATE GRANT	132,323	98,216	160,000	160,000
44027P - STATE GRANT	0	0	0	0
44030 - STATE-HIGHWAY USERS TAX	2,647,468	2,795,590	3,016,513	3,016,513
44033 - STATE AID STIP	0	0	1,500,000	1,500,000
44033P - STATE AID- STIP	0	0	0	0
44034 - STATE-OHV TRAIL GRANT	0	0	0	0
44102 - STATE - AIR RESRC BRD GRN	0	0	0	0
44109 - STATE-AID OHV (LIC FEES)	10,261	27,382	30,000	30,000
44120 - STATE-OHV GRANT RD MAINT	0	73,469	154,888	154,888
44210 - STATE-AID FOR DISASTER	236,341	106,971	0	0
44228 - STATE- PROP 50	0	0	0	0
44276 - STATE - TIRE GRANT	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
44353 - STATE SR2S	0	0	0	0
44353P - STATE SR25	0	0	0	0
44354 - STATE-TEA21 RSTP	238,395	238,395	238,395	238,395
44354P - STATE- TEA21 RSTP	0	0	0	0
44355 - STATE - TEA APPRT EXCHNG	100,000	100,000	100,000	100,000
44355P - STATE- TEA APPRT EXCHG	0	0	0	0
44382 - STATE- PROP 1B	2,663,747	2,579,303	2,878,317	2,878,317
44394 - PROP 42 LOCAL STRT& ROAD	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44415 - FEDERAL - OTHER	68,976	219,186	400,000	400,000
44417 - FEDERAL RIP/STIP	17,935	90,150	50,000	50,000

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Fund: 0002 ROAD
Budget Unit: 20521 - ROAD DEPARTMENT
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID (continued)				
44428 - FED - HBRR BRIDGE	607,364	162,505	4,500,000	4,500,000
44428P - FED -HBRR BRIDGE	0	0	0	0
44429 - FED- HR3	227,968	151,352	0	0
44429P - FED-HR3	0	0	0	0
44508 - ST-DIESEL TX/OIL RECYL	12,075	13,531	5,000	5,000
44508P - ST-DIESEL TX/OIL RECYL	388	0	0	0
44512 - HR 2389	1,441,141	1,475,370	1,500,000	1,500,000
44512P - HR 2389	0	0	0	0
Total 44 - STATE & FEDERAL AID	**8,404,382**	**8,131,420**	**14,533,113**	**14,533,113**
45-CHARGES FOR SERVICES				
42085 - DEVELOP FEE PRO RATA SHR	0	0	0	0
45004 - FUEL FACILITY OTHER REV.	107,693	112,490	125,000	125,000
45009 - LDR FEES & CHARGES	5,954	5,229	6,500	6,500
45099 - PC 1464 ST. PEN F&G	0	0	0	0
45138 - RESTITUTION	350	0	0	0
45260 - ROAD & STREET SERVICE	0	0	0	0
45261 - TRANSP.& ENCROAC. PERMITS	11,183	7,289	12,000	12,000
45261P - TRANSP & ENCROAC PERMITS	60	0	0	0
45301 - TIPPING FEE	0	0	0	0
45301P - TIPPING FEE	0	0	0	0
45308 - OUTSIDE SERVICE REIM.	3,436	16,382	5,000	5,000
45308P - OUTSIDE SERVICE REIM.	1,150	0	0	0
45442 - INTER-CO CHRG SVC	533,141	679,398	500,000	500,000
45442P - INTER-CO SVC PRIOR YR	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**662,967**	**820,788**	**648,500**	**648,500**
46-OTHER REVENUE				
46024 - OTHER - SERVICE PROVIDED	0	0	0	0
46082 - SALE OF SURPLUS PROP	573	2,156	5,000	5,000
46251 - REIMBURSEMENTS/REFUNDS	522	74,561	5,000	5,000
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	9,458	0	0	0
Total 46 - OTHER REVENUE	**10,553**	**76,717**	**10,000**	**10,000**
48-TRANSFER				
48000 - TRANSFER-IN	257,671	204,534	100,000	100,000
48001 - TRANSFER-IN1	0	0	0	0
48005 - TRANSFER-IN5	0	0	123,261	123,261
48007 - TSF-IN CRF REIMB	0	0	75,000	75,000
48021 - TRF IN - ARPA FUNDS	253,000	0	0	0
48100 - TRF IN DIASTER	406,322	0	50,000	50,000
Total 48 - TRANSFER	**916,993**	**204,534**	**348,261**	**348,261**
Total Revenue	**10,256,534**	**9,536,906**	**15,770,874**	**15,770,874**

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Fund: 0002 ROAD
Budget Unit: 20521 - ROAD DEPARTMENT
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	2,762,626	3,068,292	3,379,962	3,789,687
51020 - OTHER WAGES	91,867	107,217	125,000	125,000
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	221,961	122,560	175,000	175,000
51070 - UNEMPLOYMENT INSURANCE	13,519	10,978	9,944	9,944
51080 - RETIREMENT	763,759	792,163	1,186,029	1,329,801
51081 - OPEB LIABILITY	135,555	137,649	135,555	135,555
51090 - GROUP INSURANCE	632,935	653,291	1,066,625	1,433,629
51100 - FICA/MEDICARE OASDI	238,959	258,549	258,567	289,911
51110 - COMPENSATION INSURANCE	(20,208)	162,854	162,854	234,631
51120 - CELL PHONE ALLOW	0	0	0	0
51121 - BOOT ALLOWANCE	18,450	18,106	31,200	31,200
51123 - TOOL ALLOWANCE	6,000	4,925	7,500	7,500
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	334	293	334	334
Total 51 - SALARIES & BENEFITS	**4,865,757**	**5,336,877**	**6,538,570**	**7,562,192**
52-SERVICES SUPPLIES				
520100 - CLOTHING-EMPLOYEE	0	0	0	0
520201 - PHONE - LAND LINE (S)	7,726	7,923	8,000	8,000
520202 - CELL PHONE SERVICE	1,411	1,477	2,000	2,000
520203 - INTERNET SERVICE	6,562	8,715	7,100	7,100
520210 - POSTAGE/SHIP, MAIL COST	1,174	513	1,000	1,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	34	0	500	500
520234 - PRINTER SUPPLIES	1,439	1,973	2,500	2,500
520250 - COPY MACHINE LEASE	2,985	3,874	5,000	5,000
520261 - PRE-PRINTED FORMS	0	0	0	0
520400 - HOUSEHOLD EXPENSE	12,168	12,913	13,000	13,000
520407 - REFUSE DISPOSAL	10,950	11,410	10,000	10,000
520410 - SOFTWARE LICENSE	24,182	19,130	35,000	35,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	390,979	350,722	350,000	350,000
520940 - SAFETY EQUIPMENT/EXPENSES	5,636	3,892	5,000	5,000
520980 - CUTTING EDGES -SUPPLY	29,419	23,272	60,000	60,000
521102 - FUEL - VEHICLE	590,223	461,924	600,000	600,000
521104 - OIL, GREASE, LUBES--FLEET	23,905	39,430	30,000	30,000
521107 - PRE-EMPLOYMENT COSTS	230	0	400	400
52112P - DIESEL FUEL TX REFUND	0	0	0	0
521210 - RECLMTN MINE-WILLOW CRK	5,069	5,123	20,000	20,000
521220 - RECLMTN MINE-ROCKY PNT	5,257	5,312	20,000	20,000

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Fund: 0002 ROAD
Budget Unit: 20521 - ROAD DEPARTMENT
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521230 - OFFICE FURNITURE/EQUIP	607	2,070	1,000	1,000
521300 - MAINT. BUILDINGS & GROUND	9,614	13,639	20,000	20,000
521600 - MEMBERSHIPS/ANNUAL DUES	2,657	2,578	3,100	3,100
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	9,238	6,205	10,000	10,000
521801 - Office Water	0	0	0	0
521820 - PRINTER	624	225	1,000	1,000
521900 - PROFESSIONAL SVC	643,619	425,343	6,500,000	6,500,000
523700 - PUBLICATIONS-LEGAL NOTICE	630	709	3,500	3,500
523800 - EQUIP RENT/LEASE	9,915	0	20,000	20,000
524200 - RENTS/LEASES STRUCTURES	34,202	33,715	40,000	40,000
524300 - SMALL TOOLS/INSTRUMENTS	9,480	14,326	17,000	17,000
524304 - DIGITAL CAMERA	0	0	0	0
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	46,229	43,150	100,000	100,000
524601 - CARB COMPLIANCE EXP	0	2,039	4,000	4,000
524760 - SALT	14,760	6,599	5,000	5,000
524761 - SAND	62,559	85,222	98,000	98,000
524763 - PAVING MATERIAL	91,910	279,972	400,000	400,000
524764 - COLD MIX	68,035	184,376	181,000	181,000
524765 - CHIP SEAL	78,620	94,078	202,000	202,000
524766 - PAINT HWY/BEADS	48,171	92,610	112,000	112,000
524767 - SIGNS	40,686	38,495	50,000	50,000
525000 - OVERHEAD	241,342	351,941	351,941	351,941
525119 - LIABILITY SELF-FUND INSURANCE	187,363	135,308	135,308	145,655
526003 - RADIO/PHONE -MOBILE	0	0	12,000	12,000
527000 - TRAINING	0	1,589	9,000	9,000
527350 - YARD/LNDSCP SERVICE	0	0	2,500	2,500
527400 - TRAVEL- IN COUNTY	0	0	150	150
527500 - TRAVEL- OUT OF COUNTY	2,383	4,713	7,500	7,500
527750 - IN CNTY HOSTING	0	0	0	0
527802 - ELECTRIC CHARGES	75,712	70,022	76,000	76,000
527803 - PROPANE/OTHR HEATING FUEL	136,752	104,433	150,000	150,000
527807 - WATER/SEWER CHARGES	6,501	6,062	10,000	10,000
529800 - TIRES, VEHCILE	20,118	29,832	25,000	25,000
529851 - COMPUTER HARDWARE/SUPPL	14,069	1,917	10,000	10,000
529874 - CHAINS, VEHICLE	49,358	62,409	60,000	60,000
Total 52 - SERVICES & SUPPLIES	**3,024,503**	**3,051,180**	**9,786,499**	**9,796,846**
53-OTHER CHARGES				
532400 - JUDGEMENTS & DAMAGES	0	0	0	0
532500 - RIGHT OF WAY	1,950	950	40,000	40,000
Total 53 - OTHER CHARGES	**1,950**	**950**	**40,000**	**40,000**

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Fund: 0002 ROAD
Budget Unit: 20521 - ROAD DEPARTMENT
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
540330 - HYDRAULIC PRESS	0	0	0	0
540412 - SOFTWARE	0	0	0	0
54050 - OFFICE EQUIPMENT	0	0	0	0
541760 - BEACON	0	0	0	0
541900 - PW INDUSTRIAL EQUIP	491,853	27,132	925,000	925,000
542600 - EQUIPMENT	0	0	106,000	106,000
54272 - 4 X 4 ATV	0	0	0	0
543260 - DOORS	0	0	0	0
543700 - COPY MACHINE	0	0	0	0
544751 - HEATER	0	0	0	0
544803 - RADAR SIGN	0	0	0	0
548221 - ACQ PANEL TRUSS BRIDGE	0	0	0	0
54850 - LAND ACQUISITION	0	0	0	0
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**491,853**	**27,132**	**1,031,000**	**1,031,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	18,897	18,897
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**18,897**	**18,897**
58-TRANSFERS				
580000 - TRANSFER	43,975	27,317	50,000	50,000
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**43,975**	**27,317**	**50,000**	**50,000**
Total Expenditures and Appropriations	**8,428,038**	**8,443,456**	**17,464,966**	**18,498,935**
Net Cost	**(1,828,496)**	**(1,093,450)**	**1,694,092**	**2,728,061**

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Fund: 0001 GENERAL
Budget Unit: 20210 - ENGINEER
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	73	98	5	5
Total 43 - USE OF MONEY & PROPERTY	**73**	**98**	**5**	**5**
45-CHARGES FOR SERVICES				
45060 - ENGINEERING SERVICES .	28,038	24,847	25,000	25,000
45200 - OTHR SVC OR SVC TO CRTS	25,245	16,619	20,000	20,000
45424 - ENGINEERING COPIES	7,046	7,550	5,000	5,000
Total 45 - CHARGES FOR SERVICES	**60,329**	**49,016**	**50,000**	**50,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	22,074	18,407	25,000	25,000
480000 - TRANSFER	4,976	5,920	5,000	5,000
48005 - TRANSFER-IN5	0	0	6,522	6,522
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**27,050**	**24,327**	**36,522**	**36,522**
Total Revenue	**87,452**	**73,441**	**86,527**	**86,527**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	108,054	117,731	123,677	126,546
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	203	500	500
51070 - UNEMPLOYMENT INSURANCE	212	201	177	177
51080 - RETIREMENT	26,171	28,940	43,398	44,405
51081 - OPEB LIABILITY	4,757	4,830	4,757	4,757
51090 - GROUP INSURANCE	22,074	23,847	40,250	38,077
51100 - FICA/MEDICARE OASDI	8,105	9,091	9,461	9,681
51110 - COMPENSATION INSURANCE	(21)	504	504	1,035
51121 - BOOT ALLOWANCE	450	450	600	600
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**169,802**	**185,797**	**223,324**	**225,778**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	188	146	300	300
520220 - PAPER/PAPER SUPPLIES	400	90	500	500
520226 - TONER/COPY MACH SUPPL	942	108	600	600
520230 - COPY CHARGES	495	439	650	650
520250 - COPY MACHINE LEASE	0	4,888	6,000	6,000
520410 - SOFTWARE LICENSE	0	0	500	500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20210 - ENGINEER
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520907 - EQUIP. MAINT.CONTRACT	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	471	0	500	500
521231 - COMPUTERS<1500.00	0	0	0	0
521260 - CAMERA/CAMERA ACCESSORY	0	0	0	0
521800 - OFFICE EXPENSE	957	480	800	800
521900 - PROFESSIONAL SVC	2,942	2,862	5,000	5,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,254	1,358	1,358	1,503
527400 - TRAVEL- IN COUNTY	7	0	50	50
527500 - TRAVEL- OUT OF COUNTY	0	0	1,100	1,100
Total 52 - SERVICES & SUPPLIES	**7,656**	**10,371**	**17,358**	**17,503**
54-FIXED ASSETS				
540400 - OFFICE FURNITURE/EQUIPMT	0	0	0	0
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	9,252	13,112	15,000	15,000
Total 58 - TRANSFERS	**9,252**	**13,112**	**15,000**	**15,000**
Total Expenditures and Appropriations	**186,710**	**209,280**	**255,682**	**258,281**
Net Cost	**99,258**	**135,839**	**169,155**	**171,754**

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Fund: 0057 SW GRANTS (PW)
Budget Unit: 20705 - SW-BOTTLE GRANT
Function: 04 - HEALTH & SANITATION
Activity: 25 - SANITATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	326	452	0	0
43998 - UNREALZED GAINS/LOSSES	443	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**769**	**452**	**0**	**0**
44-STATE FEDERAL AID				
44279 - STATE BOTTLE GRANT SW	0	0	0	0
44279P - ST--BOTTLE GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**769**	**452**	**0**	**0**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
521700 - MISC EXPENSES	9,819	0	9,900	9,900
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
525000 - OVERHEAD	(14)	(37)	(37)	(37)
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**9,805**	**(37)**	**9,863**	**9,863**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**9,805**	**(37)**	**9,863**	**9,863**
Net Cost	**9,036**	**(489)**	**9,863**	**9,863**

Travis Goings, Director

The mission of Risk Management & Safety is to assist in identifying, monitoring, and managing risks to Plumas County. The team works to provide safe work environments for all Plumas County employees through training and practical applications.

Risk Management & Safety coordinates coverage programs for general, professional, vehicle, and travel liability as well as real property, equipment, and special events for the county. The team aids all departments in the identification and examination of risks, selection of risk control and risk financing techniques, evaluation of the result, and improvement of the management of risk by county entities. Also, the team reviews insurance requirements for agreements, contracts, and use of facilities adopted for Plumas County.

Risk Management Department reviews workers' compensation claims, major capital projects and other agreements as requested. The team also tracks employee training and aids all department safety representatives by providing in-person and online training geared towards safety, and leadership. The team performs safety site inspections throughout each county department.

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Fund: 0001 GENERAL
Budget Unit: 20032 - RISK MANAGEMENT
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46059 - SAFETY INCENTIVE	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	2,930	0	0	0
480000 - TRANSFER	0	0	0	0
48005 - TRANSFER-IN5	0	0	3,865	3,865
Total 48 - TRANSFER	**2,930**	**0**	**3,865**	**3,865**
Total Revenue	**2,930**	**0**	**3,865**	**3,865**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	105,350	156,603	207,314	207,314
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	710	5,000	5,000
51070 - UNEMPLOYMENT INSURANCE	0	0	23	23
51080 - RETIREMENT	32,847	44,702	72,746	72,746
51081 - OPEB LIABILITY	2,378	2,415	2,378	2,378
51090 - GROUP INSURANCE	18,474	27,962	40,250	60,174
51100 - FICA/MEDICARE OASDI	7,697	11,543	15,859	15,859
51110 - COMPENSATION INSURANCE	0	0	0	380
51120 - CELL PHONE ALLOW	800	960	960	960
51150 - LIFE INSURANCE	293	405	335	282
Total 51 - SALARIES & BENEFITS	**167,839**	**245,300**	**344,865**	**365,116**
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	0	200	200
520201 - PHONE - LAND LINE (S)	67	0	600	600
520202 - CELL PHONE SERVICE	0	0	1,400	1,400
520210 - POSTAGE/SHIP, MAIL COST	0	0	150	150
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520261 - PRE-PRINTED FORMS	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	1,241	1,500	1,500
520901 - OFFICE EQUIP MAINTENANCE	0	0	1,000	1,000
520902 - VEHICLE MAINTENANCE	0	2,013	2,500	2,500
520940 - SAFETY EQUIPMENT/EXPENSES	188	23	2,500	2,500
521102 - FUEL - VEHICLE	362	931	2,000	2,000
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	2,500	2,500
521800 - OFFICE EXPENSE	1,877	2,829	3,700	3,700
521801 - Office Water	0	0	600	600
523711 - SUBSCRIPTIONS	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	3,677	7,000	7,000

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Fund: 0001 GENERAL
Budget Unit: 20032 - RISK MANAGEMENT
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	313
527000 - TRAINING	0	0	2,000	2,000
527001 - TRAINING PUT ON BY CNTY	0	0	1,000	1,000
527400 - TRAVEL- IN COUNTY	537	0	2,000	2,000
527500 - TRAVEL- OUT OF COUNTY	130	232	2,500	2,500
529851 - COMPUTER HARDWARE/SUPPL	2,023	2,263	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**5,184**	**13,209**	**36,150**	**36,463**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**173,023**	**258,509**	**381,015**	**401,579**
Net Cost	**170,093**	**258,509**	**377,150**	**397,714**

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Fund: 0001 GENERAL
Budget Unit: 20470 - OFF- EMERGENCY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44380 - STATE- EMPG/OES	0	0	0	0
44380P - STATE EMPG/OES	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	0	11,280	11,280
Total 48 - TRANSFER	**0**	**0**	**11,280**	**11,280**
Total Revenue	**0**	**0**	**11,280**	**11,280**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	3,235	59,346	70,036	70,036
51020 - OTHER WAGES	0	0	40,000	40,000
51060 - OVERTIME PAY	0	20,473	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	1	1
51080 - RETIREMENT	425	21,364	24,576	24,576
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	15,413	20,125	29,179
51100 - FICA/MEDICARE OASDI	247	6,167	5,358	5,358
51110 - COMPENSATION INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	0	760	960	960
51150 - LIFE INSURANCE	11	128	134	141
Total 51 - SALARIES & BENEFITS	**3,918**	**123,651**	**161,190**	**170,251**
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	0	200	200
520200 - COMMUNICATIONS	0	0	2,600	2,600
520201 - PHONE - LAND LINE (S)	0	1,854	2,500	2,500
520202 - CELL PHONE SERVICE	0	0	800	800
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	0	4,500	25,000	25,000
520500 - INSURANCE	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	40,000	40,000
520902 - VEHICLE MAINTENANCE	0	0	0	0
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	5,000	5,000
521102 - FUEL - VEHICLE	0	0	1,000	1,000
521800 - OFFICE EXPENSE	0	0	1,000	1,000
521900 - PROFESSIONAL SVC	0	0	0	0
523804 - RADIO EQUIP RENT/LEASE	0	5,157	14,500	14,500

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Fund: 0001 GENERAL
Budget Unit: 20470 - OFF- EMERGENCY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	60,000	60,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**0**	**11,511**	**157,600**	**157,600**
54-FIXED ASSETS				
54000 - FIXED ASSET ACQUISITION	0	0	0	0
540001 - BOOM VANE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**3,918**	**135,162**	**318,790**	**327,851**
Net Cost	**3,918**	**135,162**	**307,510**	**316,571**

Todd Johns, Sheriff-Coroner

The members of the Plumas County Sheriff's Office (PCSO) are committed to providing constitutional, ethical, and professional service to the residents of Plumas County. These "Core Values" guide the members of PCSO as they work to fulfill their mission.

The mission of PCSO is to protect and serve the residents of Plumas County by providing vigorous, ethical, efficient law enforcement, and increasing public awareness of personal safety and security measures. In addition, PCSO provides humane custody and care for those incarcerated in the Plumas County Jail.

In order to accomplish the mission, PCSO encourages employee professionalism through improved communications and by providing continuous and productive training. PCSO is committed to providing a secure and comfortable work environment in which employees are encouraged to take pride in their work and strive for excellence. PCSO realizes the importance of individual commitment and recognizes outstanding employee performance.

PCSO serves all the residents of Plumas County by providing a complex mix of public safety and public service functions. PCSO provides around-the-clock law enforcement response to every region of the unincorporated County and the City of Portola. In addition to 24-hour policing, PCSO offers a full range of services which serve all of Plumas County as required by law such as coroner services, civil services, court security, and corrections. PCSO's organizational structure consists of four distinct but interrelated divisions:

The Operations Division oversees the Sheriff's patrol, dispatch, investigative, and coroner functions.

- **Patrol:** PCSO deploys teams of deputy sheriffs throughout the County to investigate criminal activity and engage in preventative patrols. The deputies respond to approximately 3,919 calls for service per year.
- **Dispatch/Warrants:** In 2023, the Sheriff's Dispatch Center received approximately 11,759 calls of which approximately 4,958 were 9-1-1 emergency calls. The Dispatch Center processed approximately 461 warrants, which includes entering all warrant data into in-house, state, and national databases.
- **Coroner:** The coroner function of PCSO involves the investigation of sudden and unexpected deaths in order to determine the circumstance, cause, and manner of those deaths. In 2023, 148 cases were investigated by the Coroner's Office.
- Other teams and units overseen by the Operations Division include the Special Weapons and Tactics Team (SWAT), the Boat Patrol Unit and Animal Control.

Corrections Division – The Corrections Division oversees operation of the 67-bed Plumas County Jail. While continuing to manage the ongoing impacts of COVID-19 and an evolving criminal justice system, the average daily population in the jail was 34 inmates in 2023, a slight decrease from 36 in 2022. Annual bookings decreased from approximately 807 in 2022 to 689 in 2023. Corrections Division staff supervise and care for inmates within the jail by providing for their safety, security, and basic needs.

The Corrections Division includes a number of specialized working groups and units. These include

programs to mitigate the risk of recidivism; the Jail Medical Unit, Classification Officers, the Inmate Transportation and Extradition Officer, the Alternative Custody Supervision (ACS) program, as well as food preparation and laundry services.

The Sheriff's Office continues to work diligently to mitigate on-going challenges brought about by AB 109, Proposition 47 and other statutory changes to the criminal justice system.

Administrative Support Division – The Administrative Support Division provides direct and indirect support services and staff to the other Divisions by assisting with the following:

Civil Unit – Pursuant to state law, the Civil Unit processes, serves and enforces court documents, writs, and orders within Plumas County, including, but not limited to the following: restraining orders, evictions, wage garnishments, levies, subpoenas, and bench warrants. The Civil Unit is responsible for the collection and disbursement of collected funds.

Records Unit – This unit reviews and maintains all of the crime and incident reports generated by the Operations and Corrections Divisions. On average, the unit processes approximately 11,759 cases/ calls each year, resulting in an average of more than 1,000 reports. These reports must be reviewed and routed appropriately for investigation and potential prosecution.

In addition, the Records Unit is responsible for compiling and reporting monthly and annual statistical data as required under the California Incident Based Reporting System (CIBRS), and California Racial Identity Profiling Act (RIPA). The Records Unit is also responsible for processing and maintaining the records on all Sex and Arson Registrants into the California Sex/Arson Registration system (CSAR). Approximately 78 sex offenders and one Arson offender are currently registering with the Plumas County Sheriff's Office annually, one of which is a transient and must register every 30 days in addition to the annual requirement.

All permits and licenses for Sheriff's services are prepared, processed, and maintained through the Records Unit. A few of these permits include approximately 500 residential alarm permits, 75+ ABC Permits, and citizen concealed weapons (CCW) applications.

In 2023, the unit processed approximately 200 CCW applications, and maintained a total of 500 active CCW permits. The Records Unit is also available to the public for live scan fingerprinting services for employment, licenses, and permits. In the year 2023, the Records Unit processed about 650 fingerprinting services to the community at large.

Court Security Division – Provides security to both the Superior Courthouse and Courthouse annex within Plumas County. Court security includes courthouse entrance weapons screening of all persons entering the court buildings, custody of inmates awaiting court hearings, and safety of all persons within the court buildings including judicial officers, court employees, and members of the public. In a year, court security screens approximately 10,000 people and manages approximately 7,000 inmate appearances. Text

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Fund: 0001 0001S SHERIFF
Budget Unit: 70330 - SHERIFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40061 - SALES TAX 1/2% PUB SAFETY	1,852,576	1,375,931	1,800,000	1,825,641
Total 40 - TAX REVENUE	**1,852,576**	**1,375,931**	**1,800,000**	**1,825,641**
41-LICENSES PERMITS				
41040 - OTHER LICENSES & PERMITS	18,577	16,793	19,000	19,000
Total 41 - LICENSES & PERMITS	**18,577**	**16,793**	**19,000**	**19,000**
42-FINES PENALTIES				
42041 - OTHER FINES	8	0	10	10
Total 42 - FINES & PENALTIES	**8**	**0**	**10**	**10**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	7,242	15,968	0	0
44290P - STATE OTHER	440	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
44500 - FEDL-LAW ENFORCEMENT	8,505	17,442	35,000	35,000
Total 44 - STATE & FEDERAL AID	**16,187**	**33,410**	**35,000**	**35,000**
45-CHARGES FOR SERVICES				
45080 - CIVIL PROCESS SERVICES	10,532	9,835	11,000	11,000
45084 - CIVIL FEES	528	930	1,600	1,600
45086 - ABATEMENTS ORD 18-1111	0	0	0	0
45120 - LAW ENFORCMT-CITY-COUNTY	130,000	130,000	130,000	130,000
45121 - FINGERPRINTING FEES	10,400	9,535	9,500	9,500
45180 - EDUC. SVCS. / POST	4,711	0	7,000	7,000
45186 - FAIL TO APPR PC 853.7A	115	12	110	110
45200 - OTHR SVC OR SVC TO CRTS	2,600	2,715	3,000	3,000
45421 - TESTING FEES - PROB & SO	2,974	2,770	2,500	2,500
45426 - COPIES-REPORTS OR PLANS	1,991	2,541	2,500	2,500
45426P - COPIES REPORTS OR PLANS	0	0	0	0
45511 - COURT SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**163,851**	**158,338**	**167,210**	**167,210**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	14,850	17,213	33,144	35,000
46070P - CONTRI OTHR AGENCY PRIOR	1,532	0	0	0
46082 - SALE OF SURPLUS PROP	2,197	2,359	4,000	4,000
46110 - JUDGEMENTS & DAMAGES	0	0	0	0
46170 - SHERF / RESERV CONTRACT	0	648	0	0
46239 - DONATIONS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	1,251	3,180	3,000	3,000
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	1,797	0	0	0

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Fund: 0001 0001S SHERIFF
Budget Unit: 70330 - SHERIFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE (continued)				
Total 46 - OTHER REVENUE	**21,627**	**23,400**	**40,144**	**42,000**
48-TRANSFER				
48000 - TRANSFER-IN	55,216	15,794	200,000	200,000
48001 - TRANSFER-IN1	22,404	1,209	70,000	70,000
48002 - TRANSFER-IN2	0	0	100,000	100,000
48003 - TRANSFER-IN3	0	0	0	370
48004 - TRANSFER-IN4	139,829	0	0	0
48005 - TRANSFER-IN5	0	0	102,678	102,678
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	4,479,471	5,141,460	6,615,276	6,579,684
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**4,696,920**	**5,158,463**	**7,087,954**	**7,052,732**
Total Revenue	**6,769,746**	**6,766,335**	**9,149,318**	**9,141,593**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	2,923,382	3,207,113	3,698,274	3,740,832
51020 - OTHER WAGES	51,100	91,045	50,000	50,000
51040 - HOLIDAY PAY	18,387	26,475	50,000	50,000
51060 - OVERTIME PAY	217,649	259,541	225,000	225,000
51070 - UNEMPLOYMENT INSURANCE	5,414	4,728	4,887	4,887
51080 - RETIREMENT	1,464,893	1,561,050	2,532,913	2,520,982
51081 - OPEB LIABILITY	104,638	106,256	104,638	104,638
51090 - GROUP INSURANCE	626,634	568,519	806,941	1,016,852
51100 - FICA/MEDICARE OASDI	97,930	112,406	282,918	122,064
51110 - COMPENSATION INSURANCE	46,804	369,524	369,524	580,795
51120 - CELL PHONE ALLOW	23,080	25,440	28,440	30,705
51125 - CLOTHING ALLOWANCE	27,750	31,625	34,750	41,500
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	334	334	334	6,339
Total 51 - SALARIES & BENEFITS	**5,607,995**	**6,364,056**	**8,188,619**	**8,494,594**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	2,904	2,746	3,200	3,200
520201 - PHONE - LAND LINE (S)	27,027	28,347	28,000	28,000
520202 - CELL PHONE SERVICE	3,155	2,346	3,150	3,150
520203 - INTERNET SERVICE	2,314	2,470	3,500	3,500
520210 - POSTAGE/SHIP, MAIL COST	100	415	1,500	1,500
520218 - SATELLITE PHONE SVC	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	1,268	1,800	1,800	1,800
520233 - PRINTING SVC/CHRGS	632	306	1,000	1,000
520250 - COPY MACHINE LEASE	9,231	6,040	8,500	8,500
520290 - POSTAGE MACHINE RENT/LEAS	715	707	810	810

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Fund: 0001 0001S SHERIFF
Budget Unit: 70330 - SHERIFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520404 - CUSTODIAL SERVICE	1,600	0	0	0
520407 - REFUSE DISPOSAL	4,957	5,430	5,855	5,855
520411 - ANN SOFTWARE FEE/MAINT	4,128	4,078	4,950	4,950
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	0	384	384	384
520900 - EQUIPMENT MAINTENANCE	2,318	705	4,000	4,000
520902 - VEHICLE MAINTENANCE	32,897	43,000	45,000	45,000
520912 - COMMUNICATION EQUIP MAINT	485	0	2,000	2,000
520940 - SAFETY EQUIPMENT/EXPENSES	5,444	449	5,000	5,000
521100 - BADGES	0	0	0	0
521102 - FUEL - VEHICLE	63,070	71,618	75,000	75,000
521103 - BATTERIES	470	75	500	500
521107 - PRE-EMPLOYMENT COSTS	5,730	5,881	9,000	9,000
521231 - COMPUTERS<1500.00	0	0	0	0
521240 - TOOLS & EQUIPMENT	928	275	34,000	34,000
521250 - COMMUNICATION EQUIP	690	693	4,000	4,000
521260 - CAMERA/CAMERA ACCESSORY	0	0	4,300	4,300
521300 - MAINT. BUILDINGS & GROUND	1,950	2,026	50,000	50,000
521600 - MEMBERSHIPS/ANNUAL DUES	5,191	5,579	7,500	7,500
521800 - OFFICE EXPENSE	4,942	5,000	7,000	7,000
521900 - PROFESSIONAL SVC	0	0	0	0
521903 - SECURITY SYSTEM SVC	1,200	1,240	1,400	1,400
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
523800 - EQUIP RENT/LEASE	0	0	0	0
523804 - RADIO EQUIP RENT/LEASE	23,052	27,641	40,000	40,000
524200 - RENTS/LEASES STRUCTURES	0	33,250	50,000	14,778
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	3,212	3,489	6,500	6,500
524438 - CORONER EXPENSES	66,608	44,479	65,000	65,000
524451 - TOWING EXPENSES	0	0	0	0
524870 - TEST -EMPLEE MED/IMMUN	3,433	3,250	3,500	3,500
524900 - AMMUNITION/TACTICAL SUPP	12,458	8,000	13,000	13,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	220,316	328,350	328,350	387,083
526100 - INVESTIGATIONS	1,938	3,127	4,000	4,000
526300 - HELICOPTER/AIRCRAFT EXP	0	0	0	0
526600 - NARCOTIC INVESTIGATION	0	0	0	0
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	27,927	33,733	45,000	45,000
527502 - TRAVEL--SP PROGRM	0	0	0	0
527750 - IN CNTY HOSTING	0	0	0	0
527802 - ELECTRIC CHARGES	42,670	57,620	68,000	68,000

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Fund: 0001 0001S SHERIFF
Budget Unit: 70330 - SHERIFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
527803 - PROPANE/OTHR HEATING FUEL	9,556	6,686	14,000	14,000
527807 - WATER/SEWER CHARGES	4,744	4,533	5,000	5,000
529370 - INTEREST EXPENSE LEASE	0	0	0	0
529500 - COMPUTER	0	0	4,500	4,500
52970 - PRINCIPAL LEASE	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	2,261	2,500	2,500	2,500
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**601,521**	**748,268**	**960,699**	**984,210**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
544130 - GENERATOR	0	0	0	0
548250 - TRAILER	0	0	0	0
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**6,209,516**	**7,112,324**	**9,149,318**	**9,478,804**
Net Cost	**(560,230)**	**345,989**	**0**	**337,211**

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Fund: 0001 0001S SHERIFF
Budget Unit: 70380 - JAILS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44281 - STATE-STC JAIL TRAINING	10,428	10,479	10,000	10,000
44290 - STATE-OTHER	1,000	0	1,000	1,000
44334 - SSI ADMIN.REPORTING	0	0	0	0
Total 44 - STATE & FEDERAL AID	**11,428**	**10,479**	**11,000**	**11,000**
45-CHARGES FOR SERVICES				
45043 - INMATE MEDICAL	0	0	0	0
45121 - FINGERPRINTING FEES	0	0	0	0
45170 - INSTITUTIONAL CARE	0	0	0	0
45170P - INSTITUTIONAL CARE	0	0	0	0
45351 - BOOKING FEE	15,131	11,286	0	0
45511 - COURT SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**15,131**	**11,286**	**0**	**0**
46-OTHER REVENUE				
46130 - SHERF / WORK RELEASE	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	223	6,642	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**223**	**6,642**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	13,836	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48003 - TRANSFER-IN3	615	359	6,000	6,000
48005 - TRANSFER-IN5	0	0	25,863	25,863
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	235,950	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48170 - TSFR-CARES JAIL INTAKE	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	2,751,456	3,295,799	3,940,178	3,950,178
Total 48 - TRANSFER	**3,001,857**	**3,296,158**	**3,972,041**	**3,982,041**
Total Revenue	**3,028,639**	**3,324,565**	**3,983,041**	**3,993,041**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	580,753	597,984	1,191,195	1,173,098
51020 - OTHER WAGES	22,110	44,931	40,000	40,000
51040 - HOLIDAY PAY	3,129	1,411	6,000	6,000
51060 - OVERTIME PAY	157,022	175,667	160,000	160,000
51070 - UNEMPLOYMENT INSURANCE	4,566	3,826	3,617	3,617
51080 - RETIREMENT	207,594	205,249	417,990	411,640
51081 - OPEB LIABILITY	47,562	48,298	47,562	47,562
51090 - GROUP INSURANCE	159,920	123,134	383,750	463,517
51100 - FICA/MEDICARE OASDI	55,971	62,046	91,126	89,742
51110 - COMPENSATION INSURANCE	(40,302)	12,823	12,823	14,494
51120 - CELL PHONE ALLOW	1,050	1,800	3,000	3,000
51125 - CLOTHING ALLOWANCE	9,200	11,350	22,800	22,800

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Fund: 0001 0001S SHERIFF
Budget Unit: 70380 - JAILS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
51-SALARIES BENEFITS (continued)				
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	2,818
Total 51 - SALARIES & BENEFITS	**1,208,575**	**1,288,519**	**2,379,863**	**2,438,288**
52-SERVICES SUPPLIES				
520220 - PAPER/PAPER SUPPLIES	472	0	500	500
520233 - PRINTING SVC/CHRGS	158	0	400	400
520250 - COPY MACHINE LEASE	1,313	1,654	1,938	1,938
520303 - FOOD - INMATE	99,324	81,057	100,000	100,000
520400 - HOUSEHOLD EXPENSE	22,450	27,897	27,000	27,000
520402 - CLEANING SUPPLIES	0	0	0	0
520405 - LAUNDRY/DRY CLEAN SVC	0	0	0	0
520406 - PEST CONTROL	552	606	800	800
520407 - REFUSE DISPOSAL	9,339	10,188	10,400	10,400
520419 - COVID PPE & CLEANING COST	816	0	0	0
520700 - CLOTHING & SUPPL INMATE	3,750	4,865	7,000	7,000
520900 - EQUIPMENT MAINTENANCE	3,956	445	7,500	7,500
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521102 - FUEL - VEHICLE	12,485	7,916	10,000	10,000
521300 - MAINT. BUILDINGS & GROUND	4,813	6,996	7,500	7,500
521500 - MEDICAL SUPPLIES	193	4,554	5,000	5,000
521504 - PERSCRPTNS/PHARMACEUTICL	35,693	26,242	38,000	38,000
521505 - SPECIAL RX	615	366	6,000	6,000
521800 - OFFICE EXPENSE	1,980	1,275	2,000	2,000
521900 - PROFESSIONAL SVC	583,761	636,560	800,000	800,000
521903 - SECURITY SYSTEM SVC	420	315	420	420
521980 - MEDICAL SERVICE - PROF SV	64,260	121,985	125,000	125,000
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	15,760	18,279	19,527	19,527
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	249,708	201,693	201,693	229,944
527500 - TRAVEL- OUT OF COUNTY	20,140	18,204	30,000	30,000
527600 - EXTRADITION EXPENSES	0	0	0	0
527802 - ELECTRIC CHARGES	57,990	65,091	112,000	112,000
527803 - PROPANE/OTHR HEATING FUEL	26,507	24,606	40,000	40,000
527804 - HEATING FUEL/OIL	32,504	25,940	0	10,000
527807 - WATER/SEWER CHARGES	45,400	57,392	50,000	50,000
529350 - INTEREST ON LOAN	0	0	0	0
529506 - PRINCIPAL ON LOAN	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	90	442	500	500
Total 52 - SERVICES & SUPPLIES	**1,294,449**	**1,344,568**	**1,603,178**	**1,641,429**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	0	0	0	0

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Fund: 0001 0001S SHERIFF
Budget Unit: 70380 - JAILS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
53-OTHER CHARGES (continued)				
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
541245 - INDUSTRIAL WASHER	0	0	0	0
541500 - VEHICLE	242,256	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
542880 - AIR CONDITIONER	0	0	0	0
Total 54 - FIXED ASSETS	**242,256**	**0**	**0**	**0**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**2,745,280**	**2,633,087**	**3,983,041**	**4,079,717**
Net Cost	**(283,359)**	**(691,478)**	**0**	**86,676**

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Fund: 0096 0096J CAPITAL IMP JAIL
Budget Unit: 20141 - CAPITAL IMPROVEMENT JAIL
Function: 01 - GENERAL GOVERNMENT
Activity: 36 - PLANT ACQUISITION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
39-CONTROLS				
49002 - Proceeds from Loan	0	0	0	0
Total 39 - CONTROLS	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	80,606	80,884	0	0
Total 43 - USE OF MONEY & PROPERTY	**80,606**	**80,884**	**0**	**0**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	7,260,271	11,731,894	0	1,371,069
44290P - STATE OTHER	0	0	5,000,000	0
Total 44 - STATE & FEDERAL AID	**7,260,271**	**11,731,894**	**5,000,000**	**1,371,069**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	100,000
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**100,000**
Total Revenue	**7,340,877**	**11,812,778**	**5,000,000**	**1,471,069**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	94,572	50,000	46,803
521900 - PROFESSIONAL SVC	8,732,810	11,566,112	4,950,000	1,488,460
529350 - INTEREST ON LOAN	0	0	0	0
529506 - PRINCIPAL ON LOAN	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**8,732,810**	**11,660,684**	**5,000,000**	**1,535,263**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	1,894,000	1,894,000
58998 - USE OF CAP IMPR FUNDS	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**1,894,000**	**1,894,000**
Total Expenditures and Appropriations	**8,732,810**	**11,660,684**	**6,894,000**	**3,429,263**
Net Cost	**1,391,933**	**(152,094)**	**1,894,000**	**1,958,194**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70331 - AB 443
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44055 - STATE AID AB 443	0	0	0	0
44065 - STATE-TOBACCO GRANT	0	0	0	0
44290 - STATE-OTHER	29,982	0	55,000	55,000
44520 - FEDL-OTHER & FAA	5,988	897	5,000	5,000
44520P - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**35,970**	**897**	**60,000**	**60,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	21,957	26,362	0	0
46070P - CONTRI OTHR AGENCY PRIOR	0	0	0	0
46082 - SALE OF SURPLUS PROP	4,890	495	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	113,439	0	0
Total 46 - OTHER REVENUE	**26,847**	**140,296**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	24,614	228,108	404,010	404,010
48021 - TRF IN - ARPA FUNDS	0	120,297	351,274	351,274
48715 - TRN-SO SLESA	500,000	500,000	500,000	500,000
Total 48 - TRANSFER	**524,614**	**848,405**	**1,255,284**	**1,255,284**
Total Revenue	**587,431**	**989,598**	**1,315,284**	**1,315,284**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	26,027	26,193	30,000	30,000
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	47,319	0	25,000	25,000
51070 - UNEMPLOYMENT INSURANCE	580	398	23	23
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	3,223	2,004	6,120	6,120
51110 - COMPENSATION INSURANCE	(189)	525	525	558
51125 - CLOTHING ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**76,960**	**29,120**	**61,668**	**61,701**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520233 - PRINTING SVC/CHRGS	0	868	2,500	2,500
520407 - REFUSE DISPOSAL	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	45,730	57,894	70,000	80,718
520902 - VEHICLE MAINTENANCE	39,239	57,908	90,000	80,000
520907 - EQUIP. MAINT.CONTRACT	30,143	30,143	80,000	80,000
520912 - COMMUNICATION EQUIP MAINT	942	9,842	30,000	30,000
520940 - SAFETY EQUIPMENT/EXPENSES	28,049	10,833	60,000	60,000

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70331 - AB 443
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521100 - BADGES	329	2,000	2,000	5,000
521102 - FUEL - VEHICLE	53,997	23,105	70,000	75,000
521103 - BATTERIES	0	0	2,500	2,500
521230 - OFFICE FURNITURE/EQUIP	0	5,677	10,000	23,752
521231 - COMPUTERS<1500.00	0	0	0	0
521260 - CAMERA/CAMERA ACCESSORY	60	0	3,000	3,000
521300 - MAINT. BUILDINGS & GROUND	0	294	25,000	34,212
521800 - OFFICE EXPENSE	1,106	4,477	7,500	7,500
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	1,913	23,646	90,000	90,000
524400 - SPECIAL DEPARTMENT EXPENSE	5,843	15,610	35,000	35,000
524900 - AMMUNITION/TACTICAL SUPP	37,878	56,290	50,000	50,000
525000 - OVERHEAD	13,028	3,472	3,472	3,472
525119 - LIABILITY SELF-FUND INSURANCE	405	363	363	316
527500 - TRAVEL- OUT OF COUNTY	45,799	37,032	60,000	59,684
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
529500 - COMPUTER	3,160	8,610	25,000	25,000
529851 - COMPUTER HARDWARE/SUPPL	3,523	2,175	8,000	8,000
Total 52 - SERVICES & SUPPLIES	**311,144**	**350,239**	**724,335**	**755,654**
54-FIXED ASSETS				
540412 - SOFTWARE	0	120,297	471,571	361,274
541245 - INDUSTRIAL WASHER	0	30,792	0	0
541500 - VEHICLE	405,490	232,291	100,000	150,000
542200 - COMMUNICATION EQUIPMENT	0	0	250,000	250,000
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
542600 - EQUIPMENT	22,337	0	140,324	140,324
543900 - CAMERAS/CAMERA EQUIPMENT	0	0	0	0
544130 - GENERATOR	0	0	0	0
545700 - PATROL EQUIPMENT	0	214,896	80,000	80,000
549500 - COMPUTER HARDWARE	0	0	0	0
549921 - LIVE SCAN - FINGER PRNT	0	0	0	0
Total 54 - FIXED ASSETS	**427,827**	**598,276**	**1,041,895**	**981,598**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	8,000	0	200,000	200,000
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	108	0
580003 - INTER FUND TRANSFER	0	586	596	1,616
580004 - INTERFUND TRASNFER	1,243	0	0	0
580005 - TRANSFER	0	5,462	0	0

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70331 - AB 443
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
58-TRANSFERS (continued)				
580006 - TRF TO AOD	4,215	1,622	1,622	8,676
580007 - TRANSFER	0	0	349	0
580008 - TRANSFER	0	135	0	0
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**13,458**	**7,805**	**202,675**	**210,292**
Total Expenditures and Appropriations	**829,389**	**985,440**	**2,030,573**	**2,009,245**
Net Cost	**241,958**	**(4,158)**	**715,289**	**693,961**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70375 - COMMUNICATIONS
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45040 - LEASE PAYMENT	0	11,215	29,000	29,000
Total 45 - CHARGES FOR SERVICES	**0**	**11,215**	**29,000**	**29,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	902,000	902,000
46239 - DONATIONS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	9,107	78,699	45,000	45,000
Total 46 - OTHER REVENUE	**9,107**	**78,699**	**947,000**	**947,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**9,107**	**89,914**	**976,000**	**976,000**
52-SERVICES SUPPLIES				
521250 - COMMUNICATION EQUIP	1,619	15,467	47,000	47,000
521900 - PROFESSIONAL SVC	0	0	8,448	8,448
523804 - RADIO EQUIP RENT/LEASE	3,714	0	10,000	25,000
527800 - UTILITIES	38,291	48,299	20,000	60,000
529370 - INTEREST EXPENSE LEASE	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**43,624**	**63,766**	**85,448**	**140,448**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	100,000	100,000
542200 - COMMUNICATION EQUIPMENT	6,692	0	772,000	772,000
542203 - REPEATER EQUIP/INSTALL	0	0	0	46,147
549500 - COMPUTER HARDWARE	0	0	30,000	30,000
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**6,692**	**0**	**902,000**	**948,147**
Total Expenditures and Appropriations	**50,316**	**63,766**	**987,448**	**1,088,595**
Net Cost	**41,209**	**(26,148)**	**11,448**	**112,595**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70387 - COURT SECURITY
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44251 - STATE-CRT SEC AB 118	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45510 - BAILIFF SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46024 - OTHER - SERVICE PROVIDED	64,233	69,082	72,000	72,000
46251 - REIMBURSEMENTS/REFUNDS	0	297	0	0
Total 46 - OTHER REVENUE	**64,233**	**69,379**	**72,000**	**72,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	0	1,670	1,670
48100 - TRF IN DIASTER	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48700 - TRN-ST SO TRIAL CRT SEC	498,644	489,970	441,000	441,000
Total 48 - TRANSFER	**498,644**	**489,970**	**442,670**	**442,670**
Total Revenue	**562,877**	**559,349**	**514,670**	**514,670**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	108,387	168,410	168,605	236,100
51020 - OTHER WAGES	130,972	147,176	150,000	150,000
51040 - HOLIDAY PAY	488	0	1,000	1,000
51060 - OVERTIME PAY	33,918	47,886	0	47,000
51070 - UNEMPLOYMENT INSURANCE	1,398	1,376	1,215	1,215
51080 - RETIREMENT	21,837	33,760	59,163	190,627
51081 - OPEB LIABILITY	7,135	7,245	7,135	7,135
51090 - GROUP INSURANCE	5,093	27,658	40,250	74,094
51100 - FICA/MEDICARE OASDI	13,366	14,773	12,898	3,423
51110 - COMPENSATION INSURANCE	769	4,483	4,483	5,427
51120 - CELL PHONE ALLOW	400	960	1,920	1,920
51125 - CLOTHING ALLOWANCE	1,200	2,000	4,000	4,000
51150 - LIFE INSURANCE	0	0	0	423
Total 51 - SALARIES & BENEFITS	**324,963**	**455,727**	**450,669**	**722,364**
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
520940 - SAFETY EQUIPMENT/EXPENSES	5,000	0	55,000	70,507
521102 - FUEL - VEHICLE	8,990	7,884	15,000	15,000
521240 - TOOLS & EQUIPMENT	0	0	5,000	15,000
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521800 - OFFICE EXPENSE	0	41	500	500
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70387 - COURT SECURITY
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
525119 - LIABILITY SELF-FUND INSURANCE	3,746	4,131	4,131	4,493
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	175,000	81,092
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**17,736**	**12,056**	**254,631**	**186,592**
54-FIXED ASSETS				
541230 - PAINT-UPGRADE	0	0	0	0
541500 - VEHICLE	4,353	0	75,000	75,000
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
544180 - SECURITY SYSTEM	0	0	0	0
544700 - SAFETY EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	**4,353**	**0**	**75,000**	**75,000**
Total Expenditures and Appropriations	**347,052**	**467,783**	**780,300**	**983,956**
Net Cost	**(215,825)**	**(91,566)**	**265,630**	**469,286**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70362 - SHERIFF-CCP AB109
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44079 - STATE- CORR AB109	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45223 - ELECTRONIC MONITORING FEE	7,762	7,762	0	0
Total 45 - CHARGES FOR SERVICES	**7,762**	**7,762**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	9,826	0	0	9,407
48005 - TRANSFER-IN5	0	0	3,406	3,406
48079 - TRN-CCPIF AB109	534,685	568,117	632,308	632,308
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**544,511**	**568,117**	**635,714**	**645,121**
Total Revenue	**552,273**	**575,879**	**635,714**	**645,121**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	212,903	254,153	241,821	246,677
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	300	0	8,000	0
51060 - OVERTIME PAY	57,572	63,811	28,000	36,000
51070 - UNEMPLOYMENT INSURANCE	305	250	218	218
51080 - RETIREMENT	46,416	45,132	150,913	52,866
51081 - OPEB LIABILITY	9,513	9,660	9,513	9,513
51090 - GROUP INSURANCE	21,353	21,224	43,038	94,578
51100 - FICA/MEDICARE OASDI	12,442	14,137	18,499	9,899
51110 - COMPENSATION INSURANCE	313	2,836	2,836	3,715
51120 - CELL PHONE ALLOW	1,200	1,920	1,920	1,920
51125 - CLOTHING ALLOWANCE	3,000	3,700	3,000	3,700
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	564
Total 51 - SALARIES & BENEFITS	**365,317**	**416,823**	**507,758**	**459,650**
52-SERVICES SUPPLIES				
520303 - FOOD - INMATE	28,921	29,171	40,000	30,000
520400 - HOUSEHOLD EXPENSE	6,958	7,842	8,000	8,000
520407 - REFUSE DISPOSAL	0	0	0	0
520700 - CLOTHING & SUPPL INMATE	980	1,035	1,200	1,200
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521102 - FUEL - VEHICLE	0	0	0	0
521240 - TOOLS & EQUIPMENT	0	0	0	0
521504 - PERSCRPTNS/PHARMACEUTICL	48,463	984	20,000	15,000

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70362 - SHERIFF-CCP AB109
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	3,471	4,286	7,500	5,000
521980 - MEDICAL SERVICE - PROF SV	95,498	119,468	118,370	101,089
524400 - SPECIAL DEPARTMENT EXPENSE	26,309	0	25,000	0
524804 - DRUG TESTING SUPPLIES	0	0	4,000	0
525000 - OVERHEAD	12,787	17,790	17,790	17,790
525119 - LIABILITY SELF-FUND INSURANCE	2,309	2,598	2,596	2,935
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**225,696**	**183,174**	**244,456**	**181,014**
Total Expenditures and Appropriations	**591,013**	**599,997**	**752,214**	**640,664**
Net Cost	**38,740**	**24,118**	**116,500**	**(4,457)**

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Fund: 0022 DISASTER RESPONSE FUND
Budget Unit: 20022 - DISASTER RESPONSE
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46060 - OTHER-MISCELLANEOUS	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	73,510	0	0	0
46253 - REIMB - CO DISASTR RESPONS	55,748	567,003	250,000	250,000
Total 46 - OTHER REVENUE	**129,258**	**567,003**	**250,000**	**250,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	432,501	432,534
Total 48 - TRANSFER	**0**	**0**	**432,501**	**432,534**
Total Revenue	**129,258**	**567,003**	**682,501**	**682,534**
52-SERVICES SUPPLIES				
521240 - TOOLS & EQUIPMENT	0	0	0	0
52170 - MISCELLANEOUS EXPENSE	3,795,916	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**3,795,916**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	406,322	0	406,322	408,335
Total 58 - TRANSFERS	**406,322**	**0**	**406,322**	**408,335**
Total Expenditures and Appropriations	**4,202,238**	**0**	**406,322**	**408,335**
Net Cost	**4,072,980**	**(567,003)**	**(276,179)**	**(274,199)**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70356 - SLESF - SHRFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44393 - ST- SLESF & JUVNL JST	165,271	186,159	100,000	100,000
44393P - SLESF/JUV SLESF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**165,271**	**186,159**	**100,000**	**100,000**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	1,354	275	0	0
Total 46 - OTHER REVENUE	**1,354**	**275**	**0**	**0**
Total Revenue	**166,625**	**186,434**	**100,000**	**100,000**
51-SALARIES BENEFITS				
51081 - OPEB LIABILITY	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	0	20,005	80,000	80,000
520902 - VEHICLE MAINTENANCE	0	21,664	25,000	25,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	60,972	60,972
521102 - FUEL - VEHICLE	0	0	15,000	15,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	30,023	38,202
525000 - OVERHEAD	5	260	260	260
527500 - TRAVEL- OUT OF COUNTY	0	0	50,000	45,406
Total 52 - SERVICES & SUPPLIES	**5**	**41,929**	**261,255**	**264,840**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	86,000	86,000
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
549500 - COMPUTER HARDWARE	0	21,611	0	0
Total 54 - FIXED ASSETS	**0**	**21,611**	**86,000**	**86,000**
58-TRANSFERS				
580000 - TRANSFER	0	0	100,000	100,000
Total 58 - TRANSFERS	**0**	**0**	**100,000**	**100,000**
Total Expenditures and Appropriations	**5**	**63,540**	**447,255**	**450,840**
Net Cost	**(166,620)**	**(122,894)**	**347,255**	**350,840**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70350 - BOAT SFTY & ENFRCMNT
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40020 - CURRENT UNSECURED TAXES	39,927	39,436	39,926	39,926
Total 40 - TAX REVENUE	**39,927**	**39,436**	**39,926**	**39,926**
44-STATE FEDERAL AID				
44260 - STATE-BOAT PATROL	267,417	123,193	132,511	132,511
44260P - STATE -BOAT PATROL	0	0	0	57,426
Total 44 - STATE & FEDERAL AID	**267,417**	**123,193**	**132,511**	**189,937**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48001 - TRANSFER-IN1	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**307,344**	**162,629**	**172,437**	**229,863**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	62,152	71,984	80,000	80,000
51060 - OVERTIME PAY	1,914	1,562	5,000	5,000
51070 - UNEMPLOYMENT INSURANCE	6,772	3,886	5,086	5,086
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	4,907	5,472	6,503	6,503
51110 - COMPENSATION INSURANCE	47	1,069	1,069	1,303
51125 - CLOTHING ALLOWANCE	900	0	0	1,050
Total 51 - SALARIES & BENEFITS	**76,692**	**83,973**	**97,658**	**98,942**
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	0	1,050	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	2,130	2,476	2,476	2,476
520900 - EQUIPMENT MAINTENANCE	20,432	10,570	25,000	25,000
521100 - BADGES	0	0	1,000	1,000
521102 - FUEL - VEHICLE	22,150	16,817	35,000	33,926
521240 - TOOLS & EQUIPMENT	9,773	3,241	15,000	15,000
524207 - STORAGE SPACE RENT	9,600	8,400	13,000	13,000
524400 - SPECIAL DEPARTMENT EXPENSE	1,970	302	9,273	9,273
525000 - OVERHEAD	1,084	881	881	881
525119 - LIABILITY SELF-FUND INSURANCE	986	1,011	1,011	1,074
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	1,000	2,286
527500 - TRAVEL- OUT OF COUNTY	0	0	2,000	2,000
Total 52 - SERVICES & SUPPLIES	**68,125**	**43,698**	**106,691**	**105,916**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70350 - BOAT SFTY & ENFRCMNT
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
54-FIXED ASSETS				
541000 - BOAT	0	0	0	0
541500 - VEHICLE	0	0	60,000	72,674
542600 - EQUIPMENT	53,301	0	0	0
549630 - BOAT MOTOR	0	0	0	0
Total 54 - FIXED ASSETS	**53,301**	**0**	**60,000**	**72,674**
Total Expenditures and Appropriations	**198,118**	**127,671**	**264,349**	**277,532**
Net Cost	**(109,226)**	**(34,958)**	**91,912**	**47,669**

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Fund: 0093 CRIMINAL JUS. CONST. FUND
Budget Unit: 20293 - CRIMINAL JUSTICE CONSTRUCTION
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42040 - OTHER COURT FINES	43,925	46,706	40,000	40,000
Total 42 - FINES & PENALTIES	**43,925**	**46,706**	**40,000**	**40,000**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,906	2,776	250	1,000
43998 - UNREALZED GAINS/LOSSES	1,617	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**4,523**	**2,776**	**250**	**1,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	333,412	0	0
Total 46 - OTHER REVENUE	**0**	**333,412**	**0**	**0**
Total Revenue	**48,448**	**382,894**	**40,250**	**41,000**
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	268,464
521900 - PROFESSIONAL SVC	116,213	94,387	90,000	150,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	10,000
524430 - CABLE RADIO/TV	0	0	0	0
524450 - EXCESS HOURS	0	0	0	0
524550 - KITCHEN EQUIPMENT	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**116,213**	**94,387**	**90,000**	**428,464**
54-FIXED ASSETS				
542503 - KITCHEN EQUIPMENT	0	0	0	0
544180 - SECURITY SYSTEM	0	0	0	0
544923 - REMODEL	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**116,213**	**94,387**	**90,000**	**428,464**
Net Cost	**67,765**	**(288,507)**	**49,750**	**387,464**

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Fund: 0001 GENERAL
Budget Unit: 20428 - ANIMAL CONTROL
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
41-LICENSES PERMITS				
41000 - ANIMAL LICENSES	9,120	11,347	10,500	10,500
Total 41 - LICENSES & PERMITS	**9,120**	**11,347**	**10,500**	**10,500**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45012 - ANIMAL BOARD	8,016	3,473	2,500	2,500
45013 - ANIMAL REDEMPTIONS	2,615	1,424	2,000	2,000
45014 - ANIMAL ADOPTIONS	600	930	700	700
45015 - ANIMAL DISPOSAL	1,550	1,212	1,000	1,000
45016 - ANIMAL CONT. FOR PORTOLA	0	0	0	0
45028 - RETURN CHECK FEES	0	0	0	0
45426 - COPIES-REPORTS OR PLANS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**12,781**	**7,039**	**6,200**	**6,200**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
46239 - DONATIONS	130	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
46259 - FORFEITED DEPOSIT	0	0	0	0
Total 46 - OTHER REVENUE	**130**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	2,001	0	0	0
48005 - TRANSFER-IN5	0	0	35,759	35,759
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**2,001**	**0**	**35,759**	**35,759**
Total Revenue	**24,032**	**18,386**	**52,459**	**52,459**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	89,071	133,285	166,727	166,727
51020 - OTHER WAGES	28,442	19,915	25,000	25,000
51060 - OVERTIME PAY	3,302	2,489	4,000	4,000
51070 - UNEMPLOYMENT INSURANCE	1,124	997	555	555
51080 - RETIREMENT	21,811	36,347	58,504	58,504
51081 - OPEB LIABILITY	4,757	4,830	4,757	4,757
51090 - GROUP INSURANCE	27,278	35,681	56,363	47,062
51100 - FICA/MEDICARE OASDI	8,908	11,361	12,755	12,755
51110 - COMPENSATION INSURANCE	(225)	482	482	1,041
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	423
Total 51 - SALARIES & BENEFITS	**184,468**	**245,387**	**329,143**	**320,824**
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	0	200	200

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Fund: 0001 GENERAL
Budget Unit: 20428 - ANIMAL CONTROL
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520201 - PHONE - LAND LINE (S)	428	385	420	420
520202 - CELL PHONE SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	1	0	200	200
520220 - PAPER/PAPER SUPPLIES	107	190	250	250
520250 - COPY MACHINE LEASE	548	452	800	800
520402 - CLEANING SUPPLIES	343	465	700	700
520407 - REFUSE DISPOSAL	1,169	1,275	1,500	1,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	4,000	4,000
520902 - VEHICLE MAINTENANCE	950	2,570	4,000	4,000
521240 - TOOLS & EQUIPMENT	241	315	900	900
521300 - MAINT. BUILDINGS & GROUND	154	1,667	1,500	1,500
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	267	122	300	300
521900 - PROFESSIONAL SVC	226	0	1,500	1,500
521970 - VET SERVICE	2,435	9,903	5,000	7,500
524033 - ANIMAL FOOD/LITTER	1,940	2,452	2,800	2,800
524034 - ANIMAL EUTHANASIA	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	500	0	0
524405 - ANIMAL -SPECIAL DEPT EXP	2,557	2,695	3,000	3,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,029	1,084	1,084	1,322
527400 - TRAVEL- IN COUNTY	5,905	4,334	7,500	7,500
527500 - TRAVEL- OUT OF COUNTY	0	2,224	1,000	1,000
527802 - ELECTRIC CHARGES	26,095	40,683	40,000	40,000
527803 - PROPANE/OTHR HEATING FUEL	41	94	500	500
527807 - WATER/SEWER CHARGES	1,487	1,398	2,200	2,200
Total 52 - SERVICES & SUPPLIES	**45,923**	**72,808**	**79,354**	**82,092**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**230,391**	**318,195**	**408,497**	**402,916**
Net Cost	**206,359**	**299,809**	**356,038**	**350,457**

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Fund: 0023 DISASTR RECOV OP CNTR DROC
Budget Unit: 20023 - DIS RECOV OPS CENTER - DROC
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46060 - OTHER-MISCELLANEOUS	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46255 - DISASTER RESP INSUR REIMB	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	1,073
Total 48 - TRANSFER	**0**	**0**	**0**	**1,073**
Total Revenue	**0**	**0**	**0**	**1,073**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	23	20	20
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	259	259	332
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**282**	**279**	**352**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
52170 - MISCELLANEOUS EXPENSE	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	30,281	0	0	0
523702 - PUB - RECRUITMENT ADS	0	0	0	0
523800 - EQUIP RENT/LEASE	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	237	274
52750 - TRAVEL-SPECIAL	0	0	0	0
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	(4,673)	0	0	0
Total 52 - SERVICES & SUPPLIES	**25,608**	**0**	**237**	**274**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	432,501	432,534
Total 58 - TRANSFERS	**0**	**0**	**432,501**	**432,534**
Total Expenditures and Appropriations	**25,608**	**282**	**433,017**	**433,160**
Net Cost	**25,608**	**282**	**433,017**	**432,087**

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Fund: 0063 ANIMAL CONT. SPAY/NEUTER
Budget Unit: 20424 - ANIMAL CONTROL
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
45024 - ANIMAL CNTRL FEES & FINES	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,313	2,539	50	50
43998 - UNREALZED GAINS/LOSSES	69	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**1,382**	**2,539**	**50**	**50**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	180,000	0	180,000	150,000
Total 44 - STATE & FEDERAL AID	**180,000**	**0**	**180,000**	**150,000**
45-CHARGES FOR SERVICES				
45024 - ANIMAL CNTRL FEES & FINES	949	413	500	500
Total 45 - CHARGES FOR SERVICES	**949**	**413**	**500**	**500**
46-OTHER REVENUE				
46239 - DONATIONS	348	7,496	32,800	32,800
46259 - FORFEITED DEPOSIT	1,450	1,250	150	150
Total 46 - OTHER REVENUE	**1,798**	**8,746**	**32,950**	**32,950**
48-TRANSFER				
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**184,129**	**11,698**	**213,500**	**183,500**
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
524050 - SPAY/NEUTER REBATE	2,309	4,890	50,667	51,778
524405 - ANIMAL -SPECIAL DEPT EXP	58,570	115,669	186,880	153,799
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**60,879**	**120,559**	**237,547**	**205,577**
Total Expenditures and Appropriations	**60,879**	**120,559**	**237,547**	**205,577**
Net Cost	**(123,250)**	**108,861**	**24,047**	**22,077**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70386 - HOMELAND SECURITY#3
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44132 - STATE HOMELAND DEFENSE	84,124	0	93,069	93,069
44132P - STATE -HOME LAND DEF	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
Total 44 - STATE & FEDERAL AID	**84,124**	**0**	**93,069**	**93,069**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	157	0
Total 48 - TRANSFER	**0**	**0**	**157**	**0**
Total Revenue	**84,124**	**0**	**93,226**	**93,069**
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	1,403	0	10,300	10,300
521102 - FUEL - VEHICLE	0	0	0	0
521250 - COMMUNICATION EQUIP	44,137	0	35,769	35,769
521260 - CAMERA/CAMERA ACCESSORY	5,400	0	5,000	5,000
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	232
525000 - OVERHEAD	0	0	(75)	(75)
527500 - TRAVEL- OUT OF COUNTY	0	0	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**50,940**	**0**	**53,994**	**54,226**
54-FIXED ASSETS				
542200 - COMMUNICATION EQUIPMENT	33,223	0	39,000	39,000
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
Total 54 - FIXED ASSETS	**33,223**	**0**	**39,000**	**39,000**
Total Expenditures and Appropriations	**84,163**	**0**	**92,994**	**93,226**
Net Cost	**39**	**0**	**(232)**	**157**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70384 - OHV GRANT
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44109 - STATE-AID OHV (LIC FEES)	48,439	27,382	23,000	23,000
44110 - STATE-OHV GRANT SHERIFF	34,892	20,268	28,486	19,628
44110P - STATE-OHV GRANT SHERIFF	0	25,071	0	8,858
Total 44 - STATE & FEDERAL AID	**83,331**	**72,721**	**51,486**	**51,486**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**83,331**	**72,721**	**51,486**	**51,486**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	41,150	26,013	70,000	70,000
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	618	418	1,015	1,015
51110 - COMPENSATION INSURANCE	(2)	0	2	3
Total 51 - SALARIES & BENEFITS	**41,766**	**26,431**	**71,017**	**71,018**
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	4,766	3,528	14,000	25,002
520902 - VEHICLE MAINTENANCE	0	0	0	0
521240 - TOOLS & EQUIPMENT	6,949	3,130	17,565	19,699
521700 - MISC EXPENSES	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	284	(40)	(40)	(40)
525119 - LIABILITY SELF-FUND INSURANCE	0	0	2	2
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**11,999**	**6,618**	**31,527**	**44,663**
54-FIXED ASSETS				
545700 - PATROL EQUIPMENT	17,266	0	11,000	12,205
Total 54 - FIXED ASSETS	**17,266**	**0**	**11,000**	**12,205**
Total Expenditures and Appropriations	**71,031**	**33,049**	**113,544**	**127,886**
Net Cost	**(12,300)**	**(39,672)**	**62,058**	**76,400**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70345 - HOMELND SEC - OES
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44132 - STATE HOMELAND DEFENSE	0	7,300	85,769	85,769
44132P - STATE -HOME LAND DEF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**7,300**	**85,769**	**85,769**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	349	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**349**	**0**
Total Revenue	**0**	**7,300**	**86,118**	**85,769**
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	0	7,300	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
520912 - COMMUNICATION EQUIP MAINT	0	0	1,493	1,493
521240 - TOOLS & EQUIPMENT	0	0	0	0
521250 - COMMUNICATION EQUIP	0	6,507	0	0
521260 - CAMERA/CAMERA ACCESSORY	0	0	5,000	5,000
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	258
525000 - OVERHEAD	(349)	407	407	407
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	8,000	8,000
528400 - CONTINGENCIES	0	0	11,250	11,250
529100 - HAZMAT SUPPLIES	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(349)**	**14,214**	**26,150**	**26,408**
54-FIXED ASSETS				
541981 - TRUCK ACCESSORY-PERM	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	0	34,769	34,769
542203 - REPEATER EQUIP/INSTALL	0	0	30,000	30,000
542600 - EQUIPMENT	0	0	0	0
543900 - CAMERAS/CAMERA EQUIPMENT	0	0	0	0
549100 - HAZMAT EQUIPMENT/LAB	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**64,769**	**64,769**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70345 - HOMELND SEC - OES
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(349)**	**14,214**	**90,919**	**91,177**
Net Cost	**(349)**	**6,914**	**4,801**	**5,408**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70357 - SHERIFF-MEDCOM
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46056 - MEDCOM - RADIO	0	42,000	18,000	18,000
Total 46 - OTHER REVENUE	**0**	**42,000**	**18,000**	**18,000**
48-TRANSFER				
48000 - TRANSFER-IN	6,466	6,909	4,000	4,000
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	**6,466**	**6,909**	**4,000**	**4,000**
Total Revenue	**6,466**	**48,909**	**22,000**	**22,000**
52-SERVICES SUPPLIES				
520912 - COMMUNICATION EQUIP MAINT	9,983	10,342	43,000	67,500
521250 - COMMUNICATION EQUIP	0	0	18,251	18,251
525000 - OVERHEAD	(159)	(117)	(117)	(117)
527802 - ELECTRIC CHARGES	0	0	6,000	6,000
Total 52 - SERVICES & SUPPLIES	**9,824**	**10,225**	**67,134**	**91,634**
54-FIXED ASSETS				
542203 - REPEATER EQUIP/INSTALL	0	0	35,000	44,226
Total 54 - FIXED ASSETS	**0**	**0**	**35,000**	**44,226**
Total Expenditures and Appropriations	**9,824**	**10,225**	**102,134**	**135,860**
Net Cost	**3,358**	**(38,684)**	**80,134**	**113,860**

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Fund: 0017 0017I INMATE WELFARE FUND
Budget Unit: 22911 - INMATE WELFARE
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,362	2,018	50	50
Total 43 - USE OF MONEY & PROPERTY	**1,362**	**2,018**	**50**	**50**
46-OTHER REVENUE				
46018 - COMMISSARY	38,608	41,185	30,000	35,000
46055 - UNCLAIMED FUNDS	0	0	0	0
46239 - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	**38,608**	**41,185**	**30,000**	**35,000**
48-TRANSFER				
48000 - TRANSFER-IN	4,215	1,622	2,253	8,676
Total 48 - TRANSFER	**4,215**	**1,622**	**2,253**	**8,676**
Total Revenue	**44,185**	**44,825**	**32,303**	**43,726**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	245	221	300	300
521240 - TOOLS & EQUIPMENT	0	0	4,000	4,000
521300 - MAINT. BUILDINGS & GROUND	3,657	2,778	12,000	12,000
521700 - MISC EXPENSES	716	674	7,500	9,592
521900 - PROFESSIONAL SVC	3,193	4,286	3,500	4,950
522950 - EDUCATIONAL MATERIALS	0	0	0	0
523670 - REF MANUAL/LAW,CODE BOOKS	1,152	1,166	3,000	3,000
523711 - SUBSCRIPTIONS	0	0	500	500
524409 - COMMISSARY EXPENSES	16,137	25,353	40,000	40,000
524430 - CABLE RADIO/TV	1,014	1,964	2,000	3,000
524550 - KITCHEN EQUIPMENT	1,295	0	4,000	4,000
525000 - OVERHEAD	1,622	5,149	5,149	5,149
527804 - HEATING FUEL/OIL	0	0	0	0
528220 - TELEVISION(S)	756	82	5,000	5,000
528400 - CONTINGENCIES	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	4,000	4,000
Total 52 - SERVICES & SUPPLIES	**29,787**	**41,673**	**90,949**	**95,491**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	4,644	2,371	10,000	10,000
Total 53 - OTHER CHARGES	**4,644**	**2,371**	**10,000**	**10,000**
54-FIXED ASSETS				
541245 - INDUSTRIAL WASHER	0	0	0	0
541246 - INDUSTRIAL DRYER	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**34,431**	**44,044**	**100,949**	**105,491**
Net Cost	**(9,754)**	**(781)**	**68,646**	**61,765**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70344 - HOMELND SEC - SHRFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44132 - STATE HOMELAND DEFENSE	3,060	0	93,069	43,505
44132P - STATE -HOME LAND DEF	0	0	0	46,394
Total 44 - STATE & FEDERAL AID	**3,060**	**0**	**93,069**	**89,899**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**3,060**	**0**	**93,069**	**89,899**
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
521240 - TOOLS & EQUIPMENT	0	0	9,300	9,300
521250 - COMMUNICATION EQUIP	3,060	4,553	387	387
525000 - OVERHEAD	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	11,160	11,160
529500 - COMPUTER	0	0	22,658	22,658
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**3,060**	**4,553**	**43,505**	**43,505**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
540850 - MEDICAL/CLINICAL EQUIP	0	0	0	0
541000 - BOAT	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	41,841	0	0
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**41,841**	**0**	**0**
Total Expenditures and Appropriations	**3,060**	**46,394**	**43,505**	**43,505**
Net Cost	**0**	**46,394**	**(49,564)**	**(46,394)**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70343 - CALMMET - SO
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46070P - CONTRI OTHR AGENCY PRIOR	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48716 - TRN-SO CAL EMA	29,486	29,486	29,486	29,486
Total 48 - TRANSFER	**29,486**	**29,486**	**29,486**	**29,486**
Total Revenue	**29,486**	**29,486**	**29,486**	**29,486**
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	5,793	5,877	20,000	20,000
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51100 - FICA/MEDICARE OASDI	84	85	290	290
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**5,877**	**5,962**	**20,290**	**20,290**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	0	11,262	10,000	14,000
520902 - VEHICLE MAINTENANCE	2,500	2,046	8,000	8,000
521102 - FUEL - VEHICLE	12,864	10,186	15,000	15,000
521103 - BATTERIES	516	0	1,500	1,500
521260 - CAMERA/CAMERA ACCESSORY	44	0	5,000	5,000
524207 - STORAGE SPACE RENT	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	400	2,203	5,082	5,082
525000 - OVERHEAD	510	416	416	416
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
526600 - NARCOTIC INVESTIGATION	0	(2,000)	3,000	3,000
527500 - TRAVEL- OUT OF COUNTY	0	375	5,000	6,402
529500 - COMPUTER	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**16,834**	**24,488**	**52,998**	**58,400**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
545600 - INVESTIGATON EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**22,711**	**30,450**	**73,288**	**78,690**
Net Cost	**(6,775)**	**964**	**43,802**	**49,204**

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Fund: 0017 0017N NARCOTICS FUND
Budget Unit: 20343 - NARCOTICS
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42014 - ASSETS FORFEITURE	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,415	1,897	300	300
43998 - UNREALZED GAINS/LOSSES	14,861	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**16,276**	**1,897**	**300**	**300**
44-STATE FEDERAL AID				
44412 - FED-ASSET FORFEITURE	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**16,276**	**1,897**	**300**	**300**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0
521103 - BATTERIES	0	0	2,000	2,000
521231 - COMPUTERS<1500.00	0	0	8,000	8,117
521240 - TOOLS & EQUIPMENT	0	0	11,436	11,436
521260 - CAMERA/CAMERA ACCESSORY	0	0	5,000	5,000
524207 - STORAGE SPACE RENT	1,992	1,992	2,000	2,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	5,194	5,194
525000 - OVERHEAD	(132)	(95)	(95)	(95)
526300 - HELICOPTER/AIRCRAFT EXP	0	0	17,000	17,000
526600 - NARCOTIC INVESTIGATION	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	4,039	8,707	8,707
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,860**	**5,936**	**59,242**	**59,359**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
541981 - TRUCK ACCESSORY-PERM	0	0	0	0
542600 - EQUIPMENT	0	0	0	0
545600 - INVESTIGATON EQUIPMENT	0	0	0	0
546003 - RADIO-MOBILE FOR VEH	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,860**	**5,936**	**59,242**	**59,359**
Net Cost	**(14,416)**	**4,039**	**58,942**	**59,059**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70348 - DCE/SP
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44500 - FEDL-LAW ENFORCEMENT	27,550	25,425	35,000	28,000
Total 44 - STATE & FEDERAL AID	**27,550**	**25,425**	**35,000**	**28,000**
48-TRANSFER				
48001 - TRANSFER-IN1	1,243	586	596	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**1,243**	**586**	**596**	**0**
Total Revenue	**28,793**	**26,011**	**35,596**	**28,000**
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521700 - MISC EXPENSES	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	510
525000 - OVERHEAD	596	43	43	43
526300 - HELICOPTER/AIRCRAFT EXP	27,550	25,425	35,000	28,000
Total 52 - SERVICES & SUPPLIES	**28,146**	**25,468**	**35,043**	**28,553**
Total Expenditures and Appropriations	**28,146**	**25,468**	**35,043**	**28,553**
Net Cost	**(647)**	**(543)**	**(553)**	**553**

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Fund: 0037 DNA PENALTY (PROP 69)
Budget Unit: 20237 - DNA PENALTY (PROP 69)
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42037 - DNA PENALTY (PROP 69)	4,377	0	4,200	2,200
Total 42 - FINES & PENALTIES	**4,377**	**0**	**4,200**	**2,200**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	548	788	50	50
43998 - UNREALZED GAINS/LOSSES	214	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**762**	**788**	**50**	**50**
Total Revenue	**5,139**	**788**	**4,250**	**2,250**
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	1,920	1,920	26,249	24,241
521700 - MISC EXPENSES	0	370	3,982	3,982
525000 - OVERHEAD	(18)	(27)	(27)	(27)
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,902**	**2,263**	**30,204**	**28,196**
54-FIXED ASSETS				
549921 - LIVE SCAN - FINGER PRNT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,902**	**2,263**	**30,204**	**28,196**
Net Cost	**(3,237)**	**1,475**	**25,954**	**25,946**

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Fund: 0017 0017C SHERIFF CIVIL OPERATIONS
Budget Unit: 20342 - CIVIL OPERATIONS
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	258	370	50	50
Total 43 - USE OF MONEY & PROPERTY	**258**	**370**	**50**	**50**
45-CHARGES FOR SERVICES				
45082 - S.O. CIVIL OPERATIONS	8,203	7,465	6,000	7,000
Total 45 - CHARGES FOR SERVICES	**8,203**	**7,465**	**6,000**	**7,000**
Total Revenue	**8,461**	**7,835**	**6,050**	**7,050**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	100	0
520220 - PAPER/PAPER SUPPLIES	0	0	300	0
520233 - PRINTING SVC/CHRGS	0	0	100	100
520250 - COPY MACHINE LEASE	2,000	1,654	4,000	2,500
520411 - ANN SOFTWARE FEE/MAINT	5,000	4,893	7,000	5,200
521230 - OFFICE FURNITURE/EQUIP	0	0	3,200	1,100
521800 - OFFICE EXPENSE	0	0	820	643
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
525000 - OVERHEAD	(79)	1,951	1,951	1,951
527500 - TRAVEL- OUT OF COUNTY	0	4,698	7,000	5,000
528400 - CONTINGENCIES	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	139	0	1,000	500
Total 52 - SERVICES & SUPPLIES	**7,060**	**13,196**	**25,471**	**16,994**
Total Expenditures and Appropriations	**7,060**	**13,196**	**25,471**	**16,994**
Net Cost	**(1,401)**	**5,361**	**19,421**	**9,944**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70359 - SLESF - JAIL
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44393 - ST- SLESF & JUVNL JST	8,637	9,976	4,500	4,500
44393P - SLESF/JUV SLESF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**8,637**	**9,976**	**4,500**	**4,500**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	3,389	0	0
Total 46 - OTHER REVENUE	**0**	**3,389**	**0**	**0**
Total Revenue	**8,637**	**13,365**	**4,500**	**4,500**
52-SERVICES SUPPLIES				
520940 - SAFETY EQUIPMENT/EXPENSES	3,000	3,389	8,478	8,478
524900 - AMMUNITION/TACTICAL SUPP	0	4,229	8,000	10,479
525000 - OVERHEAD	70	336	336	336
Total 52 - SERVICES & SUPPLIES	**3,070**	**7,954**	**16,814**	**19,293**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**3,070**	**7,954**	**16,814**	**19,293**
Net Cost	**(5,567)**	**(5,411)**	**12,314**	**14,793**

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Fund: 0017 0017F SHRFF -ASSET FORFEITR EDU
Budget Unit: 70391 - SO -ASST FORFEITURE EDU
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
44358 - STATE - ASSET SEIZURE	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
524400 - SPECIAL DEPARTMENT EXPENSE	5,342	908	9,431	9,473
525000 - OVERHEAD	(36)	(3)	(3)	(3)
Total 52 - SERVICES & SUPPLIES	**5,306**	**905**	**9,428**	**9,470**
Total Expenditures and Appropriations	**5,306**	**905**	**9,428**	**9,470**
Net Cost	**5,306**	**905**	**9,428**	**9,470**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70338 - SCAAP -SO
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44520 - FEDL-OTHER & FAA	6,800	0	0	0
Total 44 - STATE & FEDERAL AID	**6,800**	**0**	**0**	**0**
Total Revenue	**6,800**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520400 - HOUSEHOLD EXPENSE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521900 - PROFESSIONAL SVC	1,496	0	0	0
524311 - DESK/WORKSTATION	0	0	0	0
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524550 - KITCHEN EQUIPMENT	0	0	0	0
524900 - AMMUNITION/TACTICAL SUPP	0	0	7,641	7,610
525000 - OVERHEAD	(221)	16	16	16
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,275**	**16**	**7,657**	**7,626**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,275**	**16**	**7,657**	**7,626**
Net Cost	**(5,525)**	**16**	**7,657**	**7,626**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70388 - SB678
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	62	24	24	24
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(683)	580	580	356
51125 - CLOTHING ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(621)**	**604**	**604**	**380**
52-SERVICES SUPPLIES				
520303 - FOOD - INMATE	0	0	0	0
520700 - CLOTHING & SUPPL INMATE	0	0	2,902	4,394
525119 - LIABILITY SELF-FUND INSURANCE	474	255	255	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**474**	**255**	**3,157**	**4,394**
Total Expenditures and Appropriations	**(147)**	**859**	**3,761**	**4,774**
Net Cost	**(147)**	**859**	**3,761**	**4,774**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70339 - PSIC GRNT (OLD COPS TECH)
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44520 - FEDL-OTHER & FAA	0	0	0	0
44520P - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521240 - TOOLS & EQUIPMENT	0	0	94	165
521250 - COMMUNICATION EQUIP	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	(19)	(25)	(25)	(25)
528400 - CONTINGENCIES	0	0	539	539
Total 52 - SERVICES & SUPPLIES	**(19)**	**(25)**	**608**	**679**
54-FIXED ASSETS				
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
549500 - COMPUTER HARDWARE	0	0	0	0
549630 - BOAT MOTOR	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(19)**	**(25)**	**608**	**679**
Net Cost	**(19)**	**(25)**	**608**	**679**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70329 - SO-BUFFER / OES
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44095 - RESIL ALLOC FOR PSPS 2019	0	0	0	0
44132 - STATE HOMELAND DEFENSE	0	0	0	0
44132P - STATE -HOME LAND DEF	0	0	0	0
44375 - STATE-CALOES HAZ MIT	0	0	0	0
44375P - STATE-CALOES HAZ MIT PY	0	0	0	0
44380 - STATE- EMPG/OES	318,326	0	0	0
44380P - STATE EMPG/OES	0	0	0	0
Total 44 - STATE & FEDERAL AID	**318,326**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	9,702	4,500	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	5,462	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**9,702**	**9,962**	**0**	**0**
Total Revenue	**328,028**	**9,962**	**0**	**0**
51-SALARIES BENEFITS				
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51110 - COMPENSATION INSURANCE	(371)	0	0	12
Total 51 - SALARIES & BENEFITS	**(371)**	**0**	**0**	**12**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	1,701	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	7,612	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
520940 - SAFETY EQUIPMENT/EXPENSES	17,178	0	0	0
521102 - FUEL - VEHICLE	0	0	0	0
521240 - TOOLS & EQUIPMENT	0	0	0	0
521250 - COMMUNICATION EQUIP	7,947	0	0	0
521260 - CAMERA/CAMERA ACCESSORY	13,360	0	0	0
521900 - PROFESSIONAL SVC	1,060	0	0	0
523804 - RADIO EQUIP RENT/LEASE	7,515	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	2,295	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	10
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
529370 - INTEREST EXPENSE LEASE	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**58,668**	**0**	**0**	**10**
54-FIXED ASSETS				
542203 - REPEATER EQUIP/INSTALL	0	0	0	0

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70329 - SO-BUFFER / OES
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
54-FIXED ASSETS (continued)				
542600 - EQUIPMENT	0	0	0	0
544130 - GENERATOR	197,556	0	0	0
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**197,556**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	139,829	0	0	360
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**139,829**	**0**	**0**	**360**
Total Expenditures and Appropriations	**395,682**	**0**	**0**	**382**
Net Cost	**67,654**	**(9,962)**	**0**	**382**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70385 - OES/ADA SHRFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44263 - STATE-OCJP S.O. DC	0	0	0	0
44263P - STATE- OCJP SO DC	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	135	108	0
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**135**	**108**	**0**
Total Revenue	**0**	**135**	**108**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	17	4	4	4
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(190)	156	154	65
51120 - CELL PHONE ALLOW	0	0	0	0
51125 - CLOTHING ALLOWANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(173)**	**160**	**158**	**69**
52-SERVICES SUPPLIES				
521102 - FUEL - VEHICLE	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	153
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	126	47	47	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**126**	**47**	**47**	**153**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580001 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(47)**	**207**	**205**	**222**
Net Cost	**(47)**	**72**	**97**	**222**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70340 - EVERY 15 MIN
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
44290P - STATE OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48001 - TRANSFER-IN1	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
48212 - CONTRI TRANS FR G.F.	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	110	273
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
524401 - SPEC DEPT EXP EV 15 MIN	0	0	0	0
525000 - OVERHEAD	(46)	(58)	(58)	(58)
Total 52 - SERVICES & SUPPLIES	**(46)**	**(58)**	**52**	**215**
Total Expenditures and Appropriations	**(46)**	**(58)**	**52**	**215**
Net Cost	**(46)**	**(58)**	**52**	**215**

Debbie Wingate, Acting Director

Our pledge is to provide services courteously and professionally. We will be respectful, compassionate, supportive, and impartial. Efficiency, integrity, and respect for individual dignity will govern how we deliver services to Plumas County citizens.

Social Services:
The Plumas County Department of Social Services serves the public by administering county, state, and federal benefits including:

- County Medical Services Program (CMSP)
- General Assistance
- Medi-Cal
- CalFresh
- CalWORKs
- Foster Care
- Welfare-to-Work
- Child Protective Services
- Adult Protective Services
- In-Home Supportive Services
- Public Guardianship

Administration – Coordinates all business and support activities for the department including: support staff, records, mail, supplies, procurement, budget and finance, contract administration, civil rights/American Disabilities Act (ADA) compliance, information systems, and vehicle maintenance.

Eligibility and Employment Services – Administers Medi-Cal and Affordable Care Act Health Plans, Cal-Fresh, CalWORKs, Foster Care, General Assistance, the Welfare to Work program, and other public assistance programs

Social Services – Provides for the protection of children, the aged, and the dependent adult population. In addition, the In-Home Support Services (IHSS) program enables seniors, dependent adults, and children who might otherwise require a higher level of care to remain safely in their homes

Public Guardian:
The Public Guardian-Conservator serves as a conservator of a person and/or estate of individuals needing protective intervention. The two types of conservatorship, Lanterman-Petris-Short (LPS) and probate can only be established by order of the superior court. As probate conservators, Public Guardians are involved in all aspects of their clients' lives, including financial management, housing, medical care, placement, and advocacy. As LPS conservators, Public Conservators are responsible for directing the mental health treatment and placement of their clients. Referrals for probate conservatorship usually come from another community agency, institution, or physician. Referrals for LPS conservatorship can only come from a psychiatrist.

Child Abuse Prevention (CAP):

CAPC Functions Child Abuse Prevention Council functions include, but not be limited to, the following:

- To provide a forum for interagency cooperation and coordination in the prevention, detection, treatment, and legal processing of child abuse cases.
- To promote public awareness of the abuse and neglect of children and the resources available for intervention and treatment.
- To encourage and facilitate training of professionals in the detection, treatment, and prevention of child abuse and neglect.
- To recommend improvements in services to families and victims.
- To encourage and facilitate community support for child abuse and neglect programs.

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Fund: 0013 DEPT. SOCIAL SERVICES
Budget Unit: 70590 - SOCIAL SRVC
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43067 - BOOTH RENTAL	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	164,834	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**164,834**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	0	0	0	0
44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
44061 - STATE ARC ASSISTANCE	2,046,933	2,305,301	2,200,000	2,200,000
44090 - STATE-PUBLIC ASST.PROGRAM	406,754	618,583	600,000	600,000
44091 - STATE ARC ASSISTANCE	29,246	12,399	2,200,000	2,200,000
44093 - STATE - CMSP INCENTIVE	0	0	600,000	600,000
44381 - ACCESS TO TECH GRANT	26,258	38,080	30,000	30,000
44400 - FEDL-WELFARE PUB. ADMIN.	1,163,408	1,157,457	157,462	157,462
44430 - FEDL-PUBLIC ASST.PROGRAM	843,262	776,389	1,000,000	1,000,000
44520 - FEDL-OTHER & FAA	28,400	28,611	1,000,000	1,000,000
Total 44 - STATE & FEDERAL AID	**4,544,261**	**4,936,820**	**7,787,462**	**7,787,462**
46-OTHER REVENUE				
46064 - 6 MO. OLD CANCELLED WRTS.	0	0	0	0
46067 - 6MON.OLD PAYROLL WARRANTS	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	1,987	1,897	3,500	3,500
46209 - ADMIN REPAYMENT	13,349	16,825	20,000	20,000
46210 - REPAYMENT OF AID	48,768	67,567	55,000	55,000
46251 - REIMBURSEMENTS/REFUNDS	248	13,122	2,000	2,000
46253 - REIMB - CO DISASTR RESPONS	1,861	0	0	0
46500 - CONTRIBS. FROM PUBLIC	0	0	0	0
46999 - REIMB PR YR VOID WARRANT	0	0	0	0
Total 46 - OTHER REVENUE	**66,213**	**99,411**	**80,500**	**80,500**
48-TRANSFER				
48000 - TRANSFER-IN	18,000,000	3,000,000	3,000,000	8,000,000
48007 - TSF-IN CRF REIMB	0	0	0	0
48011 - TRN - ADMIN	0	0	185,000	185,000
48012 - TRN - ASSISTANCE	0	0	385,000	385,000
48100 - TRF IN DIASTER	0	0	0	0
48720 - TRN-SS ADULT PROTCT SVC	0	0	0	0
48725 - TRN-SS ADULT FOSTER CARE	0	0	0	0
48730 - TRN-SS FOSTR CARE ADMIN	0	0	0	0
48735 - TRN-SS CHLD WELFARE SVC	0	0	0	0
48740 - TRS-SS ADOPT ADMIN	0	0	0	0
48745 - TRN-SS CHLD ABUSE PRVNT	0	0	0	0
48781 - TR-SS-PROTECTIVE SVC	0	0	0	0
48782 - TRN-FAMILY SPT SUBACT	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0

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Fund: 0013 DEPT. SOCIAL SERVICES
Budget Unit: 70590 - SOCIAL SRVC
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
48-TRANSFER (continued)				
Total 48 - TRANSFER	**18,000,000**	**3,000,000**	**3,570,000**	**8,570,000**
Total Revenue	**22,775,308**	**8,036,231**	**11,437,962**	**16,437,962**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	1,740,027	1,803,973	2,169,524	2,819,886
51020 - OTHER WAGES	47,044	40,306	140,950	140,950
51060 - OVERTIME PAY	40,704	61,976	65,000	65,000
51070 - UNEMPLOYMENT INSURANCE	14,487	12,587	10,913	10,913
51080 - RETIREMENT	518,284	545,595	761,286	989,498
51081 - OPEB LIABILITY	97,503	99,010	97,503	97,503
51090 - GROUP INSURANCE	328,424	366,153	460,394	981,302
51100 - FICA/MEDICARE OASDI	139,851	148,567	165,969	215,721
51110 - COMPENSATION INSURANCE	36,844	82,692	82,692	75,606
51120 - CELL PHONE ALLOW	11,000	12,950	9,600	9,600
51128 - BILINGUAL ALLOWANCE	2,118	1,680	1,680	1,680
51150 - LIFE INSURANCE	334	306	334	5,776
Total 51 - SALARIES & BENEFITS	**2,976,620**	**3,175,795**	**3,965,845**	**5,413,435**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	3,787	5,206	10,000	10,000
520202 - CELL PHONE SERVICE	456	456	500	500
520205 - PAGER SERVICE	0	0	0	0
520206 - ACCESS TO TECH GRANT EXP	25,858	40,824	157,462	157,462
520208 - INTERNET INSTALLATION	0	0	0	0
520209 - PHONE REPAIRS/INSTALL	0	0	2,000	2,000
520210 - POSTAGE/SHIP, MAIL COST	39,205	33,733	50,000	50,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520225 - PO BOX RENT/ANNUAL FEES	0	146	200	200
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520250 - COPY MACHINE LEASE	7,518	6,976	7,000	7,000
520261 - PRE-PRINTED FORMS	0	0	0	0
520290 - POSTAGE MACHINE RENT/LEAS	4,600	4,600	12,000	12,000
520410 - SOFTWARE LICENSE	0	0	5,000	5,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	10,715	11,622	50,000	50,000
520907 - EQUIP. MAINT.CONTRACT	5,929	8,048	8,000	8,000
520908 - WIRING COSTS	0	0	0	0
520910 - PHONE CARDS	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	475	396	5,000	5,000
521231 - COMPUTERS<1500.00	6,279	0	80,000	80,000
521600 - MEMBERSHIPS/ANNUAL DUES	24,916	26,162	28,000	28,000
521700 - MISC EXPENSES	0	0	0	0

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Fund: 0013 DEPT. SOCIAL SERVICES
Budget Unit: 70590 - SOCIAL SRVC
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	18,743	20,813	34,000	34,000
521801 - Office Water	0	0	0	0
521832 - PAMPHLETS	0	0	0	0
521900 - PROFESSIONAL SVC	719,876	1,964,424	2,500,000	2,500,000
521986 - SECURITY	19,177	20,624	21,700	21,700
523000 - PROMOTIONAL MATERIAL	0	0	0	0
523500 - CHILDRENS FAIR EXP	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	2,372	2,748	3,000	3,000
524000 - RENT - OFFICE/SPACE	0	0	0	0
524130 - AIR TRAVEL NON-EMPLEE	699	0	2,500	2,500
524170 - GRANT	735	1,640	3,500	3,500
524207 - STORAGE SPACE RENT	2,436	2,639	3,000	3,000
524400 - SPECIAL DEPARTMENT EXPENSE	2,855	4,328	40,000	40,000
524410 - NON-EMPLOYEE INCENTIVE	0	0	0	0
524900 - AMMUNITION/TACTICAL SUPP	0	0	500	500
525000 - OVERHEAD	542,793	711,305	711,305	711,305
525080 - CAPIT EXPENSES- STATE	79,322	93,583	90,000	90,000
525100 - ANCILLARY, ETC SP DEPT	210	912	20,000	20,000
525119 - LIABILITY SELF-FUND INSURANCE	82,264	36,628	36,628	40,589
525130 - AFDC CHILDCARE	129,479	131,137	234,000	234,000
525200 - DATA PROCESSING FEES	536	597	3,000	3,000
526900 - CONTRACTS	341,257	344,224	420,000	420,000
527000 - TRAINING	8,534	15,499	70,000	70,000
527400 - TRAVEL- IN COUNTY	6,895	9,280	20,000	20,000
527402 - BUS PASSES-NON EMPLYEE	0	0	12,000	12,000
527410 - CLIENT SERVICE EXP	9,752	6,336	12,000	12,000
527411 - FOSTER CARE - COUNTY ONLY FUN	50,453	54,268	150,000	150,000
527500 - TRAVEL- OUT OF COUNTY	23,825	31,205	75,000	75,000
527510 - TRAVEL-CHILD VISITS	0	0	0	0
527750 - IN CNTY HOSTING	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
529370 - INTEREST EXPENSE LEASE	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**2,171,951**	**3,590,359**	**4,877,295**	**4,881,256**
53-OTHER CHARGES				
530140 - EMERGENT COSTS-CLIENT SVC	0	0	0	0
530700 - SUPPORT CARE AFDC FG/U	1,409,585	1,187,627	1,800,000	1,800,000
530900 - SPPRT CARE AFDC/FC/AAP/KN	1,955,525	2,199,809	3,200,000	3,200,000
531300 - GENERAL RELIEF	19,819	8,238	120,000	120,000
531400 - EMERGENT SHELTER	0	0	24,000	24,000
532300 - CLIENT TRANSPORT	0	0	0	0

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Fund: 0013 DEPT. SOCIAL SERVICES
Budget Unit: 70590 - SOCIAL SRVC
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
53-OTHER CHARGES (continued)				
532305 - TOP REFUNDS	1,657	4,830	12,000	12,000
532600 - ILP PROGRAM	3,934	12,716	20,000	20,000
532610 - EMANCIPATED YTH STIPEND	0	0	0	0
532800 - IHSS/PCS PROGRAM	662,997	692,890	690,000	690,000
Total 53 - OTHER CHARGES	**4,053,517**	**4,106,110**	**5,866,000**	**5,866,000**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
541501 - VEHICLE 4X4	0	0	150,000	150,000
549501 - LAP TOP COMPUTER	0	0	0	0
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**150,000**	**150,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	20,000	20,000
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
57001 - INTERFUND TRANSFER	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**20,000**	**20,000**
58-TRANSFERS				
58000 - TRANSFER-OUT	100,800	67,200	100,800	100,800
580002 - TRANSFER	0	0	30,000	30,000
58520 - TRN - CBCAP TO CAP COUNCI	17,574	17,701	18,000	18,000
Total 58 - TRANSFERS	**118,374**	**84,901**	**148,800**	**148,800**
Total Expenditures and Appropriations	**9,320,462**	**10,957,165**	**15,027,940**	**16,479,491**
Net Cost	**(13,454,846)**	**2,920,934**	**3,589,978**	**41,529**

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Fund: 0013 0013R SS - REALIGNMENT
Budget Unit: 70593 - SS - REALIGNMENT
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	425,216	291,152	430,000	430,000
Total 43 - USE OF MONEY & PROPERTY	**425,216**	**291,152**	**430,000**	**430,000**
44-STATE FEDERAL AID				
44142 - ST.-AID HLTH REALIGN. REV	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48720 - TRN-SS ADULT PROTCT SVC	1,461,548	2,514,427	1,500,000	1,500,000
48725 - TRN-SS ADULT FOSTER CARE	286,131	285,058	300,000	300,000
48780 - TRN-SS CAL WORKS MOE	350,010	447,532	400,000	400,000
48782 - TRN-FAMILY SPT SUBACT	422,117	596,391	500,000	500,000
Total 48 - TRANSFER	**2,519,806**	**3,843,408**	**2,700,000**	**2,700,000**
Total Revenue	**2,945,022**	**4,134,560**	**3,130,000**	**3,130,000**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	116	(142)	0	0
Total 52 - SERVICES & SUPPLIES	**116**	**(142)**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	14,000,000	2,000,000	4,000,000	7,000,000
Total 58 - TRANSFERS	**14,000,000**	**2,000,000**	**4,000,000**	**7,000,000**
Total Expenditures and Appropriations	**14,000,116**	**1,999,858**	**4,000,000**	**7,000,000**
Net Cost	**11,055,094**	**(2,134,702)**	**870,000**	**3,870,000**

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Fund: 0013 0013P REALIGN - PROT SERVICES
Budget Unit: 70595 - SS - REALIGN PROT SVCS
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	206,654	248,483	220,000	220,000
Total 43 - USE OF MONEY & PROPERTY	**206,654**	**248,483**	**220,000**	**220,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48781 - TR-SS-PROTECTIVE SVC	2,026,544	3,088,481	2,500,000	2,500,000
Total 48 - TRANSFER	**2,026,544**	**3,088,481**	**2,500,000**	**2,500,000**
Total Revenue	**2,233,198**	**3,336,964**	**2,720,000**	**2,720,000**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	4,000,000	1,000,000	2,000,000	4,000,000
Total 58 - TRANSFERS	**4,000,000**	**1,000,000**	**2,000,000**	**4,000,000**
Total Expenditures and Appropriations	**4,000,000**	**1,000,000**	**2,000,000**	**4,000,000**
Net Cost	**1,766,802**	**(2,336,964)**	**(720,000)**	**1,280,000**

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Fund: 0001 GENERAL
Budget Unit: 20430 - PUBLIC GUARDIAN
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45022 - REP PAYEE FEES	0	0	0	0
45370 - CONSERVATOR FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	14	0	0	0
Total 46 - OTHER REVENUE	**14**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**14**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	74,082	78,229	78,229	82,140
51020 - OTHER WAGES	0	10,473	0	0
51060 - OVERTIME PAY	0	405	0	0
51070 - UNEMPLOYMENT INSURANCE	54	51	62	62
51080 - RETIREMENT	24,661	21,953	27,450	28,823
51081 - OPEB LIABILITY	3,567	3,622	3,567	3,567
51090 - GROUP INSURANCE	24,462	30,257	20,125	33,697
51100 - FICA/MEDICARE OASDI	5,062	6,483	5,985	6,284
51110 - COMPENSATION INSURANCE	(1,541)	337	337	698
51150 - LIFE INSURANCE	0	0	0	141
Total 51 - SALARIES & BENEFITS	**130,347**	**151,810**	**135,755**	**155,412**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	220	219	720	720
520209 - PHONE REPAIRS/INSTALL	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	25	0	250	250
520225 - PO BOX RENT/ANNUAL FEES	140	152	200	200
520230 - COPY CHARGES	0	0	0	0
520261 - PRE-PRINTED FORMS	0	351	500	500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	2,050	2,050	4,000	4,000
521800 - OFFICE EXPENSE	0	464	500	500
521900 - PROFESSIONAL SVC	991	1,500	1,500	1,500
521986 - SECURITY	637	684	720	720
523710 - ANNUAL PUB/REF MANUALS	404	72	200	200
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	410	530	530	832
527000 - TRAINING	0	455	500	500
527400 - TRAVEL- IN COUNTY	0	0	0	0

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Fund: 0001 GENERAL
Budget Unit: 20430 - PUBLIC GUARDIAN
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
527500 - TRAVEL- OUT OF COUNTY	213	208	2,000	2,000
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**5,090**	**6,685**	**11,620**	**11,922**
Total Expenditures and Appropriations	**135,437**	**158,495**	**147,375**	**167,334**
Net Cost	**135,423**	**158,495**	**147,375**	**167,334**

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Fund: 0004 CHILD ABUSE PREVENTION
Budget Unit: 22341 - CHILD ABUSE PREVENTION
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	3,725	4,843	1,000	1,000
43067 - BOOTH RENTAL	380	20	300	300
43998 - UNREALZED GAINS/LOSSES	1,303	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**5,408**	**4,863**	**1,300**	**1,300**
44-STATE FEDERAL AID				
44520 - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45064 - CHILDREN'S TRUST FEES	2,335	2,634	2,500	2,500
Total 45 - CHARGES FOR SERVICES	**2,335**	**2,634**	**2,500**	**2,500**
46-OTHER REVENUE				
46058 - REIMB FOR CAPIT EXP	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	255	0	0	0
46500 - CONTRIBS. FROM PUBLIC	27,983	20,280	1,800	1,800
Total 46 - OTHER REVENUE	**28,238**	**20,280**	**1,800**	**1,800**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48520 - TRN - CBCAP FROM SS	17,574	17,701	20,000	20,000
Total 48 - TRANSFER	**17,574**	**17,701**	**20,000**	**20,000**
Total Revenue	**53,555**	**45,478**	**25,600**	**25,600**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	330	330
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
523000 - PROMOTIONAL MATERIAL	697	1,150	3,300	3,300
523500 - CHILDRENS FAIR EXP	6,356	9,265	8,500	8,500
523501 - CHILD ABUSE AWARENESS MO	106	2,387	3,300	3,300
524000 - RENT - OFFICE/SPACE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	920	6,816	6,816	6,816
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
526900 - CONTRACTS	23,494	24,872	28,500	28,500
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527550 - IN COUNTY HOSTING	4,400	2,423	5,000	5,000
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**35,973**	**46,913**	**55,746**	**55,746**

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Fund: 0004 CHILD ABUSE PREVENTION
Budget Unit: 22341 - CHILD ABUSE PREVENTION
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**35,973**	**46,913**	**55,746**	**55,746**
Net Cost	**(17,582)**	**1,435**	**30,146**	**30,146**

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Fund: 0013 DEPT. SOCIAL SERVICES
Budget Unit: 70591 - PUBLIC AUTHORITY
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
44400 - FEDL-WELFARE PUB. ADMIN.	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
522200 - NON-CO EMP PER-DIEM	0	0	0	0
523703 - NEWSPAPER ADS	0	0	0	0
525000 - OVERHEAD	18,741	(487)	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**18,741**	**(487)**	**0**	**0**
Total Expenditures and Appropriations	**18,741**	**(487)**	**0**	**0**
Net Cost	**18,741**	**(487)**	**0**	**0**

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Fund: 0013 DEPT. SOCIAL SERVICES
Budget Unit: 70594 - SOC SVC ASSTNC
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	0	0	0	0
44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
44090 - STATE-PUBLIC ASST.PROGRAM	0	0	0	0
44091 - STATE ARC ASSISTANCE	0	0	0	0
44171 - ST CHILD POVERTY SUBACT	0	0	0	0
44400 - FEDL-WELFARE PUB. ADMIN.	0	0	0	0
44430 - FEDL-PUBLIC ASST.PROGRAM	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46064 - 6 MO. OLD CANCELLED WRTS.	0	0	0	0
46210 - REPAYMENT OF AID	0	0	0	0
46999 - REIMB PR YR VOID WARRANT	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48725 - TRN-SS ADULT FOSTER CARE	0	0	0	0
48750 - TRN-SS ADOPT ASST PROG	0	0	0	0
48782 - TRN-FAMILY SPT SUBACT	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	(11,744)	(11,985)	0	0
Total 52 - SERVICES & SUPPLIES	**(11,744)**	**(11,985)**	**0**	**0**
53-OTHER CHARGES				
530700 - SUPPORT CARE AFDC FG/U	0	0	0	0
530900 - SPPRT CARE AFDC/FC/AAP/KN	0	0	0	0
530910 - ARC ASSISTANCE PAYMENTS	0	0	0	0
532800 - IHSS/PCS PROGRAM	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(11,744)**	**(11,985)**	**0**	**0**
Net Cost	**(11,744)**	**(11,985)**	**0**	**0**

Julie White, Treasurer-Tax Collector

The Office of Treasurer is an elected office that serves three functions – Treasury, Tax, and Central Collections. While the activities of each function are unique, the primary purpose of the department is cash management of revenue owed to the County, investment, and safekeeping of all funds in the county treasury. The department is committed to providing excellent customer service and ensuring effective utilization of the public's tax dollars through a program of investment management and fiduciary responsibility.

Treasury - Provides banking and investment services to all County departments as well as special districts. The combined deposits constitute a "pooled" banking and investment portfolio, the purpose of which is to save operating expenses by consolidating banking activities, thereby utilizing excess liquidity to achieve investment returns for all funds on deposit.

Tax Collector – Is responsible for the billing, collection, and accounting of all personal and real property taxes levied in the county. Further, the tax collector collects taxes on mobile homes, business license fees in unincorporated areas, transient occupancy tax, and various other taxes and special assessments.

Centralized Collections – Is responsibilities of the Centralized Collections including but not limited to, the following:

- Court Ordered Fines
- Juvenile Hall Fees
- Library Fines
- Parking
- Probation Fees
- Public Defender Fees
- Restitution and Delinquent Traffic Citations

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Fund: 0001 GENERAL
Budget Unit: 20050 - TREASURER-TAX COLLECTOR
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
41-LICENSES PERMITS				
41010 - BUSINESS LICENSES	200	200	200	200
Total 41 - LICENSES & PERMITS	**200**	**200**	**200**	**200**
45-CHARGES FOR SERVICES				
45002 - INTEREST INV. ADMIN. CHG.	151,879	76,000	135,000	135,000
45003 - TOT 3% COLLECTION FEE	20,873	104,501	45,000	45,000
45005 - SB 2557 COLLECTION CHARGE	46,492	46,532	40,000	40,000
45006 - 5% SUPP. ADMIN. FEE	46,422	24,525	25,000	25,000
45007 - TREAS $20 DEL COST	42,845	63,900	49,000	49,000
45008 - SPEC. ASSMT.HANDLING CHG	6,098	5,994	7,000	7,000
45010 - ASSM-TAX COLLECTOR FEES	17,497	34,238	20,000	20,000
45011 - TBID - TREAS 2% OF 2%	4,196	4,895	3,000	3,000
45027 - COMPREHENSIVE COLL FEE	24,298	15,775	15,000	15,000
45028 - RETURN CHECK FEES	2,217	800	700	700
45091 - TREAS. COLLECTION FEES	7,474	2,899	7,000	7,000
45770 - PASSPORT FEES	10,535	8,290	7,500	7,500
Total 45 - CHARGES FOR SERVICES	**380,826**	**388,349**	**354,200**	**354,200**
46-OTHER REVENUE				
46030 - PROB / RESTIT COLLECT FEE	1,617	43	1,000	1,000
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	829	0	0	0
Total 46 - OTHER REVENUE	**2,446**	**43**	**1,000**	**1,000**
48-TRANSFER				
48000 - TRANSFER-IN	8,572	6,000	0	0
48005 - TRANSFER-IN5	0	0	14,468	14,468
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**8,572**	**6,000**	**14,468**	**14,468**
Total Revenue	**392,044**	**394,592**	**369,868**	**369,868**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	317,668	345,787	362,781	359,820
51020 - OTHER WAGES	9,110	11,705	20,000	20,000
51060 - OVERTIME PAY	0	132	0	0
51070 - UNEMPLOYMENT INSURANCE	537	434	382	382
51080 - RETIREMENT	89,385	96,096	127,300	126,261
51081 - OPEB LIABILITY	11,890	12,074	11,890	11,890
51090 - GROUP INSURANCE	77,292	81,561	72,029	134,268
51100 - FICA/MEDICARE OASDI	23,054	26,228	27,753	27,526
51110 - COMPENSATION INSURANCE	27,514	2,004	2,004	3,733
51150 - LIFE INSURANCE	334	334	334	704
Total 51 - SALARIES & BENEFITS	**556,784**	**576,355**	**624,473**	**684,584**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	317	285	500	500
520210 - POSTAGE/SHIP, MAIL COST	19,707	8,536	20,000	20,000

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Fund: 0001 GENERAL
Budget Unit: 20050 - TREASURER-TAX COLLECTOR
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
520213 - MAILERS/COSTS COLLECTIONS	1,180	2,688	4,000	4,000
520214 - TAX BILL COSTS	6,175	15,942	10,000	10,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520225 - PO BOX RENT/ANNUAL FEES	0	0	0	0
520250 - COPY MACHINE LEASE	2,112	199	3,000	3,000
520261 - PRE-PRINTED FORMS	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	0	0	1,000	1,000
521600 - MEMBERSHIPS/ANNUAL DUES	400	450	500	500
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	4,372	4,514	6,000	6,000
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	62,081	54,909	55,000	55,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	1,000	1,000
524705 - BANK FEES/COSTS	30,357	22,341	43,000	43,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,075	4,517	4,517	5,146
527400 - TRAVEL- IN COUNTY	0	46	300	300
527500 - TRAVEL- OUT OF COUNTY	1,361	712	7,000	7,000
529500 - COMPUTER	0	0	7,000	7,000
540412 - SOFTWARE	0	0	64,000	64,000
Total 52 - SERVICES & SUPPLIES	**132,137**	**115,139**	**226,817**	**227,446**
54-FIXED ASSETS				
540412 - SOFTWARE	0	11,181	0	0
Total 54 - FIXED ASSETS	**0**	**11,181**	**0**	**0**
Total Expenditures and Appropriations	**688,921**	**702,675**	**851,290**	**912,030**
Net Cost	**296,877**	**308,083**	**481,422**	**542,162**

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Fund: 0096 CAPITAL IMPROVEMENTS
Budget Unit: 20140 - CAPITAL IMPROVEMENT PROJECTS
Function: 01 - GENERAL GOVERNMENT
Activity: 36 - PLANT ACQUISITION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	28,405	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**28,405**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44365 - ST- TOBACCO SETTLMNT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	200,000	200,000
48001 - TRANSFER-IN1	0	0	965,166	1,692,975
48002 - TRANSFER-IN2	966,197	1,566,197	0	0
Total 48 - TRANSFER	**966,197**	**1,566,197**	**1,165,166**	**1,892,975**
Total Revenue	**994,602**	**1,566,197**	**1,165,166**	**1,892,975**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
524706 - COST OF ISSUANCE	0	0	0	0
52930 - INTEREST	0	0	0	0
529350 - INTEREST ON LOAN	378,609	0	320,166	320,166
529506 - PRINCIPAL ON LOAN	790,000	1,169,932	845,000	845,000
Total 52 - SERVICES & SUPPLIES	**1,168,609**	**1,169,932**	**1,165,166**	**1,165,166**
53-OTHER CHARGES				
539000 - REFUND BOND ESCROW AG	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
540190 - CAP IMP HLTH & HMN SVC	0	0	0	0
540260 - CAP IMPROV ANIMAL SHLTER	0	0	0	0
544900 - COURTHOUSE REMODEL	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,168,609**	**1,169,932**	**1,165,166**	**1,165,166**
Net Cost	**174,007**	**(396,265)**	**0**	**(727,809)**

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Fund: 0053 TOBACCO SETTLEMENT FUND
Budget Unit: 40044 - TOBACCO SETTLEMENT
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	19,159	30,753	0	0
43998 - UNREALZED GAINS/LOSSES	6,983	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**26,142**	**30,753**	**0**	**0**
44-STATE FEDERAL AID				
44365 - ST- TOBACCO SETTLMNT	193,061	172,174	200,000	200,000
Total 44 - STATE & FEDERAL AID	**193,061**	**172,174**	**200,000**	**200,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**219,203**	**202,927**	**200,000**	**200,000**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	691	(1,169)	(1,169)	(1,169)
Total 52 - SERVICES & SUPPLIES	**691**	**(1,169)**	**(1,169)**	**(1,169)**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	200,000	200,000
580000 - TRANSFER	0	600,000	0	0
583180 - CONTRIB TRANS DEBT SVC	0	0	0	0
Total 58 - TRANSFERS	**0**	**600,000**	**200,000**	**200,000**
Total Expenditures and Appropriations	**691**	**598,831**	**198,831**	**198,831**
Net Cost	**(218,512)**	**395,904**	**(1,169)**	**(1,169)**

NON-BUDGETED DEPARTMENTS

The following Budget Units are active but not budgeted.

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Fund: 0011 TITLE III

Budget Unit: 20026 - GEN FND - TITLE III

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES				
525740 - FIRE PREVENT -TITLE III	0	0	0	0
525764 - CONSRVTN PROJ--SRR BUTTES	0	0	0	0
525880 - ALMANOR WTRSHD ADVIS	0	0	0	0
528483 - CLSROOM/LOCHERMN TITL III	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
585574 - CONTRIB GIS, PLNN OR BLDG	0	0	0	0
585576 - CONTRIB TO PUBLIC WRKS	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001H HOMICIDE TRIAL COSTS
Budget Unit: 20028 - HOMICIDE TRIAL COSTS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521977 - TRIAL COURT COSTS	0	0	0	0
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001C CAPITAL REPLACEMENT FUND
Budget Unit: 20029 - CAPITAL REPLACEMENT
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	3,298	4,547	0	0
Total 43 - USE OF MONEY & PROPERTY	**3,298**	**4,547**	**0**	**0**
Total Revenue	**3,298**	**4,547**	**0**	**0**
Net Cost	**(3,298)**	**(4,547)**	**0**	**0**

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Fund: 0001 GENERAL
Budget Unit: 20033 - ECONOMIC DEVELOPMENT-CAO
Function: 01 - GENERAL GOVERNMENT
Activity: 15 - PROMOTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES				
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0070 PCCDC PILT CDBG
Budget Unit: 20055 - PCCDC CDBG GRANT
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	139	192	0	0
43998 - UNREALZED GAINS/LOSSES	54	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**193**	**192**	**0**	**0**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**193**	**192**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(193)**	**(192)**	**0**	**0**

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Fund: 0070 PCCDC PILT CDBG
Budget Unit: 20057 - **DO NOT USE*PCCDC PILT**
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 GENERAL
Budget Unit: 20370 - INTENS DRG SUP
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44263 - STATE-OCJP S.O. DC	0	0	0	0
44341 - STATE-OCJP PROB.DC	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	30
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**30**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	0	0
524803 - DRUG TESTING	0	0	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**30**
Net Cost	**0**	**0**	**0**	**30**

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20401 - PROB-EVIDENCE BASED SUPRV
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	2,362
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**2,362**
52-SERVICES SUPPLIES				
520410 - SOFTWARE LICENSE	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**2,362**
Net Cost	**0**	**0**	**0**	**2,362**

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20403 - PROB-OTRAP
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527503 - TRAVEL - NEW EMP TRAINING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20407 - PROB-CRT DRUG
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44226 - STATE - DRUG COURT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48010 - TRF FR AOD	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
51119 - LIABILITY INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524410 - NON-EMPLOYEE INCENTIVE	0	0	0	0
524803 - DRUG TESTING	0	0	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527402 - BUS PASSES-NON EMPLYEE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0047 PLAN - DWR DACTI
Budget Unit: 20497 - PLANNING-DWR/DACTI
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	1	0	0
43998 - UNREALZED GAINS/LOSSES	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**1**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**1**	**0**	**0**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**(1)**	**0**	**0**

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Fund: 0002 ROAD

Budget Unit: 20522 - ROAD CONTINGENCIES

Function: 09 - DISTRICT FUNCTION

Activity: 99 - DISTRICT ACTIVITY

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
528400 - CONTINGENCIES	0	0	0	0
528402 - PROP 1B CONTINGENCY	0	0	0	0
528403 - VEH REPLACEMENT CONTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 GENERAL
Budget Unit: 20560 - HEALTH DEPT
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45131 - HLTH. B & D BASE	10,904	11,824	0	0
45133 - HLTH. H&S 10610 REGULAR	480	460	0	0
45134 - HLTH. CROSS FILING	0	0	0	0
45135 - HLTH. CROSS FILING COD	0	0	0	0
45136 - HLTH. CHILDRENS TR FUND	5	3	0	0
45338 - SB1818 DNA DATABASE	79	86	0	0
45340 - INDIGENT BURIAL	384	368	0	0
Total 45 - CHARGES FOR SERVICES	**11,852**	**12,741**	**0**	**0**
Total Revenue	**11,852**	**12,741**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(11,852)**	**(12,741)**	**0**	**0**

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Fund: 0001 GENERAL
Budget Unit: 20678 - SIERRA COUNTY LITERACY
Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44292 - STATE - LITERACY GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	19	15	888	888
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**19**	**15**	**888**	**888**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520203 - INTERNET SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520300 - FOOD	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
524510 - BOOK(S) - SP DEPT EXP	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**19**	**15**	**888**	**888**
Net Cost	**19**	**15**	**888**	**888**

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Fund: 0057 SW GRANTS (PW)
Budget Unit: 20704 - PUBLIC WORKS OIL RECYCLE
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	623	585	0	0
Total 43 - USE OF MONEY & PROPERTY	**623**	**585**	**0**	**0**
44-STATE FEDERAL AID				
44279 - STATE BOTTLE GRANT SW	0	0	0	0
44356 - ST. OIL RECYCLE GRANT/HHW	0	0	0	0
44356P - ST. OIL RECYCLE GRANT/HHW	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	366	0	0	0
Total 46 - OTHER REVENUE	**366**	**0**	**0**	**0**
Total Revenue	**989**	**585**	**0**	**0**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
521700 - MISC EXPENSES	(10,000)	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
525000 - OVERHEAD	0	124	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(10,000)**	**124**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(10,000)**	**124**	**0**	**0**
Net Cost	**(10,989)**	**(461)**	**0**	**0**

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Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND
Budget Unit: 20710 - SUPERVISOR DISTRICT 1
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	40	56	0	0
Total 43 - USE OF MONEY & PROPERTY	**40**	**56**	**0**	**0**
Total Revenue	**40**	**56**	**0**	**0**
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
585573 - CONTRIB PROP 40 PROJ	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(40)**	**(56)**	**0**	**0**

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Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND
Budget Unit: 20720 - SUPERVISOR DISTRICT 2
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	7	10	0	0
Total 43 - USE OF MONEY & PROPERTY	**7**	**10**	**0**	**0**
Total Revenue	**7**	**10**	**0**	**0**
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(7)**	**(10)**	**0**	**0**

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Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND
Budget Unit: 20730 - SUPERVISOR DISTRICT 3
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND
Budget Unit: 20740 - SUPERVISOR DISTRICT 4
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND
Budget Unit: 20750 - SUPERVISOR DISTRICT 5
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	18	24	0	0
Total 43 - USE OF MONEY & PROPERTY	**18**	**24**	**0**	**0**
Total Revenue	**18**	**24**	**0**	**0**
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
585573 - CONTRIB PROP 40 PROJ	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(18)**	**(24)**	**0**	**0**

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Fund: 0046 0046C CRIMINAL LAB PENALTY
Budget Unit: 20900 - CRIMINAL LAB PENALTY
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
45823 - CIMINAL LAB PENALTY	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	404	588	0	0
Total 43 - USE OF MONEY & PROPERTY	**404**	**588**	**0**	**0**
45-CHARGES FOR SERVICES				
45823 - CIMINAL LAB PENALTY	1,114	795	0	0
Total 45 - CHARGES FOR SERVICES	**1,114**	**795**	**0**	**0**
Total Revenue	**1,518**	**1,383**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	27	(30)	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**27**	**(30)**	**0**	**0**
Total Expenditures and Appropriations	**27**	**(30)**	**0**	**0**
Net Cost	**(1,491)**	**(1,413)**	**0**	**0**

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70302 - DA/OCJP ADA
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
42-FINES PENALTIES				
42014 - ASSETS FORFEITURE	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44263 - STATE-OCJP S.O. DC	0	0	0	0
44291 - STATE-OCJP D.A. DC	0	0	0	0
44291P - STATE-OCJP DA DC	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521922 - ASST FORFEIT. SVC FNDING	0	0	0	0
525000 - OVERHEAD	6,367	11,726	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**6,367**	**11,726**	**0**	**0**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**6,367**	**11,726**	**0**	**0**
Net Cost	**6,367**	**11,726**	**0**	**0**

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70303 - RE-ENTRY PROGRAM
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44027 - STATE GRANT	50,000	0	0	0
44290 - STATE-OTHER	0	384,877	0	0
Total 44 - STATE & FEDERAL AID	**50,000**	**384,877**	**0**	**0**
45-CHARGES FOR SERVICES				
45028 - RETURN CHECK FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**50,000**	**384,877**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	12,193	12,668	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	6,561	6,268	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	949	969	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**19,703**	**19,905**	**0**	**0**
52-SERVICES SUPPLIES				
520204 - INTERNET SEARCH ENGINE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	7,956	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**7,956**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**19,703**	**27,861**	**0**	**0**
Net Cost	**(30,297)**	**(357,016)**	**0**	**0**

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70304 - DA-AUTO & WC FRAUD
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70305 - DA-JAG GRANT DEPT
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
540400 - OFFICE FURNITURE/EQUIPMT	0	0	0	0
540412 - SOFTWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70306 - DA/VERTICAL PROSECUTION
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44268 - D.A. SRVP GRANT	0	0	0	0
44268P - ST- CAL EMA VB	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70307 - DA/ALTERN SENTENCING PRG
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44079 - STATE- CORR AB109	0	0	0	0
44290 - STATE-OTHER	15,331	7,816	0	0
44290P - STATE OTHER	435,606	8,337	0	0
44291 - STATE-OCJP D.A. DC	0	0	0	0
44293 - STATE-E.BYRNE MM JAG BSCC	0	0	0	0
Total 44 - STATE & FEDERAL AID	**450,937**	**16,153**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	17,283	22,987	0	0
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	0	0	0	0
48079 - TRN-CCPIF AB109	169,239	278,207	0	0
Total 48 - TRANSFER	**186,522**	**301,194**	**0**	**0**
Total Revenue	**637,459**	**317,347**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	159,100	169,627	0	0
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	106	2,296	0	0
51070 - UNEMPLOYMENT INSURANCE	1,908	630	0	0
51080 - RETIREMENT	40,239	40,864	0	0
51081 - OPEB LIABILITY	7,135	7,245	0	0
51090 - GROUP INSURANCE	13,367	9,628	0	0
51100 - FICA/MEDICARE OASDI	12,611	14,235	0	0
51110 - COMPENSATION INSURANCE	(72)	1,991	0	2,383
51120 - CELL PHONE ALLOW	1,560	1,685	0	0
Total 51 - SALARIES & BENEFITS	**235,954**	**248,201**	**0**	**2,383**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	286	218	0	0
520204 - INTERNET SEARCH ENGINE	8,559	7,842	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520300 - FOOD	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
521102 - FUEL - VEHICLE	230	40	0	0
521230 - OFFICE FURNITURE/EQUIP	5,000	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	82	0	0	0

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Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70307 - DA/ALTERN SENTENCING PRG
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
52-SERVICES SUPPLIES (continued)				
521900 - PROFESSIONAL SVC	220,007	0	0	0
524000 - RENT - OFFICE/SPACE	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	14,555	0	0
524207 - STORAGE SPACE RENT	0	960	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,598	1,663	0	2,118
527410 - CLIENT SERVICE EXP	19,709	3,491	0	0
527500 - TRAVEL- OUT OF COUNTY	15,057	1,147	0	0
527750 - IN CNTY HOSTING	0	0	0	0
527802 - ELECTRIC CHARGES	0	1,000	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	915	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**270,528**	**31,831**	**0**	**2,118**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58001 - TRANSFER-OUT1	615	359	0	0
Total 58 - TRANSFERS	**615**	**359**	**0**	**0**
Total Expenditures and Appropriations	**507,097**	**280,391**	**0**	**4,501**
Net Cost	**(130,362)**	**(36,956)**	**0**	**4,501**

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Fund: 0309 DA Alt Sentencing
Budget Unit: 70307 - DA/ALTERN SENTENCING PRG
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
44290P - STATE OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0001 0001S SHERIFF
Budget Unit: 70370 - BAILIFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44251 - STATE-CRT SEC AB 118	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45510 - BAILIFF SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48700 - TRN-ST SO TRIAL CRT SEC	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
51125 - CLOTHING ALLOWANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580713 - TRF-SO TO 70387	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70399 - JAIL CONSTRUCTION - SB844
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0015 0015M PUBLIC HEALTH - MAA ADMIN
Budget Unit: 70558 - PUBLIC HEALTH - MAA ADMIN
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	294	0	0	0
Total 46 - OTHER REVENUE	**294**	**0**	**0**	**0**
Total Revenue	**294**	**0**	**0**	**0**
Net Cost	**(294)**	**0**	**0**	**0**

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Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR

Budget Unit: 70567 - HLTHH1N1

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR
Budget Unit: 70568 - HLTHPHER
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	(1,072)	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**(1,072)**	**0**	**0**
Total Expenditures and Appropriations	**0**	**(1,072)**	**0**	**0**
Net Cost	**0**	**(1,072)**	**0**	**0**

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Fund: 0014 0014H SIERRA HOUSE BOARD & CARE
Budget Unit: 70574 - SIERRA HSE BRD/CR
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(60)	(460)	0	0
Total 43 - USE OF MONEY & PROPERTY	**(60)**	**(460)**	**0**	**0**
45-CHARGES FOR SERVICES				
45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
45298 - BRD & CARE- S.O.C.	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**(60)**	**(460)**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	418	237	152	152
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(1,689)	1,816	1,816	1,210
51119 - LIABILITY INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(1,271)**	**2,053**	**1,968**	**1,362**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520203 - INTERNET SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520300 - FOOD	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521245 - WASHING MACHINE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521500 - MEDICAL SUPPLIES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521903 - SECURITY SYSTEM SVC	0	0	0	0
521970 - VET SERVICE	0	0	0	0
521980 - MEDICAL SERVICE - PROF SV	0	0	0	0
523711 - SUBSCRIPTIONS	0	0	0	0

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Fund: 0014 0014H SIERRA HOUSE BOARD & CARE
Budget Unit: 70574 - SIERRA HSE BRD/CR
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
523800 - EQUIP RENT/LEASE	0	0	0	0
524430 - CABLE RADIO/TV	0	0	0	0
524550 - KITCHEN EQUIPMENT	0	0	0	0
524642 - CERTIFICATION/LICENSES	0	0	0	0
525000 - OVERHEAD	9,229	1,896	1,896	1,896
525119 - LIABILITY SELF-FUND INSURANCE	1,159	1,101	1,101	389
527000 - TRAINING	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527802 - ELECTRIC CHARGES	0	0	0	0
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**10,388**	**2,997**	**2,997**	**2,285**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**9,117**	**5,050**	**4,965**	**3,647**
Net Cost	**9,177**	**5,510**	**4,965**	**3,647**

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Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70576 - MHSA EHR TECHNOLOGY
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(2)	0	0	0
Total 51 - SALARIES & BENEFITS	**(2)**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520500 - INSURANCE	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	(59)	(61)	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(59)**	**(61)**	**0**	**0**
54-FIXED ASSETS				
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(61)**	**(61)**	**0**	**0**
Net Cost	**(61)**	**(61)**	**0**	**0**

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Fund: 0014 0014C CAL-WORKS M.H. & A.D.
Budget Unit: 70577 - CAL-WRKS M.H.
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(646)	(889)	0	0
Total 43 - USE OF MONEY & PROPERTY	**(646)**	**(889)**	**0**	**0**
44-STATE FEDERAL AID				
44288 - STATE - CAL WORKS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**(646)**	**(889)**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	1	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(55)	5	5	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(54)**	**5**	**5**	**0**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	(61)	(113)	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(57)**	**(113)**	**0**	**0**
Total Expenditures and Appropriations	**(111)**	**(108)**	**5**	**0**
Net Cost	**535**	**781**	**5**	**0**

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Fund: 0014 0014W WRAP AROUND
Budget Unit: 70578 - WRAP AROUND PRG.
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	146	207	0	0
Total 43 - USE OF MONEY & PROPERTY	**146**	**207**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**146**	**207**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	8	2	2	2
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(202)	78	78	34
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**(194)**	**80**	**80**	**36**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520300 - FOOD	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520500 - INSURANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524021 - THERAPEUTIC SUPPLIES	0	0	0	0
524096 - SUPPORT -CHILD FLEX FUND	0	0	0	0
525000 - OVERHEAD	(408)	(476)	0	0
525119 - LIABILITY SELF-FUND INSURANCE	64	24	24	3
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(344)**	**(452)**	**24**	**3**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**

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Fund: 0014 0014W WRAP AROUND
Budget Unit: 70578 - WRAP AROUND PRG.
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Total Expenditures and Appropriations	(538)	(372)	104	39
Net Cost	(684)	(579)	104	39

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Fund: 0016 ALCOHOL & DRUG
Budget Unit: 70582 - DRINK/DRIVE PROG
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
45-CHARGES FOR SERVICES				
45263 - FIRST OFFENDER	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
523300 - EDUCATE MATERIAL/INCENT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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Fund: 0016 0016A A&D PROP 36
Budget Unit: 70587 - A&D PROP 36
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45272 - CLIENT FEES DRUG/ALCOHOL	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
523300 - EDUCATE MATERIAL/INCENT	0	0	0	0
525000 - OVERHEAD	(17)	(30)	0	0
Total 52 - SERVICES & SUPPLIES	**(17)**	**(30)**	**0**	**0**
Total Expenditures and Appropriations	**(17)**	**(30)**	**0**	**0**
Net Cost	**(17)**	**(30)**	**0**	**0**

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Fund: 0013 0013P REALIGN - PROT SERVICES
Budget Unit: 70592 - SS - REALIGN PROTECTIVE SVCS
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
48-TRANSFER				
48781 - TR-SS-PROTECTIVE SVC	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

FISCAL YEAR 2024-2025

POSITION ALLOCATION & PAY SCHEDULES

Allocations 2024/2025						
CLASSIFICATION		**23/24 Positions Requested**	**23/24 Positions Recommended**	**23/24 Positions Adopted**	**24/25 Positions Requested**	**24/25 Positions Recommended**
GENERAL						
BOARD OF SUPERVISORS	**20010**					
Supervisor		5	5	5	5	5
Clerk of the Board		1	1	1	1	1
		6	6	6	6	6
ADMINISTRATIVE OFFICE	**20030**					
County Administrative Officer		1	1	1	1	1
Grant Manager		1	1	1	1	1
Health Education Coordinator II					1	1
Finance/Admin Assistant					1	0
		2	2	2	3	3
RISK MANAGEMENT	**20032**					
Director of Risk Management & Safety		1	1	1	1	1
Plumas County Office of Emergency Svcs - OES Mgr.		0	0	0	0	0
Assistant Risk Mgr/Occupational Safety & Health Spec.		1	1	1	1	1
		2	2	2	2	2
HUMAN RESOURCES	**20035**					
Human Resources Director		1	1	1	1	1
Human Resources Analyst I/II		1	1	1	1	1
Human Resources Payroll Specialist I/II		2	2	2	2	2
Human Resources Technician I/II/III		1	1	1	1	1
New - Human Resources Technician I/II/III					1	0
		5	5	5	6	5
AUDITOR-CONTROLLER	**20040**					
Auditor/Controller		1	1	1	1	1
Assistant Auditor Controller OR		1	1	1	1	1
Chief Deputy Auditor						
Accountant OR Accountant Auditor I/II		3	3	3	3	3
Assistant Risk Mgr/Occupational Safety & Health Spec.		0	0	0	0	0
Accountant Auditor/Liability Risk Analyst		0	0	0	0	0
Accountant/Workers Compensation Analyst		0	0	0	0	0
Payroll Specialist I/II		1	1	1	1	1
Fiscal and Technical Services Assistant I/II/III		1	1	1	1	1
Fiscal Support Coordinator OR		0	0	0	0	0
Auditor Accounting Technician OR						
Auditor Accounting Clerk I/II						
		7	7	7	7	7
TREASURER-TAX COLLECTOR	**20050**					
Treasurer/Tax Collector		1	1	1	1	1
Assistant Treasurer/Tax Collector		1	1	1	1	1
Collections Officer I/II		0	0	0	0	0
Accounting Technician		0	0	0	0	0
Treasurer/Tax Technician		0	0	0	0	0
Treasurer/Tax Collections Officer I/II OR		3	3	3	3	3
Treasurer/Tax Specialist I/II						
		5	5	5	5	5
ASSESSOR	**20060**					
Assessor		1	1	1	1	1
Chief Appraiser		1	1	1	1	1
Auditor/Appraiser I/II/III OR		0	0	0	0	0
Assistant County Assessor						
Appraiser I/II/III OR		3	3	3	3	3
Appraisal Assistant						
Department Fiscal Officer I/II OR		1	1	1	1	1
Assessor's Officer Manager						
GIS Technician		0	0	0	0	0
Cadastral Drafting Specialist		1	1	1	1	1
Property Tax Assessment Technician OR		1	1	1	1	1
Property Tax Assessment Specialist I/II						
		8	8	8	8	8
COUNTY COUNSEL	**20080**					
County Counsel		1	1	1	1	1
Assistant Co-Counsel OR		2	2	2	2	2
Deputy County Counsel I/II/III						
Paralegal I/II/III OR		1	1	1	1	1
Management Analyst I/II						
		4	4	4	4	4

ELECTIONS-COUNTY CLERK	**20100**					
Clerk/Recorder		0.4479	0.4479	0.4479	0.4479	0.4479
Assistant County Clerk/Recorder		0.4479	0.4479	0.4479	0.4479	0.4479
Elections Specialist		0	0	0	0	0
Elections Coordinator		0.75	0.75	0.75	0.75	0.75
Deputy Clerk/Recorder I/II OR		1	1	1	1	1
Elections Services Assistant I/II						
		2.6458	2.6458	2.6458	2.6458	2.6458
DEPARTMENT OF FACILITY SERVICES	**20120**					
Director of Facility Services		0.83	0.83	0.83	0.83	0.83
Department Fiscal Officer I/II		1	1	1	1	1
Building & Grounds Maintenance Supervisor I/II		1	1	1	1	1
Building & Grounds Maintenance Technician		1	1	1	1	1
Building & Grounds Maintenance Worker I/II/III		4	4	4	4	4
Fiscal & Technical Services Asst. I/II/III		0	0	0	0	0
Administrative Assistant I/II		0	0	0	0	0
		7.83	7.83	7.83	7.83	7.83
PARKS SERVICES	**20756**					
Building & Grounds Maintenance Worker I/II/III		1	1	1	1	1
		1	1	1	1	1
FAIR	**20190**					
County Fair/Event Ctr Manager		1	1	1	1	1
Fair Fiscal Coordinator I/II		0	0	0	0	0
Department Fiscal Officer I/II		0	0	0	0	0
Building & Grounds Maintenance Supervisor I/II		1	1	1	1	1
Building & Grounds Maintenance Worker I/II/III		0	0	0	0	0
		2	2	2	2	2
ENGINEERING-PUBLIC WORKS	**20210**					
Senior Engineering Technician OR		1	1	1	1	1
Engineering Technician I/II						
Management Analyst I/II		1	1	1	1	1
Fiscal & Technical Service Assistant I/II/III		0	0	0	0	0
Recording Secretary		0	0	0	0	0
		2	2	2	2	2
INFORMATION TECHNOLOGY	**20220**					
Director of Information Technology		1	1	1	1	1
Systems Analyst I/II		1	1	1	1	1
Office Automation Analyst		0	0	0	0	0
SAAS Systems Administrator		1	1	1	1	1
Programmer Analyst		0	0	0	0	0
Network / EDR Administrator		1	1	1	1	1
Office Automation Specialist		0	0	0	0	0
Telecommunications Technician		0	0	0	2	0
		4	4	4	6	4
RECORDS MANAGEMENT	**20469**					
Clerk/Recorder		0.1042	0.1042	0.1042	0.1042	0.1042
Asst. County Clerk/Recorder		0.1042	0.1042	0.1042	0.1042	0.1042
		0.2084	0.2084	0.2084	0.2084	0.2084
RECORDS MODERNIZATION	**22411**					
Clerk/Recorder		0.02	0.02	0.02	0.02	0.02
Asst. County Clerk/Recorder		0.02	0.02	0.02	0.02	0.02
		0.04	0.04	0.04	0.04	0.04
GENERAL TOTALS		**58.7242**	**58.7242**	**58.7242**	**62.7242**	**59.7242**
PUBLIC PROTECTION						
CHILD SUPPORT SERVICES	**70280**					
Director of Child Support Services		1	1	1	1	1
Deputy Child Support Attorney I/II		0	0	0	0	0
Assistant Director of Child Support Services OR		1	1	1	1	1
Community Outreach Coordinator						
Department Fiscal Officer I/II OR		0	0	0	0	0
Child Support Accounting Specialist						
Supervising Child Support Specialist		0	0	0	0	0
Program Training Compliance Analyst		0	0	0	0	0
Child Support Specialist I/II/III OR		4	4	4	4	4
Child Support Assistant I/II/III						
Child Support Services Legal Clerk I/II/III		0	0	0	0	0
Administrative Assistant I/II		0	0	0	0	0
Fiscal and Technical Services Assistant I/II/III		0	0	0	0	0
Office Assistant I/II/III		0	0	0	0	0
		6	6	6	6	6

ANIMAL CONTROL	**20428**					
Animal Control Supervisor		1	1	1	1	1
Animal Control Officer I/II		2	2	2	2	2
		3	3	3	3	3
DISTRICT ATTORNEY/CRIMINAL	**70301**					
District Attorney		1	1	1	1	1
Sr. DA Investigator		0	0	0	0	0
District Attorney Investigator		0	0	0	0	0
Assistant District Attorney OR		2	2	2	2	2
Deputy District Attorney I/II/III						
Family Violence Officer		0	0	0	0	0
Department Fiscal Officer I/II OR		0.8	0.8	0.8	0.8	0.8
Grant Compliance Officer						
District Attorney Administrator/Asst. Public Admin OR		3	3	3	3	3
Paralegal I/II/III OR						
Legal Services Assistant I/II OR						
Legal Secretary-Trainee/Legal Secretary/Legal Secretary-Senior						
Investigative Assistant OR		2	2	2	2	2
Investigation Specialist						
		8.8	8.8	8.8	8.8	8.8
DISTRICT ATTORNEY/OCJP-ADA	**70302**					
		0	0	0	0	0
		0	0	0	0	0
DA-DIVERSION (formerly 70303)	**70308**					
Community Care Case Manager		1	1	1	1	1
		1	1	1	1	1
DA/SRVP GRANT	**70306**					
		0	0	0	0	0
		0	0	0	0	0
DA/SLESF (formerly 70307)	**70309**					
Alternative Sentencing Manager		1	1	1	1	1
Community Care Case Manager		2	2	2	2	2
		3	3	3	3	3
PUBLIC ADMINISTRATOR-D.A.	**20432**					
Department Fiscal Officer I/II OR		0.2	0.2	0.2	0.2	0.2
Grant Compliance Officer						
		0.2	0.2	0.2	0.2	0.2
INTENSIVE DRUG OCJP-PROB.	**20370**					
		0	0	0	0	0
		0	0	0	0	0
PROBATION	**20400**					
Chief Probation Officer		1	1	1	1	1
Supervising Deputy Probation Officer		1	1	1	1	1
Department Fiscal Officer I/II		1	1	1	1	1
Management Analyst I/II		1	1	1	1	1
Deputy Probation Officer I/II/III		6	6	6	6	5
Report Writer		0	0	0	0	0
Probation Program Coordinator/Admin. Asst.		0	0	0	0	0
Detention Coordinator		0	0	0	0	0
Probation Assistant		3	3	3	3	2
Legal Services Assistant I/II OR		3	3	3	3	3
Administrative Assistant I/II OR						
Office Assistant I/II/III						
		16	16	16	16	14
PROBATION INTENSIVE SUPERVISION	**20402**					
		0	0	0	0	0
		0	0	0	0	0
PROBATION OFFENDER TREATMENT RECOVERY/ACT	**20403**					
		0	0	0	0	0
		0	0	0	0	0
PROBATION PRETRIAL	**20405**					
Deputy Probation Officer I/II/III		1	1	1	1	1
		1	1	1	1	1
PROBATION- GRANT -ADULT HIGH RISK	**20409**					
Management Analyst I/II		0	0	0	0	0
Probation Assistant		0	0	0	0	0
		0	0	0	0	0
PROBATION YOUTH OFFENDER BLOCK GRANT	**20415**					
Management Analyst I/II		0	0	0	0	0
Fiscal Officer I/II		0	0	0	0	0
Probation Assistant		0	0	0	0	0
		0	0	0	0	0

PROBATION - AB109	**20418**					
Probation Officer I/II/III		0	0	0	0	0
		0	0	0	0	0
VICTIM WITNESS - Probation	**20420**					
Victim/Witness Coordinator		1	1	1	1	1
Victim/Witness Advocate		2	2	2	2	2
		3	3	3	3	3
PUB. GUARDIAN/CONS./SOCIAL SERVE.	**20430**					
Chief Deputy Public Guardian/Conservator		1	1	1	1	1
Deputy Public Guardian/Conservator I/II		0.5	0.5	0.5	0.5	0.5
		1.5	1.5	1.5	1.5	1.5
SHERIFF	**70330**					
Sheriff/Coroner		1	1	1	1	1
Undersheriff		1	1	1	1	1
Patrol Commander		1	1	1	1	1
Sheriff Investigator Sergeant / Code Compliance Supervisor		1	1	1	1	1
Sheriff's Special Operations Sergeant		1	1	1	1	1
Jail Commander		1	1	1	1	1
Sheriff's Sergeant		5	5	5	5	5
Sheriff's Investigator / Cannabis Code Compliance		1	1	1	1	1
Sheriff's Investigator		2	2	2	2	2
Deputy Sheriff II Communications Equipment Coordinator		1	1	1	1	1
Deputy Sheriff I/II		15	15	15	15	15
Sheriff Fiscal Officer I/II		2	2	2	2	2
Communications Supervisor		1	1	1	1	1
Sheriff's Office Manager		1	1	1	1	1
Crime Analyst		0	0	0	0	0
Sheriff Emergency Services & Training Coordinator		0	0	0	0	0
Sheriff's Dispatcher I/II		8	8	8	8	8
Sheriff Services Assistant I/II		3	3	3	3	3
		45	45	45	45	45
SHERIFF - AB 109	**70362**					
Correctional Officer I/II		2	2	2	2	2
Deputy Sheriff I/II		2	2	2	2	2
		4	4	4	4	4
JAIL	**70380**					
Jail Commander		0	0	0	0	0
Correctional Sergeant		5	5	5	5	5
Correctional Officer I/II		15	15	15	15	15
		20	20	20	20	20
JAIL - SB 678	**70388**					
Correctional Officer I/II		0	0	0	0	0
Deputy Sheriff I/II		0	0	0	0	0
		0	0	0	0	0
COURT SECURITY	**70387**					
Correctional Officer I/II		1	1	1	1	1
Deputy Sheriff II		1	1	1	1	1
Deputy Sheriff Sergeant		1	1	1	1	1
		3	3	3	3	3
AGRICULTURAL COMMISSIONER	**20425**					
Agricultural Commissioner/Sealer of Weights & Measures		1	1	1	1	1
Deputy Agricultural Commissioner/Sealer of Weights & Measures OR		2	2	2	3	3
Agricultural Weights & Measures Inspector I/II/III OR						
Agricultural Weights & Measures Technician I/II/III						
Administrative Assistant I/II OR		1	1	1	1	1
Agricultural & Standards Management Analyst I/II						
New-AG Inspector I/II					1	0
		4	4	4	6	5
CLERK-RECORDER	**20460**					
County Clerk - Recorder		0.4279	0.4279	0.4279	0.4279	0.4279
Assistant County Clerk/Recorder		0.4279	0.4279	0.4279	0.4279	0.4279
Supervising Deputy Recorder		0	0	0	0	0
Elections Specialist		0	0	0	0	0
Elections Coordinator		0.25	0.25	0.25	0.25	0.25
Lead Deputy Clerk/Recorder OR		2	2	2	2	2
Deputy Clerk/Recorder I/II						
		3.1058	3.1058	3.1058	3.1058	3.1058
OFFICE OF EMERGENCY SERVICES	**20470**					
Director of Risk Management & Safety		0	0	0	0	0
Plumas County Office of Emergency Svcs - OES Mgr.		1	1	1	1	1
		1	1	1	1	1

BUILDING DEPARTMENT	**20426**					
Director of Bulding Services		1	1	1	1	1
Assistant Building Official		0	0	0	0	0
Project Manager		0	0	0	0	0
Senior Building Plancheck/Inspector OR		1	1	1	1	1
Building Plancheck/Inspector OR						
Plans Examiner I/II						
Senior Building Inspector OR		2	2	2	3	2
Building Inspector I/II						
Senior Permit Technician OR		3	3	3	3	2
Permit Technician						
Department Fiscal Officer I/II		0.5	0.5	0.5	0.7	0.35
Administrative Assistant I/II		1	1	1	1	1
		8.5	8.5	8.5	9.7	7.35
PLANNING DEPARTMENT	**20490**					
Planning Director		1	1	1	1	1
Assistant Planning Director		1	1	1	1	1
Senior Planner OR		2	2	2	2	2
Associate Planner OR						
Assistant Planner						
Executive Assistant - Planning		0	0	0	1	1
Department Fiscal Officer I/II		0.4	0.4	0.4	1.4	0.5
Administrative Assistant I/II		0	0	0	0	0
		4.4	4.4	4.4	6.4	5.5
CODE ENFORCEMENT	**20450**					
ChiefCode Enforcement Officer		1	1	1	1	1
Code Enforcement Officer		1	1	1	1	1
Department Fiscal Officer I/II		0	0	0	0	0.1
		2	2	2	2	2.1
GIS DEPARTMENT	**20510**					
Geographic Information Systems Coordinator		1	1	1	1	1
Geographic Information System Planner I/II OR		0	0	0	0	0
Planning Technician						
Department Fiscal Officer I/II		0.1	0.1	0.1	0.6	0.05
		1.1	1.1	1.1	1.6	1.05
PUBLIC PROTECTION TOTALS		**139.6058**	**139.6058**	**139.6058**	**145.3058**	**138.6058**
PUBLIC WAYS AND FACILITIES						
PUBLIC WORKS DEPARTMENT	**20521**					
Director of Public Works		1	1	1	1	1
Assistant Director of Public Works		1	1	1	1	1
Deputy Director of Public Works		1	1	1	1	1
Associate Engineer OR		3	3	3	3	3
Solid Waste Program Manager/Associate Engineer OR						
Assistant Engineer OR						
Engineering Technician I/II						
Senior Engineering Technician		1	1	1	1	1
Equipment Maintenance Supervisor		1	1	1	1	1
Principal Transportation Planner		1	1	1	1	1
Public Works Administrative Services Officer		1	1	1	1	1
Public Works Fiscal Off/Adm Serv.Manager		0	0	0	0	0
Lead Power Equipment Mechanic		1	1	1	1	1
Public Works Maintenance Supervisor		6	6	6	6	6
Power Equipment Mechanic I/II OR		6	6	6	6	6
Mechanic/Shop Technician						
Equipment Service Worker		1	1	1	1	1
Public Works Maintenance Leadworker		6	6	6	6	6
Welder		1	1	1	1	1
Public Works Maintenance Worker I/II/III		24	24	24	24	24
Fiscal & Technical Services Assistant I/II/III		2	2	2	2	2
Engineering Aide		0	0	0	0	0
		57	57	57	57	57
FLOOD CONTROL PROGRAM	**26103**					
General Manager		0	0	0	0	0
		0	0	0	0	0

AIRPORTS (A Division of Facility Services)	**20891**					
Director of Facility Services		0.17	0.17	0.17	0.17	0.17
Airport Manager		1.625	1.625	1.625	1.625	1.625
Project Manager		0	0	0	0	0
Geographic Information System Planner II		0	0	0	0	0
		1.795	1.795	1.795	1.795	1.795
PUBLIC WAYS AND FACILITIES TOTALS		**58.795**	**58.795**	**58.795**	**58.795**	**58.795**
PUBLIC ASSISTANCE						
VETERANS' SERVICE (A Division of Public Health)	**20640**					
Division Director Veterans Service Officer		1	1	1	1	1
Veterans Service Representative I/II OR		1.5	1.5	1.5	1.5	1.5
Administrative Assistant I/II						
		2.5	2.5	2.5	2.5	2.5
SENIOR SERVICES (A Division of Public Health)	**20480 & 20830**					
Senior Services Division Director		1	1	1	1	1
Office Supervisor		0	0	0	0	0
Department Fiscal Officer I/II OR		0	0	0	0	0
Grant Compliance Officer						
Office Assistant I/II/III		1	1	1	1	1
Driver I/II/III		2.8	2.8	2.8	2.8	2.8
Site Manager		2.75	2.75	2.75	2.75	2.75
Head Cook		2.625	2.625	2.625	2.625	2.625
Assistant Cook		2.125	2.125	2.125	2.125	2.125
		12.3	12.3	12.3	12.3	12.3
SOCIAL SERVICES	**70590**					
Social Services Director/Pub. Guardian/Pub. Conservator		1	1	1	1	1
Deputy Director/SS Program Manager		1	1	1	1	1
Staff Services Manager		1	1	1	1	1
Childrens Services Coordinator		0	0	0	0	0
Program Manager I/II		1	1	1	1	1
Social Services Supervisor I/II		2	2	2	2	2
Welfare Fraud Investigator I/II		1	1	1	1	1
Employment and Training Supervisor		1	1	1	1	1
Systems Support Analyst		0	0	0	0	0
Staff Services Analyst I/II		2	2	2	2	2
Senior Social Worker A/B		2	2	2	2	2
Social Worker I/II/III		7	7	7	7	7
Eligibility Specialist Supervisor		1	1	1	1	1
Employment and Training Worker I/II/III		3	3	3	3	3
Legal Services Assistant I/II		0	0	0	0	0
Information Systems Technician		1	1	1	1	1
Office Supervisor		2	2	2	2	2
Eligibility Specialist I/II/III		8	8	8	8	8
Social Services Aide		2	2	2	2	2
Staff Services Specialist		1	1	1	1	1
Fiscal and Technical Services Assistant I/II/III		2	2	2	2	2
Office Assistant I/II/III		2	2	2	2	2
		41	41	41	41	41
PUBLIC ASSISTANCE TOTALS		**55.8**	**55.8**	**55.8**	**55.8**	**55.8**
HEALTH AND SANITATION						
ENVIRONMENTAL HEALTH	**20550**					
Environmental Health Director		1	1	1	1	1
Senior Environmental Health Specialist		0	0	0	0	0
Environmental Health Specialist I/II/III OR		4	4	4	5	4
Hazardous Materials Specialist I/II/III						
Environmental Health Technician I/II		2	2	2	2	2
Environmental Health Aide		0	0	0	0	0
Administrative Assistant I/II		0	0	0	0	0
Office Assistant I/II/III		0	0	0	0	0
		7	7	7	8	7
PUBLIC HEALTH-STATE AID	**70559**					
Public Health Program Division Chief		0.025	0.025	0.025	0.025	0.025
Health Education Coordinator I/II OR		0.55	0.55	0.55	0.55	0.55
Health Education Specialist OR						
Community Outreach Coordinator						
Public Health Nurse I/II/III OR		0	0	0	0	0
Registered Nurse I/II OR						
Licensed Vocational Nurse I/II						
HIV Specialty Clinic Therapist		0	0	0	0	0

PUBLIC HEALTH-STATE AID - continued						
Department Fiscal Officer I/II OR		0.11	0.11	0.11	0.11	0.11
Management Analyst I/II OR						
Grant Compliance Officer OR						
PH Administrative Services Officer						
		0.685	0.685	0.685	0.685	0.685
PUBLIC HEALTH	**70560**					
Public Health Director		1	1	1	1	1
Assistant Public Health Director		1	1	1	1	1
Director of Nursing		0.69	0.69	0.69	0.69	0.69
Public Health Program Division Chief		0.975	0.975	0.975	0.975	1.875
Physicians Assistant OR		1	1	1	1	1
Nurse Practitioner						
Public Health Nurse I/II/III OR		8.07	8.07	8.07	8.07	8.07
Registered Nurse I/II OR						
Licensed Vocational Nurse I/II						
Registered Dental Assistant I/II		0	0	0	0	0
HIV Specialty Clinic Therapist		0	0	0	0	0
Health Education Coordinator I/II OR		12.025	12.025	12.025	12.025	12.025
Health Education Specialist OR						
Community Outreach Coordinator						
Epidemiologist		1	1	1	1	1
Public Health Database Analyst		2	2	2	2	2
Public Health Emergency Preparedness Coordinator		0.8	0.8	0.8	0.8	0.8
Mentoring Coordinator		0	0	0	0	0
Department Fiscal Officer I/II OR		3.89	3.89	3.89	3.89	3.89
Management Analyst I/II OR						
Grant Compliance Officer OR						
PH Administrative Services Officer						
Office Supervisor		1	1	1	1	1
Administrative Assistant I/II OR		2.75	2.75	2.75	2.75	3.75
Office Assistant I/II/III OR						
Fiscal and Technical Services Assistant I/II/III						
		36.2	36.2	36.2	36.2	38.1
CDC BASE/PAN FLUE	**70561**					
Director of Nursing		0.18	0.18	0.18	0.18	0.18
Assistant Public Health Director		0	0	0	0	0
Public Health Program Division Chief		0	0	0	0	0.1
Public Health Nurse I/II/III OR		0	0	0	0	0
Registered Nurse I/II OR						
Licensed Vocational Nurse I/II						
Health Education Coordinator I/II OR		0.35	0.35	0.35	0.35	0.35
Health Education Specialist OR						
Community Outreach Coordinator						
Public Health Emergency Preparedness Coordinator		0.1	0.1	0.1	0.1	0.1
Department Fiscal Officer I/II OR		0	0	0	0	0
Grant Compliance Officer OR						
Management Analyst I/II OR						
PH Administrative Services Officer						
		0.63	0.63	0.63	0.63	0.73
CHILDREN AND FAMILIES COMMISSION	**70562**					
Grants Compliance Officer		0	0	0	0	0
Administrative Assistant I/II		0	0	0	0	0
Family Care Coordinator (contracted)		0.5	0.5	0.5	0.5	0.5
Executive Director (contracted)		1	1	1	1	1
		1.5	1.5	1.5	1.5	1.5
HPP 70566	**70566**					
Director of Nursing		0.13	0.13	0.13	0.13	0.13
Assistant Public Health Director		0	0	0	0	0
Public Health Nurse I/II/III OR		0	0	0	0	0
Registered Nurse I/II OR						
Licensed Vocational Nurse I/II						
Health Education Coordinator I/II OR		0.4	0.4	0.4	0.4	0.4
Health Education Specialist OR						
Community Outreach Coordinator						
Public Health Emergency Preparedness Coordinator		0.1	0.1	0.1	0.1	0.1
Department Fiscal Officer I/II OR		0	0	0	0	0
Grant Compliance Officer OR						
Management Analyst I/II OR						
PH Administrative Services Officer						
		0.63	0.63	0.63	0.63	0.63

BEHAVIORAL HEALTH	**70570**					
Behavioral Health Director		1	1	1	1	1
Behavioral Health Deputy Director		0	0	0	0	0
BH Quality Improvement Compliance Manager		1	1	1	1	1
BH Unit Supervisor		1.5	1.5	1.5	1.5	1.5
BH Unit Supervisor - Nursing		1	1	1	1	1
AOD Programs Clinician - Supervisor		0	0	0	0	0
Management Analyst I/II		0.5	0.5	0.5	0.5	0.5
BH Therapist I/II OR Senior		6.2	6.2	6.2	6.2	6.2
DIC Therapist		0	0	0	0	0
BH Case Management Specialist I/II OR Senior		8.3	8.3	8.3	8.3	8.3
Psychiatrist/Medical Director		0	0	0	0	0
BH LVN I/II OR		1.75	1.75	1.75	1.75	1.75
BH RN I/II OR						
BH Psychiatric Nurse I/II OR						
BH Nurse Practitioner						
DIC LVN I/II OR		0	0	0	0	0
DIC RN I/II						
BH Administrative Services Officer		1	1	1	1	1
BH Department Fiscal Officer I/II OR		0.5	0.5	0.5	0.5	0.5
Management Analyst I/II						
BH Systems Analyst OR		2.25	2.25	2.25	2.25	2.25
Information System Technician						
Continuing Care Coordinator		1	1	1	1	1
Lead Residential Care Facility Attendant		0	0	0	0	0
Office Supervisor		1	1	1	1	1
BH Administrative Assistant I/II		1.5	1.5	1.5	1.5	1.5
BH Clinical Records Specialist		0.5	0.5	0.5	0.5	0.5
BH Supervising Site Coordinator		0	0	0	0	0
BH Site Coordinator-DIC		0	0	0	0	0
BH Site Coordinator-Quincy		0	0	0	0	0
BH Supervising Site Coordinator	**70571**	1	1	1	1	1
BH Site Coordinator-DIC OR		3	3	3	3	3
BH Site Coordinator-Chester OR						
BH Site Coordinator-Greenville OR						
BH Site Coordinator-Portola						
BH Support Services Coordinator		0	0	0	0	0
MHSA Coordinator		1	1	1	1	1
Management Analyst I/II		0.25	0.25	0.25	0.25	0.25
Behavioral Health Therapist I/II or Senior		2	2	2	2	2
Crisis Team BH Therapist -Senior		0	0	0	0	0
BH Case Management Specialist I/II OR Senior		3	3	3	3	3
Crisis Case Management Specialist I/II OR Senior		0	0	0	0	0
BH Support Services Tech I/II		2	2	2	2	2
BH Administrative Assistant I/II		0.5	0.5	0.5	0.5	0.5
BH Quality Assurance Coordinator		0	0	0	0	0
BH Systems Analyst OR		0.2	0.2	0.2	0.2	0.2
Information System Technician						
BH Clinical Records Specialist		0.5	0.5	0.5	0.5	0.5
Residential Care Faciltiy Attendant		0	0	0	0	0
BH Unit Supervisor	**70575**	0.5	0.5	0.5	0.5	0.5
Management Analyst I/II		0.25	0.25	0.25	0.25	0.25
BH Systems Analyst OR		0.05	0.05	0.05	0.05	0.05
Information System Technician						
Behavioral Health Therapist I/II or Senior		0.55	0.55	0.55	0.55	0.55
BH Case Management Specialist I/II OR Senior		0.7	0.7	0.7	0.7	0.7
BEHAVIORAL HEALTH - Continued	**70575**					
BH LVN I/II OR		0.25	0.25	0.25	0.25	0.25
BH RN I/II OR						
BH Psychiatric Nurse I/II OR						
BH Nurse Practitioner						
BH Unit Supervisor	**70578**	0	0	0	0	0
BH AOD Administrator	**70580**	1	1	1	1	1
Behavioral Health Therapist I/II or Senior		0.25	0.25	0.25	0.25	2.25
BH Case Management Specialist I/II OR Senior		1	1	1	1	1
BH Department Fiscal Officer I/II OR		0.5	0.5	0.5	0.5	0.5
Management Analyst I/II						
BH Systems Analyst OR		0.5	0.5	0.5	0.5	0.5
Information System Technician						
MHSA Coordinator		0	0	0	0	0
BH Administrative Assistant I/II		0	0	0	0	0

Continuing Care Coordinator	70574	0	0	0	0	0
Sierra House Residential Care Facility Supervisor		0	0	0	0	0
Lead Residential Care Facility Attendant		0	0	0	0	0
Residential Care Faciltiy Attendant		0	0	0	0	0
		48	48	48	48	50
HEALTH AND SANITATION TOTALS		**94.645**	**94.645**	**94.645**	**95.645**	**98.645**
EDUCATION						
LIBRARY	20670					
County Librarian		0.5	0.5	0.5	0.5	0.5
Librarian		0	0	0	0	0
Fiscal & Technical Services Asst. I/II/III		1	1	1	1	1
Branch Library Assistant I/II		1.726	1.726	1.726	1.726	1.726
Library Technician OR		2.5	2.5	2.5	2.5	2.5
Library Aide						
		5.726	5.726	5.726	5.726	5.726
LITERACY	20675					
County Librarian		0.5	0.5	0.5	0.5	0.5
Librarian		0	0	0	0	0
Lib./Literacy Program Coordinator		0	0	0	0	0
Lib./Literacy Program Assistant I/II		1.45	1.45	1.45	1.45	1.45
Library Literacy Clerk		0	0	0	0	0
		1.95	1.95	1.95	1.95	1.95
SIERRA COUNTY LITERACY	20678					
Literacy Program Coordinator		0	0	0	0	0
Literacy Program Assistant		0	0	0	0	0
		0	0	0	0	0
FARM ADVISOR	20680					
Administrative Assistant I/II		1	1	1	1	1
4H Program Asst.		0	0	0	0	0
Office Assistant I/II/III		0	0	0	0	0
		1	1	1	1	1
EDUCATION TOTALS		**8.676**	**8.676**	**8.676**	**8.676**	**8.676**
RECREATION AND CULTURE						
MUSEUM	20780					
Museum Director		1	1	1	1	1
Assistant Museum Director OR		1	1	1	1	1
Museum Registrar						
		2	2	2	2	2
RECREATION AND CULTURE TOTALS		**2**	**2**	**2**	**2**	**2**
GRAND TOTALS:		**418.246**	**418.246**	**418.246**	**428.946**	**422.246**

County of Plumas
Pay Schedule

Effective as of 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

CONFIDENTIAL EMPLOYEE UNIT

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
ACCOUNTANT	$21.17	$22.23	$23.35	$24.52	$25.75	$27.05	$28.41	$29.83	$31.33	$32.90
ACCOUNTANT AUDITOR 1	$23.93	$25.13	$26.39	$27.72	$29.11	$30.56	$32.09	$33.71	$35.38	$37.17
ACCOUNTANT AUDITOR 2	$26.37	$27.69	$29.09	$30.54	$32.07	$33.69	$35.36	$37.13	$39.01	$40.95
ASSISTANT AUDITOR/CONTROLLER	$30.51	$32.03	$33.64	$35.33	$37.10	$38.98	$40.92	$42.97	$45.12	$47.38
ASST RISK MGR/OCC SAFETY & HEALTH SPEC	$28.55	$29.98	$31.47	$33.05	$34.72	$36.45	$38.28	$40.21	$42.20	$44.32
CHIEF DEPUTY AUDITOR	$29.10	$30.55	$32.08	$33.70	$35.37	$37.16	$39.03	$40.97	$43.04	$45.20
CLERK OF THE BOARD	$28.03	$29.44	$30.91	$32.45	$34.07	$35.78	$37.57	$39.45	$41.42	$43.50
DEPUTY COUNTY COUNSEL 1	$38.24	$40.15	$42.17	$44.29	$46.50	$48.82	$51.27	$53.83	$56.52	$59.35
DEPUTY COUNTY COUNSEL 2	$42.63	$44.76	$47.00	$49.35	$51.82	$54.41	$57.13	$59.99	$62.99	$66.13
DEPUTY COUNTY COUNSEL 3	$47.95	$50.35	$52.87	$55.51	$58.29	$61.20	$64.27	$67.48	$70.85	$74.39
FISCAL SUPPORT COORDINATOR	$19.94	$20.95	$21.99	$23.10	$24.27	$25.48	$26.76	$28.12	$29.53	$31.00
HR PAYROLL SPECIALIST 1	$23.08	$24.24	$25.47	$26.74	$28.09	$29.50	$30.96	$32.53	$34.16	$35.88
HR PAYROLL SPECIALIST 2	$25.45	$26.73	$28.08	$29.49	$30.95	$32.52	$34.15	$35.87	$37.66	$39.56
HUMAN RESOURCES ANALYST 1	$23.92	$25.12	$26.38	$27.71	$29.10	$30.55	$32.08	$33.70	$35.37	$37.16
HUMAN RESOURCES ANALYST 2	$26.37	$27.69	$29.09	$30.54	$32.07	$33.69	$35.36	$37.13	$39.01	$40.95
HUMAN RESOURCES TECHNICIAN 1	$18.54	$19.47	$20.45	$21.47	$22.55	$23.67	$24.86	$26.12	$27.42	$28.79
HUMAN RESOURCES TECHNICIAN 2	$20.45	$21.47	$22.55	$23.67	$24.86	$26.12	$27.42	$28.79	$30.25	$31.77
HUMAN RESOURCES TECHNICIAN 3	$21.69	$22.77	$23.91	$25.11	$26.37	$27.69	$29.09	$30.54	$32.07	$33.69
LEAD FISCAL & TECH SERV ASST	$17.68	$18.57	$19.50	$20.48	$21.52	$22.59	$23.72	$24.91	$26.16	$27.48
MANAGEMENT ANALYST 1	$23.92	$25.12	$26.38	$27.71	$29.10	$30.55	$32.08	$33.70	$35.37	$37.16
MANAGEMENT ANALYST 2	$26.37	$27.69	$29.09	$30.54	$32.07	$33.69	$35.36	$37.13	$39.01	$40.95
NETWORK/EDR ADMINISTRATOR	$29.31	$30.79	$32.33	$33.96	$35.66	$37.45	$39.33	$41.29	$43.35	$45.52
OFFICE OF EMERGENCY SERVICES-OES MGR.	$29.15	$30.61	$32.14	$33.75	$35.45	$37.23	$39.09	$41.04	$43.10	$45.26
PARALEGAL 1	$23.08	$24.24	$25.47	$26.74	$28.09	$29.50	$30.96	$32.53	$34.16	$35.88
PARALEGAL 2	$25.45	$26.73	$28.08	$29.49	$30.95	$32.52	$34.15	$35.87	$37.66	$39.56
PARALEGAL 3	$29.17	$30.64	$32.17	$33.79	$35.49	$37.27	$39.14	$41.11	$43.16	$45.33
PAYROLL SPECIALIST 1	$23.08	$24.24	$25.47	$26.74	$28.09	$29.50	$30.96	$32.53	$34.16	$35.88
PAYROLL SPECIALIST 2	$25.45	$26.73	$28.08	$29.49	$30.95	$32.52	$34.15	$35.87	$37.66	$39.56
SAAS SYSTEMS ADMINISTRATOR	$31.57	$33.15	$34.81	$36.56	$38.39	$40.31	$42.33	$44.45	$46.67	$49.00
SYSTEMS ANALYST 1	$27.72	$29.11	$30.56	$32.09	$33.71	$35.38	$37.17	$39.05	$40.99	$43.06
SYSTEMS ANALYST 2	$30.51	$32.03	$33.64	$35.33	$37.10	$38.98	$40.92	$42.97	$45.12	$47.38

County of Plumas
Pay Schedule

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CONTRACT EMPLOYEES

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
AIRPORT MANAGER	$22.03	$23.14	$24.29	$25.51	$26.78	$28.12	$29.53	$31.00	$32.55	$34.18
ASSISTANT COUNTY COUNSEL	$55.44	$58.21	$61.12	$64.18	$67.39	$70.76	$74.29	$78.01	$81.91	$86.01
BH DEPUTY DIRECTOR	$45.00	$47.25	$49.62	$52.11	$54.72	$57.46	$60.34	$63.36	$66.53	$69.86
GRANT MANAGER	$35.00	$36.77	$38.60	$40.54	$42.57	$44.70	$46.93	$49.28	$51.74	$54.33

County of Plumas
Pay Schedule

Effective as of 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

DEPARTMENT HEADS

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
AG COMM/SEALER OF WTS & MEAS	$48.00	$50.40	$52.92	$55.57	$58.34	$61.26	$64.32	$67.54	$70.92	$74.46
ALCOHOL & DRUG ADMINISTRATOR	$36.06	$37.87	$39.77	$41.76	$43.85	$46.05	$48.36	$50.78	$53.32	$55.99
BEHAVIORAL HEALTH DIRECTOR	$58.00	$60.90	$63.95	$67.14	$70.50	$74.02	$77.73	$81.61	$85.69	$89.98
CHIEF PROBATION OFFICER	$45.00	$47.25	$49.61	$52.09	$54.70	$57.43	$60.30	$63.32	$66.49	$69.81
COUNTY ADMINISTRATIVE OFFICER	$75.00	$78.75	$82.69	$86.82	$91.16	$95.72	$100.51	$105.53	$110.81	$116.35
COUNTY COUNSEL	$70.71	$74.25	$77.96	$81.86	$85.95	$90.25	$94.76	$99.50	$104.47	$109.69
COUNTY FAIR MANAGER	$42.00	$44.10	$46.31	$48.62	$51.05	$53.60	$56.28	$59.10	$62.05	$65.16
COUNTY LIBRARIAN	$38.00	$39.90	$41.90	$43.99	$46.19	$48.50	$50.92	$53.47	$56.14	$58.95
DIRECTOR OF BUILDING SERVICES	$47.00	$49.35	$51.82	$54.41	$57.13	$59.99	$62.98	$66.13	$69.44	$72.91
DIRECTOR OF CHILD SUPPORT SVCS	$42.00	$44.10	$46.31	$48.62	$51.05	$53.60	$56.28	$59.10	$62.05	$65.16
DIRECTOR OF FACILITY SERVICES	$40.00	$42.00	$44.10	$46.31	$48.62	$51.05	$53.60	$56.28	$59.10	$62.05
DIRECTOR OF INFO TECHNOLOGIES	$48.00	$50.40	$52.92	$55.57	$58.34	$61.26	$64.32	$67.54	$70.92	$74.46
DIRECTOR OF PUBLIC HEALTH	$58.00	$60.90	$63.95	$67.14	$70.50	$74.02	$77.73	$81.61	$85.69	$89.98
DIRECTOR OF PUBLIC WORKS	$55.00	$57.75	$60.64	$63.67	$66.85	$70.20	$73.71	$77.39	$81.26	$85.32
DIRECTOR OF RISK MANAGEMENT AND SAFETY	$45.00	$47.25	$49.61	$52.09	$54.70	$57.43	$60.30	$63.32	$66.49	$69.81
ENVIRONMENTAL HEALTH DIRECTOR	$48.00	$50.40	$52.92	$55.57	$58.34	$61.26	$64.32	$67.54	$70.92	$74.46
HUMAN RESOURCES DIRECTOR	$50.00	$52.50	$55.13	$57.88	$60.78	$63.81	$67.00	$70.36	$73.87	$77.57
MUSEUM DIRECTOR	$30.00	$31.50	$33.08	$34.73	$36.47	$38.29	$40.20	$42.21	$44.32	$46.54
PLANNING DIRECTOR	$55.38	$58.15	$61.06	$64.11	$67.31	$70.68	$74.21	$77.93	$81.82	$85.91
SOCIAL SERV DIR/PUB GUARD/PC	$50.00	$52.50	$55.13	$57.88	$60.78	$63.81	$67.00	$70.36	$73.87	$77.57

County of Plumas
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ELECTED OFFICALS

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
ASSESSOR	$46.05	$0.00	$0.00	$0.00	$0.00	$48.37	$50.78	$53.32	$55.99	$58.78
AUDITOR/CONTROLLER	$47.55	$0.00	$0.00	$0.00	$0.00	$49.94	$52.43	$55.06	$57.80	$60.70
BOARD OF SUPERVISORS-CPI 2014	$22.08	$0.00	$0.00	$0.00	$0.00	$23.19	$24.35	$25.56	$26.84	$28.19
BOARD OF SUPERVISORS-CPI 2018	$24.29	$0.00	$0.00	$0.00	$0.00	$25.51	$26.78	$28.12	$29.53	$31.00
BOARD OF SUPERVISORS-NON PERS-CPI 2022	$30.36	$0.00	$0.00	$0.00	$0.00	$31.87	$33.47	$35.14	$36.90	$38.74
BOARD OF SUPERVISORS-PERSABLE-CPI 2022	$28.38	$0.00	$0.00	$0.00	$0.00	$29.80	$31.29	$32.85	$34.50	$36.22
BOARD OF SUPERVISORS-NON PERS-CPI 2023	$31.62	$0.00	$0.00	$0.00	$0.00	$33.20	$34.86	$36.60	$38.43	$40.35
BOARD OF SUPERVISORS-PERSABLE-CPI 2023	$29.56	$0.00	$0.00	$0.00	$0.00	$31.04	$32.59	$34.22	$35.93	$37.73
BOARD OF SUPERVISORS-NON PERS-CPI 2024	$32.83	$0.00	$0.00	$0.00	$0.00	$34.48	$36.20	$38.01	$39.91	$41.90
BOARD OF SUPERVISORS-PERSABLE-CPI 2024	$30.70	$0.00	$0.00	$0.00	$0.00	$32.23	$33.84	$35.53	$37.31	$39.18
CLERK-RECORDER **	$46.05	$0.00	$0.00	$0.00	$0.00	$48.37	$50.78	$53.32	$55.99	$58.78
DISTRICT ATTORNEY	$84.54	$0.00	$0.00	$0.00	$0.00	$88.76	$93.21	$97.86	$102.75	$107.90
SHERIFF/CORONER	$58.64	$0.00	$0.00	$0.00	$0.00	$61.58	$64.65	$67.88	$71.27	$74.84
TREASURER/TAX COLLECTOR **	$46.05	$0.00	$0.00	$0.00	$0.00	$48.37	$50.78	$53.32	$55.99	$58.78

**** Stipends adopted by Ordinance #07-1059 on 09/02/2007, revised as of 06/30/2024 per Ordinance #22-1142 adopted 03/01/2022**

CLERK-RECORDER	$4.27	$0.00	$0.00	$0.00	$0.00	$4.48	$4.71	$4.94	$5.19	$5.45
TREASURER/TAX COLLECTOR	$5.16	$0.00	$0.00	$0.00	$0.00	$5.42	$5.69	$5.97	$6.27	$6.59

County of Plumas
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OE3 PUBLIC WORKS

	HOURLY RATE											
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**	**L6**	**L7**
ASSOCIATE ENGINEER	$32.49	$34.10	$35.82	$37.62	$39.50	$41.48	$43.56	$45.76	$48.04	$50.46	$52.98	$55.63
ENGINEERING AIDE	$18.51	$19.42	$20.41	$21.42	$22.49	$23.65	$24.79	$26.04	$27.34	$28.72	$30.16	$31.66
ENGINEERING TECHNICIAN 1	$22.44	$23.57	$24.77	$26.00	$27.31	$28.68	$30.13	$31.63	$33.22	$34.89	$36.64	$38.47
ENGINEERING TECHNICIAN 2	$24.26	$25.46	$26.76	$28.11	$29.51	$30.99	$32.55	$34.18	$35.89	$37.71	$39.60	$41.58
EQUIPMENT SERVICE WORKER	$18.51	$19.42	$20.41	$21.42	$22.49	$23.65	$24.79	$26.04	$27.34	$28.72	$30.16	$31.66
FISCAL/TECHNICAL SERVICES ASSISTANT 1	$18.51	$19.42	$20.41	$21.42	$22.49	$23.65	$24.79	$26.04	$27.34	$28.72	$30.16	$31.66
FISCAL/TECHNICAL SERVICES ASSISTANT 2	$19.44	$20.41	$21.43	$22.50	$23.62	$24.82	$26.06	$27.38	$28.73	$30.17	$31.68	$33.26
FISCAL/TECHNICAL SERVICES ASSISTANT 3	$21.43	$22.50	$23.62	$24.82	$26.06	$27.38	$28.73	$30.17	$31.68	$33.27	$34.94	$36.68
LEAD POWER EQUIPMENT MECHANIC	$25.22	$26.50	$27.84	$29.23	$30.71	$32.23	$33.86	$35.57	$37.35	$39.23	$41.19	$43.25
MANAGEMENT ANALYST 1	$24.31	$25.51	$26.81	$28.14	$29.55	$31.03	$32.60	$34.22	$35.94	$37.74	$39.63	$41.61
MANAGEMENT ANALYST 2	$27.03	$28.38	$29.80	$31.29	$32.85	$34.52	$36.25	$38.06	$39.96	$41.96	$44.06	$46.27
MECHANIC/SHOP TECHNICIAN	$22.86	$24.01	$25.21	$26.49	$27.82	$29.21	$30.70	$32.22	$33.84	$35.54	$37.31	$39.18
POWER EQUIPMENT MECHANIC 1	$21.15	$22.21	$23.33	$24.50	$25.73	$27.03	$28.39	$29.81	$31.31	$32.87	$34.52	$36.24
POWER EQUIPMENT MECHANIC 2	$22.86	$24.01	$25.21	$26.49	$27.82	$29.21	$30.70	$32.22	$33.84	$35.54	$37.31	$39.18
PRINCIPAL TRANSPORTATION PLANNER	$37.61	$39.49	$41.47	$43.55	$45.75	$48.03	$50.45	$52.97	$55.63	$58.41	$61.32	$64.39
PUBLIC WORKS MAINTENANCE LEADWORKER	$22.50	$23.62	$24.82	$26.06	$27.38	$28.73	$30.17	$31.68	$33.27	$34.92	$36.67	$38.51
PUBLIC WORKS MAINTENANCE WORKER 1	$18.51	$19.42	$20.41	$21.42	$22.49	$23.65	$24.79	$26.04	$27.34	$28.72	$30.16	$31.66
PUBLIC WORKS MAINTENANCE WORKER 2	$19.44	$20.41	$21.43	$22.50	$23.62	$24.82	$26.06	$27.38	$28.73	$30.17	$31.68	$33.26
PUBLIC WORKS MAINTENANCE WORKER 3	$21.43	$22.50	$23.62	$24.82	$26.06	$27.38	$28.73	$30.17	$31.68	$33.27	$34.94	$36.68
PUBLIC WORKS SENIOR ENV. PLANNER	$32.49	$34.10	$35.82	$37.62	$39.50	$41.48	$43.56	$45.76	$48.04	$50.46	$52.98	$55.63
SENIOR ENGINEERING TECHNICIAN	$26.73	$28.06	$29.49	$30.96	$32.51	$34.13	$35.86	$37.65	$39.54	$41.51	$43.59	$45.77
SOLID WASTE PROGRAM MANAGER	$29.48	$30.95	$32.50	$34.12	$35.83	$37.62	$39.50	$41.48	$43.56	$45.75	$48.03	$50.44
WELDER	$22.20	$23.32	$24.48	$25.71	$27.02	$28.38	$29.79	$31.30	$32.86	$34.53	$36.25	$38.07

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OE3 PUBLIC WORKS MID-MGMT

	HOURLY RATE											
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**	**L6**	**L7**
ASSISTANT DIRECTOR OF PUBLIC WORKS	$39.48	$41.46	$43.54	$45.74	$48.02	$50.44	$52.96	$55.62	$58.38	$61.32	$64.39	$67.61
DEPUTY DIRECTOR OF PUBLIC WORKS	$39.48	$41.46	$43.54	$45.74	$48.02	$50.44	$52.96	$55.62	$58.38	$61.32	$64.39	$67.61
EQUIPMENT MAINTENANCE SUPERVISOR	$29.48	$30.95	$32.50	$34.12	$35.83	$37.62	$39.50	$41.48	$43.56	$45.75	$48.03	$50.44
PUBLIC WORKS ADMIN SERVICES OFFICER	$38.48	$40.40	$42.42	$44.55	$46.79	$49.13	$51.59	$54.18	$56.91	$59.76	$62.75	$65.89
PW FISCAL OFFICER/ADMIN SERVICES MANAGER	$33.92	$35.63	$37.42	$39.29	$41.27	$43.34	$45.52	$47.79	$50.18	$52.70	$55.34	$58.11
PW ROAD MAINTENANCE SUPERVISOR	$26.05	$27.36	$28.72	$30.18	$31.70	$33.28	$34.96	$36.71	$38.56	$40.48	$42.50	$44.64

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OE3 GENERAL

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
4-H REPRESENTATIVE	$18.72	$19.65	$20.63	$21.68	$22.76	$23.91	$25.12	$26.37	$27.70	$29.08
ACCOUNTANT	$19.68	$20.68	$21.72	$22.80	$23.96	$25.16	$26.43	$27.75	$29.14	$30.60
ACCOUNTING TECHNICIAN	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56	$29.98
ADMINISTRATIVE ASSISTANT 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
ADMINISTRATIVE ASSISTANT 2	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
AG & STANDARDS INSPECTOR 1	$22.06	$23.16	$24.33	$25.55	$26.83	$28.17	$29.58	$31.08	$32.63	$34.27
AG & STANDARDS INSPECTOR 2	$25.65	$26.95	$28.29	$29.70	$31.20	$32.76	$34.41	$36.14	$37.95	$39.85
AG & STANDARDS INSPECTOR 3	$28.30	$29.72	$31.22	$32.78	$34.42	$36.15	$37.96	$39.87	$41.86	$43.96
AG & STANDARDS TECHNICIAN 1	$17.04	$17.90	$18.80	$19.75	$20.75	$21.78	$22.87	$24.02	$25.23	$26.49
AG & STANDARDS TECHNICIAN 2	$18.70	$19.64	$20.63	$21.67	$22.75	$23.89	$25.09	$26.35	$27.68	$29.07
AG & STANDARDS TECHNICIAN 3	$20.32	$21.34	$22.42	$23.54	$24.73	$25.97	$27.27	$28.64	$30.07	$31.59
AG & STANDARDS MANAGEMENT ANALYST 1	$22.84	$23.99	$25.20	$26.46	$27.78	$29.17	$30.64	$32.17	$33.79	$35.49
AG & STANDARDS MANAGEMENT ANALYST 2	$25.40	$26.67	$28.01	$29.42	$30.89	$32.45	$34.07	$35.78	$37.57	$39.45
ALCOHOL & DRUG PREV COORD	$19.83	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82
ALCOHOL & DRUG THERAPIST 1	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66	$37.45
ALCOHOL & DRUG THERAPIST 2	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30	$41.28
ALTERNATIVE SENTENCING COORD	$20.75	$21.78	$22.87	$24.02	$25.23	$26.49	$27.83	$29.21	$30.69	$32.22
ANIMAL CONTROL OFFICER 1	$19.35	$20.31	$21.33	$22.40	$23.51	$24.69	$25.93	$27.22	$28.58	$30.01
ANIMAL CONTROL OFFICER 2	$22.40	$23.51	$24.69	$25.93	$27.22	$28.58	$30.01	$31.51	$33.08	$34.75
ANIMAL SHELTER ATTENDANT	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
APPRAISAL ASSISTANT	$18.80	$19.75	$20.75	$21.78	$22.87	$24.02	$25.23	$26.49	$27.83	$29.21
APPRAISER 1	$19.83	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82
APPRAISER 2	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82	$32.38	$34.00
APPRAISER 3	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66	$37.45
ASSISTANT COOK	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
ASSISTANT MUSEUM DIRECTOR	$17.47	$18.34	$19.26	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.15
ASSISTANT PLANNER	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82	$32.38
ASSOCIATE PLANNER	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
AUDITOR ACCOUNTING CLERK 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
AUDITOR ACCOUNTING CLERK 2	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
AUDITOR ACCOUNTING TECH 1	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14	$29.57	$31.05
AUDITOR/APPRAISER 1	$18.80	$19.75	$20.75	$21.78	$22.87	$24.02	$25.23	$26.49	$27.83	$29.21
AUDITOR/APPRAISER 2	$20.33	$21.36	$22.43	$23.55	$24.73	$25.98	$27.27	$28.64	$30.08	$31.59
AUDITOR/APPRAISER 3	$22.42	$23.54	$24.72	$25.97	$27.26	$28.63	$30.07	$31.58	$33.16	$34.82
BH ADMINISTRATIVE ASSISTANT 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
BH ADMINISTRATIVE ASSISTANT 2	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5
BH CASE MGMT SPECIALIST 1	$22.15	$23.28	$24.43	$25.66	$26.95	$28.30	$29.72	$31.22	$32.78	$34.43
BH CASE MGMT SPECIALIST 2	$24.42	$25.65	$26.93	$28.29	$29.71	$31.21	$32.76	$34.42	$36.15	$37.95
BH CASE MGMT SPECIALIST SR	$26.69	$28.05	$29.45	$30.92	$32.48	$34.10	$35.81	$37.61	$39.50	$41.47
BH CLINICAL RECORDS SPECIALIST	$19.31	$20.29	$21.31	$22.37	$23.50	$24.68	$25.92	$27.21	$28.58	$30.01
BH QUALITY ASSURANCE COORD	$29.54	$31.02	$32.58	$34.23	$35.93	$37.74	$39.62	$41.62	$43.70	$45.90
BH SITE COORDINATOR	$20.50	$21.54	$22.61	$23.75	$24.93	$26.19	$27.51	$28.87	$30.34	$31.85
BH SUPERVISING SITE COORD	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
BH SUPPORT SERVICES COORD	$18.34	$19.27	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.17	$28.52
BH SUPPORTIVE SERVICES TECH 1	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81
BH SUPPORTIVE SERVICES TECH 2	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
BH SYSTEMS ANALYST	$28.40	$29.84	$31.32	$32.90	$34.56	$36.29	$38.11	$40.02	$42.03	$44.14
BH THERAPIST 1	$27.63	$29.01	$30.46	$32.00	$33.59	$35.28	$37.05	$38.91	$40.86	$42.92
BH THERAPIST 2	$30.44	$31.98	$33.56	$35.26	$37.03	$38.88	$40.84	$42.89	$45.04	$47.30
BH THERAPIST SENIOR	$33.61	$35.30	$37.07	$38.93	$40.88	$42.94	$45.09	$47.35	$49.71	$52.21
BLDG & GRNDS MAINT TECHNICIAN	$21.65	$22.73	$23.86	$25.06	$26.31	$27.62	$29.01	$30.45	$31.98	$33.58
BLDG & GRNDS MAINT WORKER 1	$16.96	$17.81	$18.70	$19.63	$20.62	$21.65	$22.73	$23.86	$25.06	$26.31
BLDG & GRNDS MAINT WORKER 2	$17.81	$18.70	$19.63	$20.62	$21.65	$22.73	$23.86	$25.06	$26.31	$27.62
BLDG & GRNDS MAINT WORKER 3	$20.62	$21.65	$22.73	$23.86	$25.06	$26.31	$27.62	$29.01	$30.45	$31.98
BRANCH LIBRARY ASSISTANT 1	$17.53	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20
BRANCH LIBRARY ASSISTANT 2	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56
BUILDING INSPECTOR 1	$21.35	$22.42	$23.55	$24.74	$25.98	$27.30	$28.66	$30.09	$31.60	$33.19
BUILDING INSPECTOR 2	$24.71	$25.96	$27.26	$28.63	$30.06	$31.57	$33.15	$34.81	$36.56	$38.39
BUILDING PLANCHECK INSPECTOR	$26.56	$27.90	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27
BUILDING PLANS EXAMINER 1	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
BUILDING PLANS EXAMINER 2	$27.90	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33
CADASTRAL DRAFTING SPECIALST	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66	$37.45
CHILD SUPPORT ACCOUNTING SPEC	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82	$32.38
CHILD SUPPORT ASSISTANT I	$16.85	$17.70	$18.58	$19.51	$20.49	$21.51	$22.59	$23.71	$24.90	$26.15
CHILD SUPPORT ASSISTANT II	$18.59	$19.53	$20.50	$21.54	$22.61	$23.75	$24.93	$26.19	$27.51	$28.87
CHILD SUPPORT ASSISTANT III	$19.47	$20.45	$21.47	$22.55	$23.67	$24.86	$26.12	$27.42	$28.79	$30.23
CHILD SUPPORT LEGAL CLERK I	$17.45	$18.32	$19.24	$20.19	$21.21	$22.27	$23.38	$24.55	$25.78	$27.06
CHILD SUPPORT LEGAL CLERK II	$19.18	$20.13	$21.16	$22.21	$23.33	$24.49	$25.73	$27.01	$28.36	$29.78
CHILD SUPPORT LEGAL CLERK III	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56	$29.98	$31.48
CHILD SUPPORT SPECIALIST 1	$19.53	$20.50	$21.54	$22.61	$23.75	$24.93	$26.19	$27.51	$28.87	$30.34
CHILD SUPPORT SPECIALIST 2	$21.01	$22.06	$23.16	$24.33	$25.55	$26.83	$28.17	$29.58	$31.08	$32.63
CHILD SUPPORT SPECIALIST 3	$22.78	$23.91	$25.11	$26.37	$27.69	$29.09	$30.54	$32.07	$33.69	$35.37
CODE ENFORCEMENT OFFICER	$26.82	$28.16	$29.57	$31.05	$32.62	$34.26	$35.97	$37.77	$39.65	$41.65
COLLECTIONS OFFICER 1	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82	$32.38
COLLECTIONS OFFICER 2	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
COMMUNITY OUTREACH COORDINATOR	$19.83	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82
CUSTODIAN	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
DA INVESTIGATIONS SPECIALIST	$26.68	$28.04	$29.44	$30.91	$32.47	$34.09	$35.80	$37.60	$39.49	$41.46
DA INVESTIGATIVE ASSISTANT	$21.38	$22.45	$23.57	$24.75	$26.00	$27.32	$28.68	$30.13	$31.63	$33.21
DEPUTY CHILD SUP ATTORNEY 1	$28.57	$30.00	$31.49	$33.08	$34.75	$36.50	$38.33	$40.25	$42.26	$44.38
DEPUTY CHILD SUP ATTORNEY 2	$31.52	$33.10	$34.77	$36.52	$38.35	$40.27	$42.28	$44.40	$46.63	$48.97

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5
DEPUTY CLERK-RECORDER 1	$17.20	$18.07	$18.98	$19.94	$20.95	$22.01	$23.12	$24.27	$25.49	$26.77
DEPUTY CLERK-RECORDER 2	$19.81	$20.80	$21.85	$22.94	$24.08	$25.30	$26.56	$27.91	$29.29	$30.77
DEPUTY DISTRICT ATTORNEY 1	$37.29	$39.16	$41.12	$43.17	$45.33	$47.59	$49.97	$52.47	$55.10	$57.85
DEPUTY DISTRICT ATTORNEY 2	$41.51	$43.59	$45.76	$48.05	$50.46	$52.98	$55.63	$58.41	$61.33	$64.40
DEPUTY DISTRICT ATTORNEY 3	$46.22	$48.53	$50.95	$53.50	$56.18	$58.99	$61.94	$65.03	$68.29	$71.70
DEPUTY PUB GUARD/CONSERVATOR 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
DEPUTY PUB GUARD/CONSERVATOR 2	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
DISTRICT ATTORNEY INVESTIGATOR	$24.72	$25.96	$27.26	$28.63	$30.06	$31.58	$33.16	$34.82	$36.57	$38.40
DRINKING DRIVER COORDINATOR	$19.83	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82
DRIVER 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
DRIVER 2	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81
DRIVER 3	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
ELECTIONS COORDINATOR	$26.16	$27.49	$28.85	$30.32	$31.84	$33.44	$35.13	$36.89	$38.74	$40.69
ELECTIONS SERVICES ASSISTANT 1	$17.20	$18.07	$18.98	$19.94	$20.95	$22.01	$23.12	$24.27	$25.49	$26.77
ELECTIONS SERVICES ASSISTANT 2	$19.81	$20.80	$21.85	$22.94	$24.08	$25.30	$26.56	$27.91	$29.29	$30.77
ELECTIONS SPECIALIST	$22.94	$24.08	$25.30	$26.56	$27.91	$29.29	$30.77	$32.31	$33.93	$35.63
ELIGIBILITY SPECIALIST 1	$16.96	$17.81	$18.70	$19.63	$20.62	$21.65	$22.73	$23.86	$25.06	$26.31
ELIGIBILITY SPECIALIST 2	$18.70	$19.63	$20.62	$21.65	$22.73	$23.86	$25.06	$26.31	$27.62	$29.01
ELIGIBILITY SPECIALIST 3	$20.62	$21.65	$22.73	$23.86	$25.06	$26.31	$27.62	$29.01	$30.45	$31.98
EMPLOYMENT & TRAINING WORKER 1	$19.20	$20.15	$21.18	$22.23	$23.35	$24.51	$25.75	$27.03	$28.39	$29.82
EMPLOYMENT & TRAINING WORKER 2	$21.16	$22.21	$23.33	$24.49	$25.73	$27.01	$28.37	$29.80	$31.28	$32.86
EMPLOYMENT & TRAINING WORKER 3	$23.32	$24.48	$25.72	$27.00	$28.36	$29.79	$31.27	$32.85	$34.49	$36.22
ENVIRONMENTAL HEALTH AIDE	$18.34	$19.27	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.17	$28.52
ENVIRONMENTAL HEALTH SPEC 1	$25.78	$27.07	$28.43	$29.87	$31.35	$32.93	$34.59	$36.33	$38.14	$40.05
ENVIRONMENTAL HEALTH SPEC 2	$28.44	$29.88	$31.37	$32.94	$34.60	$36.34	$38.15	$40.06	$42.07	$44.18
ENVIRONMENTAL HEALTH SPEC 3	$31.29	$32.87	$34.51	$36.25	$38.06	$39.97	$41.99	$44.09	$46.30	$48.61
ENVIRONMENTAL HEALTH TECH 1	$18.34	$19.27	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.17	$28.52
ENVIRONMENTAL HEALTH TECH 2	$19.83	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82
EPIDEMIOLOGIST	$37.10	$38.96	$40.91	$42.95	$45.09	$47.35	$49.71	$52.21	$54.82	$57.57
EXECUTIVE ASSISTANT-PLANNING	$17.47	$18.34	$19.26	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.15
FAIR FISCAL COORDINATOR 1	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
FAIR FISCAL COORDINATOR 2	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
FAMILY VIOLENCE OFFICER	$19.84	$20.84	$21.88	$22.99	$24.15	$25.36	$26.63	$27.96	$29.37	$30.85
FIELD SERVICES ASSISTANT	$16.64	$17.48	$18.36	$19.29	$20.27	$21.28	$22.34	$23.48	$24.66	$25.90
FISCAL & TECH SERVICES ASST 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
FISCAL & TECH SERVICES ASST 2	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81
FISCAL & TECH SERVICES ASST 3	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14	$29.57
GEO INFO SYS (GIS) PLANNER 1	$23.53	$24.71	$25.96	$27.25	$28.62	$30.06	$31.57	$33.15	$34.81	$36.56
GEO INFO SYS (GIS) PLANNER 2	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
HAZ MAT SPECIALIST 1	$25.78	$27.07	$28.43	$29.87	$31.35	$32.93	$34.59	$36.33	$38.14	$40.05
HAZ MAT SPECIALIST 2	$28.44	$29.88	$31.37	$32.94	$34.60	$36.34	$38.15	$40.06	$42.07	$44.18
HAZ MAT SPECIALIST 3	$31.29	$32.87	$34.51	$36.25	$38.06	$39.97	$41.99	$44.09	$46.30	$48.61
HEAD COOK	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
HEALTH AIDE 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
HEALTH AIDE 2	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5
HEALTH EDUCATION COORDINATOR 1	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
HEALTH EDUCATION SPECIALIST	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
HIV SPECIALTY CLINIC THERAPIST	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30	$41.28
INFORMATION SYSTEMS TECHNICIAN	$23.70	$24.88	$26.13	$27.44	$28.81	$30.26	$31.78	$33.37	$35.04	$36.80
LEAD DEPUTY CLERK-RECORDER	$22.94	$24.08	$25.30	$26.56	$27.91	$29.29	$30.77	$32.31	$33.93	$35.63
LEGAL SECRETARY	$20.34	$21.37	$22.44	$23.56	$24.74	$25.99	$27.30	$28.65	$30.09	$31.60
LEGAL SECRETARY - SENIOR	$21.58	$22.66	$23.81	$25.01	$26.26	$27.57	$28.96	$30.41	$31.93	$33.53
LEGAL SECRETARY - TRAINEE	$18.44	$19.38	$20.35	$21.37	$22.45	$23.57	$24.76	$26.00	$27.31	$28.67
LEGAL SERVICES ASSISTANT 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
LEGAL SERVICES ASSISTANT 2	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
LIBRARIAN	$22.83	$23.98	$25.19	$26.45	$27.78	$29.17	$30.64	$32.18	$33.79	$35.49
LIBRARY AIDE	$16.70	$17.53	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90
LIBRARY LITERACY CLERK	$16.70	$17.53	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90
LIBRARY TECHNICIAN	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56	$29.98
LICENSED VOCATIONAL NURSE 1-BH	$21.93	$23.04	$24.20	$25.41	$26.68	$28.04	$29.44	$30.91	$32.47	$34.09
LICENSED VOCATIONAL NURSE 1-PH	$21.93	$23.04	$24.20	$25.41	$26.68	$28.04	$29.44	$30.91	$32.47	$34.09
LICENSED VOCATIONAL NURSE 2-BH	$23.03	$24.19	$25.40	$26.67	$28.02	$29.43	$30.90	$32.46	$34.08	$35.79
LICENSED VOCATIONAL NURSE 2-PH	$23.03	$24.19	$25.40	$26.67	$28.02	$29.43	$30.90	$32.46	$34.08	$35.79
LITERACY PROGRAM ASSISTANT 1	$17.53	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20
LITERACY PROGRAM ASSISTANT 2	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56
MANAGEMENT ANALYST 1	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
MANAGEMENT ANALYST 2	$25.54	$26.81	$28.15	$29.56	$31.04	$32.61	$34.25	$35.96	$37.76	$39.64
MENTORING COORDINATOR	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
MUSEUM REGISTRAR	$16.70	$17.53	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90
NATURAL RESOURCES ANALYST	$22.42	$23.54	$24.72	$25.97	$27.26	$28.63	$30.07	$31.58	$33.16	$34.82
NURSE PRACTITIONER	$50.49	$53.02	$55.68	$58.47	$61.38	$64.47	$67.70	$71.09	$74.65	$78.38
OFFICE ASSISTANT 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
OFFICE ASSISTANT 2	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81
OFFICE ASSISTANT 3	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14	$29.57
OFFICE AUTOMATION ANALYST	$24.09	$25.29	$26.56	$27.89	$29.28	$30.76	$32.31	$33.92	$35.62	$37.40
OFFICE AUTOMATION SPECIALIST	$19.84	$20.84	$21.88	$22.99	$24.15	$25.36	$26.63	$27.96	$29.37	$30.85
PARALEGAL 1	$17.47	$18.34	$19.26	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.15
PARALEGAL 2	$19.26	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.15	$28.52	$29.96
PARALEGAL 3	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82	$32.38
PERMIT TECHNICIAN	$17.89	$18.79	$19.74	$20.75	$21.78	$22.87	$24.02	$25.23	$26.49	$27.83
PHYSICIAN ASSISTANT	$50.49	$53.02	$55.68	$58.47	$61.38	$64.47	$67.70	$71.09	$74.65	$78.38
PLANNING TECHNICIAN	$19.36	$20.32	$21.34	$22.41	$23.53	$24.71	$25.95	$27.24	$28.61	$30.04
PREVENTION AIDE	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
PROG COMPL & TRAINING ANALYST	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82	$32.38
PROGRAMMER ANALYST	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66	$37.45
PROJECT MANAGER	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33	$45.51
PROPERTY TAX ASSESSMENT SPEC 1	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56
PROPERTY TAX ASSESSMENT SPEC 2	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56	$29.98	$31.48
PROPERTY TAX ASSESSMENT TECH	$16.70	$17.53	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5
PSYCHIATRIC NURSE 1	$28.40	$29.84	$31.32	$32.90	$34.56	$36.29	$38.11	$40.02	$42.03	$44.14
PSYCHIATRIC NURSE 2	$31.81	$33.40	$35.08	$36.84	$38.68	$40.62	$42.65	$44.80	$47.04	$49.41
PSYCHIATRIC TECHNICIAN	$19.83	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82
PUBLIC HEALTH DATABASE ANALYST	$28.40	$29.84	$31.32	$32.90	$34.56	$36.29	$38.11	$40.02	$42.03	$44.14
PUBLIC HEALTH EMERGENCY PREPAREDNESS COORDINATOR	$27.90	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33
PUBLIC HEALTH NURSE 1	$28.40	$29.84	$31.32	$32.90	$34.56	$36.29	$38.11	$40.02	$42.03	$44.14
PUBLIC HEALTH NURSE 2	$31.81	$33.40	$35.08	$36.84	$38.68	$40.62	$42.65	$44.80	$47.04	$49.41
PUBLIC HEALTH NURSE 3	$35.21	$36.98	$38.84	$40.79	$42.83	$44.99	$47.23	$49.60	$52.09	$54.70
QUALITY ASSURANCE COORDINATOR	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30	$41.28
RECORDS MANAGEMENT TECH 1	$16.43	$17.26	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52
RECORDS MANAGEMENT TECH 2	$18.12	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14
REGISTERED DENTAL ASSISTANT 1	$21.93	$23.04	$24.20	$25.41	$26.68	$28.04	$29.44	$30.91	$32.47	$34.09
REGISTERED DENTAL ASSISTANT 2	$23.03	$24.19	$25.40	$26.67	$28.02	$29.43	$30.90	$32.46	$34.08	$35.79
REGISTERED NURSE 1 - BH	$28.40	$29.84	$31.32	$32.90	$34.56	$36.29	$38.11	$40.02	$42.03	$44.14
REGISTERED NURSE 1 - PH	$28.40	$29.84	$31.32	$32.90	$34.56	$36.29	$38.11	$40.02	$42.03	$44.14
REGISTERED NURSE 2 - BH	$31.81	$33.40	$35.08	$36.84	$38.68	$40.62	$42.65	$44.80	$47.04	$49.41
REGISTERED NURSE 2 - PH	$31.81	$33.40	$35.08	$36.84	$38.68	$40.62	$42.65	$44.80	$47.04	$49.41
SENIOR BUILDING INSPECTOR	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
SENIOR BUILDING PLNCHK INSP	$29.20	$30.68	$32.21	$33.82	$35.52	$37.30	$39.17	$41.14	$43.20	$45.36
SENIOR DISTRICT ATTORNEY INVST	$27.23	$28.60	$30.03	$31.55	$33.13	$34.79	$36.54	$38.37	$40.30	$42.32
SENIOR PERMIT TECHNICIAN	$20.12	$21.15	$22.20	$23.32	$24.48	$25.72	$27.00	$28.36	$29.79	$31.27
SENIOR PLANNER	$27.90	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33
SENIOR SOCIAL WORKER A	$27.84	$29.22	$30.70	$32.23	$33.86	$35.54	$37.32	$39.19	$41.16	$43.22
SENIOR SOCIAL WORKER B	$30.45	$31.99	$33.58	$35.27	$37.04	$38.90	$40.84	$42.91	$45.06	$47.32
SITE MANAGER	$19.02	$19.97	$20.97	$22.03	$23.13	$24.30	$25.52	$26.81	$28.14	$29.57
SOCIAL SERVICES AIDE	$17.15	$18.01	$18.93	$19.88	$20.87	$21.91	$23.02	$24.18	$25.39	$26.66
SOCIAL WORKER 1	$22.15	$23.28	$24.43	$25.66	$26.95	$28.30	$29.72	$31.22	$32.78	$34.43
SOCIAL WORKER 2	$24.42	$25.65	$26.93	$28.29	$29.71	$31.21	$32.76	$34.42	$36.15	$37.95
SOCIAL WORKER 3	$26.69	$28.05	$29.45	$30.92	$32.48	$34.10	$35.81	$37.61	$39.50	$41.47
STAFF SERVICES ANALYST 1	$23.81	$24.99	$26.25	$27.57	$28.96	$30.41	$31.95	$33.54	$35.22	$36.99
STAFF SERVICES ANALYST 2	$26.24	$27.56	$28.95	$30.40	$31.93	$33.53	$35.21	$36.98	$38.84	$40.79
STAFF SERVICES SPECIALIST	$22.97	$24.13	$25.33	$26.60	$27.93	$29.32	$30.80	$32.35	$33.98	$35.68
SUBSTANCE USE DISORDER SPEC 1	$21.27	$22.33	$23.47	$24.65	$25.89	$27.18	$28.55	$29.98	$31.47	$33.06
SUBSTANCE USE DISORDER SPEC 2	$23.47	$24.65	$25.89	$27.18	$28.55	$29.98	$31.47	$33.06	$34.73	$36.46
TELECOMMUNICATIONS TECHNICIAN	$24.08	$25.30	$26.56	$27.91	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42
TREAS/TAX COLLECTIONS OFFCR 1	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82	$32.38
TREAS/TAX COLLECTIONS OFFCR 2	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
TREASURER/TAX SPECIALIST 1	$18.40	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56
TREASURER/TAX SPECIALIST 2	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56	$29.98	$31.48
TREASURER/TAX TECHNICIAN	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56	$29.98
VETERANS SERVICE REP 1	$16.64	$17.48	$18.36	$19.29	$20.27	$21.28	$22.34	$23.48	$24.66	$25.90
VETERANS SERVICE REP 2	$18.34	$19.27	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.17	$28.52
VICTIM/WITNESS ADVOCATE	$20.75	$21.78	$22.87	$24.02	$25.23	$26.49	$27.83	$29.21	$30.69	$32.22
WELFARE FRAUD INVESTIGATOR 1	$24.15	$25.36	$26.63	$27.96	$29.37	$30.85	$32.40	$34.03	$35.72	$37.51
WELFARE FRAUD INVESTIGATOR 2	$26.18	$27.50	$28.86	$30.33	$31.84	$33.43	$35.12	$36.88	$38.72	$40.67

County of Plumas
Pay Schedule

Effective as of 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

OE3 MID-MANAGEMENT

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
A&D PROG CLINICIAN/SUPERVISOR	$32.30	$33.92	$35.62	$37.41	$39.28	$41.26	$43.32	$45.50	$47.77	$50.16
ALCOHOL & DRUG PROG CHIEF	$32.30	$33.92	$35.62	$37.41	$39.28	$41.26	$43.32	$45.50	$47.77	$50.16
ALTERNATIVE SENTENCING MANAGER	$27.87	$29.26	$30.73	$32.27	$33.89	$35.58	$37.37	$39.24	$41.21	$43.28
ANIMAL CONTROL SUPERVISOR	$24.69	$25.93	$27.22	$28.58	$30.01	$31.51	$33.08	$34.75	$36.50	$38.33
ASSESSOR'S OFFICE MANAGER	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
ASSISTANT BUILDING OFFICIAL	$32.30	$33.92	$35.62	$37.41	$39.28	$41.26	$43.32	$45.50	$47.77	$50.16
ASSISTANT COUNTY ASSESSOR	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33	$45.51
ASSISTANT DISTRICT ATTORNEY	$57.90	$60.79	$63.83	$67.02	$70.37	$73.89	$77.59	$81.47	$85.54	$89.81
ASSISTANT PLANNING DIRECTOR	$32.30	$33.92	$35.62	$37.41	$39.28	$41.26	$43.32	$45.50	$47.77	$50.16
ASST COUNTY CLERK-RECORDER	$28.94	$30.39	$31.91	$33.50	$35.18	$36.95	$38.80	$40.76	$42.79	$44.94
ASST DIR DEPT OF CHILD SUP SVC	$35.57	$37.35	$39.22	$41.18	$43.24	$45.40	$47.67	$50.05	$52.55	$55.18
ASST DIRECTOR OF PUBLIC HEALTH	$41.22	$43.29	$45.46	$47.74	$50.13	$52.64	$55.28	$58.07	$60.96	$64.01
ASST TREASURER/TAX COLLECTOR	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33	$45.51
BH ADMIN SERVICES OFFICER	$36.36	$38.17	$40.08	$42.09	$44.20	$46.42	$48.74	$51.19	$53.76	$56.46
BH AOD PROGRAM ADMIN	$39.75	$41.75	$43.85	$46.05	$48.35	$50.77	$53.32	$56.00	$58.80	$61.75
BH CONTINUING CARE COORDINATOR	$36.36	$38.17	$40.08	$42.09	$44.20	$46.42	$48.74	$51.19	$53.76	$56.46
BH QUAL IMPROVEMENT/COMPL MGR	$39.75	$41.75	$43.85	$46.05	$48.35	$50.77	$53.32	$56.00	$58.80	$61.75
BH UNIT SUPERVISOR	$36.36	$38.17	$40.08	$42.09	$44.20	$46.42	$48.74	$51.19	$53.76	$56.46
BH UNIT SUPERVISOR-NURSING	$36.36	$38.17	$40.08	$42.09	$44.20	$46.42	$48.74	$51.19	$53.76	$56.46
BLDG/GRDS MAINT SUPERVISOR 1	$22.02	$23.12	$24.27	$25.48	$26.77	$28.11	$29.52	$30.98	$32.54	$34.19
BLDG/GRDS MAINT SUPERVISOR 2	$23.12	$24.27	$25.48	$26.77	$28.11	$29.52	$30.98	$32.54	$34.19	$35.90
BUILDING OFFICIAL	$35.59	$37.38	$39.25	$41.22	$43.29	$45.46	$47.74	$50.13	$52.64	$55.28
CHIEF APPRAISER	$27.90	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33
CHIEF CODE ENFORCEMENT OFFICER	$31.06	$32.63	$34.27	$35.98	$37.78	$39.67	$41.66	$43.75	$45.94	$48.24
CHIEF DEP PUB GRDN/CONSERVATOR	$26.69	$28.05	$29.45	$30.92	$32.48	$34.10	$35.81	$37.61	$39.50	$41.47
CHILDRENS SERVICES COORDINATOR	$31.55	$33.13	$34.79	$36.54	$38.37	$40.29	$42.30	$44.42	$46.65	$48.99
COMMUNITY CARE CASE MANAGER	$19.26	$20.24	$21.25	$22.31	$23.45	$24.62	$25.86	$27.15	$28.52	$29.96
DA ADMINISTRATOR/ASSISTANT PUBLIC ADMIN	$22.97	$24.13	$25.33	$26.60	$27.93	$29.32	$30.80	$32.35	$33.98	$35.68
DEPUTY AG COMM/SEALER OF WEIGHTS & MEASURE	$31.14	$32.70	$34.33	$36.05	$37.85	$39.75	$41.74	$43.83	$46.03	$48.33
DEP DIR/SOC SERV PROGRAM MGR	$37.14	$39.02	$40.97	$43.03	$45.18	$47.44	$49.82	$52.31	$54.93	$57.69
DEPARTMENT FISCAL OFFICER 1	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
DEPARTMENT FISCAL OFFICER 2	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
DIRECTOR OF NURSING - PH	$43.17	$45.34	$47.62	$49.99	$52.49	$55.12	$57.89	$60.79	$63.83	$67.03
DIV DIR VETERANS SVCS OFFICER	$25.31	$26.57	$27.91	$29.30	$30.78	$32.32	$33.94	$35.64	$37.43	$39.30
ELIGIBILITY SUPERVISOR	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
EMPLOYMENT & TRNG WKR SUP	$28.51	$29.95	$31.44	$33.02	$34.68	$36.42	$38.24	$40.15	$42.17	$44.29
FISCAL SUPPORT COORD	$20.10	$21.10	$22.16	$23.28	$24.44	$25.67	$26.96	$28.30	$29.73	$31.22

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5
GEO INFO SYSTEM (GIS) COORD	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33	$45.51
GRANT COMPLIANCE OFFICER	$19.83	$20.83	$21.87	$22.98	$24.14	$25.34	$26.62	$27.95	$29.35	$30.82
HEALTH EDUCATION COORDINATOR 2	$27.90	$29.29	$30.77	$32.31	$33.93	$35.63	$37.42	$39.29	$41.27	$43.33
LIBRARY LITERACY PROGRAM COORD	$19.32	$20.29	$21.31	$22.38	$23.49	$24.67	$25.90	$27.20	$28.56	$29.98
MNTL HLTH SERVICES ACT COORD	$31.55	$33.13	$34.79	$36.54	$38.37	$40.29	$42.30	$44.42	$46.65	$48.99
OFFICE SUPERVISOR	$20.45	$21.47	$22.55	$23.67	$24.86	$26.12	$27.42	$28.79	$30.25	$31.77
PERMIT MANAGER	$22.96	$24.10	$25.32	$26.58	$27.92	$29.31	$30.79	$32.33	$33.96	$35.66
PH ADMIN SERVICES OFFICER	$36.36	$38.17	$40.08	$42.09	$44.20	$46.42	$48.74	$51.19	$53.76	$56.46
PROGRAM CHIEF-NURSING	$32.30	$33.92	$35.62	$37.41	$39.28	$41.26	$43.32	$45.50	$47.77	$50.16
PROGRAM MANAGER 1	$33.61	$35.30	$37.07	$38.93	$40.88	$42.94	$45.09	$47.35	$49.71	$52.21
PROGRAM MANAGER 2	$35.30	$37.07	$38.93	$40.88	$42.94	$45.09	$47.35	$49.71	$52.21	$54.82
PUBLIC HEALTH PROG DIV CHIEF	$30.74	$32.28	$33.90	$35.59	$37.38	$39.25	$41.22	$43.29	$45.46	$47.74
RECORDS MGMT COORDINATOR	$19.84	$20.84	$21.88	$22.99	$24.15	$25.36	$26.63	$27.96	$29.37	$30.85
SENIOR SERVICES DIVISION DIR.	$23.53	$24.71	$25.96	$27.25	$28.62	$30.06	$31.57	$33.15	$34.81	$36.56
SOCIAL SERVICES SUPERVISOR 1	$29.13	$30.59	$32.14	$33.75	$35.45	$37.23	$39.09	$41.04	$43.10	$45.26
SOCIAL SERVICES SUPERVISOR 2	$33.61	$35.30	$37.07	$38.93	$40.88	$42.94	$45.09	$47.35	$49.71	$52.21
STAFF SERVICES MANAGER	$32.29	$33.91	$35.61	$37.40	$39.27	$41.24	$43.31	$45.48	$47.76	$50.15
VICTIM/WITNESS COORDINATOR	$27.87	$29.26	$30.73	$32.27	$33.89	$35.58	$37.37	$39.24	$41.21	$43.28

County of Plumas
Pay Schedule

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PROBATION MID-MANAGEMENT

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
DEPARTMENT FISCAL OFFICER 1	$23.40	$24.59	$25.82	$27.13	$28.47	$29.89	$31.40	$32.98	$34.62	$36.36
DEPARTMENT FISCAL OFFICER 2	$25.80	$27.09	$28.45	$29.87	$31.38	$32.96	$34.60	$36.34	$38.16	$40.07
SUPERVISING PROBATION OFFICER	$27.78	$29.17	$30.64	$32.17	$33.79	$35.49	$37.26	$39.14	$41.10	$43.15

County of Plumas
Pay Schedule

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PROBATION ASSC

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
ADMINISTRATIVE ASSISTANT 1	$16.79	$17.62	$18.51	$19.42	$20.41	$21.42	$22.49	$23.63	$24.79	$26.04
ADMINISTRATIVE ASSISTANT 2	$17.62	$18.51	$19.42	$20.41	$21.42	$22.49	$23.63	$24.79	$26.04	$27.34
DEPUTY PROBATION OFFICER 1	$20.12	$21.15	$22.20	$23.32	$24.48	$25.72	$27.00	$28.36	$29.79	$31.27
DEPUTY PROBATION OFFICER 2	$21.77	$22.87	$24.03	$25.23	$26.50	$27.83	$29.21	$30.69	$32.23	$33.85
DEPUTY PROBATION OFFICER 3	$24.00	$25.20	$26.47	$27.78	$29.17	$30.63	$32.16	$33.77	$35.46	$37.24
DETENTION COORDINATOR	$21.26	$22.32	$23.46	$24.63	$25.87	$27.17	$28.54	$29.97	$31.46	$33.03
LEGAL SERVICES ASSISTANT 1	$16.79	$17.62	$18.51	$19.42	$20.41	$21.42	$22.49	$23.63	$24.79	$26.04
LEGAL SERVICES ASSISTANT 2	$18.51	$19.42	$20.41	$21.42	$22.49	$23.63	$24.79	$26.04	$27.34	$28.72
MANAGEMENT ANALYST 1	$23.75	$24.94	$26.19	$27.51	$28.87	$30.34	$31.85	$33.44	$35.12	$36.88
MANAGEMENT ANALYST 2	$26.43	$27.75	$29.14	$30.60	$32.13	$33.75	$35.44	$37.22	$39.08	$41.04
OFFICE ASSISTANT 1	$16.79	$17.62	$18.51	$19.42	$20.41	$21.42	$22.49	$23.63	$24.79	$26.04
OFFICE ASSISTANT 2	$17.62	$18.51	$19.42	$20.41	$21.42	$22.49	$23.63	$24.79	$26.04	$27.34
OFFICE ASSISTANT 3	$19.42	$20.41	$21.42	$22.49	$23.63	$24.79	$26.04	$27.34	$28.72	$30.15
PROB PROG COORD/ADMIN ASSIST	$21.14	$22.21	$23.31	$24.49	$25.73	$27.01	$28.37	$29.81	$31.30	$32.86
PROBATION ASSISTANT	$16.95	$17.80	$18.69	$19.62	$20.61	$21.63	$22.73	$23.87	$25.07	$26.32
PROBATION REPORT WRITER	$20.20	$21.21	$22.28	$23.39	$24.58	$25.81	$27.10	$28.46	$29.88	$31.39

County of Plumas
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SHERIFF EMPLOYEE ASSC

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
ASSISTANT PROGRAM MANAGER	$19.03	$19.99	$20.99	$22.04	$23.15	$24.30	$25.52	$26.80	$28.14	$29.57
CORRECTIONAL OFFICER 1	$22.78	$23.91	$25.11	$26.37	$27.69	$29.09	$30.54	$32.07	$33.69	$35.37
CORRECTIONAL OFFICER 2	$25.10	$26.36	$27.68	$29.08	$30.54	$32.08	$33.68	$35.38	$37.14	$39.01
CORRECTIONAL SERGEANT	$27.84	$29.22	$30.70	$32.23	$33.86	$35.54	$37.32	$39.19	$41.16	$43.22
CRIME ANALYST	$21.42	$22.50	$23.63	$24.80	$26.06	$27.37	$28.74	$30.18	$31.69	$33.28
DEP SHERIFF 2/COM EQUIP COORD	$35.29	$37.06	$38.90	$40.86	$42.91	$45.06	$47.33	$49.70	$52.20	$54.80
DEPUTY SHERIFF 1	$25.82	$27.12	$28.49	$29.92	$31.42	$32.99	$34.64	$36.37	$38.20	$40.10
DEPUTY SHERIFF 2	$28.44	$29.88	$31.37	$32.94	$34.60	$36.34	$38.15	$40.06	$42.07	$44.18
DEPUTY SHERIFF 2-ADVANCED	$29.94	$31.45	$33.02	$34.69	$36.43	$38.26	$40.18	$42.18	$44.29	$46.54
DEPUTY SHERIFF 2-INTERMEDIATE	$29.30	$30.77	$32.32	$33.94	$35.63	$37.43	$39.31	$41.28	$43.34	$45.52
SH INVSTG/CANNABIS CODE COMPL	$34.49	$36.23	$38.03	$39.94	$41.94	$44.05	$46.26	$48.59	$51.01	$53.57
SHERIFF DISPATCHER 1	$22.78	$23.91	$25.11	$26.37	$27.69	$29.09	$30.54	$32.07	$33.69	$35.37
SHERIFF DISPATCHER 2	$24.32	$25.54	$26.83	$28.16	$29.58	$31.07	$32.62	$34.26	$35.98	$37.78
SHERIFF DISPATCHER 2 - INTERMEDIATE	$25.06	$26.30	$27.62	$29.00	$30.46	$31.98	$33.58	$35.26	$37.02	$38.87
SHERIFF DISPATCHER 2 - ADVANCED	$25.54	$26.83	$28.16	$29.58	$31.07	$32.62	$34.26	$35.98	$37.78	$39.66
SHERIFF EMERGENCY SERVICES & TRAINING COORD.	$27.88	$29.28	$30.73	$32.29	$33.91	$35.62	$37.40	$39.28	$41.24	$43.31
SHERIFF INVESTIGATOR	$30.59	$32.12	$33.76	$35.45	$37.22	$39.10	$41.06	$43.13	$45.29	$47.56
SHERIFF INVESTIGATOR SERGEANT	$37.30	$39.17	$41.14	$43.19	$45.35	$47.63	$50.02	$52.51	$55.14	$57.90
SHERIFF INVESTIGATOR-ADVANCED	$32.20	$33.83	$35.51	$37.30	$39.17	$41.14	$43.19	$45.35	$47.63	$50.02
SHERIFF INVESTIGATOR-INTERMED	$31.52	$33.10	$34.77	$36.52	$38.35	$40.27	$42.28	$44.40	$46.63	$48.97
SHERIFF SERGEANT	$32.12	$33.76	$35.45	$37.22	$39.10	$41.06	$43.13	$45.29	$47.56	$49.93
SHERIFF SERGEANT-ADVANCED	$34.64	$36.37	$38.21	$40.12	$42.13	$44.24	$46.46	$48.79	$51.23	$53.78
SHERIFF SERGEANT-INTERMEDIATE	$33.89	$35.59	$37.38	$39.26	$41.23	$43.30	$45.46	$47.74	$50.14	$52.64
SHERIFF SERVICES ASSISTANT 1	$20.57	$21.59	$22.68	$23.82	$25.02	$26.28	$27.60	$28.98	$30.44	$31.97
SHERIFF SERVICES ASSISTANT 2	$22.67	$23.81	$25.01	$26.27	$27.59	$28.97	$30.43	$31.96	$33.56	$35.24

County of Plumas
Pay Schedule

Effective as of 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

SHERIFF EMPLOYEE ASSC MID-MGMT

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
ASST DIR OF EMERGENCY SERVICES	$29.09	$30.54	$32.08	$33.68	$35.38	$37.14	$39.01	$40.96	$43.01	$45.17
COMMUNICATIONS SUPER ADVANCED	$29.41	$30.90	$32.45	$34.07	$35.77	$37.57	$39.46	$41.42	$43.50	$45.68
COMMUNICATIONS SUPER INTERMED	$28.85	$30.30	$31.82	$33.42	$35.08	$36.84	$38.70	$40.64	$42.67	$44.81
COMMUNICATIONS SUPERVISOR	$28.01	$29.41	$30.90	$32.45	$34.07	$35.77	$37.57	$39.46	$41.42	$43.50
JAIL COMMANDER	$40.09	$42.12	$44.23	$46.45	$48.77	$51.20	$53.78	$56.48	$59.32	$62.29
SH INV SGT/CODE COMPLIANCE SUP	$40.09	$42.12	$44.23	$46.45	$48.77	$51.20	$53.78	$56.48	$59.32	$62.29
SHERIFF ADMIN SERGEANT	$37.30	$39.17	$41.14	$43.19	$45.35	$47.63	$50.02	$52.51	$55.14	$57.90
SHERIFF FISCAL OFFICER 1	$28.68	$30.11	$31.62	$33.19	$34.87	$36.62	$38.47	$40.39	$42.41	$44.53
SHERIFF FISCAL OFFICER 2	$33.85	$35.54	$37.34	$39.22	$41.18	$43.25	$45.43	$47.69	$50.09	$52.60
SHERIFF PATROL COMMANDER	$40.09	$42.12	$44.23	$46.45	$48.77	$51.20	$53.78	$56.48	$59.32	$62.29
SHERIFF'S OFFICE MANAGER **	$22.49	$23.62	$24.79	$26.03	$27.34	$28.70	$30.14	$31.66	$33.25	$34.92
SHERIFF'S SPECIAL OPS SGT	$37.30	$39.17	$41.14	$43.19	$45.35	$47.63	$50.02	$52.51	$55.14	$57.90

**** Position reactivated for FY 2023/2024 effective July 1, 2023**

County of Plumas
Pay Schedule

Effective as of 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

UNDERSHERIFF

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
UNDERSHERIFF	$44.82	$47.07	$49.43	$51.91	$54.51	$57.24	$60.11	$63.12	$66.28	$69.60

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Fund Title: 0154 - UNEMPLOYMENT INS.RESERVE

Service Activity: 0154 - UNEMPLOYMENT INS.RESERVE

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Revenues				
46-OTHER REVENUE				
46038 - INSURANCE PREMIUMS	110,000	90,000	80,000	80,000
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**110,000**	**90,000**	**80,000**	**80,000**
Total Operating Revenues	**110,000**	**90,000**	**80,000**	**80,000**
Operating Expenses				
52-SERVICES SUPPLIES				
520530 - CLAIMS	120,582	49,312	0	0
520540 - ADMIN FEES	321	401	0	0
525000 - OVERHEAD	949	375	375	375
Total 52 - SERVICES & SUPPLIES	**121,852**	**50,088**	**375**	**375**
Total Operating Expenses	**121,852**	**50,088**	**375**	**375**
Operating Income (Loss)	**(11,852)**	**39,912**	**79,625**	**79,625**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	6,466	10,599	0	0
43998 - UNREALZED GAINS/LOSSES	3,020	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**9,486**	**10,599**	**0**	**0**
Total Non-Operating revenues (Expenses)	**9,486**	**10,599**	**0**	**0**
Income Before Capital Contributions and Transfers				
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Change in Net position	**(2,366)**	**50,511**	**79,625**	**79,625**
Net Position - Beginning Balance				
Net Position - Ending Balance				

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Fund Title: 0156 - W/C & LIAB INSURANCE

Service Activity: 0156 - W/C & LIAB INSURANCE

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Revenues				
46-OTHER REVENUE				
46038 - INSURANCE PREMIUMS	1,312,519	2,387,765	2,387,769	2,387,769
46060 - OTHER-MISCELLANEOUS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**1,312,519**	**2,387,765**	**2,387,769**	**2,387,769**
Total Operating Revenues	**1,312,519**	**2,387,765**	**2,387,769**	**2,387,769**
Operating Expenses				
52-SERVICES SUPPLIES				
520530 - CLAIMS	3,717,008	1,840,971	2,504,284	2,504,284
520870 - LIAB SETTLEMENT/CLAIMS	0	0	0	0
522800 - BOND -BLANKET EMPLEE	7,924	8,571	7,900	7,900
523130 - EMPLEE ASSIST PROGRAM	12,706	15,920	12,700	12,700
523211 - POLLUTION - INS	41,233	36,815	10,457	10,457
525000 - OVERHEAD	8,209	10,294	10,294	10,294
Total 52 - SERVICES & SUPPLIES	**3,787,080**	**1,912,571**	**2,545,635**	**2,545,635**
Total Operating Expenses	**3,787,080**	**1,912,571**	**2,545,635**	**2,545,635**
Operating Income (Loss)	**(2,476,927)**	**525,705**	**(78,241)**	**(78,241)**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(15,182)	3,110	0	0
43998 - UNREALZED GAINS/LOSSES	1,580	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**(13,602)**	**3,110**	**0**	**0**
Total Non-Operating revenues (Expenses)	**(13,602)**	**3,110**	**0**	**0**
Income Before Capital Contributions and Transfers				
48-TRANSFER				
48007 - TSF-IN CRF REIMB	1,000,000	0	0	0
Total 48 - TRANSFER	**1,000,000**	**0**	**0**	**0**
Change in Net position	**(1,488,163)**	**478,304**	**(157,866)**	**(157,866)**
Net Position - Beginning Balance				
Net Position - Ending Balance				

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Fund Title: 0159 - OPEB PENSION ISF

Service Activity: 0159 - OPEB PENSION ISF

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Revenues				
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Operating Revenues	**0**	**0**	**0**	**0**
Operating Expenses				
51-SALARIES BENEFITS				
51090 - GROUP INSURANCE	213,175	180,017	0	0
Total 51 - SALARIES & BENEFITS	**213,175**	**180,017**	**0**	**0**
52-SERVICES SUPPLIES				
520525 - CALPERS PARS CONTRIBUTION	0	0	250,000	0
520559 - OPEB PARS CONTRIBUTIONS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**250,000**	**0**
Total Operating Expenses	**213,175**	**180,017**	**250,000**	**0**
Operating Income (Loss)	**(1,703,704)**	**348,798**	**(328,241)**	**(78,241)**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	31,459	70,889	0	0
43998 - UNREALZED GAINS/LOSSES	11,636	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**43,095**	**70,889**	**0**	**0**
Total Non-Operating revenues (Expenses)	**43,095**	**70,889**	**0**	**0**
Income Before Capital Contributions and Transfers				
46-OTHER REVENUE				
46009 - OPEB REIMB FR DEPT	965,055	979,969	965,055	965,055
Total 46 - OTHER REVENUE	**965,055**	**979,969**	**965,055**	**965,055**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	(1,000,000)	0	0	0
Total 58 - TRANSFERS	**(1,000,000)**	**0**	**0**	**0**
Change in Net position	**(205,025)**	**870,841**	**715,055**	**965,055**
Net Position - Beginning Balance				
Net Position - Ending Balance				

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Schedule 11 - Enterprise Funds

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Fund Title: 0109 - S.W. PLANNING/OPERATIONS

Service Activity: 0109 - S.W. PLANNING/OPERATIONS

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Revenues				
45-CHARGES FOR SERVICES				
45073 - GREEN WASTE FEES	6,099	13,264	15,000	15,000
45301 - TIPPING FEE	0	0	0	0
45301P - TIPPING FEE	0	0	0	0
45306 - SOLID WASTE SURCHARGE	336,389	442,291	440,000	440,000
45306P - SURCHARGE PRIOR YR	57,310	0	0	0
Total 45 - CHARGES FOR SERVICES	**399,798**	**455,555**	**455,000**	**455,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	8,000	87,419	9,000	9,000
Total 46 - OTHER REVENUE	**8,000**	**87,419**	**9,000**	**9,000**
Total Operating Revenues	**407,798**	**542,974**	**464,000**	**464,000**
Operating Expenses				
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	(13)	413	413	380
Total 51 - SALARIES & BENEFITS	**(13)**	**413**	**413**	**380**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	10,000	10,000
521800 - OFFICE EXPENSE	7	0	750	750
521850 - CLOSURE/POST CLOSURE	278,422	0	10,000	10,000
521900 - PROFESSIONAL SVC	143,759	141,591	151,500	151,500
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	750	750
524200 - RENTS/LEASES STRUCTURES	100	100	100	100
524400 - SPECIAL DEPARTMENT EXPENSE	80,978	67,949	85,000	85,000
524452 - RECYCLE TIRE EVENT	0	0	0	0
525000 - OVERHEAD	1,415	8,018	8,018	8,018
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	352	260	3,000	3,000
527750 - IN CNTY HOSTING	0	0	0	0
527900 - ADMINISTRATION	104,933	115,727	100,000	100,000
Total 52 - SERVICES & SUPPLIES	**609,966**	**333,645**	**369,118**	**369,118**
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
540111 - CAPITAL IMPROVEMENT	0	0	0	0
542600 - EQUIPMENT	0	0	0	0
548200 - PAVING/LANDSCAPE PROJ	0	0	0	0

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Fund Title: 0109 - S.W. PLANNING/OPERATIONS
Service Activity: 0109 - S.W. PLANNING/OPERATIONS

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Expenses (continued)				
54-FIXED ASSETS (continued)				
548210 - CHESTER TRF ST RECYCLE FC	0	36,688	0	0
548211 - E.QUINCY TRF ST RECYCLE	0	0	30,000	30,000
548212 - GRAEAGLE TRF ST RECYCLE	0	0	31,000	31,000
Total 54 - FIXED ASSETS	**0**	**36,688**	**61,000**	**61,000**
Total Operating Expenses	**609,953**	**370,746**	**430,531**	**430,498**
Operating Income (Loss)	**(202,155)**	**172,228**	**33,469**	**33,502**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	77,267	104,726	20,000	20,000
43998 - UNREALZED GAINS/LOSSES	29,740	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**107,007**	**104,726**	**20,000**	**20,000**
Total Non-Operating revenues (Expenses)	**107,007**	**104,726**	**20,000**	**20,000**
Income Before Capital Contributions and Transfers				
40-TAX REVENUE				
40150 - SPECIAL ASSESSMENT	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
480000 - TRANSFER	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
55-PRIOR PERIOD ADJUSTMENT				
55000 - PRIOR PERIOD ADJUSTMENT	0	0	0	0
Total 55 - PRIOR PERIOD ADJUSTMENT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	(45,079)	(104,140)	(165,000)	(165,000)
580717 - TRF-GRN WST INTR DPT CST	(58,413)	(57,267)	(60,000)	(60,000)
Total 58 - TRANSFERS	**(103,492)**	**(161,407)**	**(225,000)**	**(225,000)**
Change in Net position	**(198,640)**	**115,547**	**(171,531)**	**(171,498)**
Net Position - Beginning Balance	**248,492**	**400,000**	**400,000**	**400,000**
Net Position - Ending Balance	**49,852**	**515,547**	**228,469**	**228,502**

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Fund Title: 0110 - AIRPORTS
Service Activity: 0110 - AIRPORTS

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Revenues				
43-USE OF MONEY PROPERTY				
43020 - RENTS & CONCESSIONS	131,983	138,555	135,000	135,000
43020P - RENTS & CONCESSIONS	0	0	0	0
43030 - SALE OF FUEL	370,137	431,254	400,000	400,000
Total 43 - USE OF MONEY & PROPERTY	**502,120**	**569,809**	**535,000**	**535,000**
45-CHARGES FOR SERVICES				
45004 - FUEL FACILITY OTHER REV.	0	0	0	0
45225 - LANDING FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	15,629	20,182	4,000	4,000
46823 - AIRPORT FEES	22,333	6,965	10,000	10,000
46823P - AIRPORT FEES	0	0	0	0
Total 46 - OTHER REVENUE	**37,962**	**27,147**	**14,000**	**14,000**
Total Operating Revenues	**540,082**	**596,956**	**549,000**	**549,000**
Operating Expenses				
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	91,761	93,289	102,672	98,689
51020 - OTHER WAGES	4,488	1,682	31,316	31,316
51060 - OVERTIME PAY	0	100	0	0
51070 - UNEMPLOYMENT INSURANCE	2,969	2,210	2,057	2,057
51080 - RETIREMENT	22,246	23,541	36,028	34,626
51081 - OPEB LIABILITY	4,268	4,334	4,268	4,268
51082 - PENSION EXPENSE	0	0	0	0
51090 - GROUP INSURANCE	12,773	11,125	54,076	54,006
51100 - FICA/MEDICARE OASDI	7,379	7,284	7,854	7,549
51110 - COMPENSATION INSURANCE	150	1,030	1,030	1,362
51111 - COMPENSATED ABSENCE EXP	0	0	0	0
51120 - CELL PHONE ALLOW	400	600	600	600
51150 - LIFE INSURANCE	391	354	391	253
Total 51 - SALARIES & BENEFITS	**146,825**	**145,549**	**240,292**	**234,726**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	6,229	6,701	7,400	7,400
520210 - POSTAGE/SHIP, MAIL COST	185	119	300	300
520402 - CLEANING SUPPLIES	0	0	0	0
520407 - REFUSE DISPOSAL	4,627	4,454	5,000	5,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	28,440	34,952	35,000	35,000
520902 - VEHICLE MAINTENANCE	89	918	1,000	1,000
521102 - FUEL - VEHICLE	0	0	0	0
521105 - FUEL AV GAS	113,830	120,055	100,000	100,000
521106 - FUEL JET A	161,484	111,928	105,000	105,000
521108 - JET FUEL TAXES	10,580	11,173	20,000	20,000
521300 - MAINT. BUILDINGS & GROUND	31,131	29,078	30,000	30,000

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Plumas County
Operation of Enterprise Fund
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Fund Title: 0110 - AIRPORTS
Service Activity: 0110 - AIRPORTS

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Expenses (continued)				
52-SERVICES SUPPLIES (continued)				
521302 - FIRE EXTINGUISHER SVC	376	400	400	400
521340 - FUEL SPILL CLEAN UP	0	0	500	500
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	150	150
521730 - CREDIT CARD FEES	10,526	12,283	18,000	18,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	120	361	500	500
521900 - PROFESSIONAL SVC	19,875	43,738	45,000	45,000
521974 - FUEL PUMPING FEES	0	0	0	0
523210 - AVIATION-INSURANCE	5,003	5,503	5,003	5,003
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	300	300
524430 - CABLE RADIO/TV	0	0	0	0
524918 - PERMITS	0	0	300	300
525000 - OVERHEAD	30,769	101,049	101,049	101,049
525119 - LIABILITY SELF-FUND INSURANCE	6,803	2,229	2,229	2,621
527400 - TRAVEL- IN COUNTY	5,501	4,892	6,000	6,000
527500 - TRAVEL- OUT OF COUNTY	284	0	500	500
527802 - ELECTRIC CHARGES	22,343	25,652	26,000	26,000
527803 - PROPANE/OTHR HEATING FUEL	1,278	1,002	1,400	1,400
527807 - WATER/SEWER CHARGES	2,523	2,716	2,800	2,800
529506 - PRINCIPAL ON LOAN	0	0	0	0
529630 - REIMBURSE FUEL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**461,996**	**519,203**	**513,831**	**514,223**
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
540111 - CAPITAL IMPROVEMENT	0	0	0	0
540112 - CAPITAL IMPROVEMENT	0	0	0	0
540113 - CAPITAL IMPROVEMENT	0	0	0	0
541770 - AVIATION REFUEL/TNK CONV.	0	0	0	0
544630 - EQUIPMENT REPLACEMENT	0	0	25,000	25,000
Total 54 - FIXED ASSETS	**0**	**0**	**25,000**	**25,000**
Total Operating Expenses	**608,821**	**664,752**	**779,123**	**773,949**
Operating Income (Loss)	**(267,379)**	**47,751**	**(401,654)**	**(396,447)**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43000 - INTEREST INCOME LEASE	0	0	550	550
43010 - INTEREST-INVESTED FUNDS	11,690	15,827	550	550
43700 - LEASE REVENUE	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	4,550	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**16,240**	**15,827**	**1,100**	**1,100**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**

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Plumas County
Operation of Enterprise Fund
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Fund Title: 0110 - AIRPORTS
Service Activity: 0110 - AIRPORTS

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Non-Operating revenues (Expenses) (continued)				
52-SERVICES SUPPLIES				
529350 - INTEREST ON LOAN	(945)	0	0	0
Total 52 - SERVICES & SUPPLIES	**(945)**	**0**	**0**	**0**
Total Non-Operating revenues (Expenses)	**15,295**	**15,827**	**1,100**	**1,100**
Income Before Capital Contributions and Transfers				
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	3,707	2,509	3,500	3,500
Total 40 - TAX REVENUE	**3,707**	**2,509**	**3,500**	**3,500**
44-STATE FEDERAL AID				
44020 - STATE-AID FOR AVIATION	30,000	30,000	30,000	30,000
Total 44 - STATE & FEDERAL AID	**30,000**	**30,000**	**30,000**	**30,000**
48-TRANSFER				
48000 - TRANSFER-IN	898	0	0	0
48005 - TRANSFER-IN5	0	0	1,678	1,678
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**898**	**0**	**1,678**	**1,678**
55-PRIOR PERIOD ADJUSTMENT				
55000 - PRIOR PERIOD ADJUSTMENT	0	0	0	0
Total 55 - PRIOR PERIOD ADJUSTMENT	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Change in Net position	**(18,839)**	**(19,460)**	**(193,845)**	**(188,671)**
Net Position - Beginning Balance	**1,911,115**	**1,814,875**	**1,814,875**	**1,814,875**
Net Position - Ending Balance	**1,892,276**	**1,795,415**	**1,621,030**	**1,626,204**

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Fund Title: 0110 0110A - AIRPORTS-CAP IMPROVEMENTS
Service Activity: 0110 0110A - AIRPORTS-CAP IMPROVEMENT

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Revenues				
45-CHARGES FOR SERVICES				
45426 - COPIES-REPORTS OR PLANS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Operating Revenues	**0**	**0**	**0**	**0**
Operating Expenses				
52-SERVICES SUPPLIES				
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	253	7,085	7,085	7,085
Total 52 - SERVICES & SUPPLIES	**253**	**7,085**	**7,085**	**7,085**
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
541610 - QUINCY EQUIP MAINT BLDG	0	0	0	0
541611 - QUINCY UPGRADE LIGHTING	0	0	0	0
541612 - QUINCY ENGINEERING DESIGN	0	0	0	0
541613 - Beacon Tower Quincy Construc	0	0	270,000	270,000
541614 - ALP Quincy	0	0	273,000	273,000
541615 - Reseal Apron Joint Seal	0	0	54,000	54,000
541616 - PerimeterFence Quincy	0	0	20,000	20,000
541617 - ALP Rogers	0	0	272,000	272,000
541618 - Fuel Farm Chester	0	0	78,000	78,000
541619 - Reseal Taxiway/Apron Chester	0	0	4,000	4,000
541620 - CHSTR REC TIE DOWN APRON	0	0	0	0
541621 - CHESTER - EQUIP PURCHASES	0	0	0	0
541623 - Reseal -Beckwourth	0	0	30,000	30,000
541640 - CHESTER AIR -RMVL	0	0	0	0
541650 - QUINCY AIRPORT PROJ	0	0	0	0
541660 - BECKWORTH AIR -REMVL	0	0	0	0
541680 - QNCY-AWOS (APRON 06)	0	0	0	0
541690 - CHESTER JOINTS/APRON	0	0	0	0
541700 - BCKWRTH BEACON TOWER	0	0	0	0
541710 - BCKWRTH SNOW BLOWER	0	0	0	0
541720 - QUINCY SNOW BLOWER	0	0	0	0
541730 - CHESTER SNOW PLOW	0	0	0	0
541740 - CHESTER WILDLIFE HAZARD	21,069	0	11,567	0
541745 - CHESTER AIRPORT RESEAL	2,098	0	0	0
541750 - QUNCY WILDLIFE	25,713	8,265	11,258	0
541755 - BECKW AIRPORT RESEAL	9,096	0	0	0
541756 - QUINCY AIRPORT BEACON	0	61,552	62,100	0
541757 - BECKW AIRPORT RESEAL CONST	0	18,040	238,672	238,672
541758 - CHESTER AP RESEAL CONSTRUCTI	0	601,299	131,994	0
543800 - PLOW/WINGS/SANDER	0	0	0	0
545330 - CHSRT--PLANNING	4,090	19,130	43,530	43,530
545331 - QNCY--PLANNING	5,220	13,935	37,630	37,630

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Fund Title: 0110 0110A - AIRPORTS-CAP IMPROVEMENTS
Service Activity: 0110 0110A - AIRPORTS-CAP IMPROVEMENT

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Expenses (continued)				
54-FIXED ASSETS (continued)				
545420 - CHESTER TAXIWAY A	0	0	0	0
545421 - CHESTER THRESHOLD	0	0	0	0
545430 - CHSTR--AWOS OR TAXILANE	0	0	0	0
545431 - BCKWRTH--PLANNING	5,130	9,760	44,440	44,440
545440 - QUINCY RUNWAY/TAXIWAY A	0	0	0	0
545480 - BECKWRTH-AIRPRT PROJ	0	0	0	0
Total 54 - FIXED ASSETS	**72,416**	**731,981**	**1,582,191**	**1,365,272**
Total Operating Expenses	**72,669**	**739,066**	**1,589,276**	**1,372,357**
Operating Income (Loss)	**(290,148)**	**(642,979)**	**(1,954,652)**	**(1,732,526)**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	531	(1,019)	0	0
Total 43 - USE OF MONEY & PROPERTY	**531**	**(1,019)**	**0**	**0**
Total Non-Operating revenues (Expenses)	**531**	**(1,019)**	**0**	**0**
Income Before Capital Contributions and Transfers				
44-STATE FEDERAL AID				
44520 - FEDL-OTHER & FAA	63,569	666,761	987,425	987,425
44529 - FED-FAA-QUINCY AIRPORT	0	0	0	0
44530 - FED. FAA CHESTER AIRPORT	0	0	0	0
44544 - FED --BECKWOURTH FAA	0	0	0	0
44582 - ST-AERONAUTICS	0	21,382	42,615	42,615
Total 44 - STATE & FEDERAL AID	**63,569**	**688,143**	**1,030,040**	**1,030,040**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Change in Net position	**(8,569)**	**(51,942)**	**(559,236)**	**(342,317)**
Net Position - Beginning Balance	**3,574,249**	**3,545,062**	**2,985,826**	**2,985,826**
Net Position - Ending Balance	**3,565,680**	**3,493,120**	**2,426,590**	**2,643,509**

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Fund Title: 0115 - P.C. TRNST ATH

Service Activity: 0115 - P.C. TRNST ATH

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Expenses				
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
521900 - PROFESSIONAL SVC	829,234	903,912	1,084,407	1,084,407
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**829,234**	**903,912**	**1,084,407**	**1,084,407**
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Operating Expenses	**829,234**	**903,912**	**1,084,407**	**1,084,407**
Operating Income (Loss)	**(1,055,282)**	**(859,767)**	**(2,009,019)**	**(1,786,893)**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43998 - UNREALZED GAINS/LOSSES	2,940	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**2,940**	**0**	**0**	**0**
Total Non-Operating revenues (Expenses)	**2,940**	**0**	**0**	**0**
Income Before Capital Contributions and Transfers				
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	829,234	903,912	1,084,407	1,084,407
Total 46 - OTHER REVENUE	**829,234**	**903,912**	**1,084,407**	**1,084,407**
Change in Net position	**2,940**	**0**	**0**	**0**
Net Position - Beginning Balance	**121,438**	**121,438**	**121,438**	**121,438**
Net Position - Ending Balance	**124,378**	**121,438**	**121,438**	**121,438**

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Fund Title: 0116 - CSA #12 SENIOR TRANS

Service Activity: 0116 - CSA #12 SENIOR TRANS

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Operating Revenues				
46-OTHER REVENUE				
46239 - DONATIONS	5,806	4,551	6,000	6,000
46239P - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	**5,806**	**4,551**	**6,000**	**6,000**
Total Operating Revenues	**5,806**	**4,551**	**6,000**	**6,000**
Operating Expenses				
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	105,032	142,936	295,737	272,307
51020 - OTHER WAGES	141,950	146,636	66,538	66,538
51060 - OVERTIME PAY	390	1,732	0	0
51070 - UNEMPLOYMENT INSURANCE	2,471	2,960	2,760	2,760
51080 - RETIREMENT	35,426	38,993	103,774	95,553
51081 - OPEB LIABILITY	6,659	6,762	6,659	6,659
51082 - PENSION EXPENSE	0	0	0	0
51090 - GROUP INSURANCE	21,637	29,817	104,322	90,201
51100 - FICA/MEDICARE OASDI	18,810	22,518	22,624	20,832
51110 - COMPENSATION INSURANCE	(106)	1,256	1,256	2,432
51111 - COMPENSATED ABSENCE EXP	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	866
Total 51 - SALARIES & BENEFITS	**332,269**	**393,610**	**603,670**	**558,148**
52-SERVICES SUPPLIES				
520202 - CELL PHONE SERVICE	1,662	996	1,500	1,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	36,026	33,611	40,000	40,000
521102 - FUEL - VEHICLE	85,617	70,460	70,000	70,000
521800 - OFFICE EXPENSE	300	92	300	300
521900 - PROFESSIONAL SVC	0	0	0	0
521986 - SECURITY	95	102	114	114
524419 - DOT EXAM	240	240	900	900
525000 - OVERHEAD	12,924	19,281	19,281	19,281
525119 - LIABILITY SELF-FUND INSURANCE	36,362	9,106	9,106	10,915
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**173,226**	**133,888**	**141,201**	**143,010**
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
54000 - FIXED ASSET ACQUISITION	0	0	0	0
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Operating Expenses	**505,495**	**527,498**	**744,871**	**701,158**
Operating Income (Loss)	**(722,797)**	**(478,802)**	**(1,663,483)**	**(1,397,644)**

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Plumas County
Operation of Enterprise Fund
Fiscal Year 2024-25

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Fund Title: 0116 - CSA #12 SENIOR TRANS

Service Activity: 0116 - CSA #12 SENIOR TRANS

Operating Detail 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43016 - INTEREST INCOME	1	1	0	0
43998 - UNREALZED GAINS/LOSSES	(6)	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**(5)**	**1**	**0**	**0**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Non-Operating revenues (Expenses)	**(5)**	**1**	**0**	**0**
Income Before Capital Contributions and Transfers				
44-STATE FEDERAL AID				
44213 - STATE - TITLE III (AAA)	30,139	30,000	30,000	30,000
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**30,139**	**30,000**	**30,000**	**30,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	359,788	376,652	407,912	407,912
46211 - CONTRIB-GEN FUND	39,661	48,513	299,343	299,343
Total 46 - OTHER REVENUE	**399,449**	**425,165**	**707,255**	**707,255**
48-TRANSFER				
48000 - TRANSFER-IN	992	0	500	500
48001 - TRANSFER-IN1	0	0	0	0
48005 - TRANSFER-IN5	0	0	1,616	1,616
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**992**	**0**	**2,116**	**2,116**
55-PRIOR PERIOD ADJUSTMENT				
55000 - PRIOR PERIOD ADJUSTMENT	0	0	0	0
Total 55 - PRIOR PERIOD ADJUSTMENT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Change in Net position	**(69,114)**	**(67,781)**	**500**	**44,213**
Net Position - Beginning Balance	**(259,335)**	**0**	**0**	**0**
Net Position - Ending Balance	**(328,449)**	**(67,781)**	**500**	**44,213**

FISCAL YEAR 2024-2025

Special Districts

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Plumas County
Special Districts and Other Agencies Summary - Nonenterprise
Fiscal Year 2024-25

District and Agency Name	Total Financing Sources: Fund Balance Available June 30, 2024	Total Financing Sources: Decreases to Obligated Fund Balances	Total Financing Sources: Additional Financing Sources	Total Financing Sources: Total Financing Sources	Total Financing Uses: Financing Uses	Total Financing Uses: Increases Obligated Fund Balances	Total Financing Uses: Total Financing Uses
1	2	3	4	5	6	7	8
County Air/Flood Control							
0201 - AIR POLLUTION CONTROL	0	0	10,820	10,820	10,820	0	10,820
0208 - FLOOD CNTRL 0208	0	263,147	1,604,550	1,867,697	1,867,697	0	1,867,697
Total County Air/Flood Control	**0**	**263,147**	**1,615,370**	**1,878,517**	**1,878,517**	**0**	**1,878,517**
Lighting Districts							
0202 - CRESCENT MILLS LIGHTING	0	3,789	1,055	4,844	4,844	0	4,844
0204 - QUINCY LIGHTING	0	29,540	62,680	92,220	92,220	0	92,220
Total Lighting Districts	**0**	**33,329**	**63,735**	**97,064**	**97,064**	**0**	**97,064**
Community Service Districts							
0206 - BECKWOURTH CO.SERV.AREA	0	24,329	201,805	226,134	226,134	0	226,134
0221 - WALKER RANCH CSD	0	173,063	145,000	318,063	318,063	0	318,063
0223 - GRIZZLY RANCH CSD	0	0	0	0	0	0	0
Total Community Service Districts	**0**	**197,392**	**346,805**	**544,197**	**544,197**	**0**	**544,197**
Miscellaneous Districts							
0215 - CO.SVC.AREA#11-AMBULANCE	0	0	0	0	0	0	0
0219 - MONTEREY FORUM	0	1	0	1	1	0	1
Total Miscellaneous Districts	**0**	**1**	**0**	**1**	**1**	**0**	**1**
Total Special Districts	**0**	**493,869**	**2,025,910**	**2,519,779**	**2,519,779**	**0**	**2,519,779**

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Plumas County
Special Districts and Other Agencies - Nonenterprise
Fiscal Year 2024-25

District and Agency Name	Total Fund Balance June 30, 2024	Less Obligated Fund Balances: Encumbrances	Nonspendable, Restricted, and Committed	Assigned	Fund Balance Available June 30, 2024
1	2	3	4	5	6
County Air/Flood Control					
0201 AIR POLLUTION CONTROL	1,807	0	1,807	0	0
0208 FLOOD CNTRL 0208	2,192,269	0	2,192,269	0	0
0208 0208B FLOOD CNTRL 0208B	(5,287)	0	(5,287)	0	0
Total County Air/Flood Control	**2,188,789**	**0**	**2,188,789**	**0**	**0**
Lighting Districts					
0202 CRESCENT MILLS LIGHTING	15,008	0	15,008	0	0
0204 QUINCY LIGHTING	72,096	0	72,096	0	0
Total Lighting Districts	**87,104**	**0**	**87,104**	**0**	**0**
Community Service Districts					
0206 BECKWOURTH CO.SERV.AREA	23,801	0	23,801	0	0
0221 WALKER RANCH CSD	1,131,371	0	1,131,371	0	0
0223 GRIZZLY RANCH CSD	63	0	63	0	0
Total Community Service Districts	**1,155,235**	**0**	**1,155,235**	**0**	**0**
Miscellaneous Districts					
0215 CO.SVC.AREA#11-AMBULANCE	8,206	0	8,206	0	0
0219 MONTEREY FORUM	20,844	0	20,844	0	0
Total Miscellaneous Districts	**29,050**	**0**	**29,050**	**0**	**0**
Total Special Districts and Other Agencies	**3,460,178**	**0**	**3,460,178**	**0**	**0**

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Plumas County
Special Districts and Other Agencies
Nonenterprise - Obligated Fund Balances
Fiscal Year 2024-25

District and Agency Name	Obligated Fund Balance June 30, 2024	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or Creations: Recommended	Increases or Creations: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
County Air/Flood Control						
0201 AIR POLLUTION CONTROL						
Restricted	1,807	0	0	0	0	1,807
Total AIR POLLUTION CONTROL	**1,807**	**0**	**0**	**0**	**0**	**1,807**
0208 FLOOD CNTRL 0208						
Restricted	2,192,269	0	0	0	0	2,192,269
Total FLOOD CNTRL 0208	**2,192,269**	**0**	**0**	**0**	**0**	**2,192,269**
02080208B FLOOD CNTRL 0208B						
Restricted	(5,287)	253,175	263,147	0	0	(268,434)
Total FLOOD CNTRL 0208B	**(5,287)**	**253,175**	**263,147**	**0**	**0**	**(268,434)**
Total County Air/Flood Control	**2,188,789**	**253,175**	**263,147**	**0**	**0**	**1,925,642**
Lighting Districts						
0202 CRESCENT MILLS LIGHTING						
Restricted	15,008	3,789	3,789	0	0	11,219
Total CRESCENT MILLS LIGHTING	**15,008**	**3,789**	**3,789**	**0**	**0**	**11,219**
0204 QUINCY LIGHTING						
Restricted	72,096	29,540	29,540	0	0	42,556
Total QUINCY LIGHTING	**72,096**	**29,540**	**29,540**	**0**	**0**	**42,556**
Total Lighting Districts	**87,104**	**33,329**	**33,329**	**0**	**0**	**53,775**
Community Service Districts						
0206 BECKWOURTH CO.SERV.AREA						
Restricted	23,801	23,046	24,329	0	0	(528)
Total BECKWOURTH CO.SERV.AREA	**23,801**	**23,046**	**24,329**	**0**	**0**	**(528)**
0221 WALKER RANCH CSD						
Restricted	1,131,371	173,063	173,063	0	0	958,308
Total WALKER RANCH CSD	**1,131,371**	**173,063**	**173,063**	**0**	**0**	**958,308**
0223 GRIZZLY RANCH CSD						
Restricted	63	0	0	0	0	63
Total GRIZZLY RANCH CSD	**63**	**0**	**0**	**0**	**0**	**63**
Total Community Service Districts	**1,155,235**	**196,109**	**197,392**	**0**	**0**	**957,843**
Miscellaneous Districts						

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Plumas County
Special Districts and Other Agencies
Nonenterprise - Obligated Fund Balances
Fiscal Year 2024-25

District and Agency Name 1	Obligated Fund Balance June 30, 2024 2	Decreases or Cancellations Recommended 3	Decreases or Cancellations Adopted by the Board of Supervisors 4	Increases or Creations Recommended 5	Increases or Creations Adopted by the Board of Supervisors 6	Total Obligated Fund Balances for the Budget Year 7
Miscellaneous Districts (continued)						
0215 CO.SVC.AREA#11-AMBULANCE						
Restricted	8,206	0	0	0	0	8,206
Total CO.SVC.AREA#11-AMBULANCE	**8,206**	**0**	**0**	**0**	**0**	**8,206**
0219 MONTEREY FORUM						
Restricted	20,844	1	1	0	0	20,843
Total MONTEREY FORUM	**20,844**	**1**	**1**	**0**	**0**	**20,843**
Total Miscellaneous Districts	**29,050**	**1**	**1**	**0**	**0**	**29,049**
Total Special Districts and Other Agencies	**3,460,178**	**482,614**	**493,869**	**0**	**0**	**2,966,309**

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Special Districts and Other Agencies Summary
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Fund: 0201 AIR POLLUTION CONTROL

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(21)	(69)	0	0
43998 - UNREALZED GAINS/LOSSES	(90)	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**(111)**	**(69)**	**0**	**0**
48-TRANSFER				
48211 - CONTRI TRANS FR CO GEN	22,000	11,000	10,820	10,820
Total 48 - TRANSFER	**22,000**	**11,000**	**10,820**	**10,820**
Total Revenue	**21,889**	**10,931**	**10,820**	**10,820**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	10,457	10,457	10,820	10,820
525000 - OVERHEAD	(10)	(30)	0	0
Total 52 - SERVICES & SUPPLIES	**10,447**	**10,427**	**10,820**	**10,820**
Total Expenditures and Appropriations	**10,447**	**10,427**	**10,820**	**10,820**
Net Cost	**(11,442)**	**(504)**	**0**	**0**

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Fund: 0202 CRESCENT MILLS LIGHTING

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	823	841	800	800
40020 - CURRENT UNSECURED TAXES	21	24	20	20
40040 - PRIOR UNSECURED TAXES	0	0	10	10
40130 - SUPPLEMENTAL TAXES	17	15	20	20
Total 40 - TAX REVENUE	**861**	**880**	**850**	**850**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	377	431	200	200
43998 - UNREALZED GAINS/LOSSES	149	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**526**	**431**	**200**	**200**
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	5	4	5	5
Total 44 - STATE & FEDERAL AID	**5**	**4**	**5**	**5**
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	1,000	1,000	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**1,000**	**1,000**	**0**	**0**
Total Revenue	**2,392**	**2,315**	**1,055**	**1,055**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	0	0
52190 - PROFESSIONAL SERVICES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	1,533	(178)	(178)	(178)
525500 - TAX ADMIN FEE	21	19	22	22
527800 - UTILITIES	664	857	1,000	1,000
Total 52 - SERVICES & SUPPLIES	**2,218**	**698**	**844**	**844**
58-TRANSFERS				
580000 - TRANSFER	1,788	1,178	4,000	4,000
Total 58 - TRANSFERS	**1,788**	**1,178**	**4,000**	**4,000**
Total Expenditures and Appropriations	**4,006**	**1,876**	**4,844**	**4,844**
Net Cost	**1,614**	**(439)**	**3,789**	**3,789**

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Fund: 0204 QUINCY LIGHTING

Detail by Revenue Category and Expenditure Object 1	2022-23 Actual 2	2023-24 Actual ☑ Estimated ☐ 3	2024-25 Recommended 4	2024-25 Adopted by the Board of Supervisors 5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	42,275	44,052	40,800	40,800
40020 - CURRENT UNSECURED TAXES	1,116	1,336	1,100	1,100
40040 - PRIOR UNSECURED TAXES	25	19	30	30
40130 - SUPPLEMENTAL TAXES	912	843	1,000	1,000
Total 40 - TAX REVENUE	**44,328**	**46,250**	**42,930**	**42,930**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,040	1,794	1,500	1,500
43998 - UNREALZED GAINS/LOSSES	737	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**2,777**	**1,794**	**1,500**	**1,500**
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	254	247	250	250
Total 44 - STATE & FEDERAL AID	**254**	**247**	**250**	**250**
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	36,000	18,000	18,000	18,000
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**36,000**	**18,000**	**18,000**	**18,000**
Total Revenue	**83,359**	**66,291**	**62,680**	**62,680**
52-SERVICES SUPPLIES				
521300 - MAINT. BUILDINGS & GROUND	0	0	10,000	10,000
52190 - PROFESSIONAL SERVICES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	800	1,000	1,000
525000 - OVERHEAD	739	120	120	120
525500 - TAX ADMIN FEE	1,039	1,042	1,100	1,100
527800 - UTILITIES	53,586	63,023	70,000	70,000
Total 52 - SERVICES & SUPPLIES	**55,364**	**64,985**	**82,220**	**82,220**
58-TRANSFERS				
580000 - TRANSFER	(24,700)	0	10,000	10,000
580001 - TRANSFER	27,845	6,690	0	0
Total 58 - TRANSFERS	**3,145**	**6,690**	**10,000**	**10,000**
Total Expenditures and Appropriations	**58,509**	**71,675**	**92,220**	**92,220**
Net Cost	**(24,850)**	**5,384**	**29,540**	**29,540**

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Fund: 0206 BECKWOURTH CO.SERV.AREA

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	10,881	10,715	10,000	10,000
40020 - CURRENT UNSECURED TAXES	293	308	300	300
40040 - PRIOR UNSECURED TAXES	6	4	10	10
40070 - TIMBER YIELD TAX	16	11	25	25
40130 - SUPPLEMENTAL TAXES	239	194	200	200
Total 40 - TAX REVENUE	**11,435**	**11,232**	**10,535**	**10,535**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,692	2,997	200	200
43998 - UNREALZED GAINS/LOSSES	1,378	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**4,070**	**2,997**	**200**	**200**
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	67	57	70	70
Total 44 - STATE & FEDERAL AID	**67**	**57**	**70**	**70**
45-CHARGES FOR SERVICES				
45210 - CONNECTION FEES	0	0	0	0
45250 - SERVICE CHARGES	34,709	36,597	41,000	41,000
Total 45 - CHARGES FOR SERVICES	**34,709**	**36,597**	**41,000**	**41,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	3,304	0	0	0
46078 - REVENUE FROM LOANS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	120,060	135,578	150,000	150,000
Total 46 - OTHER REVENUE	**123,364**	**135,578**	**150,000**	**150,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	294,596	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**294,596**	**0**	**0**
Total Revenue	**173,645**	**481,057**	**201,805**	**201,805**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	14,455	14,400	15,000	15,000
51070 - UNEMPLOYMENT INSURANCE	236	238	13	13
51100 - FICA/MEDICARE OASDI	1,106	1,102	0	1,148
51110 - COMPENSATION INSURANCE	90	81	81	156
Total 51 - SALARIES & BENEFITS	**15,887**	**15,821**	**15,094**	**16,317**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	293	343	300	300
520210 - POSTAGE/SHIP, MAIL COST	645	460	500	500
520500 - INSURANCE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	301	184	300	300
52190 - PROFESSIONAL SERVICES	0	0	450	450
521900 - PROFESSIONAL SVC	155,237	342,075	20,450	20,450
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0

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Fund: 0206 BECKWOURTH CO.SERV.AREA

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
524400 - SPECIAL DEPARTMENT EXPENSE	11,956	29,887	10,000	10,000
525000 - OVERHEAD	1,835	845	845	845
525119 - LIABILITY SELF-FUND INSURANCE	67	112	112	172
525500 - TAX ADMIN FEE	252	238	300	300
527800 - UTILITIES	2,410	1,749	1,500	1,500
528400 - CONTINGENCIES	0	0	0	0
529550 - LOAN REPAYMENT	0	100,000	0	0
Total 52 - SERVICES & SUPPLIES	**172,996**	**475,893**	**34,757**	**34,817**
58-TRANSFERS				
580001 - TRANSFER	47,179	45,206	175,000	175,000
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**47,179**	**45,206**	**175,000**	**175,000**
Total Expenditures and Appropriations	**236,062**	**536,920**	**224,851**	**226,134**
Net Cost	**62,417**	**55,863**	**23,046**	**24,329**

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Fund: 0208 FLOOD CNTRL 0208

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	115,942	120,084	110,000	110,000
40020 - CURRENT UNSECURED TAXES	2,834	3,366	3,000	3,000
40040 - PRIOR UNSECURED TAXES	63	48	50	50
40070 - TIMBER YIELD TAX	2,757	1,866	3,000	3,000
40130 - SUPPLEMENTAL TAXES	2,315	2,124	1,000	1,000
Total 40 - TAX REVENUE	**123,911**	**127,488**	**117,050**	**117,050**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	24,390	40,041	15,000	15,000
43998 - UNREALZED GAINS/LOSSES	9,223	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**33,613**	**40,041**	**15,000**	**15,000**
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	646	622	500	500
44290 - STATE-OTHER	0	0	12,000	12,000
44290P - STATE OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**646**	**622**	**12,500**	**12,500**
45-CHARGES FOR SERVICES				
45500 - WATER SERVICE FEE	162,385	211,809	300,000	300,000
45500P - WATER SERVICE FEE	2,599	0	0	0
Total 45 - CHARGES FOR SERVICES	**164,984**	**211,809**	**300,000**	**300,000**
46-OTHER REVENUE				
46125 - SETTLEMENT- PORTOLA	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	27,652	32,979	15,000	15,000
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46607 - OTHER MISCELLANEOUS	1,000,000	1,000,000	1,000,000	1,000,000
Total 46 - OTHER REVENUE	**1,027,652**	**1,032,979**	**1,015,000**	**1,015,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	145,000	145,000
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**145,000**	**145,000**
Total Revenue	**1,350,806**	**1,412,939**	**1,604,550**	**1,604,550**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	8	5	2	2
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	7	60	59	59
Total 51 - SALARIES & BENEFITS	**15**	**65**	**61**	**61**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	1,300,000	1,300,000
525000 - OVERHEAD	8,555	20,611	20,611	20,611
525119 - LIABILITY SELF-FUND INSURANCE	58	53	53	25
525500 - TAX ADMIN FEE	2,866	2,816	3,000	3,000

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Fund: 0208 FLOOD CNTRL 0208

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	2,000	2,000
527807 - WATER/SEWER CHARGES	300,921	256,956	275,000	275,000
527900 - ADMINISTRATION	62,869	57,746	55,000	55,000
528000 - OPERATIONS	621	584	2,000	2,000
528500 - CHESTER DIVERSION DAM	7,935	11,863	25,000	25,000
529350 - INTEREST ON LOAN	0	0	0	0
529550 - LOAN REPAYMENT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**383,825**	**350,629**	**1,682,664**	**1,682,636**
54-FIXED ASSETS				
545310 - LK DAVIS CONSTR PROJ	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	1,055	148,640	10,000	20,000
Total 58 - TRANSFERS	**1,055**	**148,640**	**10,000**	**20,000**
Total Expenditures and Appropriations	**384,895**	**499,334**	**1,692,725**	**1,702,697**
Net Cost	**(965,911)**	**(913,605)**	**88,175**	**98,147**

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Fund: 0208 0208B FLOOD CNTRL 0208B

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(114)	(156)	0	0
Total 43 - USE OF MONEY & PROPERTY	**(114)**	**(156)**	**0**	**0**
44-STATE FEDERAL AID				
44214 - ST - PROP 84 GRANT	0	0	0	0
44228 - STATE- PROP 50	0	0	0	0
44361 - STATE- SIERRA NV CONSRV	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45050 - LEGAL FEES - P.D. & OTHER	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46239 - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**(114)**	**(156)**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
51200 - PER DIEM	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521704 - PROP 84 GRANT	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
522130 - PROF SVC- GRANT/OTHER	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
525500 - TAX ADMIN FEE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**

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Fund: 0208 0208B FLOOD CNTRL 0208B

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	165,000	165,000
580000 - TRANSFER	0	0	0	0
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**165,000**	**165,000**
Total Expenditures and Appropriations	**0**	**0**	**165,000**	**165,000**
Net Cost	**114**	**156**	**165,000**	**165,000**

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Fund: 0215 CO.SVC.AREA#11-AMBULANCE

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	143,308	148,660	0	0
40020 - CURRENT UNSECURED TAXES	3,719	4,412	0	0
40040 - PRIOR UNSECURED TAXES	82	62	0	0
40130 - SUPPLEMENTAL TAXES	3,038	2,784	0	0
Total 40 - TAX REVENUE	**150,147**	**155,918**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	445	625	0	0
43998 - UNREALZED GAINS/LOSSES	82	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**527**	**625**	**0**	**0**
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	847	815	0	0
Total 44 - STATE & FEDERAL AID	**847**	**815**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**151,521**	**157,358**	**0**	**0**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	149,486	160,827	0	0
525000 - OVERHEAD	650	(81)	0	0
525500 - TAX ADMIN FEE	3,517	3,479	0	0
Total 52 - SERVICES & SUPPLIES	**153,653**	**164,225**	**0**	**0**
Total Expenditures and Appropriations	**153,653**	**164,225**	**0**	**0**
Net Cost	**2,132**	**6,867**	**0**	**0**

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Fund: 0219 MONTEREY FORUM

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	448	617	0	0
43998 - UNREALZED GAINS/LOSSES	173	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**621**	**617**	**0**	**0**
45-CHARGES FOR SERVICES				
45050 - LEGAL FEES - P.D. & OTHER	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**621**	**617**	**0**	**0**
51-SALARIES BENEFITS				
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	1	1
Total 51 - SALARIES & BENEFITS	**0**	**0**	**1**	**1**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**1**	**1**
Net Cost	**(621)**	**(617)**	**1**	**1**

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Fund: 0221 WALKER RANCH CSD

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	27,950	35,241	20,000	20,000
43998 - UNREALZED GAINS/LOSSES	11,355	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**39,305**	**35,241**	**20,000**	**20,000**
45-CHARGES FOR SERVICES				
45060 - ENGINEERING SERVICES .	0	0	0	0
45210 - CONNECTION FEES	15,000	24,000	15,000	15,000
45250 - SERVICE CHARGES	114,019	109,786	110,000	110,000
Total 45 - CHARGES FOR SERVICES	**129,019**	**133,786**	**125,000**	**125,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**168,324**	**169,027**	**145,000**	**145,000**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	2,365	0	300	300
520500 - INSURANCE	8,472	9,865	10,000	10,000
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
521102 - FUEL - VEHICLE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,250	1,281	1,750	1,750
521800 - OFFICE EXPENSE	12	0	1,000	1,000
521900 - PROFESSIONAL SVC	126,495	254,705	190,000	190,000
522150 - WELL TESTING PROF SVC	1,048	2,408	2,500	2,500
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	10,127	21,663	23,000	23,000
525000 - OVERHEAD	4,707	4,513	4,513	4,513
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527800 - UTILITIES	66,127	69,634	70,000	70,000
527900 - ADMINISTRATION	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**220,603**	**364,069**	**303,063**	**303,063**
54-FIXED ASSETS				
54011 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580001 - TRANSFER	4,128	4,617	15,000	15,000
Total 58 - TRANSFERS	**4,128**	**4,617**	**15,000**	**15,000**
Total Expenditures and Appropriations	**224,731**	**368,686**	**318,063**	**318,063**
Net Cost	**56,407**	**199,659**	**173,063**	**173,063**

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Fund: 0223 GRIZZLY RANCH CSD

Detail by Revenue Category and Expenditure Object	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40150 - SPECIAL ASSESSMENT	0	0	0	0
41050P - FRANCHISES	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1	2	0	0
43998 - UNREALZED GAINS/LOSSES	1	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**2**	**2**	**0**	**0**
45-CHARGES FOR SERVICES				
45074 - MISC FEES	0	0	0	0
45210 - CONNECTION FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Revenue	**2**	**2**	**0**	**0**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520500 - INSURANCE	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
522150 - WELL TESTING PROF SVC	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527800 - UTILITIES	0	0	0	0
527900 - ADMINISTRATION	0	0	0	0
528000 - OPERATIONS	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(2)**	**(2)**	**0**	**0**

FISCAL YEAR 2024-2025

Supplemental Schedules

SCHEDULE OF CAPITAL & FIXED ASSET ADDITIONS
FISCAL YEAR 2024-25

BUDGET UNIT	ASSET TYPE	ITEM DESCRIPTION	AMOUNT REQUESTED 2024/25	AMOUNT RECOMMENDED 2024/25	AMOUNT FINAL 2024/25	DEPARTMENT TOTAL 2024/25
AG COMMISSIONER	EQUIPMENT	EQUIPMENT			75,000	**75,000**
AIRPORTS	CAPITAL IMPROVEMENT	BEACON TOWER- QUINCY	270,000	270,000	270,000	
	CAPITAL IMPROVEMENT	ALP- QUINCY	273,000	273,000	273,000	
	CAPITAL IMPROVEMENT	RESEAL APRON/JOINT SEAL- QUINCY - DESIGN	54,000	54,000	54,000	
	CAPITAL IMPROVEMENT	PERIMETER FENCE- QUINCY - NEPA	20,000	20,000	20,000	
	CAPITAL IMPROVEMENT	ALP- ROGERS	272,000	272,000	272,000	
	CAPITAL IMPROVEMENT	FUEL FARM EXPANSION- CHESTER - DESIGN	78,000	78,000	78,000	
	CAPITAL IMPROVEMENT	RESEAL TAXIWAY/APRON - CHESTER - NEPA	4,000	4,000	4,000	
	CAPITAL IMPROVEMENT	RESEAL TAXIWAY/APRON/PILOT'S LOUNGE- BECKWOURTH NEPA	30,000	30,000	30,000	
	EQUIPMENT	FLAIL MOWER	25,000	25,000	25,000	
	CAPITAL IMPROVEMENT	CHSRT--PLANNING		43,530	43,530	
	CAPITAL IMPROVEMENT	BCKWRTH--PLANNING		44,440	44,440	
	CAPITAL IMPROVEMENT	BECKW AIRPORT RESEAL CONST		238,672	238,672	
	CAPITAL IMPROVEMENT	QNCY--PLANNING		37,630	37,630	
						1,390,272
AUDITOR-CONTROLLER	SOFTWARE	TYLER-MUNIS SYSTEM IMPROVEMENTS	50,000	50,000	50,000	**50,000**
COUNTY LIBRARY	VEHICLE/TRUCK	MOBILE LIBRARY	30,239	30,239	173,794	**173,794**
COURT SECURITY	VEHICLE/TRUCK	PATROL VEHICLE (1)	75,000	75,000	75,000	**75,000**
DISTRICT ATTORNEY	VEHICLE/TRUCK	VEHICLE 4X4	60,000	60,000	60,000	**60,000**
ELECTIONS	ELECTION EQUIPMENT	ELECTION EQUIPMENT	130,816	130,816	130,816	**130,816**
FACILITY SERVICES	CAPITAL IMPROVEMENTS		622,293	622,293	622,293	
	VEHICLE		75,000	75,000	75,000	
	EQUIPMENT		25,000	25,000	25,000	**722,293**
FARM ADVISOR	VEHICLE/TRUCK	TRUCK 4X4	48,500	48,500	48,500	**48,500**
HAVA - ELECTIONS	EQUIPMENT	ELECTION EQUIPMENT	30,000	30,000	30,000	**30,000**
PUBLIC HEALTH	VEHICLE/TRUCK	IMMUNIZATION TRANSPORT VANS (2)	116,500	116,500	116,500	**116,500**
INFORMATION TECHNOLOGY	REMODEL	SERVER ROOM REMODEL	25,000	25,000	25,000	**25,000**
M.H. MHSA	VEHICLE	REPLACEMENT VEHICLES (6 OR 7)	250,000	250,000	250,000	**250,000**
PROBATION- ADULT HIGH RISK	VEHICLE/TRUCK	ADMINISTRATION VEHICLE (1)	50,000	50,000	50,000	**50,000**
RECORDER MICROGRAPHIC	EQUIPMENT	OFFICE EQUIPMENT- REPLACEMENT	20,000	20,000	4,000	**4,000**
RECORDER MODERNIZATION	COMPUTER HARDWARE	COMPUTER EQUIPMENT- REPLACEMENT	20,000	20,000	20,000	
	EQUIPMENT	OFFICE EQUIPMENT- REPLACEMENT	20,000	20,000	20,000	
						40,000
ROAD DEPARTMENT	EQUIPMENT	AG PATCHER	90,000	90,000	90,000	
	EQUIPMENT	SURVEY EQUIPMENT	16,000	16,000	106,000	
	EQUIPMENT	FORD F550 TRUCKS (7)	925,000	925,000	925,000	
						1,121,000
SENIOR SERVICES-NUTRITION	VEHICLE/TRUCK	VANS	107,990	107,990	107,990	**107,990**
SHERIFF - AB 443	VEHICLE/TRUCK	LAW ENFORCEMENT VEHICLES (1 OR 2)	100,000	100,000	150,000	
	SOFTWARE	RIMS DISPATCH SOFTWARE (ARPA FUNDS)	471,571	471,571	361,274	
	COMM. EQUIPMENT	TITLE III COMMUNICATION PROJECTS	250,000	250,000	250,000	
	EQUIPMENT	TITLE III DRONES UNDERWATER ROV SAR EQUIPMENT	140,324	140,324	140,324	
	PATROL EQUIPMENT	TITLE III SAR REPLACEMENT 4X4	80,000	80,000	8,000	
						909,598
SHERIFF - GRANTS	EQUIPMENT	REPEATER EQUIP/INSTALL	-		46,147	
	EQUIPMENT	VEHICLE	60,000	60,000	72,674	**118,821**
SHERIFF - COMMUNICATIONS	COMM. EQUIPMENT	REPEATERS (5), BASE STATIONS (2), MICROWAVE LINKS (9), RADIO IP DEVICES (8), PREFABRICATED BUILDING & GENERATOR	772,000	772,000	772,000	
	SOFTWARE	SOFTWARE FOR COMMUNICATION PROJECT	100,000	100,000	100,000	
	EQUIPMENT	COMPUTER EQUIPMENT FOR COMMUNICATION PROJECT	30,000	30,000	30,000	
						902,000
SHERIFF - SLESF	VEHICLE/TRUCK	LAW ENFORCEMENT PATROL VEHICLE	86,000	86,000	86,000	**86,000**
SHERIFF - HOMELND SECURITY	COMM. EQUIPMENT	LAW ENFORCEMENT MOBILE RATIOS	39,000	39,000	39,000	**39,000**
SHERIFF - HOMELAND SECURITY - OES	EQUIPMENT	COMPUTER EQUIPMENT	34,769	34,769	34,769	
	EQUIPMENT	REPEATER EQUIPMENT / INSTALLATION	30,000	30,000	30,000	
						64,769
SHERIFF-MEDCOM	EQUIPMENT	REPEATER EQUIPMENT / INSTALLATION	35,000	35,000	44,226	**44,226**
SHERIFF - OHV GRANT	PATROL EQUIPMENT	TO BE DETERMINED BASED ON GRANT	11,000	11,000	12,205	**12,205**
SOCIAL SERVICES	VEHICLE/TRUCK	TRANSPORT VEHICLES (2)	150,000	150,000	150,000	**150,000**
SOLID WASTE PLANNING	CAPITAL IMPROVEMENT	QUINCY TRANSFER STATION	30,000	30,000	30,000	
	CAPITAL IMPROVEMENT	GRAEAGLE TRANSFER STATION	31,000	31,000	31,000	
						61,000

TOTALS	6,264,002	6,628,274	6,857,784	6,857,784

LOANS						
Type of Debt	Interest Rate	Term	Maturity Date	Original Loan Amount	June 30 2024 Balance	FY24-25 Payment (Principal + Interest)
Umpqua Bank	3.63%	18 years	6/1/2033	$15,255,000		$1,165,166

LEASES*			
Description	FY22-23 Actual	FY23-24 Estimated	FY24-25 Budget
Copy Machine Lease	$67,005	$67,010	$121,938
Radio Lease & Equipment Lease	$34,281	$31,822	$64,500
Total Leases Payable	$101,286	$98,832	$186,438

* Does not include structure leases/rentals

The County Budget Act requires disclosure of financing sources and uses for each cost center having activity within the County's governmental funds within the two fiscal years preceding the fiscal year of the budget being considered for adoption. The financing listed below had activity within the preceding year, but does not contain recommended appropriations for fiscal year 2024-25 as the debts have been retired.

- Debt Service - Airport - Refueler Truck (Dept 20891)- Retired FYE 6/30/23
- Debt Service - Flood Control (Special District Fund) - Multi-Use (Dept 26100) - Retired FYE 6/30/23
- Debt Service - Beckworth CSD (Special District Fund) - Multi-Use (Dept 26080) - Retired FYE 6/30/23
- Debt Service - Golden State Finance Authority (Capital Project Fund) - (Dept 20141) - Retired FYE 6/30/24
- Debt Service - Golden State Finance Authority (Capital Project Fund) - (Dept 20141) - Retired FYE 6/30/24

FISCAL YEAR 2024-2025

Reference Materials

This Guide is provided to explain in everyday terms how Plumas County government plans and accounts for its finances in order to meet its obligation to be stewards of the public's money. Plumas County government provides for the basic safety, health, and welfare of its citizens by providing a variety of services to the public. The County provides such a wide variety of social, health, environmental, public safety, and other services it is a challenge to keep citizens informed and involved in the business of government. Hopefully, this Guide will make it easier to understand how at least some of the County's financial activities work.

WHAT IS THE BUDGET?

The annual budget of Plumas County government is a statement of the financial policy and plan for the coming fiscal year. The budget document presents in detail, the financial plan for the County, including its sources of revenue (resources) and the allocation of these resources to the programs of the County. The Board of Supervisors adopts the budget by passing a Resolution authorizing an appropriation of funds.

WHAT IS AN APPROPRIATION?

An appropriation is a common term for the authorization granted by the Board of Supervisors to make expenditures and incur obligations for specific purposes. An appropriation is time-limited and must be expended before the end of the fiscal year.

WHAT ARE REVENUES?

Revenues consist of income received through taxes, licenses, and permits, grants from other governments, charges for services, fines, and forfeits, and other miscellaneous sources. Revenues are one component of available financial resources which are used to fund appropriations.

WHAT ARE EXPENDITURES?

Expenditures occur when the County buys goods and services and pays its employees. Expenditures can be categorized into three types: operating expenditures, capital expenditures, and debt service expenditures. Operating expenditures are the day-to-day spending on salaries, supplies, utilities, services, and contracts. Capital expenditures are generally for acquisition of major assets such as land and buildings or for the construction of buildings or other improvements. Debt expenditures repay borrowed money and interest on that borrowed money.

WHAT IS A FUND?

For accounting purposes, the County is organized into many separate fiscal entities known as funds. Each fund is a separate division for accounting and budgeting purposes. The fund accounting structure allows the County to budget and account for revenues that are restricted by law or policy to a specific use or purpose in accordance with nationally recognized rules of governmental accounting and budgeting.

The County budget consists of many funds. Each fund may be thought of as a separate checking account to be used for a specific purpose. All funds of the County fall into one of six major categories. The following is a brief description of the six fund categories.

General Fund: The General Fund finances most services that the County provides. This includes law enforcement and other criminal justice, community development and land use planning, elections and voter registration, fire protection, library services and administration. The General Fund is basically a "catch-all" to account for County operations that do not have to be recorded in a different fund.

Special Revenue Funds: Special revenue funds are used to account for revenues that are used for specific purposes. An example is the Road Fund where we record the transportation allocations and taxes received from the State which must be used for roads and bridges.

Capital Projects Funds: The Capital Projects Fund is used to account for the acquisition and/or construction of major capital facilities.

Debt Service Funds: Debt service funds are used by the County to account for the accumulation of resources for, and the repayment of, borrowed money and any interest on these debts.

Enterprise Funds: Enterprise funds are established to account for operations that are financed and operated in a manner similar to private businesses with the intent that the cost of goods or services provided will be recovered primarily through charges for services. Enterprise funds are used to account for all costs such as Solid Waste Planning/Operations, Airports, Plumas County Transit Authority, and Senior Transportation.

Internal Service Funds: Internal service funds are used by the County to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis. An example of an internal service fund is the Workers' Compensation Fund.

WHY USE FUNDS?

Reason 1: Fund accounting is required by the State. California State law governs how counties and cities in the State will account for their revenues and expenditures. All cities and counties are audited annually to ensure that they have followed the accounting rules.

Reason 2: Whenever a city or county receives dollars from the State or federal government in the form of a grant, the city or county must account for those dollars in the manner prescribed by the State or United States government, audits are conducted to ensure that these accounting rules are followed.

Reason 3: Whenever a local government approaches the financial market to borrow money, the local government must provide financial statements, prepared in accordance with national accounting standards, which accurately portray the financial condition of the local government. Financial institutions and investors will loan money to the local government only if the local government can demonstrate through its financial statements that it will be able to repay the debt.

Reason 4: The County, like all other local governments nationwide, uses fund accounting because this system of accounting is the standard prescribed by national organizations that are associations of accountants and finance professionals from cities and counties all over the country. The principles used to account for businesses, called Generally Accepted Accounting Principles (GAAP), are established by the Financial Accounting Standards Board (FASB). Similarly, principles used to account for local government finances are established by the Governmental Accounting Standards Board (GASB).

WHAT IS A TRANSFER?

Interfund operating transfers represent subsidies and contributions between funds. An example of operating transfers is the transfer of funds from the General Fund to the Public Health Fund for the County's mandated contribution to public health programs. Another example is the transfer of funds from the General Fund and/or other operating funds to the Capital Projects Fund to account for Capital Projects.

WHAT IS A FUND BALANCE?

Fund balance is the difference between the assets and liabilities of the fund. It is good financial policy to have a reasonable amount of fund balance for emergencies and to carry the fund through slack times in revenue collections. In a given year, if revenues exceed expenditures, the fund balance will increase; if expenditures exceed revenues then the fund balance will decrease.

ACCOUNTING FOR TAX DOLLARS

It is the responsibility of the County Auditor-Controller to account for the receipt and expenditure of all County funds. The County Auditor-Controller annually issues what is referred to as the Annual Audit to show the financial condition of every County fund and details of each fund's revenues and expenditures that fiscal year.

A BALANCED BUDGET

By law, each separate fund must have a balanced budget. This means that revenues, plus fund balance carryovers, must equal the appropriations and increases in reserves. So for each fund, the budget spells out where the dollars are coming from and how they will be spent.

THE OPERATING BUDGET – SERVICES TO THE PUBLIC

The majority of services provided by the County to its citizens are accounted for in operating funds, which include the General Fund, Public Health Fund, Behavioral Health Fund, and Road Fund.

The expenditure budget for all funds is itemized into categories, often called line items but sometimes referred to as objects, sub-objects, accounts, and subaccounts, depending on the level of detail. These line item categories are used to account for expenditures made. However, for budgeting and planning allocations, the object level of detail is used. The various line items are grouped into several object categories. These are:

Salaries and Benefits: This is the amount paid for services rendered by employees in accordance with the rates, hours, terms, and conditions authorized by law or stated in employment agreements. This category includes overtime, vacation and sick pay, health insurance, retirement, social security, and unemployment insurance.

Services and Supplies: This category of expenditures is for goods and services other than those provided by County personnel. This includes articles and commodities purchased for consumption, such as office and operating supplies, as well as professional and other services such as insurance and utilities.

Other Charges: This category is used to account for a variety of costs including support and care of individuals in the County's care, such as mental health institutionalization; debt service payments; and interfund expenditures, such as services provided between departments in different funds.

Capital Assets: Formerly referred to as fixed assets, this category of expenditures is for the acquisition of, rights to, or additions to capital assets, such as land, buildings, improvements, machinery, and equipment.

Transfers Out: This category of expenditures represents contributions to other funds for operating subsidies (i.e. transfers).

Special Items: This category includes significant transactions that are unusual and/or infrequent in occurrence as well as intrafund transfers used to record charges for services provided by one department to other departments within the same fund.

RESOLUTION NO. 24- 8916

A RESOLUTION ESTABLISHING FISCAL YEAR 2024/2025 APPROPRIATION LIMITS UNDER ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION, AND ESTABLISHING PERIOD FOR CONTESTING SUCH LIMITS FOR PLUMAS COUNTY AND BOARD OF SUPERVISORS GOVERNED SPECIAL DISTRICTS

WHEREAS Article XIII B of the California Constitution provides that the state and each local government shall be subject to an annual appropriation limit as defined in that Article and Article XIII B Section 8 (e) (2) requires the Governing Body to select the Change in Cost-of-Living methodology each year by recorded vote; and

WHEREAS, using the percentage change in California Per Capita Income, rather than using the change in the Local Assessment roll from the preceding year due to the addition of non-residential new construction, provides the higher appropriation limit; and

WHEREAS, the Auditor/Controller of Plumas County has computed the appropriations limit for the fiscal year 2024/2025; and has prepared the applicable statements showing the calculation, and such statements are available for public review.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors, County of Plumas, State of California, selects the percentage change in California Per Capita Income and the percentage change in the population of the contiguous counties methodology for use in calculating its appropriation limit for the fiscal year 2024/2025; and

BE IT FURTHER RESOLVED that the appropriations limit for Plumas County and Board-governed Special Districts are hereby established as follows and that the limit may be adjusted at a later date in accordance with Sections 3 and 11 of Article XIII B of the California Constitution:

Plumas County	$ 41,732,122
Quincy Lighting	$ 156,429
CSA #11 (Ambulance)	$ 84,443
Beckwourth CSA	$ 24,319

BE IT FURTHER RESOLVED that any judicial action or proceeding to attach, review, set aside, void, or annul the appropriations limits established by this resolution shall be commenced within 45 days from the date of this resolution in accordance with Division 9 of the Government Code.

The foregoing, Resolution No. 24- 8916 was duly passed and adopted by the Board of Supervisors of Plumas County, State of California, at a regular meeting of said Board held on the 4th day of June 2024 by the following vote:

RESOLUTION NO. 24- 8916

AYES: Supervisors: Ceresola, McGowan, Goss, Engel, Hagwood

NOES:

ABSENT:

Chair, Board of Supervisors

ATTEST:

Clerk of the Board of Supervisors

Approved as to form:
Joshua Brechtel, Attorney
County Counsel's Office

Plumas County
Prop 4 Calculations
January 1, 2024 to January 1, 2025

California Department of Finance Per Capita Percentage change over prior year	(3.62 + 100) / 100	=	1.0362 1
Plumas County Population Percentage Change	(0.80) + 100 / 100	=	0.9920 2
Calculation of Factor for FY 2024/25			**1.0279** 1 x 2

Plumas County

Prop 4 Spending Limit-Revision
FY 2024/25

Growth Factor:

Per Capita Personal Income Change from Prior Year	1.0362
X	
Population Growth from 01/01/23-01/01/24	0.992
Growth Factor FY 2024/25	1.0279

FY 2023/24 Prop 4 Spending Limit	$ 40,599,399
FY 2024/25 Prop 4 Spending Limit	**$ 41,732,122**

Martee Graham
Auditor / Controller

Quincy Lighting

Prop 4 Spending Limit-Revision
FY 2024/25

Growth Factor:

Per Capita Personal Income Change from Prior Year		1.0362
X		
Population Growth from 01/01/23-01/01/24		0.992
Growth Factor FY 2024/25		1.0279
FY 2023/24 Prop 4 Spending Limit	$	152,183
FY 2024/25 Prop 4 Spending Limit	**$**	**156,429**

Martee Graham
Auditor / Controller

CSA #11

Prop 4 Spending Limit-Revision
FY 2024/25

Growth Factor:

Per Capita Personal Income Change from Prior Year		1.0362
X		
Population Growth from 01/01/23-01/01/24		0.992
Growth Factor FY 2024/25		1.0279
FY 2023/24 Prop 4 Spending Limit	$	82,151
FY 2024/25 Prop 4 Spending Limit	**$**	**84,443**

Martee Graham
Auditor / Controller

Beckwourth CSA

Prop 4 Spending Limit-Revision
FY 2024/25

Growth Factor:

Per Capita Personal Income Change from Prior Year		1.0362
X		
Population Growth from 01/01/23-01/01/24		0.992
Growth Factor FY 2024/25		1.0279
FY 2023/24 Prop 4 Spending Limit	$	23,659
FY 2024/25 Prop 4 Spending Limit	**$**	**24,319**

Martee Graham
Auditor / Controller

DEPARTMENT OF FINANCE
OFFICE OF THE DIRECTOR

Gavin Newsom ▪ Governor
1021 O Street, Suite 3110 ▪ Sacramento CA 95814 ▪ www.dof.ca.gov

April 30, 2024

Dear Fiscal Officer:

Price Factor and Population Information

Appropriations Limit
California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2024, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2024-25. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2024-25 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts
Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification
The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2024**. Please note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s Richard Gillihan

RICHARD GILLIHAN
Chief Operating Officer

Attachment

May 2024

Attachment A

A. **Price Factor**: Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2024-25 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2024-25	3.62

B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2024-25 appropriation limit.

2024-25:

Per Capita Cost of Living Change = 3.62 percent
Population Change = 0.17 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.62 + 100}{100} = 1.0362$

Population converted to a ratio: $\frac{0.17 + 100}{100} = 1.0017$

Calculation of factor for FY 2024-25: 1.0362 x 1.0017 = 1.0379

Fiscal Year 2024-25

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2023 to January 1, 2024 and Total Population, January 1, 2024

County City	Percent Change 23-24	--- Population Minus Exclusions --- 1-1-23	 1-1-24	Total Population 1-1-24
Plumas				
Portola	-1.14	2,099	2,075	2,075
Unincorporated	-0.76	16,894	16,766	16,766
County Total	-0.80	18,993	18,841	18,841

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**Scheduled to be approved at 9/17/2024 Board of Supervisor Meeting and will be included in the FINAL Adopted Budget on 10/1/2024.*

Adopted Budget	The spending plan approved by resolution of the Board of Supervisors after the required public hearing and deliberations on the Recommended Budget. The Adopted Budget must be balanced with Total Financing Sources equal to Total Financing Uses.
Account	A line item classification of expenditure or revenue. Example: "Office Expense" is an account in the category of "Services & Supplies."
Appropriation	Authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation is usually time limited and must be expended or obligated before June 30th, the end of the fiscal year.
Assessed Valuation	A value set upon real estate or other property by a government as a basis for levying taxes.
Allocated Positions	Staff (or Employee) Positions approved by Board of Supervisors and provided for in the County Salary Ordinance. Represents the maximum number of permanent positions that may be filled at any time.
Available Fund Balance	The amount of Fund Balance available for financing expenditures and other funding requirements in the current period after deducting obligated Fund Balance.
Budget	The planning and controlling document for financial operation with appropriations and revenues for a given period of time, usually one year.
Budget Unit	The midlevel classification of appropriations that includes one or more objects of expenditure to fund a department, division or set of goal-related functions. A department or agency may have one or more budget units assigned to it.
Budgeted Positions	The number of full-time equivalent positions to be funded in the Budget (12 months, 260 days and 2080 hours all equal 1.00 budgeted position).
Capital Assets	A tangible or intangible asset of significant value acquired for use in operations that will benefit more than a single fiscal period. Capital Assets must both have a long-term character such as land, buildings, equipment and vehicles and exceed the minimum capitalization threshold as established by County policy.
Capital Projects	A project that will acquire, construct, or improve infrastructure or a Facility. Project costs can include the cost of land, infrastructure, rights of way, development rights, engineering, architectural planning, and contract services necessary to complete the project.
Contingency	An amount appropriated for unforeseen expenditure requirements. Transfers from this budget unit to any other budget unit for specific use require a four-fifths vote of the Board of Supervisors.

County Service Area (CSA)	A special district created to provide financing for the provision of a specific service or service (such as street lighting and drainage) in a defined area.
Department	An organizational unit of County government used to group programs of a like nature under the direction of an elected or appointed county official.
Discretionary Program or Service	A program or service where the Board of Supervisors may exercise its freedom of choice with respect to the level of funding or the type of service or program provided.
Encumbrance	Encumbrances are not yet instituted in Plumas County but are Funds obligated but not yet spent for a specific purpose, usually backed by a purchase order, contract, or other commitment, which are chargeable to an appropriation. Encumbrances are used as a management tool to ensure that expenditures do not exceed the amount appropriated and expire at year-end.
Enterprise Fund	A fund type used to account for the expenditures and means of financing of an activity, which is predominantly self-supported by user charges.
Expenditure	The use of funds for a specific purpose.
Fiscal Year	Twelve-month period for which a budget is prepared. Plumas County's fiscal year is July 1 through June 30 of each year.
Fixed Asset	See Capital Assets.
Full-time Equivalent (FTE)	One full-time equivalent (FTE) is equal to a full time position (12 months, 260 days and 2080 hours all equal 1.00 FTE). Two half-time positions (each 20 hours per week) is equivalent to 1.0 FTE.
Function	A group of related budget units and programs aimed at accomplishing a major service for which County government is responsible. These designations are made by the State Controller. Example: "Public Protection" is a function.
Fund	A separate fiscal and accounting entity within the County, and the highest level classification of appropriations. Each fund is a separate unit for accounting and budgeting purposes. The fund accounting process allows the County to budget and account for revenues that are restricted by law or policy to a specific use or purpose in accordance with nationally recognized rules of governmental accounting and budgeting. Funds may contain one or more budget units.
Fund Balance	The difference between assets and liabilities reported in a governmental fund.

Fund Type	Categories into which all funds used in a governmental accounting are classified. Fund types are: Governmental Fund types consisting of a General Fund, Special Revenue Funds, Capital Project Funds and Debt Service Funds; Proprietary Fund types consisting of Enterprise Funds and Internal Services Funds; Fiduciary Funds consisting of Trust and Agency Funds.
General Fund	The main operating fund providing general County services.
General Purpose Revenue	Revenue received by the County that does not have a restriction as to what programs and services it must be used for. The Board of Supervisors may use General Purpose Revenue for any governmental purpose that it chooses once state-mandated County match requirements are met. The largest source of General Purpose Revenue is property tax.
General Reserve	The portion of the General Fund's net assets not available for appropriation during the fiscal year, as the funds are held for future years in anticipation of limited-duration budget shortfalls, emergencies, and to ensure sufficient working capital for cash flow.
Grant	A contribution from one governmental unit to another usually made for a specific purpose and time period.
Internal Service Fund (ISF)	A fund used to account for specified services provided to County departments on a cost-reimbursement basis. The services performed are charged to the using department. Example: Workers' Compensation.
Interfund Transfer	A transfer made between budget units in different funds for services rendered and received. The service rendering budget unit shows these transfers as revenue, as opposed to expenditure reduction.
Intrafund Transfer	A transfer made between budget units within the same fund for services rendered and received. The service rendering budget unit shows these transfers as an expenditure reduction and not as a revenue.
Imprest Cash	A sum of money set aside for making change or paying small obligations for which the issuance of a voucher or warrant would be too expensive and time-consuming.
Maintenance of Effort	Federal or state statutory or regulatory program requirements that the County must maintain to participate in a program and/or to receive funding for a program. Typically, a Maintenance of Effort requirement means that the County must commit a certain amount of its own discretionary funds toward a certain program or purpose in order to continue receiving State or federal funds for that same purpose.
Mandated Program or Service	A program or service required by federal or state government that the County is legally obligated to carry out.
Object of Expenditure	Unique identification number and title for an expenditure category or means of financing. Example: Salaries & Employee Benefits.

Obligated Fund Balance	All amounts that are unavailable for financing budgetary requirements in the budget year. This includes nonspendable, restricted, committed, and assigned fund balances.
Other Wages	Temporary employees of the County who are not included in the salary ordinance and typically do not receive benefits. Other Wage workers assist with seasonal, peak, or emergency workloads of limited duration. Other Wage workers can be used where no authorized position exists, but where funding exists to cover the cost.
Purchase Order	An authorization for the purchase of specific goods or services.
Realignment Revenue	Revenue collected by the state and allocated to counties for realigned programs. The 1991 realignment legislation transferred mental health, public health and social services programs from the state to county control, altered program cost-sharing ratios, and provided counties with dedicated tax revenues from the sales tax and vehicle license fee. The 2011 realignment legislation transferred criminal justice, including oversight of state prisoners, as well as additional mental health and social services program from the state to county control.
Real Property	Land and the structures affixed to it.
Recommended Budget	The budget recommended to the Board of Supervisors by the County Administrative Officer for the upcoming fiscal year. The Recommended Budget also documents budget requests made by each County department.
Restricted Cash	Funds held in reserve until the legal or contractual requirement for use of the funds has been met.
Revenue	Funds received to finance governmental services from various sources and treated as income to the County. Examples: property taxes and sales taxes.
Salaries and Employee Benefits	An object of expenditure used to account for the total cost of compensating county employees for their labor. Included in this object are regular salaries, Other Wage worker's salaries, overtime, and standby pay, and the county's share of health, dental, retirement, social security and workers' compensation costs.
Secured Taxes	Taxes levied on real property in the County, which are "secured" by property liens.
Services & Supplies	An object of expenditure, which provides for the operating expenses of County departments other than salaries and benefits, capital assets or other charges.
Special District	A unit of local government generally organized to perform a single function. Special districts are governed either by the Board of Supervisors or locally elected or appointed boards, and their operations are accounted for in separate funds.

Special Revenue Fund	A fund type used to account for the expenditures and means of financing of an activity, which is restricted to a specific purpose. Example: Public Health Fund.
Strategic Reserve	Funds set aside by the Board of Supervisors comprised of committed fund balance and considered a stabilization arrangement.
Tax Levy	The amount of tax dollars billed to taxpayers based on the imposition of the tax rate on the assessed valuation of property.
Tax Rate	The rate per one hundred dollars of the assessed valuation necessary to produce the tax levy.
Transfers-Out	Non-recurring transfers of equity from one fund to another. Also called Operating Transfers.
Unincorporated Area	The areas of the County except for the City of Portola.
Unsecured Tax	A tax on properties such as office furniture, equipment, and boats that are not physically attached to real property.

SUMMARY OF CHANGES SINCE JUNE 25, 2024

Below is the summary of the changes made to the budget from the FY25 Recommended Budget approved on June 25, 2024, to the FY25 Final Budget as of 9/6/25. There were 685 changes made to the department budgets as well as updates to the opening fund balances. Most of these changes stemmed from updating payroll-related items, reduction in various professional services, state funding for jail project, reclassifying items, and transferring between funds and departments. See Schedule 9 department budgets for the full side-by-side comparison per account line item.

FY25 Opening Fund Balance Reported on Schedule 3

Fund	Sub-Fund		FY25 Final 9/6/24 6/30/2024	FY25 Recommended 6/25/24 6/30/2024	Changes from 6/25/24
0001	00000	GENERAL	23,641,479	20,021,276	3,620,203
0001	0001C	CAPITAL REPLACEMENT	153,579	153,992	(413)
0001	0001D	District Attorney	-	-	-
0001	0001H	HOMICIDE TRIAL COSTS	21,669	21,669	-
0001	0001I	GEN FUND DEV/IMPACT	11,040	11,070	(30)
0001	0001N	SENIOR CITIZENS NUTRITION	(557,188)	-	(557,188)
0001	0001R	SUPERVISOR COMM.SVC.FU	3,036	3,045	(9)
0001	0001S	SHERIFF	8,602	-	8,602
0001	0001T	TAYLORSVILLE SCH PRESER	5,135	5,124	11
0001	0001V	ABAND VEH ABATEMT FUND	13,645	9,344	4,301
		Total General Fund	**23,300,997**	**20,225,520**	**3,075,477**
0002	00000	ROAD	7,015,718	6,198,261	817,457
0003	00000	FISH AND GAME	396,956	259,113	137,843
0004	00000	CHILD ABUSE PREVENTION	163,163	145,451	17,712
0005	00000	COUNTY FAIR	179,384	352,281	(172,897)
0009	00000	CO LOCAL REV 2011	4,681,766	4,135,023	546,743
0011	00000	TITLE III	1,438,469	1,537,940	(99,471)
0013	00000	DEPT. SOCIAL SERVICES	276,188	3,589,978	(3,313,790)
0013	0013P	REALIGN - PROT SERVICES	9,887,552	6,820,068	3,067,484
0013	0013R	SS - REALIGNMENT	11,084,239	11,719,304	(635,065)
0014	00000	MENTAL HEALTH	2,419,219	2,012,536	406,683
0014	0014A	MENTAL HLTH MHSA	2,804,612	3,052,619	(248,007)
0014	0014B	MENTAL HLTH BEHAVIORAL	129,249	30,941	98,308
0014	0014C	CAL-WORKS M.H. & A.D.	29,844	5	29,839
0014	0014H	SIERRA HOUSE BOARD & CA	16,512	4,965	11,547
0014	0014S	SAMHSA	149,208	29,050	120,158
0014	0014W	WRAP AROUND	7,684	6,929	755
0015	00000	HEALTH	2,844,442	1,545,559	1,298,883
0015	0015E	E.M.S.	10,109	8,104	2,005
0015	0015P	PUBLIC HLTH EMRG PREPAR	254,292	191,645	62,647
0015	0015V	HEALTH VITAL STATISTICS	10,314	10,558	(244)
0016	00000	ALCOHOL & DRUG	410,844	581,136	(170,292)
0016	0016A	A&D PROP 36	4,044	4,014	30
0017	0017C	SHERIFF CIVIL OPERATIONS	9,945	19,421	(9,476)
0017	0017F	SHRFF -ASSET FORFEITR ED	9,470	9,428	42
0017	0017G	SHERIFF -GRANTS	1,935,604	1,805,147	130,457
0017	0017I	INMATE WELFARE FUND	61,765	71,800	(10,035)
0017	0017N	NARCOTICS FUND	59,059	59,132	(73)
0018	00000	ADULT DRUG COURT	13,939	-	13,939
0019	00000	CARES ACT - COVID19	67,691	67,876	(185)
0021	00000	ARPA 2021	1,249,561	1,354,024	(104,463)
0022	00000	DISASTER RESPONSE FUND	102,855	128,884	(26,029)
0023	00000	DISASTR RECOV OP CNTR DROC	432,252	433,017	(765)
0025	00000	COUNTY LOCAL REV AB109	1,116,234	1,089,996	26,238
0026	00000	LOCAL ASSISTANCE & TCF	6,157,227	6,106,420	50,807
0035	00000	CHILD SUPPORT	386,907	493,549	(106,642)
0037	00000	DNA PENALTY (PROP 69)	25,946	25,954	(8)
0046	00000	PROB GRANT DEPT(S)	978,666	891,074	87,592
0046	0046C	0046C CRIMINAL LAB PENALTY	20,295	20,391	(96)
0046	0046D	0046D PROB-DIV JUV	773,714	802,057	(28,343)
0046	0046P	0046P PROB-PRETRIAL	90,486	86,855	3,631
0046	0046R	0046R PROB-ADULT HIGH RISK	756,473	1,224,276	(467,803)
0047	00000	PLAN - DWR DACTI	19	19	-
0048	00000	Plan Prop 1 IRWM	16,236	37,313	(21,077)
0049	00000	PLAN GRANT-DWR/SGM	165	165	-
0050	00000	PLAN GRANT - SB2	2,548	2,780	(232)
0052	00000	PLAN - HHAP GRANT	77,425	77,633	(208)
0053	00000	TOBACCO SETTLEMENT FUND	612,099	629,379	(17,280)
0054	00000	OPIOID SETTLEMENT FUND	700,122	720,882	(20,760)
0054	00543	00543 DISTRIBUTOR-ABATEMENT	68,667		68,667

0055	00000	PG&E SETTLEMENT	10,689,878	10,634,840	55,038
0056	00000	DIXIE FIRE INSURANCE	4,646	1,921,923	(1,917,277)
0056	00561	00561 DIXIE-TRIDENL	1,761,763		1,761,763
0057	00000	SW GRANTS (PW)	33,009	33,190	(181)
0058	00000	CDBG CARES ACT CV-2-3	43,958		43,958
0059	00000	CDBG ANNUAL ED	(689)		(689)
0062	00000	RECORDERS FUND	111,305	108,739	2,566
0062	0062M	RECORDER MICROGRAPHIC	100,208	162,649	(62,441)
0062	0062O	RECORDER'S OFFICE MODE	213,674	209,439	4,235
0063	00000	ANIMAL CONT. SPAY/NEUTER	22,078	24,047	(1,969)
0064	00000	DOMESTIC VIOL ASSISTANCE	12,321	15,469	(3,148)
0065	00000	ERDS	48,066	48,221	(155)
0067	00000	HAVA - ELECTIONS	47,379	47,468	(89)
0070	00000	PCCDC PILT CDBG	6,479	6,497	(18)
00D1	00000	ASSET FORFEITURE	16,464	16,507	(43)
00D2	00000	ENVIRONMENTAL SETTLEMENT	449,043	468,058	(19,015)
0308	00000	DA-RE-ENTRY PROGRAM	433,748	433,748	-
0309	00000	DA Alt Sentencing	6,200	70,746	(64,546)
		Total Special Revenue Fund	**73,938,708**	**72,594,493**	**1,344,215**
0093		CRIMINAL JUS. CONST. FUND	387,464	50,442	337,022
		Total Capital Project Funds	**387,464**	**50,442**	**337,022**
0096		CAPITAL IMPROVEMENTS	(727,809)	-	
0096		0096J CAPITAL IMP JAIL	3,702,772	1,894,000	1,808,772
		Total Debt Service Funds	**2,974,963**	**1,894,000**	**1,808,772**
Total Governmental Funds			**100,602,132**	**94,764,455**	**6,565,486**

		Revenue		
	FY25 Final	FY25 Recommended 6/25/24	Amount Change	Number of Changes
GF	**(29,434,605)**	**(29,607,136)**	**172,531**	**7**
40_TAX REVENUE	(21,068,999)	(21,043,358)	(25,641)	1
41_LICENSES & PERMITS	(768,700)	(768,700)	-	-
42_FINES & PENALTIES	(150,010)	(150,010)	-	-
43_USE OF MONEY & PROPERTY	(602,385)	(602,385)	-	-
44_STATE & FEDERAL AID	(2,981,857)	(3,181,885)	200,028	5
45_CHARGES FOR SERVICES	(3,209,440)	(3,209,440)	-	-
46_OTHER REVENUE	(653,214)	(651,358)	(1,856)	1
NGF	**(56,539,082)**	**(59,628,866)**	**3,089,784**	**34**
40_TAX REVENUE	(217,791)	(217,791)	-	-
41_LICENSES & PERMITS	(92,500)	(92,500)	-	-
42_FINES & PENALTIES	(44,305)	(46,305)	2,000	3
43_USE OF MONEY & PROPERTY	(1,822,380)	(1,821,330)	(1,050)	2
44_STATE & FEDERAL AID	(44,113,104)	(47,217,938)	3,104,834	22
45_CHARGES FOR SERVICES	(2,109,266)	(2,098,266)	(11,000)	6
46_OTHER REVENUE	(8,139,736)	(8,134,736)	(5,000)	1
Grand Total	**(85,973,687)**	**(89,236,003)**	**3,262,315**	**41**

		Expenditures		
	FY25 Final	FY25 Recommended 6/25/24	Amount Change	Number of Changes
GF	**45,204,910**	**43,496,924**	**1,707,986**	**276**
51_SALARIES & BENEFITS	30,372,597	28,665,879	1,706,718	210
52_SERVICES & SUPPLIES	13,115,566	13,342,852	(227,286)	63
53_OTHER CHARGES	323,355	313,355	10,000	1
54_FIXED ASSETS	1,393,392	1,174,838	218,554	2
NGF	**80,830,575**	**80,610,164**	**220,411**	**307**
51_SALARIES & BENEFITS	28,373,870	24,858,342	3,515,528	148
51_STATE & FEDERAL AID	325,092	353,266	(28,174)	6
52_SERVICES & SUPPLIES	40,063,118	43,134,597	(3,071,479)	140
53_OTHER CHARGES	6,622,104	6,593,604	28,500	2
54_FIXED ASSETS	5,446,391	5,670,355	(223,964)	11
Grand Total	**126,035,485**	**124,107,088**	**1,928,398**	**583**

	TRANSFERS			
	FY25 Final	FY25 Recommended 6/25/24	Amount Change	Number of Changes
48_TRANSFER	**(41,911,759)**	**(35,267,233)**	**(6,644,526)**	**31**
AIR POLLUTION CONTROL	(10,820)	(10,820)	-	-
AIRPORTS	(1,678)	(1,678)	-	-
ALCOHOL & DRUG	(250,000)	-	(250,000)	1
ANIMAL CONT. SPAY/NEUTER	-	-	-	-
ASSET FORFEITURE	-	-	-	-
BECKWOURTH CO.SERV.AREA	-	-	-	-
CAPITAL IMPROVEMENTS	(1,992,975)	(1,165,166)	(827,809)	2
CHILD ABUSE PREVENTION	(20,000)	(20,000)	-	-
CHILD SUPPORT	(16,342)	(16,342)	-	-
CO.SVC.AREA#11-AMBULANCE	-	-	-	-
COUNTY FAIR	(612,080)	(612,080)	-	-
COUNTY LOCAL REV AB109	-	-	-	-
CRESCENT MILLS LIGHTING	-	-	-	-
CSA #12 SENIOR TRANS	(2,116)	(2,116)	-	-
DA - ADULT DRUG COURT	-	-	-	-
DA Alt Sentencing	(399,280)	(388,753)	(10,527)	1
DEPT. SOCIAL SERVICES	(13,770,000)	(8,770,000)	(5,000,000)	1
DISASTER RESPONSE FUND	(432,534)	(432,501)	(33)	1
DISASTR RECOV OP CNTR DROC	(1,073)	-	(1,073)	1
ENVIRONMENTAL SETTLEMENT	-	-	-	-
FLOOD CNTRL 0208	(145,000)	(145,000)	-	-
GENERAL	(17,658,611)	(17,542,392)	(116,219)	9
LOCAL ASSISTANCE & TCF	-	-	-	-
MENTAL HEALTH	(2,686,340)	(2,262,095)	(424,245)	9
MONTEREY FORUM	-	-	-	-
OPEB PENSION ISF	-	-	-	-
OPIOID SETTLEMENT FUND	-	-	-	-
PCCDC PILT CDBG	-	-	-	-
PG&E DIXIE FIRE SETTLEMENT	-	-	-	-
PLAN GRANT-DWR/SGM	-	-	-	-
Plan Prop 1 IRWM	-	-	-	-
PROB GRANT DEPT(S)	(773,484)	(773,484)	-	-
PUBLIC HEALTH	(387,928)	(387,928)	-	-
QUINCY LIGHTING	(18,000)	(18,000)	-	-
RECORDERS FUND	-	-	-	-
ROAD	(348,261)	(348,261)	-	-
S.W. PLANNING/OPERATIONS	-	-	-	-
SHERIFF GRANTS	(2,385,237)	(2,370,617)	(14,620)	6
TITLE III	-	-	-	-
TOBACCO SETTLEMENT FUND	-	-	-	-
UNEMPLOYMENT INS.RESERVE	-	-	-	-
W/C & LIAB INSURANCE	-	-	-	-
58_TRANSFERS	**36,377,865**	**30,069,592**	**6,308,274**	**30**
AIRPORTS	-	-	-	-
ALCOHOL & DRUG	155,000	160,000	(5,000)	1
ARPA 2021	426,274	351,274	75,000	1
AUD- CO LOCAL REV 2011	-	-	-	-
BECKWOURTH CO.SERV.AREA	175,000	175,000	-	-
CAPITAL IMPROVEMENTS	1,894,000	1,894,000	-	-
CARES ACT - COVID19	-	-	-	-
CDBG ANNUAL ED	38,045	37,967	78	1
CDBG CARES ACT CV-2-3	24,150		24,150	1
COUNTY FAIR	-	-	-	-
COUNTY LOCAL REV AB109	1,295,412	1,295,412	-	-
CRESCENT MILLS LIGHTING	4,000	4,000	-	-
CSA #12 SENIOR TRANS	-	-	-	-
DA - ADULT DRUG COURT	-	-	-	-
DA Alt Sentencing	6,000	6,000	-	-
DA-RE-ENTRY PROGRAM	-	-	-	-
DEPT. SOCIAL SERVICES	11,148,800	6,148,800	5,000,000	2
DISASTER RESPONSE FUND	408,335	406,322	2,013	1
DISASTR RECOV OP CNTR DROC	432,534	432,501	33	1
DNA PENALTY (PROP 69)	-	-	-	-
DOMESTIC VIOL ASSISTANCE	-	-	-	-
FLOOD CNTRL 0208	185,000	175,000	10,000	1
GENERAL	14,756,356	14,029,477	726,879	5
GRIZZLY RANCH CSD	-	-	-	-
LOCAL ASSISTANCE & TCF	727,785	727,785	-	-
MENTAL HEALTH	1,206,356	745,372	460,984	8
OPEB PENSION ISF			-	-

OPIOID SETTLEMENT FUND	-	-	-	-
PCCDC PILT CDBG	-	-	-	-
PG&E DIXIE FIRE SETTLEMENT	133,000	133,000	-	-
PLAN - DWR DACTI	-	-	-	-
PLAN - HHAP GRANT	5,114	-	5,114	2
PLAN GRANT - SB2	71,075	71,075	-	-
PLAN GRANT-DWR/SGM	-	-	-	-
Plan Prop 1 IRWM	6,967	5,921	1,046	1
PROB GRANT DEPT(S)	803,667	803,667	-	-
PUBLIC HEALTH	549,758	549,758	-	-
QUINCY LIGHTING	10,000	10,000	-	-
RECORDERS FUND	-	-	-	-
ROAD	50,000	50,000	-	-
S.W. PLANNING/OPERATIONS	225,000	225,000	-	-
SHERIFF GRANTS	310,652	302,675	7,977	5
SW GRANTS (PW)	-	-	-	-
TITLE III	1,114,586	1,114,586	-	-
TOBACCO SETTLEMENT FUND	200,000	200,000	-	-
WALKER RANCH CSD	15,000	15,000	-	-
Grand Total	**(5,533,894)**	**(5,197,642)**	**(336,252)**	**61**

PROPOSED CHANGES TO ADOPTED BUDGET SINCE JUNE 7, 2024

Proposed Changes To Recommended Budget Since June 7, 2024

	Change Type	6/7/24 book Page #s:	6/14/24 book Page #	Issue	Requested by:	Updated Date:	Date of Notice
1	Budget Adjustment	346	352	20424 / 44290 State Aid was $0, changed to $180,000	Roni Towery	6/13/2024	6/10/2024
2	Budget Adjustment	346	352	20424 / 524405 Animal- Special Department Expense was $6,880, changed to $186,880	Roni Towery	6/13/2024	6/10/2024
3	Budget Adjustment	175	181	20031 / 531100 Contribution to CFP Payments was $44,951, changed to $44,591	Martee Nieman-Graham	6/13/2024	6/10/2024
4	Budget Adjustment	175	181	20031 / 534950 Contribution to Trial Courts was $154,000, changed to $154,384	Martee Nieman-Graham	6/13/2024	6/10/2024
5	Budget Adjustment	175	181	20031 / 58000 Transfer Out was $965,166, changed to $0	Martee Nieman-Graham	6/13/2024	6/10/2024
6	Budget Adjustment	175	181	20031 / 583180 Contribution Transfer Debt Svc was $0, changed to $965,166	Martee Nieman-Graham	6/13/2024	6/10/2024
7	Budget Adjustment	363	369	70590 / 51060 Overtime was $0, changed to $65,000	Jennifer Bromby	6/13/2024	6/11/2024
8	Budget Adjustment	193	200	20320 /526900 Contracts Expenditure was $339,324, changed to $375,000	Kristina Rogers	6/13/2024	6/11/2024
9	Budget Adjustment	207	212	70318 /521900 was $55,952, changed to $0. Grant for DA Adult Drug Court ended last year	Sheri Johns	6/13/2024	6/12/2024
10	Budget Adjustment	202	217	Move all revenue and expenditure budgeted out of Fund 001D Unit 70307 and into Special Revenue Fund 0309 Unit 70309	Sheri Johns	6/13/2024	6/12/2024
11	Budget Adjustment	204	215	Move all revenue and expenditure budgeted out of Fund 001D Unit 70303 and into Special Revenue Fund 0308 Unit 70308	Sheri Johns	6/13/2024	6/12/2024
12	Budget Adjustment	175	181	20031 / 585150 Contribution to District Attorney was $1,864,591, changed to $1,530,883 due to Budget Adjustment 10 and 11	Due to Budget Adjustments 10 & 11	6/13/2024	6/13/2024
13	Budget Adjustment	199	205	70301 / 48211 Contribution from General Fund was $1,864,591, changed to $1,530,883 due to changes made to Budget Adjustment 10 and 11	Due to Budget Adjustments 10 & 11	6/13/2024	6/13/2024
14	Fund Balance Adjustment	23-34	33-40	General Fund changed opening fund balance from $20,469,818 to $20,199,680 and available fund balance from $6,891,163 to $6,621,025	Due to Budget Adjustments	6/13/2024	6/13/2024
15	Fund Balance Adjustment	23-34	33-40	General Fund changed Decrease in Assigned Funds from $3,459,118, to $3,423,616	Due to Budget Adjustments	6/13/2024	6/13/2024
16	Fund Balance Adjustment	23-34	33-40	Special Revenue Fund 0018 changed opening fund balance from $55,952 to $0	Due to Budget Adjustments	6/13/2024	6/13/2024
17	Fund Balance Adjustment	23-34	33-40	Special Revenue Fund 0308 changed opening fund balance and decrease in restricted fund balance from $0 to $270,594 (formerly 001D 70303 is now 0308,	Due to Budget Adjustments	6/13/2024	6/13/2024
18	Fund Balance Adjustment	23-34	33-40	Special Revenue Fund 0309 changed opening fund balance and decrease in restricted fund balance from $0 to $55,496 (formerly 001D 70307 is 0309 70309	Due to Budget Adjustments	6/13/2024	6/13/2024
19	Fund Balance Adjustment	23-34	33-40	Special Revenue Fund 0013 changed opening fund balance and decrease in restricted fund balance from $3,524,978 to $3,589,978	Due to Budget Adjustments	6/13/2024	6/13/2024
20	Fund Balance Adjustment	23-34	33-40	Special Revenue Fund 0013 0013P changed opening fund balance from $6,885,068 to $6,820,068	Due to Budget Adjustments	6/13/2024	6/13/2024
21	Content Adjustment	Cover	Cover	Removed names from the cover page	Debra Lucero	6/13/2024	6/13/2024
22	Content Adjustment	4	4	Added County Administrative Officer letter	Debra Lucero	6/13/2024	6/13/2024
23	Content Adjustment	6-13	9-17	Updated Table of Contents to reflect all changes made	Melodie Sylvia	6/13/2024	6/13/2024
24	Content Adjustment	17	21	Added Budget Summary	Debra Lucero	6/13/2024	6/13/2024
25	Content Adjustment	18	23	Added General Fund Balances information	Debra Lucero	6/13/2024	6/13/2024
26	Content Adjustment	19	24	Added Appropriations Summary	Debra Lucero	6/13/2024	6/13/2024
27	Content Adjustment	20	25	Added Revenue & Expenditures Summary	Debra Lucero	6/13/2024	6/13/2024
28	Content Adjustment	193	186	Moved ARPA (20003) from pg 193 to after pg 180	Kristina Rogers	6/12/2024	6/12/2024
29	Content Adjustment	196	196	Moved CARES (20002) from pg 196 to after pg 190	Kristina Rogers	6/12/2024	6/12/2024
30	Content Adjustment	481	487	Updated Loans & Leases document	CLA	6/10/2024	6/10/2024
31	Content Adjustment	Various	Various	Updated footer on some pages to be consistent	Melodie Sylvia	6/10/2024	6/10/2024
32	Content Adjustment	418-426	423-450	Position Allocations - data updated to include additional positions previously excluded and correction of mathematical error.	Debra Lucero	6/10/2024	6/13/2024
33	Adopted Budget Focus/Changes	N/A		Updates to Salary & Wages after analysis of merit, longevity, raises			
34	Adopted Budget Focus/Changes	N/A		Review & update all opening fund balances as needed			

PROPOSED CHANGES TO ADOPTED BUDGET SINCE JUNE 18, 2024

Proposed Changes To Recommended Budget Since June 18, 2024

	Change Type	6/14/24 Book Page #s:	6/25/24 Book page #s:	Issue	Requested by:	Updated Date:	Date of Notice
1	Budget Adjustment	208	210	70309 /520201 Phone Land Line(s) was $0, changed to $250 (DA Alt Sentencing, formerly 70307, now 70309)	Correct error	6/17/2024	6/17/2024
2	Budget Adjustment	208	210	70309 /527410 Client Service Exp.was $0, changed to $15,000 (DA Alt Sentencing, formerly 70307, now 70309)	Correct error	6/17/2024	6/17/2024
3	Budget Adjustment	465	467	Fund 0116, 48000, transfer in was $0, changed to $500 (Senior Transportation)	Correct prevous omission	6/17/2024	6/17/2024
4	Budget Adjustments	206	208	70301/51080 (retirement, Unfunded Lump Sum Payment, $596,946 previously omitted) from $307,523 to $904,469 (District Attorney)	Auditor Controller		
5	Budget Adjustments	205	207	70301/48211 (transfer-in increase from General Fund) from $1,530,883 to $2,127,829 (District Attorney)	Due to change #4		
6	Budget Adjustments	181	183	20031/585150 (Contribution increase to 70301, DA) changed from $1,530,883 to $2,127,829 (Contributions)	Due to Change #5		
7	Budget Adjustment	182	184	20031/585370 was $529,331, changed to $278,141 (Contributions)	Correct error	6/17/2024	6/17/2024
8	Budget Adjustments	223	225	20120/521310 was $27,500, changed to $30,000 (Facility Services)	Correct error	6/17/2024	6/17/2024
9	Fund Balance Adjustment	35	37	Special Revenue Fund 0309, "total fund balance 6/30/24" changed from $55,496 to $70,746 (Alt Sentencing, Formerly 001D, 70307)	Due to Budget Adjustments 1& 2	6/17/2024	6/17/2024
10	Fund Balance Adjustment	35	37	Special Revuenue Fund, 0308, "total fund balance 6/30/24" changed from $270,594 to $433,748. (Re-Entry Program, Formerly 001D, 70303)	Sheri Johns/Martee Nieman	6/18/2024	6/18/2024
11	Fund Balance Adjustment	32	34	Special Revenue Fund 0309 , "decrease to obligated fund balance" changed from $55,496 to $70,746 (Alt Sentencing, Formerly 001D, 70307)	Due to Budget Adjustments 1& 2	6/17/2024	6/17/2024
12	Fund Balance Adjustment	30	32	General Fund, 0001, "decrease to obligated fund balance" changed from $3,423,616 to $3,950,276, "Financing Uses" changed from $40,667,968 to $41,016,224	Due to change 4,7,8	6/17/2024	6/17/2024
13	Fund Balance Adjustment	30	32	General Fund, 0001, "fund balance available 6/30/24" changed from $6,621,025 to $6,442,621	Due to change 1,2	6/17/2024	6/17/2024
14	Content Adjustment	426	428	Supervising Deputy Probation officer changed from 0 to 1. Probation Assistant changed from 1 to 2.	Keevin Allred	6/17/2024	6/17/2024
15	Content Adjustment	430	432	Public Health Program Division Chief changed from 0.975 to 1.875	Delena Jones	6/18/2024	6/18/2024
16	Content Adjustment	430	432	Public Health, Administrative Assistant I/II/III or Fiscal and Technical Services Assistant I/II/III changed from 2.75 to 3.75		6/18/2024	6/18/2024
17	Content Adjustment	430	432	Public Health Program Division Chief changed from 0 to 0.1	Delena Jones	6/18/2024	6/18/2024
18	Content Adjustment	427	429	Lead Deputy Clerk Recorder or Deputy Clerk recorder I/II changed from 1 to 2	6/18/24 Meeting	6/18/2024	6/18/2024
19	Content Adjustment	429	431	Social Worker I/II/III changed from 6 to 7	6/18/24 Meeting	6/18/2024	6/18/2024
20	Content Adjustment	429	431	Senior Social Worker A/B, changed from 1 to 2	6/18/24 Meeting	6/18/2024	6/18/2024
21	Content Adjustment	429	431	Eligibility Specialist I/II/III changed from 5 to 8.	6/18/24 Meeting	6/18/2024	6/18/2024
22	Content Adjustment	430	432	Physicians Assistant or Nurse Practitioner changed from 0 to 1	6/18/24 Meeting	6/18/2024	6/18/2024
23	Content Adjustment	430	432	Public Health Nurse I/II/III changed from 5.8 to 8.07	6/18/24 Meeting	6/18/2024	6/18/2024
24	Content Adjustment	430	432	Health Education Coordinator I/II OR Health Education Specialist OR Community Outreach Coordinator changed from 10.45 to 12.025	6/18/24 Meeting	6/18/2024	6/18/2024
25	Content Adjustment	430	432	Department Fiscal Officer I/II OR Management Analyst I/II OR Grant Compliance Officer OR PH Administrative Services Officer, changed from 3.715 to 3.89	6/18/24 Meeting	6/18/2024	6/18/2024
26	Content Adjustment	430	432	Administrative Assistant I/II OR Office Assistant I/II/III OR Fiscal and Technical Services Assistant I/II/III, changed from 2.75 to 3.75	6/18/24 Meeting	6/18/2024	6/18/2024
27	Content Adjustment	431	433	BH Unit Supervisor, changed from 0.5 to 1.5	6/18/24 Meeting	6/18/2024	6/18/2024
28	Content Adjustment	431	433	BH Case Management Specialist I/II OR Senior changed from 7.5 to 8.3	6/18/24 Meeting	6/18/2024	6/18/2024
29	Content Adjustment	431	433	BH LVN I/II OR BH RN I/II OR BH Psychiatric Nurse I/II OR BH Nurse Practitioner changed from 1 to 1.75	6/18/24 Meeting	6/18/2024	6/18/2024
30	Content Adjustment	431	433	BH Case Management Specialist I/II OR Senior changed from 0.5 to 0.7	6/18/24 Meeting	6/18/2024	6/18/2024
31	Content Adjustment	431	433	BH LVN I/II OR BH RN I/II OR BH Psychiatric Nurse I/II OR BH Nurse Practitioner, changed from 0 to 0.25	6/18/24 Meeting	6/18/2024	6/18/2024
32	Content Adjustment	426	428	DA Alt Sentencing Unit number was formerly 70307, but now it is 70309 with a creation of a special fund 0308 to be tracked separately.	Sheri Johns/Martee Nieman	6/18/2024	6/18/2024
33	Content Adjustment	426	428	DA Reentry Program was 70303 but now it is 70308 with a creation of a special fund 0309 to be tracked separately.	Sheri Johns/Martee Nieman	6/18/2024	6/18/2024
34	Content Adjustment	21,22	24	Replaced budget summary with budget highlights	Debra Lucero	6/21/2024	6/21/2024
35	Content Adjustment	4-8	4-11	Replaced CAO letter	Debra Lucero	6/21/2024	6/21/2024
36	Content Adjustment	-	510-511	Summary of changes	Debra Lucero	6/21/2024	6/21/2024
37	Content Adjustment	427	429	Ag and Standards Inspector I/II, changed from 2 to 3	Willo Vieira	6/21/2024	6/21/2024
38	Content Adjustment	432	434	Total FTEs changed from 420.746 to 421.746	Debra Lucero	6/21/2024	6/21/2024

PLUMAS COUNTY
1854
CALIFORNIA

PLUMAS COUNTY
BOARD OF SUPERVISORS
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Allen Hiskey, Clerk of the Board**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Declare Airbnb Non-Compliant for not collecting the Feather River Tourism Management District (FRTMD) 2% Assessment; approve and direct County Counsel to send a Registered Letter to Airbnb advising them they are non-compliant vis a vis not collecting the Feather River Tourism Management District (FRTMD) 2% Assessment; discussion and possible action.**

Recommendation:
Declare Airbnb Non-Compliant for not collecting the Feather River Tourism Management District (FRTMD) 2% Assessment; approve and direct County Counsel to send a Registered Letter to Airbnb advising them they are non-compliant vis a vis not collecting the Feather River Tourism Management District (FRTMD) 2% Assessment; discussion and possible action.

Background and Discussion:
October 13, 2020: Plumas County BOS signs Resolution #2020-8528 (attached) establishing the Feather River Tourism Marketing District (FRTMD) which includes a 2% assessment for those lodging providers within the district boundaries. The FRTMD is established for a five (5) year term, beginning January 1, 2021 through December 31, 2025.

November 12, 2021: FRTA receives letter from the Plumas County Tax Collector's Office (attached) indicating the Tax Collector's Office has reached out to Airbnb to update an existing PC/Airbnb Collection Agreement (attached) to include the FRTMD 2% assessment but has not received a response. Airbnb is not collecting/paying the assessment, as it does for the Transient Occupancy Tax (TOT), for providers under its umbrella.
Relevant paragraph:
The County has reached out to Airbnb to update our contract and have not received a response. They are not paying the FRTA assessment. A FRTMD Management District Plan and delinquent notice will be sent to the address we have on file. A couple Certificate holders that
contract with Airbnb have submitted the FRTA assessment on their own to the County. This will be included in the quarterly payment to FRTA.

July 21, 2024: A Plumas County Public Records Act response from County Counsel to FRTA, contained an April 3, 2023, email from the Plumas County Tax Collector's Office (attached) indicating the Tax Collector's Office has again reached out to Airbnb to update the existing PC/Airbnb collection agreement to include the FRTMD assessment but has still not received a response. Airbnb is not collecting/paying the assessment, as it does for the TOT, for providers under its umbrella.

Almost 4 years into the 5-year term of the FRTMD, revenues (2% fees) from Airbnb have not been realized meaning critical marketing support for lodging providers and related tourism businesses, has not met its potential. In addition, this is unfair to those lodging providers who have been paying their fees since the inception of the district.

Action:

Approve and direct County Counsel to send a Registered Letter to Airbnb advising them they are non-compliant vis a vis not collecting the Feather River Tourism Management District (FRTMD) 2% Assessment. Attachments could include PC Resolution #2020-8528, any recommended collection agreement updates, and other communications from Plumas County which will bring Airbnb into full compliance of current TOT ordinance and resolution # 2020-8528.

Fiscal Impact:

No General Fund Impact.

Attachments:

1. AirBNB Back-Up 091724

VOLUNTARY COLLECTION AGREEMENT
FOR
PLUMAS COUNTY, CALIFORNIA TRANSIENT OCCUPANCY TAX

THIS VOLUNTARY COLLECTION AGREEMENT (the "**Agreement**") is dated August 17th, 2018 and is between **AIRBNB, INC.**, a Delaware corporation ("**Airbnb**") and the **TREASURER AND TAX COLLECTOR OF PLUMAS COUNTY, CALIFORNIA** (the "**Taxing Jurisdiction**"). Each party may be referred to individually as a "**Party**" and collectively as the "**Parties.**"

RECITALS:

WHEREAS, Airbnb represents that it provides an Internet-based platform (the "**Platform**") through which third parties offering accommodations ("**Hosts**") and third parties booking such accommodations ("**Guests**") may communicate, negotiate and consummate a direct booking transaction for accommodations to which Airbnb is not a party ("**Booking Transaction**");

WHEREAS, the Taxing Jurisdiction and Airbnb enter into this Agreement voluntarily in order to facilitate the reporting, collection and remittance of applicable transient occupancy taxes ("**TOT**") imposed under applicable Plumas County law (the applicable "**Code**"), on behalf of Hosts for Booking Transactions completed by Hosts and Guests on the Platform for accommodations located in the unincorporated areas of Plumas County (the "**Taxable Booking Transactions**");

NOW THEREFORE, IN CONSIDERATION OF THE MUTUAL COVENANTS, PROMISES AND AGREEMENTS CONTAINED HEREIN, THE PARTIES AGREE AS FOLLOWS:

(A) Solely pursuant to the terms and conditions of this Agreement, including only for periods in which this Agreement is effective (defined below), and solely for Taxable Booking Transactions completed on the Platform, Airbnb agrees contractually to assume the duties of a TOT collector as described in the Code solely for the collection and remittance of TOT (hereinafter referred to as a "**Collector**"). The assumption of such duties shall not trigger any other registration requirements to which Airbnb is not otherwise subject.

(B) Starting on October 1, 2018 (the "**Effective Date**"), Airbnb agrees to commence collecting and remitting TOT on behalf of Hosts, pursuant to the terms of this Agreement, at the applicable rate, on Taxable Booking Transactions. Except as set forth in Paragraph (L) below,

Airbnb shall not assume any obligation or liability to collect TOT for any period or for any transaction prior to the Effective Date or termination of this Agreement.

REMITTANCE OF TOT

(C) Airbnb agrees reasonably to report aggregate information on the tax return form prescribed by the Taxing Jurisdiction, including an aggregate of gross receipts, exemptions and adjustments, and taxable receipts of all TOT that is subject to the provisions of this Agreement. Airbnb shall remit all TOT collected from Guests in accordance with this Agreement and Airbnb's Terms of Service (www.airbnb.com) (the "**TOS**") in the time and manner described in the Code or as otherwise agreed to in writing.

AIRBNB LIABILITY

(D) Pursuant to the terms of this Agreement, Airbnb agrees contractually to assume liability for any failure to report, collect and/or remit the correct amount of TOT, including, but not limited to, penalties and interest, lawfully and properly imposed in compliance with the Code. Nothing contained herein nor any action taken pursuant to this Agreement shall impair, restrict or prevent Airbnb from asserting that any TOT and/or penalties, interest, fines or other amounts assessed against it were not due, are the subject of a claim for refund under applicable law or otherwise bar it from enforcing any rights accorded by law.

(E) During any period for which Airbnb is not in breach of its obligations under this Agreement, the Taxing Jurisdiction agrees to audit Airbnb on the basis of TOT returns and supporting documentation, and agrees not to directly or indirectly audit any individual Guest or Host relating to Taxable Booking Transactions unless and until an audit of Airbnb by the Taxing Jurisdiction has been exhausted with the matter unresolved. The Taxing Jurisdiction reserves the right to audit any individual Airbnb Host for activity that has been brought to the attention of the Taxing Jurisdiction in the form of a complaint or other means independent of this Agreement or independent of data or information provided pursuant to this Agreement.

(F) The Taxing Jurisdiction agrees to audit Airbnb on an anonymized transaction basis for Taxable Booking Transactions. Except as otherwise agreed herein, Airbnb shall not be required to produce any personally identifiable information relating to any Host or Guest or relating to any Booking Transaction without binding legal process served only after completion of an audit by the Taxing Jurisdiction of Airbnb with respect to such users. The Taxing Jurisdiction agrees that it will not audit or issue an assessment against Airbnb more than once per

any consecutive forty-eight month period and that such audit or assessment will be limited to a consecutive twelve-month period within the forty-eight month period.

(G) Airbnb, Inc. agrees to register as a Collector for the sole purpose of reporting, collection and remittance of TOT under this Agreement and will be the registered Collector on behalf of any affiliate or subsidiary collecting TOT.

GUEST AND HOST LIABILITY

(H) During any period in which this Agreement is effective relating to Taxable Booking Transactions, provided Airbnb is in compliance with its obligations herein, Hosts shall be relieved of any obligation to collect and remit TOT on Taxable Booking Transactions, and shall be permitted but not required to register individually with the Taxing Jurisdiction to collect, remit and/or report TOT. Nothing in this Agreement shall relieve Guests or Hosts from any responsibilities with respect to TOT for transactions completed other than on the Platform, or restrict the Taxing Jurisdiction from investigating or enforcing any provision of applicable law against such users for such transactions.

WAIVER OF LOOK-BACK

(I) The Jurisdiction expressly releases, acquits, waives and forever discharges Airbnb, its current or past affiliated parent or subsidiary companies, directors, shareholders investors, employees and other agents, and/or Hosts or Guests from any and all actions, causes of action, indebtedness, suits, damages or claims arising out of or relating to payment of and/or collection of TOT or other tax indebtedness, including but not limited to penalties, fines, interest or other payments relating to TOT on any Taxable Booking Transactions prior to the Effective Date. Nothing contained in this Paragraph of this Agreement will constitute a release or waiver of any claim, cause of action or indebtedness that the Jurisdiction may have or claim to have against any Host or Guest unrelated to Taxable Booking Transactions under this Agreement.

NOTIFICATION TO GUESTS AND HOSTS

(J) Airbnb agrees, for the purposes of facilitating this Agreement, and as required by its TOS, that it will notify (i) Hosts that TOT will be collected and remitted to the Taxing Jurisdiction as of the Effective Date pursuant to the terms of this Agreement; and (ii) Guests and Hosts of the amount of TOT collected and remitted on each Taxable Booking Transaction.

LIMITATION OF APPLICATION

(K) This Agreement is solely for the purpose of facilitating the administration and collection of the TOT with respect to Taxable Booking Transactions and, except with respect to the rights and liabilities set forth herein, the execution of or actions taken under this Agreement shall not be considered an admission of law or fact or constitute evidence thereof under the Code or any other provisions of the laws of the United States of America, of any State or subdivision or municipality thereof. Neither Party waives, and expressly preserves, any and all arguments, contentions, claims, causes of action, defenses or assertions relating to the validity or interpretation or applicability of the Code, regulations or application of law.

DURATION/TERMINATION

(L) This Agreement may be terminated by Airbnb or the Taxing Jurisdiction for convenience on 30 day written notification to the other Party. Such termination will be effective on the first day of the calendar month following the 30 day written notification to the other Party. Any termination under this Paragraph shall not affect the duty of Airbnb to remit to the Taxing Jurisdiction any TOT collected from Guests up through and including the effective date of termination of this Agreement, even if not remitted by Airbnb to the Taxing Jurisdiction as of the date of termination.

MISCELLANEOUS

(M) CHOICE OF LAW. This Agreement, its construction and any and all disputes arising out of or relating to it, shall be interpreted in accordance with the substantive laws of the State of California without regard to its conflict of law principles.

(N) MODIFICATION. No modification, amendment, or waiver of any provision of this Agreement shall be effective unless in writing and signed by both Parties.

(O) MERGER AND INTEGRATION. This Agreement contains the entire agreement of the Parties with respect to the subject matter of this Agreement, and supersedes all prior negotiations, agreements and understandings with respect thereto.

(P) COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which, when taken together, shall constitute one and the same instrument. The Agreement shall become effective when a counterpart has been signed by each Party and delivered to the other Party, in its original form or by electronic mail, facsimile or other electronic means. The Parties hereby consent to the use of electronic signatures in connection with the execution of this Agreement, and further agree that

electronic signatures to this Agreement shall be legally binding with the same force and effect as manually executed signatures.

(Q) RELATIONSHIP OF THE PARTIES. The Parties are entering into an arm's-length transaction and do not have any relationship, employment or otherwise. This Agreement does not create nor is it intended to create a partnership, franchise, joint venture, agency, or employment relationship between the Parties. There are no third-party beneficiaries to this Agreement.

(R) WAIVER AND CUMULATIVE REMEDIES. No failure or delay by either Party in exercising any right under this Agreement shall constitute a waiver of that right or any other right. Other than as expressly stated herein, the remedies provided herein are in addition to, and not exclusive of, any other remedies of a Party at law or in equity.

(S) FORCE MAJEURE. Neither Party shall be liable for any failure or delay in performance under this Agreement for causes beyond that Party's reasonable control and occurring without that Party's fault or negligence, including, but not limited to, acts of God, acts of government, flood, fire, civil unrest, acts of terror, strikes or other labor problems (other than those involving Airbnb employees), computer attacks or malicious acts, such as attacks on or through the Internet, any Internet service provider, telecommunications or hosting facility. Dates by which performance obligations are scheduled to be met will be extended for a period of time equal to the time lost due to any delay so caused.

(T) ASSIGNMENT. Neither Party may assign any of its rights or obligations hereunder, whether by operation of law or otherwise, without the prior written consent of the other Party (which consent shall not be unreasonably withheld). Notwithstanding the foregoing, Airbnb may assign this Agreement in its entirety without consent of the other Party in connection with a merger, acquisition, corporate reorganization, or sale of all or substantially all of its assets.

(U) MISCELLANEOUS. If any provision of this Agreement is held by a court of competent jurisdiction to be contrary to law, the provision shall be modified by the court and interpreted so as best to accomplish the objectives of the original provision to the fullest extent permitted by law, and the remaining provisions of this Agreement shall remain in effect.

NOTICES

(V) All notices under this Agreement shall be in writing and shall be deemed to have been given upon: (i) personal delivery; (ii) the third business day after first class mailing postage prepaid; or (iii) the second business day after sending by overnight mail or by facsimile with telephonic confirmation of receipt. Notices shall be addressed to the attention of the following persons, provided each Party may modify the authorized recipients by providing written notice to the other Party:

To Airbnb:

Airbnb, Inc.
Attn: General Counsel
888 Brannan Street, 4th Fl.
SF, CA 94103
legal@airbnb.com

Airbnb, Inc.
Attn: Global Head of Tax
888 Brannan Street, 4th Fl.
SF, CA 94103
tax@airbnb.com

To the Taxing Jurisdiction:

Plumas County Tax Collector
Attn: Julie A. White
520 Main Street, Room 203
Quincy, CA 95971
(530) 283 - 6410
Fax: (530) 283 - 0946
E-mail: juliewhite@countyofplumas.com

(Signatures to follow on next page.)

IN WITNESS WHEREOF, Airbnb and the Taxing Jurisdiction have executed this Agreement effective on the date set forth in the introductory clause.

AIRBNB, INC., a Delaware corporation

By: _____
Signature of Authorized Representative

Mirei Yasumatsu, Global Tax Director
Name and Title of Authorized Representative

THE TREASURER AND TAX COLLECTOR OF PLUMAS COUNTY, CALIFORNIA

By: _____
Signature

Julie A. White, Plumas County Treasurer-Tax Collector/Collections Administrator
Name and Title

Approved as to form:
_____ 8/24/18
Gretchen Stuhr
Deputy Plumas County Counsel

OFFICE OF THE
COUNTY COUNSEL
COUNTY OF PLUMAS
Plumas County Courthouse
520 Main Street, Room 115
Quincy, California 95971-9115
Phone:(530) 283-6240

JOSHUA BRECHTEL
COUNTY COUNSEL
SARA G. JAMES
SENIOR DEPUTY COUNTY COUNSEL
KRISTINA ROGERS
SENIOR PARALEGAL

July 21, 2024

Sharon Roberts
Feather River Tourism Association
PO Box 1307
Quincy, CA 95971

Re: Your Public Records Act Request, dated July 10, 2024

Dear Ms. Roberts,

This letter responds to the California Public Records Act request which is referenced above. The request seeks the following documents "all correspondence between the Treasurer/Tax Collector, or County Counsel, and Airbnb, Inc. regarding changing the Voluntary Collection Agreement for Plumas County, California Transient Occupancy Tax dated August 17th, 2018."

Responsive documents are attached hereto.

Very truly yours,

Sara James

Sara James, Deputy County Counsel
Plumas County Counsel

From: White, Julie
Sent: Monday, April 03, 2023 7:12 PM EDT
To: abby.c@airbnb.com <abby.c@airbnb.com>; sydney.choi@airbnb.com <sydney.choi@airbnb.com>
CC: Stuhr, Gretchen <GretchenStuhr@countyofplumas.com>
Subject: Plumas County Voluntary Collection Agreement with AIRBNB
Attachment(s): "Signed Voluntary Collection Agreement.pdf"

Good afternoon,

Several years ago, the Plumas County Tax Collector's office entered into a Voluntary Collection Agreement with AIRBNB, attached. The County has attempted to reach out to AIRBNB to work on an updated VCA and has not received any response. I spoke with a Tax Collector from another County who provided your contact information in hopes we can move forward with a current VCA.

The Feather River Tourism Association has also been created since the agreement was signed. At this time we have not been receiving the Districts revenue from AIRBNB.

It would be very appreciated if you would contact me at your earliest convenience so we can move forward with these items.

Thank you for your time.

Julie A. White
Plumas County Treasurer-Tax Collector
520 Main Street, Room 203
Quincy, CA 95971
(530) 283-6410

Julie A. White
PLUMAS COUNTY TREASURER - TAX COLLECTOR - COLLECTIONS ADMINISTRATION

P.O. Box 176 • Quincy, CA 95971-0176 •
E-mail: pcttc@countyofplumas.com
(530) 283 -6260

Kelsey Hostetter, Assistant Treasurer-Tax Collector
(530) 283 - 6259

November 12, 2021

Feather River Tourism Association
P.O. Box 1807
Chester, CA 96020

RE: Response to letter from FRTA dated October 27th, 2021
Micro-Zone distribution, New TOT Certificates, Airbnb, Parcel Numbers and Master Spreadsheet of Certificate Holders

Dear Sharon and FRTA members:

Enclosed is the Micro-Zone breakdown for the 1st Quarter, January – March, 2021. The total of this report balances to check no. 20217856 dated June 16, 2021 in the amount of $11,061.07. In regard to the breakdown for the 2nd Quarter, the Megabyte software programmers are assisting the County with the report. The distribution of the report does not balance to our spreadsheets and deposits of what was collected. The distribution issue did not occur in the 1st Quarter report because penalties and interest were not collected. The penalties and interest are taken from the payment first, then TOT and TBID assessment regardless if the payment for the TBID was actually paid or not, example:

1.) 10% penalty
2.) 1% Interest
3.) TOT
4.) TBID

The distribution calculations means FRTA receives penalty and interest based on gross receipts even when the assessment has not been paid by the Certificate holder. As soon as Megabyte software systems and the County have this balanced you will receive your report and future reports with the distribution check.

Addressing the TOT Certificates and the Master Spreadsheet together, a lot of the TOT information is confidential because of the information provided on the tax return, per County Counsel. The TOT Ordinance Section 3-4.06 – Registration of Operators states that the certificate shall be posted at all time in a conspicuous place at the lodging including the name of operator, address of lodging, date certificate was issued and statement indicating the operator has registered. It has been recognized by the County previously that our Certificates contain the mailing address not the address of the lodging. Included with this letter is a current spreadsheet of lodging providers in the District. The spreadsheet contains the Certificate #, operator, physical address and parcel number.

The County has reached out to Airbnb to update our contract and have not received a response. They are not paying the FRTA assessment. A FRTMD Management District Plan and delinquent notice will be sent to the address we have on file. A couple Certificate holders that contract with Airbnb have submitted the FRTA assessment on their own to the County. This will be included in the quarterly payment to FRTA.

If you have questions regarding any of these items, please contact me for further discussion. I can be reached at juliewhite@countyofplumas.com or (530) 283 – 6410.

Thank you.

Sincerely,

Julie A. White
Plumas County Tax Collector

Enclosure

Cc: Gabrielhydrick@countyofplumas.com
gretchenstuhr@countyofplumas.com

MICRO ZONE 1, MAY, 2021

Deposit Date	Return ID	Occupied Rooms	TaxableReceipts
Total Occupied Rooms:	0	Total Amount:	$5,197.77
Feather River Tourism District	**98.00 %**		**$5,093.81**
TAX COLLECTOR ADMIN FRTMD	2.00 %		$103.96

jan 11/5/2021 12:11:33PM

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000
              0.00 *

000
              0.00 *

000
              0.00 *

          5,093.81 +
          5,665.42 +
            301.84 +
003
         11,061.07 *
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County of Plumas
Local Assessment Detail
District: FRTMD MICROZONE 2

MAY, 2021

Local Assessment Fee: FRTMD - FEATHER RIVER TOURISM MANAGEMENT DI

Reporting Period: 05/01/2021 - ########

Cert No	Property Name	Quarter/Month	Agent No	Deposit Date	Return ID	Occupied Rooms	Taxable Receipts	Fee Charge	Fee Amount	Collected Amount
						Total Occupied Rooms:	**0**		**Total Amount:**	**$5,781.04**
								Feather River Tourism District	**98.00 %**	**$5,665.42**
								TAX COLLECTOR ADMIN FRTMD	**2.00 %**	**$115.62**

jan 11/5/2021 12:21:17PM

County of Plumas
Local Assessment Detail
District: FRTMD MICROZONE 3

MAY, 2021

Local Assessment Fee: **FRTMD - FEATHER RIVER TOURISM MANAGEMENT DI**

Reporting Period: 05/01/2021 - ########

Total Occupied Rooms:	**0**	**Total Amount:**	**$308.00**
	Feather River Tourism District	**98.00 %**	**$301.84**
	TAX COLLECTOR ADMIN FRTMD	**2.00 %**	**$6.16**

Jan 11/5/2021 12:21:49PM

Cert No	Asmt	DBA	Last Name	First Name	Situs1	Situs2
2454	115061001000	AIRBNB	AIRBNB		888 BRANNAN STREET, 4TH FL	SAN FRANSICO CA 94103
1803	113240010000		ST PIERRE	RENE	90 CHINKAPIN LN	MEADOW VALLEY CA 95956
2053	113290005000		BROWN	RAYMOND	10157 BUCKS LAKE RD	MEADOW VALLEY CA 95971
2383	115021017000		ELLERMEYER	LORI	185 LEONARD AVE	QUINCY CA 95971
2422	115056001000	ADA'S PLACE			562 JACKSON ST	QUINCY CA 95971
1059	855000172000	BUCKS LAKE CAMP AND R.V. PARK, INC.			280 BUCKLIN ROAD	BUCKS LAKE CA 95956
2639	112310003000	BUCKS LAKE CAMP AND RV			280 BUCKLIN	BUCKS LAKE CA 95971
1768	860000328000	BUCKS LAKE LODGE			16525 BUCKS LAKE RD	BUCKS LAKE CA 95971
620	855000218000	BUCKS LAKE MARINA			16469 BUCKS LAKE RD	BUCKS LAKE CA 95971
1992	860000343000	BUCKS LAKESHORE RESORT LLC			16001 BUCKS LAKE ROAD	BUCKS LAKE CA 95971
2264	117170025000	CREEKSIDE RETREAT			48908 HIGHWAY 70	EAST QUINCY CA 95971
2201	117170023000	CREEKVIEW GUEST HOUSE			48792 HIGHWAY 70	EAST QUINCY CA 95971
1734	115180044000	GOLD PAN MOTEL			200 CRESCENT ST	QUINCY CA 95971
2469	009240019000	GREENHORN RANCH, LLC			2116 GREENHORN RD	GREENHORN RANCH CA 95971
1001	112200023000	HASKINS VALLEY INN			16788 BUCKS LAKE RD	BUCKS LAKE CA 95971-4217
2267	116030009000	HIGH SIERRA MUSIC, INC.			1097 LEE RD	EAST QUINCY CA 95971
2446	115062003000	JACOBUS ENTERPRISES, INC.			436 MAIN ST	QUINCY CA 95971
1176	116200007000	LARIAT LODGE			2370 E MAIN ST	EAST QUINCY CA 95971
2001	115063010000	LOFT ON JACKSON			88 HARBISON AVE	QUINCY CA 95971
2328	115056013000	MONTE VISTA COTTAGE			555 MONTE VISTA AVE	QUINCY CA 95971
2614	112050005000	OUTDOORS IN PLUMAS, INC.			BUCKS LAKE ROAD	BUCKS LAKE CA 95971
2618	112050005000	OUTDOORS IN PLUMAS, INC.			BUCKLIN ROAD	BUCKS LAKE CA 95971
2619	112050005000	OUTDOORS IN PLUMAS, INC.			BUCKLIN ROAD	BUCKS LAKE CA 95971
2620	112050005000	OUTDOORS IN PLUMAS, INC.			24N24	BUCKS LAKE CA 95971
2622	112050005000	OUTDOORS IN PLUMAS, LLC			BUCKLIN ROAD	BUCKS LAKE CA 95971
2623	112050005000	OUTDOORS IN PLUMAS, LLC			BUCKS LAKE ROAD	MEADOW VALLEY CA 95956
2624	112050005000	OUTDOORS IN PLUMAS, LLC			BUCKS LAKE ROAD	MEADOW VALLEY CA 95956
2621	112050005000	OUTDOORS IN PLUMAS, LLC.			ORO-QUINCY ROAD	BUCKS LAKE CA 95971
769	112050003000	P G & E			BUCKS LAKE ROAD	BUCKS LAKE CA 95956
2484	113240017000	PACIFIC CREST CABINS			8298 BUCKS LAKE RD	MEADOW VALLEY CA 95956
2355	115250018000	PINE HILL MOTEL			42075 HIGHWAY 70	QUINCY CA 95971
1999	116010023000	PIONEER R.V. PARK			1326 PIONEER RD	EAST QUINCY CA 95971
2534	116010023000	PIONEER RV PARK			1326 PIONEER RD	EAST QUINCY CA 95971
2362	115056014000	QUINCY FEATHER BED INN			542 JACKSON ST	QUINCY CA 95971
1994	116180049000	RANCHITO MOTEL			2020 E MAIN ST	EAST QUINCY CA 95971
565	115760015000	RIVER RANCH R.V. PARK			42331 HIGHWAY 70	QUINCY CA 95971
527	115180032000	SPANISH CREEK MOTEL			233 CRESCENT ST	QUINCY CA 95971
2418	112200009000	TOM'S CABIN, LLC			165 HASKINS CIR	BUCKS LAKE CA 95956
103	102192001000		ORBAUN	VERN & MARILYN	816 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
104	102123007000		ORNBAUM	MARILYN	1206 LYNX RD	LAKE ALMANOR COUNTRY CLUB CA 96137
1147	108111003000		PAQUETTE	ROBERT	211 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96137
1218	102043004000		TERPSTRA	MIKE & ALLYN	1318 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1421	102062011000		BROWN	KEN	1275 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1634	104260001000		MILLIKAN	CHRISTOPHER	3704 LAKE ALMANOR DR	HAMILTON BRANCH CA 96137
1694	104102019505		MORGAN	ROSS	308 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
1824	106131012000		SCHRICKER	CHERYL	5809 HIGHWAY 147	EAST SHORE CA 96137
1836	100032038000		REEVE	TED	167 STOVER RD	CHESTER CA 96020

1877	106271011000		LAVOIE	JODI	2861 HIGHWAY 147	EAST SHORE CA 96137
1949	102122002000		MONSON	OLIVER	1130 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96020
1950	108131002000		ANDERSON	WESLEY E	251 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96020
1956	106040013000		KYNETT	LESLIE J.	4861 HIGHWAY 147	EAST SHORE CA 96137
1957	104392001000		JONES	RON	536 MANZANITA WAY	LAKE ALMANOR PENINSULA CA 96137
1968	108122009000		MARSKEY	RICHARD	240 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96020
1969	108080012000		HENRY	KEN & SHARRIE	126 KOKANEE TRL	LAKE ALMANOR WEST CA 96020
2031	102334009000		LEWIS	THAD	1203 LASSEN VIEW DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2041	102243002000		ROMAR	ROBERT	706 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2057	104102023000		CATOMERISIOS	FRANK	302 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
2095	102010009000		GASKIN	GREG	1428 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2227	102482003000		WEBER	MIKE & SUZANNE	726 LAKE RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2277	106241001000		JONES	PHIL	3441 HIGHWAY 147	EAST SHORE CA 96137
228	106111003000		BARTLETT	CARL & JAN	6799 HIGHWAY 147	EAST SHORE CA 96137
2289	108112012000		MC KENZIE	SHAWN & MICHELLE	218 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96137
2304	001275006000		COLE	RICK & CLAIRE	2833 SCOTT DR	PRATTVILLE CA 95923
2305	103200002000		RALPH	JESSE	742 RED RIVER DR	LAKE ALMANOR PENINSULA CA 96137
2342	100042010000	MISTLETOE MANOR			181 OLSEN ST	CHESTER CA 96020
2361	102034005000		MASINI	KELLY	1401 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2364	108111003000		SWINGLE	TOM & CAROL	211 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96137
2365	102184001000		HALPIN	TOM & DIANNA	900 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA
2431	104092002000		BRADFORD	JUSTIN	334 PENINSULA DR	LAKE ALMANOR PENINSULA CA
2450	104102014000		LAVER	DEBORAH	310 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
2453	100383009000		HENRY	RAYMOND & CHERYL	413 WATSON RD	CHESTER CA 96020
2456	106211001000		SEHNERT	MARK	3927 HIGHWAY 147	EAST SHORE CA 96137
2466	106010001000		HINDS, SCOTT	BARBER, PAMELA	7541 HIGHWAY 147	EAST SHORE CA 96137
2487	102063001000		FRANICH	JOHN & NANCY	1262 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2494	104312007000		MOSS	DAVID & DEVORRAH	3830 MARY ANN LN	HAMILTON BRANCH CA 96137
2495	102353007000		RUPERT	ORREN & DORTHY	602 E MOUNTAIN RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2529	108071005000		KATHY LIMMEX	CAROL KEMP	113 KOKANEE TRL	LAKE ALMANOR WEST CA 96020
2532	108132005000		KEENAN	DREW	959 LONG IRON DR	LAKE ALMANOR WEST CA
2537	104143009000		GAI	BRIAN & ASHLEE	140 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
2565	104102016000		YOUNG	MATTHEW	300 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
2576	102062011000		BROWN	KEVIN AND LESLIE	1275 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2635	104430006000		HOFFMANN	BRETT	50 LAKESIDE DR	LAKE ALMANOR PENINSULA CA 96137
2636	106212014000		CALE	CHARLES & LAURA	3898 HWY 147	LAKE ALMANOR CA 96137
2638	102353007000		FERRILL	PAM	602 E MT RIDGE ROAD	LAKE ALMANOR CA 96137
2643	106283012000		AVALARA MY LODGE TAX		6681 DYER DR	LAKE ALMANOR CA 96137
2645	103210019000		ANDERSON	GARD AND JANELLE	71 N HIGHWOOD CIRCLE	WESTWOOD CA 96137
2646	100450011000		WHITE	JASON AND SHERI	580 WAGON ROAD	CHESTER CA 96020
2662	104383010000		COHEN	JOHNATHAN AND LISA	467 PONDERROSA DR	WESTWOOD CA 96137
482	106181012000		EARNEST	CHRIST	5169 HIGHWAY 147	EAST SHORE CA 96137
838	108060005000		KURTELA	STEPHEN	159 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 95923
1903	106271015000	ALMANOR HOUSE			2911 HIGHWAY 147	EAST SHORE CA 96020
2147	104102016000	ALMANOR LAKESIDE RESORT			300 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
2223	104102016000	ALMANOR LAKESIDE RESORT			300 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
2302	104102016000	ALMANOR LAKESIDE RESORT			300 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
2425	104102016000	ALMANOR LAKESIDE RESORT			300 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137

2647	102334011000	ALMANOR PROPERTIES, INC.			1207 LASSEN VIEW DR	LAKE ALMANOR CA 96137
585	102211001000	ALMANOR PROPERTIES, INC.			801 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
588	102211001000	ALMANOR PROPERTIES, INC.			801 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2528	106181003000	ALMANOR RETREAT			5179 HIGHWAY 147	EAST SHORE CA 96137
1524	100081002000	ANTLERS MOTEL			268 MAIN ST	CHESTER CA 96020
2661	100081002000	ANTLERS MOTEL			268 MAIN STREET	CHESTER CA 96025
2381	102134010000	AVALARA MYLODGE TAX			1137 LAKE RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2144	103210021000	BAILEY CREEK COTTAGES			107 N HIGHWOOD CIR	LAKE ALMANOR PENINSULA CA 96137
502	104052005000	BIG COVE RESORT			446 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
2150	104161014000	BIG SPRINGS RESORT, INC.			2655 BIG SPRINGS RD	HAMILTON BRANCH CA 96137
2148	106212014000	BOBBY'S LAKE BREEZE CABIN			3898 HIGHWAY 147	EAST SHORE CA 96137
2225	100081006000	BROOKSIDE R.V. PARK			286 MAIN ST	CHESTER CA 96020
1519	100081006000	BROOKSIDE RV PARK			286 MAIN ST	CHESTER CA 96020
2194	001361005000	CANYON DAM MOBILEHOME ESTATES			29586 HIGHWAY 89	CANYON DAM CA 95923
1032	001362007000	CANYON DAM R.V. PARK			29535 HIGHWAY 89	CANYON DAM CA 95923
1342	001470010000	CEDAR LODGE MOTEL			1487 COUNTY ROAD 324	CHESTER CA 96020-0677
2234	102581003000	CEDAR RIDGE RETREAT			729 W MOUNTAIN RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2071	100110002000	CHESTER LODGE, INC.			306 MAIN ST	CHESTER CA 96020
244	102152010000	COLDWELL BANKER PROP. MGMT.			1012 PENINSULA TRL	LAKE ALMANOR COUNTRY CLUB CA 96137
3		COLDWELL BANKER PROP. MGMT.				
89	104102019504	COLDWELL BANKER PROP. MGMT.			308 PENINSULA DRIVE, #4	LAKE ALMANOR PENINSULA CA 96137
1181	108072007000	COLDWELL BANKER PROPERTY MANAGEMENT			108 KOKANEE TRL	LAKE ALMANOR WEST CA 96137
1201	108262003000	COLDWELL BANKER PROPERTY MANAGEMENT			331 MANZANITA DR	LAKE ALMANOR WEST CA 96137
1212	102102007000	COLDWELL BANKER PROPERTY MANAGEMENT			1238 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1310	102426001000	COLDWELL BANKER PROPERTY MANAGEMENT			818 GOLF CLUB RD	LAKE ALMANOR COUNTRY CLUB CA 96137
1333	108211012000	COLDWELL BANKER PROPERTY MANAGEMENT			372 OSPREY LOOP	LAKE ALMANOR WEST CA 96137
1377	108212007000	COLDWELL BANKER PROPERTY MANAGEMENT			370 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96137
1417	102391002000	COLDWELL BANKER PROPERTY MANAGEMENT			1114 LASSEN VIEW DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1429	102062018000	COLDWELL BANKER PROPERTY MANAGEMENT			1261 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1474	108172008000	COLDWELL BANKER PROPERTY MANAGEMENT			183 SLIM DR	LAKE ALMANOR WEST CA 96137
1831	108262017000	COLDWELL BANKER PROPERTY MANAGEMENT			351 OSPREY LOOP	LAKE ALMANOR WEST CA 96020
1846	102652011000	COLDWELL BANKER PROPERTY MANAGEMENT			617 CLIFFORD TRL	LAKE ALMANOR COUNTRY CLUB CA 96137
2237	108340016000	COLDWELL BANKER PROPERTY MANAGEMENT			111 GOOSE BAY VIEW TRL	LAKE ALMANOR WEST CA 96020
2282	108181005000	COLDWELL BANKER PROPERTY MANAGEMENT			325 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96137
2284	102131006000	COLDWELL BANKER PROPERTY MANAGEMENT			1125 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2344	108211001000	COLDWELL BANKER PROPERTY MANAGEMENT			367 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96137
2345	108072004000	COLDWELL BANKER PROPERTY MANAGEMENT			114 KOKANEE TRL	LAKE ALMANOR WEST CA 96137
2346	108221007000	COLDWELL BANKER PROPERTY MANAGEMENT			343 MAIDU DR	LAKE ALMANOR WEST CA 96137
2347	104173007000	COLDWELL BANKER PROPERTY MANAGEMENT			2804 BIG SPRINGS RD	HAMILTON BRANCH CA 96137
2348	102342008000	COLDWELL BANKER PROPERTY MANAGEMENT			609 LAKE RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2350	108071002000	COLDWELL BANKER PROPERTY MANAGEMENT			107 KOKANEE TRL	LAKE ALMANOR WEST CA 96020
2389	108041001000	COLDWELL BANKER PROPERTY MANAGEMENT			121 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96020
2392	104102019508	COLDWELL BANKER PROPERTY MANAGEMENT			308 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
2441	102122001000	COLDWELL BANKER PROPERTY MANAGEMENT			1128 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2442	108071001000	COLDWELL BANKER PROPERTY MANAGEMENT			105 KOKANEE TRL	LAKE ALMANOR WEST CA 96137
2443	108340018000	COLDWELL BANKER PROPERTY MANAGEMENT			106 GOOSE BAY VIEW TRL	LAKE ALMANOR WEST CA 96137
2463	102231003000	COLDWELL BANKER PROPERTY MANAGEMENT			639 CEDAR CANYON RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2464	106161001000	COLDWELL BANKER PROPERTY MANAGEMENT			5423 HIGHWAY 147	EAST SHORE CA 96137

2530	104241007000	COLDWELL BANKER PROPERTY MANAGEMENT			3672 LAKE ALMANOR DR	HAMILTON BRANCH CA 96137
2531	108290008000	COLDWELL BANKER PROPERTY MANAGEMENT			101 TOP OF THE WEST DR	LAKE ALMANOR WEST CA 96137
2540	104102019501	COLDWELL BANKER PROPERTY MANAGEMENT			308 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
881	102063006000	COLDWELL BANKER PROPERTY MANAGEMENT			1272 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96020
996	102112002000	COLDWELL BANKER PROPERTY MANAGEMENT			1208 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2388	108131005000	COLDWELL BANKER PROPERTY MANAGEMENT			301 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96020
2390	001281002000	COLDWELL BANKER PROPERTY MANAGEMENT			2412 ALMANOR DR W	PRATTVILLE CA 96020
2462	106231004000	COLDWELL BANKER PROPERTY MANAGEMENT			3527 HIGHWAY 147	EAST SHORE CA 96137
1718	102541001000	COLDWELL BANKER PROPERTY MANAGMENT			805 TIMBER RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2024	108232005000	COLDWELL BANKER PROPERTY MANAGMENT			316 MAIDU DR	LAKE ALMANOR WEST CA 96020
2566	102611004000	COLDWELL BANKER PROPERTY MANAGMENT			609 W MOUNTAIN RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96020
2193	102124003000	COLDWELL BANKER PROPERTY MANANGEMENT			1123 FAIRWAY PINES RD	LAKE ALMANOR COUNTRY CLUB CA 96137
551	855000202000	DBA NORTH SHORE CAMPGROUND			541 CATFISH BEACH RD	CHESTER CA 96020
1907	106040009000	DORADO INN			4311 HIGHWAY 147	EAST SHORE CA 96020
2488	103210016000	GWENLLIAN LEMEN THOMASSON 1992 TRUST			15 N HIGHWOOD CIR	LAKE ALMANOR PENINSULA CA 96137
2489	103210017000	GWENLLIAN LEMEN THOMASSON 1992 TRUST			29 N HIGHWOOD CIR	LAKE ALMANOR PENINSULA CA 96137
2492	106271011000	INDINITY PROPERTIES			2861 HIGHWAY 147	EAST SHORE CA 96137
1759	102602001000	JOHNSON HOUSE			620 W MOUNTAIN RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96020
934	104062002000	KNOTTY PINE RESORT & MARINA			430 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
1328	104143010000	LAKE ALMANOR BROKERS			138 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
1392	102152011000	LAKE ALMANOR BROKERS			1010 PENINSULA TRL	LAKE ALMANOR COUNTRY CLUB CA 96137
1789	102223004000	LAKE ALMANOR BROKERS			606 CEDAR CANYON RD	LAKE ALMANOR COUNTRY CLUB CA 96137
1857	102224007000	LAKE ALMANOR BROKERS			620 CEDAR CANYON RD	LAKE ALMANOR COUNTRY CLUB CA 96137
1859	102051002000	LAKE ALMANOR BROKERS			1301 LASSEN VIEW DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1860	102321006000	LAKE ALMANOR BROKERS			507 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2032	104322006000	LAKE ALMANOR BROKERS			3806 MARY ANN LN	HAMILTON BRANCH CA 96137
2033	102033004000	LAKE ALMANOR BROKERS			1342 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2035	102244001000	LAKE ALMANOR BROKERS			692 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2036	102183005000	LAKE ALMANOR BROKERS			909 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2069	102111027000	LAKE ALMANOR BROKERS			1220 WHITE FIR TRL	LAKE ALMANOR COUNTRY CLUB CA 96137
2097	102162002000	LAKE ALMANOR BROKERS			938 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2100	102262011000	LAKE ALMANOR BROKERS			650 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2101	106040003000	LAKE ALMANOR BROKERS			4843 HIGHWAY 147	EAST SHORE CA 96137
2157	102403003000	LAKE ALMANOR BROKERS			941 LASSEN VIEW DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2161	104200001000	LAKE ALMANOR BROKERS			3144 BIG SPRINGS RD	HAMILTON BRANCH CA 96137
2205	102336001000	LAKE ALMANOR BROKERS			1205 DRIFTWOOD COVE RD	LAKE ALMANOR COUNTRY CLUB CA
2207	102081001000	LAKE ALMANOR BROKERS			1227 LASSEN VIEW DR	LAKE ALMANOR COUNTRY CLUB CA
2211	102223001000	LAKE ALMANOR BROKERS			600 CEDAR CANYON RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2212	102112004000	LAKE ALMANOR BROKERS			1212 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA
2229	102102005000	LAKE ALMANOR BROKERS			1234 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2231	102371004000	LAKE ALMANOR BROKERS			631 PINE CANYON RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2316	102334020000	LAKE ALMANOR BROKERS			1200 HIDDEN BEACH RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2317	104173003000	LAKE ALMANOR BROKERS			2774 BIG SPRINGS RD	HAMILTON BRANCH CA 96137
2323	104152009000	LAKE ALMANOR BROKERS			100 PENINSULA DR	LAKE ALMANOR PENINSULA CA
2324	102252006000	LAKE ALMANOR BROKERS			668 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2337	102202009000	LAKE ALMANOR BROKERS			808 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2378	102313014000	LAKE ALMANOR BROKERS			544 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2402	102193009000	LAKE ALMANOR BROKERS			833 LAKE RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA

2449	108111001000	LAKE ALMANOR BROKERS			207 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96137
2458	102313006000	LAKE ALMANOR BROKERS			532 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2460	104102014000	LAKE ALMANOR BROKERS			310 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
2503	102062017000	LAKE ALMANOR BROKERS			1263 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2521	102313014000	LAKE ALMANOR BROKERS			544 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2522	102553002000	LAKE ALMANOR BROKERS			727 E MOUNTAIN RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2523	102301008000	LAKE ALMANOR BROKERS			563 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2525	102621012000	LAKE ALMANOR BROKERS			1109 LAKE RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2526	106101008000	LAKE ALMANOR BROKERS			6941 HIGHWAY 147	EAST SHORE CA 96137
2557	102031009000	LAKE ALMANOR BROKERS			1405 LASSEN VIEW DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2558		LAKE ALMANOR BROKERS				
2558	102381011000	LAKE ALMANOR BROKERS			718 LAKE RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2559	106202009000	LAKE ALMANOR BROKERS			3992 HIGHWAY 147	EAST SHORE CA 96137
2572	102152020000	LAKE ALMANOR BROKERS			964 PENINSULA DR	LAKE ALMANOR CA 96137
2648	102542006000	LAKE ALMANOR BROKERS			724 TIMBER RIDGE RD	LAKE ALMANOR CA 96137
2649	108090004000	LAKE ALMANOR BROKERS			181 LAKE ALMNAOR WEST DR	LAKE ALMANOR CA 96137
2650	102051009000	LAKE ALMANOR BROKERS			1315 LASSEN VIEW DR	LAKE ALMANOR CA 96137
2651	108090003000	LAKE ALMANOR BROKERS			5255 LONGLEY LANE SUITE 101	RENO NV 89511
2652	102313015000	LAKE ALMANOR BROKERS			546 PENINSULA DR	LAKE ALMANOR CA 96137
2653	102554001000	LAKE ALMANOR BROKERS			831 E MOUNTAIN RIDGE RD	LAKE ALMANOR CA 96137
9		LAKE ALMANOR BROKERS				
2322	102581001000	LAKE ALMANOR BROKERS			801 CLIFFORD DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1717	106261002000	LAKE ALMANOR LAKEFRONT CABINS			3011 HIGHWAY 147	EAST SHORE CA 96137
386	100171024000	LAKE ALMANOR LODGE			545 MARTIN WAY	CHESTER CA 96020
1733	103260016000	LAKE ALMANOR RENTAL PROPERTIES			489 DINSMORE DR	LAKE ALMANOR PENINSULA CA 96137
1872	103160002000	LAKE ALMANOR RENTAL PROPERTIES			343 FLINT WAY	LAKE ALMANOR PENINSULA CA 96137
1947	103210020000	LAKE ALMANOR RENTAL PROPERTIES			103 N HIGHWOOD CIR	LAKE ALMANOR PENINSULA CA 96137
2017	104092010000	LAKE ALMANOR RENTAL PROPERTIES			332 PENINSULA DR #2	LAKE ALMANOR PENINSULA CA 96137
2054	103210018000	LAKE ALMANOR RENTAL PROPERTIES			41 N HIGHWOOD CIR	LAKE ALMANOR PENINSULA CA 96137
2091	103230016000	LAKE ALMANOR RENTAL PROPERTIES			12 DINSMORE DR	LAKE ALMANOR PENINSULA CA 96137
2106	102193010000	LAKE ALMANOR RENTAL PROPERTIES			835 LAKE RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2224	108273008000	LAKE ALMANOR RENTAL PROPERTIES			318 OSPREY LOOP	LAKE ALMANOR WEST CA 96137
2278	102337005000	LAKE ALMANOR RENTAL PROPERTIES			1216 DRIFTWOOD COVE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2293	102131004000	LAKE ALMANOR RENTAL PROPERTIES			1121 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2294	102101004000	LAKE ALMANOR RENTAL PROPERTIES			1231 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137-4
2367	106132005000	LAKE ALMANOR RENTAL PROPERTIES			5810 HIGHWAY 147	EAST SHORE CA 96137
2426	103220016000	LAKE ALMANOR RENTAL PROPERTIES			609 BAILEY CREEK DR	LAKE ALMANOR PENINSULA CA 96137
2444	102434002000	LAKE ALMANOR RENTAL PROPERTIES			903 GOLF CLUB RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2472	102431001000	LAKE ALMANOR RENTAL PROPERTIES			877 GOLF CLUB RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2545	108271001000	LAKE ALMANOR RENTAL PROPERTIES			325 OSPREY LOOP	LAKE ALMANOR WEST CA 96137
2546	104200008000	LAKE ALMANOR RENTAL PROPERTIES			3238 BIG SPRINGS RD	HAMILTON BRANCH CA 96137
2547	103120003000	LAKE ALMANOR RENTAL PROPERTIES			323 GATEWAY DR	LAKE ALMANOR PENINSULA CA 96137
2553	108350003000	LAKE ALMANOR RENTAL PROPERTIES			126 GOOSE BAY VIEW TRL	LAKE ALMANOR WEST CA
2554	102383006000	LAKE ALMANOR RENTAL PROPERTIES			709 LAKE RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2232	108202002000	LAKE ALMANOR RENTAL PROPERTIES			344 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96020
2498	102554003000	LAKE ALMANOR RENTAL PROPERTIES			827 E MOUNTAIN RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA
2499	104393003000	LAKE ALMANOR RENTAL PROPERTIES			508 PINE CIR	LAKE ALMANOR PENINSULA CA 96137
2500	104092011000	LAKE ALMANOR RENTAL PROPERTIES			332 PENINSULA DR #1	LAKE ALMANOR PENINSULA CA 96137

8		LAKE ALMANOR RENTAL PROPERTIES				
2567	103090006000	LAKE ALMANOR RENTAL PROPERTY			189 MANOR DR	LAKE ALMANOR PENINSULA CA 96137
2536	104161003000	LAKE ALMANOR RESORT			2683 BIG SPRINGS RD	HAMILTON BRANCH CA 96137
812	106192017000	LAKE COVE RESORT & MARINA			4256 HIGHWAY 147	EAST SHORE CA 96137
1472	106081001000	LAKE HAVEN RESORT			7329 HIGHWAY 147	EAST SHORE CA 96137
2475	102604011000	LAKESIDE LONG SHOT LODGE			737 LASSEN VIEW DRIVE	LAKE ALMANOR CA 96137
190	104102019501	LAKESIDE TAX SERVICE			308 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
2382	102591009000	LAKEVIEW LODGE			633 W MOUNTAIN RIDGE RD	LAKE ALMANOR COUNTRY CLUB CA 96137
2268	011060018000	LASSEN MEADOWS RANCH			370 29N38	WARNER VALLEY CA 96020
1530	100042001000	LEISURE R.V. PARK LLC			124 FEATHER RIVER DR	CHESTER CA 96020-1282
503	100131002000	MARTIN'S R.V. PARK			443 MARTIN WAY	CHESTER CA 96020
1515	100121001000	ONE SUITE SWEET LODGE			317 MAIN ST	CHESTER CA 96020
2555	800003960000	ONP SNOW MOUNTAIN, LLC			14423 CHESTER WARNER VALLEY ROAD	WARNER VALLEY ROAD CA 96020
11		P G & E				
2037	001340033000	P G & E			ROCKY POINT CAMPGROUND ROAD	LAKE ALMANOR CA 95923
2038	001340033000	P G & E			HWY 89	LAKE ALMANOR CA 96137
2331	001190031000	P G & E			201 PRATTVILLE BUTT RESERVOI RD	SENECA CA 96020
764	011110033000	P G & E			LAST CHANCE CREEK ROAD	LAKE ALMANOR CA 96137
765	011110033000	P G & E			LAST CHANCE CREEK ROAD	LAKE ALMANOR CA 96137
766	106040016000	P G & E			LAKE ALMANOR	CANYON DAM CA 95923
767	001190031000	P G & E			201 PRATTVILLE BUTT RESERVOI RD	SENECA CA 96020
768	001190031000	P G & E			201 PRATTVILLE BUTT RESERVOIR RD	SENECA CA 96020
770	002060019000	P G & E			HUMBUG ROAD	CHESTER CA 96020
763	001340033000	P G & E			HIGHWAY 89	PRATTVILLE CA 95923
1123	104051024000	PAUL BUNYAN RESORT			443 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
1766	104072012000	PINECONE LODGE & RV PARK			412 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
1111	855000191000	PLUMAS PINES RESORT			3000 ALMANOR DR W	PRATTVILLE CA 95923
2149	001362014000	QUAIL LODGE			29615 HIGHWAY 89	CANYON DAM CA 95923
1117	102152022000	RON MARTIN REALTY			960 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
1744	108181010000	RON MARTIN REALTY			335 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96020
1901	104253010000	RON MARTIN REALTY			3748 LAKE ALMANOR DR	HAMILTON BRANCH CA 96137
1934	102152006000	RON MARTIN REALTY			1020 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2061	108263010000	RON MARTIN REALTY			340 OSPREY LOOP	LAKE ALMANOR WEST CA 96020
2081	100391010000	RON MARTIN REALTY			343 WATSON RD	CHESTER CA 96020
2128	102152020000	RON MARTIN REALTY			964 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
2186	108201003000	RON MARTIN REALTY			357 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA
465	102141004000	RON MARTIN REALTY			1107 PENINSULA DR	LAKE ALMANOR COUNTRY CLUB CA 96137
5		RON MARTIN REALTY				
2520	103100026000	ROYAL ELK PARK MANAGEMENT			123 HIGHWOOD CIR	LAKE ALMANOR PENINSULA CA 96137
2637	102061005000	SELKEN VACATION HOME			1287 LASSEN VIEW DR	LAKE ALMANOR CA 96137
2501	100065008000	SNOW MOUNTAIN LLC			229 MAIN ST	CHESTER CA 96020
2496	104143015000	ST. PETERS			126 PENINSULA DR	LAKE ALMANOR PENINSULA CA 96137
593	100043007000	THE BIDWELL HOUSE			112 MAIN ST	CHESTER CA
2468	104211007000	THE KELLEY CASITA			3381 BIG SPRINGS RD	HAMILTON BRANCH CA 96137
2556	104362004000	THE PINES R.V. PARK			409 PONDEROSA DRIVE	LAKE ALMANOR CA 96137
2563	100191013000	TIMBER HOUSE INN			501 MAIN STREET	CHESTER CA 96020
1220	106211002000	UNCLE JOHN'S FISHING CABIN			3907 HIGHWAY 147	EAST SHORE CA 96137
592	106010003000	VAGABOND RESORT			7371 HIGHWAY 147	EAST SHORE CA 96137

1231	001361006000	WHISPERING PINES R.V. PARK			29524 HIGHWAY 89	CANYON DAM CA 95923
517	001261011000	WILSON'S CAMP PRATTVILLE			2932 ALMANOR DR W	PRATTVILLE CA 95923
2467	108060007000	WP PROPERTY MANAGEMENT			163 LAKE ALMANOR WEST DR	LAKE ALMANOR WEST CA 96020
2326	800000113000	TWAIN GENERAL STORE & R.V. PARK			P.O. BOX 56	TWAIN CA 95984
2410	004110020000	CEADAR RETREAT			3678 GREENVILLE RESERVATION ROAD	GREENVILLE CA 95947
2470	004090029000		MEYERS	CHRIS & CHRISTINE	2601 NORTH VALLEY RD	GREENVILLE CA 95947
2493	120053010000	TAYLORSVILLE COUNTRY HOME			4322 THOMPSON ST	TAYLORSVILLE CA 95983
2617	004090029000		MEYERS	CHRISTINE AND CHRIS	2601 NORTH VALLEY ROAD	GREENVILLE CA 95947
1120	002340002000	BELDEN TOWN RESORT & LODGE			14795 BELDEN TOWN RD	BELDEN CA 95915
2180	002500022000	CALIFORNIA SISTER AT FEATHER RIVER HOT SPRINGS			29186 HIGHWAY 70	TWAIN CA 95984
2196	002340002000	CAMP QUESTION MARK			14795 BELDEN TOWN RD	BELDEN CA 95971
2420	002230002000	CARIBOU CROSSROADS CAFE & R.V. PARK INC.			16242 HIGHWAY 70	CARIBOU CA 95915
2018	005392002000	COTTAGE ON SPANISH CREEK			36179 HIGHWAY 70	INDIAN FALLS CA 95971
2281	005392005000	ENGLISH OAKS			36543 SPANISH OAKS LN	KEDDIE CA 95971
2199	002340002000	FALSE PROFIT LLC			14795 BELDEN TOWN RD	BELDEN CA 95971
2220	002340002000	FOR THE FUNK OF IT PRODUCTIONS			14795 BELDEN TOWN RD	BELDEN CA 95971
1443	110190022000	HIDEAWAY MOTEL & RESORT			761 HIDEAWAY RD	GREENVILLE CA 95947
1061	111170016000	MT. HOUGH GOLF COURSE			15301 HIGHWAY 89	CRESCENT MILLS CA 95934
2104	110380017000	OAK GROVE			19217 HIGHWAY 89	GREENVILLE CA 95947
2626	008020016000	OUTDOOR IN PLUMAS, LLC			INDIAN CREEK ROAD	GREENVILLE CA 95948
2625	008020016000	OUTDOORS IN PLUMAS, LLC			INDIAN CREEK ROAD	GREENVILLE CA 95947
2627	008020016000	OUTDOORS IN PLUMAS, LLC			INDIAN CREEK ROAD	GREENVILLE CA 95948
2628	008020016000	OUTDOORS IN PLUMAS, LLC			INDIAN CREEK ROAD	GREENVILLE CA 95948
2629	002240002000	OUTDOORS IN PLUMAS, LLC			HIGHWAY 70	TWAIN CA 95984
2630	002240002000	OUTDOORS IN PLUMAS, LLC			HIGHWAY 70	FEATHER RIVER CANYON CA 95948
2631	002240002000	OUTDOORS IN PLUMAS, LLC			HIGHWAY 70	FEATHER RIVER CANYON CA 95948
2632	002240002000	OUTDOORS IN PLUMAS, LLC			HIGHWAY 70	FEATHER RIVER CANYON CA 95948
2633	002240002000	OUTDOORS IN PLUMAS, LLC			HIGHWAY 70	CANYON AREA CA 95948
2634	002240002000	OUTDOORS IN PLUMAS, LLC			HWY 89	GREENVILLE CA 95948
2072	860000358000	PINE AIRE MOTEL			26110 HIGHWAY 70	TWAIN CA 95984
2198	002340002000	RAINDANCE PRESENTS			14795 BELDEN TOWN RD	BELDEN CA 95915
1133	110063017000	SIERRA LODGE			303 MAIN ST	GREENVILLE CA 95947
2216	002340002000	STILLDREAM, LLC			14795 BELDEN TOWN RD	BELDEN CA 95971
2215	002340002000	SUNSET CAMPOUT			14795 BELDEN TOWN RD	BELDEN CA 95971
1781	002320007000	TOBIN RESORT			6162 HIGHWAY 70	TOBIN CA 95980
2658	110310016000	WILD PLUMAS			1323 GREENVILLE WOLF CREEK RD	GREENVILLE CA 95947

RESOLUTION NO. 2020 - 8528

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF PLUMAS DECLARING RESULTS OF MAJORITY PROTEST PROCEEDINGS AND ESTABLISHING THE FEATHER RIVER TOURISM MARKETING DISTRICT (FRTMD)

WHEREAS, the Property and Business Improvement District Law of 1994 (Streets and Highways Code §36600 et. seq.) authorizes the County to establish business improvement districts upon petition by a weighted majority of the business owners located within the boundaries of the district; and

WHEREAS, lodging business owners who will pay more than fifty percent (50%) of the proposed assessment, as weighted according to the amount of the assessment to be paid by the petitioner, within the boundaries of the FRTMD have petitioned the Board of Supervisors to establish the FRTMD; and

WHEREAS, included with the petitions was a Management District Plan (Plan) summary that describes the proposed assessment to be levied on lodging businesses within the FRTMD to pay for sales and marketing programs, and other improvements and activities set forth in the Plan; and

WHEREAS, the assessed lodging businesses within the FRTMD will receive a specific benefit from the activities and improvements set forth in the Plan; and

WHEREAS, on August 18, 2020 at 10:00 AM at the Supervisors Board Room Court House, 520 Main Street, 3rd Floor, Quincy, CA 95971, the Board of Supervisors adopted a Resolution of Intention, Resolution No. 2020-8512 and

WHEREAS, the public meeting and public hearing to consider the establishment of the FRTMD have been properly noticed in accordance with Streets and Highways Code §36623; and

WHEREAS, on September 15, 2020 at 1:30PM at the Supervisors Board Room Court House, 520 Main Street, 3rd Floor, Quincy, CA 95971, the Board of Supervisors held a public meeting regarding the establishment of the FRTMD, and the Board of Supervisors heard and received objections and protests, if any, to the establishment of the FRTMD and the levy of the proposed assessment; and

WHEREAS, on October 6, 2020 at 1:30PM at the Supervisors Board Room Court House, 520 Main Street, 3rd Floor, Quincy, CA 95971, the Board of Supervisors held a public hearing regarding the establishment of the FRTMD, and the Board of Supervisors heard and received all objections and protests, if any, to the establishment of the FRTMD and the levy of the proposed assessment; and

WHEREAS, the Clerk of the Board has determined that there was no majority protest. A majority protest is defined as written protests received from owners of businesses in the proposed FRTMD which would pay fifty percent (50%) or more of the assessments proposed to be levied. Protests are weighted based on the assessment proposed to be levied on each lodging business; and

WHEREAS, the County bears the burden of proving by a preponderance of the evidence that an assessment imposed for a specific benefit or specific government service is not a tax, that the amount is no more than necessary to cover the costs to the County in providing the specific benefit or specific government service, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the specific benefits or specific government services received by the payor.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS THAT:

1. The recitals set forth herein are adopted by the Board of Supervisors as findings and they are true and correct.

2. The FRTMD is hereby established for a five (5) year term, beginning January 1, 2021 through December 31, 2025.

3. The Plan dated October 6, 2020 is hereby adopted and approved.

4. The activities to be provided to benefit businesses in the FRTMD will be funded by the levy of the assessment. The revenue from the assessment levy shall not be used: to provide activities that directly benefit businesses outside the FRTMD; to provide activities or improvements outside the FRTMD; or for any purpose other than the purposes specified in this Resolution, the Resolution of Intention, and the Plan. Notwithstanding the foregoing, improvements and activities that must be provided outside the FRTMD boundaries to create a specific benefit to the assessed businesses may be provided, but shall be limited to marketing or signage pointing to the FRTMD.

5. The Board of Supervisors finds as follows:

a) The activities funded by the assessment will provide a specific benefit to assessed businesses within the FRTMD that is not provided to those not paying the assessment.

b) The assessment is a charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.

c) The assessment is a charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.

d) Assessments imposed pursuant to the FRTMD are levied solely upon the assessed business, and the business owner is solely responsible for payment of the assessment when due. If the owner chooses to collect any portion of the assessment from a transient, that portion shall be specifically called out and identified for the transient in any and all communications from the business owner as the "FRTMD Assessment" or "Tourism Assessment" as specified in the Plan.

6. The assessments levied for the FRTMD shall be applied towards sales and marketing programs to market Feather River lodging businesses as tourist, meeting and event destinations, and other improvements and activities as set forth in the Plan.

7. Assessments levied on lodging businesses pursuant to this resolution shall be levied on the basis of benefit. Because the services provided are intended to increase room rentals, an assessment based on room rentals is the best measure of benefit.

8. The assessments for the entire FRTMD will total approximately $191,978.67 in year one (1).

9. Bonds shall not be issued to fund the FRTMD.

10. The FRTMD shall include all lodging business located within the boundaries of western Plumas County. A boundary map is attached hereto and incorporated herein by reference.

11. The assessments shall be used for the purposes set forth above and any funds remaining at the end of any year may be used in subsequent years in which the FRTMD assessment is levied as long as they are used consistent with the requirements set forth herein.

12. The assessments to fund the activities and improvements for the FRTMD will be collected by the County on a quarterly basis, and in accordance with Streets and Highways Code §36631.

13. The Board of Supervisors, through adoption of this Resolution and the Plan, has the right pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed program, which shall be the Owners' Association of the FRTMD as defined in Streets and Highways Code §36612. The Board of Supervisors has determined that Feather River Tourism Association shall be the FRTMD Owners' Association.

14. Feather River Tourism Association, pursuant to Streets and Highways Code §36650, shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvement and activities described in the report. The first report shall be due after the first year of operation of the FRTMD.

15. The FRTMD established pursuant to this resolution will be subject to any amendments to the Property and Business Improvement District Law of 1994 (California Streets and Highways Code §36600 et. seq.).

16. The Clerk of the Board, or his or her designee, is directed to take all necessary actions to complete the establishment of the FRTMD and to levy the assessments.

17. This Resolution shall take effect immediately upon its adoption by the Board of Supervisors.

I HEREBY CERTIFY that the foregoing Resolution of Formation was introduced and adopted at a regular meeting of the Board of Supervisors on the 13th day of October, 2020 by the following vote:

AYES: SUPERVISORS SIMPSON, THRALL, GOSS
NOES: SUPERVISOR ENGEL
ABSENT: NONE
ABSTAIN: NONE

Chairman

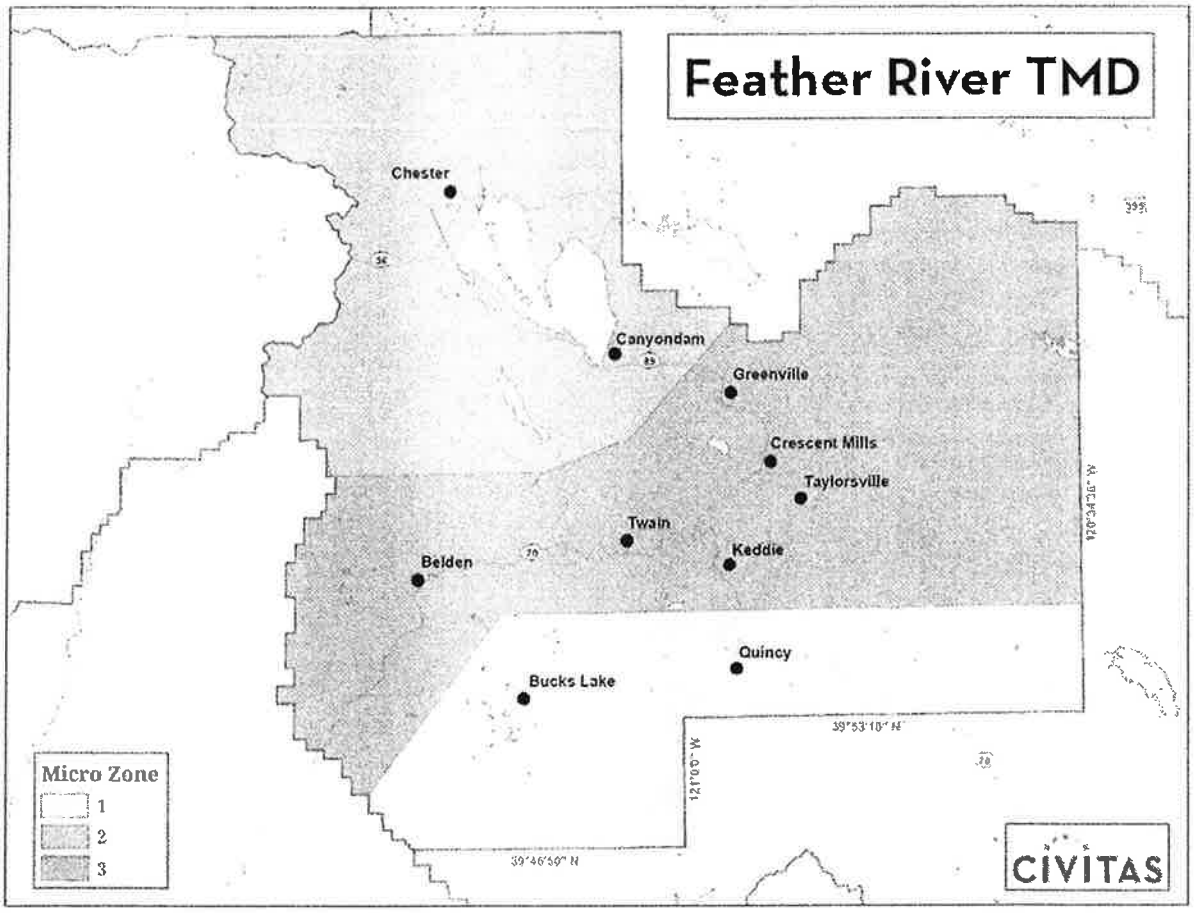
Attest

Clerk of the Board

Approved as to Form:

County Counsel

Boundary Map



From: White, Julie

Sent: Monday, April 03, 2023 7:12 PM EDT

To: abby.c@airbnb.com <abby.c@airbnb.com>; sydney.choi@airbnb.com <sydney.choi@airbnb.com>

CC: Stuhr, Gretchen <GretchenStuhr@countyofplumas.com>

Subject: Plumas County Voluntary Collection Agreement with AIRBNB

Attachment(s): "Signed Voluntary Collection Agreement.pdf"

Good afternoon,

Several years ago, the Plumas County Tax Collector's office entered into a Voluntary Collection Agreement with AIRBNB, attached.

The County has attempted to reach out to AIRBNB to work on an updated VCA and has not received any response. I spoke with a

Tax Collector from another County who provided your contact information in hopes we can move forward with a current VCA.

The Feather River Tourism Association has also been created since the agreement was signed. At this time we have not been

receiving the Districts revenue from AIRBNB.

It would be very appreciated if you would contact me at your earliest convenience so we can move forward with these items.

Thank you for your time.

Julie A. White

Plumas County Treasurer-Tax Collector

520 Main Street, Room 203

Quincy, CA 95971

(530) 283-6410

PLUMAS COUNTY
COUNTY ADMINISTRATOR
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Debra Lucero, County Administrative Officer**
MEETING DATE:	**September 17, 2024**
SUBJECT:	**Appoint Rob Thorman as the Plumas County Public Works Director; effective September 17, 2024, as recommended; and approve and authorize the Chair to sign employment agreement; discussion and possible action.**

Recommendation:

Appoint Rob Thorman as the Plumas County Public Works Director; effective September 17, 2024, as recommended; and approve and authorize the Chair to sign employment agreement; discussion and possible action.

Background and Discussion:

.

Action:

Appoint Rob Thorman as the Plumas County Public Works Director; effective September 17, 2024, as recommended; and approve and authorize the Chair to sign employment agreement; discussion and possible action.

Fiscal Impact:

No General Fund Impact

Attachments:

1. 3889-2 (1)

EMPLOYMENT AGREEMENT

This Employment Agreement ("Agreement") is made between PLUMAS COUNTY, a political subdivision of the State of California ("COUNTY"), and ROBERT THORMAN, an individual ("CONTRACT EMPLOYEE") who agrees as follows:

1. SERVICES PROVIDED

CONTRACT EMPLOYEE shall provide to the COUNTY necessary services as the Director of Public Works, and other duties as may be assigned. A copy of the Director of Public Works job description is set forth in Exhibit A and incorporated herein by this reference. CONTRACT EMPLOYEE's employment with COUNTY shall be full-time. Any outside employment shall not interfere with CONTRACT EMPLOYEE's duties and responsibilities of county employment. CONTRACT EMPLOYEE shall advise the County Administrative Officer (CAO), or in the absence of the CAO, the Chairperson of the Board of Supervisors, of any outside employment.

2. TERM

CONTRACT EMPLOYEE shall be retained as the Director of Public Works, effective September 17, 2024, and continuing until this Agreement is terminated as set forth in paragraph 3, below.

3. TERMINATION

CONTRACT EMPLOYEE may terminate this Agreement and separate from employment in good standing, by giving at least thirty (30) days prior written notice of the proposed effective date of termination.

COUNTY may terminate this Agreement at any time, with or without cause, upon a sixty (60) days prior written notice to CONTRACT EMPLOYEE. The parties hereby expressly waive any County Code provisions to the contrary, and/or any other County rules relating to notice of dismissal and to any rights to hearing or appeal thereon. Further, COUNTY may "buy-out" any part of the 60-day notice period, by providing the equivalent of the monthly salary, or portion thereof equivalent to the notice not provided, (hereinafter "Severance") to CONTRACT EMPLOYEE.

The Severance payment shall only be based on the following (1) CONTRACT EMPLOYEE'S salary at the time of termination and (2) the monetary value of the hours that would have otherwise been earned for vacation and administrative leave. Severance shall not include any payment for sick leave or any credit towards retirement. Severance will be paid bi-weekly for the remainder of the notice period; however, subsequent to twelve (12) months continuous employment at County's option the Severance may be paid in one payment.

Further, this contract may be terminated for cause for reasons that shall include, but not be limited to:

_____ COUNTY Initials CONTRACT EMPLOYEE Initials RWT

1. Conviction of any felony, or conviction of any misdemeanor involving dishonesty or moral turpitude.

2. Any material breach of this Agreement, including but not limited to a serious dereliction of, or inexcusable failure to perform, the duties set forth by this contract.

3. Gross insubordination.

4. Misappropriation or theft.

5. Intentional misrepresentation or willful failure to disclose a material fact to the Board of Supervisors (Board) or County Administrative Officer (CAO).

6. A serious violation of the County's personnel rules.

Any termination for cause shall be made in good faith. Upon such termination, CONTRACT EMPLOYEE shall immediately cease providing service pursuant to this contract and will not be provided with the Severance pay described above.

4. SALARY

CONTRACT EMPLOYEE shall be considered a full-time employee paid at an hourly rate, on bi-weekly basis, in the same manner as appointed department heads. Effective beginning September 17, 2024, CONTRACT EMPLOYEE shall be paid at the annual salary rate of One Hundred Thirty-two Thousand Four Hundred Thirty-three and 60/100 Dollars ($132,433.60) per year (or $11,036.13 per month), which is Step Four (4) of the pay schedule adopted by the Plumas County Board of Supervisors, per Resolution 2024-8947, and does not include longevity. Salary and benefits costs shall be apportioned according to the personnel allocation and approved annual budget for Plumas County Board of Supervisors Department. CONTRACT EMPLOYEE is subject to unpaid furlough as determined by the Board of Supervisors, consistent with the provisions of COUNTY's Personnel Rules and law.

5. PERFORMANCE EVALUATION

The Board of Supervisors shall conduct an annual performance evaluation of the CONTRACT EMPLOYEE at which time modifications of these terms of employment may be discussed. The annual performance evaluation will be conducted in a closed session of the Board of Supervisors consistent with the requirements of the Brown Act Open Meeting Law.

6. BENEFITS

Except as otherwise provided in this Agreement, CONTRACT EMPLOYEE shall be entitled to receive the same benefits package as is received by the County's appointed department heads under the personnel rules and other county policies. Benefits are subject to change from time-to-time as negotiated between the CONTRACT EMPLOYEE and the Board of Supervisors. Currently, CONTRACT EMPLOYEE's benefits include the following:

a. Sick leave accrual: (based on 15 days per year/no limit on accrual).

b. Vacation accrual: 10 days per year based on 0 - 2 years of service; 15 days per year based on 3 -7 years of service; and 21 days per year during the 8th year of compensated and continuous services and each year thereafter.

c. CalPERS retirement: 2% at 55, provided that CONTRACT EMPLOYEE is qualified as a "classic member" under the California Public Employee Retirement Law; otherwise, 2% at 62 if a PEPRA member.

d. Forty (40) hours of administrative leave per year. Administrative leave shall not accumulate from year to year. Unused administrative leave at the end of the year shall expire. Unused administrative leave at separation from employment expires unpaid.

e. Holidays: Fourteen (14) paid holidays per year as listed in the County personnel rules.

f. Bereavement Leave: Five (5) days per incident for defined family members.

g. Longevity advancement based on years of service from original hire date as a continuous county employee in accordance with Rule 6.06.

COUNTY shall pay professional dues, memberships and related conference travel for approved professional development memberships and activities as approved in the annual budget process.

CONTRACT EMPLOYEE shall receive cost of living adjustments based on the COUNTY'S agreement with other County appointed department heads.

Upon separation from County employment, CONTRACT EMPLOYEE shall be paid off for all accrued vacation time, sick leave, and compensatory time (if any) in accordance with County policy. Payment of sick time shall be based on total years of county service in accordance with Rule 20.01 of the Plumas County Personnel Rules. Notwithstanding Rule 21.05, the CONTRACT EMPLOYEE may, at his sole discretion, choose to convert unused sick leave accumulation to prepaid health premiums in accordance with Rule 21.02 or Rule 21.05. For the purposes of Rule 21.02, the total years of service is based on date of employment separation between CONTRACT EMPLOYEE and COUNTY and shall be the end of the 60-day notice period specified in section 3 of this Agreement.

7. COMPLIANCE WITH LAWS AND ORDINANCES

CONTRACT EMPLOYEE shall perform all services pursuant to this Agreement in accordance with all applicable federal, state, county and municipal laws, ordinances, regulations, titles and departmental procedures. See attached job description and scope of work (Exhibit A).

8. NON-ASSIGNABLE:

This Contract is personal to CONTRACT EMPLOYEE and is not assignable under any circumstances.

9. MODIFICATION

This Agreement may be modified only by a written amendment hereto, executed by both parties.

10. ATTORNEY'S FEES AND COSTS

If any court action is necessary to enforce or interpret the terms of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees and costs, in addition to any other relief, to which such party may be entitled.

11. INTEREST OF CONTRACT EMPLOYEE

CONTRACT EMPLOYEE hereby declares that he has no interest, direct or indirect, which would conflict in any manner or degree with the performance of service required to be performed pursuant to this Agreement, and that he shall not in the future acquire any such interest.

CONTRACT EMPLOYEE shall comply with the laws of the State of California regarding conflicts of interest, including but not limited to Government Code Section 1090, and provisions of the Political Reform Act found in Government Sections 87100 et seq., including regulations promulgated by the California Fair Political Practices Commission.

12. SEVERABILITY

If any provision of this Agreement is held to be unenforceable, the remainder of the Agreement shall be severable and not affected thereby.

13. ENTIRE AGREEMENT

This written instrument constitutes the entire agreement between the parties, and supersedes any other promises or representations, oral or written, which may have preceded it.

14. RIGHT TO CONSULT WITH COUNSEL

CONTRACT EMPLOYEE and COUNTY acknowledge that each has read and understood the contents of this written instrument and have had the opportunity to consult with legal counsel prior to entering into this Agreement. Each party warrants that it has either consulted with legal counsel of its choice, or has elected not to so consult.

15. INTERPRETATION OF AGREEMENT

_____ COUNTY Initials

CONTRACT EMPLOYEE Initials RWT

No portion of this written instrument shall be construed against the other, and all portions shall be construed as though drafted by each party.

16. NOTICES

Notices pursuant to this Agreement shall be given by deposit in the custody of the United States Postal Service, postage prepaid. Alternatively, notices required pursuant to this Agreement may be personally served in the same manner as is applicable to civil judicial practice. Notice shall be deemed given as of the date of the personal service, or as of the date of deposit of such written notice in the course of transmission in the United States Postal Service. Notice to the COUNTY shall be given to The Board of Supervisors, 520 Main Street, Room 309, Quincy, CA 95971, with a copy to the County Counsel, 520 Main St., Room 115, Quincy, CA 95971. Notice to CONTRACT EMPLOYEE shall be given to the last address on file with the Human Resources Department for CONTRACT EMPLOYEE.

17. INDEMNIFICATION

For purposes of indemnification and defense of legal actions, CONTRACT EMPLOYEE shall be considered an employee of the COUNTY and entitled to the same rights and subject to the same obligations as are provided for other employees of the COUNTY.

18. REPORTING

CONTRACT EMPLOYEE will report directly to the County Board of Supervisors.

19. GENERAL PROVISIONS

This Agreement shall be binding upon, and inure to the benefit of the heirs, successors, assigns, executors, and personal representatives of the parties hereto.

This Agreement is entered into in Quincy, California, and shall be governed by California law. Venue for any action arising out of this Agreement shall lie in Plumas County, California. If a court determines that venue is not proper in Plumas County, the parties agree that venue shall be Sierra County.

This Agreement reflects the entire agreement of the parties and supersedes any prior agreements, promises or commitments. This Contract may be amended in writing by mutual consent of the parties.

20. EFFECTIVE DATE

This Agreement shall be effective September 17, 2024, (the "Effective Date") if approved by both parties.

21. SIGNATURES

COUNTY:

County of Plumas,
a political subdivision of the State of California

By _____
Gregory Hagwood, Chair
Plumas County Board of Supervisors

Dated: _____

ATTEST:

_____
Allen Hiskey,
Clerk of the Board

Dated: _____

APPROVED AS TO FORM:

_____
Joshua Brechtel
Interim Plumas County Counsel

Dated: September 13, 2024

CONTRACT EMPLOYEE:

_____
Robert W. Thorman
"Contract Employee"

Dated: September 11, 2024

_____ COUNTY Initials

CONTRACT EMPLOYEE Initials RWT