Plumas County

Recommended Budget

Fiscal Year 2024-2025



FISCAL YEAR 2024-2025

Recommended Budget

Submitted to the Board of Supervisors
By
Debra Lucero, County Administrative Officer &
Martee Nieman-Graham, Auditor-Controller

June 2024


PLUMAS COUNTY
1854
CALIFORNIA

COUNTY ADMINISTRATIVE OFFICER LETTER

June 14, 2024

Dear Members of the Board:

Please accept for your consideration the Recommended 2024-25 Budget. We have continued to prioritize:

- Understanding and creating better internal financial controls
- Truing up budget obligations
- 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

Part of this commitment is to move up the adoption of our Recommended 2024-25 Budget to June 30, 2024 with a final supplemental budget adopted by Oct. 2 and submitted to the State Controller's Office by the Auditor-Controller by Dec. 1 as required by law.

Earlier adoption forces some of the internal processes to happen on an earlier timeline and allows Plumas County's capital projects to happen during the summer and fall weather months in the Sierra.

This year's $155 million Recommended Budget includes a $56.6 million General Fund with a proposed reserve of $6.5 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.

Transitioning to a true Recommended Budget by June 30, is a significant change for the County. As in previous years, the 2024-25 Budget will spend more funds than are collected/received in the fiscal year and is relying on our existing fund balance to cover the shortfall **(See Graphic on Page 25)**

This is a historic trend that needs to be addressed by the leadership team of the County to re-image and build a budget and actual plan to align current year revenues and expenditures to be sustainable into the future. Addressing the deficit will require a combination of the following:

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; 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.

Cutting 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 22 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 $20.2 million while last year's was approximately $21.8 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 12 years of taxes and assessments.

Position allocation for FY24-25 for the final recommendation is 401.726 Full-Time Equivalents (FTEs). This budget eliminates 19.645 vacant positions which have remained open for one year without being filled in the following departments:

Building - 1
County Clerk-Recorder 1
Public Health 4.845
Behavioral Health - 3.8
Probation - 4
Social Services -5

Eliminating these positions reduces the annual budget by approximately $2 million. However, 65.675 positions remain unfilled and allocated as of the publishing of this budget. These positions are worth approximately $6.7 million. It will be important during the next budgeting cycle to eliminate unfilled positions to bring the county's projected vacancy rate from 16% to 10% in the next budget cycle. 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.

Eliminating unfilled positions allows the County to balance its budget in a more transparent fashion and gives the County more flexibility with its revenues. Public safety positions remain a top priority, however, and will be preserved whenever possible.

The County of Plumas has run a 23% to 25% vacancy rate for the past several years. COVID, the Dixie Fire, and the Great Resignation (where Plumas County lost 19 Department Heads in a two-year period) have all contributed to this vacancy rate. So, too, does the lack of housing and the historically low rate of pay for various positions throughout the County. However, we are projecting a lower vacancy rate through elimination of vacant positions and higher pay does seem to be attracting new applicants.

To retain our employees, the Board of Supervisors has prioritized increasing pay across the board and boldly proposed up-to-a-10% increase for all employees except those who have already had salary level adjustments (Sheriff's Department, Child Support, Public Works). Additionally, this would not apply to Department Heads or Elected officials.

Also proposed is up-to-a-20% increase for Social Services which is severely behind in pay equity compared to other counties. The Board wants pay raises to occur without using one-time monies.

The up-to-10%-across-the-board raises for General Fund employees would cost $1.34 million annually, while the Non-General Fund increases amount to $1.46 million. In addition, the General Fund increased by $2 million for the Sheriff's Department and the $600,000 for Public Works raises. Both these occurred in late 2023 and were not included in the Fiscal Year 2023-24 budget. Together, the above potential and approved raises amount to $5.4 million annually. The question is how to sustain such increases.

It should be noted that potentially 238 employees of our 401 allocated positions or nearly 60% of the workforce for the upcoming fiscal year, will receive a 5% Merit or Longevity pay increase. These increases will cost the County nearly $1 million in addition to any proposed raises. Also, the County is obligated to pay out accrued and unused comp time, vacation pay and a portion of sick leave (depending on years of service) for retirees. This is estimated to be about $400,000 for the next fiscal year.

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

CAO's Office - Grant Management

- .333 Extra Help position required for Quincy/Chester BRE Grant
- 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.

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
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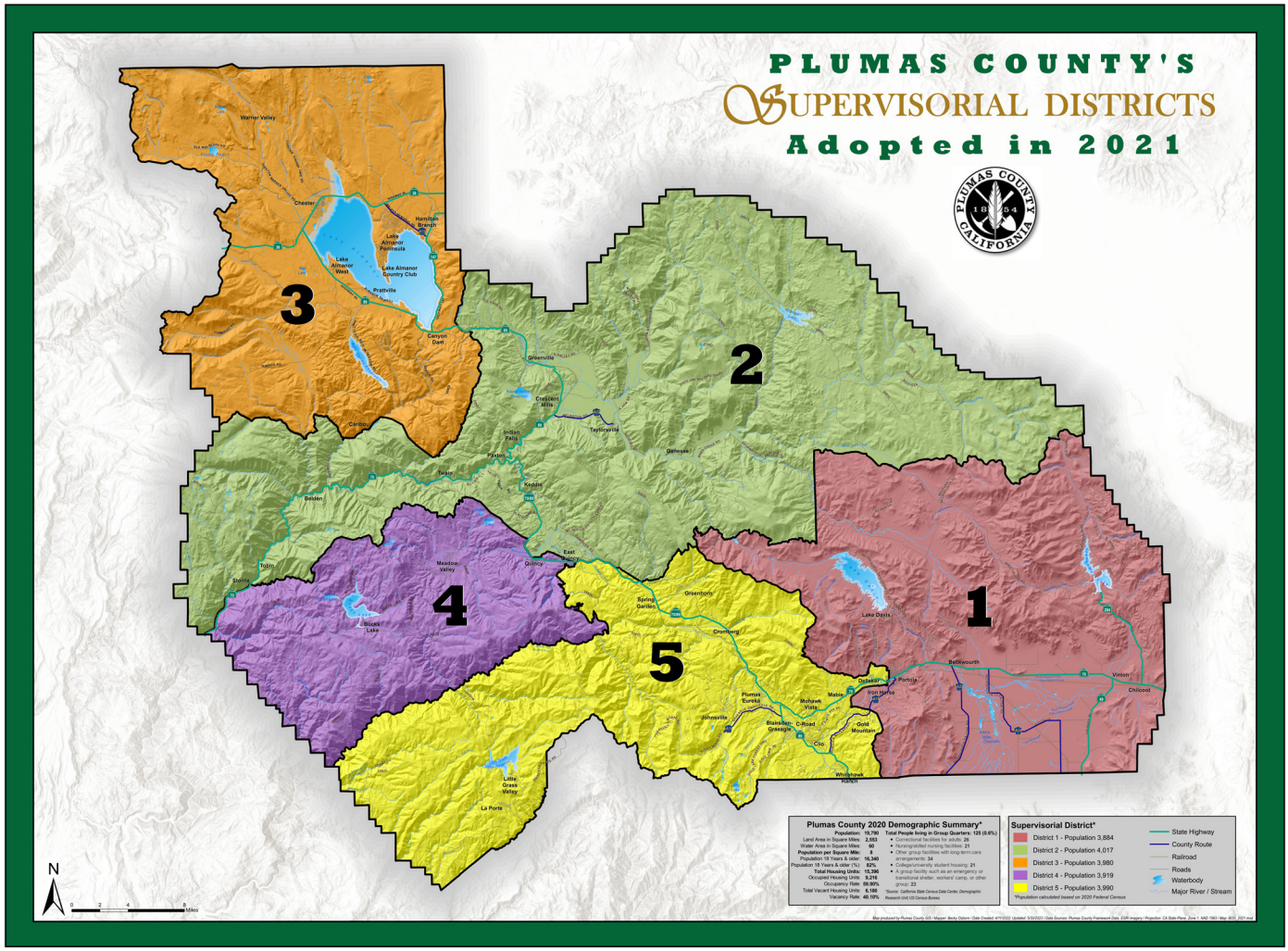
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Dwight Ceresola	Kevin Goss	Tom McGowan	Greg Hagwood	Jeff Engel
				

ELECTED OFFICIALS

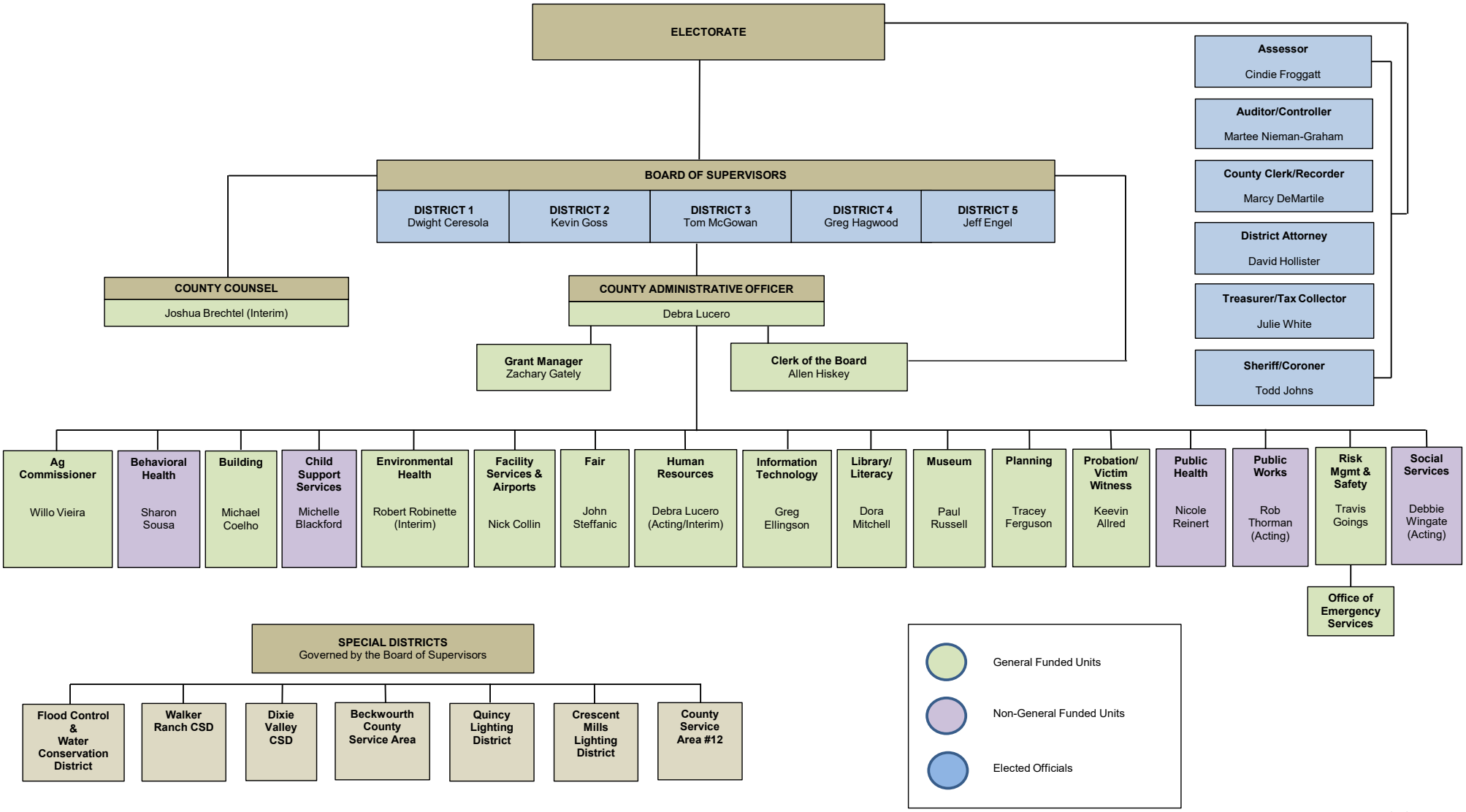
Chair - Supervisor, District 4 ..... Greg Hagwood
Vice-Chair - Supervisor, District 1 ..... Dwight Ceresola
Supervisor, District 2 ..... Kevin Goss
Supervisor, District 3 ..... Tom McGowan
Supervisor, District 5 ..... Jeff Engel

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 ..... (Interim) 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: 05/23/2024

The Plumas County Recommended Budget contains the proposed spending authority for all Governmental, Enterprise, Internal Services, and Special District Funds. The County put forth a new initiative and began its budgeting process in January 2024 to implement a true Recommended Budget by June 30, 2024. The final Adopted Budget will be completed by October 2, 2024 and is expected to have updates to the opening fund balance estimates and any significant changes to revenues or expenses that are currently unknown.

Some of the highlights of the $155.4 million Recommended Budget include the following one-time monies and an update from last year as to what has happened to those funds:

- **PG&E Settlement Funds –** since receiving the $7.8 million settlement, the county has spent $10,000 on a spay and neutering event for feral felines and the fund has earned interest at the time of publishing this budget of $314,342. In 2024/25, the County is recommending budgeting a contribution of $133,000 to fund one year of a three-year disaster recovery position to assist in recommendations for rebuilding communities devastated by the Dixie Fire. Two additional years would also come out of PG&E Settlement Funds to finish out the proposed term.
- **Local Assistance and Tribal Consistency Fund (LATCF) -** Plumas County Received $7.54 million to offset lost revenue due to federal lands between FY23 and FY24. A portion of these funds are being used to offset rising health care increases for County employees to cover an agreed upon 85/15 split (the County supplying 85%) which equates to approximately $703,000 for FY25. This fund is also paying $78,380 for Munis Training to assist the financial officers in the full integration of Munis in FY 25.
- **Opioid Settlement Funding –** Plumas County is expecting $313,535 from the Opioid Settlement in FY25. These funds will be made available later in this fiscal year to departments that are combatting the opioid crisis.

Other notable one-time monies include the $3.6 million in American Rescue Plan Funding (ARPA) – some of which is carryover spending from FY 2022-23 and FY 2023-24. Approved ARPA uses include:

- **ARPA -** Plumas County received $3.65 million in FY 22 from the US Treasury Department's Coronavirus State and Local Fiscal Recovery Funds Program that was made possible through the American Rescue Plan Act. Below is a summary of how these funds will be used in FY 25.
- **Engineering – $253,000:** The funds were to be used for the Beckwourth sewer pump and the Blairsden bridge project. The Blairsden bridge project is set to start construction mid-2024.
- **Human Resources – $225,000:** HR is facilitating a grant manager positions to be paid out of ARPA fund and is continuing to facilitate a grant manager under the County Administrative Office.
- **Information Technology – $138,137:** IT is utilizing these funds to update the county's cyber

security and other related hardware and software items.

- **Library – $3,650:** The money will be used to improve digital access (hotspots) and services including e-books and e-audiobooks.
- **Sheriff/Jail – $351,273:** This will be used to update the computer system including the emergency response system. The installation is proceeding and the first installment of four has been paid.
- **Broadband $371,968:** Broadband access and business grants were two public priorities. The County has spent $25,000 to leverage a $125,000 study to provide the County with a broadband plan. County will continue to use funds to work towards bridging the gap of the digital divide through grant matches and other programming.

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	$ 6,891,163		$ 10,834,528	$ 8,666,148	$ 7,991,723
Committed	$ 6,591,183		$ 2,052,737	$ 2,952,749	$ 2,052,726
Restricted	$ 204,244		$ 2,524,477	$ 1,839,975	$ 1,939,355
Nonspendable	$ 60,607		$ 859,582	$ 865,560	$ 753,816
Assigned	$ 6,926,865		$ 4,114,939	$ 3,138,002	$ 1,269,982
General Fund Total	**$ 20,674,062**		**$ 20,386,263**	**$ 17,462,434**	**$ 14,007,602**

*2023 data is pending external audit

Estimates of fund balances for 2024 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. 2024 fiscal year ends on June 30, 2024, after the publication of the Recommended Budget. Therefore, it is necessary to estimate the fund balances for the purpose of generating the required Budget Schedules.

- **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 Recommended Budget of $155.4 million is comprised of $144.6 million in governmental funds, $3.4 million in internal service funds, $4.9 million in enterprise funds, and $2.5 million in special district.

Figure 1 illustrates recommended 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.

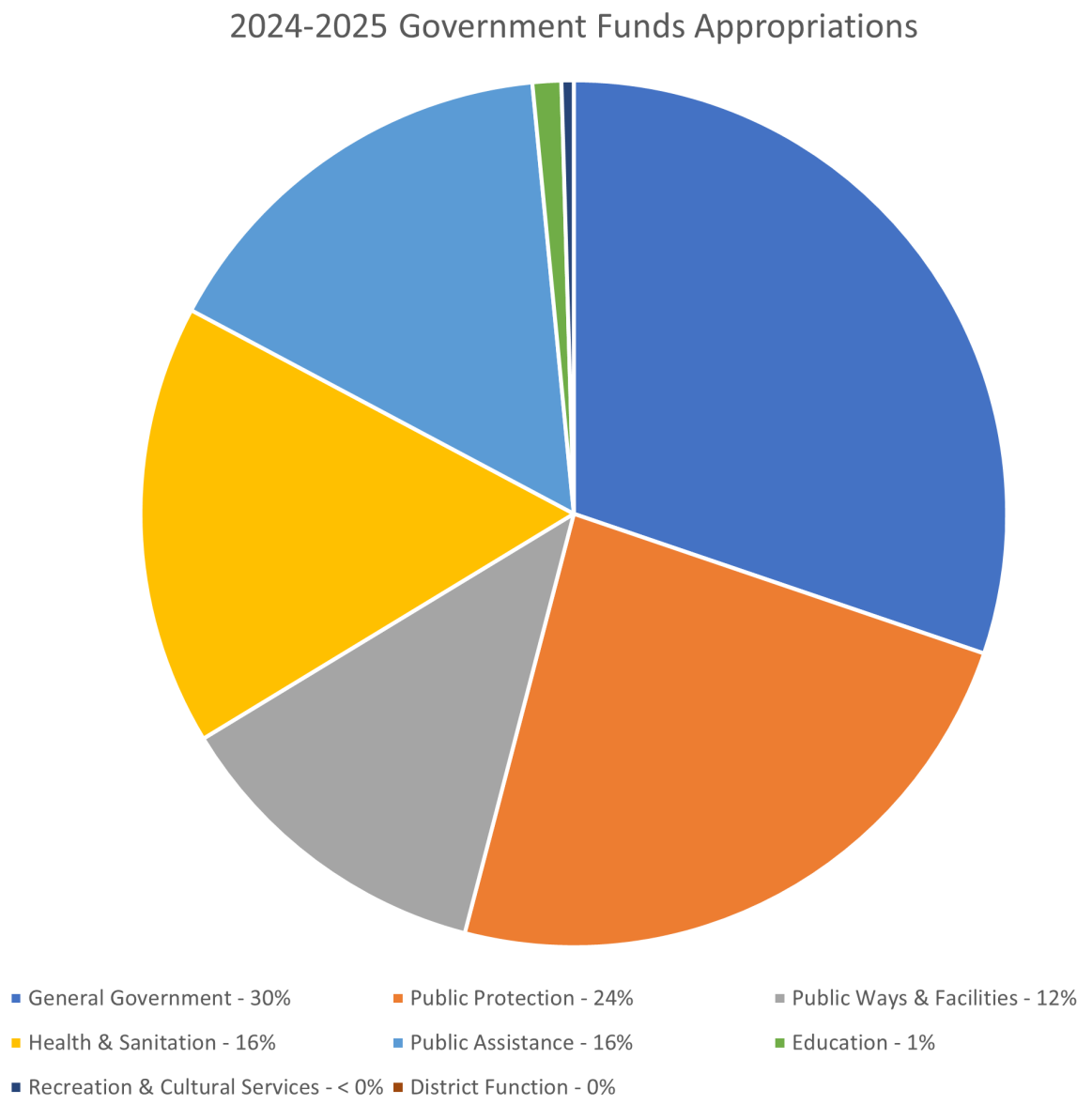


Figure 1 - 2024-2025 Government Funds Appropriations

Revenues & Expenditures

Revenues in the General, Special Revenue, Capital Projects, and Debt Service Funds for fiscal year 2024-25 are estimated at $114.5 million and expenditures are budgeted at $143.1 million.

The $114.5 million in revenue is comprised of 43% from State and Federal Aid and 18% from Tax Revenue, 30% is derived from other financing sources, which is comprised mostly of operating transfers into governmental funds.

The recommended spending plan is balanced, meaning Total Financing Sources equal Total Financing Uses. However, the current year budget for the General Fund is utilizing $10.0 million of fund balance that has been carried over from prior years. The Special Revenue Funds are utilizing $18.1 million, while Capital Projects and Debt Services are utilizing $50 thousand and $1.9 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.

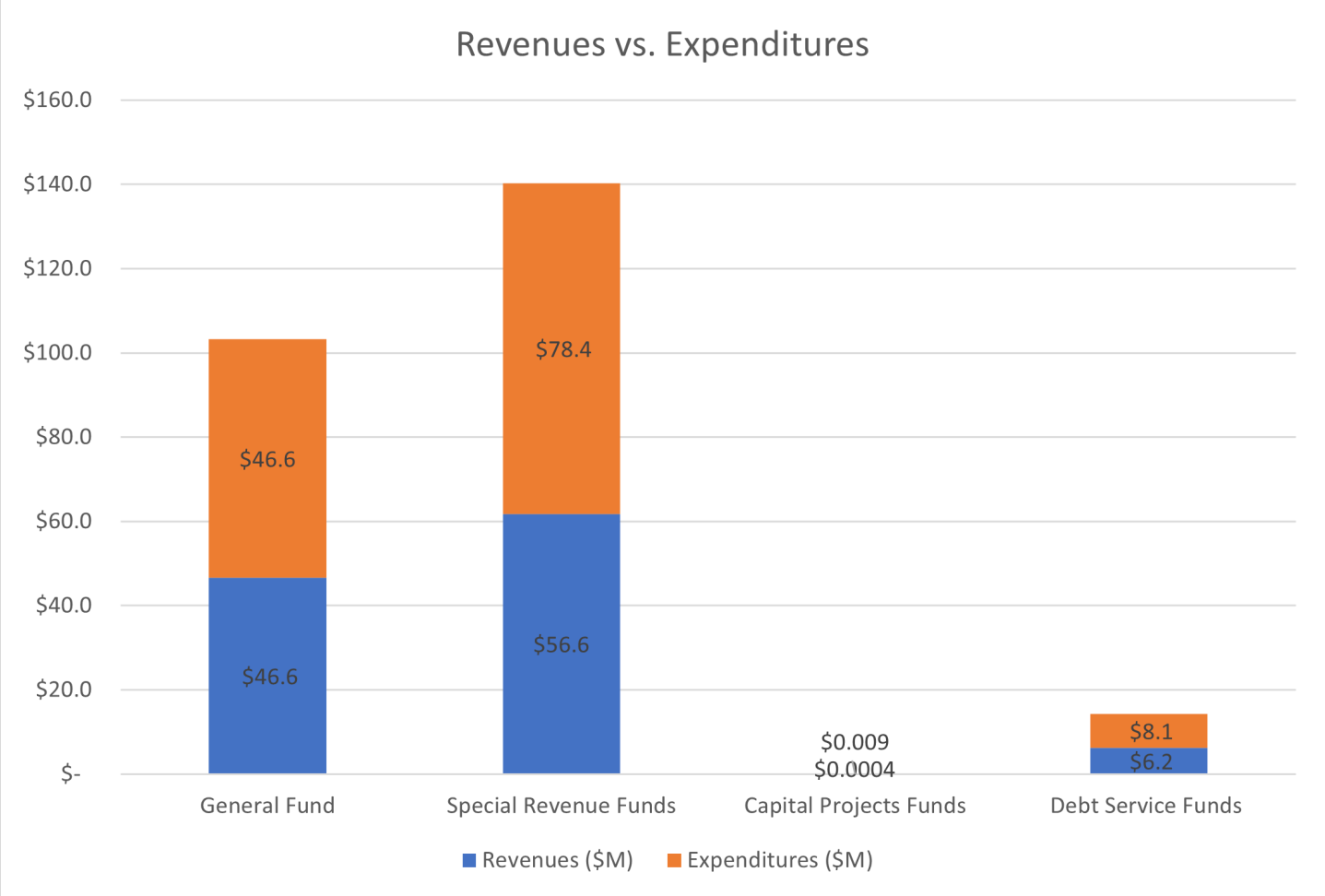


Figure 2 - 2024-2025 Government Funds Revenues vs. Expenditures

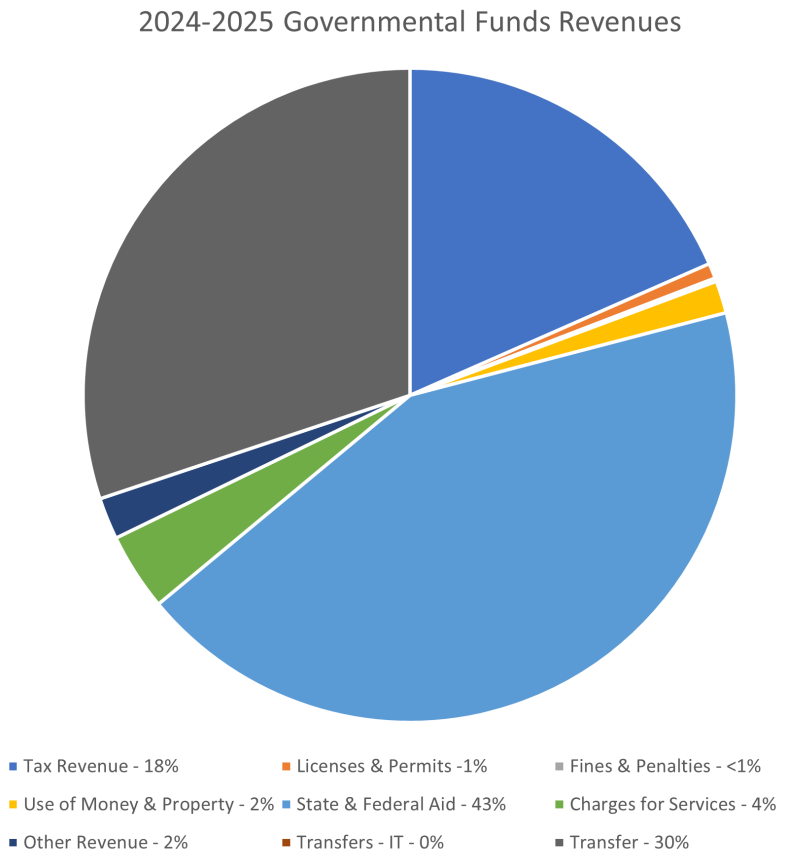


Figure 3 - 2024-2025 Government Funds Revenues

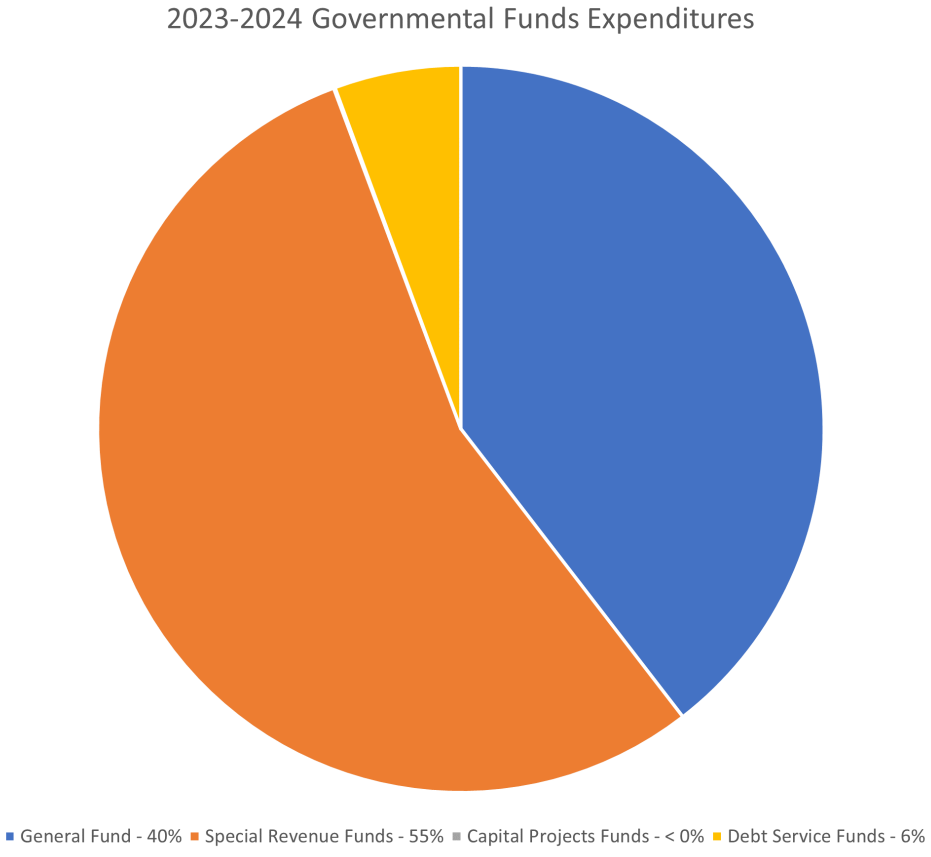


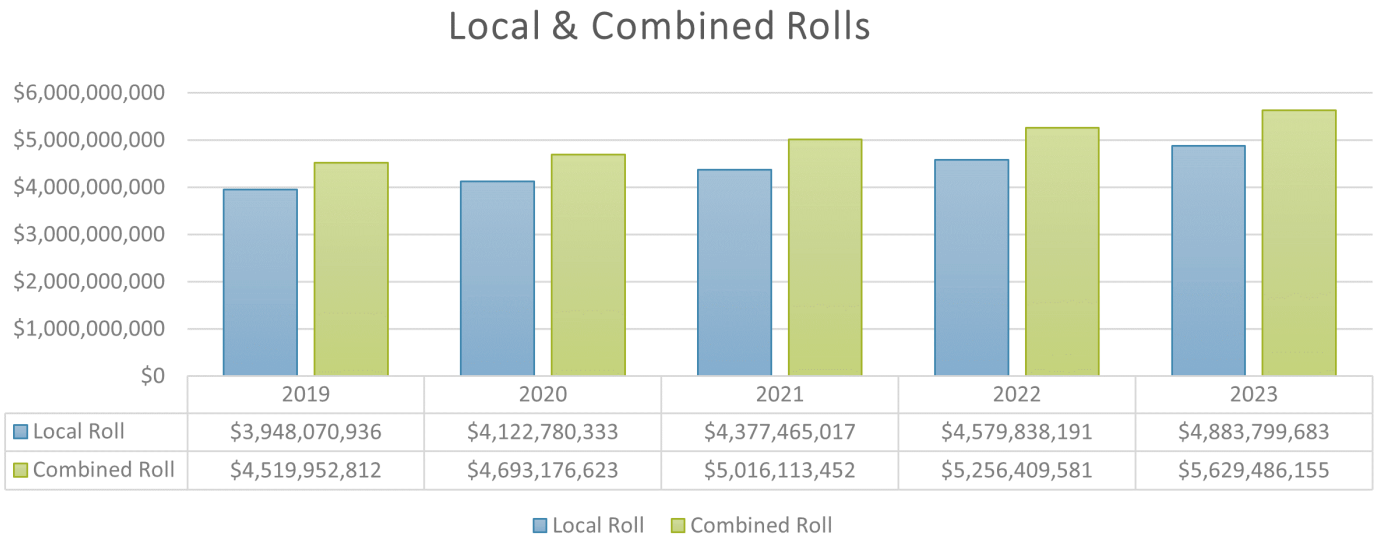
Figure 4 - 2024-2025 Government Funds Expenditures

TAX ROLL SUMMARY

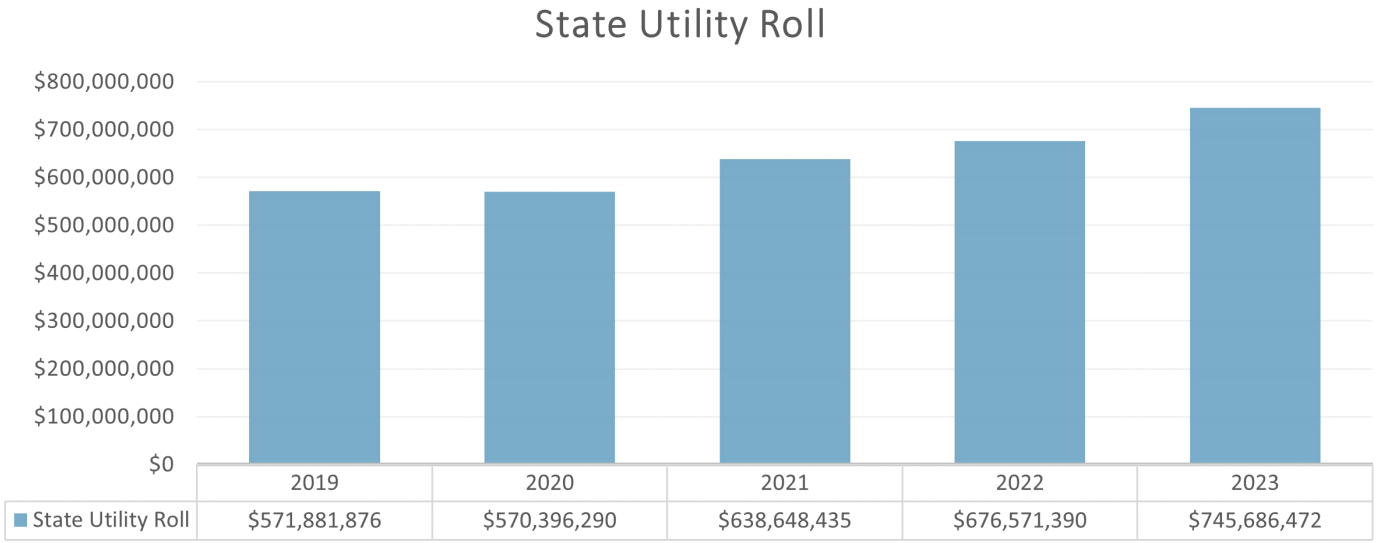
Property tax is the largest single component to general purpose revenues. The basic tax rate under proposition 13 is 1% of the assessed value. Plumas County receives approximately 20% of all property tax revenues collected by the county and the remainder is apportioned to support local schools, the City 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 Schedules | **Plumas County** | Schedule 1
County Budget Act | All Funds Summary | Page 1.1
Fiscal Year 2024-25

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2024	Decreases to Obligated Fund Balances	Additional Funding 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	6,621,025	3,423,616	46,552,581	56,597,222	56,581,199	16,023	56,597,222
Special Revenue Funds	0	18,118,855	61,760,461	79,879,316	78,369,426	1,509,890	79,879,316
Capital Projects Funds	0	49,750	40,250	90,000	90,000	0	90,000
Debt Service Funds	0	1,894,000	6,165,166	8,059,166	8,059,166	0	8,059,166
Total Governmental Funds	**6,621,025**	**23,486,221**	**114,518,458**	**144,625,704**	**143,099,791**	**1,525,913**	**144,625,704**
Other Funds							
Enterprise	0	924,612	3,928,596	4,853,208	4,853,208	0	4,853,208
Internal Service	0	0	3,432,824	3,432,824	2,796,010	636,814	3,432,824
Special District	0	482,614	2,025,910	2,508,524	2,508,524	0	2,508,524
Total Other Funds	**0**	**1,407,226**	**9,387,330**	**10,794,556**	**10,157,742**	**636,814**	**10,794,556**
Total All Funds	**6,621,025**	**24,893,447**	**123,905,788**	**155,420,260**	**153,257,533**	**2,162,727**	**155,420,260**

State Controller Schedules | **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 Sources	Total Financing Sources: 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	6,621,025	3,423,616	30,623,327	40,667,968	40,667,968	0	40,667,968
0001 0001C CAPITAL REPLACEMENT FUND	0	0	0	0	0	0	0
0001 0001D DISTRICT ATTORNEY	0	0	1,717,506	1,717,506	1,717,506	0	1,717,506
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 NUTRITION	0	0	1,051,389	1,051,389	1,051,389	0	1,051,389
0001 0001R SUPERVISOR COMM.SVC.FUND	0	0	0	0	0	0	0
0001 0001S SHERIFF	0	0	13,132,359	13,132,359	13,132,359	0	13,132,359
0001 0001T TAYLORSVILLE SCH PRESER	0	0	0	0	0	0	0
0001 0001V ABAND VEH ABATEMT FUND	0	0	28,000	28,000	11,977	16,023	28,000
Total General Fund	**6,621,025**	**3,423,616**	**46,552,581**	**56,597,222**	**56,581,199**	**16,023**	**56,597,222**
Special Revenue Funds							
0002 ROAD	0	1,694,092	15,770,874	17,464,966	17,464,966	0	17,464,966
0003 FISH AND GAME	0	0	49,750	49,750	11,459	38,291	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	741,589	241,719	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	3,589,978	11,437,962	15,027,940	15,027,940	0	15,027,940
0013 0013P REALIGN - PROT SERVICES	0	0	2,720,000	2,720,000	2,000,000	720,000	2,720,000
0013 0013R SS - REALIGNMENT	0	870,000	3,130,000	4,000,000	4,000,000	0	4,000,000
0014 MENTAL HEALTH	0	1,969,549	5,608,167	7,577,716	7,577,716	0	7,577,716
0014 0014A MENTAL HLTH MHSA	0	1,770,869	2,820,000	4,590,869	4,590,869	0	4,590,869
0014 0014B MENTAL HLTH BEHAVIORAL HL	0	30,941	78,358	109,299	109,299	0	109,299
0014 0014C CAL-WORKS M.H. & A.D.	0	5	0	5	5	0	5
0014 0014H SIERRA HOUSE BOARD & CARE	0	4,965	0	4,965	4,965	0	4,965
0014 0014S SAMHSA	0	29,050	311,097	340,147	340,147	0	340,147
0014 0014W WRAP AROUND	0	104	0	104	104	0	104
0015 PUBLIC HEALTH	0	1,122,344	6,260,360	7,382,704	7,382,704	0	7,382,704
0015 0015E E.M.S.	0	0	62,000	62,000	54,109	7,891	62,000
0015 0015M PUBLIC HEALTH - MAA ADMIN	0	0	0	0	0	0	0
0015 0015P PUBLIC HLTH EMRG PREPAR	0	43,580	257,759	301,339	301,339	0	301,339

State Controller Schedules | **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 Sources	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)							
0015 0015V HEALTH VITAL STATISTICS	0	2,152	2,000	4,152	4,152	0	4,152
0016 ALCOHOL & DRUG	0	581,136	953,471	1,534,607	1,534,607	0	1,534,607
0016 0016A A&D PROP 36	0	0	0	0	0	0	0
0017 0017C SHERIFF CIVIL OPERATIONS	0	19,421	6,050	25,471	25,471	0	25,471
0017 0017F SHRFF -ASSET FORFEITR EDU	0	9,428	0	9,428	9,428	0	9,428
0017 0017G SHERIFF -GRANTS	0	1,712,969	4,129,694	5,842,663	5,842,663	0	5,842,663
0017 0017I INMATE WELFARE FUND	0	68,646	32,303	100,949	100,949	0	100,949
0017 0017N NARCOTICS FUND	0	58,942	300	59,242	59,242	0	59,242
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	351,274	0	351,274	351,274	0	351,274
0022 DISASTER RESPONSE FUND	0	0	682,501	682,501	406,322	276,179	682,501
0023 DISASTR RECOV OP CNTR DROC	0	433,017	0	433,017	433,017	0	433,017
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	968,224	968,224	951,882	16,342	968,224
0037 DNA PENALTY (PROP 69)	0	25,954	4,250	30,204	30,204	0	30,204
0046 PROB GRANT DEPT(S)	0	162,995	488,008	651,003	651,003	0	651,003
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	0	140,000	140,000	131,151	8,849	140,000
0046 0046R PROB-ADULT HIGH RISK	0	676,600	203,456	880,056	880,056	0	880,056
0047 PLAN - DWR DACTI	0	0	0	0	0	0	0
0048 Plan Prop 1 IRWM	0	0	14,758	14,758	14,758	0	14,758
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	68,037	0	68,037	68,037	0	68,037
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 ABATEMENT TRU	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 Schedules | **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 Sources	Total Financing Sources: 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)							
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	169,446	169,446	160,296	9,150	169,446
0059 CDBG ANNUAL ED	0	0	980,767	980,767	980,467	300	980,767
0062 RECORDERS FUND	0	108,739	2,350	111,089	111,089	0	111,089
0062 0062M RECORDER MICROGRAPHICS	0	124,939	8,000	132,939	132,939	0	132,939
0062 0062O RECORDER'S OFFICE MODERN	0	198,872	27,500	226,372	226,372	0	226,372
0063 ANIMAL CONT. SPAY/NEUTER	0	24,047	213,500	237,547	237,547	0	237,547
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	270,594	0	270,594	270,594	0	270,594
0309 DA Alt Sentencing	0	55,496	388,753	444,249	444,249	0	444,249
Total Special Revenue Funds	**0**	**18,118,855**	**61,760,461**	**79,879,316**	**78,369,426**	**1,509,890**	**79,879,316**
Capital Projects Funds							
0093 CRIMINAL JUS. CONST. FUND	0	49,750	40,250	90,000	90,000	0	90,000
Total Capital Projects Funds	**0**	**49,750**	**40,250**	**90,000**	**90,000**	**0**	**90,000**
Debt Service Funds							
0096 CAPITAL IMPROVEMENTS	0	0	1,165,166	1,165,166	1,165,166	0	1,165,166
0096 0096J CAPITAL IMP JAIL	0	1,894,000	5,000,000	6,894,000	6,894,000	0	6,894,000
Total Debt Service Funds	**0**	**1,894,000**	**6,165,166**	**8,059,166**	**8,059,166**	**0**	**8,059,166**
Total Governmental Funds	**6,621,025**	**23,486,221**	**114,518,458**	**144,625,704**	**143,099,791**	**1,525,913**	**144,625,704**

Appropriations Limit	**41,732,122**
Appropriations Subject to Limit	**0**

State Controller Schedules | **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	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
General Fund					
0001 GENERAL	20,199,680	0	6,651,790	6,926,865	6,621,025
0001 0001C CAPITAL REPLACEMENT FUND	153,992	0	153,992	0	0
0001 0001D DISTRICT ATTORNEY	0	0	0	0	0
0001 0001H HOMICIDE TRIAL COSTS	21,669	0	21,669	0	0
0001 0001I GEN FUND DEV/IMPACT	11,070	0	11,070	0	0
0001 0001N SENIOR CITIZENS NUTRITION	0	0	0	0	0
0001 0001R SUPERVISOR COMM.SVC.FUND	3,045	0	3,045	0	0
0001 0001S SHERIFF	0	0	0	0	0
0001 0001T TAYLORSVILLE SCH PRESER	5,124	0	5,124	0	0
0001 0001V ABAND VEH ABATEMT FUND	9,344	0	9,344	0	0
Total General Fund	**20,403,924**	**0**	**6,856,034**	**6,926,865**	**6,621,025**
Special Revenue Funds					
0002 ROAD	6,198,261	0	6,198,261	0	0
0003 FISH AND GAME	259,113	0	259,113	0	0
0004 CHILD ABUSE PREVENTION	145,451	0	145,451	0	0
0005 COUNTY FAIR	352,281	0	352,281	0	0
0009 AUD- CO LOCAL REV 2011	4,135,023	0	4,135,023	0	0
0011 TITLE III	1,537,940	0	1,537,940	0	0
0013 DEPT. SOCIAL SERVICES	3,589,978	0	3,589,978	0	0
0013 0013P REALIGN - PROT SERVICES	6,820,068	0	6,820,068	0	0
0013 0013R SS - REALIGNMENT	11,719,304	0	11,719,304	0	0
0014 MENTAL HEALTH	2,012,536	0	2,012,536	0	0
0014 0014A MENTAL HLTH MHSA	3,052,619	0	3,052,619	0	0
0014 0014B MENTAL HLTH BEHAVIORAL HL	30,941	0	30,941	0	0
0014 0014C CAL-WORKS M.H. & A.D.	5	0	5	0	0
0014 0014H SIERRA HOUSE BOARD & CARE	4,965	0	4,965	0	0
0014 0014S SAMHSA	29,050	0	29,050	0	0
0014 0014W WRAP AROUND	6,929	0	6,929	0	0
0015 PUBLIC HEALTH	1,545,559	0	1,545,559	0	0
0015 0015E E.M.S.	8,104	0	8,104	0	0
0015 0015P PUBLIC HLTH EMRG PREPAR	191,645	0	191,645	0	0
0015 0015V HEALTH VITAL STATISTICS	10,558	0	10,558	0	0

State Controller Schedules | **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	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
Special Revenue Funds (continued)					
0016 ALCOHOL & DRUG	581,136	0	581,136	0	0
0016 0016A A&D PROP 36	4,014	0	4,014	0	0
0017 0017C SHERIFF CIVIL OPERATIONS	19,421	0	19,421	0	0
0017 0017F SHRFF -ASSET FORFEITR EDU	9,428	0	9,428	0	0
0017 0017G SHERIFF -GRANTS	1,805,147	0	1,805,147	0	0
0017 0017I INMATE WELFARE FUND	71,800	0	71,800	0	0
0017 0017N NARCOTICS FUND	59,132	0	59,132	0	0
0018 DA - ADULT DRUG COURT	0	0	0	0	0
0019 CARES ACT - COVID19	67,876	0	67,876	0	0
0021 ARPA 2021	1,354,024	0	1,354,024	0	0
0022 DISASTER RESPONSE FUND	128,884	0	128,884	0	0
0023 DISASTR RECOV OP CNTR DROC	433,017	0	433,017	0	0
0025 COUNTY LOCAL REV AB109	1,089,996	0	1,089,996	0	0
0026 LOCAL ASSISTANCE & TCF	6,106,420	0	6,106,420	0	0
0035 CHILD SUPPORT	493,549	0	493,549	0	0
0037 DNA PENALTY (PROP 69)	25,954	0	25,954	0	0
0046 PROB GRANT DEPT(S)	891,074	0	891,074	0	0
0046 0046C CRIMINAL LAB PENALTY	20,391	0	20,391	0	0
0046 0046D PROB-DIV JUV	802,057	0	802,057	0	0
0046 0046P PROB-PRETRIAL	86,855	0	86,855	0	0
0046 0046R PROB-ADULT HIGH RISK	1,224,276	0	1,224,276	0	0
0047 PLAN - DWR DACTI	19	0	19	0	0
0048 Plan Prop 1 IRWM	37,313	0	37,313	0	0
0049 PLAN GRANT-DWR/SGM	165	0	165	0	0
0050 PLAN GRANT - SB2	2,780	0	2,780	0	0
0052 PLAN - HHAP GRANT	77,633	0	77,633	0	0
0053 TOBACCO SETTLEMENT FUND	629,379	0	629,379	0	0
0054 OPIOID SETTLEMENT FUND	720,882	0	720,882	0	0
0055 PG&E SETTLEMENT	10,634,840	0	10,634,840	0	0
0056 00561 DIXIE-TRIDENL	1,921,923	0	1,921,923	0	0
0057 SW GRANTS (PW)	33,190	0	33,190	0	0
0058 CDBG CARES ACT CV-2-3	0	0	0	0	0

State Controller Schedules | **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	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
Special Revenue Funds (continued)					
0059 CDBG ANNUAL ED	0	0	0	0	0
0062 RECORDERS FUND	108,739	0	108,739	0	0
0062 0062M RECORDER MICROGRAPHICS	162,649	0	162,649	0	0
0062 0062O RECORDER'S OFFICE MODERN	209,439	0	209,439	0	0
0063 ANIMAL CONT. SPAY/NEUTER	24,047	0	24,047	0	0
0064 DOMESTIC VIOL ASSISTANCE	15,469	0	15,469	0	0
0065 ERDS	48,221	0	48,221	0	0
0067 HAVA - ELECTIONS	47,468	0	47,468	0	0
0070 PCCDC PILT CDBG	6,497	0	6,497	0	0
00D1 ASSET FORFEITURE	16,507	0	16,507	0	0
00D2 ENVIRONMENTAL SETTLEMENT	468,058	0	468,058	0	0
0308 DA-RE-ENTRY PROGRAM	270,594	0	270,594	0	0
0309 DA Alt Sentencing	55,496	0	55,496	0	0
Total Special Revenue Funds	**72,416,089**	**0**	**72,416,089**	**0**	**0**
Capital Projects Funds					
0093 CRIMINAL JUS. CONST. FUND	50,442	0	50,442	0	0
Total Capital Projects Funds	**50,442**	**0**	**50,442**	**0**	**0**
Debt Service Funds					
0096 CAPITAL IMPROVEMENTS	0	0	0	0	0
0096 0096J CAPITAL IMP JAIL	1,894,000	0	1,894,000	0	0
Total Debt Service Funds	**1,894,000**	**0**	**1,894,000**	**0**	**0**
Total Governmental Funds	**94,764,455**	**0**	**81,216,565**	**6,926,865**	**6,621,025**

State Controller Schedules | **Plumas County** | Schedule 4

County Budget Act | Obligated Fund Balances - By Govermental Funds | Page 4.1

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
General Fund						
0001 GENERAL						
NonSpendable	60,607	0	0	0	0	60,607
Committed	6,591,183	0	0	0	0	6,591,183
Assigned	6,926,865	3,423,616	3,423,616	0	0	3,503,249
Total 0001 GENERAL	**13,578,655**	**3,423,616**	**3,423,616**	**0**	**0**	**10,155,039**
GENERAL SUBFUNDS						
Restricted	204,244	0	0	16,023	16,023	220,267
Total GENERAL SUBFUNDS	**204,244**	**0**	**0**	**16,023**	**16,023**	**220,267**
Total General Fund	**13,782,899**	**3,423,616**	**3,423,616**	**16,023**	**16,023**	**10,375,306**
Special Revenue Funds						
0002 ROAD						
Restricted	6,198,261	1,694,092	1,694,092	0	0	4,504,169
0003 FISH AND GAME						
Restricted	259,113	0	0	38,291	38,291	297,404
0004 CHILD ABUSE PREVENTION						
Restricted	145,451	30,146	30,146	0	0	115,305
0005 COUNTY FAIR						
Restricted	352,281	0	0	241,719	241,719	594,000
0009 AUD- CO LOCAL REV 2011						
Restricted	4,135,023	0	0	0	0	4,135,023
0011 TITLE III						
Restricted	1,537,940	887,384	887,384	0	0	650,556
0013 DEPT. SOCIAL SERVICES						
Restricted	3,589,978	3,589,978	3,589,978	0	0	0
00130013P REALIGN - PROT SERVICES						
Restricted	6,820,068	0	0	720,000	720,000	7,540,068
00130013R SS - REALIGNMENT						
Restricted	11,719,304	870,000	870,000	0	0	10,849,304
0014 MENTAL HEALTH						
Restricted	2,012,536	1,969,549	1,969,549	0	0	42,987
00140014A MENTAL HLTH MHSA						
Restricted	3,052,619	1,770,869	1,770,869	0	0	1,281,750

State Controller Schedules | **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		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)							
00140014B MENTAL HLTH BEHAVIORAL HL	Restricted	30,941	30,941	30,941	0	0	0
00140014C CAL-WORKS M.H. & A.D.	Restricted	5	5	5	0	0	0
00140014H SIERRA HOUSE BOARD & CARE	Restricted	4,965	4,965	4,965	0	0	0
00140014S SAMHSA	Restricted	29,050	29,050	29,050	0	0	0
00140014W WRAP AROUND	Restricted	6,929	104	104	0	0	6,825
0015 PUBLIC HEALTH	Restricted	1,545,559	1,122,344	1,122,344	0	0	423,215
00150015E E.M.S.	Restricted	8,104	0	0	7,891	7,891	15,995
00150015P PUBLIC HLTH EMRG PREPAR	Restricted	191,645	43,580	43,580	0	0	148,065
00150015V HEALTH VITAL STATISTICS	Restricted	10,558	2,152	2,152	0	0	8,406
0016 ALCOHOL & DRUG	Restricted	581,136	581,136	581,136	0	0	0
00160016A A&D PROP 36	Restricted	4,014	0	0	0	0	4,014
00170017C SHERIFF CIVIL OPERATIONS	Restricted	19,421	19,421	19,421	0	0	0
00170017F SHRFF -ASSET FORFEITR EDU	Restricted	9,428	9,428	9,428	0	0	0
00170017G SHERIFF -GRANTS	Restricted	1,805,147	1,712,969	1,712,969	0	0	92,178
00170017I INMATE WELFARE FUND	Restricted	71,800	68,646	68,646	0	0	3,154
00170017N NARCOTICS FUND	Restricted	59,132	58,942	58,942	0	0	190

State Controller Schedules | **Plumas County** | Schedule 4

County Budget Act | Obligated Fund Balances - By Govermental 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)							
0019 CARES ACT - COVID19	Restricted	67,876	0	0	0	0	67,876
0021 ARPA 2021	Restricted	1,354,024	351,274	351,274	0	0	1,002,750
0022 DISASTER RESPONSE FUND	Restricted	128,884	0	0	276,179	276,179	405,063
0023 DISASTR RECOV OP CNTR DROC	Restricted	433,017	433,017	433,017	0	0	0
0025 COUNTY LOCAL REV AB109	Restricted	1,089,996	52,386	52,386	0	0	1,037,610
0026 LOCAL ASSISTANCE & TCF	Restricted	6,106,420	578,189	578,189	0	0	5,528,231
0035 CHILD SUPPORT	Restricted	493,549	0	0	16,342	16,342	509,891
0037 DNA PENALTY (PROP 69)	Restricted	25,954	25,954	25,954	0	0	0
0046 PROB GRANT DEPT(S)	Restricted	891,074	162,995	162,995	0	0	728,079
00460046C CRIMINAL LAB PENALTY	Restricted	20,391	0	0	0	0	20,391
00460046D PROB-DIV JUV	Restricted	802,057	280,000	280,000	0	0	522,057
00460046P PROB-PRETRIAL	Restricted	86,855	0	0	8,849	8,849	95,704
00460046R PROB-ADULT HIGH RISK	Restricted	1,224,276	676,600	676,600	0	0	547,676
0047 PLAN - DWR DACTI	Restricted	19	0	0	0	0	19
0048 Plan Prop 1 IRWM	Restricted	37,313	0	0	0	0	37,313
0049 PLAN GRANT-DWR/SGM	Restricted	165	0	0	0	0	165

State Controller Schedules | **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		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)							
0050 PLAN GRANT - SB2	Restricted	2,780	0	0	0	0	2,780
0052 PLAN - HHAP GRANT	Restricted	77,633	68,037	68,037	0	0	9,596
0053 TOBACCO SETTLEMENT FUND	Restricted	629,379	0	0	1,169	1,169	630,548
0054 OPIOID SETTLEMENT FUND	Restricted	720,882	0	0	0	0	720,882
0055 PG&E SETTLEMENT	Restricted	10,634,840	133,000	133,000	0	0	10,501,840
005600561 DIXIE-TRIDENL	Restricted	1,921,923	0	0	0	0	1,921,923
0057 SW GRANTS (PW)	Restricted	33,190	9,863	9,863	0	0	23,327
0058 CDBG CARES ACT CV-2-3	Restricted	0	0	0	9,150	9,150	9,150
0059 CDBG ANNUAL ED	Restricted	0	0	0	300	300	300
0062 RECORDERS FUND	Restricted	108,739	108,739	108,739	0	0	0
00620062M RECORDER MICROGRAPHICS	Restricted	162,649	124,939	124,939	0	0	37,710
00620062O RECORDER'S OFFICE MODERN	Restricted	209,439	198,872	198,872	0	0	10,567
0063 ANIMAL CONT. SPAY/NEUTER	Restricted	24,047	24,047	24,047	0	0	0
0064 DOMESTIC VIOL ASSISTANCE	Restricted	15,469	11,173	11,173	0	0	4,296
0065 ERDS	Restricted	48,221	15,517	15,517	0	0	32,704
0067 HAVA - ELECTIONS	Restricted	47,468	41,962	41,962	0	0	5,506

State Controller Schedules | **Plumas County** | Schedule 4

County Budget Act | Obligated Fund Balances - By Govermental 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)							
0070 PCCDC PILT CDBG							
	Restricted	6,497	0	0	0	0	6,497
00D1 ASSET FORFEITURE							
	Restricted	16,507	500	500	0	0	16,007
00D2 ENVIRONMENTAL SETTLEMENT							
	Restricted	468,058	0	0	190,000	190,000	658,058
0308 DA-RE-ENTRY PROGRAM							
	Restricted	270,594	270,594	270,594	0	0	0
0309 DA Alt Sentencing							
	Restricted	55,496	55,496	55,496	0	0	0
Total Special Revenue Funds		**72,416,089**	**18,118,855**	**18,118,855**	**1,509,890**	**1,509,890**	**55,807,124**
Capital Projects Funds							
0093 CRIMINAL JUS. CONST. FUND							
	Restricted	50,442	49,750	49,750	0	0	692
Total Capital Projects Funds		**50,442**	**49,750**	**49,750**	**0**	**0**	**692**
Debt Service Funds							
00960096J CAPITAL IMP JAIL							
	Restricted	1,894,000	1,894,000	1,894,000	0	0	0
Total Debt Service Funds		**1,894,000**	**1,894,000**	**1,894,000**	**0**	**0**	**0**

State Controller Schedules | **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	20,729,651	21,086,284	21,086,284
41 - LICENSES & PERMITS	1,284,881	919,114	861,200	861,200
42 - FINES & PENALTIES	215,065	223,823	196,315	196,315
43 - USE OF MONEY & PROPERTY	2,567,481	3,011,555	1,830,715	1,830,715
44 - STATE & FEDERAL AID	57,780,708	48,353,744	49,296,958	49,296,958
45 - CHARGES FOR SERVICES	4,910,182	2,445,976	4,386,706	4,386,706
46 - OTHER REVENUE	11,678,997	4,074,171	2,367,608	2,367,608
47 - TRANSFERS - IT	0	0	0	0
48 - TRANSFER	41,348,496	26,109,268	34,492,672	34,492,672
Total Summarization by Source	**142,156,634**	**105,867,302**	**114,518,458**	**114,518,458**
Summarization by Fund				
0001 - GENERAL	30,225,194	25,096,268	30,623,327	30,623,327
0001 0001C - CAPITAL REPLACEMENT FUND	3,298	4,547	0	0
0001 0001D - DISTRICT ATTORNEY	2,777,926	2,610,807	1,717,506	1,717,506
0001 0001H - HOMICIDE TRIAL COSTS	0	0	0	0
0001 0001I - GEN FUND DEV/IMPACT	237	327	0	0
0001 0001N - SENIOR CITIZENS NUTRITION	962,368	740,320	1,051,389	1,051,389
0001 0001R - SUPERVISOR COMM.SVC.FUND	65	90	0	0
0001 0001S - SHERIFF	9,729,333	9,951,572	13,132,359	13,132,359
0001 0001T - TAYLORSVILLE SCH PRESER	110	151	0	0
0001 0001V - ABAND VEH ABATEMT FUND	13,999	20,159	28,000	28,000
0002 - ROAD	10,188,457	8,142,997	15,770,874	15,770,874
0003 - FISH AND GAME	150,980	11,315	49,750	49,750
0004 - CHILD ABUSE PREVENTION	35,945	27,459	25,600	25,600
0005 - COUNTY FAIR	446,041	376,896	983,308	983,308
0009 - AUD- CO LOCAL REV 2011	11,469,579	8,522,133	0	0
0011 - TITLE III	248,271	258,980	251,721	251,721
0013 - DEPT. SOCIAL SERVICES	23,359,294	6,931,656	11,437,962	11,437,962
0013 0013P - REALIGN - PROT SERVICES	2,233,198	3,102,791	2,720,000	2,720,000
0013 0013R - SS - REALIGNMENT	2,945,022	3,836,043	3,130,000	3,130,000
0014 - MENTAL HEALTH	6,348,301	2,423,269	5,608,167	5,608,167
0014 0014A - MENTAL HLTH MHSA	2,149,596	2,656,047	2,820,000	2,820,000
0014 0014B - MENTAL HLTH BEHAVIORAL HL	833	(852)	78,358	78,358
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	284,649	71,286	311,097	311,097
0014 0014W - WRAP AROUND	146	207	0	0
0015 - PUBLIC HEALTH	5,425,667	4,245,171	6,260,360	6,260,360
0015 0015E - E.M.S.	41,844	41,109	62,000	62,000
0015 0015M - PUBLIC HEALTH - MAA ADMIN	294	0	0	0
0015 0015P - PUBLIC HLTH EMRG PREPAR	194,430	186,589	257,759	257,759
0015 0015V - HEALTH VITAL STATISTICS	2,429	2,712	2,000	2,000
0016 - ALCOHOL & DRUG	700,851	178,037	953,471	953,471
0016 0016A - A&D PROP 36	0	0	0	0
0017 0017C - SHERIFF CIVIL OPERATIONS	8,461	7,010	6,050	6,050
0017 0017F - SHRFF -ASSET FORFEITR EDU	0	0	0	0

State Controller Schedules | **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	2,916,286	2,002,077	4,129,694	4,129,694
0017 0017I - INMATE WELFARE FUND	44,185	41,508	32,303	32,303
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	543,612	682,501	682,501
0023 - DISASTR RECOV OP CNTR DROC	0	0	0	0
0025 - COUNTY LOCAL REV AB109	1,236,986	942,690	1,243,026	1,243,026
0026 - LOCAL ASSISTANCE & TCF	3,816,033	3,955,328	149,596	149,596
0035 - CHILD SUPPORT	564,308	782,575	968,224	968,224
0037 - DNA PENALTY (PROP 69)	5,139	788	4,250	4,250
0046 - PROB GRANT DEPT(S)	657,118	188,152	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	115,982	140,000	140,000
0046 0046R - PROB-ADULT HIGH RISK	475,723	373,882	203,456	203,456
0047 - PLAN - DWR DACTI	0	1	0	0
0048 - Plan Prop 1 IRWM	45,270	812,213	14,758	14,758
0049 - PLAN GRANT-DWR/SGM	10,212	5	0	0
0050 - PLAN GRANT - SB2	46,700	113,157	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 TRUS	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	314,324	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	79,044	79,882	169,446	169,446
0059 - CDBG ANNUAL ED	0	2,428	980,767	980,767
0062 - RECORDERS FUND	6,545	3,168	2,350	2,350
0062 0062M - RECORDER MICROGRAPHICS	9,152	10,434	8,000	8,000
0062 0062O - RECORDER'S OFFICE MODERN	10,984	13,057	27,500	27,500
0063 - ANIMAL CONT. SPAY/NEUTER	184,129	11,373	213,500	213,500
0064 - DOMESTIC VIOL ASSISTANCE	3,940	3,199	2,500	2,500
0065 - ERDS	6,656	6,687	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	376,743	40,250	40,250
0096 - CAPITAL IMPROVEMENTS	994,602	966,197	1,165,166	1,165,166
0096 0096J - CAPITAL IMP JAIL	7,340,877	11,812,778	5,000,000	5,000,000
00D1 - ASSET FORFEITURE	491	487	0	0

State Controller Schedules | **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	388,753
Total Summarization by Fund	**142,156,634**	**105,867,302**	**114,518,458**	**114,518,458**

State Controller Schedules | **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	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
General Fund						
0001 - GENERAL						
	40 - TAX REVENUE					
		40010 - CURRENT SECURED TAXES	10,910,023	10,901,169	10,900,000	10,900,000
		40020 - CURRENT UNSECURED TAXES	267,669	302,685	227,358	227,358
		40040 - PRIOR UNSECURED TAXES	5,935	0	4,000	4,000
		40050 - PENALTIES	314,832	131,797	200,000	200,000
		40051 - TEETER PENALTIES	(104)	0	25,000	25,000
		40060 - USE TAX	3,122,526	2,716,550	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	20,000	15,000	15,000
		40090 - HOTEL TAX	2,107,058	1,723,118	2,000,000	2,000,000
		40100 - DOCUMENTARY STAMP TAX	301,064	275,530	225,000	225,000
		40110 - TAX SALE	0	0	0	0
		40130 - SUPPLEMENTAL TAXES	218,662	93,564	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**	**19,328,491**	**19,118,358**	**19,118,358**
	41 - LICENSES PERMITS					
		41000 - ANIMAL LICENSES	9,120	10,874	10,500	10,500
		41010 - BUSINESS LICENSES	200	200	200	200
		41020 - CONSTRUCTION PERMITS	1,015,276	643,290	621,000	621,000
		41030 - ZONING PERMITS	39,135	38,131	40,000	40,000
		41050 - FRANCHISES	104,697	113,787	78,000	78,000
		Total 41 - LICENSES & PERMITS	**1,168,428**	**806,282**	**749,700**	**749,700**
	42 - FINES PENALTIES					
		42010 - VEHICLE CODE FINES	955	260	0	0
		42011 - COURT COST ADMIN 16028	897	813	0	0
		42043 - T.C.REALIGNMENT AB233	157,909	174,260	150,000	150,000
		42070 - PROOF OF CORRECTION	2,734	2,448	0	0
		Total 42 - FINES & PENALTIES	**162,495**	**177,781**	**150,000**	**150,000**

State Controller Schedules | **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	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
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	5,275	5,500	5,500
		43021 - RENTS & CONC.-CHESTER	4,715	4,139	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	3,750	3,000	3,000
		43026 - RENTS & CONC.-COURTHOUSE	14,358	12,105	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**	**947,534**	**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	610,841	352,025	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	2,247	4,000	4,000
		44070P - ST REBATE RESTIT	0	0	0	0
		44079 - STATE- CORR AB109	0	0	0	0

State Controller Schedules | **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	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
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	1,117	9,875	1,200	1,200
		44220 - STATE-AID VETERANS AFFAIR	58,594	2,668	57,444	57,444
		44220P - STATE-AID VETERANS AFFAIR	795	46,648	0	0
		44225 - STATE-SMIP/EDUCATION	214	68	100	100
		44230 - STATE-HOMEOWNERS PROP.TAX	60,996	59,773	60,000	60,000
		44231 - CFP--COURTS REIMB	13,743	6,871	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	349,069	87,777	347,959	347,959
		44331P - CALEMA VWO	25,674	76,917	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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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
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	8,623	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	0	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	**2,389,031**	**1,205,337**	**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	81,759	45,000	45,000
		45005 - SB 2557 COLLECTION CHARGE	155,387	155,522	147,000	147,000
		45006 - 5% SUPP. ADMIN. FEE	46,422	19,310	25,000	25,000
		45007 - TREAS $20 DEL COST	42,845	8,820	49,000	49,000
		45008 - SPEC. ASSMT.HANDLING CHG	6,098	5,486	7,000	7,000
		45010 - ASSM-TAX COLLECTOR FEES	34,235	33,078	20,000	20,000
		45011 - TBID - TREAS 2% OF 2%	4,196	3,632	3,000	3,000
		45012 - ANIMAL BOARD	8,016	3,363	2,500	2,500
		45013 - ANIMAL REDEMPTIONS	2,615	1,374	2,000	2,000
		45014 - ANIMAL ADOPTIONS	600	810	700	700
		45015 - ANIMAL DISPOSAL	1,550	1,187	1,000	1,000
		45016 - ANIMAL CONT. FOR PORTOLA	0	0	0	0
		45020 - AUDITING-ACCOUNTING FEES	72,533	45,004	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	13,812	15,000	15,000
		45028 - RETURN CHECK FEES	2,217	680	700	700

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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
General Fund (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45030 - ELECTION SERVICES	35,733	25,666	40,000	40,000
		45040 - LEASE PAYMENT	22,836	19,555	20,000	20,000
		45050 - LEGAL FEES - P.D. & OTHER	3,536	3,536	0	0
		45060 - ENGINEERING SERVICES .	28,038	24,336	25,000	25,000
		45070 - AGRICULTURAL SERVICES	27,577	23,698	27,000	27,000
		45070P - AGRICULTURAL SERVICES	0	0	0	0
		45074 - MISC FEES	93	169	200	200
		45078 - CAMPING FEES	10,750	11,710	16,500	16,500
		45080 - CIVIL PROCESS SERVICES	0	0	0	0
		45083 - COPY/CERT COPY/POSTAGE	26,971	30,202	65,000	65,000
		45091 - TREAS. COLLECTION FEES	7,474	2,372	7,000	7,000
		45100 - CRT FEES/CLERK/RECORDER	24,063	19,584	20,000	20,000
		45110 - ESTATE FEES	0	0	0	0
		45112 - HOUSNG & JBSTAX GC27388.1	20,000	19,157	25,000	25,000
		45118 - FEE- ADD'L PAGE GC27361	559	10	20,000	20,000
		45123 - CO 10% BLG STNDRDS FEE	114	46	100	100
		45130 - RECORDING FEES	125,030	121,885	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	233,454	220,000	220,000
		45170 - INSTITUTIONAL CARE	0	0	0	0
		45171 - JUVENILE ELECTRONIC MONT.	0	0	0	0
		45173 - CARE & MAIN. JUVENILE	324	225	1,000	1,000
		45190 - LIBRARY SERVICES	6,779	6,501	5,500	5,500
		45200 - OTHR SVC OR SVC TO CRTS	25,245	15,911	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	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
General Fund (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45220 - PLANNING EIR REPORTS	0	5,492	0	0
		45230 - PARK & RECREATION FEES	1,898	3,000	3,500	3,500
		45290 - OTHER-C. S. RECOUP 2 1/2%	13,436	9,594	16,000	16,000
		45308 - OUTSIDE SERVICE REIM.	912	571	1,000	1,000
		45310 - MUSEUM FEE OR SERVICES	5,060	4,970	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	140	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	650	700	700
		45424 - ENGINEERING COPIES	7,046	7,429	5,000	5,000
		45426 - COPIES-REPORTS OR PLANS	0	0	0	0
		45427 - PROB.-DIVERSION	2,369	717	1,000	1,000
		45428 - COST PLAN REIM.	1,854,938	0	1,854,938	1,854,938
		45720 - RECORDER MAP FEE	0	0	200	200
		45770 - PASSPORT FEES	10,535	7,975	7,500	7,500
		46231 - LOST BOOKS	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**3,136,646**	**1,084,126**	**3,039,430**	**3,039,430**
	46 - OTHER REVENUE					
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		46016 - CREDIT CARD/OTHER REBATE	8,630	5,068	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	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
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	49,592	131,030	131,030
		46082 - SALE OF SURPLUS PROP	0	0	0	0
		46116 - ABATEMENT-NON VEH	1,235	3,265	0	0
		46193 - PUBLIC GUARDIAN FEES	0	0	0	0
		46194 - Juvenile Dependency Fee	0	0	0	0
		46230 - LIBRARY DONATIONS	1,965	2,968	15,372	15,372
		46231 - LOST BOOKS	669	(7)	200	200
		46239 - DONATIONS	460	29	50,071	50,071
		46251 - REIMBURSEMENTS/REFUNDS	48,112	41,640	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	134,618	5,000	5,000
		46259 - FORFEITED DEPOSIT	0	0	0	0
		46500 - CONTRIBS. FROM PUBLIC	0	0	0	0
		46607 - OTHER MISCELLANEOUS	60,027	15,006	204,967	204,967
		46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
		Total 46 - OTHER REVENUE	**489,971**	**631,738**	**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	535,489	743,020	2,201,857	2,201,857
		480000 - TRANSFER	124,653	155,738	105,000	105,000
		48001 - TRANSFER-IN1	38,549	0	54,165	54,165
		48002 - TRANSFER-IN2	63,177	0	89,340	89,340

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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
General Fund (continued)						
	48 - TRANSFER (continued)					
		48003 - TRANSFER-IN3	152,932	8,563	421,860	421,860
		48004 - TRANSFER-IN4	2,983	7,658	0	0
		48005 - TRANSFER-IN5	0	0	403,500	403,500
		48006 - TRANSFER-IN6	0	0	0	0
		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	**1,923,783**	**914,979**	**4,039,767**	**4,039,767**
		Total 0001 - GENERAL FINANCING SOURCES	**30,225,194**	**25,096,268**	**30,623,327**	**30,623,327**
	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**
	Total 0001 0001C - 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	108,716	125,000	125,000
		Total 40 - TAX REVENUE	**161,094**	**108,716**	**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	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
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	35,180	20,488	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	23,147	384,877	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	17,985	628	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	**561,918**	**414,330**	**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	2,733	2,500	2,500
		Total 45 - CHARGES FOR SERVICES	**3,412**	**2,995**	**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	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
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	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
		48005 - TRANSFER-IN5	0	0	25,823	25,823
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48079 - TRN-CCPIF AB109	169,239	174,833	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	1,864,591	1,885,774	1,530,883	1,530,883
		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	**2,051,113**	**2,083,594**	**1,556,706**	**1,556,706**
		Total 0001 0001D - DISTRICT ATTORNEY FINANCING SOURCES	**2,777,926**	**2,610,807**	**1,717,506**	**1,717,506**
	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**
		Total 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	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
General Fund (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
		Total 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	6,818	24,988	24,988
		44212P - STATE-USDA FUNDS (AAA)	0	0	0	0
		44213 - STATE - TITLE III (AAA)	373,731	411,745	550,707	550,707
		44213P - STATE- AAA SENIORS TITLE	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	153,441	0	111,717	111,717
		44408P - FEDERAL STIMULUS	0	0	0	0
		44419 - FAMILIES 1ST COVID	4,855	0	0	0
		Total 44 - STATE & FEDERAL AID	**608,009**	**418,563**	**687,412**	**687,412**
	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	0	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	**229,865**	**234,120**	**288,977**	**288,977**

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Govermental Funds

Fiscal Year 2024-25

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
General Fund (continued)						
Total 0001 0001N - SENIOR CITIZENS NUTRITION FINANCING SOURCES			**962,368**	**740,320**	**1,051,389**	**1,051,389**
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**
otal 0001 0001R - 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	1,250,236	1,800,000	1,800,000
		Total 40 - TAX REVENUE	**1,852,576**	**1,250,236**	**1,800,000**	**1,800,000**
	41 - LICENSES PERMITS					
		41040 - OTHER LICENSES & PERMITS	18,577	16,038	19,000	19,000
		Total 41 - LICENSES & PERMITS	**18,577**	**16,038**	**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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Fiscal Year 2024-25

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
General Fund (continued)						
	45 - CHARGES FOR SERVICES					
		45043 - INMATE MEDICAL	0	0	0	0
		45080 - CIVIL PROCESS SERVICES	10,532	8,650	11,000	11,000
		45084 - CIVIL FEES	528	672	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	8,735	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	9	110	110
		45200 - OTHR SVC OR SVC TO CRTS	2,600	2,200	3,000	3,000
		45351 - BOOKING FEE	15,131	11,286	0	0
		45421 - TESTING FEES - PROB & SO	2,974	2,460	2,500	2,500
		45426 - COPIES-REPORTS OR PLANS	1,991	2,317	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**	**166,329**	**167,210**	**167,210**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	14,850	12,947	33,144	33,144
		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	9,620	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**	**25,574**	**40,144**	**40,144**

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Fiscal Year 2024-25

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
General Fund (continued)						
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	11,916	200,000	200,000
		48001 - TRANSFER-IN1	22,404	0	70,000	70,000
		48002 - TRANSFER-IN2	0	0	100,000	100,000
		48003 - TRANSFER-IN3	615	331	6,000	6,000
		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	10,555,454
		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	**7,629,725**	**8,449,506**	**11,059,995**	**11,059,995**
		Total 0001 0001S - SHERIFF FINANCING SOURCES	**9,729,333**	**9,951,572**	**13,132,359**	**13,132,359**
	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**
		Total 0001 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	13,870	19,964	28,000	28,000
		Total 44 - STATE & FEDERAL AID	**13,870**	**19,964**	**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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Governmental Funds
Fiscal Year 2024-25

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
General Fund (continued)						
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0001 0001V - ABAND VEH ABATEMT FUND FINANCING SOURCES	**13,999**	**20,159**	**28,000**	**28,000**
		Total General Fund FINANCING SOURCES	**43,712,530**	**38,424,241**	**46,552,581**	**46,552,581**
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	57,952	160,000	160,000
		44027P - STATE GRANT	0	0	0	0
		44030 - STATE-HIGHWAY USERS TAX	2,647,468	2,558,444	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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Governmental Funds
Fiscal Year 2024-25

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)						
	44 - STATE FEDERAL AID (continued)					
		44102 - STATE - AIR RESRC BRD GRN	0	0	0	0
		44109 - STATE-AID OHV (LIC FEES)	10,261	10,294	30,000	30,000
		44120 - STATE-OHV GRANT RD MAINT	0	73,469	154,888	154,888
		44210 - STATE-AID FOR DISASTER	236,341	51,351	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	2,090,439	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	0	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	36,280	0	0
		44429P - FED-HR3	0	0	0	0
		44508 - ST-DIESEL TX/OIL RECYL	13,286	7,493	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	**8,405,593**	**6,952,142**	**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	92,768	125,000	125,000
		45009 - LDR FEES & CHARGES	5,954	5,229	6,500	6,500

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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)						
	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	11,223	6,661	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.	6,437	11,009	5,000	5,000
		45308P - OUTSIDE SERVICE REIM.	1,150	0	0	0
		45442 - INTER-CO CHRG SVC	533,141	540,125	500,000	500,000
		45442P - INTER-CO SVC PRIOR YR	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**666,008**	**655,792**	**648,500**	**648,500**
	46 - OTHER REVENUE					
		46024 - OTHER - SERVICE PROVIDED	0	0	0	0
		46082 - SALE OF SURPLUS PROP	573	1,359	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**	**75,920**	**10,000**	**10,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	185,342	155,696	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	**844,664**	**155,696**	**348,261**	**348,261**
		Total 0002 - ROAD FINANCING SOURCES	**10,188,457**	**8,142,997**	**15,770,874**	**15,770,874**
0003 - FISH AND GAME						
	42 - FINES PENALTIES					
		42040 - OTHER COURT FINES	1,262	1,127	(1,000)	(1,000)

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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)						
	42 - FINES PENALTIES (continued)					
		Total 42 - FINES & PENALTIES	**1,262**	**1,127**	**(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**	**11,315**	**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	2,299	2,316	2,500	2,500
		Total 45 - CHARGES FOR SERVICES	**2,299**	**2,316**	**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	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)						
	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	0	0	20,000	20,000
		Total 48 - TRANSFER	**0**	**0**	**20,000**	**20,000**
	Total 0004 - CHILD ABUSE PREVENTION FINANCING SOURCES		**35,945**	**27,459**	**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	11,490	11,000	11,000
		43091 - RENTAL OF BUILDINGS	22,419	11,002	6,000	6,000
		43092 - GROUNDS RENTAL	102,364	62,121	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	19,268	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**	**183,843**	**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	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)						
	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	108	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**	**59,046**	**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	3,131	2,000	2,000
		Total 46 - OTHER REVENUE	**12,370**	**10,221**	**24,000**	**24,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	4,999	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	**4,999**	**4,999**	**612,080**	**612,080**
		Total 0005 - COUNTY FAIR FINANCING SOURCES	**446,041**	**376,896**	**983,308**	**983,308**

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Fiscal Year 2024-25

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)						
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	548,810	352,818	0	0
		44705 - ST-DA 1/2 AB118 SUBACCT	0	0	0	0
		44705A - ST-DA 1/2 1020 SUBACCT	20,824	14,134	0	0
		44706 - ST-PD 1/2 AB118 SUBACCT	0	0	0	0
		44706A - ST-PD 1/2 1020 SUBACCT	22,064	14,133	0	0
		44709 - ST-PROB JJA YTH OFFNDR	0	0	0	0
		44709A - ST-PROB YTH OFFDR BGSA	143,800	87,016	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	1,656,458	1,253,021	0	0
		44712 - ST-MH AB118 SUBACCT	0	0	0	0
		44712A - ST-MH AB 118 SUBACCT	935,680	639,658	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	568,514	541,452	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	157,114	(181,507)	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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Fiscal Year 2024-25

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)						
	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	378,868	0	0
		44781 - ST-SS PROT SVC SUBACCT	0	0	0	0
		44781A - ST-SS PROT SVC SUBACCT	3,373,440	2,616,020	0	0
		44782 - ST-FAMILY SPT SUBACT	0	0	0	0
		44782A - ST-FAMILY SPT SUBACT	3,512,875	2,777,034	0	0
		Total 44 - STATE & FEDERAL AID	**11,455,013**	**8,522,133**	**0**	**0**
		Total 0009 - AUD- CO LOCAL REV 2011 FINANCING SOURCES	**11,469,579**	**8,522,133**	**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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Fiscal Year 2024-25

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)						
	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	2,543,534	1,566,097	2,200,000	2,200,000
		44090 - STATE-PUBLIC ASST.PROGRAM	410,368	574,932	600,000	600,000
		44091 - STATE ARC ASSISTANCE	31,108	9,661	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	32,765	30,000	30,000
		44400 - FEDL-WELFARE PUB. ADMIN.	1,232,919	854,187	157,462	157,462
		44430 - FEDL-PUBLIC ASST.PROGRAM	855,660	768,341	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	**5,128,247**	**3,834,594**	**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	16,077	20,000	20,000
		46210 - REPAYMENT OF AID	48,768	66,627	55,000	55,000

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Fiscal Year 2024-25

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)						
	46 - OTHER REVENUE (continued)					
		46251 - REIMBURSEMENTS/REFUNDS	248	12,461	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**	**97,062**	**80,500**	**80,500**
	48 - TRANSFER					
		48000 - TRANSFER-IN	18,000,000	3,000,000	3,000,000	3,000,000
		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**	**3,570,000**
		Total 0013 - DEPT. SOCIAL SERVICES FINANCING SOURCES	**23,359,294**	**6,931,656**	**11,437,962**	**11,437,962**
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	2,854,308	2,500,000	2,500,000

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Fiscal Year 2024-25

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 (continued)					
		Total 48 - TRANSFER	**2,026,544**	**2,854,308**	**2,500,000**	**2,500,000**
		Total 0013 0013P - REALIGN - PROT SERVICES FINANCING SOURCES	**2,233,198**	**3,102,791**	**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	2,301,530	1,500,000	1,500,000
		48725 - TRN-SS ADULT FOSTER CARE	286,131	280,449	300,000	300,000
		48780 - TRN-SS CAL WORKS MOE	350,010	420,412	400,000	400,000
		48782 - TRN-FAMILY SPT SUBACT	422,117	542,500	500,000	500,000
		Total 48 - TRANSFER	**2,519,806**	**3,544,891**	**2,700,000**	**2,700,000**
		Total 0013 0013R - SS - REALIGNMENT FINANCING SOURCES	**2,945,022**	**3,836,043**	**3,130,000**	**3,130,000**
	0014 - MENTAL HEALTH					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	100,437	120,334	80,000	80,000
		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	125,000
		44142 - ST.-AID HLTH REALIGN. REV	484,223	44,919	41,941	41,941
		44290 - STATE-OTHER	867,700	168,508	557,189	557,189
		44295 - STATE-MENTAL HEALTH	2,455,278	23,298	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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Fiscal Year 2024-25

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)						
	44 - STATE FEDERAL AID (continued)					
		44515 - FED-MENTAL HEALTH	0	121,182	0	0
		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	**3,769,061**	**372,037**	**3,474,130**	**3,474,130**
	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	20,000
		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**	**20,000**
	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	73,629	203,700	203,700
		48002 - TRANSFER-IN2	0	0	25,000	25,000
		48003 - TRANSFER-IN3	0	0	0	0
		48004 - TRANSFER-IN4	0	0	0	0
		48005 - TRANSFER-IN5	0	0	9,322	9,322
		48006 - TRANSFER-IN6	11,822	11,433	20,412	20,412
		48007 - TSF-IN CRF REIMB	0	0	21,247	21,247
		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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Govermental Funds
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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 (continued)					
		48211 - CONTRI TRANS FR CO GEN	0	0	7,672	7,672
		48296 - ST-MHEPSDTSV TI	645,332	524,561	289,045	289,045
		48297 - ST-MH-HFP SV TI	77,395	58,284	40,000	40,000
		48298 - ST-MH KATIE A SV TI	128,619	58,284	40,000	40,000
		48515 - FED-MENTAL HLTH TI	696,555	524,561	407,639	407,639
		48712 - TRN-MH AB118 SUBACCT	825,187	642,504	875,000	875,000
		Total 48 - TRANSFER	**2,384,910**	**1,893,256**	**2,034,037**	**2,034,037**
		Total 0014 - MENTAL HEALTH FINANCING SOURCES	**6,348,301**	**2,423,269**	**5,608,167**	**5,608,167**
	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	2,544,878	2,600,000	2,600,000
		44295 - STATE-MENTAL HEALTH	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**1,941,078**	**2,544,878**	**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)						
		Total 0014 0014A - MENTAL HLTH MHSA FINANCING SOURCES	**2,149,596**	**2,656,047**	**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	78,058
		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**	**78,058**
		otal 0014 0014B - MENTAL HLTH BEHAVIORAL HL FINANCING SOURCES	**833**	**(852)**	**78,358**	**78,358**
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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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
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**
		Total 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**
		Total 0014 0014H - 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	286,644	73,529	311,097	311,097
		44431P - FEDERAL -SAMHSA	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**286,644**	**73,529**	**311,097**	**311,097**
	45 - CHARGES FOR SERVICES					
		45150P - MNTL HTLH PATIENT -PRIOR	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)						
	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	**284,649**	**71,286**	**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	810,916	840,000	840,000
		44044P - STATE-VEH LIC FEES PR YR	0	0	0	0
		44101 - STATE-AID FOR ALCOHOL	0	0	0	0
		44141 - ST.-AID HLTH CAT. PROGRAM	1,242,106	1,350,635	4,184,096	4,184,096
		44141P - ST AID HLTH CAT PRIOR YR	817,056	790,170	0	0
		44142 - ST.-AID HLTH REALIGN. REV	456,682	471,482	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	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)						
	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	51,151	0	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	**4,400,928**	**3,723,203**	**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	21,688	30,000	30,000
		45140P - MNT HLTH FEES-PR YEAR	143	0	0	0
		45143 - MISC HLTH CONTRACTS	257,838	331,512	276,000	276,000
		45143P - MISC HLTH CONTRACTS	464,775	0	0	0
		Total 45 - CHARGES FOR SERVICES	**734,556**	**353,200**	**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	94	3,886	0	0
		46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
		Total 46 - OTHER REVENUE	**94**	**3,886**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	89,280	29,529	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	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 (continued)					
		48004 - TRANSFER-IN4	89,763	45,628	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	66,400	44,197	66,295	66,295
		48765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
		Total 48 - TRANSFER	**250,025**	**120,282**	**387,928**	**387,928**
		Total 0015 - PUBLIC HEALTH FINANCING SOURCES	**5,425,667**	**4,245,171**	**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	40,569	62,000	62,000
		Total 45 - CHARGES FOR SERVICES	**41,345**	**40,569**	**62,000**	**62,000**
		Total 0015 0015E - E.M.S. FINANCING SOURCES	**41,844**	**41,109**	**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**
		Total 0015 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	104,896	183,499	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)						
	44 - STATE FEDERAL AID (continued)					
		Total 44 - STATE & FEDERAL AID	**187,670**	**183,499**	**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**
	Total 0015 0015P - PUBLIC HLTH EMRG PREPAR FINANCING SOURCES		**194,430**	**186,589**	**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**
	Total 0015 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	2,460	3,105	3,105
		Total 42 - FINES & PENALTIES	**2,998**	**2,460**	**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	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)						
	44 - STATE FEDERAL AID (continued)					
		44226 - STATE - DRUG COURT	0	0	0	0
		44290 - STATE-OTHER	0	0	500,000	500,000
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44516 - FED-BLOCK GRANT ALCOHOL	682,979	167,686	440,000	440,000
		44516P - FED-BLOCK GRANT ALCOHOL	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**682,979**	**167,686**	**940,000**	**940,000**
	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	2,733	3,291	3,291
		45331 - ASSMT VC 23649 $100	6,312	5,158	7,075	7,075
		Total 45 - CHARGES FOR SERVICES	**9,363**	**7,891**	**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	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
		48770 - TRN-A/D DRUG M/CAL	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0016 - ALCOHOL & DRUG FINANCING SOURCES	**700,851**	**178,037**	**953,471**	**953,471**

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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)						
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	6,640	6,000	6,000
		Total 45 - CHARGES FOR SERVICES	**8,203**	**6,640**	**6,000**	**6,000**
		Total 0017 0017C - SHERIFF CIVIL OPERATIONS FINANCING SOURCES	**8,461**	**7,010**	**6,050**	**6,050**
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**
		Total 0017 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	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)						
	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	10,294	23,000	23,000
		44110 - STATE-OHV GRANT SHERIFF	59,963	(13,662)	28,486	28,486
		44110P - STATE-OHV GRANT SHERIFF	0	25,071	0	0
		44132 - STATE HOMELAND DEFENSE	87,184	7,300	271,907	271,907
		44132P - STATE -HOME LAND DEF	0	0	0	0
		44251 - STATE-CRT SEC AB 118	0	0	0	0
		44260 - STATE-BOAT PATROL	329,220	61,389	132,511	132,511
		44260P - STATE -BOAT PATROL	0	0	0	0
		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	260,827	57,499	0	0
		44380P - STATE EMPG/OES	0	0	0	0
		44393 - ST- SLESF & JUVNL JST	274,010	96,034	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	35,000
		44520 - FEDL-OTHER & FAA	12,788	897	5,000	5,000
		44520P - FEDL-OTHER & FAA	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**1,129,963**	**270,247**	**655,404**	**655,404**
	45 - CHARGES FOR SERVICES					
		45040 - LEASE PAYMENT	0	0	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**	**7,762**	**29,000**	**29,000**
	46 - OTHER REVENUE					
		46024 - OTHER - SERVICE PROVIDED	64,233	50,636	72,000	72,000
		46056 - MEDCOM - RADIO	0	36,000	18,000	18,000
		46070 - CNTRB FR OTHR AGENCY	21,957	22,581	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	127,798	45,000	45,000
		Total 46 - OTHER REVENUE	**101,541**	**237,785**	**1,037,000**	**1,037,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	48,782	153,193	408,624	408,624
		48001 - TRANSFER-IN1	1,243	586	596	596
		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	0	351,274	351,274
		48079 - TRN-CCPIF AB109	534,685	427,258	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	522,897	330,862	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	**1,637,093**	**1,446,847**	**2,368,364**	**2,368,364**
		Total 0017 0017G - SHERIFF -GRANTS FINANCING SOURCES	**2,916,286**	**2,002,077**	**4,129,694**	**4,129,694**

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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)						
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	37,868	30,000	30,000
		46055 - UNCLAIMED FUNDS	0	0	0	0
		46239 - DONATIONS	0	0	0	0
		Total 46 - OTHER REVENUE	**38,608**	**37,868**	**30,000**	**30,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	4,215	1,622	2,253	2,253
		Total 48 - TRANSFER	**4,215**	**1,622**	**2,253**	**2,253**
		Total 0017 0017I - INMATE WELFARE FUND FINANCING SOURCES	**44,185**	**41,508**	**32,303**	**32,303**
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	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)						
	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	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)						
	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	543,612	250,000	250,000
		Total 46 - OTHER REVENUE	**129,258**	**543,612**	**250,000**	**250,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	432,501	432,501
		Total 48 - TRANSFER	**0**	**0**	**432,501**	**432,501**
	Total 0022 - DISASTER RESPONSE FUND FINANCING SOURCES		**129,258**	**543,612**	**682,501**	**682,501**
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	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	Total 0023 - DISASTR RECOV OP CNTR DROC FINANCING SOURCES		**0**	**0**	**0**	**0**
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	1,232,039	942,690	1,243,026	1,243,026
		44143 - ST. AID REALIGN BACKFILL	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**1,232,039**	**942,690**	**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	**1,236,986**	**942,690**	**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	323,640
		44411 - FED-CHILD SUPPORT	350,550	495,574	628,242	628,242
		Total 44 - STATE & FEDERAL AID	**549,587**	**768,870**	**951,882**	**951,882**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48005 - TRANSFER-IN5	0	0	16,342	16,342
		Total 48 - TRANSFER	**0**	**0**	**16,342**	**16,342**
		Total 0035 - CHILD SUPPORT FINANCING SOURCES	**564,308**	**782,575**	**968,224**	**968,224**
0037 - DNA PENALTY (PROP 69)						
	42 - FINES PENALTIES					
		42037 - DNA PENALTY (PROP 69)	4,377	0	4,200	4,200

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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)						
	42 - FINES PENALTIES (continued)					
		Total 42 - FINES & PENALTIES	**4,377**	**0**	**4,200**	**4,200**
	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**	**4,250**
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	176,321	87,968	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	**176,321**	**87,968**	**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	73,420	117,000	117,000
		48709A - TRN-PROB JJA YTH OFFNDR	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 (continued)					
		Total 48 - TRANSFER	**449,115**	**73,420**	**383,484**	**383,484**
		Total 0046 - PROB GRANT DEPT(S) FINANCING SOURCES	**657,118**	**188,152**	**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**
		Total 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**
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**

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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					
		48000 - TRANSFER-IN	0	44,915	0	0
		48708 - PROB PRETRIAL-TRF IN	41,756	70,636	140,000	140,000
		Total 48 - TRANSFER	**41,756**	**115,551**	**140,000**	**140,000**
		Total 0046 0046P - PROB-PRETRIAL FINANCING SOURCES	**42,123**	**115,982**	**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	200,000
		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**	**200,000**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
		Total 0046 0046R - PROB-ADULT HIGH RISK FINANCING SOURCES	**475,723**	**373,882**	**203,456**	**203,456**
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
		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**

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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)						
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	35,592	806,257	14,758	14,758
		Total 44 - STATE & FEDERAL AID	**35,592**	**806,257**	**14,758**	**14,758**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	Total 0048 - Plan Prop 1 IRWM FINANCING SOURCES		**45,270**	**812,213**	**14,758**	**14,758**
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	0	0	0
		Total 44 - STATE & FEDERAL AID	**10,163**	**0**	**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**	**5**	**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**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	46,700	113,300	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	**46,700**	**113,300**	**186,517**	**186,517**
	Total 0050 - PLAN GRANT - SB2 FINANCING SOURCES		**46,700**	**113,157**	**186,517**	**186,517**
0052 - PLAN - HHAP GRANT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,663	2,292	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)						
	43 - USE OF MONEY PROPERTY (continued)					
		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**
		Total 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**
	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 0054 - OPIOID SETTLEMENT FUND FINANCING SOURCES	**471,746**	**228,376**	**313,535**	**313,535**

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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)						
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**
)54 00541 - 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**
Total 0054 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
		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**

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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)						
Total 0054 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**
Total 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**
Total 0054 00545 - JANSSEN-ABATEMENT FINANCING SOURCES			**0**	**0**	**0**	**0**
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	0	0	0
	Total 44 - STATE & FEDERAL AID		**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46612 - PGE SETTLEMENT-REVENUE	10,302,851	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	**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**	**314,324**	**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
		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**

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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)						
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	59,277	48,006	16,717	16,717
		44028 - STATE GRANT REVENUE	19,767	33,731	152,729	152,729
		Total 44 - STATE & FEDERAL AID	**79,044**	**81,737**	**169,446**	**169,446**
		Total 0058 - CDBG CARES ACT CV-2-3 FINANCING SOURCES	**79,044**	**79,882**	**169,446**	**169,446**
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	0	1,128	243,555	243,555
		44028 - STATE GRANT REVENUE	0	1,989	737,212	737,212
		44029 - STATE GRANT REV	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**3,117**	**980,767**	**980,767**
		Total 0059 - CDBG ANNUAL ED FINANCING SOURCES	**0**	**2,428**	**980,767**	**980,767**
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**
	45 - CHARGES FOR SERVICES					
		45132 - HLTH. VRIP H & S 10605.3	676	692	1,700	1,700
		45166 - SS TRUNCATION FEE	71	119	0	0
		Total 45 - CHARGES FOR SERVICES	**747**	**811**	**1,700**	**1,700**
		Total 0062 - RECORDERS FUND FINANCING SOURCES	**6,545**	**3,168**	**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

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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)						
	43 - USE OF MONEY PROPERTY (continued)					
		Total 43 - USE OF MONEY & PROPERTY	**3,316**	**4,695**	**1,000**	**1,000**
	45 - CHARGES FOR SERVICES					
		45130 - RECORDING FEES	5,836	5,739	7,000	7,000
		Total 45 - CHARGES FOR SERVICES	**5,836**	**5,739**	**7,000**	**7,000**
		Total 0062 0062M - RECORDER MICROGRAPHICS FINANCING SOURCES	**9,152**	**10,434**	**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	5,997	6,169	25,000	25,000
		Total 45 - CHARGES FOR SERVICES	**5,997**	**6,169**	**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 0062 0062O - RECORDER'S OFFICE MODERN FINANCING SOURCES	**10,984**	**13,057**	**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**
	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	50	180,000	180,000
		Total 44 - STATE & FEDERAL AID	**180,000**	**50**	**180,000**	**180,000**

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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)						
	45 - CHARGES FOR SERVICES					
		45024 - ANIMAL CNTRL FEES & FINES	949	398	500	500
		Total 45 - CHARGES FOR SERVICES	**949**	**398**	**500**	**500**
	46 - OTHER REVENUE					
		46239 - DONATIONS	348	7,486	32,800	32,800
		46259 - FORFEITED DEPOSIT	1,450	900	150	150
		Total 46 - OTHER REVENUE	**1,798**	**8,386**	**32,950**	**32,950**
	48 - TRANSFER					
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	Total 0063 - ANIMAL CONT. SPAY/NEUTER FINANCING SOURCES		**184,129**	**11,373**	**213,500**	**213,500**
0064 - DOMESTIC VIOL ASSISTANCE						
	41 - LICENSES PERMITS					
		41055 - MARRIAGE LICENSE	3,486	2,698	2,500	2,500
		Total 41 - LICENSES & PERMITS	**3,486**	**2,698**	**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 0064 - DOMESTIC VIOL ASSISTANCE FINANCING SOURCES		**3,940**	**3,199**	**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**
	45 - CHARGES FOR SERVICES					
		45165 - ERDS RECORDING FEE	5,483	5,364	12,000	12,000
		Total 45 - CHARGES FOR SERVICES	**5,483**	**5,364**	**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		**6,656**	**6,687**	**12,000**	**12,000**

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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)						
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
		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

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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 (continued)					
		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**
		Total 00D2 - 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**
	48 - TRANSFER					
		48001 - TRANSFER-IN1	0	0	12,000	12,000
		48079 - TRN-CCPIF AB109	0	0	376,753	376,753
		Total 48 - TRANSFER	**0**	**0**	**388,753**	**388,753**
		Total 0309 - DA Alt Sentencing FINANCING SOURCES	**0**	**0**	**388,753**	**388,753**
		Total Special Revenue Funds FINANCING SOURCES	**133,772,707**	**92,711,584**	**108,313,042**	**108,313,042**

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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
Capital Projects Funds (continued)						
0093 - CRIMINAL JUS. CONST. FUND						
	42 - FINES PENALTIES					
		42040 - OTHER COURT FINES	43,925	42,455	40,000	40,000
		Total 42 - FINES & PENALTIES	**43,925**	**42,455**	**40,000**	**40,000**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	2,906	2,776	250	250
		43998 - UNREALZED GAINS/LOSSES	1,617	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**4,523**	**2,776**	**250**	**250**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	331,512	0	0
		Total 46 - OTHER REVENUE	**0**	**331,512**	**0**	**0**
		Total 0093 - CRIMINAL JUS. CONST. FUND FINANCING SOURCES	**48,448**	**376,743**	**40,250**	**40,250**
		Total Capital Projects Funds FINANCING SOURCES	**133,821,155**	**93,088,327**	**108,353,292**	**108,353,292**
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
		48001 - TRANSFER-IN1	0	0	965,166	965,166
		48002 - TRANSFER-IN2	966,197	966,197	0	0
		Total 48 - TRANSFER	**966,197**	**966,197**	**1,165,166**	**1,165,166**
		Total 0096 - CAPITAL IMPROVEMENTS FINANCING SOURCES	**994,602**	**966,197**	**1,165,166**	**1,165,166**
0096 0096J - CAPITAL IMP JAIL						
	39 - CONTROLS					
		49002 - Proceeds from Loan	0	0	0	0
		Total 39 - CONTROLS	**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
Debt Service Funds (continued)						
	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	0
		44290P - STATE OTHER	0	0	5,000,000	5,000,000
		Total 44 - STATE & FEDERAL AID	**7,260,271**	**11,731,894**	**5,000,000**	**5,000,000**
	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
		48002 - TRANSFER-IN2	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
		Total 0096 0096J - CAPITAL IMP JAIL FINANCING SOURCES	**7,340,877**	**11,812,778**	**5,000,000**	**5,000,000**
		Total Debt Service Funds FINANCING SOURCES	**142,156,634**	**105,867,302**	**114,518,458**	**114,518,458**

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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	46,283,956	47,825,826	43,034,280	43,034,280
02 - PUBLIC PROTECTION	21,972,243	21,129,500	33,924,836	33,924,836
03 - PUBLIC WAYS & FACILITIES	8,594,421	7,445,739	17,464,966	17,464,966
04 - HEALTH & SANITATION	15,175,239	12,837,120	23,441,172	23,441,172
05 - PUBLIC ASSISTANCE	28,613,753	13,760,039	22,334,642	22,334,642
06 - EDUCATION	889,574	1,124,978	1,528,291	1,528,291
07 - RECREATION & CULTURAL SERVICES	475,046	468,114	652,964	652,964
09 - DISTRICT FUNCTION	0	0	0	0
Total Financing Uses by Function	**122,004,232**	**104,591,316**	**142,381,151**	**142,381,151**
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	186,789
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**	**718,640**
Subtotal Financing Uses	**122,004,232**	**104,631,316**	**143,099,791**	**143,099,791**
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

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County Budget Act | Summary of Financing Uses by Function and Fund | Page 7.2
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
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	16,023
0002 - ROAD			0	0
0003 - FISH AND GAME			38,291	38,291
0004 - CHILD ABUSE PREVENTION			0	0
0005 - COUNTY FAIR			241,719	241,719
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	720,000
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	276,179
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	16,342
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	8,849
0046 0046R - PROB-ADULT HIGH RISK			0	0

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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
0055 - PG&E SETTLEMENT			0	0
0056 00561 - DIXIE-TRIDENL			0	0
0057 - SW GRANTS (PW)			0	0
0058 - CDBG CARES ACT CV-2-3			9,150	9,150
0059 - CDBG ANNUAL ED			300	300
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	0
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	0
Total Obligated Fund Balances			**1,525,913**	**1,525,913**
Total Financing Uses	**122,004,232**	**104,631,316**	**144,625,704**	**144,625,704**
Summarization by Fund				
0001 - GENERAL	27,887,691	30,080,753	40,667,968	40,667,968
0001 0001C - CAPITAL REPLACEMENT FUND	0	0	0	0
0001 0001D - DISTRICT ATTORNEY	2,146,809	2,099,289	1,717,506	1,717,506
0001 0001H - HOMICIDE TRIAL COSTS	0	0	0	0
0001 0001I - GEN FUND DEV/IMPACT	0	0	0	0
0001 0001N - SENIOR CITIZENS NUTRITION	1,091,890	960,052	1,051,389	1,051,389
0001 0001R - SUPERVISOR COMM.SVC.FUND	0	0	0	0
0001 0001S - SHERIFF	9,377,020	9,223,807	13,132,359	13,132,359
0001 0001T - TAYLORSVILLE SCH PRESER	(2)	0	0	0
0001 0001V - ABAND VEH ABATEMT FUND	11,335	11,472	28,000	28,000
0002 - ROAD	8,604,421	7,445,739	17,464,966	17,464,966
0003 - FISH AND GAME	39,833	25,483	49,750	49,750
0004 - CHILD ABUSE PREVENTION	35,973	33,839	55,746	55,746
0005 - COUNTY FAIR	832,315	729,611	983,308	983,308
0009 - AUD- CO LOCAL REV 2011	8,085,680	9,159,978	0	0
0011 - TITLE III	56,720	155,084	1,139,105	1,139,105
0013 - DEPT. SOCIAL SERVICES	9,349,266	9,648,559	15,027,940	15,027,940

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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)				
0013 0013P - REALIGN - PROT SERVICES	4,000,000	1,000,000	2,720,000	2,720,000
0013 0013R - SS - REALIGNMENT	14,000,116	2,000,000	4,000,000	4,000,000
0014 - MENTAL HEALTH	5,623,285	4,878,994	7,577,716	7,577,716
0014 0014A - MENTAL HLTH MHSA	2,569,470	1,950,654	4,590,869	4,590,869
0014 0014B - MENTAL HLTH BEHAVIORAL HL	16,902	20,811	109,299	109,299
0014 0014C - CAL-WORKS M.H. & A.D.	(51)	5	5	5
0014 0014H - SIERRA HOUSE BOARD & CARE	12,812	3,154	4,965	4,965
0014 0014S - SAMHSA	213,451	183,272	340,147	340,147
0014 0014W - WRAP AROUND	(250)	104	104	104
0015 - PUBLIC HEALTH	5,097,934	4,424,260	7,382,704	7,382,704
0015 0015E - E.M.S.	39,375	36,670	62,000	62,000
0015 0015P - PUBLIC HLTH EMRG PREPAR	221,627	198,887	301,339	301,339
0015 0015V - HEALTH VITAL STATISTICS	1,794	0	4,152	4,152
0016 - ALCOHOL & DRUG	590,242	448,406	1,534,607	1,534,607
0016 0016A - A&D PROP 36	(17)	0	0	0
0017 0017C - SHERIFF CIVIL OPERATIONS	7,060	9,646	25,471	25,471
0017 0017F - SHRFF -ASSET FORFEITR EDU	5,306	908	9,428	9,428
0017 0017G - SHERIFF -GRANTS	2,644,342	2,233,702	5,842,663	5,842,663
0017 0017I - INMATE WELFARE FUND	34,431	32,276	100,949	100,949
0017 0017N - NARCOTICS FUND	1,860	5,533	59,242	59,242
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	221,000	351,274	351,274
0022 - DISASTER RESPONSE FUND	4,202,238	0	682,501	682,501
0023 - DISASTR RECOV OP CNTR DROC	25,608	282	433,017	433,017
0025 - COUNTY LOCAL REV AB109	1,014,927	602,091	1,295,412	1,295,412
0026 - LOCAL ASSISTANCE & TCF	399,928	1,214,207	727,785	727,785
0035 - CHILD SUPPORT	681,240	637,830	968,224	968,224
0037 - DNA PENALTY (PROP 69)	1,902	2,290	30,204	30,204
0046 - PROB GRANT DEPT(S)	514,875	151,537	651,003	651,003
0046 0046C - CRIMINAL LAB PENALTY	27	0	0	0
0046 0046D - PROB-DIV JUV	48,336	50,000	550,000	550,000
0046 0046P - PROB-PRETRIAL	20,791	57,853	140,000	140,000
0046 0046R - PROB-ADULT HIGH RISK	244,012	190,324	880,056	880,056
0047 - PLAN - DWR DACTI	0	0	0	0
0048 - Plan Prop 1 IRWM	285,220	925,959	14,758	14,758
0049 - PLAN GRANT-DWR/SGM	10,163	0	0	0
0050 - PLAN GRANT - SB2	46,701	110,608	186,517	186,517
0052 - PLAN - HHAP GRANT	0	0	68,037	68,037
0053 - TOBACCO SETTLEMENT FUND	691	0	200,000	200,000
0054 - OPIOID SETTLEMENT FUND	0	0	313,535	313,535
0054 00541 - NATIONAL OPIOID ABATEMENT TRUS	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
0054 00545 - JANSSEN-ABATEMENT	0	0	0	0
0055 - PG&E SETTLEMENT	0	10,000	133,000	133,000

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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)				
0056 00561 - DIXIE-TRIDENL	0	0	0	0
0057 - SW GRANTS (PW)	(195)	0	9,863	9,863
0058 - CDBG CARES ACT CV-2-3	65,624	340,983	169,446	169,446
0059 - CDBG ANNUAL ED	0	3,117	980,767	980,767
0062 - RECORDERS FUND	9,716	10,955	111,089	111,089
0062 0062M - RECORDER MICROGRAPHICS	411	0	132,939	132,939
0062 0062O - RECORDER'S OFFICE MODERN	5,510	28,533	226,372	226,372
0063 - ANIMAL CONT. SPAY/NEUTER	60,879	112,888	237,547	237,547
0064 - DOMESTIC VIOL ASSISTANCE	2,401	4,626	13,673	13,673
0065 - ERDS	0	0	27,517	27,517
0067 - HAVA - ELECTIONS	3,894	0	42,962	42,962
0070 - PCCDC PILT CDBG	0	0	0	0
0093 - CRIMINAL JUS. CONST. FUND	116,213	90,746	90,000	90,000
0096 - CAPITAL IMPROVEMENTS	1,168,609	1,169,932	1,165,166	1,165,166
0096 0096J - CAPITAL IMP JAIL	8,732,810	11,638,150	6,894,000	6,894,000
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	270,594
0309 - DA Alt Sentencing	0	0	444,249	444,249
Total Financing Uses	**122,004,232**	**104,631,316**	**144,625,704**	**144,625,704**

State Controller Schedules | **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	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	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	340,983	160,296	160,296
Total 00 - UNDEFINED	**65,624**	**350,983**	**293,296**	**293,296**
10-LEGISLATIVE ADMIN				
20002 - AUD - CARES PASS THRU	0	0	0	0
20003 - ARPA 2021	1,583,535	221,000	351,274	351,274
20009 - AUD-CO LOCAL REV 2011	8,085,680	9,159,978	0	0
20010 - BOARD OF SUPERVISORS	650,874	617,279	800,586	800,586
20018 - TAYLRSVL SCH PRESER	(2)	0	0	0
20020 - GENERAL SERVICES	907,466	1,256,148	1,109,000	1,109,000
20026 - GEN FND - TITLE III	0	0	0	0
20027 - TITLE III	56,720	155,084	1,139,105	1,139,105
20030 - CAO	683,588	1,531,519	1,690,814	1,690,814
20031 - CONTRIBUTIONS	10,702,440	11,890,981	13,949,617	13,949,617
20032 - RISK MANAGEMENT	170,093	237,288	381,015	381,015
20035 - HUMAN RESOURCES	534,915	586,401	720,757	720,757
80026 - LOCAL ASSISTANCE & TCF	399,928	1,214,207	727,785	727,785
Total 10 - LEGISLATIVE & ADMIN	**23,775,237**	**26,869,885**	**20,869,953**	**20,869,953**
11-FINANCE				
20022 - DISASTER RESPONSE	4,202,238	0	406,322	406,322
20023 - DIS RECOV OPS CENTER - DROC	25,608	282	433,017	433,017
20040 - AUDITOR-CONTROLLER	801,771	854,625	1,247,879	1,247,879
20050 - TREASURER-TAX COLLECTOR	688,073	663,558	851,290	851,290
20060 - ASSESSOR	796,430	565,509	973,715	973,715
Total 11 - FINANCE	**6,514,120**	**2,083,974**	**3,912,223**	**3,912,223**
12-COUNSEL				
20080 - COUNTY COUNSEL	697,985	577,642	785,492	785,492
Total 12 - COUNSEL	**697,985**	**577,642**	**785,492**	**785,492**
13-ELECTIONS				
20100 - ELECTIONS	297,975	372,383	628,181	628,181
20559 - HAVA - ELECTIONS	3,894	0	36,962	36,962
Total 13 - ELECTIONS	**301,869**	**372,383**	**665,143**	**665,143**
14-PROPERTY MANAGEMENT				
20120 - FACILITY SERVICES	2,567,266	2,535,182	4,798,973	4,798,973
Total 14 - PROPERTY MANAGEMENT	**2,567,266**	**2,535,182**	**4,798,973**	**4,798,973**
15-PROMOTION				
20033 - ECONOMIC DEVELOPMENT-CAO	0	0	0	0
20190 - COUNTY FAIR	832,315	729,611	741,589	741,589
Total 15 - PROMOTION	**832,315**	**729,611**	**741,589**	**741,589**
16-OTHER GENERAL				
20055 - PCCDC CDBG GRANT	0	0	0	0
20057 - **DO NOT USE***PCCDC PILT	0	0	0	0
20210 - ENGINEER	184,426	195,819	255,682	255,682
20220 - INFORMATION TECHNOLOGY	1,260,075	989,785	1,725,661	1,725,661
20423 - PLANNING COMMISSION	9,744	6,224	320,871	320,871
20510 - GIS	160,242	165,177	208,352	208,352

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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	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
01-GENERAL GOVERNMENT (continued)				
16-OTHER GENERAL (continued)				
Total 16 - OTHER GENERAL	**1,614,487**	**1,357,005**	**2,510,566**	**2,510,566**
21-OTHER PROTECTION				
20470 - OFF- EMERGENCY SERVICES	3,918	130,124	318,790	318,790
Total 21 - OTHER PROTECTION	**3,918**	**130,124**	**318,790**	**318,790**
26-ADMINISTRATION				
20465 - ELECTR RCDG RCVRY SYS	0	0	11,000	11,000
20488 - VRIP-VITAL STATS	317	0	14,831	14,831
20489 - SS TRUNCATION PROGRAM	9,399	10,955	53,258	53,258
Total 26 - ADMINISTRATION	**9,716**	**10,955**	**79,089**	**79,089**
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	11,638,150	6,894,000	6,894,000
Total 36 - PLANT ACQUISITION	**9,901,419**	**12,808,082**	**8,059,166**	**8,059,166**
Total 01 - GENERAL GOVERNMENT	**46,283,956**	**47,825,826**	**43,034,280**	**43,034,280**
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	2,290	30,204	30,204
20270 - GRAND JURY	15,309	10,258	25,070	25,070
20290 - MUNICIPAL COURT	0	0	0	0
20293 - CRIMINAL JUSTICE CONSTRUCTION	116,213	90,746	90,000	90,000
20320 - PUBLIC DEFENDER	355,834	341,117	463,175	463,175
70280 - CHILD SUPP	681,240	637,830	951,882	951,882
70301 - DISTRICT ATTORNEY	1,611,408	1,807,295	1,667,506	1,667,506
70302 - DA/OCJP ADA	6,367	0	0	0
70303 - RE-ENTRY PROGRAM	19,703	21,425	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	509,331	270,569	0	0
70308 - RE-ENTRY PROGRAM-SRF	0	0	270,594	270,594
70309 - DA Alt Sentencing-SRF	0	0	444,249	444,249
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	**3,476,833**	**3,237,987**	**3,953,180**	**3,953,180**
18-POLICE PROTECTION				
20342 - CIVIL OPERATIONS	7,060	9,646	25,471	25,471
20343 - NARCOTICS	1,860	5,533	59,242	59,242
70329 - SO-BUFFER / OES	396,053	0	0	0
70330 - SHERIFF	6,583,597	6,809,838	9,149,318	9,149,318
70331 - AB 443	830,125	884,873	2,030,573	2,030,573
70338 - SCAAP -SO	1,275	0	7,657	7,657
70339 - PSIC GRNT (OLD COPS TECH)	(19)	0	69	69

State Controller Schedules | **Plumas County** | Schedule 8
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Govermental Funds
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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)				
70340 - EVERY 15 MIN	(46)	0	52	52
70343 - CALMMET - SO	22,711	28,884	73,288	73,288
70344 - HOMELND SEC - SHRFF	3,060	46,394	43,505	43,505
70345 - HOMELND SEC - OES	(349)	13,807	79,669	79,669
70348 - DCE/SP	28,146	25,425	35,043	35,043
70350 - BOAT SFTY & ENFRCMNT	199,404	90,813	264,349	264,349
70356 - SLESF - SHRFF	5	60,235	447,255	447,255
70357 - SHERIFF-MEDCOM	9,824	10,342	102,134	102,134
70359 - SLESF - JAIL	3,070	6,617	16,814	16,814
70362 - SHERIFF-CCP AB109	591,997	547,132	752,214	752,214
70370 - BAILIFF	0	0	0	0
70375 - COMMUNICATIONS	50,316	58,945	987,448	987,448
70384 - OHV GRANT	71,033	24,107	113,544	113,544
70385 - OES/ADA SHRFF	313	207	205	205
70386 - HOMELAND SECURITY#3	84,163	0	92,994	92,994
70387 - COURT SECURITY	352,084	435,062	605,300	605,300
70388 - SB678	1,177	859	3,761	3,761
70391 - SO -ASST FORFEITURE EDU	5,306	908	9,428	9,428
70399 - JAIL CONSTRUCTION - SB844	0	0	0	0
Total 18 - POLICE PROTECTION	**9,242,165**	**9,059,627**	**14,899,333**	**14,899,333**
19-DETENTION CORRECTION				
20028 - HOMICIDE TRIAL COSTS	0	0	0	0
20370 - INTENS DRG SUP	0	0	0	0
20400 - PROBATION	1,116,193	990,389	1,563,302	1,563,302
20401 - PROB-EVIDENCE BASED SUPRV	0	0	0	0
20402 - PROB-JJCPA SLESF	44,755	9,505	157,065	157,065
20403 - PROB-OTRAP	0	0	0	0
20404 - PROB-DIV JUV	48,336	50,000	550,000	550,000
20405 - PROB-PRETRIAL	20,791	57,853	131,151	131,151
20407 - PROB-CRT DRUG	0	0	0	0
20409 - PROB-ADULT HIGH RISK	244,012	190,324	880,056	880,056
20415 - PROB- JUVENAL JUSTICE	128,055	75,992	233,907	233,907
20418 - PROB-AB109	342,065	66,040	260,031	260,031
20420 - VICTIM WITNESS	310,061	331,790	427,473	427,473
20900 - CRIMINAL LAB PENALTY	27	0	0	0
22911 - INMATE WELFARE	34,431	32,276	100,949	100,949
70380 - JAILS	2,793,423	2,413,969	3,983,041	3,983,041
Total 19 - DETENTION & CORRECTION	**5,082,149**	**4,218,138**	**8,286,975**	**8,286,975**
20-PROTECTION INSPECTION				
20425 - AG COMMISSIONER	611,907	513,321	676,027	676,027
20426 - BUILDING	647,560	749,929	795,076	795,076
20446 - BUILDING DEVELOPMENT/IMPACT	0	0	0	0
20447 - ABANDND VEHICLE ABATEMENT	11,335	11,472	11,977	11,977
20450 - CODE COMPLIANCE/ABATE	222,502	250,925	348,393	348,393
20490 - PLANNING	395,575	378,281	745,193	745,193
20491 - PLANNING DWR/SGM	10,163	0	0	0

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County Budget Act | Detail of Financing Uses by Function, Activity and Budget Unit | Page 8.4
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)				
20492 - PLANNING-HOMELESS HHAP	0	0	68,037	68,037
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	925,959	14,758	14,758
20595 - CDBG ANNUAL ED	0	3,117	980,467	980,467
Total 20 - PROTECTION INSPECTION	**2,230,963**	**2,943,612**	**3,826,445**	**3,826,445**
21-OTHER PROTECTION				
20413 - DOMESTIC VIOLANCE ASSISTANCE	2,401	4,626	13,673	13,673
20424 - ANIMAL CONTROL	60,879	112,888	237,547	237,547
20428 - ANIMAL CONTROL	230,007	305,456	408,497	408,497
20430 - PUBLIC GUARDIAN	137,532	149,677	147,375	147,375
20432 - PUBLIC ADMINISTRATOR	51,871	34,238	59,001	59,001
20460 - CO CLERK-RECORDER	266,028	283,382	354,478	354,478
20469 - RECORDS MANAGEMENT	55,386	53,253	113,109	113,109
20500 - FISH AND GAME	39,833	25,483	11,459	11,459
22281 - RECORDER MICROGRAPHIC	411	0	42,125	42,125
22341 - CHILD ABUSE PREVENTION	35,973	33,839	55,746	55,746
22411 - RECORDER MODERNIZATION	5,510	28,533	166,372	166,372
Total 21 - OTHER PROTECTION	**885,831**	**1,031,375**	**1,609,382**	**1,609,382**
24-HEALTH				
20621 - EMS	39,375	36,670	54,109	54,109
Total 24 - HEALTH	**39,375**	**36,670**	**54,109**	**54,109**
26-ADMINISTRATION				
20895 - CCPIF - COMM CRR AB109	1,014,927	602,091	1,295,412	1,295,412
Total 26 - ADMINISTRATION	**1,014,927**	**602,091**	**1,295,412**	**1,295,412**
Total 02 - PUBLIC PROTECTION	**21,972,243**	**21,129,500**	**33,924,836**	**33,924,836**
03-PUBLIC WAYS FACILITIES				
22-PUBLIC WAYS				
20521 - ROAD DEPARTMENT	8,604,421	7,445,739	17,464,966	17,464,966
20704 - PUBLIC WORKS OIL RECYCLE	(10,000)	0	0	0
Total 22 - PUBLIC WAYS	**8,594,421**	**7,445,739**	**17,464,966**	**17,464,966**
Total 03 - PUBLIC WAYS & FACILITIES	**8,594,421**	**7,445,739**	**17,464,966**	**17,464,966**
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	817,544	728,573	1,073,036	1,073,036
20560 - HEALTH DEPT	0	0	0	0
20565 - HLTH VRIP H&S 10605.3	1,794	0	4,152	4,152
40044 - TOBACCO SETTLEMENT	691	0	198,831	198,831
70559 - FED AID TL III.(HLTH)	189,163	201,842	226,338	226,338
70560 - HEALTH	4,908,771	4,222,418	7,156,366	7,156,366

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Govermental Funds
Fiscal Year 2024-25

Function, Activity and Budget Unit	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
04-HEALTH SANITATION (continued)				
24-HEALTH (continued)				
70561 - HLTH CDC BASE/PAN FLU	117,148	96,658	139,041	139,041
70566 - HLTH- HPP	104,479	102,229	162,298	162,298
70567 - HLTHH1N1	0	0	0	0
70568 - HLTHPHER	0	0	0	0
70569 - MENTAL HEALTH BEHAVIORAL	16,902	20,811	109,299	109,299
70570 - MNTL HLTH	5,623,285	4,878,994	7,577,716	7,577,716
70571 - M.H. MHSA	2,131,728	1,826,798	3,635,134	3,635,134
70572 - M.H. MHSA INN	0	0	0	0
70573 - MSHA PEI	397,914	61,646	813,272	813,272
70574 - SIERRA HSE BRD/CR	12,812	3,154	4,965	4,965
70575 - SAMHSA M.H.	213,451	183,272	340,147	340,147
70576 - MHSA EHR TECHNOLOGY	(59)	0	0	0
70577 - CAL-WRKS M.H.	(51)	5	5	5
70578 - WRAP AROUND PRG.	(250)	104	104	104
70579 - MHSA-WRKFRC ED TRN	39,887	62,210	142,463	142,463
70580 - ALCOHOL & DRUG	581,288	445,354	981,105	981,105
70582 - DRINK/DRIVE PROG	0	0	0	0
70587 - A&D PROP 36	(17)	0	0	0
70630 - DRUG COURT (A&D)	8,954	3,052	553,502	553,502
Total 24 - HEALTH	**15,165,434**	**12,837,120**	**23,431,309**	**23,431,309**
25-SANITATION				
20705 - SW-BOTTLE GRANT	9,805	0	9,863	9,863
Total 25 - SANITATION	**9,805**	**0**	**9,863**	**9,863**
Total 04 - HEALTH & SANITATION	**15,175,239**	**12,837,120**	**23,441,172**	**23,441,172**
05-PUBLIC ASSISTANCE				
26-ADMINISTRATION				
70590 - SOCIAL SRVC	9,342,269	9,648,559	15,027,940	15,027,940
70591 - PUBLIC AUTHORITY	18,741	0	0	0
70592 - SS - REALIGN PROTECTIVE SVCS	0	0	0	0
70593 - SS - REALIGNMENT	14,000,116	2,000,000	4,000,000	4,000,000
70594 - SOC SVC ASSTNC	(11,744)	0	0	0
70595 - SS - REALIGN PROT SVCS	4,000,000	1,000,000	2,000,000	2,000,000
Total 26 - ADMINISTRATION	**27,349,382**	**12,648,559**	**21,027,940**	**21,027,940**
31-VETERANS SERVICE				
20640 - VETERANS SERVICES	172,481	151,428	255,313	255,313
Total 31 - VETERANS SERVICE	**172,481**	**151,428**	**255,313**	**255,313**
38-OTHER ASSISTANCE				
20830 - SENIOR SERVICES-NUTRITION	1,091,890	960,052	1,051,389	1,051,389
Total 38 - OTHER ASSISTANCE	**1,091,890**	**960,052**	**1,051,389**	**1,051,389**
Total 05 - PUBLIC ASSISTANCE	**28,613,753**	**13,760,039**	**22,334,642**	**22,334,642**
06-EDUCATION				
32-LIBRARY SERVICES				
20670 - COUNTY LIBRARY	627,656	887,050	1,101,255	1,101,255
20675 - COUNTY LITERACY	166,894	145,907	238,278	238,278
20678 - SIERRA COUNTY LITERACY	19	15	888	888
Total 32 - LIBRARY SERVICES	**794,569**	**1,032,972**	**1,340,421**	**1,340,421**

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Govermental Funds
Fiscal Year 2024-25

Function, Activity and Budget Unit	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
06-EDUCATION (continued)				
33-AGRICULTURAL EDUCATION				
20680 - FARM ADVISOR	95,005	92,006	187,870	187,870
Total 33 - AGRICULTURAL EDUCATION	**95,005**	**92,006**	**187,870**	**187,870**
Total 06 - EDUCATION	**889,574**	**1,124,978**	**1,528,291**	**1,528,291**
07-RECREATION CULTURAL SERVICES				
34-CULTURAL SERVICES				
20780 - MUSEUM	123,875	145,473	246,887	246,887
Total 34 - CULTURAL SERVICES	**123,875**	**145,473**	**246,887**	**246,887**
35-MEMORIAL BUILDINGS				
20790 - CHESTER MEMORIAL HALL	22,584	25,905	31,635	31,635
20800 - GREENVILLE TOWNHALL	2,510	2,299	2,577	2,577
20810 - PORTOLA MEMORIAL HALL	118,790	48,407	59,710	59,710
20820 - QUINCY MEMORIAL HALL	35,944	38,458	44,464	44,464
Total 35 - MEMORIAL BUILDINGS	**179,828**	**115,069**	**138,386**	**138,386**
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	153,203	190,660	246,741	246,741
20840 - ALMANOR REC-GEN FUNDED	18,140	16,912	20,950	20,950
Total 37 - RECREATION FACILITIES	**171,343**	**207,572**	**267,691**	**267,691**
Total 07 - RECREATION & CULTURAL SERVICES	**475,046**	**468,114**	**652,964**	**652,964**
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	**122,004,232**	**104,591,316**	**142,381,151**	**142,381,151**

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 Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
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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	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				
44180 - STATE-AID FOR AGRICULTURE	327,473	329,279	327,921	327,921
44180P - STATE AID FOR AG	1,117	9,875	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	**328,590**	**339,154**	**329,121**	**329,121**
45-CHARGES FOR SERVICES				
45070 - AGRICULTURAL SERVICES	27,577	23,698	27,000	27,000
45070P - AGRICULTURAL SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**27,577**	**23,698**	**27,000**	**27,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	58,470	0	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**	**17**	**55,000**	**55,000**
48-TRANSFER				
48000 - TRANSFER-IN	4,500	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	**4,500**	**4,500**	**25,446**	**25,446**
Total Revenue	**419,137**	**367,369**	**436,567**	**436,567**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	272,454	260,744	312,971	312,971
51020 - OTHER WAGES	7,862	11,696	25,000	25,000
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	366	305	282	282
51080 - RETIREMENT	68,516	67,369	109,822	109,822
51081 - OPEB LIABILITY	9,513	9,660	9,513	9,513
51090 - GROUP INSURANCE	64,545	73,993	64,614	64,614
51100 - FICA/MEDICARE OASDI	20,879	21,152	23,942	23,942
51110 - COMPENSATION INSURANCE	3,750	24,499	24,499	24,499
51120 - CELL PHONE ALLOW	1,880	1,725	1,800	1,800
51150 - LIFE INSURANCE	334	320	334	334
Total 51 - SALARIES & BENEFITS	**450,099**	**471,463**	**572,777**	**572,777**
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	250	1,725	1,725
520210 - POSTAGE/SHIP, MAIL COST	316	0	400	400
520220 - PAPER/PAPER SUPPLIES	0	705	750	750

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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	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)				
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	1,578	5,000	5,000
520902 - VEHICLE MAINTENANCE	2,656	3,314	4,000	4,000
520940 - SAFETY EQUIPMENT/EXPENSES	2,374	165	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	850	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	223	1,500	1,500
524400 - SPECIAL DEPARTMENT EXPENSE	4,683	4,028	7,435	7,435
525000 - OVERHEAD	0	0	11,520	11,520
525119 - LIABILITY SELF-FUND INSURANCE	2,772	3,170	3,170	3,170
527000 - TRAINING	1,020	1,750	4,000	4,000
527400 - TRAVEL- IN COUNTY	6,818	5,601	9,000	9,000
527500 - TRAVEL- OUT OF COUNTY	2,151	2,535	8,000	8,000
527550 - IN COUNTY HOSTING	676	137	750	750
527802 - ELECTRIC CHARGES	2,695	2,062	7,200	7,200
527803 - PROPANE/OTHR HEATING FUEL	2,415	1,399	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**51,602**	**41,858**	**103,250**	**103,250**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	55,375	0	0	0
541500 - VEHICLE	0	0	0	0
541980 - TRUCK	43,216	0	0	0
542600 - EQUIPMENT	11,615	0	0	0
Total 54 - FIXED ASSETS	**110,206**	**0**	**0**	**0**
Total Expenditures and Appropriations	**611,907**	**513,321**	**676,027**	**676,027**
Net Cost	**192,770**	**145,952**	**239,460**	**239,460**

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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Plumas County
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	18,073	0	0
Total 45 - CHARGES FOR SERVICES	**121,733**	**123,159**	**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	9,000	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	**9,000**	**9,000**	**20,751**	**20,751**
Total Revenue	**131,179**	**132,159**	**125,751**	**125,751**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	499,827	296,480	512,076	512,076
51020 - OTHER WAGES	0	25,965	30,730	30,730
51060 - OVERTIME PAY	4,172	25	0	0
51070 - UNEMPLOYMENT INSURANCE	761	618	551	551
51080 - RETIREMENT	136,276	104,960	179,688	179,688
51081 - OPEB LIABILITY	19,024	19,319	19,024	19,024
51090 - GROUP INSURANCE	58,412	62,682	116,507	116,507
51100 - FICA/MEDICARE OASDI	37,514	24,651	39,174	39,174
51110 - COMPENSATION INSURANCE	7,809	2,768	2,768	2,768
51150 - LIFE INSURANCE	334	320	334	334
Total 51 - SALARIES & BENEFITS	**764,129**	**537,788**	**900,852**	**900,852**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	412	382	2,000	2,000
520210 - POSTAGE/SHIP, MAIL COST	2,838	2,545	4,500	4,500
520220 - PAPER/PAPER SUPPLIES	564	409	1,000	1,000
520230 - COPY CHARGES	0	0	0	0
520233 - PRINTING SVC/CHRGS	3,289	4,308	4,500	4,500
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	2,950	2,525	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	1,638	2,000	2,000
521750 - FITNESS & WELNESS	0	0	0	0

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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	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)				
521800 - OFFICE EXPENSE	2,587	2,006	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	6,429
527400 - TRAVEL- IN COUNTY	572	1,235	1,200	1,200
527500 - TRAVEL- OUT OF COUNTY	4,245	3,261	15,000	15,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	11,634	11,634
Total 52 - SERVICES & SUPPLIES	**32,301**	**27,721**	**72,863**	**72,863**
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	**796,430**	**565,509**	**973,715**	**973,715**
Net Cost	**665,251**	**433,350**	**847,964**	**847,964**

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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Financing Sources and Uses by Budget Unit by Object
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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	45,004	54,300	54,300
45080 - CIVIL PROCESS SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**76,433**	**48,908**	**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	0	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	**0**	**0**	**14,648**	**14,648**
Total Revenue	**76,433**	**48,908**	**70,948**	**70,948**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	289,870	330,241	495,377	495,377
51020 - OTHER WAGES	79,945	39,798	30,000	30,000
51060 - OVERTIME PAY	8,507	6,682	7,000	7,000
51070 - UNEMPLOYMENT INSURANCE	648	532	456	456
51080 - RETIREMENT	98,194	107,754	173,828	173,828
51081 - OPEB LIABILITY	14,269	14,490	14,269	14,269
51090 - GROUP INSURANCE	78,829	67,477	194,115	194,115
51100 - FICA/MEDICARE OASDI	29,013	29,295	37,896	37,896
51110 - COMPENSATION INSURANCE	7,231	3,132	3,132	3,132
51120 - CELL PHONE ALLOW	0	0	0	0
51128 - BILINGUAL ALLOWANCE	35	402	420	420
51150 - LIFE INSURANCE	696	738	1,003	1,003
Total 51 - SALARIES & BENEFITS	**607,237**	**600,541**	**957,496**	**957,496**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	315	255	350	350
520210 - POSTAGE/SHIP, MAIL COST	10,160	8,801	12,000	12,000
520220 - PAPER/PAPER SUPPLIES	2,648	2,798	3,500	3,500
520221 - ENVELOPES	1,521	1,557	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	1,673	5,000	5,000
521801 - Office Water	0	0	300	300
521900 - PROFESSIONAL SVC	155,100	207,976	180,000	180,000
523710 - ANNUAL PUB/REF MANUALS	1,565	905	2,500	2,500
524400 - SPECIAL DEPARTMENT EXPENSE	1,380	771	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	5,533
527000 - TRAINING	0	450	2,500	2,500
527400 - TRAVEL- IN COUNTY	49	0	0	0
527500 - TRAVEL- OUT OF COUNTY	2,219	1,264	7,000	7,000
529500 - COMPUTER	1,943	7,704	2,500	2,500
Total 52 - SERVICES & SUPPLIES	**194,534**	**254,084**	**240,383**	**240,383**
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	**801,771**	**854,625**	**1,247,879**	**1,247,879**
Net Cost	**725,338**	**805,717**	**1,176,931**	**1,176,931**

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Plumas County
Financing Sources and Uses by Budget Unit by Object
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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	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				
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	548,810	352,818	0	0
44705 - ST-DA 1/2 AB118 SUBACCT	0	0	0	0
44705A - ST-DA 1/2 1020 SUBACCT	20,824	14,134	0	0
44706 - ST-PD 1/2 AB118 SUBACCT	0	0	0	0
44706A - ST-PD 1/2 1020 SUBACCT	22,064	14,133	0	0
44709 - ST-PROB JJA YTH OFFNDR	0	0	0	0
44709A - ST-PROB YTH OFFDR BGSA	143,800	87,016	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	1,656,458	1,253,021	0	0
44712 - ST-MH AB118 SUBACCT	0	0	0	0
44712A - ST-MH AB 118 SUBACCT	935,680	639,658	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	568,514	541,452	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	157,114	(181,507)	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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Financing Sources and Uses by Budget Unit by Object
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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	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 (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	378,868	0	0
44781 - ST-SS PROT SVC SUBACCT	0	0	0	0
44781A - ST-SS PROT SVC SUBACCT	3,373,440	2,616,020	0	0
44782 - ST-FAMILY SPT SUBACT	0	0	0	0
44782A - ST-FAMILY SPT SUBACT	3,512,875	2,777,034	0	0
Total 44 - STATE & FEDERAL AID	**11,455,013**	**8,522,133**	**0**	**0**
Total Revenue	**11,469,579**	**8,522,133**	**0**	**0**
58-TRANSFERS				
580700 - TRN-SO TRIAL CRT SEC	498,644	355,115	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	67,984	0	0
580710 - TRN-PROB JJA JUV RNTRY	0	0	0	0
580711 - TRAN-MH BEHAV HEALTH	1,576,334	1,172,456	0	0
580712 - TRN-MH AB118 SUBACCT	796,753	635,738	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	378,868	0	0
580781 - TRN-SS PROT SVC SUBACCT	0	0	0	0
580782 - TRN-FAMILY SPT SUBACT	4,379,397	6,020,331	0	0
Total 58 - TRANSFERS	**8,085,680**	**9,159,978**	**0**	**0**
Total Expenditures and Appropriations	**8,085,680**	**9,159,978**	**0**	**0**
Net Cost	**(3,383,899)**	**637,845**	**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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Govermental Funds
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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	125,000
44142 - ST.-AID HLTH REALIGN. REV	484,223	44,919	41,941	41,941
44290 - STATE-OTHER	867,700	168,508	557,189	557,189
44295 - STATE-MENTAL HEALTH	2,455,278	23,298	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	0
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	**3,769,061**	**372,037**	**3,474,130**	**3,474,130**
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	20,000
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**	**20,000**
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	73,629	203,700	203,700
48002 - TRANSFER-IN2	0	0	25,000	25,000
48003 - TRANSFER-IN3	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
48005 - TRANSFER-IN5	0	0	9,322	9,322
48006 - TRANSFER-IN6	11,822	11,433	20,412	20,412
48007 - TSF-IN CRF REIMB	0	0	21,247	21,247
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	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)				
48211 - CONTRI TRANS FR CO GEN	0	0	7,672	7,672
48296 - ST-MHEPSDTSV TI	645,332	524,561	289,045	289,045
48297 - ST-MH-HFP SV TI	77,395	58,284	40,000	40,000
48298 - ST-MH KATIE A SV TI	128,619	58,284	40,000	40,000
48515 - FED-MENTAL HLTH TI	696,555	524,561	407,639	407,639
48712 - TRN-MH AB118 SUBACCT	825,187	642,504	875,000	875,000
Total 48 - TRANSFER	**2,384,910**	**1,893,256**	**2,034,037**	**2,034,037**
Total Revenue	**6,348,301**	**2,423,269**	**5,608,167**	**5,608,167**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	1,371,777	1,329,980	2,129,610	2,129,610
51020 - OTHER WAGES	19,938	20,998	80,000	80,000
51060 - OVERTIME PAY	56,623	37,941	0	0
51070 - UNEMPLOYMENT INSURANCE	11,981	11,656	9,858	9,858
51080 - RETIREMENT	429,565	449,275	747,280	747,280
51081 - OPEB LIABILITY	65,399	66,410	65,399	65,399
51090 - GROUP INSURANCE	224,425	274,377	577,424	577,424
51100 - FICA/MEDICARE OASDI	109,698	107,613	162,915	162,915
51110 - COMPENSATION INSURANCE	50,560	43,151	43,151	43,151
51120 - CELL PHONE ALLOW	3,492	2,902	2,880	2,880
51128 - BILINGUAL ALLOWANCE	437	302	315	315
51150 - LIFE INSURANCE	0	237	334	334
Total 51 - SALARIES & BENEFITS	**2,343,895**	**2,344,842**	**3,819,166**	**3,819,166**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	8,961	6,470	1,000	1,000
520202 - CELL PHONE SERVICE	12,684	11,004	16,200	16,200
520203 - INTERNET SERVICE	5,250	9,250	10,000	10,000
520210 - POSTAGE/SHIP, MAIL COST	991	869	2,500	2,500
520215 - ANSWERING SERVICE	67,164	33,600	67,200	67,200
520230 - COPY CHARGES	0	0	100	100
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	2,677	3,498	4,000	4,000
520400 - HOUSEHOLD EXPENSE	2	120	1,000	1,000
520415 - COMPUTER UPGRADE	3,591	(19,173)	5,000	5,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	40,427	30,586	23,090	23,090
520902 - VEHICLE MAINTENANCE	7,800	15,372	15,000	15,000
521230 - OFFICE FURNITURE/EQUIP	5,325	1,666	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	134	1,000	1,000
521524 - LAND LINE PHONE/EQUIP	15,161	1,367	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	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)				
521600 - MEMBERSHIPS/ANNUAL DUES	12,000	17,396	18,000	18,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	7,510	5,794	5,000	5,000
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	1,384,694	1,327,842	1,500,000	1,500,000
521905 - RESIDENTIAL TREATMENT SVC	568,823	689,426	1,000,000	1,000,000
521912 - PROFESSIONAL SERVICES-WPC	0	0	30,000	30,000
521960 - QA- OFFICE SUPPLIES	651	2,830	3,000	3,000
521963 - QA- OUT OF CO TRAVEL	2,705	84	2,500	2,500
521986 - SECURITY	9,224	7,272	10,458	10,458
523500 - CHILDRENS FAIR EXP	250	0	500	500
523711 - SUBSCRIPTIONS	0	0	150	150
524021 - THERAPEUTIC SUPPLIES	726	183	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	15,420	18,000	18,000
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	0	207,799	207,799
525119 - LIABILITY SELF-FUND INSURANCE	50,761	56,941	56,941	56,941
527000 - TRAINING	3,327	1,490	2,500	2,500
527002 - TRAINING - WPC	0	0	0	0
527400 - TRAVEL- IN COUNTY	12,859	8,000	15,000	15,000
527402 - BUS PASSES-NON EMPLYEE	200	0	1,500	1,500
527410 - CLIENT SERVICE EXP	106	991	2,000	2,000
527412 - IN-COUNTY TRAVEL - WPC	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	7,836	3,235	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	186,451	565,000	565,000
529502 - COMPUTER - WPC	0	0	0	0
529660 - REIMB CLIENT/VENDOR	0	0	0	0
529921 - FINGER PRINTING	0	197	300	300
Total 52 - SERVICES & SUPPLIES	**3,048,622**	**2,440,793**	**3,635,088**	**3,635,088**

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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
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	0
580001 - TRANSFER	0	0	13,462	13,462
580002 - TRANSFER	134,686	93,359	0	0
580003 - INTER FUND TRANSFER	0	0	60,000	60,000
580004 - INTERFUND TRASNFER	0	0	0	0
580005 - TRANSFER	0	0	50,000	50,000
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	**134,686**	**93,359**	**123,462**	**123,462**
Total Expenditures and Appropriations	**5,623,285**	**4,878,994**	**7,577,716**	**7,577,716**
Net Cost	**(725,016)**	**2,455,725**	**1,969,549**	**1,969,549**

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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	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	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	1,934,107	2,000,000	2,000,000
44295 - STATE-MENTAL HEALTH	0	0	0	0
Total 44 - STATE & FEDERAL AID	**1,475,219**	**1,934,107**	**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**	**2,045,276**	**2,070,000**	**2,070,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	507,565	525,219	880,734	880,734
51020 - OTHER WAGES	66,103	23,374	150,000	150,000
51060 - OVERTIME PAY	29,784	20,131	0	0
51070 - UNEMPLOYMENT INSURANCE	5,954	5,371	4,584	4,584
51080 - RETIREMENT	171,449	165,569	309,050	309,050
51081 - OPEB LIABILITY	31,986	32,480	31,986	31,986
51090 - GROUP INSURANCE	95,157	133,694	303,830	303,830
51100 - FICA/MEDICARE OASDI	44,871	43,108	67,376	67,376
51110 - COMPENSATION INSURANCE	13,280	11,382	11,382	11,382
51120 - CELL PHONE ALLOW	1,375	1,844	1,950	1,950
51128 - BILINGUAL ALLOWANCE	105	101	105	105
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**967,629**	**962,273**	**1,760,997**	**1,760,997**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	9,347	7,818	2,000	2,000
520202 - CELL PHONE SERVICE	2,809	1,753	4,500	4,500
520203 - INTERNET SERVICE	15,404	20,115	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	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)				
520250 - COPY MACHINE LEASE	4,011	7,713	8,000	8,000
520300 - FOOD	0	0	500	500
520400 - HOUSEHOLD EXPENSE	107	8	500	500
520407 - REFUSE DISPOSAL	2,370	2,334	3,500	3,500
520415 - COMPUTER UPGRADE	655	0	2,500	2,500
520500 - INSURANCE	0	0	0	0
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	11,217	4,720	7,000	7,000
521900 - PROFESSIONAL SVC	873,656	618,951	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	69,363	85,000	85,000
524410 - NON-EMPLOYEE INCENTIVE	25	0	1,000	1,000
524460 - JUVENILE OUTING/INCENTIVE	210	0	1,000	1,000
524480 - PC MNTL HTLH COMM EXP	1,195	1,778	5,000	5,000
524700 - MOUNTAIN VISION EXPENSES	0	0	0	0
525000 - OVERHEAD	71,116	0	61,846	61,846
525119 - LIABILITY SELF-FUND INSURANCE	9,823	9,991	9,991	9,991
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	8,808	8,142	12,500	12,500
527402 - BUS PASSES-NON EMPLYEE	212	0	2,500	2,500
527410 - CLIENT SERVICE EXP	1,498	1,573	10,000	10,000
527500 - TRAVEL- OUT OF COUNTY	4,279	2,043	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	10,816	15,000	15,000
527803 - PROPANE/OTHR HEATING FUEL	15,567	7,221	16,000	16,000
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	1,022	843	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	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)				
529660 - REIMB CLIENT/VENDOR	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,155,033**	**790,896**	**1,270,437**	**1,270,437**
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	73,629	203,700	203,700
Total 58 - TRANSFERS	**0**	**73,629**	**353,700**	**353,700**
Total Expenditures and Appropriations	**2,131,728**	**1,826,798**	**3,635,134**	**3,635,134**
Net Cost	**447,991**	**(218,478)**	**1,565,134**	**1,565,134**

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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
42-FINES PENALTIES				
42060 - CO ALC ABUSE/PREV.1463.25	2,998	2,460	3,105	3,105
Total 42 - FINES & PENALTIES	**2,998**	**2,460**	**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				
44101 - STATE-AID FOR ALCOHOL	0	0	0	0
44144 - STATE-AID PERINATAL D&A	0	0	0	0
44516 - FED-BLOCK GRANT ALCOHOL	682,979	167,686	440,000	440,000
44516P - FED-BLOCK GRANT ALCOHOL	0	0	0	0
Total 44 - STATE & FEDERAL AID	**682,979**	**167,686**	**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	2,733	3,291	3,291
45331 - ASSMT VC 23649 $100	6,312	5,158	7,075	7,075
Total 45 - CHARGES FOR SERVICES	**9,363**	**7,891**	**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
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	**700,851**	**178,037**	**453,471**	**453,471**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	170,806	186,887	401,504	401,504
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	12,343	9,517	0	0
51070 - UNEMPLOYMENT INSURANCE	1,409	116	110	110
51080 - RETIREMENT	56,982	56,356	140,888	140,888
51081 - OPEB LIABILITY	6,540	6,641	6,540	6,540
51090 - GROUP INSURANCE	29,459	33,301	101,502	101,502
51100 - FICA/MEDICARE OASDI	13,878	15,151	30,715	30,715
51110 - COMPENSATION INSURANCE	1,540	1,392	1,392	1,392
51120 - CELL PHONE ALLOW	38	288	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**292,995**	**309,649**	**682,651**	**682,651**

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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	1,800
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	5,000
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521500 - MEDICAL SUPPLIES	344	317	500	500
521600 - MEMBERSHIPS/ANNUAL DUES	700	700	700	700
521800 - OFFICE EXPENSE	0	638	1,950	1,950
521900 - PROFESSIONAL SVC	128,841	51,466	110,000	110,000
521905 - RESIDENTIAL TREATMENT SVC	22,546	32,468	25,000	25,000
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	0	15,812	15,812
525119 - LIABILITY SELF-FUND INSURANCE	1,138	1,062	1,062	1,062
527000 - TRAINING	1,270	696	10,000	10,000
527400 - TRAVEL- IN COUNTY	45	0	750	750
527402 - BUS PASSES-NON EMPLYEE	0	0	1,500	1,500
527500 - TRAVEL- OUT OF COUNTY	2,284	2,138	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**	**90,077**	**188,454**	**188,454**
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	45,628	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**	**45,628**	**110,000**	**110,000**
Total Expenditures and Appropriations	**581,288**	**445,354**	**981,105**	**981,105**
Net Cost	**(119,563)**	**267,317**	**527,634**	**527,634**

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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	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	368,805	483,527	450,000	450,000
44295 - STATE-MENTAL HEALTH	0	0	0	0
Total 44 - STATE & FEDERAL AID	**368,805**	**483,527**	**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**	**483,527**	**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	5	5	5	5
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**5**	**5**	**5**	**5**
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	0	595,000	595,000
524021 - THERAPEUTIC SUPPLIES	0	6,848	0	0
524173 - SP GRANT EXP (SEE FILE)	0	0	0	0
525000 - OVERHEAD	718	0	3,165	3,165
525119 - LIABILITY SELF-FUND INSURANCE	802	102	102	102
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**	**7,112**	**598,267**	**598,267**
58-TRANSFERS				
580000 - TRANSFER	109,725	54,529	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	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 (continued)				
58003 - TRANSFER ADMIN (70570)	0	0	25,000	25,000
Total 58 - TRANSFERS	**109,725**	**54,529**	**215,000**	**215,000**
Total Expenditures and Appropriations	**397,914**	**61,646**	**813,272**	**813,272**
Net Cost	**29,109**	**(421,881)**	**363,272**	**363,272**

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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	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
44226 - STATE - DRUG COURT	0	0	0	0
44290 - STATE-OTHER	0	0	500,000	500,000
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**500,000**	**500,000**
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	0
48770 - TRN-A/D DRUG M/CAL	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**500,000**	**500,000**
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	29	26	26	26
51120 - CELL PHONE ALLOW	0	0	0	0
51128 - BILINGUAL ALLOWANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**32**	**28**	**28**	**28**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	500	500
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	700
521900 - PROFESSIONAL SVC	5,900	0	200,000	200,000
521905 - RESIDENTIAL TREATMENT SVC	0	0	75,000	75,000
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	55,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	22	24	24	24
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

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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	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	**8,922**	**3,024**	**503,474**	**503,474**
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	0	50,000	50,000
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**	**0**	**50,000**	**50,000**
Total Expenditures and Appropriations	**8,954**	**3,052**	**553,502**	**553,502**
Net Cost	**8,954**	**3,052**	**53,502**	**53,502**

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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	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	(1,995)	(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	286,644	73,529	311,097	311,097
44431P - FEDERAL -SAMHSA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**286,644**	**73,529**	**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	**284,649**	**71,286**	**311,097**	**311,097**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	108,078	97,530	158,845	158,845
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	15,652	15,386	0	0
51070 - UNEMPLOYMENT INSURANCE	191	179	160	160
51080 - RETIREMENT	35,678	28,350	55,739	55,739
51081 - OPEB LIABILITY	5,470	5,554	5,470	5,470
51090 - GROUP INSURANCE	19,601	23,699	40,250	40,250
51100 - FICA/MEDICARE OASDI	9,282	8,568	12,152	12,152
51110 - COMPENSATION INSURANCE	1,959	1,738	1,738	1,738
51119 - LIABILITY INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	450	431	450	450
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**196,361**	**181,435**	**274,804**	**274,804**
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	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)				
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	0	9,350	9,350
525119 - LIABILITY SELF-FUND INSURANCE	971	1,678	1,441	1,441
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	110	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**	**1,837**	**38,191**	**38,191**
58-TRANSFERS				
580000 - TRANSFER	0	0	27,152	27,152
Total 58 - TRANSFERS	**0**	**0**	**27,152**	**27,152**
Total Expenditures and Appropriations	**213,451**	**183,272**	**340,147**	**340,147**
Net Cost	**(71,198)**	**111,986**	**29,050**	**29,050**

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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	29	25	25	25
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**32**	**27**	**26**	**26**
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)	0	417	417
525119 - LIABILITY SELF-FUND INSURANCE	22	20	20	20
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**	**62,183**	**142,437**	**142,437**
Total Expenditures and Appropriations	**39,887**	**62,210**	**142,463**	**142,463**
Net Cost	**39,887**	**62,210**	**(7,537)**	**(7,537)**

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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	78,058
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**	**78,058**
Total Revenue	**833**	**(852)**	**78,358**	**78,358**
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	31	28	28	28
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**34**	**28**	**28**	**28**
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	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)				
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	4,860	9,350	52,000	52,000
524021 - THERAPEUTIC SUPPLIES	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	163	0	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**	**9,350**	**83,213**	**83,213**
58-TRANSFERS				
580006 - TRF TO AOD	11,822	11,433	26,058	26,058
Total 58 - TRANSFERS	**11,822**	**11,433**	**26,058**	**26,058**
Total Expenditures and Appropriations	**16,902**	**20,811**	**109,299**	**109,299**
Net Cost	**16,069**	**21,663**	**30,941**	**30,941**

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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	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	97,054	127,244	150,000	150,000
Total 44 - STATE & FEDERAL AID	**97,054**	**127,244**	**150,000**	**150,000**
Total Revenue	**97,054**	**127,244**	**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)**	**(127,244)**	**(150,000)**	**(150,000)**

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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	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
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				
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)	0	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)**	**0**	**0**	**0**
54-FIXED ASSETS				
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(59)**	**0**	**0**	**0**
Net Cost	**(59)**	**0**	**0**	**0**

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	155,084	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**	**155,084**	**1,114,586**	**1,114,586**
Total Expenditures and Appropriations	**56,720**	**155,084**	**1,139,105**	**1,139,105**
Net Cost	**(191,551)**	**(103,896)**	**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				
48005 - TRANSFER-IN5	0	0	14,348	14,348
48021 - TRF IN - ARPA FUNDS	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**14,348**	**14,348**
Total Revenue	**70**	**1,175**	**14,348**	**14,348**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	387,974	353,078	394,166	394,166
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	86,028	138,313	138,313
51081 - OPEB LIABILITY	14,269	14,487	14,269	14,269
51090 - GROUP INSURANCE	68,632	73,950	106,847	106,847
51100 - FICA/MEDICARE OASDI	30,409	27,477	30,154	30,154
51110 - COMPENSATION INSURANCE	12,278	18,436	18,436	18,436
51120 - CELL PHONE ALLOW	5,360	5,025	5,400	5,400
51150 - LIFE INSURANCE	1,793	1,603	1,839	1,839
Total 51 - SALARIES & BENEFITS	**600,075**	**580,844**	**709,803**	**709,803**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	267	514	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	103	200	200
520250 - COPY MACHINE LEASE	0	0	11,000	11,000
520400 - HOUSEHOLD EXPENSE	201	0	250	250
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	17,365	20,984	40,000	40,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,190	2,256	1,800	1,800
521801 - Office Water	0	0	1,200	1,200
523700 - PUBLICATIONS-LEGAL NOTICE	2,904	0	5,000	5,000
525000 - OVERHEAD	0	0	0	0

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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	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	8,734	5,267	5,267	5,267
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	6,426	1,973	7,000	7,000
527500 - TRAVEL- OUT OF COUNTY	13,650	5,292	16,000	16,000
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**50,799**	**36,435**	**90,783**	**90,783**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**650,874**	**617,279**	**800,586**	**800,586**
Net Cost	**650,804**	**616,104**	**786,238**	**786,238**

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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	9,601	17,000	17,000
521800 - OFFICE EXPENSE	76	97	400	400
523700 - PUBLICATIONS-LEGAL NOTICE	0	160	2,500	2,500
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**	**10,258**	**25,070**	**25,070**
Total Expenditures and Appropriations	**15,309**	**10,258**	**25,070**	**25,070**
Net Cost	**15,309**	**10,258**	**25,070**	**25,070**

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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	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**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**	**314,324**	**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)**	**(304,324)**	**133,000**	**133,000**

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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	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	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	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				
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	620,097	600,000	600,000
Total 41 - LICENSES & PERMITS	**985,192**	**620,097**	**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	68	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**	**68**	**100**	**100**
45-CHARGES FOR SERVICES				
45123 - CO 10% BLG STNDRDS FEE	114	46	100	100
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**114**	**46**	**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	2,065	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	**2,065**	**1,490**	**57,976**	**57,976**
Total Revenue	**990,824**	**621,701**	**658,176**	**658,176**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	378,748	388,114	443,813	443,813
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	113,400	155,734	155,734
51081 - OPEB LIABILITY	17,836	18,112	17,836	17,836
51090 - GROUP INSURANCE	65,376	73,525	93,109	93,109
51100 - FICA/MEDICARE OASDI	28,365	31,683	33,952	33,952
51110 - COMPENSATION INSURANCE	5,362	2,050	2,050	2,050
51120 - CELL PHONE ALLOW	2,135	2,260	2,760	2,760
51150 - LIFE INSURANCE	334	237	334	334
Total 51 - SALARIES & BENEFITS	**609,540**	**651,026**	**749,968**	**749,968**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	143	127	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	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)				
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	1,381	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	4,712	8,000	8,000
521103 - BATTERIES	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	385	160	645	645
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	3,178	2,189	2,000	2,000
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	356	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	4,390
527400 - TRAVEL- IN COUNTY	12,761	8,038	12,000	12,000
527500 - TRAVEL- OUT OF COUNTY	0	0	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**	**27,497**	**45,108**	**45,108**
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	**647,560**	**749,929**	**795,076**	**795,076**
Net Cost	**(343,264)**	**128,228**	**136,900**	**136,900**

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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	3,265	0	0
Total 46 - OTHER REVENUE	**1,235**	**3,265**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	1,650	0	5,000	5,000
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	**1,650**	**0**	**11,001**	**11,001**
Total Revenue	**2,885**	**3,265**	**11,001**	**11,001**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	139,338	152,908	179,745	179,745
51060 - OVERTIME PAY	0	206	0	0
51070 - UNEMPLOYMENT INSURANCE	1,039	738	646	646
51080 - RETIREMENT	35,306	39,174	63,073	63,073
51081 - OPEB LIABILITY	4,757	4,830	4,757	4,757
51090 - GROUP INSURANCE	14,186	21,937	40,250	40,250
51100 - FICA/MEDICARE OASDI	11,029	12,235	13,751	13,751
51110 - COMPENSATION INSURANCE	781	2,195	2,195	2,195
51120 - CELL PHONE ALLOW	725	1,570	1,200	1,200
Total 51 - SALARIES & BENEFITS	**207,161**	**235,793**	**305,617**	**305,617**
52-SERVICES SUPPLIES				
520100 - CLOTHING-EMPLOYEE	145	833	1,193	1,193
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	25	26	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	586	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	4,086	3,000	3,000
521600 - MEMBERSHIPS/ANNUAL DUES	200	200	300	300
521800 - OFFICE EXPENSE	1,560	214	300	300
521801 - Office Water	0	0	0	0

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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	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)				
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	773
527400 - TRAVEL- IN COUNTY	5,641	4,055	10,000	10,000
527500 - TRAVEL- OUT OF COUNTY	4,898	2,040	7,000	7,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**15,341**	**15,132**	**42,776**	**42,776**
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**222,502**	**250,925**	**348,393**	**348,393**
Net Cost	**219,617**	**247,660**	**337,392**	**337,392**

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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	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	129	195	0	0
Total 43 - USE OF MONEY & PROPERTY	**129**	**195**	**0**	**0**
44-STATE FEDERAL AID				
44671 - STATE- VEH ABATE	13,870	19,964	28,000	28,000
Total 44 - STATE & FEDERAL AID	**13,870**	**19,964**	**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	**13,999**	**20,159**	**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	5,250	6,350	11,377	11,377
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**5,338**	**6,654**	**11,977**	**11,977**
58-TRANSFERS				
58000 - TRANSFER-OUT	5,997	4,818	0	0
Total 58 - TRANSFERS	**5,997**	**4,818**	**0**	**0**
Total Expenditures and Appropriations	**11,335**	**11,472**	**11,977**	**11,977**
Net Cost	**(2,664)**	**(8,687)**	**(16,023)**	**(16,023)**

CHILD SUPPORT SERVICES

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	323,640
44411 - FED-CHILD SUPPORT	350,550	495,574	628,242	628,242
Total 44 - STATE & FEDERAL AID	**549,587**	**768,870**	**951,882**	**951,882**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	0	16,342	16,342
Total 48 - TRANSFER	**0**	**0**	**16,342**	**16,342**
Total Revenue	**564,308**	**782,575**	**968,224**	**968,224**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	398,978	375,792	458,594	458,594
51020 - OTHER WAGES	1,440	4,100	20,000	20,000
51060 - OVERTIME PAY	0	942	0	0
51070 - UNEMPLOYMENT INSURANCE	1,517	1,634	1,518	1,518
51080 - RETIREMENT	114,630	110,596	160,921	160,921
51081 - OPEB LIABILITY	14,269	14,490	14,269	14,269
51090 - GROUP INSURANCE	30,242	50,502	86,703	86,703
51100 - FICA/MEDICARE OASDI	30,331	29,088	35,082	35,082
51110 - COMPENSATION INSURANCE	6,042	5,103	5,103	5,103
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	334	320	334	334
Total 51 - SALARIES & BENEFITS	**597,783**	**592,567**	**782,524**	**782,524**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	4,327	3,957	5,100	5,100
520210 - POSTAGE/SHIP, MAIL COST	1,868	1,305	2,000	2,000
520220 - PAPER/PAPER SUPPLIES	964	0	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	2,000
521230 - OFFICE FURNITURE/EQUIP	0	0	5,000	5,000
521300 - MAINT. BUILDINGS & GROUND	700	717	20,000	20,000
521600 - MEMBERSHIPS/ANNUAL DUES	632	632	1,500	1,500
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	698	425	5,000	5,000

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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	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)				
521801 - Office Water	0	0	0	0
521867 - NOTARY PUBLIC SUPPLIES	0	0	700	700
521900 - PROFESSIONAL SVC	960	935	10,000	10,000
521903 - SECURITY SYSTEM SVC	204	204	500	500
521980 - MEDICAL SERVICE - PROF SV	0	0	0	0
523711 - SUBSCRIPTIONS	479	202	1,000	1,000
524400 - SPECIAL DEPARTMENT EXPENSE	10	0	0	0
524871 - GENETIC TESTING	0	0	0	0
524901 - PROCESS SVC	1,305	1,185	5,000	5,000
525000 - OVERHEAD	33,586	0	52,083	52,083
525119 - LIABILITY SELF-FUND INSURANCE	3,831	4,183	4,183	4,183
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	5,612	6,500	6,500
527803 - PROPANE/OTHR HEATING FUEL	10,453	8,304	12,000	12,000
527807 - WATER/SEWER CHARGES	1,929	1,850	2,500	2,500
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**83,457**	**45,263**	**169,358**	**169,358**
54-FIXED ASSETS				
54150 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**681,240**	**637,830**	**951,882**	**951,882**
Net Cost	**116,932**	**(144,745)**	**(16,342)**	**(16,342)**

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	275,530	225,000	225,000
Total 40 - TAX REVENUE	**301,064**	**275,530**	**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	19,584	20,000	20,000
45112 - HOUSNG & JBSTAX GC27388.1	20,000	19,157	25,000	25,000
45118 - FEE- ADD'L PAGE GC27361	559	10	20,000	20,000
45130 - RECORDING FEES	125,030	121,885	100,000	100,000
Total 45 - CHARGES FOR SERVICES	**170,852**	**163,236**	**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	0	0	0	0
48005 - TRANSFER-IN5	0	0	13,236	13,236
Total 48 - TRANSFER	**0**	**0**	**13,236**	**13,236**
Total Revenue	**472,480**	**438,766**	**405,636**	**405,636**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	149,506	162,517	189,823	189,823
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	50,524	66,609	66,609
51081 - OPEB LIABILITY	7,387	7,501	7,387	7,387
51090 - GROUP INSURANCE	33,423	30,461	42,636	42,636
51100 - FICA/MEDICARE OASDI	11,524	12,452	14,521	14,521
51110 - COMPENSATION INSURANCE	2,662	7,580	7,580	7,580
51128 - BILINGUAL ALLOWANCE	350	0	420	420
51150 - LIFE INSURANCE	143	137	143	143
Total 51 - SALARIES & BENEFITS	**252,295**	**271,377**	**329,298**	**329,298**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	372	334	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	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)				
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	2,773	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	324	1,200	1,200
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,833	2,130	2,130	2,130
527500 - TRAVEL- OUT OF COUNTY	430	2,013	4,000	4,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**13,733**	**12,005**	**25,180**	**25,180**
Total Expenditures and Appropriations	**266,028**	**283,382**	**354,478**	**354,478**
Net Cost	**(206,452)**	**(155,384)**	**(51,158)**	**(51,158)**

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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	3,297	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	**3,297**	**3,297**	**6,522**	**6,522**
Total Revenue	**39,030**	**28,963**	**46,522**	**46,522**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	149,986	176,028	210,121	210,121
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	48,308	73,731	73,731
51081 - OPEB LIABILITY	6,292	6,389	6,292	6,292
51090 - GROUP INSURANCE	25,754	31,722	45,570	45,570
51100 - FICA/MEDICARE OASDI	11,776	14,298	16,074	16,074
51110 - COMPENSATION INSURANCE	2,226	2,830	2,830	2,830
51150 - LIFE INSURANCE	150	144	150	150
Total 51 - SALARIES & BENEFITS	**247,529**	**287,895**	**362,847**	**362,847**
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	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)				
521600 - MEMBERSHIPS/ANNUAL DUES	100	450	800	800
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,619	2,178	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	(8,268)	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	1,918
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**	**82,947**	**134,518**	**134,518**
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	**297,975**	**372,383**	**628,181**	**628,181**
Net Cost	**258,945**	**343,420**	**581,659**	**581,659**

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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	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	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	5,997	6,169	25,000	25,000
Total 45 - CHARGES FOR SERVICES	**5,997**	**6,169**	**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	**10,984**	**13,057**	**27,500**	**27,500**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	3,936	3,869	4,431	4,431
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	1,107	1,555	1,555
51081 - OPEB LIABILITY	96	97	96	96
51090 - GROUP INSURANCE	671	689	805	805
51100 - FICA/MEDICARE OASDI	308	307	339	339
51110 - COMPENSATION INSURANCE	188	17,923	17,923	17,923
51119 - LIABILITY INSURANCE	0	0	0	0
51150 - LIFE INSURANCE	7	6	7	7
Total 51 - SALARIES & BENEFITS	**6,319**	**24,009**	**25,163**	**25,163**
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)	0	5,591	5,591
525119 - LIABILITY SELF-FUND INSURANCE	139	118	118	118
528400 - CONTINGENCIES	0	0	60,000	60,000
529851 - COMPUTER HARDWARE/SUPPL	0	4,406	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**(809)**	**4,524**	**161,209**	**161,209**
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	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures and Appropriations	5,510	28,533	226,372	226,372
Net Cost	(5,474)	15,476	198,872	198,872

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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	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				
45083 - COPY/CERT COPY/POSTAGE	26,971	30,202	65,000	65,000
Total 45 - CHARGES FOR SERVICES	**26,971**	**30,202**	**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**	**30,202**	**65,000**	**65,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	20,506	20,157	23,084	23,084
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	36	26	26	26
51080 - RETIREMENT	5,704	5,768	8,100	8,100
51081 - OPEB LIABILITY	495	503	495	495
51090 - GROUP INSURANCE	3,498	3,585	4,925	4,925
51100 - FICA/MEDICARE OASDI	1,604	1,598	1,766	1,766
51110 - COMPENSATION INSURANCE	372	109	109	109
51150 - LIFE INSURANCE	35	33	35	35
Total 51 - SALARIES & BENEFITS	**32,250**	**31,779**	**38,540**	**38,540**
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	1,388	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	269
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**23,136**	**21,474**	**74,569**	**74,569**
Total Expenditures and Appropriations	**55,386**	**53,253**	**113,109**	**113,109**
Net Cost	**28,415**	**23,051**	**48,109**	**48,109**

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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	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	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	5,836	5,739	7,000	7,000
Total 45 - CHARGES FOR SERVICES	**5,836**	**5,739**	**7,000**	**7,000**
Total Revenue	**9,152**	**10,434**	**8,000**	**8,000**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	10,000	10,000
525000 - OVERHEAD	411	0	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**	**0**	**112,939**	**112,939**
54-FIXED ASSETS				
542600 - EQUIPMENT	0	0	20,000	20,000
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**20,000**	**20,000**
Total Expenditures and Appropriations	**411**	**0**	**132,939**	**132,939**
Net Cost	**(8,741)**	**(10,434)**	**124,939**	**124,939**

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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	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	1,891	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	119	0	0
Total 45 - CHARGES FOR SERVICES	**71**	**119**	**0**	**0**
Total Revenue	**1,962**	**2,735**	**650**	**650**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	8,038	7,479	20,000	20,000
51070 - UNEMPLOYMENT INSURANCE	6	6	7	7
51100 - FICA/MEDICARE OASDI	615	572	0	0
51110 - COMPENSATION INSURANCE	59	2,833	2,833	2,833
Total 51 - SALARIES & BENEFITS	**8,718**	**10,890**	**22,840**	**22,840**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	5,000	5,000
521900 - PROFESSIONAL SVC	0	0	25,000	25,000
525000 - OVERHEAD	637	0	353	353
525119 - LIABILITY SELF-FUND INSURANCE	44	65	65	65
528400 - CONTINGENCIES	0	0	30,000	30,000
Total 52 - SERVICES & SUPPLIES	**681**	**65**	**60,418**	**60,418**
Total Expenditures and Appropriations	**9,399**	**10,955**	**83,258**	**83,258**
Net Cost	**7,437**	**8,220**	**82,608**	**82,608**

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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	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	1,097	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	0	(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**	**0**	**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**	**0**	**42,962**	**42,962**
Net Cost	**2,370**	**(1,402)**	**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	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	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	5,483	5,364	12,000	12,000
Total 45 - CHARGES FOR SERVICES	**5,483**	**5,364**	**12,000**	**12,000**
46-OTHER REVENUE				
46060 - OTHER-MISCELLANEOUS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**6,656**	**6,687**	**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	**(6,656)**	**(6,687)**	**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	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	(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	676	692	1,700	1,700
Total 45 - CHARGES FOR SERVICES	**676**	**692**	**1,700**	**1,700**
Total Revenue	**4,583**	**433**	**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	0	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**	**0**	**27,831**	**27,831**
Total Expenditures and Appropriations	**317**	**0**	**27,831**	**27,831**
Net Cost	**(4,266)**	**(433)**	**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	0	21,820	21,820
Total 46 - OTHER REVENUE	**21,820**	**0**	**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**	**0**	**21,820**	**21,820**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	42,054	42,298	50,405	50,405
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	10,833	17,687	17,687
51081 - OPEB LIABILITY	2,378	2,415	2,378	2,378
51090 - GROUP INSURANCE	2,750	3,450	20,125	20,125
51100 - FICA/MEDICARE OASDI	3,432	3,565	3,856	3,856
51110 - COMPENSATION INSURANCE	496	200	200	200
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**61,704**	**62,801**	**94,689**	**94,689**
52-SERVICES SUPPLIES				
520000 - AGRICULTURE	0	0	0	0
520200 - COMMUNICATIONS	679	611	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	280	1,500	1,500
521600 - MEMBERSHIPS/ANNUAL DUES	0	150	500	500
521800 - OFFICE EXPENSE	6,235	1,788	2,000	2,000
521801 - Office Water	0	0	420	420
521900 - PROFESSIONAL SVC	17,830	19,585	20,545	20,545

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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	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)				
524000 - RENT - OFFICE/SPACE	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	260	277	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	416
527400 - TRAVEL- IN COUNTY	1,413	1,598	3,500	3,500
527500 - TRAVEL- OUT OF COUNTY	344	14	1,000	1,000
527750 - IN CNTY HOSTING	164	296	700	700
527802 - ELECTRIC CHARGES	2,400	2,000	7,200	7,200
527803 - PROPANE/OTHR HEATING FUEL	3,075	1,629	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**33,301**	**29,205**	**44,681**	**44,681**
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	**95,005**	**92,006**	**187,870**	**187,870**
Net Cost	**73,185**	**92,006**	**166,050**	**166,050**

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	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	10,910,023	10,901,169	10,900,000	10,900,000
40020 - CURRENT UNSECURED TAXES	267,669	302,685	227,358	227,358
40040 - PRIOR UNSECURED TAXES	5,935	0	4,000	4,000
40050 - PENALTIES	314,832	131,797	200,000	200,000
40051 - TEETER PENALTIES	(104)	0	25,000	25,000
40060 - USE TAX	3,122,526	2,716,550	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	20,000	15,000	15,000
40090 - HOTEL TAX	2,107,058	1,723,118	2,000,000	2,000,000
40110 - TAX SALE	0	0	0	0
40130 - SUPPLEMENTAL TAXES	218,662	93,564	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**	**19,052,961**	**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	13,743	6,871	13,750	13,750
44440 - FEDERAL-IN LIEU TAXES	819,645	0	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	**922,125**	**181,276**	**763,975**	**763,975**
45-CHARGES FOR SERVICES				
45040 - LEASE PAYMENT	22,836	19,555	20,000	20,000
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
45290 - OTHER-C. S. RECOUP 2 1/2%	13,436	9,594	16,000	16,000
45428 - COST PLAN REIM.	1,854,938	0	1,854,938	1,854,938
Total 45 - CHARGES FOR SERVICES	**1,891,210**	**29,149**	**1,890,938**	**1,890,938**
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
46016 - CREDIT CARD/OTHER REBATE	8,630	5,068	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	134,618	5,000	5,000
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**83,669**	**140,514**	**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	**23,596,627**	**20,440,131**	**23,613,922**	**23,613,922**
51-SALARIES BENEFITS				
51090 - GROUP INSURANCE	2,225	2,857	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	**2,225**	**2,857**	**0**	**0**
52-SERVICES SUPPLIES				
521811 - MARKETING	4,752	2,582	9,000	9,000
521900 - PROFESSIONAL SVC	656,545	421,593	400,000	400,000
521901 - LITIGATION	63,896	304,909	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**	**1,253,291**	**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	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	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**	**1,256,148**	**1,109,000**	**1,109,000**
Net Cost	**(22,689,161)**	**(19,183,983)**	**(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	500	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**	**312,434**	**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	965,166
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	44,197	66,295	66,295
585150 - CONTRIB TRANS DIST ATTRNY	1,864,591	1,885,774	1,530,883	1,530,883

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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	6,615,276
585161 - CONTRIB TRANS JAIL	2,751,456	3,295,799	3,940,178	3,940,178
585162 - CONTRIB TRANS S/O 15 MIN	0	0	0	0
585370 - CONTRIB TRANS SENIOR NUTR	229,865	234,120	529,331	529,331
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**	**11,578,547**	**13,665,621**	**13,665,621**
Total Expenditures and Appropriations	**10,702,440**	**11,890,981**	**13,949,617**	**13,949,617**
Net Cost	**10,702,349**	**11,890,859**	**13,949,617**	**13,949,617**

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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	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				
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	0	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	**706,000**	**310,000**	**932,001**	**932,001**
Total Revenue	**755,312**	**688,688**	**992,001**	**992,001**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	163,998	230,354	329,891	329,891
51020 - OTHER WAGES	6,712	0	21,883	21,883
51070 - UNEMPLOYMENT INSURANCE	122	325	1,308	1,308
51080 - RETIREMENT	55,801	61,262	115,759	115,759
51081 - OPEB LIABILITY	4,757	4,830	4,757	4,757
51090 - GROUP INSURANCE	10,629	22,646	55,064	55,064
51100 - FICA/MEDICARE OASDI	12,963	17,524	25,237	25,237
51110 - COMPENSATION INSURANCE	1,248	1,116	1,116	1,116
51120 - CELL PHONE ALLOW	600	920	1,360	1,360
51122 - CAR ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	418	641	669	669
Total 51 - SALARIES & BENEFITS	**257,248**	**339,618**	**557,044**	**557,044**
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	15
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
521600 - MEMBERSHIPS/ANNUAL DUES	2,313	896	2,500	2,500
521750 - FITNESS & WELNESS	0	1,500	0	0
521800 - OFFICE EXPENSE	3,656	1,159	9,000	9,000
521811 - MARKETING	0	0	2,500	2,500
521900 - PROFESSIONAL SVC	399,359	1,173,690	1,085,000	1,085,000
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

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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	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	922	1,405	1,405	1,405
527000 - TRAINING	0	0	1,500	1,500
527400 - TRAVEL- IN COUNTY	111	195	2,000	2,000
527500 - TRAVEL- OUT OF COUNTY	6,869	3,783	14,000	14,000
Total 52 - SERVICES & SUPPLIES	**426,340**	**1,191,901**	**1,133,770**	**1,133,770**
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	**683,588**	**1,531,519**	**1,690,814**	**1,690,814**
Net Cost	**(71,724)**	**842,831**	**698,813**	**698,813**

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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	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	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	835,519	727,785	727,785
Total 58 - TRANSFERS	**350,616**	**835,519**	**727,785**	**727,785**
Total Expenditures and Appropriations	**399,928**	**1,214,207**	**727,785**	**727,785**
Net Cost	**(3,416,105)**	**(2,741,121)**	**578,189**	**578,189**

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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	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	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	221,000	351,274	351,274
Total 58 - TRANSFERS	**1,494,950**	**221,000**	**351,274**	**351,274**
Total Expenditures and Appropriations	**1,583,535**	**221,000**	**351,274**	**351,274**
Net Cost	**(304,421)**	**174,175**	**351,274**	**351,274**

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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	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	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: 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	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	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	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				
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	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				
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	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				
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	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				
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	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				
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	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	1,474	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	140	100	100
Total 45 - CHARGES FOR SERVICES	**46**	**140**	**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	100,800	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	**100,800**	**67,200**	**7,731**	**7,731**
Total Revenue	**100,846**	**67,340**	**7,831**	**7,831**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	437,500	331,334	383,011	383,011
51020 - OTHER WAGES	0	15,369	83,000	83,000
51060 - OVERTIME PAY	0	179	0	0
51070 - UNEMPLOYMENT INSURANCE	507	446	430	430
51080 - RETIREMENT	109,444	103,629	134,399	134,399
51081 - OPEB LIABILITY	9,513	9,660	9,513	9,513
51090 - GROUP INSURANCE	60,989	52,887	63,731	63,731
51100 - FICA/MEDICARE OASDI	32,767	26,435	29,300	29,300
51110 - COMPENSATION INSURANCE	6,259	2,877	2,877	2,877
51120 - CELL PHONE ALLOW	0	270	2,160	2,160
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	726	390	1,136	1,136
Total 51 - SALARIES & BENEFITS	**657,705**	**543,476**	**709,557**	**709,557**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	376	64	1,000	1,000
520204 - INTERNET SEARCH ENGINE	8,178	4,975	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	0	300	300
520234 - PRINTER SUPPLIES	0	0	100	100
520250 - COPY MACHINE LEASE	241	0	5,000	5,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	5,497	5,016	7,300	7,300
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	7,280	4,709	4,200	4,200

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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)				
521801 - Office Water	0	0	550	550
521900 - PROFESSIONAL SVC	0	0	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	4,685
527000 - TRAINING	0	2,046	5,000	5,000
527040 - SMALL CLAIM ADVSR COSTS	0	0	500	500
527500 - TRAVEL- OUT OF COUNTY	8,035	4,371	8,000	8,000
540412 - SOFTWARE	0	0	3,000	3,000
549500 - COMPUTER HARDWARE	0	0	10,000	10,000
Total 52 - SERVICES & SUPPLIES	**40,280**	**34,166**	**75,935**	**75,935**
Total Expenditures and Appropriations	**697,985**	**577,642**	**785,492**	**785,492**
Net Cost	**597,139**	**510,302**	**777,661**	**777,661**

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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	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				
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	2,730	11,500	11,500
525000 - OVERHEAD	0	0	0	0
525700 - CONFLICT COUNSEL	6,082	10,022	14,500	14,500
525800 - JUVENILE COUNSEL	0	0	4,000	4,000
525900 - CONSERVATOR COUNSEL	13,800	11,040	24,000	24,000
526100 - INVESTIGATIONS	378	5,531	9,175	9,175
526500 - EVALUATIONS	3,400	8,900	10,000	10,000
526900 - CONTRACTS	329,244	302,894	375,000	375,000
Total 52 - SERVICES & SUPPLIES	**355,834**	**341,117**	**463,175**	**463,175**
Total Expenditures and Appropriations	**355,834**	**341,117**	**463,175**	**463,175**
Net Cost	**352,298**	**337,581**	**463,175**	**463,175**

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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	260	0	0
42011 - COURT COST ADMIN 16028	897	813	0	0
42043 - T.C.REALIGNMENT AB233	157,909	174,260	150,000	150,000
42070 - PROOF OF CORRECTION	2,734	2,448	0	0
Total 42 - FINES & PENALTIES	**162,495**	**177,781**	**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**	**177,781**	**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)**	**(177,781)**	**(150,000)**	**(150,000)**

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	108,716	125,000	125,000
Total 40 - TAX REVENUE	**161,094**	**108,716**	**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	35,180	20,488	26,000	26,000
44079 - STATE- CORR AB109	0	0	0	0
44393 - ST- SLESF & JUVNL JST	17,985	628	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	**53,165**	**21,116**	**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	2,733	2,500	2,500
Total 45 - CHARGES FOR SERVICES	**3,412**	**2,995**	**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	0	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	1,530,883	1,530,883
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	**1,864,591**	**1,885,774**	**1,556,706**	**1,556,706**
Total Revenue	**2,082,651**	**2,019,773**	**1,717,506**	**1,717,506**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	615,034	741,595	876,384	876,384
51020 - OTHER WAGES	2,878	0	10,000	10,000
51060 - OVERTIME PAY	17,503	28,971	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	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)				
51070 - UNEMPLOYMENT INSURANCE	2,526	1,848	595	595
51080 - RETIREMENT	764,820	786,911	307,523	307,523
51081 - OPEB LIABILITY	22,830	23,183	20,452	20,452
51090 - GROUP INSURANCE	69,450	102,113	173,075	173,075
51100 - FICA/MEDICARE OASDI	46,406	57,099	67,043	67,043
51110 - COMPENSATION INSURANCE	7,673	6,889	6,889	6,889
51120 - CELL PHONE ALLOW	3,480	4,235	5,182	5,182
51150 - LIFE INSURANCE	334	320	334	334
Total 51 - SALARIES & BENEFITS	**1,552,934**	**1,753,164**	**1,467,477**	**1,467,477**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	2,746	2,325	3,300	3,300
520204 - INTERNET SEARCH ENGINE	9,533	6,740	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	1,158	2,500	2,500
521102 - FUEL - VEHICLE	2,610	1,964	3,500	3,500
521230 - OFFICE FURNITURE/EQUIP	3,764	2,023	10,000	10,000
521600 - MEMBERSHIPS/ANNUAL DUES	5,322	3,230	6,500	6,500
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	7,564	2,542	8,000	8,000
521801 - Office Water	0	0	1,200	1,200
521900 - PROFESSIONAL SVC	1,191	9,416	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	3,290	6,000	6,000
521980 - MEDICAL SERVICE - PROF SV	1,253	0	3,000	3,000
523670 - REF MANUAL/LAW,CODE BOOKS	3,335	2,114	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	6,479
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	3,514	4,023	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	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)				
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**58,474**	**50,098**	**190,029**	**190,029**
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	**1,611,408**	**1,807,295**	**1,717,506**	**1,717,506**
Net Cost	**(471,243)**	**(212,478)**	**0**	**0**

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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	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				
48001 - TRANSFER-IN1	0	0	12,000	12,000
48079 - TRN-CCPIF AB109	0	0	376,753	376,753
Total 48 - TRANSFER	**0**	**0**	**388,753**	**388,753**
Total Revenue	**0**	**0**	**388,753**	**388,753**
44-STATE FEDERAL AID				
51000 - REGULAR WAGES	0	0	197,362	197,362
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	251	251
51080 - RETIREMENT	0	0	69,254	69,254
51081 - OPEB LIABILITY	0	0	7,135	7,135
51090 - GROUP INSURANCE	0	0	60,375	60,375
51100 - FICA/MEDICARE OASDI	0	0	15,098	15,098
51110 - COMPENSATION INSURANCE	0	0	1,991	1,991
51120 - CELL PHONE ALLOW	0	0	1,800	1,800
Total 44 - STATE & FEDERAL AID	**0**	**0**	**353,266**	**353,266**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520204 - INTERNET SEARCH ENGINE	0	0	11,100	11,100
520407 - REFUSE DISPOSAL	0	0	4,000	4,000
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	20,000
525119 - LIABILITY SELF-FUND INSURANCE	0	0	1,663	1,663
527410 - CLIENT SERVICE EXP	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	10,000	10,000
527802 - ELECTRIC CHARGES	0	0	4,000	4,000
527803 - PROPANE/OTHR HEATING FUEL	0	0	4,000	4,000
527807 - WATER/SEWER CHARGES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**84,983**	**84,983**
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**	**444,249**	**444,249**
Net Cost	**0**	**0**	**55,496**	**55,496**

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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	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
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	44,200
51020 - OTHER WAGES	0	0	20,000	20,000
51060 - OVERTIME PAY	0	0	0	0
51080 - RETIREMENT	0	0	15,510	15,510
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	2,378	2,378
51100 - FICA/MEDICARE OASDI	0	0	20,125	20,125
51110 - COMPENSATION INSURANCE	0	0	3,381	3,381
Total 51 - SALARIES & BENEFITS	**0**	**0**	**105,594**	**105,594**
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
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**	**270,594**
Net Cost	**0**	**0**	**270,594**	**270,594**

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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	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	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	13,686	16,309	16,309
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	38	32	29	29
51080 - RETIREMENT	7,091	3,506	5,723	5,723
51081 - OPEB LIABILITY	952	966	952	952
51090 - GROUP INSURANCE	1,100	840	4,025	4,025
51100 - FICA/MEDICARE OASDI	2,234	1,122	1,248	1,248
51110 - COMPENSATION INSURANCE	394	908	908	908
51120 - CELL PHONE ALLOW	0	0	120	120
Total 51 - SALARIES & BENEFITS	**39,888**	**21,060**	**29,314**	**29,314**
52-SERVICES SUPPLIES				
520204 - INTERNET SEARCH ENGINE	2,542	3,735	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	337
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	2,318	2,500	2,500
Total 52 - SERVICES & SUPPLIES	**11,983**	**13,178**	**29,687**	**29,687**
Total Expenditures and Appropriations	**51,871**	**34,238**	**59,001**	**59,001**
Net Cost	**51,871**	**34,238**	**59,001**	**59,001**

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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	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	(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**

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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	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				
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: 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	23,147	0	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	**458,753**	**8,337**	**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	174,833	0	0
Total 48 - TRANSFER	**186,522**	**197,820**	**0**	**0**
Total Revenue	**645,275**	**206,157**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	159,100	159,511	0	0
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	106	7,490	0	0
51070 - UNEMPLOYMENT INSURANCE	1,908	630	0	0
51080 - RETIREMENT	40,239	39,908	0	0
51081 - OPEB LIABILITY	7,135	7,245	0	0
51090 - GROUP INSURANCE	13,367	9,328	0	0
51100 - FICA/MEDICARE OASDI	12,611	13,805	0	0
51110 - COMPENSATION INSURANCE	2,162	1,991	0	0
51120 - CELL PHONE ALLOW	1,560	1,635	0	0
Total 51 - SALARIES & BENEFITS	**238,188**	**241,543**	**0**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	286	174	0	0
520204 - INTERNET SEARCH ENGINE	8,559	5,849	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	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)				
521900 - PROFESSIONAL SVC	220,007	0	0	0
524000 - RENT - OFFICE/SPACE	0	2,200	0	0
524200 - RENTS/LEASES STRUCTURES	0	12,280	0	0
524207 - STORAGE SPACE RENT	0	400	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,598	1,663	0	0
527410 - CLIENT SERVICE EXP	19,709	3,491	0	0
527500 - TRAVEL- OUT OF COUNTY	15,057	742	0	0
527750 - IN CNTY HOSTING	0	0	0	0
527802 - ELECTRIC CHARGES	0	941	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**	**28,695**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58001 - TRANSFER-OUT1	615	331	0	0
Total 58 - TRANSFERS	**615**	**331**	**0**	**0**
Total Expenditures and Appropriations	**509,331**	**270,569**	**0**	**0**
Net Cost	**(135,944)**	**64,412**	**0**	**0**

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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	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**
Total Revenue	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**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	6,689	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	512	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**19,703**	**13,469**	**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**	**21,425**	**0**	**0**
Net Cost	**(30,297)**	**(363,452)**	**0**	**0**

Rob Robinette, Interim 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	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				
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	233,454	220,000	220,000
Total 45 - CHARGES FOR SERVICES	**266,210**	**233,454**	**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	200,000	200,000	200,000	200,000
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	15,306	0	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	**215,306**	**200,000**	**236,595**	**236,595**
Total Revenue	**562,808**	**508,933**	**533,794**	**533,794**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	458,719	425,175	588,270	588,270
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	125,328	206,424	206,424
51081 - OPEB LIABILITY	16,647	16,904	16,647	16,647
51090 - GROUP INSURANCE	76,576	101,807	140,875	140,875

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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	32,806	45,003	45,003
51110 - COMPENSATION INSURANCE	6,731	2,761	2,761	2,761
51120 - CELL PHONE ALLOW	0	0	960	960
51150 - LIFE INSURANCE	0	0	334	334
Total 51 - SALARIES & BENEFITS	**727,124**	**705,298**	**1,001,734**	**1,001,734**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	516	260	600	600
520202 - CELL PHONE SERVICE	0	0	2,900	2,900
520210 - POSTAGE/SHIP, MAIL COST	2,702	688	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	1,436	3,300	3,300
520419 - COVID PPE & CLEANING COST	0	0	0	0
520850 - LAB/MED/FIELD EQUIP	546	516	1,000	1,000
520902 - VEHICLE MAINTENANCE	4,158	651	7,000	7,000
521600 - MEMBERSHIPS/ANNUAL DUES	927	933	1,000	1,000
521800 - OFFICE EXPENSE	1,049	191	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	470	11,800	11,800
521986 - SECURITY	5,506	4,341	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	5,374
527400 - TRAVEL- IN COUNTY	4,017	2,985	7,000	7,000
527500 - TRAVEL- OUT OF COUNTY	2,193	5,673	7,500	7,500
529851 - COMPUTER HARDWARE/SUPPL	415	0	4,800	4,800
Total 52 - SERVICES & SUPPLIES	**90,420**	**23,275**	**71,302**	**71,302**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**817,544**	**728,573**	**1,073,036**	**1,073,036**
Net Cost	**254,736**	**219,640**	**539,242**	**539,242**

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	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				
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	8,805	7,500	7,500
43700 - LEASE REVENUE	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**39,903**	**9,251**	**7,750**	**7,750**
44-STATE FEDERAL AID				
44034 - STATE-OHV TRAIL GRANT	610,841	352,025	670,000	670,000
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	**610,841**	**352,025**	**670,000**	**670,000**
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	32,175	29,546	6,000	6,000
46500 - CONTRIBS. FROM PUBLIC	0	0	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**32,175**	**29,546**	**6,000**	**6,000**
48-TRANSFER				
48000 - TRANSFER-IN	2,000	1,000	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	**2,000**	**1,000**	**338,777**	**338,777**
Total Revenue	**684,919**	**391,822**	**1,022,527**	**1,022,527**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	430,051	410,231	498,796	498,796
51020 - OTHER WAGES	24,074	28,420	50,000	50,000
51060 - OVERTIME PAY	2,384	2,809	0	0
51070 - UNEMPLOYMENT INSURANCE	1,251	831	769	769
51080 - RETIREMENT	112,860	108,732	175,028	175,028
51081 - OPEB LIABILITY	18,621	18,909	18,621	18,621
51090 - GROUP INSURANCE	83,589	101,808	177,528	177,528
51100 - FICA/MEDICARE OASDI	34,832	34,098	38,158	38,158

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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	71,172	56,048	56,048	56,048
51120 - CELL PHONE ALLOW	4,415	3,850	4,440	4,440
51121 - BOOT ALLOWANCE	1,800	1,800	1,800	1,800
51150 - LIFE INSURANCE	278	98	278	278
Total 51 - SALARIES & BENEFITS	**785,327**	**767,634**	**1,021,466**	**1,021,466**
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	8,055	10,500	10,500
520210 - POSTAGE/SHIP, MAIL COST	246	143	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	1,288	3,000	3,000
520402 - CLEANING SUPPLIES	15,000	19,000	22,000	22,000
520404 - CUSTODIAL SERVICE	202,633	215,172	241,476	241,476
520406 - PEST CONTROL	1,475	2,119	3,000	3,000
520407 - REFUSE DISPOSAL	28,047	28,065	31,350	31,350
520410 - SOFTWARE LICENSE	7,060	7,472	7,850	7,850
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	9,764	10,694	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	346	750	750
521230 - OFFICE FURNITURE/EQUIP	0	172	350	350
521300 - MAINT. BUILDINGS & GROUND	110,741	99,890	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	27,500	27,500
521334 - OHV TRAIL GRANT	528,402	415,293	670,000	670,000
521400 - ANNEX INS REPAIRS	19,026	0	4,537	4,537
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	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)				
521900 - PROFESSIONAL SVC	16,550	9,707	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	168,876
527400 - TRAVEL- IN COUNTY	28,625	22,877	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	321,723	420,000	420,000
527803 - PROPANE/OTHR HEATING FUEL	28,858	19,000	30,000	30,000
527804 - HEATING FUEL/OIL	58,352	59,545	70,000	70,000
527807 - WATER/SEWER CHARGES	49,749	40,354	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**	**1,557,030**	**3,045,974**	**3,045,974**
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
533800 - CONTRIB LAW LIBRARY	8,400	8,470	9,240	9,240
Total 53 - OTHER CHARGES	**8,400**	**8,470**	**9,240**	**9,240**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	38,350	202,048	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**	**202,048**	**722,293**	**722,293**
Total Expenditures and Appropriations	**2,567,266**	**2,535,182**	**4,798,973**	**4,798,973**
Net Cost	**1,882,347**	**2,143,360**	**3,776,446**	**3,776,446**

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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	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	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	965,166
48002 - TRANSFER-IN2	966,197	966,197	0	0
Total 48 - TRANSFER	**966,197**	**966,197**	**1,165,166**	**1,165,166**
Total Revenue	**994,602**	**966,197**	**1,165,166**	**1,165,166**
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**	**203,735**	**0**	**0**

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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	11,710	16,500	16,500
45138 - RESTITUTION	350	0	200	200
45230 - PARK & RECREATION FEES	1,898	3,000	3,500	3,500
Total 45 - CHARGES FOR SERVICES	**12,998**	**14,710**	**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	15,006	204,967	204,967
Total 46 - OTHER REVENUE	**60,027**	**15,006**	**204,967**	**204,967**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**73,025**	**29,716**	**225,167**	**225,167**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	27,837	34,563	42,786	42,786
51020 - OTHER WAGES	10,490	9,974	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	8,563	15,013	15,013
51081 - OPEB LIABILITY	2,378	2,415	2,378	2,378
51090 - GROUP INSURANCE	5,991	0	20,125	20,125
51100 - FICA/MEDICARE OASDI	3,233	3,568	3,273	3,273
51110 - COMPENSATION INSURANCE	694	1,197	1,197	1,197
51120 - CELL PHONE ALLOW	538	854	900	900
51121 - BOOT ALLOWANCE	300	300	300	300
Total 51 - SALARIES & BENEFITS	**62,419**	**62,738**	**101,362**	**101,362**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	6,155	5,500	6,780	6,780
520407 - REFUSE DISPOSAL	4,892	5,132	6,500	6,500
521300 - MAINT. BUILDINGS & GROUND	4,471	5,413	7,500	7,500
521900 - PROFESSIONAL SVC	2,489	1,277	2,600	2,600
521902 - PROFESSIONAL SVC - GRANT	33,456	72,589	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	561
527400 - TRAVEL- IN COUNTY	0	0	300	300
527802 - ELECTRIC CHARGES	13,816	12,483	16,000	16,000
527804 - HEATING FUEL/OIL	578	432	700	700
527807 - WATER/SEWER CHARGES	7,614	7,435	8,960	8,960
Total 52 - SERVICES & SUPPLIES	**90,784**	**127,922**	**145,379**	**145,379**
Total Expenditures and Appropriations	**153,203**	**190,660**	**246,741**	**246,741**

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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
Net Cost		80,178	160,944	21,574	21,574

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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	85	39	39	39
Total 51 - SALARIES & BENEFITS	**684**	**46**	**45**	**45**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	5,500	7,100	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	3,300	3,600	3,600
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	75,556	75	75	75
527802 - ELECTRIC CHARGES	12,650	16,377	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	4,004	4,840	4,840
Total 52 - SERVICES & SUPPLIES	**118,106**	**48,361**	**59,665**	**59,665**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**118,790**	**48,407**	**59,710**	**59,710**
Net Cost	**115,235**	**45,952**	**57,210**	**57,210**

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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	3,750	3,000	3,000
Total 43 - USE OF MONEY & PROPERTY	**3,975**	**3,750**	**3,000**	**3,000**
Total Revenue	**3,975**	**3,750**	**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	0	26	26	26
Total 51 - SALARIES & BENEFITS	**0**	**26**	**26**	**26**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	10,159	9,313	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	15,645	16,850	16,850
527803 - PROPANE/OTHR HEATING FUEL	8,098	8,337	10,500	10,500
527807 - WATER/SEWER CHARGES	1,665	2,492	2,800	2,800
Total 52 - SERVICES & SUPPLIES	**35,944**	**38,432**	**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	**35,944**	**38,458**	**44,464**	**44,464**
Net Cost	**31,969**	**34,708**	**41,464**	**41,464**

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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	4,139	4,000	4,000
Total 43 - USE OF MONEY & PROPERTY	**4,715**	**4,139**	**4,000**	**4,000**
Total Revenue	**4,715**	**4,139**	**4,000**	**4,000**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	4,037	3,900	4,635	4,635
520407 - REFUSE DISPOSAL	2,378	2,323	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	1,082	1,300	1,300
Total 52 - SERVICES & SUPPLIES	**22,584**	**25,905**	**31,635**	**31,635**
Total Expenditures and Appropriations	**22,584**	**25,905**	**31,635**	**31,635**
Net Cost	**17,869**	**21,766**	**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	4,975	5,500	5,500
Total 43 - USE OF MONEY & PROPERTY	**6,538**	**4,975**	**5,500**	**5,500**
Total Revenue	**6,538**	**4,975**	**5,500**	**5,500**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	4,176	3,970	4,650	4,650
520407 - REFUSE DISPOSAL	1,772	1,733	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	2,732	3,700	3,700
527803 - PROPANE/OTHR HEATING FUEL	4,705	3,855	5,000	5,000
527807 - WATER/SEWER CHARGES	1,028	960	1,500	1,500
Total 52 - SERVICES & SUPPLIES	**18,140**	**16,912**	**20,950**	**20,950**
Total Expenditures and Appropriations	**18,140**	**16,912**	**20,950**	**20,950**
Net Cost	**11,602**	**11,937**	**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	47	11	11	11
Total 51 - SALARIES & BENEFITS	**52**	**45**	**121**	**121**
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	33
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**	**2,456**
Total Expenditures and Appropriations	**2,510**	**2,299**	**2,577**	**2,577**
Net Cost	**2,510**	**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	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				
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	11,490	11,000	11,000
43091 - RENTAL OF BUILDINGS	22,419	11,002	6,000	6,000
43092 - GROUNDS RENTAL	102,364	62,121	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	19,268	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**	**183,843**	**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	108	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**	**59,046**	**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	3,131	2,000	2,000
Total 46 - OTHER REVENUE	**12,370**	**10,221**	**24,000**	**24,000**
48-TRANSFER				
48000 - TRANSFER-IN	4,999	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	**4,999**	**4,999**	**612,080**	**612,080**
Total Revenue	**446,041**	**376,896**	**983,308**	**983,308**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	188,498	180,075	211,214	211,214
51020 - OTHER WAGES	60,757	58,390	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	52,078	74,115	74,115
51081 - OPEB LIABILITY	4,757	4,830	4,757	4,757
51090 - GROUP INSURANCE	33,141	37,560	40,250	40,250
51100 - FICA/MEDICARE OASDI	19,429	18,686	16,158	16,158
51110 - COMPENSATION INSURANCE	10,747	4,705	11,714	11,714
51120 - CELL PHONE ALLOW	600	575	600	600
51121 - BOOT ALLOWANCE	300	0	300	300
51150 - LIFE INSURANCE	334	320	334	334
Total 51 - SALARIES & BENEFITS	**393,096**	**370,638**	**415,584**	**415,584**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	486	444	1,100	1,100
520203 - INTERNET SERVICE	2,260	2,095	2,300	2,300
520210 - POSTAGE/SHIP, MAIL COST	30	123	300	300
520233 - PRINTING SVC/CHRGS	533	737	800	800
520407 - REFUSE DISPOSAL	9,387	6,673	7,500	7,500
520409 - PAPER PRODUCTS-HOUSEHOLD	5,164	2,087	4,500	4,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	16,725	14,675	19,200	19,200
520900 - EQUIPMENT MAINTENANCE	1,182	1,584	2,000	2,000
520902 - VEHICLE MAINTENANCE	1,750	954	2,000	2,000
520904 - UTILITY EQUIPMENT MAINT	2,267	980	1,000	1,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	100	100
521102 - FUEL - VEHICLE	5,073	3,673	5,000	5,000
521231 - COMPUTERS<1500.00	372	298	600	600
521300 - MAINT. BUILDINGS & GROUND	113,631	43,003	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	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)				
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	1,008	2,000	2,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	53,358	5,000	5,000
524440 - AWARDS	2,896	5,632	4,000	4,000
525000 - OVERHEAD	24,605	0	16,475	16,475
525119 - LIABILITY SELF-FUND INSURANCE	1,471	1,721	1,721	1,721
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	2,447	1,719	3,000	3,000
527802 - ELECTRIC CHARGES	74,233	95,040	90,000	90,000
527803 - PROPANE/OTHR HEATING FUEL	16,864	7,928	10,000	10,000
527807 - WATER/SEWER CHARGES	7,824	4,740	8,000	8,000
Total 52 - SERVICES & SUPPLIES	**405,272**	**358,973**	**323,596**	**323,596**
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	**832,315**	**729,611**	**741,589**	**741,589**
Net Cost	**386,274**	**352,715**	**(241,719)**	**(241,719)**

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	0	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	**0**	**0**	**16,877**	**16,877**
Total Revenue	**36**	**20**	**16,877**	**16,877**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	315,148	339,864	385,457	385,457
51020 - OTHER WAGES	1,638	6,577	7,000	7,000
51060 - OVERTIME PAY	0	2,514	0	0
51070 - UNEMPLOYMENT INSURANCE	1,077	1,377	1,293	1,293
51080 - RETIREMENT	78,580	90,227	135,257	135,257
51081 - OPEB LIABILITY	9,513	9,660	9,513	9,513
51090 - GROUP INSURANCE	63,602	81,371	97,500	97,500
51100 - FICA/MEDICARE OASDI	23,441	26,410	29,487	29,487
51110 - COMPENSATION INSURANCE	3,573	7,809	7,809	7,809
51128 - BILINGUAL ALLOWANCE	420	245	420	420
51150 - LIFE INSURANCE	763	807	869	869
Total 51 - SALARIES & BENEFITS	**497,755**	**566,861**	**674,605**	**674,605**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	303	183	200	200
520210 - POSTAGE/SHIP, MAIL COST	518	5	700	700
520220 - PAPER/PAPER SUPPLIES	1,214	776	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	1,970	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	6,771	11,000	11,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	7,926	900	5,263	5,263
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	301	918	2,750	2,750
523130 - EMPLEE ASSIST PROGRAM	0	0	0	0
523702 - PUB - RECRUITMENT ADS	1,314	3,358	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	3,039
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	602	6,500	6,500
Total 52 - SERVICES & SUPPLIES	**37,160**	**19,540**	**46,152**	**46,152**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**534,915**	**586,401**	**720,757**	**720,757**
Net Cost	**534,879**	**586,381**	**703,880**	**703,880**

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	0	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	**300,000**	**92,400**	**15,145**	**15,145**
Total Revenue	**300,065**	**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	291,479	363,332	363,332
51060 - OVERTIME PAY	290	0	0	0
51070 - UNEMPLOYMENT INSURANCE	433	346	311	311
51080 - RETIREMENT	69,732	73,057	127,493	127,493
51081 - OPEB LIABILITY	9,513	9,660	9,513	9,513
51090 - GROUP INSURANCE	74,419	47,830	80,500	80,500
51100 - FICA/MEDICARE OASDI	22,585	20,862	27,795	27,795
51110 - COMPENSATION INSURANCE	4,442	1,473	1,473	1,473
51120 - CELL PHONE ALLOW	2,185	1,365	3,360	3,360
51150 - LIFE INSURANCE	468	598	735	735
Total 51 - SALARIES & BENEFITS	**464,368**	**446,670**	**614,512**	**614,512**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	244	781	1,300	1,300
520203 - INTERNET SERVICE	54,558	41,885	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	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)				
520411 - ANN SOFTWARE FEE/MAINT	663,941	433,152	732,510	732,510
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	136	1,000	1,000
521801 - Office Water	0	0	600	600
521847 - BACK UP MEDIA/COMP	0	0	0	0
521906 - TYLER TRAINING	0	14,020	78,380	78,380
524300 - SMALL TOOLS/INSTRUMENTS	322	0	1,000	1,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	3,284	3,596	3,596	3,596
527000 - TRAINING	2,055	0	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	48,717	177,583	177,583
Total 52 - SERVICES & SUPPLIES	**795,707**	**543,115**	**1,086,149**	**1,086,149**
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	**1,260,075**	**989,785**	**1,725,661**	**1,725,661**
Net Cost	**960,010**	**897,071**	**1,710,516**	**1,710,516**

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	6,501	5,500	5,500
46231 - LOST BOOKS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**6,779**	**6,501**	**5,500**	**5,500**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	123,570	49,592	54,210	54,210
46230 - LIBRARY DONATIONS	1,965	2,968	15,372	15,372
46231 - LOST BOOKS	669	(7)	200	200
46251 - REIMBURSEMENTS/REFUNDS	0	625	0	0
Total 46 - OTHER REVENUE	**126,204**	**53,178**	**69,782**	**69,782**
48-TRANSFER				
48000 - TRANSFER-IN	0	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	**0**	**0**	**22,338**	**22,338**
Total Revenue	**132,983**	**59,679**	**97,620**	**97,620**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	215,495	253,103	311,659	311,659
51020 - OTHER WAGES	77,441	86,019	81,200	81,200
51070 - UNEMPLOYMENT INSURANCE	2,818	2,013	648	648
51080 - RETIREMENT	54,486	67,958	109,361	109,361
51081 - OPEB LIABILITY	11,239	11,413	11,239	11,239
51090 - GROUP INSURANCE	38,943	62,611	116,795	116,795
51100 - FICA/MEDICARE OASDI	21,720	25,577	23,842	23,842
51110 - COMPENSATION INSURANCE	22,200	18,581	18,581	18,581
51150 - LIFE INSURANCE	167	98	167	167
Total 51 - SALARIES & BENEFITS	**444,509**	**527,373**	**673,492**	**673,492**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	1,852	2,133	2,500	2,500
520202 - CELL PHONE SERVICE	0	10	2,700	2,700
520203 - INTERNET SERVICE	2,232	2,146	2,492	2,492
520210 - POSTAGE/SHIP, MAIL COST	999	664	1,370	1,370
520220 - PAPER/PAPER SUPPLIES	0	712	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	515	500	500
520404 - CUSTODIAL SERVICE	0	0	0	0
520407 - REFUSE DISPOSAL	1,295	1,344	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	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)				
520419 - COVID PPE & CLEANING COST	255	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	203	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	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	4,896	5,000	5,000
521801 - Office Water	0	0	0	0
521870 - LIBRARY PROCESSING MATRL	3,981	4,764	4,870	4,870
521900 - PROFESSIONAL SVC	976	1,017	1,603	1,603
523600 - DIGITIZATION	0	0	5,220	5,220
523711 - SUBSCRIPTIONS	0	0	0	0
523712 - PROGRAM SUBSCRIPTIONS	16,387	13,867	25,502	25,502
524000 - RENT - OFFICE/SPACE	0	2,900	780	780
524440 - AWARDS	2,114	80	400	400
524510 - BOOK(S) - SP DEPT EXP	27,132	18,273	20,272	20,272
524515 - BOOKS ZIP	14,644	19,715	15,200	15,200
524870 - TEST -EMPLEE MED/IMMUN	0	0	200	200
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,508	253,689	253,689	253,689
527400 - TRAVEL- IN COUNTY	1,887	899	2,100	2,100
527500 - TRAVEL- OUT OF COUNTY	0	104	2,100	2,100
527802 - ELECTRIC CHARGES	13,208	13,924	15,500	15,500
527803 - PROPANE/OTHR HEATING FUEL	17,740	11,673	24,000	24,000
527807 - WATER/SEWER CHARGES	3,243	3,208	5,100	5,100
529500 - COMPUTER	1,071	1,550	1,550	1,550
Total 52 - SERVICES & SUPPLIES	**124,609**	**359,677**	**397,524**	**397,524**
54-FIXED ASSETS				
541231 - CARPET-UPGRADE	0	0	0	0
541500 - VEHICLE	58,538	0	30,239	30,239
Total 54 - FIXED ASSETS	**58,538**	**0**	**30,239**	**30,239**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**627,656**	**887,050**	**1,101,255**	**1,101,255**
Net Cost	**494,673**	**827,371**	**1,003,635**	**1,003,635**

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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
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	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48079 - TRN-CCPIF AB109	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**40,338**	**28,529**	**20,050**	**20,050**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	87,581	76,884	98,090	98,090
51020 - OTHER WAGES	22,291	16,569	36,038	36,038
51070 - UNEMPLOYMENT INSURANCE	534	376	376	376
51080 - RETIREMENT	21,394	20,101	34,420	34,420
51081 - OPEB LIABILITY	4,637	4,709	4,637	4,637
51090 - GROUP INSURANCE	5,137	5,867	29,181	29,181
51100 - FICA/MEDICARE OASDI	8,220	7,231	7,504	7,504
51110 - COMPENSATION INSURANCE	1,336	7,512	7,512	7,512
51150 - LIFE INSURANCE	167	56	167	167
Total 51 - SALARIES & BENEFITS	**151,297**	**139,305**	**217,925**	**217,925**
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	0	500	500
523712 - PROGRAM SUBSCRIPTIONS	772	250	100	100
524510 - BOOK(S) - SP DEPT EXP	10,216	4,513	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	1,048
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**	**6,602**	**20,353**	**20,353**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**166,894**	**145,907**	**238,278**	**238,278**
Net Cost	**126,556**	**117,378**	**218,228**	**218,228**

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	1,127	(1,000)	(1,000)
Total 42 - FINES & PENALTIES	**1,262**	**1,127**	**(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**	**11,315**	**49,750**	**49,750**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	3,012	2,990	3,250	3,250
51070 - UNEMPLOYMENT INSURANCE	5	4	3	3
51100 - FICA/MEDICARE OASDI	230	220	0	0
51110 - COMPENSATION INSURANCE	47	325	325	325
Total 51 - SALARIES & BENEFITS	**3,294**	**3,539**	**3,578**	**3,578**
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	0	317	317
525119 - LIABILITY SELF-FUND INSURANCE	35	39	39	39
527400 - TRAVEL- IN COUNTY	716	1,119	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	21,944	7,881	7,881
Total Expenditures and Appropriations	39,833	25,483	11,459	11,459
Net Cost	(111,147)	14,168	(38,291)	(38,291)

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	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				
45310 - MUSEUM FEE OR SERVICES	5,060	4,970	3,850	3,850
45423 - MUSEUM COPIES	570	650	700	700
Total 45 - CHARGES FOR SERVICES	**5,630**	**5,620**	**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	0	0	0	0
48005 - TRANSFER-IN5	0	0	2,961	2,961
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**2,961**	**2,961**
Total Revenue	**5,630**	**5,620**	**7,511**	**7,511**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	60,240	63,732	101,858	101,858
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	23,882	35,742	35,742
51081 - OPEB LIABILITY	2,378	2,415	2,378	2,378
51090 - GROUP INSURANCE	15,377	20,030	40,250	40,250
51100 - FICA/MEDICARE OASDI	4,391	5,659	7,792	7,792
51110 - COMPENSATION INSURANCE	1,363	2,457	2,457	2,457
51150 - LIFE INSURANCE	320	320	334	334
Total 51 - SALARIES & BENEFITS	**107,958**	**132,418**	**216,138**	**216,138**
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	0	100	100
521107 - PRE-EMPLOYMENT COSTS	0	118	250	250
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521800 - OFFICE EXPENSE	108	0	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	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)				
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	203	0	250	250
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,008	1,049	1,049	1,049
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	4,196	6,800	6,800
527803 - PROPANE/OTHR HEATING FUEL	4,848	3,025	5,400	5,400
527807 - WATER/SEWER CHARGES	1,390	1,259	1,850	1,850
Total 52 - SERVICES & SUPPLIES	**15,728**	**12,855**	**24,249**	**24,249**
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	**123,875**	**145,473**	**246,887**	**246,887**
Net Cost	**118,245**	**139,853**	**239,376**	**239,376**

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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)	0	0	0
Total 52 - SERVICES & SUPPLIES	**(2)**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(2)**	**0**	**0**	**0**
Net Cost	**(112)**	**(151)**	**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 recommended 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	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	(689)	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**(689)**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	1,128	243,555	243,555
44028 - STATE GRANT REVENUE	0	1,989	737,212	737,212
44029 - STATE GRANT REV	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**3,117**	**980,767**	**980,767**
Total Revenue	**0**	**2,428**	**980,767**	**980,767**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	0	0	942,500	942,500
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**942,500**	**942,500**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	3,117	37,967	37,967
Total 58 - TRANSFERS	**0**	**3,117**	**37,967**	**37,967**
Total Expenditures and Appropriations	**0**	**3,117**	**980,467**	**980,467**
Net Cost	**0**	**689**	**(300)**	**(300)**

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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	13,216	11,000	11,000
41030 - ZONING PERMITS	39,135	38,131	40,000	40,000
Total 41 - LICENSES & PERMITS	**56,472**	**51,347**	**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	571	1,000	1,000
45422 - PLANNING COPIES	0	76	100	100
Total 45 - CHARGES FOR SERVICES	**912**	**6,139**	**1,100**	**1,100**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	495	4,667	6,074	6,074
46253 - REIMB - CO DISASTR RESPONS	1,052	0	0	0
Total 46 - OTHER REVENUE	**1,547**	**4,667**	**6,074**	**6,074**
48-TRANSFER				
48000 - TRANSFER-IN	13,420	6,441	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	10,163	0	0	0
48003 - TRANSFER-IN3	7,702	8,563	0	0
48004 - TRANSFER-IN4	2,983	7,658	0	0
48005 - TRANSFER-IN5	0	0	12,366	12,366
48006 - TRANSFER-IN6	0	0	0	0
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	**34,268**	**22,662**	**12,366**	**12,366**
Total Revenue	**93,199**	**84,815**	**70,540**	**70,540**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	222,760	188,740	276,837	276,837
51020 - OTHER WAGES	3,725	15,977	25,200	25,200
51060 - OVERTIME PAY	8,346	0	0	0
51070 - UNEMPLOYMENT INSURANCE	426	355	304	304
51080 - RETIREMENT	76,184	72,447	97,142	97,142
51081 - OPEB LIABILITY	10,464	10,626	10,464	10,464
51090 - GROUP INSURANCE	21,219	24,930	68,425	68,425
51100 - FICA/MEDICARE OASDI	17,657	15,523	21,178	21,178
51110 - COMPENSATION INSURANCE	4,643	1,998	1,998	1,998
51120 - CELL PHONE ALLOW	960	920	960	960
51150 - LIFE INSURANCE	334	320	334	334
51200 - PER DIEM	0	0	0	0
Total 51 - SALARIES & BENEFITS	**366,718**	**331,836**	**502,842**	**502,842**

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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	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)	79	67	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	3,522	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	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	888	0	1,812	1,812
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	2,996	2,303	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	33,735	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	3,689
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	2,197	4,000	4,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	100	100
Total 52 - SERVICES & SUPPLIES	**28,857**	**46,445**	**242,351**	**242,351**
Total Expenditures and Appropriations	**395,575**	**378,281**	**745,193**	**745,193**
Net Cost	**302,376**	**293,466**	**674,653**	**674,653**

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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	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	(143)	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**(143)**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	46,700	113,300	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	**46,700**	**113,300**	**186,517**	**186,517**
Total Revenue	**46,700**	**113,157**	**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	**1**	**(2,549)**	**0**	**0**

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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	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	(1,855)	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**(1,855)**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	59,277	48,006	16,717	16,717
44028 - STATE GRANT REVENUE	19,767	33,731	152,729	152,729
Total 44 - STATE & FEDERAL AID	**79,044**	**81,737**	**169,446**	**169,446**
Total Revenue	**79,044**	**79,882**	**169,446**	**169,446**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	65,624	340,983	160,296	160,296
Total 52 - SERVICES & SUPPLIES	**65,624**	**340,983**	**160,296**	**160,296**
Total Expenditures and Appropriations	**65,624**	**340,983**	**160,296**	**160,296**
Net Cost	**(13,420)**	**261,101**	**(9,150)**	**(9,150)**

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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	414	500	500
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	100	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**	**6,224**	**320,871**	**320,871**
Total Expenditures and Appropriations	**9,744**	**6,224**	**320,871**	**320,871**
Net Cost	**9,744**	**6,224**	**320,871**	**320,871**

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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	9,977	10,000	10,000
Total 41 - LICENSES & PERMITS	**12,747**	**9,977**	**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	0	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	**0**	**0**	**6,522**	**6,522**
Total Revenue	**12,840**	**10,146**	**16,922**	**16,922**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	94,740	94,925	113,119	113,119
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	126	108	99	99
51080 - RETIREMENT	23,964	24,313	39,693	39,693
51081 - OPEB LIABILITY	2,616	2,657	2,616	2,616
51090 - GROUP INSURANCE	15,929	19,832	22,138	22,138
51100 - FICA/MEDICARE OASDI	6,700	7,050	8,654	8,654
51110 - COMPENSATION INSURANCE	1,289	13,691	13,691	13,691
Total 51 - SALARIES & BENEFITS	**145,364**	**162,576**	**200,010**	**200,010**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	18	14	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	9	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	1,014	3,000	3,000
521801 - Office Water	0	0	0	0
521804 - DVD'S/DISKETTES	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)				
521846 - LABELS	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	953	1,119	1,119	1,119
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**	**2,601**	**8,342**	**8,342**
54-FIXED ASSETS				
542600 - EQUIPMENT	7,500	0	0	0
Total 54 - FIXED ASSETS	**7,500**	**0**	**0**	**0**
Total Expenditures and Appropriations	**160,242**	**165,177**	**208,352**	**208,352**
Net Cost	**147,402**	**155,031**	**191,430**	**191,430**

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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	0
580002 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**68,037**	**68,037**
Net Cost	**(2,307)**	**(2,292)**	**68,037**	**68,037**

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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	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	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	35,592	806,257	14,758	14,758
Total 44 - STATE & FEDERAL AID	**35,592**	**806,257**	**14,758**	**14,758**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**45,270**	**812,213**	**14,758**	**14,758**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	277,518	917,396	8,837	8,837
Total 52 - SERVICES & SUPPLIES	**277,518**	**917,396**	**8,837**	**8,837**
58-TRANSFERS				
58000 - TRANSFER-OUT	7,702	8,563	5,921	5,921
Total 58 - TRANSFERS	**7,702**	**8,563**	**5,921**	**5,921**
Total Expenditures and Appropriations	**285,220**	**925,959**	**14,758**	**14,758**
Net Cost	**239,950**	**113,746**	**0**	**0**

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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	0	0	0
Total 44 - STATE & FEDERAL AID	**10,163**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**10,212**	**5**	**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	0	0	0
Total 58 - TRANSFERS	**10,163**	**0**	**0**	**0**
Total Expenditures and Appropriations	**10,163**	**0**	**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: 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	1,232,039	942,690	1,243,026	1,243,026
44143 - ST. AID REALIGN BACKFILL	0	0	0	0
Total 44 - STATE & FEDERAL AID	**1,232,039**	**942,690**	**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	**1,236,986**	**942,690**	**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	602,091	1,295,412	1,295,412
58079B - TRN OUT-CCPIF AB109	0	0	0	0
Total 58 - TRANSFERS	**1,014,927**	**602,091**	**1,295,412**	**1,295,412**
Total Expenditures and Appropriations	**1,014,927**	**602,091**	**1,295,412**	**1,295,412**
Net Cost	**(222,059)**	**(340,599)**	**52,386**	**52,386**

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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	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				
44011 - STATE- IV PROB	0	0	0	0
44070 - STATE-REBATE RESTIT.FINE	2,085	2,247	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	8,623	32,000	32,000
Total 44 - STATE & FEDERAL AID	**14,211**	**14,825**	**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	225	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	717	1,000	1,000
Total 45 - CHARGES FOR SERVICES	**23,961**	**20,384**	**25,442**	**25,442**
46-OTHER REVENUE				
46030 - PROB / RESTIT COLLECT FEE	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	3,698	6,765	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**	**6,765**	**3,500**	**3,500**
48-TRANSFER				
48000 - TRANSFER-IN	124,685	0	159,524	159,524
480000 - TRANSFER	119,677	150,673	100,000	100,000
48001 - TRANSFER-IN1	38,549	0	54,165	54,165
48002 - TRANSFER-IN2	53,014	0	89,340	89,340
48003 - TRANSFER-IN3	129,924	0	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	**465,849**	**150,673**	**823,619**	**823,619**
Total Revenue	**509,637**	**192,647**	**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	508,359	760,397	760,397
51020 - OTHER WAGES	4,813	34,426	40,000	40,000
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	28,063	28,501	40,000	40,000
51070 - UNEMPLOYMENT INSURANCE	3,507	1,979	1,063	1,063
51080 - RETIREMENT	196,952	178,216	266,823	266,823
51081 - OPEB LIABILITY	40,427	38,638	38,049	38,049
51090 - GROUP INSURANCE	127,796	97,571	249,841	249,841
51100 - FICA/MEDICARE OASDI	47,648	44,095	58,170	58,170
51110 - COMPENSATION INSURANCE	18,003	7,035	26,257	26,257
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	320	334	334
Total 51 - SALARIES & BENEFITS	**1,065,943**	**939,140**	**1,480,934**	**1,480,934**
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	190	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	2,651	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	2,000
520419 - COVID PPE & CLEANING COST	0	54	168	168
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	2,000	389	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	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)				
521100 - BADGES	73	0	500	500
521107 - PRE-EMPLOYMENT COSTS	1,862	32	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	1,350
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,354	1,350	2,700	2,700
521900 - PROFESSIONAL SVC	304	445	500	500
521986 - SECURITY	7,967	6,281	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
524400 - SPECIAL DEPARTMENT EXPENSE	0	2,250	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	7,880	6,300	6,300
524804 - DRUG TESTING SUPPLIES	1,114	4,144	1,300	1,300
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	9,246
527000 - TRAINING	2,260	2,230	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	2,987	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**	**45,071**	**69,268**	**69,268**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	0	0	0	0
530440 - SUPPORT -PROB	0	5,250	10,000	10,000
531200 - SUPPORT JUVENILE WARDS	0	0	0	0
533210 - PAY BACK STATE-A&D GRNT	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**5,250**	**10,000**	**10,000**

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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	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	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	**1,116,193**	**990,389**	**1,563,302**	**1,563,302**
Net Cost	**606,556**	**797,742**	**667,789**	**667,789**

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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	200,000
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**	**200,000**
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**	**203,456**
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	608	19,280	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**667**	**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	190	500	500
520202 - CELL PHONE SERVICE	3,278	2,244	4,500	4,500
520210 - POSTAGE/SHIP, MAIL COST	106	0	500	500
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520233 - PRINTING SVC/CHRGS	0	0	200	200
520410 - SOFTWARE LICENSE	4,755	4,598	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	823	3,000	3,000
521800 - OFFICE EXPENSE	1,029	395	5,000	5,000
521801 - Office Water	0	0	1,000	1,000
521900 - PROFESSIONAL SVC	46,373	80,198	175,000	175,000
521904 - ELECTRONIC MONITORING	16,765	15,557	20,000	20,000
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	4,028	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	371
525250 - OUTREACH & OTHER PROG EXP	0	0	3,000	3,000
527000 - TRAINING	0	46	3,000	3,000
527400 - TRAVEL- IN COUNTY	1,396	342	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	510	15,000	15,000
527503 - TRAVEL - NEW EMP TRAINING	1,373	1,543	15,000	15,000
529921 - FINGER PRINTING	32	0	400	400
Total 52 - SERVICES & SUPPLIES	**113,421**	**121,170**	**423,485**	**423,485**
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	129,924	0	406,554	406,554
580004 - INTERFUND TRASNFER	0	0	0	0
589163 - CONTRIB TRF PROBATION	0	0	0	0
Total 58 - TRANSFERS	**129,924**	**0**	**406,554**	**406,554**
Total Expenditures and Appropriations	**244,012**	**190,324**	**880,056**	**880,056**
Net Cost	**(231,711)**	**(183,558)**	**676,600**	**676,600**

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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	349,069	87,777	347,959	347,959
44331P - CALEMA VWO	25,674	76,917	78,723	78,723
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**374,743**	**164,694**	**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	0	0	0	0
48005 - TRANSFER-IN5	0	0	9,013	9,013
Total 48 - TRANSFER	**0**	**0**	**9,013**	**9,013**
Total Revenue	**374,743**	**164,694**	**435,695**	**435,695**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	136,054	171,233	206,309	206,309
51020 - OTHER WAGES	1,632	0	0	0
51060 - OVERTIME PAY	41,081	34,945	0	0
51070 - UNEMPLOYMENT INSURANCE	92	88	98	98
51080 - RETIREMENT	33,108	44,018	72,394	72,394
51081 - OPEB LIABILITY	7,135	7,245	7,135	7,135
51090 - GROUP INSURANCE	33,496	45,218	76,685	76,685
51100 - FICA/MEDICARE OASDI	13,444	15,602	15,783	15,783
51110 - COMPENSATION INSURANCE	945	552	552	552
51120 - CELL PHONE ALLOW	2,397	2,720	2,880	2,880
Total 51 - SALARIES & BENEFITS	**269,384**	**321,621**	**381,836**	**381,836**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	642	466	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	908	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	918
527400 - TRAVEL- IN COUNTY	6,400	4,091	13,000	13,000
527500 - TRAVEL- OUT OF COUNTY	1,182	0	3,000	3,000

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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	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)				
52840 - CONTINGENCIES	0	0	15,520	15,520
Total 52 - SERVICES & SUPPLIES	**39,919**	**10,169**	**57,538**	**57,538**
53-OTHER CHARGES				
530140 - EMERGENT COSTS-CLIENT SVC	758	0	3,619	3,619
Total 53 - OTHER CHARGES	**758**	**0**	**3,619**	**3,619**
Total Expenditures and Appropriations	**310,061**	**331,790**	**442,993**	**442,993**
Net Cost	**(64,682)**	**167,096**	**7,298**	**7,298**

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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	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	10,275	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	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				
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
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	225	190	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	0	1,000	1,000
521800 - OFFICE EXPENSE	810	395	1,300	1,300
521900 - PROFESSIONAL SVC	29,698	51,542	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	2,762	11,700	11,700
524804 - DRUG TESTING SUPPLIES	1,114	755	7,000	7,000
525250 - OUTREACH & OTHER PROG EXP	2,190	1,142	3,036	3,036
527000 - TRAINING	560	310	4,000	4,000
527400 - TRAVEL- IN COUNTY	225	311	1,500	1,500
527402 - BUS PASSES-NON EMPLYEE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	3,769	670	5,000	5,000
527750 - IN CNTY HOSTING	0	0	0	0
527800 - UTILITIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**215,380**	**65,822**	**104,960**	**104,960**
53-OTHER CHARGES				
531400 - EMERGENT SHELTER	2,000	218	2,000	2,000
Total 53 - OTHER CHARGES	**2,000**	**218**	**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	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				
580000 - TRANSFER	124,685	0	153,071	153,071
Total 58 - TRANSFERS	**124,685**	**0**	**153,071**	**153,071**
Total Expenditures and Appropriations	**342,065**	**66,040**	**260,031**	**260,031**
Net Cost	**31,063**	**66,040**	**(6,453)**	**(6,453)**

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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	73,420	117,000	117,000
48709A - TRN-PROB JJA YTH OFFNDR	0	0	0	0
Total 48 - TRANSFER	**138,113**	**73,420**	**117,000**	**117,000**
Total Revenue	**138,113**	**73,420**	**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	390	0	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**428**	**21**	**10**	**10**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	225	190	500	500
520202 - CELL PHONE SERVICE	1,700	2,244	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	0	1,000	1,000
521800 - OFFICE EXPENSE	817	848	2,000	2,000
521900 - PROFESSIONAL SVC	8,138	4,251	15,000	15,000
523710 - ANNUAL PUB/REF MANUALS	500	144	500	500
524460 - JUVENILE OUTING/INCENTIVE	105	35	10,000	10,000
524803 - DRUG TESTING	625	1,020	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	216
525250 - OUTREACH & OTHER PROG EXP	156	862	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	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)				
527000 - TRAINING	0	575	2,000	2,000
527400 - TRAVEL- IN COUNTY	237	188	2,000	2,000
527402 - BUS PASSES-NON EMPLYEE	0	0	500	500
527500 - TRAVEL- OUT OF COUNTY	6,273	4,080	12,500	12,500
Total 52 - SERVICES & SUPPLIES	**25,489**	**20,009**	**73,016**	**73,016**
53-OTHER CHARGES				
530440 - SUPPORT -PROB	44,201	50,829	65,000	65,000
531200 - SUPPORT JUVENILE WARDS	4,923	5,133	10,000	10,000
Total 53 - OTHER CHARGES	**49,124**	**55,962**	**75,000**	**75,000**
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	0	85,881	85,881
Total 58 - TRANSFERS	**53,014**	**0**	**85,881**	**85,881**
Total Expenditures and Appropriations	**128,055**	**75,992**	**233,907**	**233,907**
Net Cost	**(10,058)**	**2,572**	**116,907**	**116,907**

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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	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	367	431	0	0
Total 43 - USE OF MONEY & PROPERTY	**367**	**431**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	44,915	0	0
48708 - PROB PRETRIAL-TRF IN	41,756	70,636	140,000	140,000
Total 48 - TRANSFER	**41,756**	**115,551**	**140,000**	**140,000**
Total Revenue	**42,123**	**115,982**	**140,000**	**140,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51080 - RETIREMENT	8,166	0	0	0
51081 - OPEB LIABILITY	0	2,415	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	**8,166**	**2,415**	**0**	**0**
52-SERVICES SUPPLIES				
520202 - CELL PHONE SERVICE	0	0	1,020	1,020
520233 - PRINTING SVC/CHRGS	0	0	0	0
520410 - SOFTWARE LICENSE	4,084	2,484	3,124	3,124
520902 - VEHICLE MAINTENANCE	0	0	1,000	1,000
521231 - COMPUTERS<1500.00	911	560	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	30	0	60	60
521800 - OFFICE EXPENSE	286	73	600	600
521904 - ELECTRONIC MONITORING	959	6,936	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	5,583	6,400	6,400
527400 - TRAVEL- IN COUNTY	0	289	600	600
527402 - BUS PASSES-NON EMPLYEE	0	0	100	100
527500 - TRAVEL- OUT OF COUNTY	491	505	600	600
Total 52 - SERVICES & SUPPLIES	**6,991**	**17,819**	**27,156**	**27,156**
53-OTHER CHARGES				
531400 - EMERGENT SHELTER	5,634	1,016	0	0
Total 53 - OTHER CHARGES	**5,634**	**1,016**	**0**	**0**
54-FIXED ASSETS				
541500 - VEHICLE	0	36,603	0	0
Total 54 - FIXED ASSETS	**0**	**36,603**	**0**	**0**
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**	**57,853**	**131,151**	**131,151**
Net Cost	**(21,332)**	**(58,129)**	**(8,849)**	**(8,849)**

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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	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	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	176,321	87,968	100,000	100,000
44393P - SLESF/JUV SLESF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**176,321**	**87,968**	**100,000**	**100,000**
Total Revenue	**208,003**	**114,732**	**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	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520902 - VEHICLE MAINTENANCE	1,131	0	1,500	1,500
52091 - PARTS	0	0	0	0
521900 - PROFESSIONAL SVC	5,075	9,505	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	0	2,000	2,000
527400 - TRAVEL- IN COUNTY	0	0	1,000	1,000
Total 52 - SERVICES & SUPPLIES	**6,206**	**9,505**	**102,900**	**102,900**
53-OTHER CHARGES				
531200 - SUPPORT JUVENILE WARDS	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	38,549	0	54,165	54,165
Total 58 - TRANSFERS	**38,549**	**0**	**54,165**	**54,165**
Total Expenditures and Appropriations	**44,755**	**9,505**	**157,065**	**157,065**
Net Cost	**(163,248)**	**(105,227)**	**52,541**	**52,541**

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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	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				
41055 - MARRIAGE LICENSE	3,486	2,698	2,500	2,500
Total 41 - LICENSES & PERMITS	**3,486**	**2,698**	**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	**3,940**	**3,199**	**2,500**	**2,500**
52-SERVICES SUPPLIES				
524400 - SPECIAL DEPARTMENT EXPENSE	2,538	4,626	12,000	12,000
525000 - OVERHEAD	(137)	0	1,673	1,673
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**2,401**	**4,626**	**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**	**4,626**	**13,673**	**13,673**
Net Cost	**(1,539)**	**1,427**	**11,173**	**11,173**

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	810,916	840,000	840,000
44044P - STATE-VEH LIC FEES PR YR	0	0	0	0
44101 - STATE-AID FOR ALCOHOL	0	0	0	0
44141 - ST.-AID HLTH CAT. PROGRAM	1,242,106	1,350,635	4,184,096	4,184,096
44141P - ST AID HLTH CAT PRIOR YR	817,056	790,170	0	0
44142 - ST.-AID HLTH REALIGN. REV	456,682	471,482	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	51,151	0	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	**4,400,928**	**3,723,203**	**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	21,688	30,000	30,000
45140P - MNT HLTH FEES-PR YEAR	143	0	0	0
45143 - MISC HLTH CONTRACTS	257,838	331,512	276,000	276,000
45143P - MISC HLTH CONTRACTS	464,775	0	0	0
Total 45 - CHARGES FOR SERVICES	**734,556**	**353,200**	**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	94	3,886	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**94**	**3,886**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	89,280	29,529	65,000	65,000
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	4,582	928	3,100	3,100
48004 - TRANSFER-IN4	89,763	45,628	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	66,400	44,197	66,295	66,295
48765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
Total 48 - TRANSFER	**250,025**	**120,282**	**387,928**	**387,928**
Total Revenue	**5,425,667**	**4,245,171**	**6,018,024**	**6,018,024**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	1,531,857	1,538,605	2,142,893	2,142,893
51020 - OTHER WAGES	75,752	70,553	200,000	200,000
51060 - OVERTIME PAY	11,103	41,047	0	0
51070 - UNEMPLOYMENT INSURANCE	4,492	4,126	3,857	3,857
51080 - RETIREMENT	485,388	474,330	751,941	751,941
51081 - OPEB LIABILITY	85,427	86,440	85,125	85,125
51090 - GROUP INSURANCE	242,193	296,878	652,838	652,838
51100 - FICA/MEDICARE OASDI	122,496	122,799	163,931	163,931
51110 - COMPENSATION INSURANCE	69,482	89,806	89,806	89,806
51120 - CELL PHONE ALLOW	5,255	10,200	14,880	14,880
51128 - BILINGUAL ALLOWANCE	805	402	420	420
51150 - LIFE INSURANCE	334	56	334	334
Total 51 - SALARIES & BENEFITS	**2,634,584**	**2,735,242**	**4,106,025**	**4,106,025**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	6,853	8,403	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	1,673	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	12,033	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	924	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	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)				
520410 - SOFTWARE LICENSE	7,505	2,139	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	16,253	21,243	21,243
520930 - CAR SEATS	1,466	0	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	29,499	46,737	46,737
521501 - LAB TESTS	0	0	0	0
521503 - VACCINE	0	0	0	0
521504 - PERSCRPTNS/PHARMACEUTICL	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	13,568	7,495	20,000	20,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	25,056	14,579	25,116	25,116
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	842,486	360,427	875,000	875,000
521986 - SECURITY	21,534	16,975	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	12,048	28,997	28,997
523300 - EDUCATE MATERIAL/INCENT	11,680	4,396	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	410,118	430,219	430,219
524771 - BIOTERRISM EQUIPMENT	0	0	0	0
525000 - OVERHEAD	444,721	0	498,221	498,221
525119 - LIABILITY SELF-FUND INSURANCE	45,103	32,125	32,125	32,125
525250 - OUTREACH & OTHER PROG EXP	91	0	0	0
527380 - NON EMPLOYEE TRAVEL	14,783	1,408	2,500	2,500
527400 - TRAVEL- IN COUNTY	6,328	6,783	28,192	28,192
527410 - CLIENT SERVICE EXP	251	792	2,500	2,500
527500 - TRAVEL- OUT OF COUNTY	58,419	32,052	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	2,750	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	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	**1,857,060**	**1,058,723**	**2,312,781**	**2,312,781**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	37,847	21,311	33,191	33,191
530120 - SUPPORT & CARE HOPWA	37,321	28,483	38,111	38,111
Total 53 - OTHER CHARGES	**75,168**	**49,794**	**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	173,660	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**	**378,659**	**549,758**	**549,758**
Total Expenditures and Appropriations	**4,908,771**	**4,222,418**	**7,156,366**	**7,156,366**
Net Cost	**(516,896)**	**(22,753)**	**1,138,342**	**1,138,342**

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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	6,818	24,988	24,988
44212P - STATE-USDA FUNDS (AAA)	0	0	0	0
44213 - STATE - TITLE III (AAA)	373,731	411,745	550,707	550,707
44213P - STATE- AAA SENIORS TITLE	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	153,441	0	111,717	111,717
44408P - FEDERAL STIMULUS	0	0	0	0
44419 - FAMILIES 1ST COVID	4,855	0	0	0
Total 44 - STATE & FEDERAL AID	**608,009**	**418,563**	**687,412**	**687,412**
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	0	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	**229,865**	**234,120**	**288,977**	**288,977**
Total Revenue	**962,368**	**740,320**	**1,051,389**	**1,051,389**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	325,895	343,265	295,737	295,737
51020 - OTHER WAGES	55,715	69,646	32,582	32,582
51060 - OVERTIME PAY	114	475	0	0
51070 - UNEMPLOYMENT INSURANCE	2,551	1,877	1,604	1,604
51080 - RETIREMENT	79,739	87,605	103,774	103,774
51081 - OPEB LIABILITY	20,214	20,526	20,214	20,214
51090 - GROUP INSURANCE	60,430	85,212	104,322	104,322
51100 - FICA/MEDICARE OASDI	30,344	33,706	22,624	22,624
51110 - COMPENSATION INSURANCE	3,779	1,897	1,897	1,897
Total 51 - SALARIES & BENEFITS	**578,781**	**644,209**	**582,754**	**582,754**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	1,700	2,824	3,300	3,300
520202 - CELL PHONE SERVICE	0	192	0	0

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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	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)				
520300 - FOOD	281,147	249,850	265,000	265,000
520400 - HOUSEHOLD EXPENSE	77,125	49,066	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	1,539	2,500	2,500
521800 - OFFICE EXPENSE	734	204	770	770
521900 - PROFESSIONAL SVC	3,000	2,250	3,000	3,000
521980 - MEDICAL SERVICE - PROF SV	0	0	182	182
521986 - SECURITY	95	74	114	114
524200 - RENTS/LEASES STRUCTURES	9,000	5,400	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	3,499
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**	**315,843**	**360,645**	**360,645**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
541500 - VEHICLE	134,207	0	107,990	107,990
542600 - EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	**134,207**	**0**	**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	**1,091,890**	**960,052**	**1,051,389**	**1,051,389**
Net Cost	**129,522**	**219,732**	**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	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				
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	29,155	39,295	39,295
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	9,372	13,789	13,789
51081 - OPEB LIABILITY	1,629	1,654	1,629	1,629
51090 - GROUP INSURANCE	6,916	4,720	13,786	13,786
51100 - FICA/MEDICARE OASDI	2,670	2,305	3,006	3,006
51110 - COMPENSATION INSURANCE	605	580	580	580
Total 51 - SALARIES & BENEFITS	**57,836**	**48,349**	**72,130**	**72,130**
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	134,705	124,000	124,000
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	5,305	0	4,538	4,538
525119 - LIABILITY SELF-FUND INSURANCE	447	519	519	519
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	7,151	7,151
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**112,455**	**135,354**	**136,208**	**136,208**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	18,872	18,139	18,000	18,000
Total 53 - OTHER CHARGES	**18,872**	**18,139**	**18,000**	**18,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**189,163**	**201,842**	**226,338**	**226,338**

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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
Net Cost	189,163	201,842	(15,998)	(15,998)

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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	2,668	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**	**49,316**	**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	25,000	50,000	50,000
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	**50,000**	**25,000**	**50,000**	**50,000**
Total Revenue	**109,633**	**74,316**	**107,444**	**107,444**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	92,851	91,706	134,116	134,116
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	23,191	47,061	47,061
51081 - OPEB LIABILITY	5,946	6,038	5,946	5,946
51090 - GROUP INSURANCE	6,459	6,900	25,781	25,781
51100 - FICA/MEDICARE OASDI	8,296	8,060	10,260	10,260
51110 - COMPENSATION INSURANCE	1,461	545	545	545
51120 - CELL PHONE ALLOW	0	1,000	1,200	1,200
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**150,548**	**142,339**	**225,732**	**225,732**
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	690	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	393	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	1,205
525250 - OUTREACH & OTHER PROG EXP	2,185	1,082	13,500	13,500
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	1,273	1,283	2,000	2,000
527500 - TRAVEL- OUT OF COUNTY	7,780	973	3,000	3,000
529500 - COMPUTER	1,356	0	1,526	1,526
Total 52 - SERVICES & SUPPLIES	**21,933**	**9,089**	**29,581**	**29,581**
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	**172,481**	**151,428**	**255,313**	**255,313**
Net Cost	**62,848**	**77,112**	**147,869**	**147,869**

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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	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	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	30,617	93,848	0	0
Total 44 - STATE & FEDERAL AID	**95,541**	**93,848**	**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	**99,644**	**96,631**	**138,629**	**138,629**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	47,105	43,359	61,577	61,577
51060 - OVERTIME PAY	157	355	0	0
51070 - UNEMPLOYMENT INSURANCE	64	63	57	57
51080 - RETIREMENT	12,886	15,403	21,607	21,607
51081 - OPEB LIABILITY	1,299	1,473	1,450	1,450
51090 - GROUP INSURANCE	3,386	5,710	12,679	12,679
51100 - FICA/MEDICARE OASDI	3,528	3,313	4,711	4,711
51110 - COMPENSATION INSURANCE	648	661	661	661
51120 - CELL PHONE ALLOW	0	14	0	0
Total 51 - SALARIES & BENEFITS	**69,073**	**70,351**	**102,742**	**102,742**
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	26,307	5,400	5,400
524771 - BIOTERRISM EQUIPMENT	0	0	0	0
525000 - OVERHEAD	4,372	0	2,415	2,415
525119 - LIABILITY SELF-FUND INSURANCE	550	655	655	655

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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	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)				
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	3,423	7,500	7,500
527750 - IN CNTY HOSTING	0	0	0	0
529500 - COMPUTER	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**33,406**	**30,878**	**59,556**	**59,556**
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	1,000	0	0
Total 58 - TRANSFERS	**2,000**	**1,000**	**0**	**0**
Total Expenditures and Appropriations	**104,479**	**102,229**	**162,298**	**162,298**
Net Cost	**4,835**	**5,598**	**23,669**	**23,669**

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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	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	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	47,630	64,964	64,964
51020 - OTHER WAGES	0	(16)	0	0
51060 - OVERTIME PAY	203	532	0	0
51070 - UNEMPLOYMENT INSURANCE	81	77	66	66
51080 - RETIREMENT	13,597	14,456	22,796	22,796
51081 - OPEB LIABILITY	1,299	1,473	1,450	1,450
51090 - GROUP INSURANCE	4,618	6,640	13,287	13,287
51100 - FICA/MEDICARE OASDI	3,735	3,640	4,970	4,970
51110 - COMPENSATION INSURANCE	832	797	797	797
51120 - CELL PHONE ALLOW	0	6	0	0
Total 51 - SALARIES & BENEFITS	**74,503**	**75,235**	**108,330**	**108,330**
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
521500 - MEDICAL SUPPLIES	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	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)				
521503 - VACCINE	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	3,782	13,499	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	678	6,200	6,200
524430 - CABLE RADIO/TV	0	0	0	0
524771 - BIOTERRISM EQUIPMENT	0	0	0	0
525000 - OVERHEAD	27,031	0	2,102	2,102
525119 - LIABILITY SELF-FUND INSURANCE	686	803	803	803
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	123	0	500	500
527500 - TRAVEL- OUT OF COUNTY	8,517	6,443	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**	**21,423**	**30,711**	**30,711**
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	**117,148**	**96,658**	**139,041**	**139,041**
Net Cost	**22,362**	**6,700**	**19,911**	**19,911**

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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	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	499	540	0	0
Total 43 - USE OF MONEY & PROPERTY	**499**	**540**	**0**	**0**
45-CHARGES FOR SERVICES				
45142 - HLTH EMS	41,345	40,569	62,000	62,000
Total 45 - CHARGES FOR SERVICES	**41,345**	**40,569**	**62,000**	**62,000**
Total Revenue	**41,844**	**41,109**	**62,000**	**62,000**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	32,678	31,279	53,240	53,240
525000 - OVERHEAD	231	0	869	869
Total 52 - SERVICES & SUPPLIES	**32,909**	**31,279**	**54,109**	**54,109**
58-TRANSFERS				
580000 - TRANSFER	6,466	5,391	0	0
Total 58 - TRANSFERS	**6,466**	**5,391**	**0**	**0**
Total Expenditures and Appropriations	**39,375**	**36,670**	**54,109**	**54,109**
Net Cost	**(2,469)**	**(4,439)**	**(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	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	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	0	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**	**0**	**4,152**	**4,152**
Total Expenditures and Appropriations	**1,794**	**0**	**4,152**	**4,152**
Net Cost	**(635)**	**(2,712)**	**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	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				
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	57,952	160,000	160,000
44027P - STATE GRANT	0	0	0	0
44030 - STATE-HIGHWAY USERS TAX	2,647,468	2,558,444	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	10,294	30,000	30,000
44120 - STATE-OHV GRANT RD MAINT	0	73,469	154,888	154,888
44210 - STATE-AID FOR DISASTER	236,341	51,351	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	2,090,439	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	0	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	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 (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	36,280	0	0
44429P - FED-HR3	0	0	0	0
44508 - ST-DIESEL TX/OIL RECYL	13,286	7,493	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	**8,405,593**	**6,952,142**	**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	92,768	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	11,223	6,661	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.	6,437	11,009	5,000	5,000
45308P - OUTSIDE SERVICE REIM.	1,150	0	0	0
45442 - INTER-CO CHRG SVC	533,141	540,125	500,000	500,000
45442P - INTER-CO SVC PRIOR YR	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**666,008**	**655,792**	**648,500**	**648,500**
46-OTHER REVENUE				
46024 - OTHER - SERVICE PROVIDED	0	0	0	0
46082 - SALE OF SURPLUS PROP	573	1,359	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**	**75,920**	**10,000**	**10,000**
48-TRANSFER				
48000 - TRANSFER-IN	185,342	155,696	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	**844,664**	**155,696**	**348,261**	**348,261**
Total Revenue	**10,188,457**	**8,142,997**	**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	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				
51000 - REGULAR WAGES	2,762,626	2,817,519	3,379,962	3,379,962
51020 - OTHER WAGES	91,867	98,703	125,000	125,000
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	221,961	118,684	175,000	175,000
51070 - UNEMPLOYMENT INSURANCE	13,519	10,978	9,944	9,944
51080 - RETIREMENT	763,759	768,335	1,186,029	1,186,029
51081 - OPEB LIABILITY	135,555	137,649	135,555	135,555
51090 - GROUP INSURANCE	574,594	687,527	1,066,625	1,066,625
51100 - FICA/MEDICARE OASDI	238,959	236,011	258,567	258,567
51110 - COMPENSATION INSURANCE	208,939	162,854	162,854	162,854
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	**5,036,563**	**5,061,584**	**6,538,570**	**6,538,570**
52-SERVICES SUPPLIES				
520100 - CLOTHING-EMPLOYEE	0	0	0	0
520201 - PHONE - LAND LINE (S)	7,726	6,806	8,000	8,000
520202 - CELL PHONE SERVICE	1,411	1,237	2,000	2,000
520203 - INTERNET SERVICE	6,562	8,642	7,100	7,100
520210 - POSTAGE/SHIP, MAIL COST	1,174	384	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	1,661	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	11,881	13,000	13,000
520407 - REFUSE DISPOSAL	10,950	10,268	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	309,337	350,000	350,000
520940 - SAFETY EQUIPMENT/EXPENSES	5,636	2,966	5,000	5,000
520980 - CUTTING EDGES -SUPPLY	29,419	19,069	60,000	60,000
521102 - FUEL - VEHICLE	590,223	383,531	600,000	600,000
521104 - OIL, GREASE, LUBES--FLEET	29,482	39,166	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	1,673	20,000	20,000
521220 - RECLMTN MINE-ROCKY PNT	5,257	1,862	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	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)				
521230 - OFFICE FURNITURE/EQUIP	607	1,626	1,000	1,000
521300 - MAINT. BUILDINGS & GROUND	9,614	9,810	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	6,055	10,000	10,000
521801 - Office Water	0	0	0	0
521820 - PRINTER	624	225	1,000	1,000
521900 - PROFESSIONAL SVC	643,619	412,019	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	13,752	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	26,859	100,000	100,000
524601 - CARB COMPLIANCE EXP	0	0	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	133,748	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	38,340	50,000	50,000
525000 - OVERHEAD	241,342	0	351,941	351,941
525119 - LIABILITY SELF-FUND INSURANCE	187,363	135,308	135,308	135,308
526003 - RADIO/PHONE -MOBILE	0	0	12,000	12,000
527000 - TRAINING	0	1,190	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	3,805	7,500	7,500
527750 - IN CNTY HOSTING	0	0	0	0
527802 - ELECTRIC CHARGES	75,712	56,611	76,000	76,000
527803 - PROPANE/OTHR HEATING FUEL	136,752	98,146	150,000	150,000
527807 - WATER/SEWER CHARGES	6,501	5,739	10,000	10,000
529800 - TIRES, VEHCILE	20,118	27,539	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	**3,030,080**	**2,356,472**	**9,786,499**	**9,786,499**
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	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	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	0	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**	**0**	**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	26,733	50,000	50,000
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**43,975**	**26,733**	**50,000**	**50,000**
Total Expenditures and Appropriations	**8,604,421**	**7,445,739**	**17,464,966**	**17,464,966**
Net Cost	**(1,584,036)**	**(697,258)**	**1,694,092**	**1,694,092**

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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	24,336	25,000	25,000
45200 - OTHR SVC OR SVC TO CRTS	25,245	15,597	20,000	20,000
45424 - ENGINEERING COPIES	7,046	7,429	5,000	5,000
Total 45 - CHARGES FOR SERVICES	**60,329**	**47,362**	**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	18,072	16,692	25,000	25,000
480000 - TRANSFER	4,976	5,065	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	**23,048**	**21,757**	**36,522**	**36,522**
Total Revenue	**83,450**	**69,217**	**86,527**	**86,527**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	108,054	108,218	123,677	123,677
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	28,038	43,398	43,398
51081 - OPEB LIABILITY	4,757	4,830	4,757	4,757
51090 - GROUP INSURANCE	18,073	25,373	40,250	40,250
51100 - FICA/MEDICARE OASDI	8,105	8,403	9,461	9,461
51110 - COMPENSATION INSURANCE	1,696	504	504	504
51121 - BOOT ALLOWANCE	450	450	600	600
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**167,518**	**176,220**	**223,324**	**223,324**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	188	66	300	300
520220 - PAPER/PAPER SUPPLIES	400	90	500	500
520226 - TONER/COPY MACH SUPPL	942	108	600	600
520230 - COPY CHARGES	495	147	650	650
520250 - COPY MACHINE LEASE	0	4,037	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	0	800	800
521900 - PROFESSIONAL SVC	2,942	2,043	5,000	5,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,254	1,358	1,358	1,358
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**	**7,849**	**17,358**	**17,358**
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	11,750	15,000	15,000
Total 58 - TRANSFERS	**9,252**	**11,750**	**15,000**	**15,000**
Total Expenditures and Appropriations	**184,426**	**195,819**	**255,682**	**255,682**
Net Cost	**100,976**	**126,602**	**169,155**	**169,155**

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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	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	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)	0	(37)	(37)
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**9,805**	**0**	**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**	**0**	**9,863**	**9,863**
Net Cost	**9,036**	**(452)**	**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 recommended 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				
480000 - TRANSFER	0	0	0	0
48005 - TRANSFER-IN5	0	0	3,865	3,865
Total 48 - TRANSFER	**0**	**0**	**3,865**	**3,865**
Total Revenue	**0**	**0**	**3,865**	**3,865**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	105,350	141,667	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	42,916	72,746	72,746
51081 - OPEB LIABILITY	2,378	2,415	2,378	2,378
51090 - GROUP INSURANCE	15,544	28,391	40,250	40,250
51100 - FICA/MEDICARE OASDI	7,697	10,448	15,859	15,859
51110 - COMPENSATION INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	800	920	960	960
51150 - LIFE INSURANCE	293	385	335	335
Total 51 - SALARIES & BENEFITS	**164,909**	**227,852**	**344,865**	**344,865**
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	1,051	2,500	2,500
520940 - SAFETY EQUIPMENT/EXPENSES	188	0	2,500	2,500
521102 - FUEL - VEHICLE	362	276	2,000	2,000
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	2,500	2,500
521800 - OFFICE EXPENSE	1,877	1,516	3,700	3,700
521801 - Office Water	0	0	600	600
523711 - SUBSCRIPTIONS	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	2,857	7,000	7,000
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0

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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	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)				
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**	**9,436**	**36,150**	**36,150**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**170,093**	**237,288**	**381,015**	**381,015**
Net Cost	**170,093**	**237,288**	**377,150**	**377,150**

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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	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
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	54,289	70,036	70,036
51020 - OTHER WAGES	0	0	40,000	40,000
51060 - OVERTIME PAY	0	18,641	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	1	1
51080 - RETIREMENT	425	20,690	24,576	24,576
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	19,428	20,125	20,125
51100 - FICA/MEDICARE OASDI	247	5,634	5,358	5,358
51110 - COMPENSATION INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	0	720	960	960
51150 - LIFE INSURANCE	11	123	134	134
Total 51 - SALARIES & BENEFITS	**3,918**	**119,525**	**161,190**	**161,190**
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	0	200	200
520200 - COMMUNICATIONS	0	0	2,600	2,600
520201 - PHONE - LAND LINE (S)	0	1,544	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	4,555	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	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	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**	**10,599**	**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**	**130,124**	**318,790**	**318,790**
Net Cost	**3,918**	**130,124**	**307,510**	**307,510**

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	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				
40061 - SALES TAX 1/2% PUB SAFETY	1,852,576	1,250,236	1,800,000	1,800,000
Total 40 - TAX REVENUE	**1,852,576**	**1,250,236**	**1,800,000**	**1,800,000**
41-LICENSES PERMITS				
41040 - OTHER LICENSES & PERMITS	18,577	16,038	19,000	19,000
Total 41 - LICENSES & PERMITS	**18,577**	**16,038**	**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	8,650	11,000	11,000
45084 - CIVIL FEES	528	672	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	8,735	9,500	9,500
45180 - EDUC. SVCS. / POST	4,711	0	7,000	7,000
45186 - FAIL TO APPR PC 853.7A	115	9	110	110
45200 - OTHR SVC OR SVC TO CRTS	2,600	2,200	3,000	3,000
45421 - TESTING FEES - PROB & SO	2,974	2,460	2,500	2,500
45426 - COPIES-REPORTS OR PLANS	1,991	2,317	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**	**155,043**	**167,210**	**167,210**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	14,850	12,947	33,144	33,144
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	2,978	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**	**18,932**	**40,144**	**40,144**
48-TRANSFER				
48000 - TRANSFER-IN	0	11,916	200,000	200,000
48001 - TRANSFER-IN1	22,404	0	70,000	70,000
48002 - TRANSFER-IN2	0	0	100,000	100,000
48003 - TRANSFER-IN3	0	0	0	0
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	6,615,276
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**4,641,704**	**5,153,376**	**7,087,954**	**7,087,954**
Total Revenue	**6,714,530**	**6,627,035**	**9,149,318**	**9,149,318**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	2,923,382	2,960,978	3,698,274	3,698,274
51020 - OTHER WAGES	51,100	80,506	50,000	50,000
51040 - HOLIDAY PAY	18,387	26,475	50,000	50,000
51060 - OVERTIME PAY	217,649	236,643	225,000	225,000
51070 - UNEMPLOYMENT INSURANCE	5,414	4,728	4,887	4,887
51080 - RETIREMENT	1,464,893	1,512,369	2,532,913	2,532,913
51081 - OPEB LIABILITY	104,638	106,256	104,638	104,638
51090 - GROUP INSURANCE	626,610	651,831	806,941	806,941
51100 - FICA/MEDICARE OASDI	97,930	103,014	282,918	282,918
51110 - COMPENSATION INSURANCE	420,909	369,524	369,524	369,524
51120 - CELL PHONE ALLOW	23,080	24,375	28,440	28,440
51125 - CLOTHING ALLOWANCE	27,750	31,625	34,750	34,750
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	334	320	334	334
Total 51 - SALARIES & BENEFITS	**5,982,076**	**6,108,644**	**8,188,619**	**8,188,619**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	2,904	2,517	3,200	3,200
520201 - PHONE - LAND LINE (S)	27,027	23,582	28,000	28,000
520202 - CELL PHONE SERVICE	3,155	2,006	3,150	3,150
520203 - INTERNET SERVICE	2,314	2,331	3,500	3,500
520210 - POSTAGE/SHIP, MAIL COST	100	303	1,500	1,500
520218 - SATELLITE PHONE SVC	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	1,268	1,340	1,800	1,800
520233 - PRINTING SVC/CHRGS	632	306	1,000	1,000
520250 - COPY MACHINE LEASE	9,231	5,457	8,500	8,500
520290 - POSTAGE MACHINE RENT/LEAS	715	536	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	4,979	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	42,936	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	71,433	75,000	75,000
521103 - BATTERIES	470	75	500	500
521107 - PRE-EMPLOYMENT COSTS	5,730	5,758	9,000	9,000
521231 - COMPUTERS<1500.00	0	0	0	0
521240 - TOOLS & EQUIPMENT	928	260	34,000	34,000
521250 - COMMUNICATION EQUIP	690	0	4,000	4,000
521260 - CAMERA/CAMERA ACCESSORY	0	0	4,300	4,300
521300 - MAINT. BUILDINGS & GROUND	1,950	2,022	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	900	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	27,267	40,000	40,000
524200 - RENTS/LEASES STRUCTURES	0	25,862	50,000	50,000
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	29,199	65,000	65,000
524451 - TOWING EXPENSES	0	0	0	0
524870 - TEST -EMPLEE MED/IMMUN	3,433	3,114	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	328,350
526100 - INVESTIGATIONS	1,938	2,930	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	25,552	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	51,475	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	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)				
527803 - PROPANE/OTHR HEATING FUEL	9,556	6,577	14,000	14,000
527807 - WATER/SEWER CHARGES	4,744	4,013	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	2,430	2,500	2,500
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**601,521**	**701,194**	**960,699**	**960,699**
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	**6,583,597**	**6,809,838**	**9,149,318**	**9,149,318**
Net Cost	**(130,933)**	**182,803**	**0**	**0**

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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	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	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	0
44290P - STATE OTHER	0	0	5,000,000	5,000,000
Total 44 - STATE & FEDERAL AID	**7,260,271**	**11,731,894**	**5,000,000**	**5,000,000**
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
48002 - TRANSFER-IN2	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**7,340,877**	**11,812,778**	**5,000,000**	**5,000,000**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	74,478	50,000	50,000
521900 - PROFESSIONAL SVC	8,732,810	11,563,672	4,950,000	4,950,000
529350 - INTEREST ON LOAN	0	0	0	0
529506 - PRINCIPAL ON LOAN	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**8,732,810**	**11,638,150**	**5,000,000**	**5,000,000**
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**	**11,638,150**	**6,894,000**	**6,894,000**
Net Cost	**1,391,933**	**(174,628)**	**1,894,000**	**1,894,000**

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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	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48003 - TRANSFER-IN3	615	331	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	3,940,178
Total 48 - TRANSFER	**2,988,021**	**3,296,130**	**3,972,041**	**3,972,041**
Total Revenue	**3,014,803**	**3,324,537**	**3,983,041**	**3,983,041**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	580,753	540,697	1,191,195	1,191,195
51020 - OTHER WAGES	22,110	36,711	40,000	40,000
51040 - HOLIDAY PAY	3,129	1,411	6,000	6,000
51060 - OVERTIME PAY	157,022	158,019	160,000	160,000
51070 - UNEMPLOYMENT INSURANCE	4,566	3,826	3,617	3,617
51080 - RETIREMENT	207,594	199,915	417,990	417,990
51081 - OPEB LIABILITY	47,562	48,298	47,562	47,562
51090 - GROUP INSURANCE	151,672	128,613	383,750	383,750
51100 - FICA/MEDICARE OASDI	55,971	55,749	91,126	91,126
51110 - COMPENSATION INSURANCE	16,089	12,823	12,823	12,823
51120 - CELL PHONE ALLOW	1,050	1,675	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	0
Total 51 - SALARIES & BENEFITS	**1,256,718**	**1,199,087**	**2,379,863**	**2,379,863**
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	1,278	1,938	1,938
520303 - FOOD - INMATE	99,324	75,714	100,000	100,000
520400 - HOUSEHOLD EXPENSE	22,450	26,046	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	9,339	10,400	10,400
520419 - COVID PPE & CLEANING COST	816	0	0	0
520700 - CLOTHING & SUPPL INMATE	3,750	3,072	7,000	7,000
520900 - EQUIPMENT MAINTENANCE	3,956	329	7,500	7,500
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521102 - FUEL - VEHICLE	12,485	7,252	10,000	10,000
521300 - MAINT. BUILDINGS & GROUND	4,813	6,229	7,500	7,500
521500 - MEDICAL SUPPLIES	193	4,554	5,000	5,000
521504 - PERSCRPTNS/PHARMACEUTICL	35,693	17,150	38,000	38,000
521505 - SPECIAL RX	615	338	6,000	6,000
521800 - OFFICE EXPENSE	1,980	408	2,000	2,000
521900 - PROFESSIONAL SVC	583,761	598,335	800,000	800,000
521903 - SECURITY SYSTEM SVC	420	315	420	420
521980 - MEDICAL SERVICE - PROF SV	64,260	94,944	125,000	125,000
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	15,760	17,525	19,527	19,527
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	249,708	201,693	201,693	201,693
527500 - TRAVEL- OUT OF COUNTY	20,140	12,089	30,000	30,000
527600 - EXTRADITION EXPENSES	0	0	0	0
527802 - ELECTRIC CHARGES	57,990	41,499	112,000	112,000
527803 - PROPANE/OTHR HEATING FUEL	26,507	22,624	40,000	40,000
527804 - HEATING FUEL/OIL	32,504	25,940	0	0
527807 - WATER/SEWER CHARGES	45,400	47,161	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**	**1,214,882**	**1,603,178**	**1,603,178**
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	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	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	**2,793,423**	**2,413,969**	**3,983,041**	**3,983,041**
Net Cost	**(221,380)**	**(910,568)**	**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	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				
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	22,581	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	113,339	0	0
Total 46 - OTHER REVENUE	**26,847**	**136,415**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	24,614	143,167	404,010	404,010
48021 - TRF IN - ARPA FUNDS	0	0	351,274	351,274
48715 - TRN-SO SLESA	500,000	500,000	500,000	500,000
Total 48 - TRANSFER	**524,614**	**643,167**	**1,255,284**	**1,255,284**
Total Revenue	**587,431**	**780,479**	**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	547	525	525	525
51125 - CLOTHING ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**77,696**	**29,120**	**61,668**	**61,668**
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	56,814	70,000	70,000
520902 - VEHICLE MAINTENANCE	39,239	57,679	90,000	90,000
520907 - EQUIP. MAINT.CONTRACT	30,143	30,143	80,000	80,000
520912 - COMMUNICATION EQUIP MAINT	942	7,655	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	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)				
521100 - BADGES	329	2,000	2,000	2,000
521102 - FUEL - VEHICLE	53,997	11,675	70,000	70,000
521103 - BATTERIES	0	0	2,500	2,500
521230 - OFFICE FURNITURE/EQUIP	0	0	10,000	10,000
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	25,000
521800 - OFFICE EXPENSE	1,106	1,602	7,500	7,500
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	1,913	17,646	90,000	90,000
524400 - SPECIAL DEPARTMENT EXPENSE	5,843	9,171	35,000	35,000
524900 - AMMUNITION/TACTICAL SUPP	37,878	47,250	50,000	50,000
525000 - OVERHEAD	13,028	0	3,472	3,472
525119 - LIABILITY SELF-FUND INSURANCE	405	363	363	363
527500 - TRAVEL- OUT OF COUNTY	45,799	11,814	60,000	60,000
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	1,137	8,000	8,000
Total 52 - SERVICES & SUPPLIES	**311,144**	**275,554**	**724,335**	**724,335**
54-FIXED ASSETS				
540412 - SOFTWARE	0	120,297	471,571	471,571
541245 - INDUSTRIAL WASHER	0	30,792	0	0
541500 - VEHICLE	405,490	232,291	100,000	100,000
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	189,014	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**	**572,394**	**1,041,895**	**1,041,895**
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	108
580003 - INTER FUND TRANSFER	0	586	596	596
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	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 (continued)				
580006 - TRF TO AOD	4,215	1,622	1,622	1,622
580007 - TRANSFER	0	0	349	349
580008 - TRANSFER	0	135	0	0
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**13,458**	**7,805**	**202,675**	**202,675**
Total Expenditures and Appropriations	**830,125**	**884,873**	**2,030,573**	**2,030,573**
Net Cost	**242,694**	**104,394**	**715,289**	**715,289**

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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	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				
45040 - LEASE PAYMENT	0	0	29,000	29,000
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**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	10,773	45,000	45,000
Total 46 - OTHER REVENUE	**9,107**	**10,773**	**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**	**10,773**	**976,000**	**976,000**
52-SERVICES SUPPLIES				
521250 - COMMUNICATION EQUIP	1,619	15,084	47,000	47,000
521900 - PROFESSIONAL SVC	0	0	8,448	8,448
523804 - RADIO EQUIP RENT/LEASE	3,714	0	10,000	10,000
527800 - UTILITIES	38,291	43,861	20,000	20,000
529370 - INTEREST EXPENSE LEASE	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**43,624**	**58,945**	**85,448**	**85,448**
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	0
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**	**902,000**
Total Expenditures and Appropriations	**50,316**	**58,945**	**987,448**	**987,448**
Net Cost	**41,209**	**48,172**	**11,448**	**11,448**

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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	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
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	8,000	0	0	0
48005 - TRANSFER-IN5	0	0	3,406	3,406
48079 - TRN-CCPIF AB109	534,685	427,258	632,308	632,308
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**542,685**	**427,258**	**635,714**	**635,714**
Total Revenue	**550,447**	**435,020**	**635,714**	**635,714**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	212,903	234,609	241,821	241,821
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	300	0	8,000	8,000
51060 - OVERTIME PAY	57,572	58,114	28,000	28,000
51070 - UNEMPLOYMENT INSURANCE	305	250	218	218
51080 - RETIREMENT	46,416	42,738	150,913	150,913
51081 - OPEB LIABILITY	9,513	9,660	9,513	9,513
51090 - GROUP INSURANCE	19,527	21,314	43,038	43,038
51100 - FICA/MEDICARE OASDI	12,442	13,197	18,499	18,499
51110 - COMPENSATION INSURANCE	3,123	2,836	2,836	2,836
51120 - CELL PHONE ALLOW	1,200	1,840	1,920	1,920
51125 - CLOTHING ALLOWANCE	3,000	3,700	3,000	3,000
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**366,301**	**388,258**	**507,758**	**507,758**
52-SERVICES SUPPLIES				
520303 - FOOD - INMATE	28,921	27,324	40,000	40,000
520400 - HOUSEHOLD EXPENSE	6,958	7,822	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	847	20,000	20,000

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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	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)				
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	3,471	3,441	7,500	7,500
521980 - MEDICAL SERVICE - PROF SV	95,498	115,807	118,370	118,370
524400 - SPECIAL DEPARTMENT EXPENSE	26,309	0	25,000	25,000
524804 - DRUG TESTING SUPPLIES	0	0	4,000	4,000
525000 - OVERHEAD	12,787	0	17,790	17,790
525119 - LIABILITY SELF-FUND INSURANCE	2,309	2,598	2,596	2,596
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**	**158,874**	**244,456**	**244,456**
Total Expenditures and Appropriations	**591,997**	**547,132**	**752,214**	**752,214**
Net Cost	**41,550**	**112,112**	**116,500**	**116,500**

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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
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	50,636	72,000	72,000
46251 - REIMBURSEMENTS/REFUNDS	0	297	0	0
Total 46 - OTHER REVENUE	**64,233**	**50,933**	**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	522,897	330,862	441,000	441,000
Total 48 - TRANSFER	**522,897**	**330,862**	**442,670**	**442,670**
Total Revenue	**587,130**	**381,795**	**514,670**	**514,670**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	108,387	155,067	168,605	168,605
51020 - OTHER WAGES	130,972	135,093	150,000	150,000
51040 - HOLIDAY PAY	488	0	1,000	1,000
51060 - OVERTIME PAY	33,918	44,294	0	0
51070 - UNEMPLOYMENT INSURANCE	1,398	1,376	1,215	1,215
51080 - RETIREMENT	21,837	30,942	59,163	59,163
51081 - OPEB LIABILITY	7,135	7,245	7,135	7,135
51090 - GROUP INSURANCE	5,828	28,600	40,250	40,250
51100 - FICA/MEDICARE OASDI	13,366	13,614	12,898	12,898
51110 - COMPENSATION INSURANCE	5,066	4,483	4,483	4,483
51120 - CELL PHONE ALLOW	400	920	1,920	1,920
51125 - CLOTHING ALLOWANCE	1,200	2,000	4,000	4,000
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**329,995**	**423,634**	**450,669**	**450,669**
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	55,000
521102 - FUEL - VEHICLE	8,990	7,297	15,000	15,000
521240 - TOOLS & EQUIPMENT	0	0	5,000	5,000
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521800 - OFFICE EXPENSE	0	0	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	4,131
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	175,000	175,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**17,736**	**11,428**	**254,631**	**254,631**
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	**352,084**	**435,062**	**780,300**	**780,300**
Net Cost	**(235,046)**	**53,267**	**265,630**	**265,630**

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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	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				
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	543,612	250,000	250,000
Total 46 - OTHER REVENUE	**129,258**	**543,612**	**250,000**	**250,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	432,501	432,501
Total 48 - TRANSFER	**0**	**0**	**432,501**	**432,501**
Total Revenue	**129,258**	**543,612**	**682,501**	**682,501**
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	406,322
Total 58 - TRANSFERS	**406,322**	**0**	**406,322**	**406,322**
Total Expenditures and Appropriations	**4,202,238**	**0**	**406,322**	**406,322**
Net Cost	**4,072,980**	**(543,612)**	**(276,179)**	**(276,179)**

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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	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				
44393 - ST- SLESF & JUVNL JST	256,025	95,406	100,000	100,000
44393P - SLESF/JUV SLESF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**256,025**	**95,406**	**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	**257,379**	**95,681**	**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	18,619	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	30,023
525000 - OVERHEAD	5	0	260	260
527500 - TRAVEL- OUT OF COUNTY	0	0	50,000	50,000
Total 52 - SERVICES & SUPPLIES	**5**	**38,624**	**261,255**	**261,255**
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**	**60,235**	**447,255**	**447,255**
Net Cost	**(257,374)**	**(35,446)**	**347,255**	**347,255**

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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	10,874	10,500	10,500
Total 41 - LICENSES & PERMITS	**9,120**	**10,874**	**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	3,363	2,500	2,500
45013 - ANIMAL REDEMPTIONS	2,615	1,374	2,000	2,000
45014 - ANIMAL ADOPTIONS	600	810	700	700
45015 - ANIMAL DISPOSAL	1,550	1,187	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**	**6,734**	**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	0	0	0	0
48005 - TRANSFER-IN5	0	0	35,759	35,759
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**35,759**	**35,759**
Total Revenue	**22,031**	**17,608**	**52,459**	**52,459**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	89,071	121,626	166,727	166,727
51020 - OTHER WAGES	28,442	19,915	25,000	25,000
51060 - OVERTIME PAY	3,302	2,378	4,000	4,000
51070 - UNEMPLOYMENT INSURANCE	1,124	997	555	555
51080 - RETIREMENT	21,811	35,242	58,504	58,504
51081 - OPEB LIABILITY	4,757	4,830	4,757	4,757
51090 - GROUP INSURANCE	25,277	48,097	56,363	56,363
51100 - FICA/MEDICARE OASDI	8,908	10,531	12,755	12,755
51110 - COMPENSATION INSURANCE	1,392	482	482	482
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**184,084**	**244,098**	**329,143**	**329,143**
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	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)				
520201 - PHONE - LAND LINE (S)	428	346	420	420
520202 - CELL PHONE SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	1	0	200	200
520220 - PAPER/PAPER SUPPLIES	107	120	250	250
520250 - COPY MACHINE LEASE	548	452	800	800
520402 - CLEANING SUPPLIES	343	465	700	700
520407 - REFUSE DISPOSAL	1,169	1,169	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	2,542	4,000	4,000
521240 - TOOLS & EQUIPMENT	241	315	900	900
521300 - MAINT. BUILDINGS & GROUND	154	972	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	6,421	5,000	5,000
524033 - ANIMAL FOOD/LITTER	1,940	2,387	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	1,084
527400 - TRAVEL- IN COUNTY	5,905	4,143	7,500	7,500
527500 - TRAVEL- OUT OF COUNTY	0	436	1,000	1,000
527802 - ELECTRIC CHARGES	26,095	35,928	40,000	40,000
527803 - PROPANE/OTHR HEATING FUEL	41	94	500	500
527807 - WATER/SEWER CHARGES	1,487	1,167	2,200	2,200
Total 52 - SERVICES & SUPPLIES	**45,923**	**61,358**	**79,354**	**79,354**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**230,007**	**305,456**	**408,497**	**408,497**
Net Cost	**207,976**	**287,848**	**356,038**	**356,038**

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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	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				
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	329,220	61,389	132,511	132,511
44260P - STATE -BOAT PATROL	0	0	0	0
Total 44 - STATE & FEDERAL AID	**329,220**	**61,389**	**132,511**	**132,511**
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	**369,147**	**100,825**	**172,437**	**172,437**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	62,152	48,746	80,000	80,000
51060 - OVERTIME PAY	1,914	1,407	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	3,781	6,503	6,503
51110 - COMPENSATION INSURANCE	1,333	1,069	1,069	1,069
51125 - CLOTHING ALLOWANCE	900	0	0	0
Total 51 - SALARIES & BENEFITS	**77,978**	**58,889**	**97,658**	**97,658**
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	0	1,050	1,050
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	2,130	2,476	2,476	2,476
520900 - EQUIPMENT MAINTENANCE	20,432	7,223	25,000	25,000
521100 - BADGES	0	0	1,000	1,000
521102 - FUEL - VEHICLE	22,150	12,460	35,000	35,000
521240 - TOOLS & EQUIPMENT	9,773	354	15,000	15,000
524207 - STORAGE SPACE RENT	9,600	8,400	13,000	13,000
524400 - SPECIAL DEPARTMENT EXPENSE	1,970	0	9,273	9,273
525000 - OVERHEAD	1,084	0	881	881
525119 - LIABILITY SELF-FUND INSURANCE	986	1,011	1,011	1,011
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	1,000	1,000
527500 - TRAVEL- OUT OF COUNTY	0	0	2,000	2,000
Total 52 - SERVICES & SUPPLIES	**68,125**	**31,924**	**106,691**	**106,691**

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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	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
54-FIXED ASSETS				
541000 - BOAT	0	0	0	0
541500 - VEHICLE	0	0	60,000	60,000
542600 - EQUIPMENT	53,301	0	0	0
549630 - BOAT MOTOR	0	0	0	0
Total 54 - FIXED ASSETS	**53,301**	**0**	**60,000**	**60,000**
Total Expenditures and Appropriations	**199,404**	**90,813**	**264,349**	**264,349**
Net Cost	**(169,743)**	**(10,012)**	**91,912**	**91,912**

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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	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				
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	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	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	259
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**282**	**279**	**279**
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	237
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**	**237**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	432,501	432,501
Total 58 - TRANSFERS	**0**	**0**	**432,501**	**432,501**
Total Expenditures and Appropriations	**25,608**	**282**	**433,017**	**433,017**
Net Cost	**25,608**	**282**	**433,017**	**433,017**

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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	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	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	157
Total 48 - TRANSFER	**0**	**0**	**157**	**157**
Total Revenue	**84,124**	**0**	**93,226**	**93,226**
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	0
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**	**53,994**
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**	**92,994**
Net Cost	**39**	**0**	**(232)**	**(232)**

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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	349
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**349**	**349**
Total Revenue	**0**	**7,300**	**86,118**	**86,118**
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	0
525000 - OVERHEAD	(349)	0	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)**	**13,807**	**26,150**	**26,150**
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	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				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(349)**	**13,807**	**90,919**	**90,919**
Net Cost	**(349)**	**6,507**	**4,801**	**4,801**

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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	10,294	23,000	23,000
44110 - STATE-OHV GRANT SHERIFF	59,963	(13,662)	28,486	28,486
44110P - STATE-OHV GRANT SHERIFF	0	25,071	0	0
Total 44 - STATE & FEDERAL AID	**108,402**	**21,703**	**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	**108,402**	**21,703**	**51,486**	**51,486**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	41,150	18,671	70,000	70,000
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	618	295	1,015	1,015
51110 - COMPENSATION INSURANCE	0	0	2	2
Total 51 - SALARIES & BENEFITS	**41,768**	**18,966**	**71,017**	**71,017**
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	4,766	3,528	14,000	14,000
520902 - VEHICLE MAINTENANCE	0	0	0	0
521240 - TOOLS & EQUIPMENT	6,949	1,613	17,565	17,565
521700 - MISC EXPENSES	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	284	0	(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**	**5,141**	**31,527**	**31,527**
54-FIXED ASSETS				
545700 - PATROL EQUIPMENT	17,266	0	11,000	11,000
Total 54 - FIXED ASSETS	**17,266**	**0**	**11,000**	**11,000**
Total Expenditures and Appropriations	**71,033**	**24,107**	**113,544**	**113,544**
Net Cost	**(37,369)**	**2,404**	**62,058**	**62,058**

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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	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	3,060	0	93,069	93,069
44132P - STATE -HOME LAND DEF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**3,060**	**0**	**93,069**	**93,069**
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**	**93,069**
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)**	**(49,564)**

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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	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	1,362	2,018	50	50
Total 43 - USE OF MONEY & PROPERTY	**1,362**	**2,018**	**50**	**50**
46-OTHER REVENUE				
46018 - COMMISSARY	38,608	37,868	30,000	30,000
46055 - UNCLAIMED FUNDS	0	0	0	0
46239 - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	**38,608**	**37,868**	**30,000**	**30,000**
48-TRANSFER				
48000 - TRANSFER-IN	4,215	1,622	2,253	2,253
Total 48 - TRANSFER	**4,215**	**1,622**	**2,253**	**2,253**
Total Revenue	**44,185**	**41,508**	**32,303**	**32,303**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	245	185	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	631	7,500	7,500
521900 - PROFESSIONAL SVC	3,193	3,222	3,500	3,500
522950 - EDUCATIONAL MATERIALS	0	0	0	0
523670 - REF MANUAL/LAW,CODE BOOKS	1,152	1,133	3,000	3,000
523711 - SUBSCRIPTIONS	0	0	500	500
524409 - COMMISSARY EXPENSES	16,137	20,555	40,000	40,000
524430 - CABLE RADIO/TV	1,014	1,319	2,000	2,000
524550 - KITCHEN EQUIPMENT	1,295	0	4,000	4,000
525000 - OVERHEAD	1,622	0	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**	**29,905**	**90,949**	**90,949**
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**	**32,276**	**100,949**	**100,949**
Net Cost	**(9,754)**	**(9,232)**	**68,646**	**68,646**

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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	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	43,925	42,455	40,000	40,000
Total 42 - FINES & PENALTIES	**43,925**	**42,455**	**40,000**	**40,000**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,906	2,776	250	250
43998 - UNREALZED GAINS/LOSSES	1,617	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**4,523**	**2,776**	**250**	**250**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	331,512	0	0
Total 46 - OTHER REVENUE	**0**	**331,512**	**0**	**0**
Total Revenue	**48,448**	**376,743**	**40,250**	**40,250**
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521900 - PROFESSIONAL SVC	116,213	90,746	90,000	90,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
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**	**90,746**	**90,000**	**90,000**
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**	**90,746**	**90,000**	**90,000**
Net Cost	**67,765**	**(285,997)**	**49,750**	**49,750**

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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	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				
46056 - MEDCOM - RADIO	0	36,000	18,000	18,000
Total 46 - OTHER REVENUE	**0**	**36,000**	**18,000**	**18,000**
48-TRANSFER				
48000 - TRANSFER-IN	6,466	5,391	4,000	4,000
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	**6,466**	**5,391**	**4,000**	**4,000**
Total Revenue	**6,466**	**41,391**	**22,000**	**22,000**
52-SERVICES SUPPLIES				
520912 - COMMUNICATION EQUIP MAINT	9,983	10,342	43,000	43,000
521250 - COMMUNICATION EQUIP	0	0	18,251	18,251
525000 - OVERHEAD	(159)	0	(117)	(117)
527802 - ELECTRIC CHARGES	0	0	6,000	6,000
Total 52 - SERVICES & SUPPLIES	**9,824**	**10,342**	**67,134**	**67,134**
54-FIXED ASSETS				
542203 - REPEATER EQUIP/INSTALL	0	0	35,000	35,000
Total 54 - FIXED ASSETS	**0**	**0**	**35,000**	**35,000**
Total Expenditures and Appropriations	**9,824**	**10,342**	**102,134**	**102,134**
Net Cost	**3,358**	**(31,049)**	**80,134**	**80,134**

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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	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**
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	10,000
520902 - VEHICLE MAINTENANCE	2,500	1,790	8,000	8,000
521102 - FUEL - VEHICLE	12,864	9,338	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	2,157	5,082	5,082
525000 - OVERHEAD	510	0	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	5,000
529500 - COMPUTER	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**16,834**	**22,922**	**52,998**	**52,998**
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**	**28,884**	**73,288**	**73,288**
Net Cost	**(6,775)**	**(602)**	**43,802**	**43,802**

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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	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				
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	50	180,000	180,000
Total 44 - STATE & FEDERAL AID	**180,000**	**50**	**180,000**	**180,000**
45-CHARGES FOR SERVICES				
45024 - ANIMAL CNTRL FEES & FINES	949	398	500	500
Total 45 - CHARGES FOR SERVICES	**949**	**398**	**500**	**500**
46-OTHER REVENUE				
46239 - DONATIONS	348	7,486	32,800	32,800
46259 - FORFEITED DEPOSIT	1,450	900	150	150
Total 46 - OTHER REVENUE	**1,798**	**8,386**	**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**	**11,373**	**213,500**	**213,500**
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
524050 - SPAY/NEUTER REBATE	2,309	0	50,667	50,667
524405 - ANIMAL -SPECIAL DEPT EXP	58,570	112,888	186,880	186,880
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**60,879**	**112,888**	**237,547**	**237,547**
Total Expenditures and Appropriations	**60,879**	**112,888**	**237,547**	**237,547**
Net Cost	**(123,250)**	**101,515**	**24,047**	**24,047**

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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	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				
44500 - FEDL-LAW ENFORCEMENT	27,550	25,425	35,000	35,000
Total 44 - STATE & FEDERAL AID	**27,550**	**25,425**	**35,000**	**35,000**
48-TRANSFER				
48001 - TRANSFER-IN1	1,243	586	596	596
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**1,243**	**586**	**596**	**596**
Total Revenue	**28,793**	**26,011**	**35,596**	**35,596**
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	0
525000 - OVERHEAD	596	0	43	43
526300 - HELICOPTER/AIRCRAFT EXP	27,550	25,425	35,000	35,000
Total 52 - SERVICES & SUPPLIES	**28,146**	**25,425**	**35,043**	**35,043**
Total Expenditures and Appropriations	**28,146**	**25,425**	**35,043**	**35,043**
Net Cost	**(647)**	**(586)**	**(553)**	**(553)**

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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	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				
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	8,000
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	1,494	2,000	2,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	5,194	5,194
525000 - OVERHEAD	(132)	0	(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**	**5,533**	**59,242**	**59,242**
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**	**5,533**	**59,242**	**59,242**
Net Cost	**(14,416)**	**3,636**	**58,942**	**58,942**

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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	4,200
Total 42 - FINES & PENALTIES	**4,377**	**0**	**4,200**	**4,200**
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**	**4,250**
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	1,920	1,920	26,249	26,249
521700 - MISC EXPENSES	0	370	3,982	3,982
525000 - OVERHEAD	(18)	0	(27)	(27)
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,902**	**2,290**	**30,204**	**30,204**
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**	**2,290**	**30,204**	**30,204**
Net Cost	**(3,237)**	**1,502**	**25,954**	**25,954**

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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	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	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	6,640	6,000	6,000
Total 45 - CHARGES FOR SERVICES	**8,203**	**6,640**	**6,000**	**6,000**
Total Revenue	**8,461**	**7,010**	**6,050**	**6,050**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	100	100
520220 - PAPER/PAPER SUPPLIES	0	0	300	300
520233 - PRINTING SVC/CHRGS	0	0	100	100
520250 - COPY MACHINE LEASE	2,000	1,278	4,000	4,000
520411 - ANN SOFTWARE FEE/MAINT	5,000	4,893	7,000	7,000
521230 - OFFICE FURNITURE/EQUIP	0	0	3,200	3,200
521800 - OFFICE EXPENSE	0	0	820	820
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
525000 - OVERHEAD	(79)	0	1,951	1,951
527500 - TRAVEL- OUT OF COUNTY	0	3,475	7,000	7,000
528400 - CONTINGENCIES	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	139	0	1,000	1,000
Total 52 - SERVICES & SUPPLIES	**7,060**	**9,646**	**25,471**	**25,471**
Total Expenditures and Appropriations	**7,060**	**9,646**	**25,471**	**25,471**
Net Cost	**(1,401)**	**2,636**	**19,421**	**19,421**

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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	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				
44393 - ST- SLESF & JUVNL JST	17,985	628	4,500	4,500
44393P - SLESF/JUV SLESF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**17,985**	**628**	**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	**17,985**	**4,017**	**4,500**	**4,500**
52-SERVICES SUPPLIES				
520940 - SAFETY EQUIPMENT/EXPENSES	3,000	3,389	8,478	8,478
524900 - AMMUNITION/TACTICAL SUPP	0	3,228	8,000	8,000
525000 - OVERHEAD	70	0	336	336
Total 52 - SERVICES & SUPPLIES	**3,070**	**6,617**	**16,814**	**16,814**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**3,070**	**6,617**	**16,814**	**16,814**
Net Cost	**(14,915)**	**2,600**	**12,314**	**12,314**

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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	9,431
525000 - OVERHEAD	(36)	0	(3)	(3)
Total 52 - SERVICES & SUPPLIES	**5,306**	**908**	**9,428**	**9,428**
Total Expenditures and Appropriations	**5,306**	**908**	**9,428**	**9,428**
Net Cost	**5,306**	**908**	**9,428**	**9,428**

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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	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	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				
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	7,641
525000 - OVERHEAD	(221)	0	16	16
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,275**	**0**	**7,657**	**7,657**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,275**	**0**	**7,657**	**7,657**
Net Cost	**(5,525)**	**0**	**7,657**	**7,657**

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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	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				
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	641	580	580	580
51125 - CLOTHING ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**703**	**604**	**604**	**604**
52-SERVICES SUPPLIES				
520303 - FOOD - INMATE	0	0	0	0
520700 - CLOTHING & SUPPL INMATE	0	0	2,902	2,902
525119 - LIABILITY SELF-FUND INSURANCE	474	255	255	255
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**474**	**255**	**3,157**	**3,157**
Total Expenditures and Appropriations	**1,177**	**859**	**3,761**	**3,761**
Net Cost	**1,177**	**859**	**3,761**	**3,761**

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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	94
521250 - COMMUNICATION EQUIP	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	(19)	0	(25)	(25)
528400 - CONTINGENCIES	0	0	539	539
Total 52 - SERVICES & SUPPLIES	**(19)**	**0**	**608**	**608**
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)**	**0**	**608**	**608**
Net Cost	**(19)**	**0**	**608**	**608**

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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	108
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**	**108**
Total Revenue	**0**	**135**	**108**	**108**
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	170	156	154	154
51120 - CELL PHONE ALLOW	0	0	0	0
51125 - CLOTHING ALLOWANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**187**	**160**	**158**	**158**
52-SERVICES SUPPLIES				
521102 - FUEL - VEHICLE	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	126	47	47	47
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**126**	**47**	**47**	**47**
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	**313**	**207**	**205**	**205**
Net Cost	**313**	**72**	**97**	**97**

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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	110
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
524401 - SPEC DEPT EXP EV 15 MIN	0	0	0	0
525000 - OVERHEAD	(46)	0	(58)	(58)
Total 52 - SERVICES & SUPPLIES	**(46)**	**0**	**52**	**52**
Total Expenditures and Appropriations	**(46)**	**0**	**52**	**52**
Net Cost	**(46)**	**0**	**52**	**52**

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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	260,827	57,499	0	0
44380P - STATE EMPG/OES	0	0	0	0
Total 44 - STATE & FEDERAL AID	**260,827**	**57,499**	**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	**270,529**	**67,461**	**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				
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	0
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**	**0**
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	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	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	0
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**139,829**	**0**	**0**	**0**
Total Expenditures and Appropriations	**396,053**	**0**	**0**	**0**
Net Cost	**125,524**	**(67,461)**	**0**	**0**

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	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
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	2,543,534	1,566,097	2,200,000	2,200,000
44090 - STATE-PUBLIC ASST.PROGRAM	410,368	574,932	600,000	600,000
44091 - STATE ARC ASSISTANCE	31,108	9,661	2,200,000	2,200,000
44093 - STATE - CMSP INCENTIVE	0	0	600,000	600,000
44381 - ACCESS TO TECH GRANT	26,258	32,765	30,000	30,000
44400 - FEDL-WELFARE PUB. ADMIN.	1,232,919	854,187	157,462	157,462
44430 - FEDL-PUBLIC ASST.PROGRAM	855,660	768,341	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	**5,128,247**	**3,834,594**	**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	16,077	20,000	20,000
46210 - REPAYMENT OF AID	48,768	66,627	55,000	55,000
46251 - REIMBURSEMENTS/REFUNDS	248	12,461	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**	**97,062**	**80,500**	**80,500**
48-TRANSFER				
48000 - TRANSFER-IN	18,000,000	3,000,000	3,000,000	3,000,000
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	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)				
Total 48 - TRANSFER	**18,000,000**	**3,000,000**	**3,570,000**	**3,570,000**
Total Revenue	**23,359,294**	**6,931,656**	**11,437,962**	**11,437,962**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	1,740,027	1,662,507	2,169,524	2,169,524
51020 - OTHER WAGES	47,044	37,262	140,950	140,950
51060 - OVERTIME PAY	40,704	54,611	65,000	65,000
51070 - UNEMPLOYMENT INSURANCE	14,487	12,587	10,913	10,913
51080 - RETIREMENT	518,284	532,179	761,286	761,286
51081 - OPEB LIABILITY	97,503	99,010	97,503	97,503
51090 - GROUP INSURANCE	335,919	354,046	460,394	460,394
51100 - FICA/MEDICARE OASDI	139,851	136,840	165,969	165,969
51110 - COMPENSATION INSURANCE	68,730	82,692	82,692	82,692
51120 - CELL PHONE ALLOW	11,000	12,375	9,600	9,600
51128 - BILINGUAL ALLOWANCE	2,118	1,610	1,680	1,680
51150 - LIFE INSURANCE	334	306	334	334
Total 51 - SALARIES & BENEFITS	**3,016,001**	**2,986,025**	**3,965,845**	**3,965,845**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	3,787	4,517	10,000	10,000
520202 - CELL PHONE SERVICE	456	418	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	21,233	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	5,735	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	9,868	50,000	50,000
520907 - EQUIP. MAINT.CONTRACT	5,929	7,966	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	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)				
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	18,743	18,932	34,000	34,000
521801 - Office Water	0	0	0	0
521832 - PAMPHLETS	0	0	0	0
521900 - PROFESSIONAL SVC	719,876	1,754,192	2,500,000	2,500,000
521986 - SECURITY	19,177	15,117	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	2,436	3,000	3,000
524400 - SPECIAL DEPARTMENT EXPENSE	2,855	3,074	40,000	40,000
524410 - NON-EMPLOYEE INCENTIVE	0	0	0	0
524900 - AMMUNITION/TACTICAL SUPP	0	0	500	500
525000 - OVERHEAD	542,793	0	711,305	711,305
525080 - CAPIT EXPENSES- STATE	79,322	73,781	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	36,628
525130 - AFDC CHILDCARE	129,479	113,017	234,000	234,000
525200 - DATA PROCESSING FEES	536	597	3,000	3,000
526900 - CONTRACTS	341,257	284,989	420,000	420,000
527000 - TRAINING	8,534	10,763	70,000	70,000
527400 - TRAVEL- IN COUNTY	6,895	8,310	20,000	20,000
527402 - BUS PASSES-NON EMPLYEE	0	0	12,000	12,000
527410 - CLIENT SERVICE EXP	9,752	6,064	12,000	12,000
527411 - FOSTER CARE - COUNTY ONLY FUND	50,453	54,268	150,000	150,000
527500 - TRAVEL- OUT OF COUNTY	23,825	15,488	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**	**2,524,821**	**4,877,295**	**4,877,295**
53-OTHER CHARGES				
530140 - EMERGENT COSTS-CLIENT SVC	0	0	0	0
530700 - SUPPORT CARE AFDC FG/U	1,409,585	1,186,777	1,800,000	1,800,000
530900 - SPPRT CARE AFDC/FC/AAP/KN	1,955,525	2,168,202	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	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	5
53-OTHER CHARGES (continued)				
532305 - TOP REFUNDS	1,657	4,765	12,000	12,000
532600 - ILP PROGRAM	3,934	9,641	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**	**4,070,513**	**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	0	0	18,000	18,000
Total 58 - TRANSFERS	**100,800**	**67,200**	**148,800**	**148,800**
Total Expenditures and Appropriations	**9,342,269**	**9,648,559**	**15,027,940**	**15,027,940**
Net Cost	**(14,017,025)**	**2,716,903**	**3,589,978**	**3,589,978**

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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	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	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	2,301,530	1,500,000	1,500,000
48725 - TRN-SS ADULT FOSTER CARE	286,131	280,449	300,000	300,000
48780 - TRN-SS CAL WORKS MOE	350,010	420,412	400,000	400,000
48782 - TRN-FAMILY SPT SUBACT	422,117	542,500	500,000	500,000
Total 48 - TRANSFER	**2,519,806**	**3,544,891**	**2,700,000**	**2,700,000**
Total Revenue	**2,945,022**	**3,836,043**	**3,130,000**	**3,130,000**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	116	0	0	0
Total 52 - SERVICES & SUPPLIES	**116**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	14,000,000	2,000,000	4,000,000	4,000,000
Total 58 - TRANSFERS	**14,000,000**	**2,000,000**	**4,000,000**	**4,000,000**
Total Expenditures and Appropriations	**14,000,116**	**2,000,000**	**4,000,000**	**4,000,000**
Net Cost	**11,055,094**	**(1,836,043)**	**870,000**	**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	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	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	2,854,308	2,500,000	2,500,000
Total 48 - TRANSFER	**2,026,544**	**2,854,308**	**2,500,000**	**2,500,000**
Total Revenue	**2,233,198**	**3,102,791**	**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	2,000,000
Total 58 - TRANSFERS	**4,000,000**	**1,000,000**	**2,000,000**	**2,000,000**
Total Expenditures and Appropriations	**4,000,000**	**1,000,000**	**2,000,000**	**2,000,000**
Net Cost	**1,766,802**	**(2,102,791)**	**(720,000)**	**(720,000)**

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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	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				
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	72,211	78,229	78,229
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	21,390	27,450	27,450
51081 - OPEB LIABILITY	3,567	3,622	3,567	3,567
51090 - GROUP INSURANCE	24,462	28,948	20,125	20,125
51100 - FICA/MEDICARE OASDI	5,062	6,058	5,985	5,985
51110 - COMPENSATION INSURANCE	554	337	337	337
Total 51 - SALARIES & BENEFITS	**132,442**	**143,495**	**135,755**	**135,755**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	220	179	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	501	720	720
523710 - ANNUAL PUB/REF MANUALS	404	0	200	200
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	410	530	530	530
527000 - TRAINING	0	455	500	500
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	213	0	2,000	2,000

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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	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)				
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**5,090**	**6,182**	**11,620**	**11,620**
Total Expenditures and Appropriations	**137,532**	**149,677**	**147,375**	**147,375**
Net Cost	**137,518**	**149,677**	**147,375**	**147,375**

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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	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	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	2,299	2,316	2,500	2,500
Total 45 - CHARGES FOR SERVICES	**2,299**	**2,316**	**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	0	0	20,000	20,000
Total 48 - TRANSFER	**0**	**0**	**20,000**	**20,000**
Total Revenue	**35,945**	**27,459**	**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	0	3,300	3,300
523500 - CHILDRENS FAIR EXP	6,356	3,614	8,500	8,500
523501 - CHILD ABUSE AWARENESS MO	106	0	3,300	3,300
524000 - RENT - OFFICE/SPACE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	920	0	6,816	6,816
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
526900 - CONTRACTS	23,494	27,802	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**	**33,839**	**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	2022-23 Actual	2023-24 Actual ☑ Estimated ☐	2024-25 Recommended	2024-25 Adopted by the Board of Supervisors
1	2	3	4	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**	**33,839**	**55,746**	**55,746**
Net Cost	**28**	**6,380**	**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	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				
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	0	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**	**0**	**0**	**0**
Total Expenditures and Appropriations	**18,741**	**0**	**0**	**0**
Net Cost	**18,741**	**0**	**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	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				
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)	0	0	0
Total 52 - SERVICES & SUPPLIES	**(11,744)**	**0**	**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)**	**0**	**0**	**0**
Net Cost	**(11,744)**	**0**	**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	81,759	45,000	45,000
45005 - SB 2557 COLLECTION CHARGE	46,492	46,532	40,000	40,000
45006 - 5% SUPP. ADMIN. FEE	46,422	19,310	25,000	25,000
45007 - TREAS $20 DEL COST	42,845	8,820	49,000	49,000
45008 - SPEC. ASSMT.HANDLING CHG	6,098	5,486	7,000	7,000
45010 - ASSM-TAX COLLECTOR FEES	17,497	15,005	20,000	20,000
45011 - TBID - TREAS 2% OF 2%	4,196	3,632	3,000	3,000
45027 - COMPREHENSIVE COLL FEE	24,298	13,812	15,000	15,000
45028 - RETURN CHECK FEES	2,217	680	700	700
45091 - TREAS. COLLECTION FEES	7,474	2,372	7,000	7,000
45770 - PASSPORT FEES	10,535	7,975	7,500	7,500
Total 45 - CHARGES FOR SERVICES	**380,826**	**281,383**	**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	6,000	6,000	0	0
48005 - TRANSFER-IN5	0	0	14,468	14,468
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**6,000**	**6,000**	**14,468**	**14,468**
Total Revenue	**389,472**	**287,626**	**369,868**	**369,868**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	317,668	316,386	362,781	362,781
51020 - OTHER WAGES	9,110	11,391	20,000	20,000
51060 - OVERTIME PAY	0	132	0	0
51070 - UNEMPLOYMENT INSURANCE	537	434	382	382
51080 - RETIREMENT	89,385	92,920	127,300	127,300
51081 - OPEB LIABILITY	11,890	12,074	11,890	11,890
51090 - GROUP INSURANCE	68,719	84,476	72,029	72,029
51100 - FICA/MEDICARE OASDI	23,054	24,091	27,753	27,753
51110 - COMPENSATION INSURANCE	35,239	2,004	2,004	2,004
51150 - LIFE INSURANCE	334	320	334	334
Total 51 - SALARIES & BENEFITS	**555,936**	**544,228**	**624,473**	**624,473**
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	2,463	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	4,329	6,000	6,000
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	62,081	48,457	55,000	55,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	1,000	1,000
524705 - BANK FEES/COSTS	30,357	22,213	43,000	43,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,075	4,517	4,517	4,517
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**	**108,149**	**226,817**	**226,817**
54-FIXED ASSETS				
540412 - SOFTWARE	0	11,181	0	0
Total 54 - FIXED ASSETS	**0**	**11,181**	**0**	**0**
Total Expenditures and Appropriations	**688,073**	**663,558**	**851,290**	**851,290**
Net Cost	**298,601**	**375,932**	**481,422**	**481,422**

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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	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	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	0	(1,169)	(1,169)
Total 52 - SERVICES & SUPPLIES	**691**	**0**	**(1,169)**	**(1,169)**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	200,000	200,000
580000 - TRANSFER	0	0	0	0
583180 - CONTRIB TRANS DEBT SVC	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**200,000**	**200,000**
Total Expenditures and Appropriations	**691**	**0**	**198,831**	**198,831**
Net Cost	**(218,512)**	**(202,927)**	**(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	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				
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	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	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	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				
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	0
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
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**	**0**
Net Cost	**0**	**0**	**0**	**0**

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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	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
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**	**0**
Net Cost	**0**	**0**	**0**	**0**

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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	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				
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	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	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	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(10,000)**	**0**	**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)**	**0**	**0**	**0**
Net Cost	**(10,989)**	**(585)**	**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	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				
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	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				
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	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				
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	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**27**	**0**	**0**	**0**
Total Expenditures and Appropriations	**27**	**0**	**0**	**0**
Net Cost	**(1,491)**	**(1,383)**	**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	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**6,367**	**0**	**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**	**0**	**0**	**0**
Net Cost	**6,367**	**0**	**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 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				
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 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	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				
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	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				
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	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**
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	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**
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	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: 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
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	2,006	1,816	1,816	1,816
51119 - LIABILITY INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**2,424**	**2,053**	**1,968**	**1,968**
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	0	1,896	1,896
525119 - LIABILITY SELF-FUND INSURANCE	1,159	1,101	1,101	1,101
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**	**1,101**	**2,997**	**2,997**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**12,812**	**3,154**	**4,965**	**4,965**
Net Cost	**12,872**	**3,614**	**4,965**	**4,965**

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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	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	(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	5	5	5	5
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**6**	**5**	**5**	**5**
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)	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(57)**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(51)**	**5**	**5**	**5**
Net Cost	**595**	**894**	**5**	**5**

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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	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	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	86	78	78	78
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**94**	**80**	**80**	**80**
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)	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	64	24	24	24
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)**	**24**	**24**	**24**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**

State Controller Schedules
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: 0014 0014W WRAP AROUND
Budget Unit: 70578 - WRAP AROUND PRG.
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
Total Expenditures and Appropriations	(250)	104	104	104
Net Cost	(396)	(103)	104	104

State Controller Schedules
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: 0016 ALCOHOL & DRUG
Budget Unit: 70582 - DRINK/DRIVE PROG
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				
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**

State Controller Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
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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)	0	0	0
Total 52 - SERVICES & SUPPLIES	**(17)**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(17)**	**0**	**0**	**0**
Net Cost	**(17)**	**0**	**0**	**0**

State Controller Schedules
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: 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	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**
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						
ASSESSOR - Continued	**20060**					
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	**70303**					
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	**70307**					
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	0
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
PROBATION - Continued	**20400**					
Detention Coordinator		0	0	0	0	0
Probation Assistant		3	3	3	3	1
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	12
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
		1.5	1.5	1.5	1.5	1
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
SHERIFF - Continued	**70330**					
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	2	2
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	5	4
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	1
Deputy Clerk/Recorder I/II						
		3.1058	3.1058	3.1058	3.1058	2.1058
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**	**144.3058**	**134.1058**
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	1
Social Worker I/II/III		7	7	7	7	6
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	5
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	36
PUBLIC ASSISTANCE TOTALS		**55.8**	**55.8**	**55.8**	**55.8**	**50.8**
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
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	0.975
Physicians Assistant OR		1	1	1	1	0
Nurse Practitioner						
Public Health Nurse I/II/III OR		8.07	8.07	8.07	8.07	5.8
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	10.45
Health Education Specialist OR						
Community Outreach Coordinator						
Additional 2.0 FTE HEC/HES/COC position eff 4/6/2021 through 7/31/2023 by BOS Resolution No. 20-8580 approved 4/6/2021						
Additional 2.0 FTE HEC/HES/COC position eff 12/21/2021 through 07/31/2023 by BOS Resolution No. 21-8647 approved 12/21/2021						
Health Education Coordinator I/II OR		0	0	0	0	0
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	3.715
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	2.75
Office Assistant I/II/III OR						
Fiscal and Technical Services Assistant I/II/III						
		36.2	36.2	36.2	36.2	31.18
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
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	0.63
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	0.5
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
BEHAVIORAL HEALTH - Continued	**70570**					
DIC Therapist		0	0	0	0	0
BH Case Management Specialist I/II OR Senior		8.3	8.3	8.3	8.3	7.5
Psychiatrist/Medical Director		0	0	0	0	0
BH LVN I/II OR		1.75	1.75	1.75	1.75	1
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	0.5
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	0.5
BEHAVIORAL HEALTH - Continued	**70575**					
BH LVN I/II OR		0.25	0.25	0.25	0.25	0
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	46
HEALTH AND SANITATION TOTALS		**94.645**	**94.645**	**94.645**	**95.645**	**87.625**
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**

EXHIBIT A

County of Plumas
Pay Schedule

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; and revised as of 01/01/2024 per Resolution Nos. 2023-8880 and 2023-8881, and XXXXXX per Resolution Nos. 2024-XXXX and 2024-XXXX, and adopted by the Board as of XXXXXX per Resolution Number 2024-XXXX

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

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; and revised as of 01/01/2024 per Resolution Nos. 2023-8880 and 2023-8881, and XXXXXX per Resolution Nos. 2024-XXXX and 2024-XXXX, and adopted by the Board as of XXXXXX per Resolution Number 2024-XXXX

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

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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	$44.35	$0.00	$0.00	$0.00	$0.00	$46.58	$48.90	$51.35	$53.92	$56.61
AUDITOR/CONTROLLER	$45.79	$0.00	$0.00	$0.00	$0.00	$48.09	$50.49	$53.02	$55.66	$58.46
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
CLERK-RECORDER **	$44.35	$0.00	$0.00	$0.00	$0.00	$46.58	$48.90	$51.35	$53.92	$56.61
DISTRICT ATTORNEY	$81.41	$0.00	$0.00	$0.00	$0.00	$85.48	$89.76	$94.24	$98.95	$103.91
SHERIFF/CORONER	$56.47	$0.00	$0.00	$0.00	$0.00	$59.30	$62.26	$65.37	$68.63	$72.07
TREASURER/TAX COLLECTOR **	$44.35	$0.00	$0.00	$0.00	$0.00	$46.58	$48.90	$51.35	$53.92	$56.61

**** Stipends adopted by Ordinance #07-1059 on 09/02/2007, revised as of 06/18/2023 per Ordinance #22-1142 adopted 03/01/2022**

CLERK-RECORDER	$4.11	$0.00	$0.00	$0.00	$0.00	$4.32	$4.53	$4.76	$5.00	$5.24
TREASURER/TAX COLLECTOR	$4.97	$0.00	$0.00	$0.00	$0.00	$5.22	$5.48	$5.76	$6.04	$6.35

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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	$31.85	$33.43	$35.12	$36.88	$38.73	$40.67	$42.71	$44.86	$47.10	$49.47	$51.94	$54.54
ENGINEERING AIDE	$18.15	$19.06	$20.01	$21.01	$22.06	$23.16	$24.33	$25.55	$26.84	$28.17	$29.58	$31.06
ENGINEERING TECHNICIAN 1	$22.00	$23.11	$24.28	$25.49	$26.77	$28.12	$29.54	$31.01	$32.57	$34.21	$35.92	$37.72
ENGINEERING TECHNICIAN 2	$23.78	$24.96	$26.24	$27.56	$28.93	$30.38	$31.91	$33.51	$35.19	$36.97	$38.82	$40.76
EQUIPMENT SERVICE WORKER	$18.15	$19.06	$20.01	$21.01	$22.06	$23.16	$24.33	$25.55	$26.84	$28.17	$29.58	$31.06
FISCAL/TECHNICAL SERVICES ASSISTANT 1	$18.15	$19.06	$20.01	$21.01	$22.06	$23.16	$24.33	$25.55	$26.84	$28.17	$29.58	$31.06
FISCAL/TECHNICAL SERVICES ASSISTANT 2	$19.06	$20.01	$21.01	$22.06	$23.16	$24.33	$25.55	$26.84	$28.17	$29.58	$31.06	$32.61
FISCAL/TECHNICAL SERVICES ASSISTANT 3	$21.01	$22.06	$23.16	$24.33	$25.55	$26.84	$28.17	$29.58	$31.06	$32.62	$34.25	$35.96
LEAD POWER EQUIPMENT MECHANIC	$24.73	$25.98	$27.29	$28.66	$30.11	$31.60	$33.20	$34.87	$36.62	$38.46	$40.38	$42.40
MANAGEMENT ANALYST 1	$23.83	$25.01	$26.28	$27.59	$28.97	$30.42	$31.96	$33.55	$35.24	$37.00	$38.85	$40.79
MANAGEMENT ANALYST 2	$26.50	$27.82	$29.22	$30.68	$32.21	$33.84	$35.54	$37.31	$39.18	$41.14	$43.20	$45.36
MECHANIC/SHOP TECHNICIAN	$22.41	$23.54	$24.72	$25.97	$27.27	$28.64	$30.10	$31.59	$33.18	$34.84	$36.58	$38.41
POWER EQUIPMENT MECHANIC 1	$20.74	$21.77	$22.87	$24.02	$25.23	$26.50	$27.83	$29.23	$30.70	$32.23	$33.84	$35.53
POWER EQUIPMENT MECHANIC 2	$22.41	$23.54	$24.72	$25.97	$27.27	$28.64	$30.10	$31.59	$33.18	$34.84	$36.58	$38.41
PRINCIPAL TRANSPORTATION PLANNER	$36.87	$38.72	$40.66	$42.70	$44.85	$47.09	$49.46	$51.93	$54.54	$57.26	$60.12	$63.13
PUBLIC WORKS MAINTENANCE LEADWORKER	$22.06	$23.16	$24.33	$25.55	$26.84	$28.17	$29.58	$31.06	$32.62	$34.24	$35.95	$37.75
PUBLIC WORKS MAINTENANCE WORKER 1	$18.15	$19.06	$20.01	$21.01	$22.06	$23.16	$24.33	$25.55	$26.84	$28.17	$29.58	$31.06
PUBLIC WORKS MAINTENANCE WORKER 2	$19.06	$20.01	$21.01	$22.06	$23.16	$24.33	$25.55	$26.84	$28.17	$29.58	$31.06	$32.61
PUBLIC WORKS MAINTENANCE WORKER 3	$21.01	$22.06	$23.16	$24.33	$25.55	$26.84	$28.17	$29.58	$31.06	$32.62	$34.25	$35.96
PUBLIC WORKS SENIOR ENV. PLANNER	$31.85	$33.43	$35.12	$36.88	$38.73	$40.67	$42.71	$44.86	$47.10	$49.47	$51.94	$54.54
SENIOR ENGINEERING TECHNICIAN	$26.21	$27.51	$28.91	$30.35	$31.87	$33.46	$35.16	$36.91	$38.76	$40.70	$42.74	$44.87
SOLID WASTE PROGRAM MANAGER	$28.90	$30.34	$31.86	$33.45	$35.13	$36.88	$38.73	$40.67	$42.71	$44.85	$47.09	$49.45
WELDER	$21.76	$22.86	$24.00	$25.21	$26.49	$27.82	$29.21	$30.69	$32.22	$33.85	$35.54	$37.32

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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	$38.71	$40.65	$42.69	$44.84	$47.08	$49.45	$51.92	$54.53	$57.24	$60.12	$63.13	$66.28
DEPUTY DIRECTOR OF PUBLIC WORKS	$38.71	$40.65	$42.69	$44.84	$47.08	$49.45	$51.92	$54.53	$57.24	$60.12	$63.13	$66.28
EQUIPMENT MAINTENANCE SUPERVISOR	$28.90	$30.34	$31.86	$33.45	$35.13	$36.88	$38.73	$40.67	$42.71	$44.85	$47.09	$49.45
PUBLIC WORKS ADMIN SERVICES OFFICER	$37.73	$39.61	$41.59	$43.68	$45.87	$48.17	$50.58	$53.12	$55.79	$58.59	$61.52	$64.60
PW FISCAL OFFICER/ADMIN SERVICES MANAGER	$33.25	$34.93	$36.69	$38.52	$40.46	$42.49	$44.63	$46.85	$49.20	$51.67	$54.25	$56.97
PW ROAD MAINTENANCE SUPERVISOR	$25.54	$26.82	$28.16	$29.59	$31.08	$32.63	$34.27	$35.99	$37.80	$39.69	$41.67	$43.76

County of Plumas
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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

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

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

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

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

County of Plumas
Pay Schedule

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; and revised as of 01/01/2024 per Resolution Nos. 2023-8880 and 2023-8881, and XXXXXX per Resolution Nos. 2024-XXXX and 2024-XXXX, and adopted by the Board as of XXXXXX per Resolution Number 2024-XXXX

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

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 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; and revised as of 01/01/2024 per Resolution Nos. 2023-8880 and 2023-8881, and XXXXXX per Resolution Nos. 2024-XXXX and 2024-XXXX, and adopted by the Board as of XXXXXX per Resolution Number 2024-XXXX

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 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; and revised as of 01/01/2024 per Resolution Nos. 2023-8880 and 2023-8881, and XXXXXX per Resolution Nos. 2024-XXXX and 2024-XXXX, and adopted by the Board as of XXXXXX per Resolution Number 2024-XXXX

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 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; and revised as of 01/01/2024 per Resolution Nos. 2023-8880 and 2023-8881, and XXXXXX per Resolution Nos. 2024-XXXX and 2024-XXXX, and adopted by the Board as of XXXXXX per Resolution Number 2024-XXXX

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 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; and revised as of 01/01/2024 per Resolution Nos. 2023-8880 and 2023-8881, and XXXXXX per Resolution Nos. 2024-XXXX and 2024-XXXX, and adopted by the Board as of XXXXXX per Resolution Number 2024-XXXX

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 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; and revised as of 01/01/2024 per Resolution Nos. 2023-8880 and 2023-8881, and XXXXXX per Resolution Nos. 2024-XXXX and 2024-XXXX, and adopted by the Board as of XXXXXX per Resolution Number 2024-XXXX

UNDERSHERIFF

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
UNDERSHERIFF	$34.21	$35.93	$37.73	$39.62	$41.61	$43.70	$45.89	$48.19	$50.60	$53.13

FISCAL YEAR 2024-2025

Schedule 10 - Internal Service Funds

State Controller Schedules
County Budget Act

Plumas County
Operation of Internal Service Fund
Fiscal Year 2024-25

Schedule 10
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Fund Title: 0154 - UNEMPLOYMENT INS.RESERVE

Service Activity: 0154 - UNEMPLOYMENT INS.RESERVE

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 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	160	0	0
525000 - OVERHEAD	949	0	375	375
Total 52 - SERVICES & SUPPLIES	**121,852**	**49,472**	**375**	**375**
Total Operating Expenses	**121,852**	**49,472**	**375**	**375**
Operating Income (Loss)	**(11,852)**	**40,528**	**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)**	**51,127**	**79,625**	**79,625**
Net Position - Beginning Balance				
Net Position - Ending Balance				

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Plumas County
Operation of Internal Service Fund
Fiscal Year 2024-25

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	2,312,519	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	**2,312,519**	**2,387,765**	**2,387,769**	**2,387,769**
Total Operating Revenues	**2,312,519**	**2,387,765**	**2,387,769**	**2,387,769**
Operating Expenses				
52-SERVICES SUPPLIES				
520530 - CLAIMS	2,123,952	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	0	10,294	10,294
Total 52 - SERVICES & SUPPLIES	**2,194,024**	**1,902,277**	**2,545,635**	**2,545,635**
Total Operating Expenses	**2,194,024**	**1,902,277**	**2,545,635**	**2,545,635**
Operating Income (Loss)	**116,129**	**536,615**	**(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	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Change in Net position	**104,893**	**488,598**	**(157,866)**	**(157,866)**
Net Position - Beginning Balance				
Net Position - Ending Balance				

State Controller Schedules
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Plumas County
Operation of Internal Service Fund
Fiscal Year 2024-25

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Fund Title: 0159 - OPEB PENSION ISF

Service Activity: 0159 - OPEB PENSION ISF

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 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	0	20,860	0	0
Total 51 - SALARIES & BENEFITS	**0**	**20,860**	**0**	**0**
52-SERVICES SUPPLIES				
520525 - CALPERS PARS CONTRIBUTION	0	0	250,000	250,000
520559 - OPEB PARS CONTRIBUTIONS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**250,000**	**250,000**
Total Operating Expenses	**0**	**20,860**	**250,000**	**250,000**
Operating Income (Loss)	**102,527**	**518,865**	**(328,241)**	**(328,241)**
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**
Change in Net position	**1,008,150**	**1,029,998**	**715,055**	**715,055**
Net Position - Beginning Balance				
Net Position - Ending Balance				

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Fund Title: 0109 - S.W. PLANNING/OPERATIONS

Service Activity: 0109 - S.W. PLANNING/OPERATIONS

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 Revenues				
45-CHARGES FOR SERVICES				
45073 - GREEN WASTE FEES	6,099	11,782	15,000	15,000
45301 - TIPPING FEE	0	0	0	0
45301P - TIPPING FEE	0	0	0	0
45306 - SOLID WASTE SURCHARGE	336,389	330,318	440,000	440,000
45306P - SURCHARGE PRIOR YR	57,310	0	0	0
Total 45 - CHARGES FOR SERVICES	**399,798**	**342,100**	**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**	**429,519**	**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	0	413	413	413
Total 51 - SALARIES & BENEFITS	**0**	**413**	**413**	**413**
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	0	0	10,000	10,000
521900 - PROFESSIONAL SVC	143,759	86,622	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	0	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	86,935	100,000	100,000
Total 52 - SERVICES & SUPPLIES	**331,544**	**241,866**	**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	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)				
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	**331,544**	**278,967**	**430,531**	**430,531**
Operating Income (Loss)	**76,254**	**150,552**	**33,469**	**33,469**
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)	(73,498)	(165,000)	(165,000)
580717 - TRF-GRN WST INTR DPT CST	(58,413)	(32,972)	(60,000)	(60,000)
Total 58 - TRANSFERS	**(103,492)**	**(106,470)**	**(225,000)**	**(225,000)**
Change in Net position	**79,769**	**148,808**	**(171,531)**	**(171,531)**
Net Position - Beginning Balance	**248,492**	**400,000**	**400,000**	**400,000**
Net Position - Ending Balance	**328,261**	**548,808**	**228,469**	**228,469**

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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	135,284	135,000	135,000
43020P - RENTS & CONCESSIONS	0	0	0	0
43030 - SALE OF FUEL	370,137	381,528	400,000	400,000
Total 43 - USE OF MONEY & PROPERTY	**502,120**	**516,812**	**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	4,110	10,000	10,000
46823P - AIRPORT FEES	0	0	0	0
Total 46 - OTHER REVENUE	**37,962**	**24,292**	**14,000**	**14,000**
Total Operating Revenues	**540,082**	**541,104**	**549,000**	**549,000**
Operating Expenses				
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	91,761	86,111	102,672	102,672
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	22,861	36,028	36,028
51081 - OPEB LIABILITY	4,268	4,334	4,268	4,268
51082 - PENSION EXPENSE	0	0	0	0
51090 - GROUP INSURANCE	11,875	11,213	54,076	54,076
51100 - FICA/MEDICARE OASDI	7,379	6,733	7,854	7,854
51110 - COMPENSATION INSURANCE	1,358	1,030	1,030	1,030
51111 - COMPENSATED ABSENCE EXP	0	0	0	0
51120 - CELL PHONE ALLOW	400	575	600	600
51150 - LIFE INSURANCE	391	339	391	391
Total 51 - SALARIES & BENEFITS	**147,135**	**137,188**	**240,292**	**240,292**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	6,229	5,995	7,400	7,400
520210 - POSTAGE/SHIP, MAIL COST	185	85	300	300
520402 - CLEANING SUPPLIES	0	0	0	0
520407 - REFUSE DISPOSAL	4,627	4,258	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	766	1,000	1,000
521102 - FUEL - VEHICLE	0	0	0	0
521105 - FUEL AV GAS	155,431	120,055	100,000	100,000
521106 - FUEL JET A	176,076	111,928	105,000	105,000
521108 - JET FUEL TAXES	10,580	9,394	20,000	20,000
521300 - MAINT. BUILDINGS & GROUND	31,131	24,874	30,000	30,000

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Fund Title: 0110 - AIRPORTS

Service Activity: 0110 - AIRPORTS

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)				
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	10,960	18,000	18,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	120	361	500	500
521900 - PROFESSIONAL SVC	19,875	33,878	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	0	101,049	101,049
525119 - LIABILITY SELF-FUND INSURANCE	6,803	2,229	2,229	2,229
527400 - TRAVEL- IN COUNTY	5,501	4,618	6,000	6,000
527500 - TRAVEL- OUT OF COUNTY	284	0	500	500
527802 - ELECTRIC CHARGES	22,343	22,995	26,000	26,000
527803 - PROPANE/OTHR HEATING FUEL	1,278	1,002	1,400	1,400
527807 - WATER/SEWER CHARGES	2,523	2,479	2,800	2,800
529506 - PRINCIPAL ON LOAN	0	0	0	0
529630 - REIMBURSE FUEL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**518,189**	**396,732**	**513,831**	**513,831**
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	**665,324**	**533,920**	**779,123**	**779,123**
Operating Income (Loss)	**(45,473)**	**155,992**	**(401,654)**	**(401,654)**
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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Fund Title: 0110 - AIRPORTS

Service Activity: 0110 - AIRPORTS

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
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	0	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	**0**	**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	**(76,240)**	**55,520**	**(193,845)**	**(193,845)**
Net Position - Beginning Balance	**1,911,115**	**1,814,875**	**1,814,875**	**1,814,875**
Net Position - Ending Balance	**1,834,875**	**1,870,395**	**1,621,030**	**1,621,030**

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Fund Title: 0110 0110A - AIRPORTS-CAP IMPROVEMENTS

Service Activity: 0110 0110A - AIRPORTS-CAP IMPROVEMENTS

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 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	0	7,085	7,085
Total 52 - SERVICES & SUPPLIES	**253**	**0**	**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	11,567
541745 - CHESTER AIRPORT RESEAL	2,098	0	0	0
541750 - QUNCY WILDLIFE	25,713	675	11,258	11,258
541755 - BECKW AIRPORT RESEAL	9,096	0	0	0
541756 - QUINCY AIRPORT BEACON	0	61,552	62,100	62,100
541757 - BECKW AIRPORT RESEAL CONST	0	18,040	238,672	238,672
541758 - CHESTER AP RESEAL CONSTRUCTION	0	470,392	131,994	131,994
543800 - PLOW/WINGS/SANDER	0	0	0	0
545330 - CHSRT--PLANNING	4,090	18,830	43,530	43,530
545331 - QNCY--PLANNING	5,220	13,335	37,630	37,630

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Fund Title: 0110 0110A - AIRPORTS-CAP IMPROVEMENTS

Service Activity: 0110 0110A - AIRPORTS-CAP IMPROVEMENTS

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	7,660	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**	**590,484**	**1,582,191**	**1,582,191**
Total Operating Expenses	**72,669**	**590,484**	**1,589,276**	**1,589,276**
Operating Income (Loss)	**(69,140)**	**(386,156)**	**(1,954,652)**	**(1,954,652)**
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	540,526	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	18,685	42,615	42,615
Total 44 - STATE & FEDERAL AID	**63,569**	**559,211**	**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)**	**(32,292)**	**(559,236)**	**(559,236)**
Net Position - Beginning Balance	**1,911,115**	**1,814,875**	**1,814,875**	**1,814,875**
Net Position - Ending Balance	**1,902,546**	**1,782,583**	**1,255,639**	**1,255,639**

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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	662,002	1,084,407	1,084,407
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**829,234**	**662,002**	**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**	**662,002**	**1,084,407**	**1,084,407**
Operating Income (Loss)	**(834,274)**	**(489,966)**	**(2,009,019)**	**(2,009,019)**
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	662,002	1,084,407	1,084,407
Total 46 - OTHER REVENUE	**829,234**	**662,002**	**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	130,473	295,737	295,737
51020 - OTHER WAGES	141,950	134,548	66,538	66,538
51060 - OVERTIME PAY	390	1,389	0	0
51070 - UNEMPLOYMENT INSURANCE	2,471	2,960	2,760	2,760
51080 - RETIREMENT	35,426	37,877	103,774	103,774
51081 - OPEB LIABILITY	6,659	6,762	6,659	6,659
51082 - PENSION EXPENSE	0	0	0	0
51090 - GROUP INSURANCE	20,645	29,047	104,322	104,322
51100 - FICA/MEDICARE OASDI	18,810	20,610	22,624	22,624
51110 - COMPENSATION INSURANCE	3,144	1,256	1,256	1,256
51111 - COMPENSATED ABSENCE EXP	0	0	0	0
Total 51 - SALARIES & BENEFITS	**334,527**	**364,922**	**603,670**	**603,670**
52-SERVICES SUPPLIES				
520202 - CELL PHONE SERVICE	1,662	848	1,500	1,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	36,026	32,160	40,000	40,000
521102 - FUEL - VEHICLE	85,617	66,090	70,000	70,000
521800 - OFFICE EXPENSE	300	62	300	300
521900 - PROFESSIONAL SVC	0	0	0	0
521986 - SECURITY	95	74	114	114
524419 - DOT EXAM	240	240	900	900
525000 - OVERHEAD	12,924	0	19,281	19,281
525119 - LIABILITY SELF-FUND INSURANCE	36,362	9,106	9,106	9,106
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**	**108,580**	**141,201**	**141,201**
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	**507,753**	**473,502**	**744,871**	**744,871**
Operating Income (Loss)	**(504,047)**	**(296,915)**	**(1,663,483)**	**(1,663,483)**

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Fund Title: 0116 - CSA #12 SENIOR TRANS

Service Activity: 0116 - CSA #12 SENIOR TRANS

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
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	22,721	30,000	30,000
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**30,139**	**22,721**	**30,000**	**30,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	359,788	293,317	407,912	407,912
46211 - CONTRIB-GEN FUND	39,661	500	299,343	299,343
Total 46 - OTHER REVENUE	**399,449**	**293,817**	**707,255**	**707,255**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
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	**0**	**0**	**1,616**	**1,616**
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	**(72,364)**	**(152,412)**	**0**	**0**
Net Position - Beginning Balance	**(259,335)**	**0**	**0**	**0**
Net Position - Ending Balance	**(331,699)**	**(152,412)**	**0**	**0**

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Special Districts

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	Total Financing Sources				Total Financing Uses		
District and Agency Name	Fund Balance Available June 30, 2024	Decreases to Obligated Fund Balances	Additional Funding Sources	Total Financing Sources	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	253,175	1,604,550	1,857,725	1,857,725	0	1,857,725
Total County Air/Flood Control	**0**	**253,175**	**1,615,370**	**1,868,545**	**1,868,545**	**0**	**1,868,545**
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	23,046	201,805	224,851	224,851	0	224,851
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**	**196,109**	**346,805**	**542,914**	**542,914**	**0**	**542,914**
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**	**482,614**	**2,025,910**	**2,508,524**	**2,508,524**	**0**	**2,508,524**

SCHEDULE 13 - FUND-BALANCES

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Special Districts and Other Agencies - Nonenterprise
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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	0	0	0	0	0
0208 FLOOD CNTRL 0208	1,288,936	0	1,288,936	0	0
0208 0208B FLOOD CNTRL 0208B	253,175	0	253,175	0	0
Total County Air/Flood Control	**1,542,111**	**0**	**1,542,111**	**0**	**0**
Lighting Districts					
0202 CRESCENT MILLS LIGHTING	14,435	0	14,435	0	0
0204 QUINCY LIGHTING	54,030	0	54,030	0	0
Total Lighting Districts	**68,465**	**0**	**68,465**	**0**	**0**
Community Service Districts					
0206 BECKWOURTH CO.SERV.AREA	24,861	0	24,861	0	0
0221 WALKER RANCH CSD	1,142,845	0	1,142,845	0	0
0223 GRIZZLY RANCH CSD	63	0	63	0	0
Total Community Service Districts	**1,167,769**	**0**	**1,167,769**	**0**	**0**
Miscellaneous Districts					
0215 CO.SVC.AREA#11-AMBULANCE	693	0	693	0	0
0219 MONTEREY FORUM	20,900	0	20,900	0	0
Total Miscellaneous Districts	**21,593**	**0**	**21,593**	**0**	**0**
Total Special Districts and Other Agencies	**2,799,938**	**0**	**2,799,938**	**0**	**0**

SCHEDULE 14 - OBLIGATED FUND BALANCES

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Nonenterprise - Obligated Fund Balances
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District and Agency Name	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
County Air/Flood Control						
0208 FLOOD CNTRL 0208						
Restricted	1,288,936	0	0	0	0	1,288,936
Total FLOOD CNTRL 0208	**1,288,936**	**0**	**0**	**0**	**0**	**1,288,936**
02080208B FLOOD CNTRL 0208B						
Restricted	253,175	253,175	253,175	0	0	0
Total FLOOD CNTRL 0208B	**253,175**	**253,175**	**253,175**	**0**	**0**	**0**
Total County Air/Flood Control	**1,542,111**	**253,175**	**253,175**	**0**	**0**	**1,288,936**
Lighting Districts						
0202 CRESCENT MILLS LIGHTING						
Restricted	14,435	3,789	3,789	0	0	10,646
Total CRESCENT MILLS LIGHTING	**14,435**	**3,789**	**3,789**	**0**	**0**	**10,646**
0204 QUINCY LIGHTING						
Restricted	54,030	29,540	29,540	0	0	24,490
Total QUINCY LIGHTING	**54,030**	**29,540**	**29,540**	**0**	**0**	**24,490**
Total Lighting Districts	**68,465**	**33,329**	**33,329**	**0**	**0**	**35,136**
Community Service Districts						
0206 BECKWOURTH CO.SERV.AREA						
Restricted	24,861	23,046	23,046	0	0	1,815
Total BECKWOURTH CO.SERV.AREA	**24,861**	**23,046**	**23,046**	**0**	**0**	**1,815**
0221 WALKER RANCH CSD						
Restricted	1,142,845	173,063	173,063	0	0	969,782
Total WALKER RANCH CSD	**1,142,845**	**173,063**	**173,063**	**0**	**0**	**969,782**
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	**1,167,769**	**196,109**	**196,109**	**0**	**0**	**971,660**
Miscellaneous Districts						
0215 CO.SVC.AREA#11-AMBULANCE						
Restricted	693	0	0	0	0	693
Total CO.SVC.AREA#11-AMBULANCE	**693**	**0**	**0**	**0**	**0**	**693**

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Plumas County
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Nonenterprise - Obligated Fund Balances
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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
Miscellaneous Districts (continued)						
0219 MONTEREY FORUM						
Restricted	20,900	1	1	0	0	20,899
Total MONTEREY FORUM	**20,900**	**1**	**1**	**0**	**0**	**20,899**
Total Miscellaneous Districts	**21,593**	**1**	**1**	**0**	**0**	**21,592**
Total Special Districts and Other Agencies	**2,799,938**	**482,614**	**482,614**	**0**	**0**	**2,317,324**

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Nonenterprise Financing Sources and Uses by Budget Unit by Object
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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)	0	0	0
Total 52 - SERVICES & SUPPLIES	**10,447**	**10,457**	**10,820**	**10,820**
Total Expenditures and Appropriations	**10,447**	**10,457**	**10,820**	**10,820**
Net Cost	**(11,442)**	**(474)**	**0**	**0**

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Plumas County
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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	806	800	800
40020 - CURRENT UNSECURED TAXES	21	22	20	20
40040 - PRIOR UNSECURED TAXES	0	0	10	10
40130 - SUPPLEMENTAL TAXES	17	7	20	20
Total 40 - TAX REVENUE	**861**	**835**	**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**	**2,270**	**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	0	(178)	(178)
525500 - TAX ADMIN FEE	21	19	22	22
527800 - UTILITIES	664	720	1,000	1,000
Total 52 - SERVICES & SUPPLIES	**2,218**	**739**	**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**	**1,917**	**4,844**	**4,844**
Net Cost	**1,614**	**(353)**	**3,789**	**3,789**

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Nonenterprise Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2024-25

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	42,056	40,800	40,800
40020 - CURRENT UNSECURED TAXES	1,116	1,249	1,100	1,100
40040 - PRIOR UNSECURED TAXES	25	0	30	30
40130 - SUPPLEMENTAL TAXES	912	386	1,000	1,000
Total 40 - TAX REVENUE	**44,328**	**43,691**	**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**	**63,732**	**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	0	120	120
525500 - TAX ADMIN FEE	1,039	1,042	1,100	1,100
527800 - UTILITIES	53,586	57,412	70,000	70,000
Total 52 - SERVICES & SUPPLIES	**55,364**	**59,254**	**82,220**	**82,220**
58-TRANSFERS				
580000 - TRANSFER	(24,700)	0	10,000	10,000
580001 - TRANSFER	27,845	5,920	0	0
Total 58 - TRANSFERS	**3,145**	**5,920**	**10,000**	**10,000**
Total Expenditures and Appropriations	**58,509**	**65,174**	**92,220**	**92,220**
Net Cost	**(24,850)**	**1,442**	**29,540**	**29,540**

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Nonenterprise Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2024-25

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	10,256	10,000	10,000
40020 - CURRENT UNSECURED TAXES	293	288	300	300
40040 - PRIOR UNSECURED TAXES	6	0	10	10
40070 - TIMBER YIELD TAX	16	11	25	25
40130 - SUPPLEMENTAL TAXES	239	89	200	200
Total 40 - TAX REVENUE	**11,435**	**10,644**	**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	30,156	41,000	41,000
Total 45 - CHARGES FOR SERVICES	**34,709**	**30,156**	**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	259,596	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**	**259,596**	**0**	**0**
Total Revenue	**173,645**	**439,028**	**201,805**	**201,805**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	14,455	13,292	15,000	15,000
51070 - UNEMPLOYMENT INSURANCE	236	179	13	13
51100 - FICA/MEDICARE OASDI	1,106	1,017	0	0
51110 - COMPENSATION INSURANCE	90	81	81	81
Total 51 - SALARIES & BENEFITS	**15,887**	**14,569**	**15,094**	**15,094**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	293	284	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	74	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	0	845	845
525119 - LIABILITY SELF-FUND INSURANCE	67	112	112	112
525500 - TAX ADMIN FEE	252	238	300	300
527800 - UTILITIES	2,410	1,468	1,500	1,500
528400 - CONTINGENCIES	0	0	0	0
529550 - LOAN REPAYMENT	0	100,000	0	0
Total 52 - SERVICES & SUPPLIES	**172,996**	**474,598**	**34,757**	**34,757**
58-TRANSFERS				
580001 - TRANSFER	47,179	39,278	175,000	175,000
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**47,179**	**39,278**	**175,000**	**175,000**
Total Expenditures and Appropriations	**236,062**	**528,445**	**224,851**	**224,851**
Net Cost	**62,417**	**89,417**	**23,046**	**23,046**

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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	115,056	110,000	110,000
40020 - CURRENT UNSECURED TAXES	2,834	3,148	3,000	3,000
40040 - PRIOR UNSECURED TAXES	63	0	50	50
40070 - TIMBER YIELD TAX	2,757	1,866	3,000	3,000
40130 - SUPPLEMENTAL TAXES	2,315	973	1,000	1,000
Total 40 - TAX REVENUE	**123,911**	**121,043**	**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	147,801	300,000	300,000
45500P - WATER SERVICE FEE	2,599	0	0	0
Total 45 - CHARGES FOR SERVICES	**164,984**	**147,801**	**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**	**1,342,486**	**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	78	60	59	59
Total 51 - SALARIES & BENEFITS	**86**	**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	0	20,611	20,611
525119 - LIABILITY SELF-FUND INSURANCE	58	53	53	53
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	248,027	275,000	275,000
527900 - ADMINISTRATION	62,869	44,044	55,000	55,000
528000 - OPERATIONS	621	477	2,000	2,000
528500 - CHESTER DIVERSION DAM	7,935	8,818	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**	**304,235**	**1,682,664**	**1,682,664**
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	111,256	10,000	10,000
Total 58 - TRANSFERS	**1,055**	**111,256**	**10,000**	**10,000**
Total Expenditures and Appropriations	**384,966**	**415,556**	**1,692,725**	**1,692,725**
Net Cost	**(965,840)**	**(926,930)**	**88,175**	**88,175**

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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	142,069	0	0
40020 - CURRENT UNSECURED TAXES	3,719	4,126	0	0
40040 - PRIOR UNSECURED TAXES	82	0	0	0
40130 - SUPPLEMENTAL TAXES	3,038	1,275	0	0
Total 40 - TAX REVENUE	**150,147**	**147,470**	**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**	**148,910**	**0**	**0**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	149,486	151,062	0	0
525000 - OVERHEAD	650	0	0	0
525500 - TAX ADMIN FEE	3,517	3,479	0	0
Total 52 - SERVICES & SUPPLIES	**153,653**	**154,541**	**0**	**0**
Total Expenditures and Appropriations	**153,653**	**154,541**	**0**	**0**
Net Cost	**2,132**	**5,631**	**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	104,902	110,000	110,000
Total 45 - CHARGES FOR SERVICES	**129,019**	**128,902**	**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**	**164,143**	**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	115,533	190,000	190,000
522150 - WELL TESTING PROF SVC	1,048	2,333	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	0	4,513	4,513
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527800 - UTILITIES	66,127	58,566	70,000	70,000
527900 - ADMINISTRATION	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**220,603**	**209,241**	**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	3,869	15,000	15,000
Total 58 - TRANSFERS	**4,128**	**3,869**	**15,000**	**15,000**
Total Expenditures and Appropriations	**224,731**	**213,110**	**318,063**	**318,063**
Net Cost	**56,407**	**48,967**	**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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SCHEDULE OF CAPITAL & FIXED ASSET ADDITIONS
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BUDGET UNIT	ASSET TYPE	ITEM DESCRIPTION	AMOUNT REQUESTED 2024/25	AMOUNT RECOMMENDED 2024/25	DEPARTMENT TOTAL 2024/25
AIRPORTS	CAPITAL IMPROVEMENT	BEACON TOWER- QUINCY	270,000	270,000	
	CAPITAL IMPROVEMENT	ALP- QUINCY	273,000	273,000	
	CAPITAL IMPROVEMENT	RESEAL APRON/JOINT SEAL- QUINCY - DESIGN	54,000	54,000	
	CAPITAL IMPROVEMENT	PERIMETER FENCE- QUINCY - NEPA	20,000	20,000	
	CAPITAL IMPROVEMENT	ALP- ROGERS	272,000	272,000	
	CAPITAL IMPROVEMENT	FUEL FARM EXPANSION- CHESTER - DESIGN	78,000	78,000	
	CAPITAL IMPROVEMENT	RESEAL TAXIWAY/APRON - CHESTER - NEPA	4,000	4,000	
	CAPITAL IMPROVEMENT	RESEAL TAXIWAY/APRON/PILOT'S LOUNGE- BECKWOURTH NEPA	30,000	30,000	
	EQUIPMENT	FLAIL MOWER	25,000	25,000	
					1,026,000
AUDITOR-CONTROLLER	SOFTWARE	TYLER-MUNIS SYSTEM IMPROVEMENTS	50,000	50,000	**50,000**
COUNTY COUNSEL	SOFTWARE	MISCELLANEOUS	3,000	3,000	
	COMPUTER HARDWARE	COMPUTERS (3), CONFERENCE ROOM EQUIPMENT	10,000	10,000	
					13,000
COUNTY LIBRARY	VEHICLE/TRUCK	MOBILE LIBRARY	30,239	30,239	**30,239**
COURT SECURITY	VEHICLE/TRUCK	PATROL VEHICLE (1)	75,000	75,000	**75,000**
DISTRICT ATTORNEY	VEHICLE/TRUCK	VEHICLE 4X4	60,000	60,000	**60,000**
ELECTIONS	ELECTION EQUIPMENT	ELECTION EQUIPMENT	130,816	130,816	**130,816**
FARM ADVISOR	VEHICLE/TRUCK	TRUCK 4X4	48,500	48,500	**48,500**
HAVA - ELECTIONS	EQUIPMENT	ELECTION EQUIPMENT	30,000	30,000	**30,000**
PUBLIC HEALTH	VEHICLE/TRUCK	IMMUNIZATION TRANSPORT VANS (2)	116,500	116,500	**116,500**
INFORMATION TECHNOLOGY	REMODEL	SERVER ROOM REMODEL	25,000	25,000	**25,000**
M.H. MHSA	VEHICLE	REPLACEMENT VEHICLES (6 OR 7)	250,000	250,000	**250,000**
PROBATION- ADULT HIGH RISK	VEHICLE/TRUCK	ADMINISTRATION VEHICLE (1)	50,000	50,000	**50,000**
RECORDER MICROGRAPHIC	EQUIPMENT	OFFICE EQUIPMENT- REPLACEMENT	20,000	20,000	**20,000**
RECORDER MODERNIZATION	COMPUTER HARDWARE	COMPUTER EQUIPMENT- REPLACEMENT	20,000	20,000	
	EQUIPMENT	OFFICE EQUIPMENT- REPLACEMENT	20,000	20,000	
					40,000
ROAD DEPARTMENT	EQUIPMENT	AG PATCHER	90,000	90,000	
	EQUIPMENT	SURVEY EQUIPMENT	16,000	16,000	
	EQUIPMENT	FORD F550 TRUCKS (7)	925,000	925,000	
					1,031,000
SENIOR SERVICES-NUTRITION	VEHICLE/TRUCK	VANS	107,990	107,990	**107,990**
SHERIFF - AB 443	VEHICLE/TRUCK	LAW ENFORCEMENT VEHICLES (1 OR 2)	100,000	100,000	
	SOFTWARE	RIMS DISPATCH SOFTWARE (ARPA FUNDS)	471,571	471,571	
	COMM. EQUIPMENT	TITLE III COMMUNICATION PROJECTS	250,000	250,000	
	EQUIPMENT	TITLE III DRONES UNDERWATER ROV SAR EQUIPMENT	140,324	140,324	
	PATROL EQUIPMENT	TITLE III SAR REPLACEMENT 4X4	80,000	80,000	
					1,041,895
SHERIFF - COMMUNICATIONS	COMM. EQUIPMENT	REPEATERS (5), BASE STATIONS (2), MICROWAVE LINKS (9), RADIO IP DEVICES (8), PREFABRICATED BUILDING & GENERATOR	772,000	772,000	
	SOFTWARE	SOFTWARE FOR COMMUNICATION PROJECT	100,000	100,000	
	EQUIPMENT	COMPUTER EQUIPMENT FOR COMMUNICATION PROJECT	30,000	30,000	
					902,000
SHERIFF - SLESF	VEHICLE/TRUCK	LAW ENFORCEMENT PATROL VEHICLE	86,000	86,000	**86,000**
SHERIFF - HOMELND SECURITY	COMM. EQUIPMENT	LAW ENFORCEMENT MOBILE RATIOS	39,000	39,000	**39,000**
SHERIFF - HOMELAND SECURITY - OES	EQUIPMENT	COMPUTER EQUIPMENT	34,769	34,769	
	EQUIPMENT	REPEATER EQUIPMENT / INSTALLATION	30,000	30,000	
					64,769
SHERIFF-MEDCOM	EQUIPMENT	REPEATER EQUIPMENT / INSTALLATION	35,000	35,000	**35,000**
SHERIFF - OHV GRANT	PATROL EQUIPMENT	TO BE DETERMINED BASED ON GRANT	11,000	11,000	**11,000**
SOCIAL SERVICES	VEHICLE/TRUCK	TRANSPORT VEHICLES (2)	150,000	150,000	**150,000**

SOLID WASTE PLANNING	CAPITAL IMPROVEMENT	QUINCY TRANSFER STATION	30,000	30,000	
	CAPITAL IMPROVEMENT	GRAEAGLE TRANSFER STATION	31,000	31,000	
					61,000
TREASURER-TAX COLLECTOR	SOFTWARE		64,000	64,000	**64,000**
		TOTALS	**5,558,709**	**5,558,709**	**5,558,709**

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	=	1.0362 1
	100				
Plumas County Population Percentage Change	(0.80)	+	100	=	0.9920 2
	100				
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.

GLOSSARY OF BUDGET TERMS

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.


PLUMAS COUNTY
1854
CALIFORNIA