

SCHEDULE 1

2023-24

DA. HANDOUT.

State Controller Schedules
County Budget Act

Study of
Massive
Fund Balance

Pumas County
All Funds Summary
Fiscal Year 2023-24

General Fund
EXPENDITURES

Schedule 1
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Fund Name	Total Financing Sources		Total Financing Uses	
	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Increases Obligated Fund Balances	Total Financing Uses
1	2	3	4	5
Governmental Funds				
General Fund	15,571,208	199,841	42,439,091	58,210,140
Special Revenue Funds	1,789,635	17,206,249	57,400,117	82,396,001
Capital Projects Funds	0	93,035	40,000	133,035
Debt Service Funds	0	1,169,932	14,127,324	15,297,256
Total Governmental Funds	17,360,843	118,669,057	114,006,532	156,036,432
Other Funds				
Enterprise	0	0	4,820,579	4,820,579
Internal Service	0	0	3,442,824	3,442,824
Special District	(2,342)	247,171	2,126,401	2,371,230
Total Other Funds	(2,342)	247,171	10,389,804	10,634,633
Total All Funds	15,058,501	118,916,228	124,396,336	166,671,065

Expenditures (c) = 51,091,809
+ transfer out's

General Fund
REVENUE

Revenue (4) = 42,439,091
+ transfers in's

Study Fund Balance 15,571,208

Deficit 8,652,718

Fund balance needed to balance *8,652,718

* Deficit is 20% of GF Revenue

Revenue
Fund Balance

6,918,490

2023-2024 ADOPTED BUDGET

* 56% of fund balance used

(8,652,718 of 15,571,208)

2024-25

SCHEDULE 1

State Controller Schedule
County Budget Act

Starting GF
Unassigned
Fund Balance

Plumas County
All Funds Summary
Fiscal Year 2024-25

General Fund
Expenditures

Schedule 1
Page 1.1

Fund Name	Fund Balance Available June 30, 2024	Total Financing Sources		Total Financing Uses	
		Decreases to Obligated Fund Balances	Additional Funding Source	Increases Obligated Fund Balances	Total Financing Uses
Governmental Funds					
General Fund	9,980,612	2,887,410	47,093,215	59,961,237	59,961,237
Special Revenue Funds	0	20,580,518	67,999,356	87,817,368	88,579,874
Capital Projects Funds	0	387,464	41,000	428,464	428,464
Debt Service Funds	0	1,958,194	3,364,044	5,322,238	5,322,238
Total Governmental Funds	9,980,612	25,813,586	118,497,615	154,291,813	154,291,813
Other Funds					
Enterprise	0	658,273	3,929,096	4,587,369	4,587,369
Internal Service	0	0	3,432,824	2,546,010	3,432,824
Special District	0	493,869	2,025,910	2,519,779	2,519,779
Total Other Funds	0	1,152,142	9,387,830	10,539,972	10,539,972
Total All Funds	9,980,612	26,965,728	127,885,445	164,831,785	164,831,785

Expenditures = 59,961,237

(6)

Revenue = 47,093,215

(4)

Deficit → 12,868,022

* Deficit is 27% of GF Revenue

Starting Fund Balance = 9,980,612

(5)

Unassigned Fund Balance needed to Balance Budget = 12,868,022

Remaining Fund Balance (unassigned) =

* Use of Obligated FB = 2,887,410

See (3)

General Fund

	<u>23-24</u>	<u>24-25</u>
GF Revenue (4)	42,439,091	47,093,215
GF Expenditures (6)	51,091,809	59,961,237
Deficit	-8,652,718	-12,868,022
Deficit % of GF Revenue	20%	27%
Starting Unassigned Fund Balance (2)	15,571,208	9,980,612
Ending Unassigned Fund Balance	6,918,490	0