



### **Board of Supervisors**

Dwight Ceresola, 1st District  
Kevin Goss, Chair, 2nd District  
Thomas McGowan, 3rd District  
Mimi Hall, Vice Chair, 4th District  
Jeff Engel, 5th District  
Allen Hiskey, Clerk of the Board

**AGENDA FOR SPECIAL MEETING  
SEPTEMBER 15, 2025, TO BE HELD AT 9:00 AM  
520 MAIN STREET, ROOM 308, QUINCY, CALIFORNIA**

[www.countyofplumas.com](http://www.countyofplumas.com)

### **AGENDA**

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

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



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

#### **Live Stream of Meeting**

Members of the public who wish to watch the meeting, are encouraged to view it [LIVE ONLINE](#)

#### **ZOOM Participation**

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

The Plumas County Board of Supervisors meeting is accessible for public comment via livestreaming at: <https://zoom.us/j/94875867850?pwd=SGISeGpLVG9wQWtRSnNUM25mczlvZz09> or by phone at: Phone Number 1-669-900-9128; Meeting ID: 948 7586 7850. Passcode: 261352

**Public Comment Opportunity/Written Comment**

Members of the public may submit written comments within the Board’s subject matter jurisdiction, and listed on this notice of special meeting. Comments will be entered into the administrative record of the meeting. Members of the public are strongly encouraged to submit their comments on special agenda items using e-mail address [Public@countyofplumas.com](mailto:Public@countyofplumas.com).

**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**ADDITIONS TO OR DELETIONS FROM THE AGENDA**

**PUBLIC COMMENT OPPORTUNITY**

As this will be a special meeting public comments will be limited to matters on the agenda only. Any member of the public wishing to address the Board during the “Public Comment” period will be limited to a maximum of 3 minutes.

**ACTION AGENDA**

**1. BOARD OF SUPERVISORS**

- A. **PUBLIC HEARING 9:00 A.M.** The Board of Supervisors will open the public hearing on the FY 2025/2026 County Budget. Any member of the general public may appear at the hearing or submit their comments using the email address [public@countyofplumas.com](mailto:public@countyofplumas.com).

**2. LUNCH 12:00P.M. – 1:00P.M.**

**3. BOARD OF SUPERVISORS**

- A. **CONTINUE PUBLIC HEARING:** The Board of Supervisors will continue the public hearing on the FY 2025/2026 County Budget. Any member of the general public may appear at the hearing or submit their comments using the email address [public@countyofplumas.com](mailto:public@countyofplumas.com)

**4. ADJOURNMENT**

Adjourned meeting to Tuesday, September 16, 2025, Board of Supervisors Room 308, Courthouse, Quincy, California



**PLUMAS COUNTY  
BOARD OF SUPERVISORS  
MEMORANDUM**

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**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Martee Nieman, Auditor-Controller  
**MEETING DATE:** September 15, 2025  
**SUBJECT:** **PUBLIC HEARING 9:00 A.M.** The Board of Supervisors will open the public hearing on the FY 2025/2026 County Budget. Any member of the general public may appear at the hearing or submit their comments using the email address [public@countyofplumas.com](mailto:public@countyofplumas.com).

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**Recommendation:**

**PUBLIC HEARING 9:00 A.M.** The Board of Supervisors will open the public hearing on the FY 2025/2026 County Budget. Any member of the general public may appear at the hearing or submit their comments using the email address [public@countyofplumas.com](mailto:public@countyofplumas.com).

**Background and Discussion:**

**Action:**

**PUBLIC HEARING 9:00 A.M.** The Board of Supervisors will open the public hearing on the FY 2025/2026 County Budget. Any member of the general public may appear at the hearing or submit their comments using the email address [public@countyofplumas.com](mailto:public@countyofplumas.com).

**Fiscal Impact:**

General Fund Impact.

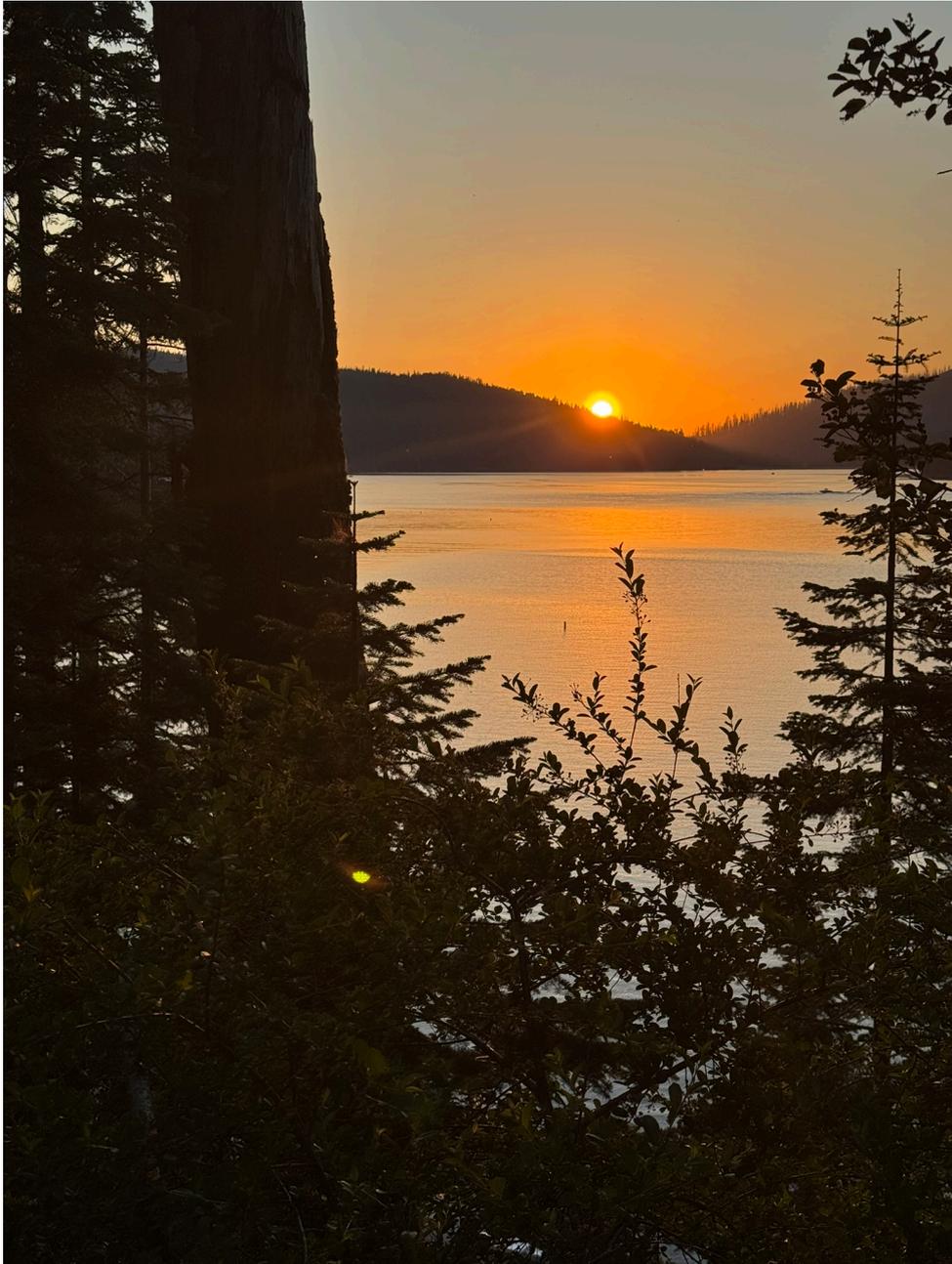
**Attachments:**

1. FY25-26 Recommended Budget 9-5-25
2. BUDGET PUBLIC HEARING NOTICE FY 25-26

# PLUMAS COUNTY

## Recommended Budget

Fiscal Year 2025-2026



# BUDGET OFFICER LETTER



# PLUMAS COUNTY AUDITOR/CONTROLLER

520 MAIN STREET • ROOM 205 • QUINCY, CA 95971-4111 • (530) 283-6249 • FAX (530) 283-6442

Martee Nieman • AUDITOR/CONTROLLER



Members of the Board and Citizens of Plumas County:

I am pleased to submit the Fiscal Year 2025-2026 Recommend Budget for Plumas County, which serves as the financial operating plan for all departments, agencies, and special districts governed by the Board of Supervisors. The budget is created from a process that includes requests by departments of the County and fiscal staff, review, recommendations, and compilation from the budget team.

The Fiscal Year 2025-2026 reflects expenditures totaling \$174,121,542 inclusive of dependent special district and enterprise funds. Of this amount approximately \$20,981,000 will be funded through current-year local property tax revenues.

The Recommended Budget totals \$174.1 million of this amount, \$162.4 funds are allocated, which include:

## GOVERNMENTAL FUNDS

- General Fund: \$60.8 million
- Special Revenue Funds: \$90.5 million
- Debt Service Funds: \$10.6 million
- Capital Projects Funds: \$0.4 million

## OTHER FUNDS

- Internal Service Funds: \$4.1 million
- Enterprise Funds: \$5.2 million
- Special District Funds: \$2.5 million

The proposed means of financing these expenditures are divided into discretionary and non-discretionary revenues, based on whether the use of funds is restricted to specific activities. Discretionary revenues-such as general fund property taxes, motor vehicle fees, sales tax (excluding the portion designated to public safety), and interest earnings- may be used for any legal purpose.

Most County revenues are non-discretionary, tied to mandated programs and services. These funds cannot be redirected to support general government functions, additional Sheriff's Deputies, or community services such as libraries. Furthermore, mandated programs are often not fully reimbursed by State and Federal governments, requiring the County to supplement these programs with discretionary funds.

Plumas County continues to face the challenge of meeting growing public service demands amid declining fiscal support from State and Federal partners. Despite these constraints, our budget team worked diligently with department heads and fiscal staff to develop a balanced budget, which is to be adopted by the Plumas County Board of Supervisors on September 30, 2025, following public hearing held on September 15, 2025.

We remain committed to fiscal responsibility, transparency, and the delivery of essential services to our residents. I extend my sincere appreciation to County staff and the Plumas County Board of Supervisors for your leadership and collaboration throughout this process.

Respectfully submitted,

A handwritten signature in blue ink that reads "Martee Nieman". The signature is written in a cursive style.

Martee Nieman  
Auditor Controller  
Plumas County

# COUNTY OFFICIALS



## ELECTED OFFICIALS

Supervisor, District 1.....Dwight Ceresola  
Supervisor, District 2 (Chair).....Kevin Goss  
Supervisor, District 3.....Tom McGowan  
Supervisor, District 4 (Vice-Chair).....Mimi Hall  
Supervisor, District 5.....Jeff Engel

Assessor.....Cindie Froggatt  
Auditor/Controller.....Martee Nieman  
Clerk-Recorder/Elections.....Marcy DeMartile  
District Attorney/Public Administrator.....David Hollister  
Sheriff/Jail/Coroner/Animal Control.....Chad Hermann  
Treasurer-Tax Collector/Collections.....Julie White

## DEPARTMENT DIRECTORS/ADMINISTRATORS

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.....Joshua Brechtel  
Environmental Health.....Rob Robinette  
Facility Services.....Nick Collin  
Fair.....John Steffanic  
Farm Advisor.....Michele Fisch  
Human Resources.....(Interim) Sara James  
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.....Rob Thorman  
Risk Management/Office of Emergency Services.....Travis Goings  
Social Services/Public Guardian.....Vacant

# COUNTY OF PLUMAS



## THE MAKINGS OF PLUMAS COUNTY

Plumas County is located near the northeast corner of California, up where the Sierra and the Cascade mountains meet. It is situated in the northeastern part of California, bordered by Lassen, Sierra, Butte, and Tehama counties.

Plumas County was established in 1854 during the California Gold Rush, and it has a rich history of mining and logging. It is known for its picturesque landscapes, outdoor recreational opportunities, and small-town charm. The Feather River, with its several forks, flows through the county. The county is home to several small towns and communities, including Quincy, Portola, Chester, Greenville, and Graeagle. Quincy, the unincorporated county seat, is about 80 miles northeast of Oroville, California, and about 85 miles from Lake Tahoe and Reno, Nevada. State highways 70 and 89 traverse the county.

## AREA POPULATION & GEOGRAPHY

The population of Plumas County is just under 22,000, and the Quincy area population is about 7,000. The county features a diverse landscape that includes mountain ranges, forests, lakes, and rivers. The county boasts more than 100 lakes and 1,000 miles of rivers and streams with over a million acres of national forest. With only nine people per square mile, this rural, four-season mountain retreat offers beauty, solitude, and clean air, making it the ideal spot for a quiet vacation.

Plumas County experiences a mix of Mediterranean and alpine climates. Summers are typically warm and dry, while winters can be cold with significant snowfall in the higher elevations.

## QUALITY OF LIFE

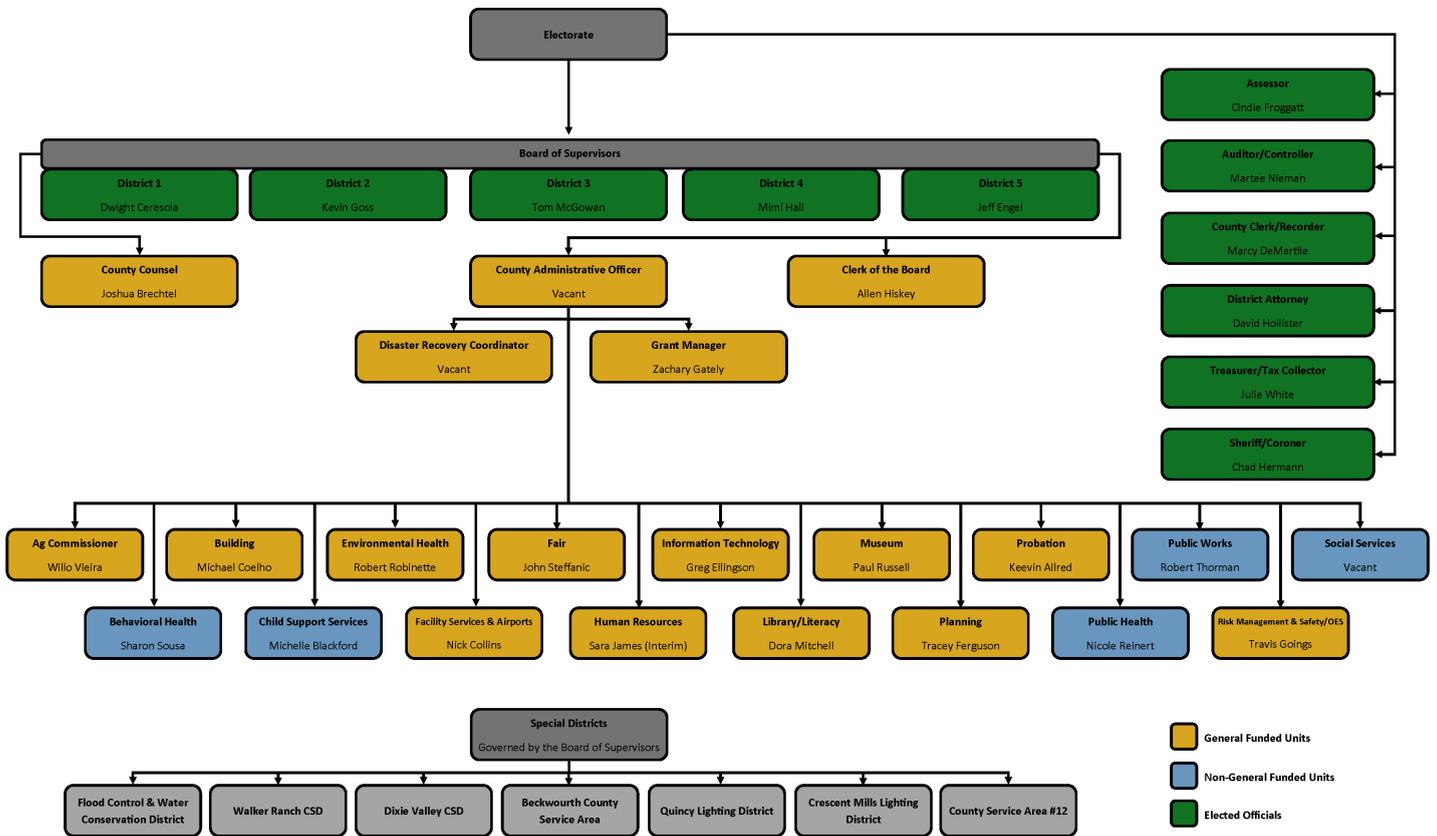
The economy of Plumas County is primarily driven by tourism, agriculture, forestry, and small businesses. The population of the county has grown quite slowly, and with **U.S. National Forests** covering over 70% of its area, the county has been able to maintain the lifestyle that is so attractive to its residents.

## RECREATIONAL OPPORTUNITIES

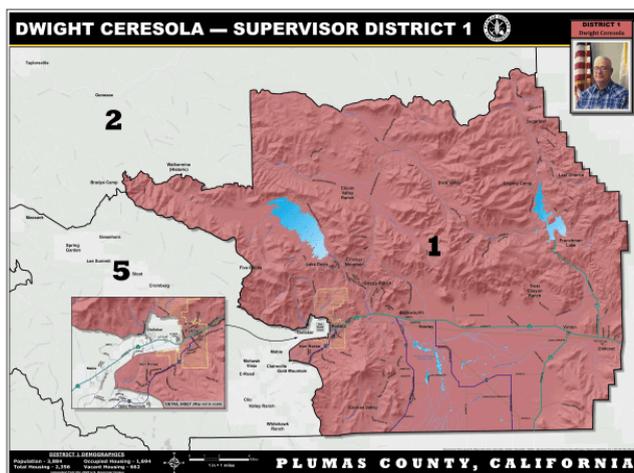
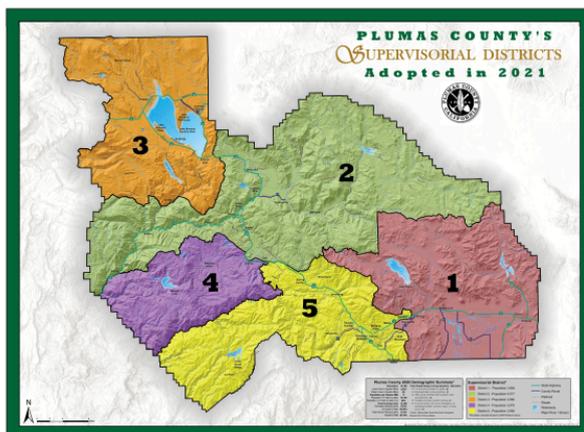
Family recreational opportunities abound in Plumas County or within driving distance and include several tournament golf courses. Numerous lakes and mountain streams create a playground for those who love the water. Framed by mountain ranges, the area is also a mecca for hiking and skiing. The county's natural beauty also attracts visitors for activities such as fishing, camping, boating, and skiing.

Plumas County offers a unique blend of natural beauty, historical significance, and a close-knit community atmosphere, making it a wonderful place to live or visit. For more information, you can visit the **official Plumas County website**.

# ORGANIZATIONAL CHART



# PLUMAS COUNTY BOARD OF SUPERVISORS



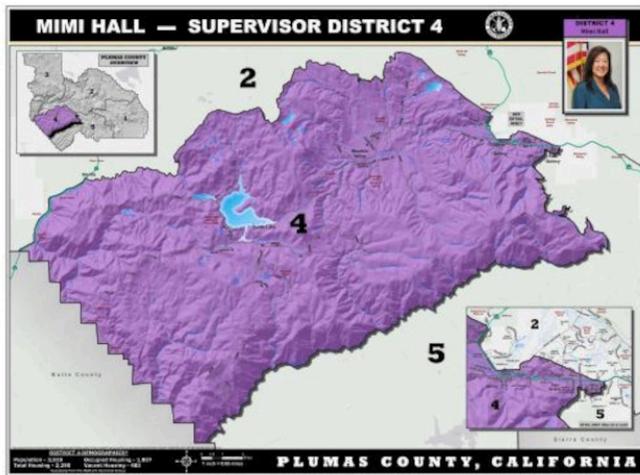
Begin & End Term Dates: 01/06/2025 - 01/02/2029



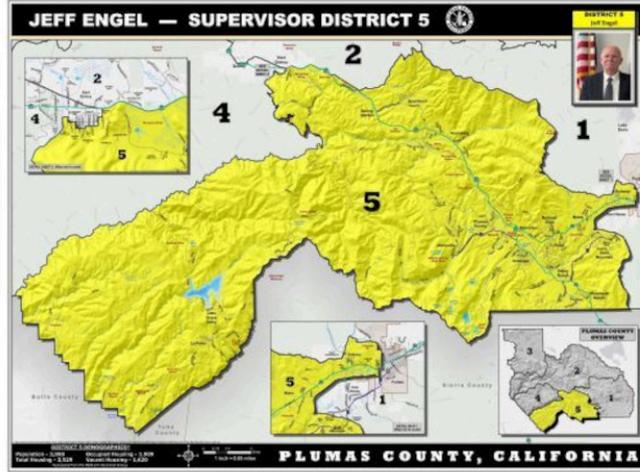
Begin & End Term Dates: 01/06/2025 - 01/02/2029



Begin & End Term Dates: 01/02/2023 - 01/04/2027



Begin & End Term Dates: 01/06/2025 - 01/02/2029



Begin & End Term Dates: 01/02/2023 - 01/04/2027

# PLUMAS COUNTY SERVICES



Plumas County offers a variety of services to its residents and visitors. Here are some key services available in Plumas County:

## Health and Human Services

- Public Health: Nursing and clinical services, health promotion and chronic disease prevention, emergency preparedness, and birth and death certificates.
- Behavioral Health: Mental health services, substance abuse programs.
- Social Services: Assistance programs such as CalFresh, Medi-Cal, and General Assistance.
- Child Support Services: Assistance to parents and guardians to ensure that children receive financial support from both parents.

## Emergency Services

- Sheriff's Office: Law enforcement, animal services, search and rescue operations.
- Office of Emergency Services: Planning for, response to, and recovery from natural and human-caused disasters.

## Public Works

- Road Maintenance: Road repairs, snow removal, and maintenance of county infrastructure.
- Solid Waste Management: Waste collection and disposal, recycling programs.
- Engineering: Plan checking, responds to inquiries and requests from professionals, the public, and other agencies related to civil engineering and survey matters.
- Flood Control and Water Conservation, and management of Community Service Districts (CSD) and Plumas County Transportation Commission.

## Environmental Health

- Food Safety: Inspections of food establishments, public education on food safety.
- Water Quality: Monitoring and regulating water quality to ensure safe drinking water.
- Hazardous Materials: Management and disposal of hazardous materials.

## Community Development

- Planning and Building Services: Zoning, land use planning, building permits, GIS, and inspections.

## Libraries

- Plumas County Library: Library services include book lending, public internet access, and community programs.

## Senior Services

- Senior Nutrition Program: Meals on Wheels, congregate meals.
- Senior Services: Transportation assistance, health screenings, and social activities.

## Facility Services

- Aviation fuel sales and monitoring, capital and accessibility improvements, and facility/grounds rentals.

For more detailed information or specific inquiries, you can visit the [Plumas County official website](#).

# APPROPRIATIONS SUMMARY



## APPROPRIATIONS

The Recommended Budget for Fiscal Year 2025–26 totals **\$174.1 million**. Of this amount, **\$162.4 million** is allocated to governmental funds, which include:

- **General Fund:** \$60.8 million
- **Special Revenue Funds:** \$90.5 million
- **Debt Service Funds:** \$10.6 million
- **Capital Projects Funds:** \$0.4 million

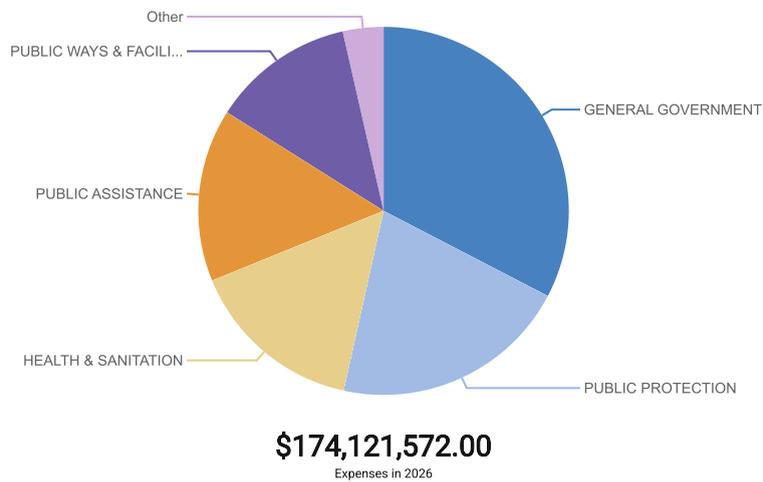
In addition, **Other Funds** total **\$11.7 million**, comprised of:

- **Internal Service Funds:** \$4.1 million
- **Enterprise Funds:** \$5.2 million
- **Special District Funds:** \$2.5 million

The chart below illustrates recommended spending authority within governmental funds by major program area. Plumas County spends nondiscretionary revenues, about one-half of its budget, on federal and state programs such as public assistance, mental health, public health, and other social services.

Discretionary revenues, meanwhile, are primarily invested in **general government services** and **public safety**, ensuring that core county operations and essential community protections remain funded.

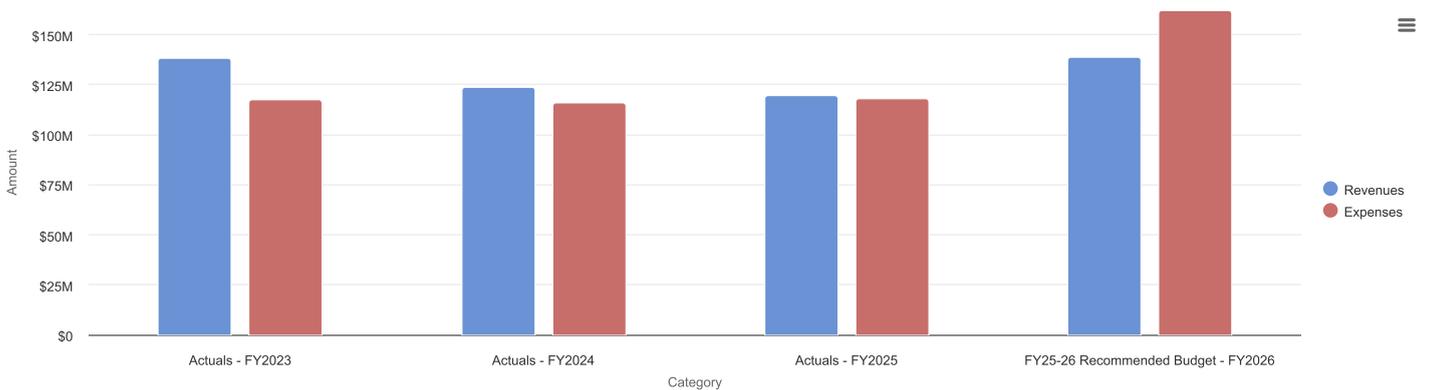
Data Updated Sep 04, 2025, 11:49 PM



# GOVERNMENTAL FUNDS REVENUE & EXPENDITURES



## REVENUE & EXPENDITURE TREND



Data Updated: Sep 04, 2025, 10:21 AM

[View Report](#)

## FY25-26 REVENUES BREAKDOWN



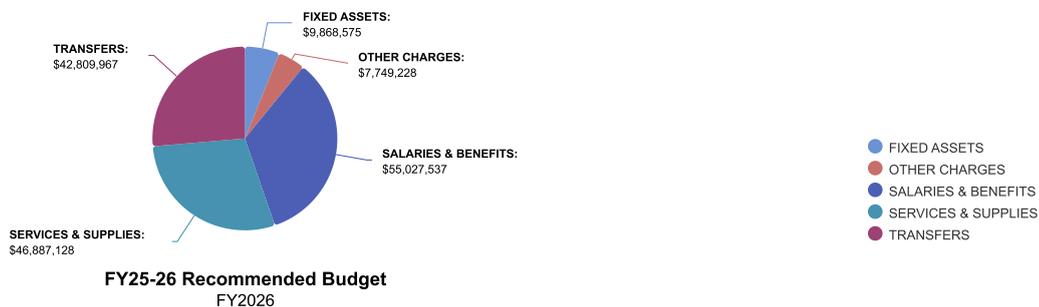
Data Updated: Sep 05, 2025, 10:22 AM

[View Report](#)

The Fiscal Year 2025–26 Recommended Budget projects total revenues of approximately **\$138.7 million**. The majority of funding comes from **State and Federal Aid (41.5%)**, reflecting mandated program support in health, social services, and public assistance. **Transfers between funds** account for **30.9%**, providing critical support for internal service allocations and cost recovery. **Tax Revenues** contribute **16.7%**, while **Charges for Services** represent **6.9%** of total revenues. Smaller but important revenue sources include **Use of Money and Property (1.9%)**, **Other Revenues (1.3%)**, **Licenses and Permits (0.6%)**, and **Fines and Penalties (0.2%)**.

This distribution highlights the County's continued reliance on outside aid and interfund transfers, with discretionary revenues such as taxes and service charges playing a smaller but vital role in sustaining operations.

## FY25-26 EXPENDITURES BREAKDOWN



Data Updated: Sep 05, 2025, 10:22 AM

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The Fiscal Year 2025–26 Recommended Budget includes total expenditures of approximately **\$162.3 million**. The largest share of spending is allocated to **Salaries and Benefits (33.9%)**, reflecting the County's investment in its workforce. **Services and Supplies (28.9%)** represent the second-largest category, funding essential operations and departmental needs. **Transfers (26.4%)** support interfund obligations and cost allocations. **Fixed Assets (6.1%)** fund capital purchases and improvements, while **Other Charges (4.8%)** cover debt service, pass-through costs, and other mandated obligations.

This expenditure profile highlights that the majority of County resources are devoted to sustaining its workforce and daily operations, with significant commitments also made to infrastructure, compliance, and interfund support.

# PAY SCHEDULES



## CONFIDENTIAL EMPLOYEES UNIT

### County of Plumas Pay Schedule

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046 and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

#### CONFIDENTIAL EMPLOYEE UNIT

Job Title	HOURLY RATE											
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5	L6	L7
ACCOUNTANT	\$23.29	\$24.45	\$25.69	\$26.97	\$28.33	\$29.76	\$31.25	\$32.81	\$34.46	\$36.19	\$38.00	\$39.90
ACCOUNTANT AUDITOR 1	\$26.32	\$27.64	\$29.03	\$30.49	\$32.02	\$33.62	\$35.30	\$37.08	\$38.92	\$40.89	\$42.93	\$45.08
ACCOUNTANT AUDITOR 2	\$29.01	\$30.46	\$32.00	\$33.59	\$35.28	\$37.06	\$38.90	\$40.84	\$42.91	\$45.05	\$47.30	\$49.67
ASSISTANT AUDITOR/CONTROLLER	\$33.56	\$35.23	\$37.00	\$38.86	\$40.81	\$42.88	\$45.01	\$47.27	\$49.63	\$52.12	\$54.73	\$57.47
ASST RISK MGR/OCC SAFETY & HEALTH SPEC	\$31.41	\$32.98	\$34.62	\$36.36	\$38.19	\$40.10	\$42.11	\$44.23	\$46.42	\$48.75	\$51.19	\$53.75
CHIEF DEPUTY AUDITOR	\$32.01	\$33.61	\$35.29	\$37.07	\$38.91	\$40.88	\$42.93	\$45.07	\$47.34	\$49.72	\$52.21	\$54.82
CLERK OF THE BOARD	\$30.83	\$32.38	\$34.00	\$35.70	\$37.48	\$39.36	\$41.33	\$43.40	\$45.56	\$47.85	\$50.24	\$52.75
DEPUTY COUNTY COUNSEL 1	\$42.06	\$44.17	\$46.39	\$48.72	\$51.15	\$53.70	\$56.40	\$59.21	\$62.17	\$65.29	\$68.55	\$71.98
DEPUTY COUNTY COUNSEL 2	\$46.89	\$49.24	\$51.70	\$54.29	\$57.00	\$59.85	\$62.84	\$65.99	\$69.29	\$72.74	\$76.38	\$80.20
DEPUTY COUNTY COUNSEL 3	\$52.75	\$55.39	\$58.16	\$61.06	\$64.12	\$67.32	\$70.70	\$74.23	\$77.94	\$81.83	\$85.92	\$90.22
FISCAL SUPPORT COORDINATOR	\$21.93	\$23.05	\$24.19	\$25.41	\$26.70	\$28.03	\$29.44	\$30.93	\$32.48	\$34.10	\$35.81	\$37.60
HELP DESK SPECIALIST	\$24.00	\$25.21	\$26.48	\$27.81	\$29.21	\$30.67	\$32.21	\$33.83	\$35.52	\$37.30	\$39.17	\$41.13
HR PAYROLL SPECIALIST 1	\$25.39	\$26.66	\$28.02	\$29.41	\$30.90	\$32.45	\$34.06	\$35.78	\$37.58	\$39.47	\$41.44	\$43.51
HR PAYROLL SPECIALIST 2	\$28.00	\$29.40	\$30.89	\$32.44	\$34.05	\$35.77	\$37.57	\$39.46	\$41.43	\$43.52	\$45.70	\$47.99
HUMAN RESOURCES ANALYST 1	\$26.31	\$27.63	\$29.02	\$30.48	\$32.01	\$33.61	\$35.29	\$37.07	\$38.91	\$40.88	\$42.92	\$45.07
HUMAN RESOURCES ANALYST 2	\$29.01	\$30.46	\$32.00	\$33.59	\$35.28	\$37.06	\$38.90	\$40.84	\$42.91	\$45.05	\$47.30	\$49.67
HUMAN RESOURCES TECHNICIAN 1	\$20.39	\$21.42	\$22.50	\$23.62	\$24.81	\$26.04	\$27.35	\$28.73	\$30.16	\$31.67	\$33.25	\$34.91
HUMAN RESOURCES TECHNICIAN 2	\$22.50	\$23.62	\$24.82	\$26.06	\$27.38	\$28.73	\$30.17	\$31.68	\$33.27	\$34.92	\$36.67	\$38.51
HUMAN RESOURCES TECHNICIAN 3	\$23.86	\$25.05	\$26.30	\$27.62	\$29.01	\$30.46	\$32.00	\$33.59	\$35.28	\$37.06	\$38.91	\$40.86
LEAD FISCAL & TECH SERV ASST	\$19.45	\$20.43	\$21.45	\$22.53	\$23.67	\$24.85	\$26.09	\$27.40	\$28.78	\$30.23	\$31.74	\$33.33
MANAGEMENT ANALYST 1	\$26.31	\$27.63	\$29.02	\$30.48	\$32.01	\$33.61	\$35.29	\$37.07	\$38.91	\$40.88	\$42.92	\$45.07
MANAGEMENT ANALYST 2	\$29.01	\$30.46	\$32.00	\$33.59	\$35.28	\$37.06	\$38.90	\$40.84	\$42.91	\$45.05	\$47.30	\$49.67
NETWORK/EDR ADMINISTRATOR	\$32.24	\$33.87	\$35.56	\$37.36	\$39.23	\$41.20	\$43.26	\$45.42	\$47.69	\$50.07	\$52.57	\$55.20
OFFICE OF EMERGENCY SERVICES-OES MGR.	\$32.07	\$33.67	\$35.35	\$37.13	\$39.00	\$40.95	\$43.00	\$45.14	\$47.41	\$49.79	\$52.28	\$54.89
PARALEGAL 1	\$25.39	\$26.66	\$28.02	\$29.41	\$30.90	\$32.45	\$34.06	\$35.78	\$37.58	\$39.47	\$41.44	\$43.51
PARALEGAL 2	\$28.00	\$29.40	\$30.89	\$32.44	\$34.05	\$35.77	\$37.57	\$39.46	\$41.43	\$43.52	\$45.70	\$47.99
PARALEGAL 3	\$32.09	\$33.70	\$35.39	\$37.17	\$39.04	\$41.00	\$43.05	\$45.22	\$47.48	\$49.86	\$52.35	\$54.97
PAYROLL SPECIALIST 1	\$25.39	\$26.66	\$28.02	\$29.41	\$30.90	\$32.45	\$34.06	\$35.78	\$37.58	\$39.47	\$41.44	\$43.51
PAYROLL SPECIALIST 2	\$28.00	\$29.40	\$30.89	\$32.44	\$34.05	\$35.77	\$37.57	\$39.46	\$41.43	\$43.52	\$45.70	\$47.99
SAAS SYSTEMS ADMINISTRATOR	\$34.73	\$36.47	\$38.29	\$40.22	\$42.23	\$44.34	\$46.56	\$48.90	\$51.34	\$53.90	\$56.60	\$59.43
SYSTEMS ANALYST 1	\$30.49	\$32.02	\$33.62	\$35.30	\$37.08	\$38.92	\$40.89	\$42.96	\$45.09	\$47.37	\$49.74	\$52.23
SYSTEMS ANALYST 2	\$33.56	\$35.23	\$37.00	\$38.86	\$40.81	\$42.88	\$45.01	\$47.27	\$49.63	\$52.12	\$54.73	\$57.47

## OPERATING ENGINEERS LOCAL #3 - PUBLIC WORKS UNIT

**County of Plumas  
Pay Schedule**

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046  
and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

**OE3 PUBLIC WORKS**

Job Title	HOURLY RATE											
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5	L6	L7
ASSISTANT ENGINEER	\$31.94	\$33.54	\$35.21	\$36.98	\$38.84	\$40.79	\$42.83	\$44.99	\$47.23	\$49.60	\$52.09	\$54.70
ASSOCIATE ENGINEER	\$32.49	\$34.10	\$35.82	\$37.62	\$39.50	\$41.48	\$43.56	\$45.76	\$48.04	\$50.46	\$52.98	\$55.63
ENGINEERING AIDE	\$18.51	\$19.42	\$20.41	\$21.42	\$22.49	\$23.65	\$24.79	\$26.04	\$27.34	\$28.72	\$30.16	\$31.66
ENGINEERING TECHNICIAN 1	\$22.44	\$23.57	\$24.77	\$26.00	\$27.31	\$28.68	\$30.13	\$31.63	\$33.22	\$34.89	\$36.64	\$38.47
ENGINEERING TECHNICIAN 2	\$24.26	\$25.46	\$26.76	\$28.11	\$29.51	\$30.99	\$32.55	\$34.18	\$35.89	\$37.71	\$39.60	\$41.58
EQUIPMENT SERVICE WORKER	\$18.51	\$19.42	\$20.41	\$21.42	\$22.49	\$23.65	\$24.79	\$26.04	\$27.34	\$28.72	\$30.16	\$31.66
FISCAL/TECHNICAL SERVICES ASSISTANT 1	\$18.51	\$19.42	\$20.41	\$21.42	\$22.49	\$23.65	\$24.79	\$26.04	\$27.34	\$28.72	\$30.16	\$31.66
FISCAL/TECHNICAL SERVICES ASSISTANT 2	\$19.44	\$20.41	\$21.43	\$22.50	\$23.62	\$24.82	\$26.06	\$27.38	\$28.73	\$30.17	\$31.68	\$33.26
FISCAL/TECHNICAL SERVICES ASSISTANT 3	\$21.43	\$22.50	\$23.62	\$24.82	\$26.06	\$27.38	\$28.73	\$30.17	\$31.68	\$33.27	\$34.94	\$36.68
LEAD POWER EQUIPMENT MECHANIC	\$25.22	\$26.50	\$27.84	\$29.23	\$30.71	\$32.23	\$33.86	\$35.57	\$37.35	\$39.23	\$41.19	\$43.25
MANAGEMENT ANALYST 1	\$24.31	\$25.51	\$26.81	\$28.14	\$29.55	\$31.03	\$32.60	\$34.22	\$35.94	\$37.74	\$39.63	\$41.61
MANAGEMENT ANALYST 2	\$27.03	\$28.38	\$29.80	\$31.29	\$32.85	\$34.52	\$36.25	\$38.06	\$39.96	\$41.96	\$44.06	\$46.27
MECHANIC/SHOP TECHNICIAN	\$22.86	\$24.01	\$25.21	\$26.49	\$27.82	\$29.21	\$30.70	\$32.22	\$33.84	\$35.54	\$37.31	\$39.18
POWER EQUIPMENT MECHANIC 1	\$21.15	\$22.21	\$23.33	\$24.50	\$25.73	\$27.03	\$28.39	\$29.81	\$31.31	\$32.87	\$34.52	\$36.24
POWER EQUIPMENT MECHANIC 2	\$22.86	\$24.01	\$25.21	\$26.49	\$27.82	\$29.21	\$30.70	\$32.22	\$33.84	\$35.54	\$37.31	\$39.18
PRINCIPAL TRANSPORTATION PLANNER	\$37.61	\$39.49	\$41.47	\$43.55	\$45.75	\$48.03	\$50.45	\$52.97	\$55.63	\$58.41	\$61.32	\$64.39
PUBLIC WORKS MAINTENANCE LEADWORKER	\$22.50	\$23.62	\$24.82	\$26.06	\$27.38	\$28.73	\$30.17	\$31.68	\$33.27	\$34.92	\$36.67	\$38.51
PUBLIC WORKS MAINTENANCE WORKER 1	\$18.51	\$19.42	\$20.41	\$21.42	\$22.49	\$23.65	\$24.79	\$26.04	\$27.34	\$28.72	\$30.16	\$31.66
PUBLIC WORKS MAINTENANCE WORKER 2	\$19.44	\$20.41	\$21.43	\$22.50	\$23.62	\$24.82	\$26.06	\$27.38	\$28.73	\$30.17	\$31.68	\$33.26
PUBLIC WORKS MAINTENANCE WORKER 3	\$21.43	\$22.50	\$23.62	\$24.82	\$26.06	\$27.38	\$28.73	\$30.17	\$31.68	\$33.27	\$34.94	\$36.68
PUBLIC WORKS SENIOR ENV. PLANNER	\$32.49	\$34.10	\$35.82	\$37.62	\$39.50	\$41.48	\$43.56	\$45.76	\$48.04	\$50.46	\$52.98	\$55.63
SENIOR ENGINEERING TECHNICIAN	\$26.73	\$28.06	\$29.49	\$30.96	\$32.51	\$34.13	\$35.86	\$37.65	\$39.54	\$41.51	\$43.59	\$45.77
SOLID WASTE PROGRAM MANAGER	\$29.48	\$30.95	\$32.50	\$34.12	\$35.83	\$37.62	\$39.50	\$41.48	\$43.56	\$45.75	\$48.03	\$50.44
TRANSPORTATION PLANNER	\$31.94	\$33.54	\$35.21	\$36.98	\$38.84	\$40.79	\$42.83	\$44.99	\$47.23	\$49.60	\$52.09	\$54.70
WELDER	\$22.20	\$23.32	\$24.48	\$25.71	\$27.02	\$28.38	\$29.79	\$31.30	\$32.86	\$34.53	\$36.25	\$38.07

**OPERATING ENGINEERS LOCAL #3 - PUBLIC WORKS MID-MANAGEMENT UNIT**

County of Plumas  
Pay Schedule

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-0047; revised as of 08/10/2025 per Resolution Number 2025-0046  
and adopted by the Board as of 08/19/2025 per Resolution Number 2025-0051

**OE3 PUBLIC WORKS MID-MGMT**

Job Title	HOURLY RATE											
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5	L6	L7
ASSISTANT DIRECTOR OF PUBLIC WORKS	\$39.48	\$41.46	\$43.54	\$45.74	\$48.02	\$50.44	\$52.96	\$55.62	\$58.38	\$61.32	\$64.39	\$67.61
DEPUTY DIRECTOR OF PUBLIC WORKS	\$39.48	\$41.46	\$43.54	\$45.74	\$48.02	\$50.44	\$52.96	\$55.62	\$58.38	\$61.32	\$64.39	\$67.61
EQUIPMENT MAINTENANCE SUPERVISOR	\$29.48	\$30.95	\$32.50	\$34.12	\$35.83	\$37.62	\$39.50	\$41.48	\$43.56	\$45.75	\$48.03	\$50.44
PUBLIC WORKS ADMIN SERVICES OFFICER	\$38.48	\$40.40	\$42.42	\$44.55	\$46.79	\$49.13	\$51.59	\$54.18	\$56.91	\$59.76	\$62.75	\$65.89
PW FISCAL OFFICER/ADMIN SERVICES MANAGER	\$33.92	\$35.63	\$37.42	\$39.29	\$41.27	\$43.34	\$45.52	\$47.79	\$50.18	\$52.70	\$55.34	\$58.11
PW ROAD MAINTENANCE SUPERVISOR	\$26.05	\$27.36	\$28.72	\$30.18	\$31.70	\$33.28	\$34.96	\$36.71	\$38.56	\$40.48	\$42.50	\$44.64

**OPERATING ENGINEERS LOCAL #3 - GENERAL UNIT**

**County of Plumas  
Pay Schedule**

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046  
and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

**OE3 GENERAL**

Job Title	HOURLY RATE											
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5	L6	L7
4-H REPRESENTATIVE	\$20.59	\$21.62	\$22.69	\$23.85	\$25.04	\$26.30	\$27.63	\$29.01	\$30.47	\$31.99	\$33.59	\$35.27
ACCOUNTANT	\$21.65	\$22.75	\$23.89	\$25.08	\$26.36	\$27.68	\$29.07	\$30.53	\$32.05	\$33.66	\$35.34	\$37.11
ACCOUNTING TECHNICIAN	\$21.25	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42	\$32.98	\$34.63	\$36.36
ADMINISTRATIVE ASSISTANT 1	\$18.15	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12
ADMINISTRATIVE ASSISTANT 2	\$19.93	\$20.92	\$21.97	\$23.07	\$24.23	\$25.44	\$26.73	\$28.07	\$29.49	\$30.95	\$32.50	\$34.12
AG & STANDARDS INSPECTOR 1	\$24.27	\$25.48	\$26.76	\$28.11	\$29.51	\$30.99	\$32.54	\$34.19	\$35.89	\$37.70	\$39.59	\$41.56
AG & STANDARDS INSPECTOR 2	\$28.22	\$29.65	\$31.12	\$32.67	\$34.32	\$36.04	\$37.85	\$39.75	\$41.75	\$43.84	\$46.03	\$48.33
AG & STANDARDS INSPECTOR 3	\$31.13	\$32.69	\$34.34	\$36.06	\$37.86	\$39.77	\$41.76	\$43.86	\$46.05	\$48.36	\$50.78	\$53.32
AG & STANDARDS TECHNICIAN 1	\$18.74	\$19.69	\$20.68	\$21.73	\$22.83	\$23.96	\$25.16	\$26.42	\$27.75	\$29.14	\$30.60	\$32.13
AG & STANDARDS TECHNICIAN 2	\$20.57	\$21.59	\$22.68	\$23.82	\$25.02	\$26.28	\$27.60	\$28.98	\$30.44	\$31.97	\$33.57	\$35.25
AG & STANDARDS TECHNICIAN 3	\$22.35	\$23.47	\$24.66	\$25.89	\$27.20	\$28.57	\$30.00	\$31.50	\$33.08	\$34.75	\$36.49	\$38.31
AG & STANDARDS MANAGEMENT ANALYST 1	\$25.12	\$26.39	\$27.72	\$29.11	\$30.56	\$32.09	\$33.70	\$35.39	\$37.17	\$39.04	\$40.99	\$43.04
AG & STANDARDS MANAGEMENT ANALYST 2	\$27.94	\$29.34	\$30.81	\$32.36	\$33.98	\$35.70	\$37.48	\$39.36	\$41.33	\$43.40	\$45.57	\$47.85
ALCOHOL & DRUG PREV COORD	\$21.81	\$22.91	\$24.06	\$25.28	\$26.55	\$27.87	\$29.28	\$30.75	\$32.29	\$33.90	\$35.60	\$37.37
ALCOHOL & DRUG THERAPIST 1	\$26.51	\$27.85	\$29.24	\$30.71	\$32.24	\$33.87	\$35.56	\$37.36	\$39.23	\$41.19	\$43.25	\$45.41
ALCOHOL & DRUG THERAPIST 2	\$29.23	\$30.70	\$32.23	\$33.86	\$35.55	\$37.33	\$39.20	\$41.17	\$43.23	\$45.41	\$47.67	\$50.06
ALTERNATIVE SENTENCING COORD	\$22.83	\$23.96	\$25.16	\$26.42	\$27.75	\$29.14	\$30.61	\$32.13	\$33.76	\$35.44	\$37.21	\$39.07
ANIMAL CONTROL OFFICER 1	\$21.29	\$22.34	\$23.46	\$24.64	\$25.86	\$27.16	\$28.52	\$29.94	\$31.44	\$33.01	\$34.66	\$36.39
ANIMAL CONTROL OFFICER 2	\$24.64	\$25.86	\$27.16	\$28.52	\$29.94	\$31.44	\$33.01	\$34.66	\$36.39	\$38.23	\$40.14	\$42.15
ANIMAL SHELTER ATTENDANT	\$18.15	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12
APPRAISAL ASSISTANT	\$20.68	\$21.73	\$22.83	\$23.96	\$25.16	\$26.42	\$27.75	\$29.14	\$30.61	\$32.13	\$33.74	\$35.42
APPRAISER 1	\$21.81	\$22.91	\$24.06	\$25.28	\$26.55	\$27.87	\$29.28	\$30.75	\$32.29	\$33.90	\$35.60	\$37.37
APPRAISER 2	\$24.06	\$25.28	\$26.55	\$27.87	\$29.28	\$30.75	\$32.29	\$33.90	\$35.60	\$37.37	\$39.24	\$41.21
APPRAISER 3	\$26.51	\$27.85	\$29.24	\$30.71	\$32.24	\$33.87	\$35.56	\$37.36	\$39.23	\$41.19	\$43.25	\$45.41
ASSISTANT COOK	\$18.15	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12
ASSISTANT MUSEUM DIRECTOR	\$19.22	\$20.17	\$21.19	\$22.26	\$23.38	\$24.54	\$25.80	\$27.08	\$28.45	\$29.87	\$31.37	\$32.96
ASSISTANT PLANNER	\$22.91	\$24.06	\$25.28	\$26.55	\$27.87	\$29.28	\$30.75	\$32.29	\$33.90	\$35.60	\$37.37	\$39.24
ASSOCIATE PLANNER	\$27.84	\$29.22	\$30.70	\$32.23	\$33.86	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.38	\$47.65
AUDITOR ACCOUNTING CLERK 1	\$18.15	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12
AUDITOR ACCOUNTING CLERK 2	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12	\$32.68	\$34.31
AUDITOR ACCOUNTING TECH 1	\$21.97	\$23.07	\$24.23	\$25.44	\$26.73	\$28.07	\$29.49	\$30.95	\$32.53	\$34.16	\$35.87	\$37.66
AUDITOR/APPRaiser 1	\$20.68	\$21.73	\$22.83	\$23.96	\$25.16	\$26.42	\$27.75	\$29.14	\$30.61	\$32.13	\$33.74	\$35.42
AUDITOR/APPRaiser 2	\$22.36	\$23.50	\$24.67	\$25.91	\$27.20	\$28.58	\$30.00	\$31.50	\$33.09	\$34.75	\$36.49	\$38.31
AUDITOR/APPRaiser 3	\$24.66	\$25.89	\$27.19	\$28.57	\$29.99	\$31.49	\$33.08	\$34.74	\$36.48	\$38.30	\$40.22	\$42.23
BH ADMINISTRATIVE ASSISTANT 1	\$18.15	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12
BH ADMINISTRATIVE ASSISTANT 2	\$19.93	\$20.92	\$21.97	\$23.07	\$24.23	\$25.44	\$26.73	\$28.07	\$29.49	\$30.95	\$32.50	\$34.12

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5	L6	L7
BH CASE MGMT SPECIALIST 1	\$24.37	\$25.61	\$26.87	\$28.23	\$29.65	\$31.13	\$32.69	\$34.34	\$36.06	\$37.87	\$39.76	\$41.75
BH CASE MGMT SPECIALIST 2	\$26.86	\$28.22	\$29.62	\$31.12	\$32.68	\$34.33	\$36.04	\$37.86	\$39.77	\$41.75	\$43.84	\$46.03
BH CASE MGMT SPECIALIST SR	\$29.36	\$30.86	\$32.40	\$34.01	\$35.73	\$37.51	\$39.39	\$41.37	\$43.45	\$45.62	\$47.90	\$50.30
BH CLINICAL RECORDS SPECIALIST	\$21.24	\$22.32	\$23.44	\$24.61	\$25.85	\$27.15	\$28.51	\$29.93	\$31.44	\$33.01	\$34.66	\$36.39
BH QUALITY ASSURANCE COORD	\$32.49	\$34.10	\$35.82	\$37.62	\$39.50	\$41.48	\$43.56	\$45.76	\$48.04	\$50.46	\$52.98	\$55.63
BH SITE COORDINATOR	\$22.55	\$23.69	\$24.87	\$26.13	\$27.42	\$28.81	\$30.26	\$31.76	\$33.37	\$35.04	\$36.79	\$38.63
BH SUBSTANCE USE DISORDER COUNSELOR I	\$28.26	\$29.68	\$31.16	\$32.73	\$34.36	\$36.09	\$37.91	\$39.81	\$41.80	\$43.89	\$46.08	\$48.39
BH SUBSTANCE USE DISORDER COUNSELOR II	\$31.41	\$32.98	\$34.62	\$36.36	\$38.19	\$40.10	\$42.11	\$44.23	\$46.42	\$48.75	\$51.19	\$53.75
BH SUPERVISING SITE COORD	\$27.84	\$29.22	\$30.70	\$32.23	\$33.86	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.38	\$47.65
BH SUPPORT SERVICES COORD	\$20.17	\$21.19	\$22.26	\$23.38	\$24.54	\$25.80	\$27.08	\$28.45	\$29.87	\$31.37	\$32.96	\$34.61
BH SUPPORTIVE SERVICES TECH 1	\$18.99	\$19.93	\$20.92	\$21.97	\$23.07	\$24.23	\$25.44	\$26.73	\$28.07	\$29.49	\$30.95	\$32.50
BH SUPPORTIVE SERVICES TECH 2	\$19.93	\$20.92	\$21.97	\$23.07	\$24.23	\$25.44	\$26.73	\$28.07	\$29.49	\$30.95	\$32.50	\$34.12
BH SYSTEMS ANALYST	\$31.24	\$32.82	\$34.45	\$36.19	\$38.02	\$39.92	\$41.92	\$44.02	\$46.23	\$48.55	\$50.98	\$53.53
BH THERAPIST 1	\$30.39	\$31.91	\$33.51	\$35.20	\$36.95	\$38.81	\$40.76	\$42.80	\$44.95	\$47.21	\$49.57	\$52.05
BH THERAPIST 2	\$33.48	\$35.18	\$36.92	\$38.79	\$40.73	\$42.77	\$44.92	\$47.18	\$49.54	\$52.03	\$54.63	\$57.36
BH THERAPIST SENIOR	\$36.97	\$38.83	\$40.78	\$42.82	\$44.97	\$47.23	\$49.60	\$52.09	\$54.68	\$57.43	\$60.30	\$63.32
BLDG & GRNDS MAINT TECHNICIAN	\$23.82	\$25.02	\$26.28	\$27.60	\$28.98	\$30.44	\$31.97	\$33.57	\$35.25	\$37.01	\$38.86	\$40.80
BLDG & GRNDS MAINT WORKER 1	\$18.66	\$19.59	\$20.57	\$21.59	\$22.68	\$23.82	\$25.02	\$26.28	\$27.60	\$28.98	\$30.44	\$31.97
BLDG & GRNDS MAINT WORKER 2	\$19.59	\$20.57	\$21.59	\$22.68	\$23.82	\$25.02	\$26.28	\$27.60	\$28.98	\$30.44	\$31.97	\$33.57
BLDG & GRNDS MAINT WORKER 3	\$22.68	\$23.82	\$25.02	\$26.28	\$27.60	\$28.98	\$30.44	\$31.97	\$33.57	\$35.25	\$37.01	\$38.86
BOOKMOBILE LIBRARY ASSISTANT	\$19.28	\$20.24	\$21.25	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42	\$32.98
BRANCH LIBRARY ASSISTANT 1	\$19.28	\$20.24	\$21.25	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42	\$32.98
BRANCH LIBRARY ASSISTANT 2	\$20.24	\$21.25	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42	\$32.98	\$34.63
BUILDING INSPECTOR 1	\$23.49	\$24.66	\$25.91	\$27.21	\$28.58	\$30.03	\$31.53	\$33.10	\$34.76	\$36.51	\$38.34	\$40.25
BUILDING INSPECTOR 2	\$27.18	\$28.56	\$29.98	\$31.48	\$33.07	\$34.73	\$36.47	\$38.29	\$40.22	\$42.23	\$44.34	\$46.56
BUILDING PLANCHHECK INSPECTOR	\$29.22	\$30.70	\$32.23	\$33.86	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.38	\$47.65	\$50.03
BUILDING PLANS EXAMINER 1	\$27.84	\$29.22	\$30.70	\$32.23	\$33.86	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.38	\$47.65
BUILDING PLANS EXAMINER 2	\$30.69	\$32.22	\$33.85	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.40	\$47.66	\$50.04	\$52.55
CADASTRAL DRAFTING SPECIALST	\$26.51	\$27.85	\$29.24	\$30.71	\$32.24	\$33.87	\$35.56	\$37.36	\$39.23	\$41.19	\$43.25	\$45.41
CHILD SUPPORT ACCOUNTING SPEC	\$22.91	\$24.06	\$25.28	\$26.55	\$27.87	\$29.28	\$30.75	\$32.29	\$33.90	\$35.60	\$37.37	\$39.24
CHILD SUPPORT ASSISTANT I	\$18.54	\$19.47	\$20.45	\$21.47	\$22.55	\$23.67	\$24.86	\$26.12	\$27.42	\$28.79	\$30.25	\$31.77
CHILD SUPPORT ASSISTANT II	\$20.45	\$21.47	\$22.55	\$23.67	\$24.86	\$26.12	\$27.42	\$28.79	\$30.25	\$31.77	\$33.36	\$35.03
CHILD SUPPORT ASSISTANT III	\$21.42	\$22.50	\$23.63	\$24.80	\$26.06	\$27.37	\$28.74	\$30.18	\$31.69	\$33.28	\$34.94	\$36.69
CHILD SUPPORT LEGAL CLERK I	\$19.20	\$20.15	\$21.16	\$22.21	\$23.33	\$24.50	\$25.72	\$27.01	\$28.36	\$29.77	\$31.26	\$32.82
CHILD SUPPORT LEGAL CLERK II	\$21.10	\$22.14	\$23.28	\$24.43	\$25.66	\$26.94	\$28.30	\$29.71	\$31.20	\$32.76	\$34.40	\$36.12
CHILD SUPPORT LEGAL CLERK III	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42	\$32.98	\$34.63	\$36.36	\$38.18
CHILD SUPPORT SPECIALIST 1	\$21.48	\$22.55	\$23.69	\$24.87	\$26.13	\$27.42	\$28.81	\$30.26	\$31.76	\$33.37	\$35.04	\$36.79
CHILD SUPPORT SPECIALIST 2	\$23.11	\$24.27	\$25.48	\$26.76	\$28.11	\$29.51	\$30.99	\$32.54	\$34.19	\$35.89	\$37.68	\$39.57
CHILD SUPPORT SPECIALIST 3	\$25.06	\$26.30	\$27.62	\$29.00	\$30.46	\$31.98	\$33.58	\$35.26	\$37.02	\$38.87	\$40.81	\$42.85
CODE ENFORCEMENT OFFICER	\$29.50	\$30.98	\$32.53	\$34.16	\$35.88	\$37.69	\$39.57	\$41.55	\$43.62	\$45.82	\$48.11	\$50.52
COLLECTIONS OFFICER 1	\$22.91	\$24.06	\$25.28	\$26.55	\$27.87	\$29.28	\$30.75	\$32.29	\$33.90	\$35.60	\$37.37	\$39.24
COLLECTIONS OFFICER 2	\$25.26	\$26.51	\$27.85	\$29.24	\$30.71	\$32.24	\$33.87	\$35.56	\$37.36	\$39.23	\$41.19	\$43.25
COMMUNITY OUTREACH COORDINATOR	\$21.81	\$22.91	\$24.06	\$25.28	\$26.55	\$27.87	\$29.28	\$30.75	\$32.29	\$33.90	\$35.60	\$37.37
CUSTODIAN	\$18.15	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12
DA INVESTIGATIONS SPECIALIST	\$29.35	\$30.84	\$32.38	\$34.00	\$35.72	\$37.50	\$39.38	\$41.36	\$43.44	\$45.61	\$47.89	\$50.29
DA INVESTIGATIVE ASSISTANT	\$23.52	\$24.70	\$25.93	\$27.23	\$28.60	\$30.05	\$31.55	\$33.14	\$34.79	\$36.53	\$38.36	\$40.27
DEPUTY CHILD SUP ATTORNEY 1	\$31.43	\$33.00	\$34.64	\$36.39	\$38.23	\$40.15	\$42.16	\$44.28	\$46.49	\$48.82	\$51.26	\$53.82
DEPUTY CHILD SUP ATTORNEY 2	\$34.67	\$36.41	\$38.25	\$40.17	\$42.19	\$44.30	\$46.51	\$48.84	\$51.29	\$53.87	\$56.56	\$59.39

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5	L6	L7
DEPUTY CLERK-RECORDER 1	\$18.92	\$19.88	\$20.88	\$21.93	\$23.05	\$24.21	\$25.43	\$26.70	\$28.04	\$29.45	\$30.92	\$32.47
DEPUTY CLERK-RECORDER 2	\$21.79	\$22.88	\$24.04	\$25.23	\$26.49	\$27.83	\$29.22	\$30.70	\$32.22	\$33.85	\$35.54	\$37.32
DEPUTY DISTRICT ATTORNEY 1	\$41.02	\$43.08	\$45.23	\$47.49	\$49.86	\$52.35	\$54.97	\$57.72	\$60.61	\$63.64	\$66.82	\$70.16
DEPUTY DISTRICT ATTORNEY 2	\$45.66	\$47.95	\$50.34	\$52.86	\$55.51	\$58.28	\$61.19	\$64.25	\$67.46	\$70.84	\$74.38	\$78.10
DEPUTY DISTRICT ATTORNEY 3	\$50.84	\$53.38	\$56.05	\$58.85	\$61.80	\$64.89	\$68.13	\$71.53	\$75.12	\$78.87	\$82.81	\$86.95
DEPUTY PUB GUARD/CONSERVATOR 1	\$18.15	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12
DEPUTY PUB GUARD/CONSERVATOR 2	\$19.93	\$20.92	\$21.97	\$23.07	\$24.23	\$25.44	\$26.73	\$28.07	\$29.49	\$30.95	\$32.50	\$34.12
DISTRICT ATTORNEY INVESTIGATOR	\$27.19	\$28.56	\$29.99	\$31.49	\$33.07	\$34.74	\$36.48	\$38.30	\$40.23	\$42.24	\$44.35	\$46.57
DRINKING DRIVER COORDINATOR	\$21.81	\$22.91	\$24.06	\$25.28	\$26.55	\$27.87	\$29.28	\$30.75	\$32.29	\$33.90	\$35.60	\$37.37
DRIVER 1	\$18.15	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12
DRIVER 2	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12	\$32.68
DRIVER 3	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12	\$32.68	\$34.31
ELECTIONS COORDINATOR	\$28.78	\$30.24	\$31.74	\$33.35	\$35.02	\$36.78	\$38.64	\$40.58	\$42.61	\$44.76	\$47.00	\$49.35
ELECTIONS SERVICES ASSISTANT 1	\$18.92	\$19.88	\$20.88	\$21.93	\$23.05	\$24.21	\$25.43	\$26.70	\$28.04	\$29.45	\$30.92	\$32.47
ELECTIONS SERVICES ASSISTANT 2	\$21.79	\$22.88	\$24.04	\$25.23	\$26.49	\$27.83	\$29.22	\$30.70	\$32.22	\$33.85	\$35.54	\$37.32
ELECTIONS SPECIALIST	\$25.23	\$26.49	\$27.83	\$29.22	\$30.70	\$32.22	\$33.85	\$35.54	\$37.32	\$39.19	\$41.15	\$43.21
ELIGIBILITY SPECIALIST 1	\$18.66	\$19.59	\$20.57	\$21.59	\$22.68	\$23.82	\$25.02	\$26.28	\$27.60	\$28.98	\$30.44	\$31.97
ELIGIBILITY SPECIALIST 2	\$20.57	\$21.59	\$22.68	\$23.82	\$25.02	\$26.28	\$27.60	\$28.98	\$30.44	\$31.97	\$33.57	\$35.25
ELIGIBILITY SPECIALIST 3	\$22.68	\$23.82	\$25.02	\$26.28	\$27.60	\$28.98	\$30.44	\$31.97	\$33.57	\$35.25	\$37.01	\$38.86
EMPLOYMENT & TRAINING WORKER 1	\$21.12	\$22.17	\$23.30	\$24.45	\$25.69	\$26.96	\$28.33	\$29.73	\$31.23	\$32.80	\$34.44	\$36.16
EMPLOYMENT & TRAINING WORKER 2	\$23.28	\$24.43	\$25.66	\$26.94	\$28.30	\$29.71	\$31.21	\$32.78	\$34.41	\$36.15	\$37.96	\$39.86
EMPLOYMENT & TRAINING WORKER 3	\$25.65	\$26.93	\$28.29	\$29.70	\$31.20	\$32.77	\$34.40	\$36.14	\$37.94	\$39.84	\$41.83	\$43.92
ENVIRONMENTAL HEALTH AIDE	\$20.17	\$21.19	\$22.26	\$23.38	\$24.54	\$25.80	\$27.08	\$28.45	\$29.87	\$31.37	\$32.96	\$34.61
ENVIRONMENTAL HEALTH SPEC 1	\$28.36	\$29.78	\$31.27	\$32.86	\$34.49	\$36.22	\$38.05	\$39.96	\$41.95	\$44.06	\$46.26	\$48.58
ENVIRONMENTAL HEALTH SPEC 2	\$31.28	\$32.87	\$34.51	\$36.23	\$38.06	\$39.97	\$41.97	\$44.07	\$46.28	\$48.60	\$51.03	\$53.58
ENVIRONMENTAL HEALTH SPEC 3	\$34.42	\$36.16	\$37.96	\$39.88	\$41.87	\$43.97	\$46.19	\$48.50	\$50.93	\$53.47	\$56.14	\$58.95
ENVIRONMENTAL HEALTH TECH 1	\$20.17	\$21.19	\$22.26	\$23.38	\$24.54	\$25.80	\$27.08	\$28.45	\$29.87	\$31.37	\$32.96	\$34.61
ENVIRONMENTAL HEALTH TECH 2	\$21.81	\$22.91	\$24.06	\$25.28	\$26.55	\$27.87	\$29.28	\$30.75	\$32.29	\$33.90	\$35.60	\$37.37
EPIDEMIOLOGIST	\$40.81	\$42.86	\$45.00	\$47.25	\$49.60	\$52.09	\$54.68	\$57.43	\$60.30	\$63.33	\$66.50	\$69.82
EXECUTIVE ASSISTANT-PLANNING	\$19.22	\$20.17	\$21.19	\$22.26	\$23.38	\$24.54	\$25.80	\$27.08	\$28.45	\$29.87	\$31.37	\$32.96
FAIR FISCAL COORDINATOR 1	\$25.26	\$26.51	\$27.85	\$29.24	\$30.71	\$32.24	\$33.87	\$35.56	\$37.36	\$39.23	\$41.19	\$43.25
FAIR FISCAL COORDINATOR 2	\$27.84	\$29.22	\$30.70	\$32.23	\$33.86	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.38	\$47.65
FAMILY VIOLENCE OFFICER	\$21.82	\$22.92	\$24.07	\$25.28	\$26.55	\$27.88	\$29.28	\$30.75	\$32.29	\$33.91	\$35.61	\$37.39
FIELD SERVICES ASSISTANT	\$18.30	\$19.23	\$20.20	\$21.22	\$22.30	\$23.41	\$24.57	\$25.83	\$27.13	\$28.49	\$29.91	\$31.41
FISCAL & TECH SERVICES ASST 1	\$18.15	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12
FISCAL & TECH SERVICES ASST 2	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12	\$32.68
FISCAL & TECH SERVICES ASST 3	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12	\$32.68	\$34.31	\$36.03
GEO INFO SYS (GIS) PLANNER 1	\$25.88	\$27.18	\$28.56	\$29.98	\$31.48	\$33.07	\$34.73	\$36.47	\$38.29	\$40.22	\$42.23	\$44.34
GEO INFO SYS (GIS) PLANNER 2	\$27.84	\$29.22	\$30.70	\$32.23	\$33.86	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.38	\$47.60
HAZ MAT SPECIALIST 1	\$28.36	\$29.78	\$31.27	\$32.86	\$34.49	\$36.22	\$38.05	\$39.96	\$41.95	\$44.06	\$46.26	\$48.58
HAZ MAT SPECIALIST 2	\$31.28	\$32.87	\$34.51	\$36.23	\$38.06	\$39.97	\$41.97	\$44.07	\$46.28	\$48.60	\$51.03	\$53.58
HAZ MAT SPECIALIST 3	\$34.42	\$36.16	\$37.96	\$39.88	\$41.87	\$43.97	\$46.19	\$48.50	\$50.93	\$53.47	\$56.14	\$58.95
HEAD COOK	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12	\$32.68	\$34.31
HEALTH AIDE 1	\$18.15	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12
HEALTH AIDE 2	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12	\$32.68

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5	L6	L7
HEALTH EDUCATION COORDINATOR 1	\$27.84	\$29.22	\$30.70	\$32.23	\$33.86	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.38	\$47.65
HEALTH EDUCATION SPECIALIST	\$25.26	\$26.51	\$27.85	\$29.24	\$30.71	\$32.24	\$33.87	\$35.56	\$37.36	\$39.23	\$41.19	\$43.25
HIV SPECIALTY CLINIC THERAPIST	\$29.23	\$30.70	\$32.23	\$33.86	\$35.55	\$37.33	\$39.20	\$41.17	\$43.23	\$45.41	\$47.67	\$50.06
INFORMATION SYSTEMS TECHNICIAN	\$26.07	\$27.37	\$28.74	\$30.18	\$31.69	\$33.29	\$34.96	\$36.71	\$38.54	\$40.48	\$42.50	\$44.63
LEAD DEPUTY CLERK-RECORDER	\$25.23	\$26.49	\$27.83	\$29.22	\$30.70	\$32.22	\$33.85	\$35.54	\$37.32	\$39.19	\$41.15	\$43.21
LEGAL SECRETARY	\$22.37	\$23.51	\$24.68	\$25.92	\$27.21	\$28.59	\$30.03	\$31.52	\$33.10	\$34.76	\$36.50	\$38.32
LEGAL SECRETARY - SENIOR	\$23.74	\$24.93	\$26.19	\$27.51	\$28.89	\$30.33	\$31.86	\$33.45	\$35.12	\$36.88	\$38.72	\$40.66
LEGAL SECRETARY - TRAINEE	\$20.28	\$21.32	\$22.39	\$23.51	\$24.70	\$25.93	\$27.24	\$28.60	\$30.04	\$31.54	\$33.12	\$34.77
LEGAL SERVICES ASSISTANT 1	\$18.15	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12
LEGAL SERVICES ASSISTANT 2	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12	\$32.68	\$34.31
LIBRARIAN	\$25.11	\$26.38	\$27.71	\$29.10	\$30.56	\$32.09	\$33.70	\$35.40	\$37.17	\$39.04	\$40.99	\$43.04
LIBRARY AIDE	\$18.37	\$19.28	\$20.24	\$21.25	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42
LIBRARY LITERACY CLERK	\$18.37	\$19.28	\$20.24	\$21.25	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42
LIBRARY TECHNICIAN	\$21.25	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42	\$32.98	\$34.63	\$36.36
LICENSED VOCATIONAL NURSE 1-BH	\$24.12	\$25.34	\$26.62	\$27.95	\$29.35	\$30.84	\$32.38	\$34.00	\$35.72	\$37.50	\$39.38	\$41.34
LICENSED VOCATIONAL NURSE 1-PH	\$24.12	\$25.34	\$26.62	\$27.95	\$29.35	\$30.84	\$32.38	\$34.00	\$35.72	\$37.50	\$39.38	\$41.34
LICENSED VOCATIONAL NURSE 2-BH	\$25.33	\$26.61	\$27.94	\$29.34	\$30.82	\$32.37	\$33.99	\$35.71	\$37.49	\$39.37	\$41.34	\$43.41
LICENSED VOCATIONAL NURSE 2-PH	\$25.33	\$26.61	\$27.94	\$29.34	\$30.82	\$32.37	\$33.99	\$35.71	\$37.49	\$39.37	\$41.34	\$43.41
LITERACY PROGRAM ASSISTANT 1	\$19.28	\$20.24	\$21.25	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42	\$32.98
LITERACY PROGRAM ASSISTANT 2	\$20.24	\$21.25	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42	\$32.98	\$34.63
MANAGEMENT ANALYST 1	\$25.26	\$26.51	\$27.85	\$29.24	\$30.71	\$32.24	\$33.87	\$35.56	\$37.36	\$39.23	\$41.19	\$43.25
MANAGEMENT ANALYST 2	\$28.09	\$29.49	\$30.97	\$32.52	\$34.14	\$35.87	\$37.68	\$39.56	\$41.54	\$43.60	\$45.78	\$48.07
MENTORING COORDINATOR	\$18.15	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12
MUSEUM REGISTRAR	\$18.37	\$19.28	\$20.24	\$21.25	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42
NATURAL RESOURCES ANALYST	\$24.66	\$25.89	\$27.19	\$28.57	\$29.99	\$31.49	\$33.08	\$34.74	\$36.48	\$38.30	\$40.22	\$42.23
NURSE PRACTITIONER	\$55.54	\$58.32	\$61.25	\$64.32	\$67.52	\$70.92	\$74.47	\$78.20	\$82.12	\$86.22	\$90.53	\$95.06
OFFICE ASSISTANT 1	\$18.15	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12
OFFICE ASSISTANT 2	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12	\$32.68
OFFICE ASSISTANT 3	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12	\$32.68	\$34.31	\$36.03
OFFICE AUTOMATION ANALYST	\$26.50	\$27.82	\$29.22	\$30.68	\$32.21	\$33.84	\$35.54	\$37.31	\$39.18	\$41.14	\$43.20	\$45.36
OFFICE AUTOMATION SPECIALIST	\$21.82	\$22.92	\$24.07	\$25.28	\$26.55	\$27.88	\$29.28	\$30.75	\$32.29	\$33.91	\$35.61	\$37.39
PARALEGAL 1	\$19.22	\$20.17	\$21.19	\$22.26	\$23.38	\$24.54	\$25.80	\$27.08	\$28.45	\$29.87	\$31.37	\$32.96
PARALEGAL 2	\$21.19	\$22.26	\$23.38	\$24.54	\$25.80	\$27.08	\$28.45	\$29.87	\$31.37	\$32.96	\$34.61	\$36.34
PARALEGAL 3	\$22.91	\$24.06	\$25.28	\$26.55	\$27.87	\$29.28	\$30.75	\$32.29	\$33.90	\$35.60	\$37.37	\$39.24
PERMIT TECHNICIAN	\$19.68	\$20.67	\$21.71	\$22.83	\$23.96	\$25.16	\$26.42	\$27.75	\$29.14	\$30.61	\$32.14	\$33.75
PHYSICIAN ASSISTANT	\$55.54	\$58.32	\$61.25	\$64.32	\$67.52	\$70.92	\$74.47	\$78.20	\$82.12	\$86.22	\$90.53	\$95.06
PLANNING TECHNICIAN	\$21.30	\$22.35	\$23.47	\$24.65	\$25.88	\$27.18	\$28.55	\$29.96	\$31.47	\$33.04	\$34.69	\$36.43
PREVENTION AIDE	\$18.15	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12
PROG COMPL & TRAINING ANALYST	\$22.91	\$24.06	\$25.28	\$26.55	\$27.87	\$29.28	\$30.75	\$32.29	\$33.90	\$35.60	\$37.34	\$39.24
PROGRAMMER ANALYST	\$26.51	\$27.85	\$29.24	\$30.71	\$32.24	\$33.87	\$35.56	\$37.36	\$39.23	\$41.19	\$43.25	\$45.41
PROJECT MANAGER	\$32.22	\$33.85	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.40	\$47.66	\$50.06	\$52.56	\$55.19
PROPERTY TAX ASSESSMENT SPEC 1	\$20.24	\$21.25	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42	\$32.98	\$34.63
PROPERTY TAX ASSESSMENT SPEC 2	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42	\$32.98	\$34.63	\$36.36	\$38.18
PROPERTY TAX ASSESSMENT TECH	\$18.37	\$19.28	\$20.24	\$21.25	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5	L6	L7
PSYCHIATRIC NURSE 1	\$31.24	\$32.82	\$34.45	\$36.19	\$38.02	\$39.92	\$41.92	\$44.02	\$46.23	\$48.55	\$50.98	\$53.53
PSYCHIATRIC NURSE 2	\$34.99	\$36.74	\$38.59	\$40.52	\$42.55	\$44.68	\$46.92	\$49.28	\$51.74	\$54.35	\$57.07	\$59.92
PSYCHIATRIC TECHNICIAN	\$21.81	\$22.91	\$24.06	\$25.28	\$26.55	\$27.87	\$29.28	\$30.75	\$32.29	\$33.90	\$35.60	\$37.37
PUBLIC HEALTH DATABASE ANALYST	\$31.24	\$32.82	\$34.45	\$36.19	\$38.02	\$39.92	\$41.92	\$44.02	\$46.23	\$48.55	\$50.98	\$53.53
PUBLIC HEALTH EMERGENCY PREPAREDNESS COORDINATOR	\$30.69	\$32.22	\$33.85	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.40	\$47.66	\$50.04	\$52.55
PUBLIC HEALTH NURSE 1	\$31.24	\$32.82	\$34.45	\$36.19	\$38.02	\$39.92	\$41.92	\$44.02	\$46.23	\$48.55	\$50.98	\$53.53
PUBLIC HEALTH NURSE 2	\$34.99	\$36.74	\$38.59	\$40.52	\$42.55	\$44.68	\$46.92	\$49.28	\$51.74	\$54.35	\$57.07	\$59.92
PUBLIC HEALTH NURSE 3	\$38.73	\$40.68	\$42.72	\$44.87	\$47.11	\$49.49	\$51.95	\$54.56	\$57.30	\$60.17	\$63.18	\$66.34
QUALITY ASSURANCE COORDINATOR	\$29.23	\$30.70	\$32.23	\$33.86	\$35.55	\$37.33	\$39.20	\$41.17	\$43.23	\$45.41	\$47.67	\$50.06
RECORDS MANAGEMENT TECH 1	\$18.15	\$19.06	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12
RECORDS MANAGEMENT TECH 2	\$20.02	\$21.02	\$22.08	\$23.19	\$24.35	\$25.58	\$26.86	\$28.22	\$29.63	\$31.12	\$32.68	\$34.31
REGISTERED DENTAL ASSISTANT 1	\$24.12	\$25.34	\$26.62	\$27.95	\$29.35	\$30.84	\$32.38	\$34.00	\$35.72	\$37.50	\$39.38	\$41.34
REGISTERED DENTAL ASSISTANT 2	\$25.33	\$26.61	\$27.94	\$29.34	\$30.82	\$32.37	\$33.99	\$35.71	\$37.49	\$39.37	\$41.34	\$43.41
REGISTERED NURSE 1 - BH	\$31.24	\$32.82	\$34.45	\$36.19	\$38.02	\$39.92	\$41.92	\$44.02	\$46.23	\$48.55	\$50.98	\$53.53
REGISTERED NURSE 1 - PH	\$31.24	\$32.82	\$34.45	\$36.19	\$38.02	\$39.92	\$41.92	\$44.02	\$46.23	\$48.55	\$50.98	\$53.53
REGISTERED NURSE 2 - BH	\$34.99	\$36.74	\$38.59	\$40.52	\$42.55	\$44.68	\$46.92	\$49.28	\$51.74	\$54.35	\$57.07	\$59.92
REGISTERED NURSE 2 - PH	\$34.99	\$36.74	\$38.59	\$40.52	\$42.55	\$44.68	\$46.92	\$49.28	\$51.74	\$54.35	\$57.07	\$59.92
SENIOR BUILDING INSPECTOR	\$27.84	\$29.22	\$30.70	\$32.23	\$33.86	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.38	\$47.65
SENIOR BUILDING PLNCHK INSP	\$32.12	\$33.76	\$35.45	\$37.22	\$39.10	\$41.06	\$43.13	\$45.29	\$47.56	\$49.93	\$52.43	\$55.05
SENIOR DISTRICT ATTORNEY INVST	\$29.95	\$31.46	\$33.03	\$34.71	\$36.44	\$38.27	\$40.19	\$42.21	\$44.33	\$46.55	\$48.88	\$51.32
SENIOR PERMIT TECHNICIAN	\$22.13	\$23.27	\$24.42	\$25.65	\$26.93	\$28.29	\$29.70	\$31.20	\$32.77	\$34.40	\$36.12	\$37.93
SENIOR PLANNER	\$30.69	\$32.22	\$33.85	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.40	\$47.66	\$50.04	\$52.55
SENIOR SOCIAL WORKER A	\$30.62	\$32.14	\$33.77	\$35.45	\$37.25	\$39.09	\$41.05	\$43.11	\$45.28	\$47.54	\$49.92	\$52.41
SENIOR SOCIAL WORKER B	\$33.50	\$35.19	\$36.94	\$38.80	\$40.74	\$42.79	\$44.92	\$47.20	\$49.57	\$52.05	\$54.65	\$57.39
SITE MANAGER	\$20.92	\$21.97	\$23.07	\$24.23	\$25.44	\$26.73	\$28.07	\$29.49	\$30.95	\$32.53	\$34.16	\$35.86
SOCIAL SERVICES AIDE	\$18.87	\$19.81	\$20.82	\$21.87	\$22.96	\$24.10	\$25.32	\$26.60	\$27.93	\$29.33	\$30.80	\$32.34
SOCIAL WORKER 1	\$24.37	\$25.61	\$26.87	\$28.23	\$29.65	\$31.13	\$32.69	\$34.34	\$36.06	\$37.87	\$39.76	\$41.75
SOCIAL WORKER 2	\$26.86	\$28.22	\$29.62	\$31.12	\$32.68	\$34.33	\$36.04	\$37.86	\$39.77	\$41.75	\$43.84	\$46.03
SOCIAL WORKER 3	\$29.36	\$30.86	\$32.40	\$34.01	\$35.73	\$37.51	\$39.39	\$41.37	\$43.45	\$45.62	\$47.90	\$50.30
STAFF SERVICES ANALYST 1	\$26.19	\$27.49	\$28.88	\$30.33	\$31.86	\$33.45	\$35.15	\$36.89	\$38.74	\$40.69	\$42.72	\$44.86
STAFF SERVICES ANALYST 2	\$28.86	\$30.32	\$31.85	\$33.44	\$35.12	\$36.88	\$38.73	\$40.68	\$42.72	\$44.87	\$47.11	\$49.49
STAFF SERVICES SPECIALIST	\$25.27	\$26.54	\$27.86	\$29.26	\$30.72	\$32.25	\$33.88	\$35.59	\$37.38	\$39.25	\$41.21	\$43.27
SUBSTANCE USE DISORDER SPEC 1	\$23.40	\$24.56	\$25.82	\$27.12	\$28.48	\$29.90	\$31.41	\$32.98	\$34.62	\$36.37	\$38.19	\$40.10
SUBSTANCE USE DISORDER SPEC 2	\$25.82	\$27.12	\$28.49	\$29.92	\$31.42	\$32.99	\$34.64	\$36.37	\$38.20	\$40.10	\$42.11	\$44.21
TELECOMMUNICATIONS TECHNICIAN	\$26.49	\$27.83	\$29.22	\$30.70	\$32.22	\$33.85	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.38
TREAS/TAX COLLECTIONS OFFCR 1	\$22.91	\$24.06	\$25.28	\$26.55	\$27.87	\$29.28	\$30.75	\$32.29	\$33.90	\$35.60	\$37.37	\$39.24
TREAS/TAX COLLECTIONS OFFCR 2	\$25.26	\$26.51	\$27.85	\$29.24	\$30.71	\$32.24	\$33.87	\$35.56	\$37.36	\$39.23	\$41.19	\$43.25
TREASURER/TAX SPECIALIST 1	\$20.24	\$21.25	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42	\$32.98	\$34.63
TREASURER/TAX SPECIALIST 2	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42	\$32.98	\$34.63	\$36.36	\$38.18
TREASURER/TAX TECHNICIAN	\$21.25	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42	\$32.98	\$34.63	\$36.36
VETERANS SERVICE REP 1	\$18.30	\$19.23	\$20.20	\$21.22	\$22.30	\$23.41	\$24.57	\$25.83	\$27.13	\$28.49	\$29.91	\$31.41
VETERANS SERVICE REP 2	\$20.17	\$21.19	\$22.26	\$23.38	\$24.54	\$25.80	\$27.08	\$28.45	\$29.87	\$31.37	\$32.96	\$34.61
VICTIM/WITNESS ADVOCATE	\$22.83	\$23.96	\$25.16	\$26.42	\$27.75	\$29.14	\$30.61	\$32.13	\$33.76	\$35.44	\$37.21	\$39.07
WELFARE FRAUD INVESTIGATOR 1	\$26.57	\$27.90	\$29.29	\$30.76	\$32.31	\$33.94	\$35.64	\$37.43	\$39.29	\$41.26	\$43.32	\$45.49
WELFARE FRAUD INVESTIGATOR 2	\$28.80	\$30.25	\$31.75	\$33.36	\$35.02	\$36.77	\$38.63	\$40.57	\$42.59	\$44.74	\$46.98	\$49.33

## OPERATING ENGINEERS LOCAL #3 - GENERAL MID-MANAGEMENT UNIT

**County of Plumas  
Pay Schedule**

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046  
and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

**OE3 MID-MANAGEMENT**

Job Title	HOURLY RATE											
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5	L6	L7
A&D PROG CLINICIAN/SUPERVISOR	\$35.53	\$37.31	\$39.18	\$41.15	\$43.21	\$45.39	\$47.65	\$50.05	\$52.55	\$55.18	\$57.94	\$60.84
ALCOHOL & DRUG PROG CHIEF	\$35.53	\$37.31	\$39.18	\$41.15	\$43.21	\$45.39	\$47.65	\$50.05	\$52.55	\$55.18	\$57.94	\$60.84
ALTERNATIVE SENTENCING MANAGER	\$30.66	\$32.19	\$33.80	\$35.50	\$37.28	\$39.14	\$41.11	\$43.16	\$45.33	\$47.61	\$49.99	\$52.49
ANIMAL CONTROL SUPERVISOR	\$27.16	\$28.52	\$29.94	\$31.44	\$33.01	\$34.66	\$36.39	\$38.23	\$40.15	\$42.16	\$44.27	\$46.48
ASSESSOR'S OFFICE MANAGER	\$25.26	\$26.51	\$27.85	\$29.24	\$30.71	\$32.24	\$33.87	\$35.56	\$37.36	\$39.23	\$41.19	\$43.25
ASSISTANT BUILDING OFFICIAL	\$35.53	\$37.31	\$39.18	\$41.15	\$43.21	\$45.39	\$47.65	\$50.05	\$52.55	\$55.18	\$57.94	\$60.84
ASSISTANT COUNTY ASSESSOR	\$32.22	\$33.85	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.40	\$47.66	\$50.06	\$52.56	\$55.19
ASSISTANT DISTRICT ATTORNEY	\$63.69	\$66.87	\$70.21	\$73.72	\$77.41	\$81.28	\$85.35	\$89.62	\$94.09	\$98.79	\$103.73	\$108.92
ASSISTANT PLANNING DIRECTOR	\$35.53	\$37.31	\$39.18	\$41.15	\$43.21	\$45.39	\$47.65	\$50.05	\$52.55	\$55.18	\$57.94	\$60.84
ASST COUNTY CLERK-RECORDER	\$31.83	\$33.43	\$35.10	\$36.85	\$38.70	\$40.65	\$42.68	\$44.84	\$47.07	\$49.43	\$51.90	\$54.50
ASST DIR DEPT OF CHILD SUP SVC	\$39.13	\$41.09	\$43.14	\$45.30	\$47.56	\$49.94	\$52.44	\$55.06	\$57.81	\$60.70	\$63.74	\$66.93
ASST DIRECTOR OF PUBLIC HEALTH	\$45.34	\$47.62	\$50.01	\$52.51	\$55.14	\$57.90	\$60.81	\$63.88	\$67.06	\$70.41	\$73.93	\$77.63
ASST TREASURER/TAX COLLECTOR	\$32.22	\$33.85	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.40	\$47.66	\$50.06	\$52.56	\$55.19
BH ADMIN SERVICES OFFICER	\$40.00	\$41.99	\$44.09	\$46.30	\$48.62	\$51.06	\$53.61	\$56.31	\$59.14	\$62.11	\$65.22	\$68.48
BH AOD PROGRAM ADMIN	\$43.73	\$45.93	\$48.24	\$50.66	\$53.19	\$55.85	\$58.65	\$61.60	\$64.68	\$67.93	\$71.33	\$74.89
BH CONTINUING CARE COORDINATOR	\$40.00	\$41.99	\$44.09	\$46.30	\$48.62	\$51.06	\$53.61	\$56.31	\$59.14	\$62.11	\$65.22	\$68.48
BH QUAL IMPROVEMENT/COMPL MGR	\$43.73	\$45.93	\$48.24	\$50.66	\$53.19	\$55.85	\$58.65	\$61.60	\$64.68	\$67.93	\$71.33	\$74.89
BH UNIT SUPERVISOR	\$40.00	\$41.99	\$44.09	\$46.30	\$48.62	\$51.06	\$53.61	\$56.31	\$59.14	\$62.11	\$65.22	\$68.48
BH UNIT SUPERVISOR-NURSING	\$40.00	\$41.99	\$44.09	\$46.30	\$48.62	\$51.06	\$53.61	\$56.31	\$59.14	\$62.11	\$65.22	\$68.48
BLDG/GRDS MAINT SUPERVISOR 1	\$24.22	\$25.43	\$26.70	\$28.03	\$29.45	\$30.92	\$32.47	\$34.08	\$35.79	\$37.61	\$39.49	\$41.47
BLDG/GRDS MAINT SUPERVISOR 2	\$25.43	\$26.70	\$28.03	\$29.45	\$30.92	\$32.47	\$34.08	\$35.79	\$37.61	\$39.49	\$41.46	\$43.54
BUILDING OFFICIAL	\$39.15	\$41.12	\$43.18	\$45.34	\$47.62	\$50.01	\$52.51	\$55.14	\$57.90	\$60.81	\$63.85	\$67.04
CHIEF APPRAISER	\$30.69	\$32.22	\$33.85	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.40	\$47.66	\$50.04	\$52.55
CHIEF CODE ENFORCEMENT OFFICER	\$34.17	\$35.89	\$37.70	\$39.58	\$41.56	\$43.64	\$45.83	\$48.13	\$50.53	\$53.06	\$55.71	\$58.50
CHIEF DEP PUB GRDN/CONSERVATOR	\$29.36	\$30.86	\$32.40	\$34.01	\$35.73	\$37.51	\$39.39	\$41.37	\$43.45	\$45.62	\$47.90	\$50.30
CHILDRENS SERVICES COORDINATOR	\$34.71	\$36.44	\$38.27	\$40.19	\$42.21	\$44.32	\$46.53	\$48.86	\$51.32	\$53.89	\$56.58	\$59.41
COMMUNITY CARE CASE MANAGER	\$21.19	\$22.26	\$23.38	\$24.54	\$25.80	\$27.08	\$28.45	\$29.87	\$31.37	\$32.96	\$34.61	\$36.34
DA ADMINISTRATOR/ASSISTANT PUBLIC ADMIN	\$25.27	\$26.54	\$27.86	\$29.26	\$30.72	\$32.25	\$33.88	\$35.59	\$37.38	\$39.25	\$41.21	\$43.27
DEPUTY AG COMM/SEALER OF WEIGHTS & MEASURE	\$34.25	\$35.97	\$37.76	\$39.66	\$41.64	\$43.73	\$45.91	\$48.21	\$50.63	\$53.16	\$55.82	\$58.61
DEP DIR/SOC SERV PROGRAM MGR	\$40.85	\$42.92	\$45.07	\$47.33	\$49.70	\$52.18	\$54.80	\$57.54	\$60.42	\$63.46	\$66.63	\$69.96
DEPARTMENT FISCAL OFFICER 1	\$25.26	\$26.51	\$27.85	\$29.24	\$30.71	\$32.24	\$33.87	\$35.56	\$37.36	\$39.23	\$41.19	\$43.25
DEPARTMENT FISCAL OFFICER 2	\$27.84	\$29.22	\$30.70	\$32.23	\$33.86	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.38	\$47.65
DIRECTOR OF NURSING - PH	\$47.49	\$49.87	\$52.38	\$54.99	\$57.74	\$60.63	\$63.68	\$66.87	\$70.21	\$73.73	\$77.42	\$81.29
DIV DIR VETERANS SVCS OFFICER	\$27.84	\$29.22	\$30.70	\$32.23	\$33.86	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.38	\$47.65
ELIGIBILITY SUPERVISOR	\$25.26	\$26.51	\$27.85	\$29.24	\$30.71	\$32.24	\$33.87	\$35.56	\$37.36	\$39.23	\$41.19	\$43.25
EMPLOYMENT & TRNG WKR SUP	\$31.36	\$32.95	\$34.58	\$36.32	\$38.15	\$40.06	\$42.06	\$44.17	\$46.39	\$48.72	\$51.16	\$53.71
FISCAL SUPPORT COORD	\$22.11	\$23.21	\$24.38	\$25.61	\$26.88	\$28.24	\$29.66	\$31.13	\$32.70	\$34.34	\$36.06	\$37.86

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5	L6	L7
GEO INFO SYSTEM (GIS) COORD	\$32.22	\$33.85	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.40	\$47.66	\$50.06	\$52.56	\$55.19
GRANT COMPLIANCE OFFICER	\$21.81	\$22.91	\$24.06	\$25.28	\$26.55	\$27.87	\$29.28	\$30.75	\$32.29	\$33.90	\$35.60	\$37.37
HEALTH EDUCATION COORDINATOR 2	\$30.69	\$32.22	\$33.85	\$35.54	\$37.32	\$39.19	\$41.16	\$43.22	\$45.40	\$47.66	\$50.04	\$52.55
LIBRARY LITERACY PROGRAM COORD	\$21.25	\$22.32	\$23.44	\$24.62	\$25.84	\$27.14	\$28.49	\$29.92	\$31.42	\$32.98	\$34.63	\$36.36
MNTL HLTH SERVICES ACT COORD	\$34.71	\$36.44	\$38.27	\$40.19	\$42.21	\$44.32	\$46.53	\$48.86	\$51.32	\$53.89	\$56.58	\$59.41
OFFICE SUPERVISOR	\$22.50	\$23.62	\$24.82	\$26.06	\$27.38	\$28.73	\$30.17	\$31.68	\$33.27	\$34.92	\$36.67	\$38.51
PERMIT MANAGER	\$25.26	\$26.51	\$27.85	\$29.24	\$30.71	\$32.24	\$33.87	\$35.56	\$37.36	\$39.23	\$41.19	\$43.25
PH ADMIN SERVICES OFFICER	\$40.00	\$41.99	\$44.09	\$46.30	\$48.62	\$51.06	\$53.61	\$56.31	\$59.14	\$62.11	\$65.22	\$68.48
PROGRAM CHIEF-NURSING	\$35.53	\$37.31	\$39.18	\$41.15	\$43.21	\$45.39	\$47.65	\$50.05	\$52.55	\$55.18	\$57.94	\$60.84
PROGRAM MANAGER 1	\$36.97	\$38.83	\$40.78	\$42.82	\$44.97	\$47.23	\$49.60	\$52.09	\$54.68	\$57.43	\$60.30	\$63.32
PROGRAM MANAGER 2	\$38.83	\$40.78	\$42.82	\$44.97	\$47.23	\$49.60	\$52.09	\$54.68	\$57.43	\$60.30	\$63.32	\$66.48
PUBLIC HEALTH PROG DIV CHIEF	\$33.81	\$35.51	\$37.29	\$39.15	\$41.12	\$43.18	\$45.34	\$47.62	\$50.01	\$52.51	\$55.14	\$57.89
RECORDS MGMT COORDINATOR	\$21.82	\$22.92	\$24.07	\$25.28	\$26.55	\$27.88	\$29.28	\$30.75	\$32.29	\$33.91	\$35.61	\$37.39
SENIOR SERVICES DIVISION DIR.	\$25.88	\$27.18	\$28.56	\$29.98	\$31.48	\$33.07	\$34.73	\$36.47	\$38.29	\$40.22	\$42.23	\$44.34
SOCIAL SERVICES SUPERVISOR 1	\$32.04	\$33.65	\$35.35	\$37.13	\$39.00	\$40.95	\$43.00	\$45.14	\$47.41	\$49.79	\$52.28	\$54.89
SOCIAL SERVICES SUPERVISOR 2	\$36.97	\$38.83	\$40.78	\$42.82	\$44.97	\$47.23	\$49.60	\$52.09	\$54.68	\$57.43	\$60.30	\$63.32
STAFF SERVICES MANAGER	\$35.52	\$37.30	\$39.17	\$41.14	\$43.20	\$45.36	\$47.64	\$50.03	\$52.54	\$55.17	\$57.93	\$60.82
VICTIM/WITNESS COORDINATOR	\$30.66	\$32.19	\$33.80	\$35.50	\$37.28	\$39.14	\$41.11	\$43.16	\$45.33	\$47.61	\$49.99	\$52.49

## PROBATION ASSOCIATION - PROBATION UNIT

County of Plumas  
Pay Schedule

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046  
and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

PROBATION ASSC

Job Title	HOURLY RATE									
	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

## PROBATION ASSOCIATION - PROBATION MID-MANAGEMENT UNIT

County of Plumas  
Pay Schedule

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-0047; revised as of 08/10/2025 per Resolution Number 2025-0046  
and adopted by the Board as of 08/19/2025 per Resolution Number 2025-0051

**PROBATION MID-MANAGEMENT**

Job Title	HOURLY RATE									
	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

**SHERIFF'S EMPLOYEE ASSOCIATION - SHERIFF'S DEPARTMENT UNIT**

**County of Plumas  
Pay Schedule**

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-0047; revised as of 08/10/2025 per Resolution Number 2025-0046  
and adopted by the Board as of 08/19/2025 per Resolution Number 2025-0051

**SHERIFF EMPLOYEE ASSC**

Job Title	HOURLY RATE									
	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

**SHERIFF'S EMPLOYEE ASSOCIATION - SHERIFF'S MID-MANAGEMENT DEPARTMENT UNIT**

**County of Plumas  
Pay Schedule**

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046  
and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

**SHERIFF EMPLOYEE ASSC MID-MGMT**

Job Title	HOURLY RATE									
	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	\$28.56	\$29.99	\$31.49	\$33.07	\$34.73	\$36.47	\$38.30	\$40.22	\$42.24	\$44.36
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

**SHERIFF'S EMPLOYEE ASSOCIATION - UNDERSHERIFF**

County of Plumas  
Pay Schedule

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046  
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**UNDERSHERIFF**

Job Title	HOURLY RATE									
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5
UNDERSHERIFF	\$46.06	\$48.37	\$50.79	\$53.33	\$56.00	\$58.80	\$61.74	\$64.83	\$68.08	\$71.49

**DEPARTMENT HEADS**

**County of Plumas  
Pay Schedule**

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046  
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**DEPARTMENT HEADS**

Job Title	HOURLY RATE									
	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

**ELECTED OFFICIALS**

**County of Plumas  
Pay Schedule**

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046  
and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

**ELECTED OFFICIALS**

Job Title	HOURLY RATE									
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5
ASSESSOR	\$47.31	\$0.00	\$0.00	\$0.00	\$0.00	\$49.68	\$52.16	\$54.77	\$57.51	\$60.38
AUDITOR/CONTROLLER	\$48.84	\$0.00	\$0.00	\$0.00	\$0.00	\$51.29	\$53.85	\$56.55	\$59.37	\$62.36
BOARD OF SUPERVISORS-CPI 2014	\$22.08	\$0.00	\$0.00	\$0.00	\$0.00	\$23.19	\$24.35	\$25.56	\$26.84	\$28.19
BOARD OF SUPERVISORS-CPI 2018	\$24.29	\$0.00	\$0.00	\$0.00	\$0.00	\$25.51	\$26.78	\$28.12	\$29.53	\$31.00
BOARD OF SUPERVISORS-NON PERS-CPI 2022	\$30.36	\$0.00	\$0.00	\$0.00	\$0.00	\$31.87	\$33.47	\$35.14	\$36.90	\$38.74
BOARD OF SUPERVISORS-PERSABLE-CPI 2022	\$28.38	\$0.00	\$0.00	\$0.00	\$0.00	\$29.80	\$31.29	\$32.85	\$34.50	\$36.22
BOARD OF SUPERVISORS-NON PERS-CPI 2023	\$31.62	\$0.00	\$0.00	\$0.00	\$0.00	\$33.20	\$34.86	\$36.60	\$38.43	\$40.35
BOARD OF SUPERVISORS-PERSABLE-CPI 2023	\$29.56	\$0.00	\$0.00	\$0.00	\$0.00	\$31.04	\$32.59	\$34.22	\$35.93	\$37.73
BOARD OF SUPERVISORS-NON PERS-CPI 2024	\$32.83	\$0.00	\$0.00	\$0.00	\$0.00	\$34.48	\$36.20	\$38.01	\$39.91	\$41.90
BOARD OF SUPERVISORS-PERSABLE-CPI 2024	\$30.70	\$0.00	\$0.00	\$0.00	\$0.00	\$32.23	\$33.84	\$35.53	\$37.31	\$39.18
BOARD OF SUPERVISORS-NON PERS-CPI 2025	\$33.73	\$0.00	\$0.00	\$0.00	\$0.00	\$35.41	\$37.18	\$39.04	\$40.99	\$43.04
BOARD OF SUPERVISORS-PERSABLE-CPI 2025	\$31.53	\$0.00	\$0.00	\$0.00	\$0.00	\$33.11	\$34.76	\$36.50	\$38.32	\$40.24
CLERK-RECORDER **	\$47.31	\$0.00	\$0.00	\$0.00	\$0.00	\$49.68	\$52.16	\$54.77	\$57.51	\$60.38
DISTRICT ATTORNEY	\$86.84	\$0.00	\$0.00	\$0.00	\$0.00	\$91.18	\$95.74	\$100.52	\$105.54	\$110.84
SHERIFF/CORONER	\$60.23	\$0.00	\$0.00	\$0.00	\$0.00	\$63.25	\$66.41	\$69.73	\$73.20	\$76.87
TREASURER/TAX COLLECTOR **	\$47.31	\$0.00	\$0.00	\$0.00	\$0.00	\$49.68	\$52.16	\$54.77	\$57.51	\$60.38

\*\* Stipends adopted by Ordinance #07-1059 on 09/02/2007, revised as of 06/29/2025 per Ordinance #22-1142 adopted 03/01/2022

CLERK-RECORDER	\$4.38	\$0.00	\$0.00	\$0.00	\$0.00	\$4.60	\$4.83	\$5.07	\$5.33	\$5.59
TREASURER/TAX COLLECTOR	\$5.30	\$0.00	\$0.00	\$0.00	\$0.00	\$5.57	\$5.85	\$6.14	\$6.45	\$6.77

**CONTRACTED EMPLOYEES**

**County of Plumas  
Pay Schedule**

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046  
and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

**CONTRACT EMPLOYEES**

Job Title	HOURLY RATE									
	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
DISASTER RECOVERY COORDINATOR	\$35.00	\$36.77	\$38.60	\$40.54	\$42.57	\$44.70	\$46.93	\$49.28	\$51.74	\$54.33
GRANT MANAGER	\$35.00	\$36.77	\$38.60	\$40.54	\$42.57	\$44.70	\$46.93	\$49.28	\$51.74	\$54.33

# POSITION ALLOCATION



## SUMMARY

The FY25–26 FTE Summary shows 27 departments with a total request of **414.081 FTEs**, down **8.165 FTEs** from the prior year’s 422.246. Of these, **335 positions are filled (81%)** and **79.08 remain vacant (19%)**. Modest increases are requested in County Administrative Officer, County Counsel, Facility Services, and Library/Literacy, while reductions in Child Support Services, Probation, and especially Public Health (–9.05 FTEs) drive the overall net decrease.

### FTE Summary – FY25–26

- **Authorized FTEs (FY24–25):** 422.246
- **Requested FTEs (FY25–26):** 414.081
- **Net Change:** –8.165 FTEs (overall decrease)
- **Filled Positions:** 335.00
- **Vacant Positions:** 79.08

### Departments with FTE Increases

- **County Administrative Officer:** +0.33 - addition of part-time Community Coordinator
- **County Counsel:** +1.00 - Proposed Supervising Paralegal Position
- **Facility Services:** +2.05 - Two Proposed Building & Ground Maintenance Worker I/II/III and adjustment in Airport Manager FTEs
- **Library/Literacy:** +0.50 - Bookmobile Assistant Position

### Departments with FTE Decreases

- **Behavioral Health:** -2.00 - unfunded positions
- **Probation:** –1.00 - Victim Witness position
- **Public Health:** –9.045

## POSITION ALLOCATION SUMMARY TABLE

Department	FY 24-25 Authorized FTE	FY 25-26 Requested FTE	Change	Filled Positions	Vacant Positions
Agricultural Commissioner	5	5	0	5	0
Assessor	8	8	0	7	1
Auditor-Controller	7	7	0	6	1
Behavioral Health	50	48	-2	32.8	15.2
Board of Supervisors	6	6	0	6	0
Building Services	9.45	9.45	0	8.45	1
Child Support Services	6	6	0	5	1
Clerk-Recorder/Elections	6	6	0	6	0
Cooperative Extension	1	1	0	1	0
County Administrative Officer	3	3.33	0.33	1	2.33
County Counsel	4	5	1	3	2
District Attorney	13	13	0	10	3
Environmental Health	7	7	0	5	2
Facility Services	10.625	12.675	2.05	10.675	2

Department	FY 24-25 Authorized FTE	FY 25-26 Requested FTE	Change	Filled Positions	Vacant Positions
Fair	2	2	0	2	0
Human Resources	5	5	0	3	2
Information Technology	4	4	0	4	0
Library/Literacy	7.676	8.176	0.5	8.176	0
Museum	2	2	0	2	0
Planning	6.55	6.55	0	3.55	3
Probation	18	17	-1	16	1
Public Health	56.445	47.4	-9.045	41.85	5.55
Public Works	59	59	0	53	6
Risk Management	3	3	0	3	0
Sheriff	75	75	0	60	15
Social Services	42.5	42.5	0	27.5	15
Treasurer-Tax Collector	5	5	0	4	1
	<b>422.246</b>	<b>414.081</b>	<b>-8.165</b>	<b>335.001</b>	<b>79.08</b>

## VACANT POSITIONS TABLE

Department	Job Title	FTE	Annual Salary Range	Notes
Assessor	Appraiser I/II/III OR Appraisal Assistant	1	\$43,180 - \$94,816	
Auditor-Controller	Assistant Auditor-Controller OR Chief Deputy Auditor	1	\$70,073 - \$119,997	
Behavioral Health	Behavioral Health Case Management Specialist I/II OR Senior	6.2	\$50,885 - \$105,026	
Behavioral Health	Behavioral Health LVN I/II OR RN I/II OR Psychiatric Nurse I/II OR Nurse Practitioner	1	\$50,363 - \$198,485	
Behavioral Health	Behavioral Health Therapist I/II OR Senior	6	\$63,454 - \$132,212	
Behavioral Health	Behavioral Health Unit Supervisor	1	\$83,520 - \$134,634	
Behavioral Health	Continuing Care Coordinator	1	\$83,520 - \$142,986	
Building	Senior Building Plancheck/Inspector OR Building Plancheck/Inspector OR Plans Examiner I/II	1	\$58,130 - \$114,944	
Child Support Services	Child Support Specialist I/I/III OR Child Support Assistant I/II/III	1	\$38,712 - \$89,471	
County Administrative Officer	Community Coordinator	0.33	\$19,183 - \$32,833	
County Administrative Officer	County Administrative Officer	1	\$156,600 - \$242,984	
County Administrative Officer	Disaster Recovery Coordinator	1	\$73,080 - \$113,441	
County Counsel	Assistant Co-Counsel OR Deputy County Counsel I/II/III	1	\$87,821 - \$179,589	
County Counsel	Supervising Paralegal	1	\$67,004 - \$114,777	New proposed position
District Attorney	Community Care Case Manager	3	\$44,245 - \$75,878	
Environmental Health	Administrative Assistant I/II	1	\$37,897 - \$71,242	Recent vacancy due to internal promotion.
Environmental Health	Environmental Health Specialist I/II/III OR Hazardous Materials Specialist I/II/III	1	\$59,216 - \$123,088	
Facility Services	Building & Grounds Maintenance Worker I/II/III	2	\$39,962 - \$81,140	Proposed additional positions for FY25-26
Human Resources	Human Resources Director	1	\$104,400 - \$161,966	
Human Resources	Human Resources Payroll Specialist I/II	1	\$53,014 - \$100,203	
Planning	Assistant Planning Director	1	\$74,187 - \$127,034	
Planning	Executive Assistant for Planning	1	\$40,131 - \$68,820	
Planning	Senior Planner OR Associate Planner OR Assistant Planner	1	\$47,836 - \$109,724	
Probation	Deputy Probation Officer I/II/III	1	\$42,011 - \$77,757	
Public Health	Department Fiscal Officer I/II OR Management Analyst I/II OR Grant Compliance Officer OR PH Administrative Services Officer	1	\$45,539 - \$142,986	

Department	Job Title	FTE	Annual Salary Range	Notes
Public Health	Health Education Coordinator I/II OR Health Education Specialist OR Community Outreach Coordinator	2.55	\$45,539 - \$99,493	
Public Health	Public Health Nurse I/II/III OR Registered Nurse I/II OR Licensed Vocational Nurse I/II	1	\$50,363 - \$138,518	
Public Health	Veterans Service Representative I/II OR Administrative Assistant I/II	1	\$37,897 - \$72,266	
Public Works	Assistant Director of Public Works	1	\$82,434 - \$141,170	
Public Works	Power Equipment Mechanic I/II OR Mechanic/Shop Technician	1	\$44,161 - \$81,808	
Public Works	Principal Transportation Planner	1	\$78,530 - \$134,446	
Public Works	Public Works Maintenance Worker I/II/III	3	\$38,649 - \$76,588	
Sheriff	Communications Supervisor	1	\$58,485 - \$95,380	
Sheriff	Correctional Officer I/II	5	\$47,565 - \$81,453	
Sheriff	Deputy Sheriff I/II	8	\$53,912 - \$92,248	
Sheriff	Sheriff's Dispatcher I/II	1	\$47,565 - \$78,885	
Social Services	Deputy Director/Social Services Program Manager	1	\$85,295 - \$146,077	
Social Services	Eligibility Specialist I/II/III	6	\$52,680 - \$81,140	
Social Services	Social Services Aide	1	\$39,401 - \$67,526	
Social Services	Social Services Director/Public Guardian/Public Conservator	1	\$104,400 - \$161,966	
Social Services	Social Worker I/II/III	3	\$50,885 - \$105,026	
Social Services	Staff Services Analyst I/II	1	\$54,685 - \$103,335	
Social Services	Staff Services Specialist	1	\$52,764 - \$90,348	
Social Services	Welfare Fraud Investigator I/II	1	\$55,478 - \$103,001	
Treasurer-Tax Collector	Treasurer/Tax Collections Officer I/II OR Treasurer/Tax Specialist I/II	1	\$42,261 - \$90,306	
		<b>79.08</b>		

In the FY25–26 Budget, **\$8.4 million** is budgeted for **salaries and benefits**, including **\$3.5 million** for **General Fund** vacant positions and **\$4.9 million** for **Non-General Fund** vacant positions.

# CAPITAL PROJECTS FUNDS

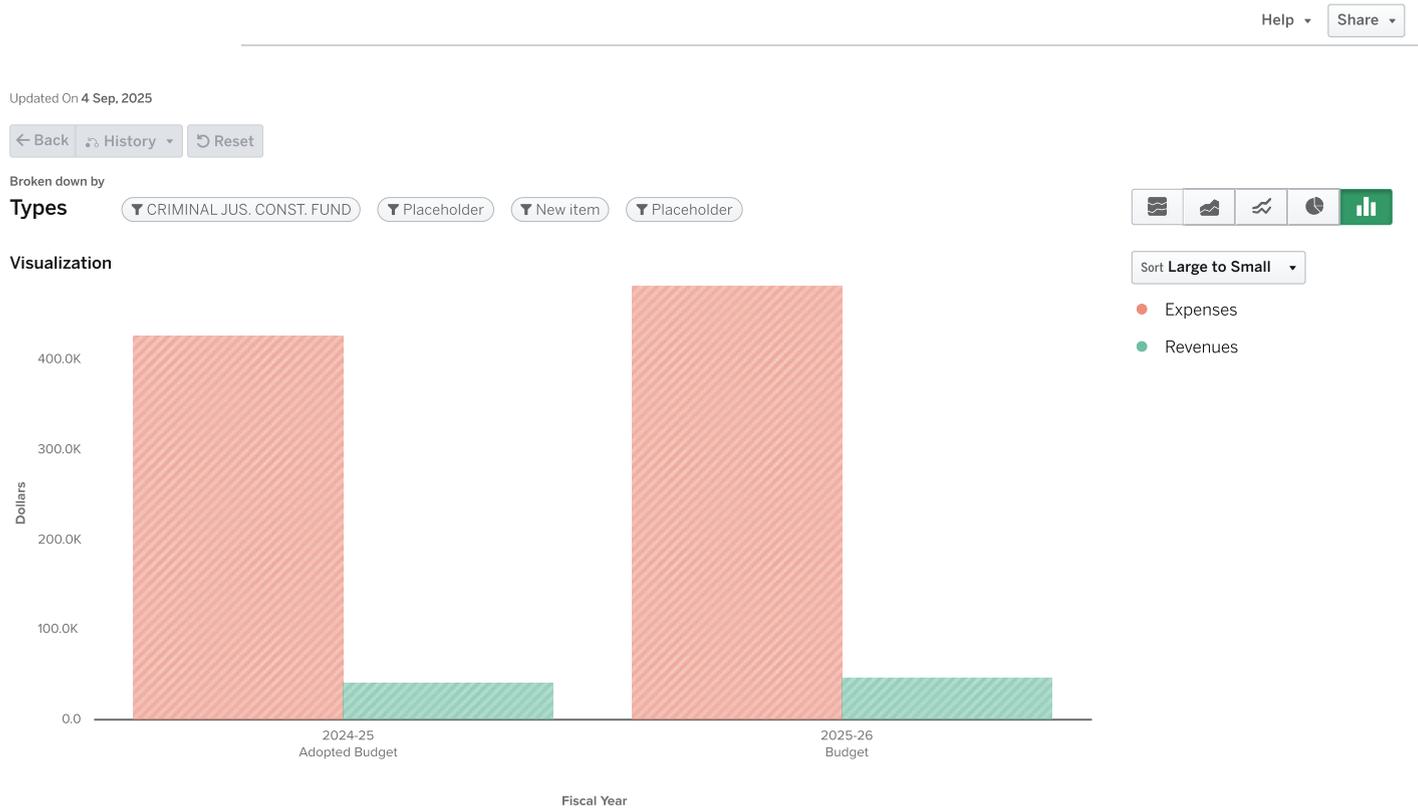


## FUND DESCRIPTION

- **0093 Criminal Justice Construction Fund**

The Criminal Justice Construction Fund is a financial resource allocated by a government to support the development, renovation, and maintenance of facilities and infrastructure related to the criminal justice system. The management and allocation of these funds involves careful planning and oversight to ensure they are used effectively and in line with legal and regulatory requirements. This includes collaboration with various government agencies, stakeholders, and community organizations to address the needs and priorities of the criminal justice system.

## REVENUE VS. EXPENDITURES



## FUND SUMMARY

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
Revenues					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
FINES & PENALTIES	\$43,925	\$46,706	\$43,046		\$44,000
OTHER REVENUE	-	\$333,412	-		\$0
USE OF MONEY & PROPERTY	\$5,329	\$3,810	\$13,508		\$3,000
<b>REVENUES TOTAL</b>	<b>\$49,255</b>	<b>\$383,928</b>	<b>\$56,554</b>		<b>\$47,000</b>
Total Starting Fund Balance	-	-	-		-
<b>Expenses</b>					
FIXED ASSETS	-	-	-		\$190,000
SERVICES & SUPPLIES	\$116,213	\$94,247	\$10,028		\$292,165
<b>EXPENSES TOTAL</b>	<b>\$116,213</b>	<b>\$94,247</b>	<b>\$10,028</b>		<b>\$482,165</b>

## DETAILED BREAKDOWN

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
0093 - CRIMINAL JUS. CONST. FUND					
FINES & PENALTIES					
42040 - OTHER COURT FINES	\$43,925	\$46,706	\$43,046		\$44,000
<b>FINES &amp; PENALTIES TOTAL</b>	<b>\$43,925</b>	<b>\$46,706</b>	<b>\$43,046</b>		<b>\$44,000</b>
OTHER REVENUE					
46251 - REIMBURSEMENTS/REFUNDS	-	\$333,412	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>-</b>	<b>\$333,412</b>	<b>-</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$3,712	\$3,006	\$13,508		\$3,000
43998 - UNREALIZED GAINS/LOSSES	\$1,617	\$804	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$5,329</b>	<b>\$3,810</b>	<b>\$13,508</b>		<b>\$3,000</b>
<b>0093 - CRIMINAL JUS. CONST. FUND TOTAL</b>	<b>\$49,255</b>	<b>\$383,928</b>	<b>\$56,554</b>		<b>\$47,000</b>
<b>REVENUES TOTAL</b>	<b>\$49,255</b>	<b>\$383,928</b>	<b>\$56,554</b>		<b>\$47,000</b>
<b>Expenses</b>					
0093 - CRIMINAL JUS. CONST. FUND					
FIXED ASSETS					
543900 - CAMERAS/CAMERA EQUIPMENT	-	-	-		\$90,000
54500 - FENCING	-	-	-		\$100,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$190,000</b>
SERVICES & SUPPLIES					
525000 - OVERHEAD	-	-	-		\$2,304
521900 - PROFESSIONAL SVC	\$116,213	\$94,247	\$10,028		\$15,000
524400 - SPECIAL DEPARTMENT EXPENSE	-	-	-		\$7,531
528400 - CONTINGENCIES	-	-	-		\$267,330
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$116,213</b>	<b>\$94,247</b>	<b>\$10,028</b>		<b>\$292,165</b>
<b>0093 - CRIMINAL JUS. CONST. FUND TOTAL</b>	<b>\$116,213</b>	<b>\$94,247</b>	<b>\$10,028</b>		<b>\$482,165</b>
<b>EXPENSES TOTAL</b>	<b>\$116,213</b>	<b>\$94,247</b>	<b>\$10,028</b>		<b>\$482,165</b>

# DEBT SERVICE FUNDS



## FUND DESCRIPTIONS

- **0096 Capital Improvements**

This fund is a financial mechanism used by the County to manage the repayment of debt incurred for capital improvement projects. These projects typically include significant investments such as building construction, road improvements, and other long-term public assets. It ensures fiscal responsibility, maintains creditworthiness, and provides transparency in the use of public funds.

- **0096 0096E Capital Improvements Energy**

This fund is a financial mechanism used by the County to specifically manage the capital projects for the replacement of HVAC and energy improvements.

- **0096 0096J Capital Improvement Jail**

This fund is a financial mechanism used by the County to specifically manage the capital projects for the construction of the new Plumas County Jail.

## REVENUE VS. EXPENDITURES

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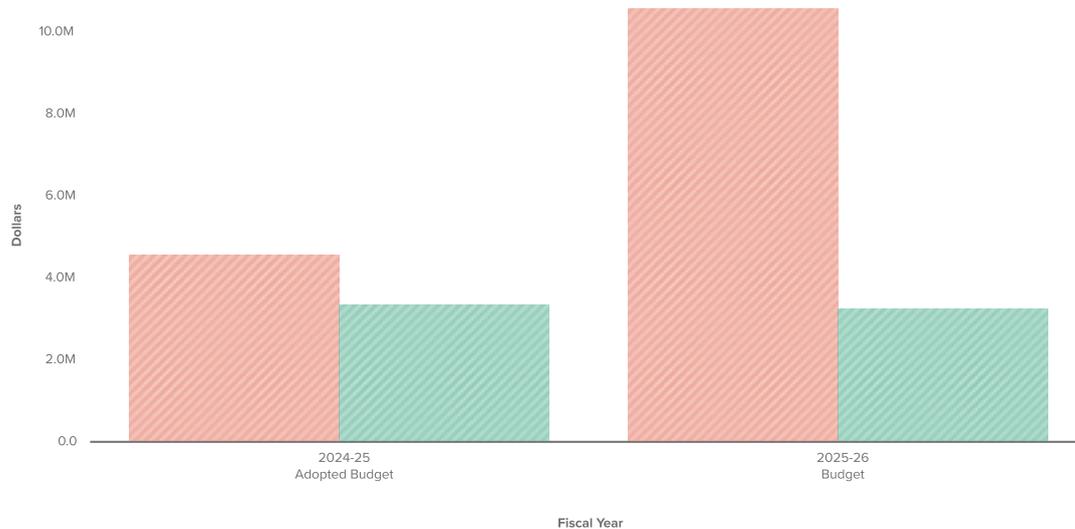
**Types** CAPITAL IMPROVEMENTS Placeholder New item Placeholder



Sort **Large to Small**

● Expenses  
● Revenues

Visualization



## FUND SUMMARY

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
CONTROLS	-	-	\$1,450,000		\$0
OTHER REVENUE	-	-	-		\$0
STATE & FEDERAL AID	\$7,260,271	\$11,731,894	\$88,235		\$1,282,834
TRANSFERS	-	\$1,566,197	\$3,483,125		\$1,976,532
USE OF MONEY & PROPERTY	\$126,157	\$118,940	\$159,963		\$0
<b>REVENUES TOTAL</b>	<b>\$7,386,428</b>	<b>\$13,417,031</b>	<b>\$5,181,323</b>		<b>\$3,259,366</b>
<b>Total Starting Fund Balance</b>	-	-	-		-
<b>Expenses</b>					
FIXED ASSETS	-	-	\$6,540		\$6,200,000
OTHER CHARGES	-	-	-		\$0
SERVICES & SUPPLIES	\$9,901,419	\$12,830,755	\$3,275,453		\$2,497,485
TRANSFERS	-	-	-		\$1,894,000
<b>EXPENSES TOTAL</b>	<b>\$9,901,419</b>	<b>\$12,830,755</b>	<b>\$3,281,992</b>		<b>\$10,591,485</b>

## DETAILED BREAKDOWN

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
0096 - CAPITAL IMPROVEMENTS					
CONTROLS					
49002 - Proceeds from Loan	-	-	\$1,450,000		\$0
<b>CONTROLS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,450,000</b>		<b>\$0</b>
STATE & FEDERAL AID					
44290 - STATE-OTHER	\$7,260,271	\$11,731,894	\$88,235		\$1,282,834
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$7,260,271</b>	<b>\$11,731,894</b>	<b>\$88,235</b>		<b>\$1,282,834</b>
TRANSFERS	-	\$1,566,197	\$3,483,125		\$1,976,532
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$97,752	\$87,716	\$159,963		\$0
43998 - UNREALIZED GAINS/LOSSES	\$28,405	\$31,224	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$126,157</b>	<b>\$118,940</b>	<b>\$159,963</b>		<b>\$0</b>
<b>0096 - CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$7,386,428</b>	<b>\$13,417,031</b>	<b>\$5,181,323</b>		<b>\$3,259,366</b>
<b>REVENUES TOTAL</b>	<b>\$7,386,428</b>	<b>\$13,417,031</b>	<b>\$5,181,323</b>		<b>\$3,259,366</b>
<b>Expenses</b>					
0096 - CAPITAL IMPROVEMENTS					
FIXED ASSETS					
540110 - CAPITAL IMPROVEMENTS	-	-	-		\$6,200,000
549500 - COMPUTER HARDWARE	-	-	\$6,540		\$0
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$6,540</b>		<b>\$6,200,000</b>
SERVICES & SUPPLIES					
529350 - INTEREST ON LOAN	\$378,609	-	\$630,316		\$730,547
521230 - OFFICE FURNITURE/EQUIP	-	\$94,572	\$46,214		\$0
525000 - OVERHEAD	-	-	-		\$169,634
529506 - PRINCIPAL ON LOAN	\$790,000	\$1,169,932	\$1,125,000		\$1,205,000
521900 - PROFESSIONAL SVC	\$8,732,810	\$11,566,252	\$1,469,155		\$392,304
524400 - SPECIAL DEPARTMENT EXPENSE	-	-	\$4,767		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$9,901,419</b>	<b>\$12,830,755</b>	<b>\$3,275,453</b>		<b>\$2,497,485</b>
TRANSFERS					
58000 - TRANSFER-OUT	-	-	-		\$1,300,000
58001 - TRANSFER-OUT1	-	-	-		\$594,000
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$1,894,000</b>
<b>0096 - CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$9,901,419</b>	<b>\$12,830,755</b>	<b>\$3,281,992</b>		<b>\$10,591,485</b>

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
EXPENSES TOTAL	\$9,901,419	\$12,830,755	\$3,281,992	\$10,591,485	

# ENTERPRISE FUNDS



## FUND DESCRIPTIONS

- **0109 Solid Waste Planning/Operations**

This fund is primarily used to ensure that waste generated by households, businesses, and industries is managed efficiently and sustainably. Effective solid waste planning and operations are essential for sustainability, community development, environmental protection, and public health.

- **0110 Airports**

This fund is a specialized accounting and financial management tool used by the County to manage the operations and finances of an airport. It is a vital tool for managing the complex financial and operational aspects of airport management. It also ensures that airports are financially self-sustaining, transparently managed, and capable of meeting the evolving needs of the aviation industry and the traveling public.

- **0110 0110A Airports-Capital Improvements**

This fund specifically focuses on long-term capital projects, ensuring that airports can continue to meet the demands of air travel and maintain safe, efficient operations. The Airports-Capital Improvements fund is essential for the ongoing development and maintenance of airport infrastructure. It ensures that airports can meet future demands, comply with regulations, and contribute to regional economic growth while managing environmental impacts.

- **0115 Plumas County Transit Authority**

This fund is a specialized financial mechanism used by government entities to manage the finances and operations of public transportation systems. This fund supports the planning, development, maintenance, and operation of transit services. The Plumas County Transit Authority fund is essential for the effective management and development of public transportation systems. It ensures that transit authorities have the financial resources needed to provide reliable, efficient, and sustainable transportation services, contributing to regional economic development and environmental sustainability.

- **0116 CSA #12 Senior Transportation**

This fund refers to a specialized service provided by a Community Service Area (CSA) designed to meet the transportation needs of senior citizens. The CSA #12 Senior Transportation program is essential for providing mobility and access services for senior citizens. It enhances their quality of life, promotes independence, and ensures that they remain active participants in their communities.

## REVENUE VS. EXPENDITURES

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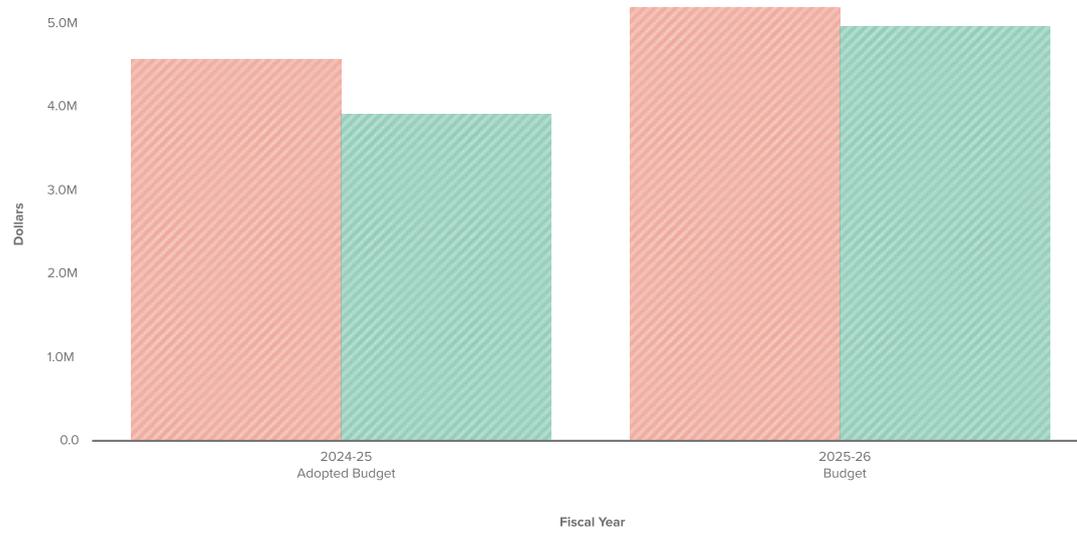
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Sort **Large to Small** ▾

- Expenses
- Revenues

Visualization



## FUND SUMMARY

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
CHARGES FOR SERVICES	\$399,798	\$482,125	\$385,622		\$505,000
OTHER REVENUE	\$1,240,791	\$1,448,194	\$1,395,517		\$1,820,482
STATE & FEDERAL AID	\$123,708	\$748,143	\$462,294		\$1,420,114
TAX REVENUE	\$3,707	\$2,509	\$2,869		\$3,500
TRANSFERS	-	-	\$4,607		\$610,943
USE OF MONEY & PROPERTY	\$646,612	\$721,260	\$615,521		\$627,550
<b>REVENUES TOTAL</b>	<b>\$2,414,616</b>	<b>\$3,402,231</b>	<b>\$2,866,430</b>		<b>\$4,987,589</b>
<b>Total Starting Fund Balance</b>	-	-	-		-
<b>Expenses</b>					
FIXED ASSETS	\$72,416	\$768,668	\$575,596		\$1,393,523
OTHER CHARGES	-	-	-		\$0
PRIOR PERIOD ADJUSTMENTS	-	-	-		\$0
SALARIES & BENEFITS	\$441,939	\$539,571	\$643,015		\$694,779
SERVICES & SUPPLIES	\$1,873,393	\$1,964,268	\$1,826,336		\$2,308,733
TRANSFERS	\$103,492	\$162,519	\$147,126		\$801,249
<b>EXPENSES TOTAL</b>	<b>\$2,491,240</b>	<b>\$3,435,026</b>	<b>\$3,192,072</b>		<b>\$5,198,284</b>

## DETAILED BREAKDOWN

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
0110 - AIRPORTS					
OTHER REVENUE					
46823 - AIRPORT FEES	\$22,333	\$6,965	\$37,250		\$10,000
46251 - REIMBURSEMENTS/REFUNDS	\$15,629	\$20,182	\$1,716		\$4,000
<b>OTHER REVENUE TOTAL</b>	<b>\$37,962</b>	<b>\$27,147</b>	<b>\$38,966</b>		<b>\$14,000</b>
STATE & FEDERAL AID					
44520 - FEDL-OTHER & FAA	\$63,569	\$666,761	\$392,766		\$1,295,347
44582 - ST-AERONAUTICS	-	\$21,382	\$24,268		\$64,767
44020 - STATE-AID FOR AVIATION	\$30,000	\$30,000	\$30,000		\$30,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$93,569</b>	<b>\$718,143</b>	<b>\$447,034</b>		<b>\$1,390,114</b>
TAX REVENUE					
40070 - TIMBER YIELD TAX	\$3,707	\$2,509	\$2,869		\$3,500
<b>TAX REVENUE TOTAL</b>	<b>\$3,707</b>	<b>\$2,509</b>	<b>\$2,869</b>		<b>\$3,500</b>
TRANSFERS					
48000 - TRANSFER-IN	-	-	-		\$575,943
48005 - TRANSFER-IN5	-	-	\$2,301		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$2,301</b>		<b>\$575,943</b>
USE OF MONEY & PROPERTY					
43000 - INTEREST INCOME LEASE	-	-\$13,009	-		\$550
43010 - INTEREST-INVESTED FUNDS	\$14,741	\$15,803	\$12,113		\$17,000
43020 - RENTS & CONCESSIONS	\$131,983	\$138,555	\$131,889		\$135,000
43030 - SALE OF FUEL	\$370,137	\$431,254	\$348,027		\$400,000
43998 - UNREALIZED GAINS/LOSSES	\$4,550	\$3,640	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$521,410</b>	<b>\$576,242</b>	<b>\$492,028</b>		<b>\$552,550</b>
<b>0110 - AIRPORTS TOTAL</b>	<b>\$656,648</b>	<b>\$1,324,042</b>	<b>\$983,198</b>		<b>\$2,536,107</b>
0116 - CSA #12 SENIOR TRANS					
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	\$359,788	\$376,652	\$409,483		\$414,786
46211 - CONTRIB-GEN FUND	-	\$48,513	-		\$234,789
46239 - DONATIONS	\$5,806	\$4,551	\$5,035		\$6,500
46082 - SALE OF SURPLUS PROP	-	-	\$6,335		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$365,594</b>	<b>\$429,716</b>	<b>\$420,853</b>		<b>\$656,075</b>
STATE & FEDERAL AID					
44213 - STATE - TITLE III (AAA)	\$30,139	\$30,000	\$15,260		\$30,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$30,139</b>	<b>\$30,000</b>	<b>\$15,260</b>		<b>\$30,000</b>
TRANSFERS					
48005 - TRANSFER-IN5	-	-	\$2,307		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$2,307</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
43016 - INTEREST INCOME	\$1	\$1	\$0		\$0
43998 - UNREALIZED GAINS/LOSSES	-\$6	-\$528	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-\$5</b>	<b>-\$527</b>	<b>\$0</b>		<b>\$0</b>
<b>0116 - CSA #12 SENIOR TRANS TOTAL</b>	<b>\$395,729</b>	<b>\$459,189</b>	<b>\$438,420</b>		<b>\$686,075</b>
0115 - P.C. TRNST ATH					
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	\$829,234	\$903,912	\$926,098		\$1,084,407
<b>OTHER REVENUE TOTAL</b>	<b>\$829,234</b>	<b>\$903,912</b>	<b>\$926,098</b>		<b>\$1,084,407</b>
USE OF MONEY & PROPERTY					
43998 - UNREALIZED GAINS/LOSSES	\$2,940	\$1,731	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$2,940</b>	<b>\$1,731</b>	<b>-</b>		<b>\$0</b>
<b>0115 - P.C. TRNST ATH TOTAL</b>	<b>\$832,174</b>	<b>\$905,643</b>	<b>\$926,098</b>		<b>\$1,084,407</b>
0109 - S.W. PLANNING/OPERATIONS					
CHARGES FOR SERVICES					
45073 - GREEN WASTE FEES	\$6,099	\$39,834	\$10,660		\$65,000
45306 - SOLID WASTE SURCHARGE	\$336,389	\$442,291	\$374,961		\$440,000
45306P - SURCHARGE PRIOR YR	\$57,310	\$0	-		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$399,798</b>	<b>\$482,125</b>	<b>\$385,622</b>		<b>\$505,000</b>
OTHER REVENUE					
46251 - REIMBURSEMENTS/REFUNDS	\$8,000	\$87,419	\$9,600		\$66,000
<b>OTHER REVENUE TOTAL</b>	<b>\$8,000</b>	<b>\$87,419</b>	<b>\$9,600</b>		<b>\$66,000</b>
TRANSFERS	-	-	-		\$35,000
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$92,526	\$116,520	\$123,492		\$75,000
43998 - UNREALIZED GAINS/LOSSES	\$29,741	\$27,294	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$122,267</b>	<b>\$143,814</b>	<b>\$123,492</b>		<b>\$75,000</b>
<b>0109 - S.W. PLANNING/OPERATIONS TOTAL</b>	<b>\$530,065</b>	<b>\$713,357</b>	<b>\$518,714</b>		<b>\$681,000</b>
<b>REVENUES TOTAL</b>	<b>\$2,414,616</b>	<b>\$3,402,231</b>	<b>\$2,866,430</b>		<b>\$4,987,589</b>
<b>Expenses</b>					
0110 - AIRPORTS					
FIXED ASSETS					
541613 - Beacon Tower Quincy Construction	-	-	\$5,728		\$301,143
541616 - Perimeter Fence Quincy	-	-	-		\$101,000
541618 - Fuel Farm Chester	-	-	\$41,745		\$149,255
541623 - Reseal - Beckwourth	-	-	-		\$45,000
541619 - Reseal Taxiway/Apron Chester	-	-	-		\$45,000
541614 - ALP Quincy	-	-	\$48,534		\$287,325
541617 - ALP Rogers	-	-	\$44,212		\$284,800
545431 - BCKWRTH-PLANNING	\$5,130	\$9,760	\$30,400		\$0
541755 - BECKW AIRPORT RESEAL	\$9,096	-	-		\$0
541757 - BECKW AIRPORT RESEAL CONST	-	\$18,040	\$328,509		\$0
541745 - CHESTER AIRPORT RESEAL	\$2,099	-	-		\$0
541758 - CHESTER AP RESEAL CONSTRUCTION	-	\$601,299	-		\$0
541740 - CHESTER WILDLIFE HAZARD	\$21,069	-	-		\$0
545330 - CHSRT-PLANNING	\$4,090	\$19,130	\$40,822		\$0
544630 - EQUIPMENT REPLACEMENT	-	-	\$16,681		\$20,000
545331 - QNCY-PLANNING	\$5,220	\$13,935	\$18,965		\$0
541756 - QUINCY AIRPORT BEACON	-	\$61,552	-		\$0
541750 - QUNCY WILDLIFE	\$25,713	\$8,265	-		\$0
<b>FIXED ASSETS TOTAL</b>	<b>\$72,416</b>	<b>\$731,980</b>	<b>\$575,596</b>		<b>\$1,233,523</b>
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	\$400	\$600	\$600		\$600
51110 - COMPENSATION INSURANCE	\$1,358	\$1,030	\$1,362		\$1,655
51100 - FICA/MEDICARE OASDI	\$7,379	\$7,284	\$7,513		\$7,914
51090 - GROUP INSURANCE	\$11,875	\$11,125	\$19,338		\$35,075
51150 - LIFE INSURANCE	\$391	\$354	\$422		\$680
51081 - OPEB LIABILITY	\$4,268	\$4,334	\$4,166		\$4,820
51020 - OTHER WAGES	\$4,488	\$1,682	\$36		\$31,316
51060 - OVERTIME PAY	\$0	\$100	\$14		\$1,000
51000 - REGULAR WAGES	\$91,761	\$93,289	\$98,138		\$103,439
51080 - RETIREMENT	\$8,914	\$23,541	\$24,028		\$24,642
51070 - UNEMPLOYMENT INSURANCE	\$2,969	\$2,210	\$2,057		\$1,154
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$133,804</b>	<b>\$145,547</b>	<b>\$157,673</b>		<b>\$212,295</b>
SERVICES & SUPPLIES					
523210 - AVIATION-INSURANCE	\$5,003	\$5,503	\$5,503		\$5,003
521730 - CREDIT CARD FEES	\$10,526	\$12,283	\$10,090		\$18,000
527802 - ELECTRIC CHARGES	\$22,343	\$25,652	\$23,676		\$26,000
520900 - EQUIPMENT MAINTENANCE	\$28,440	\$34,952	\$53,325		\$35,000
521302 - FIRE EXTINGUISHER SVC	\$376	\$400	\$256		\$400
521105 - FUEL AV GAS	\$155,431	\$164,729	\$76,493		\$100,000
521106 - FUEL JET A	\$176,076	\$133,244	\$171,925		\$160,000
521340 - FUEL SPILL CLEAN UP	-	-	-		\$500
529350 - INTEREST ON LOAN	\$945	-	-		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
521108 - JET FUEL TAXES	\$10,580	\$11,173	\$13,431		\$20,000
525119 - LIABILITY SELF-FUND INSURANCE	\$6,803	\$2,229	\$2,621		\$2,589
521300 - MAINT.-BLDG. & GROUNDS	\$31,131	\$29,078	\$18,038		\$30,000
521600 - MEMBERSHIPS/ANNUAL DUES	-	-	\$150		\$225
521800 - OFFICE EXPENSE	\$120	\$361	\$345		\$500
525000 - OVERHEAD	\$31,022	\$108,134	-		\$128,611
524918 - PERMITS	-	-	-		\$300
520201 - PHONE - LAND LINE (S)	\$6,229	\$6,701	\$7,728		\$7,400
520210 - POSTAGE/SHIP, MAIL COST	\$185	\$126	\$156		\$300
529506 - PRINCIPAL ON LOAN	\$20,000	-	-		\$0
521900 - PROFESSIONAL SVC	\$19,875	\$43,738	\$40,891		\$70,500
527803 - PROPANE/OTHR HEATING FUEL	\$1,278	\$1,002	\$1,021		\$1,500
520407 - REFUSE DISPOSAL	\$4,627	\$4,454	\$4,778		\$5,000
524400 - SPECIAL DEPARTMENT EXPENSE	-	-	\$254		\$300
527400 - TRAVEL- IN COUNTY	\$5,501	\$4,892	\$3,401		\$6,000
527500 - TRAVEL- OUT OF COUNTY	\$284	-	\$1,414		\$1,500
520902 - VEHICLE MAINTENANCE	\$89	\$918	\$75		\$1,000
527807 - WATER/SEWER CHARGES	\$2,523	\$2,716	\$2,147		\$2,800
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$539,389</b>	<b>\$592,287</b>	<b>\$437,716</b>		<b>\$623,428</b>
TRANSFERS					
58000 - TRANSFER-OUT	-	-	-		\$575,943
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$575,943</b>
<b>0110 - AIRPORTS TOTAL</b>	<b>\$745,609</b>	<b>\$1,469,815</b>	<b>\$1,170,985</b>		<b>\$2,645,189</b>
0116 - CSA #12 SENIOR TRANS					
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	-	-	-		\$317
51110 - COMPENSATION INSURANCE	\$3,144	\$1,256	\$2,432		\$3,376
51100 - FICA/MEDICARE OASDI	\$18,810	\$22,518	\$26,713		\$16,281
51090 - GROUP INSURANCE	\$20,645	\$29,817	\$39,227		\$36,004
51081 - OPEB LIABILITY	\$6,659	\$6,762	\$6,498		\$7,520
51020 - OTHER WAGES	\$141,950	\$146,636	\$151,693		\$150,000
51060 - OVERTIME PAY	\$390	\$1,732	\$4,742		\$4,000
51000 - REGULAR WAGES	\$105,032	\$142,936	\$192,239		\$211,447
51080 - RETIREMENT	\$9,034	\$38,993	\$58,657		\$50,418
51070 - UNEMPLOYMENT INSURANCE	\$2,471	\$2,960	\$2,760		\$2,931
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$308,135</b>	<b>\$393,610</b>	<b>\$484,962</b>		<b>\$482,294</b>
SERVICES & SUPPLIES					
520202 - CELL PHONE SERVICE	\$1,662	\$996	\$1,636		\$1,500
524419 - DOT EXAM	\$240	\$777	-		\$900
520900 - EQUIPMENT MAINTENANCE	\$36,026	\$33,611	\$38,029		\$40,000
521102 - FUEL - VEHICLE	\$85,617	\$70,460	\$83,694		\$90,000
525119 - LIABILITY SELF-FUND INSURANCE	\$36,362	\$9,106	\$10,915		\$11,096
521800 - OFFICE EXPENSE	\$300	\$92	\$129		\$300
525000 - OVERHEAD	\$12,924	\$19,281	-		\$27,484
521986 - SECURITY	\$95	\$102	\$132		\$114
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$173,226</b>	<b>\$134,424</b>	<b>\$134,535</b>		<b>\$171,394</b>
<b>0116 - CSA #12 SENIOR TRANS TOTAL</b>	<b>\$481,361</b>	<b>\$528,035</b>	<b>\$619,497</b>		<b>\$653,688</b>
0115 - P.C. TRNST ATH					
SERVICES & SUPPLIES					
525000 - OVERHEAD	-	-	-		\$9,685
521900 - PROFESSIONAL SVC	\$829,234	\$903,912	\$926,098		\$1,084,407
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$829,234</b>	<b>\$903,912</b>	<b>\$926,098</b>		<b>\$1,094,092</b>
<b>0115 - P.C. TRNST ATH TOTAL</b>	<b>\$829,234</b>	<b>\$903,912</b>	<b>\$926,098</b>		<b>\$1,094,092</b>
0109 - S.W. PLANNING/OPERATIONS					
FIXED ASSETS					
548210 - CHESTER TRF ST RECYCLE FC	-	\$36,688	-		\$15,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
548211 - E. QUINCY TRF ST RECYCLE	-	-	-	\$70,000	
548212 - GRAEAGLE TRF ST RECYCLE	-	-	-	\$60,000	
548213 - DELLEKER TRF ST	-	-	-	\$15,000	
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>\$36,688</b>	<b>-</b>	<b>\$160,000</b>	
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	-	\$413	\$380	\$190	
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>-</b>	<b>\$413</b>	<b>\$380</b>	<b>\$190</b>	
SERVICES & SUPPLIES					
527900 - ADMINISTRATION	\$104,933	\$115,727	\$95,692	\$100,000	
521850 - CLOSURE/POST CLOSURE	-	-	-	\$10,000	
521300 - MAINT.-BLDG. & GROUNDS	-	-	-	\$10,000	
521800 - OFFICE EXPENSE	\$7	-	-	\$750	
525000 - OVERHEAD	\$1,415	\$8,018	-	\$18,319	
521900 - PROFESSIONAL SVC	\$143,759	\$141,591	\$145,115	\$176,900	
523700 - PUBLICATIONS-LEGAL NOTICE	-	-	\$100	\$750	
524200 - RENTS/LEASES STRUCTURES	\$100	\$100	\$100	\$100	
524400 - SPECIAL DEPARTMENT EXPENSE	\$80,978	\$67,949	\$86,606	\$100,000	
527500 - TRAVEL- OUT OF COUNTY	\$352	\$260	\$373	\$3,000	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$331,544</b>	<b>\$333,644</b>	<b>\$327,987</b>	<b>\$419,819</b>	
TRANSFERS					
580000 - TRANSFER	\$45,079	\$105,252	\$74,719	\$150,306	
580717 - TRF-GRN WST INTR DPT CST	\$58,413	\$57,267	\$72,407	\$75,000	
<b>TRANSFERS TOTAL</b>	<b>\$103,492</b>	<b>\$162,519</b>	<b>\$147,126</b>	<b>\$225,306</b>	
<b>0109 - S.W. PLANNING/OPERATIONS TOTAL</b>	<b>\$435,036</b>	<b>\$533,264</b>	<b>\$475,492</b>	<b>\$805,315</b>	
<b>EXPENSES TOTAL</b>	<b>\$2,491,240</b>	<b>\$3,435,026</b>	<b>\$3,192,072</b>	<b>\$5,198,284</b>	

# GENERAL FUND



## FUND DESCRIPTIONS

- **0001 General Fund**

This fund is the primary operating fund used by the County. It accounts for all financial resources not required to be accounted for in another specialized fund. The General Fund supports the general operations and activities of the government, including public safety, health, and other essential services. This fund includes sub-funds 0001C Capital Replacement Fund, 0001D District Attorney, 0001H Homicide Trial Costs, 0001I General Fund Development/Impact, 0001 Senior Citizens Nutrition, 0001R Supervisor Community Service Fund, 0001S Sheriff, 0001T Taylorsville School Preservation, and 0001V Abandoned Vehicle Abatement Fund.

## REVENUE VS. EXPENDITURES

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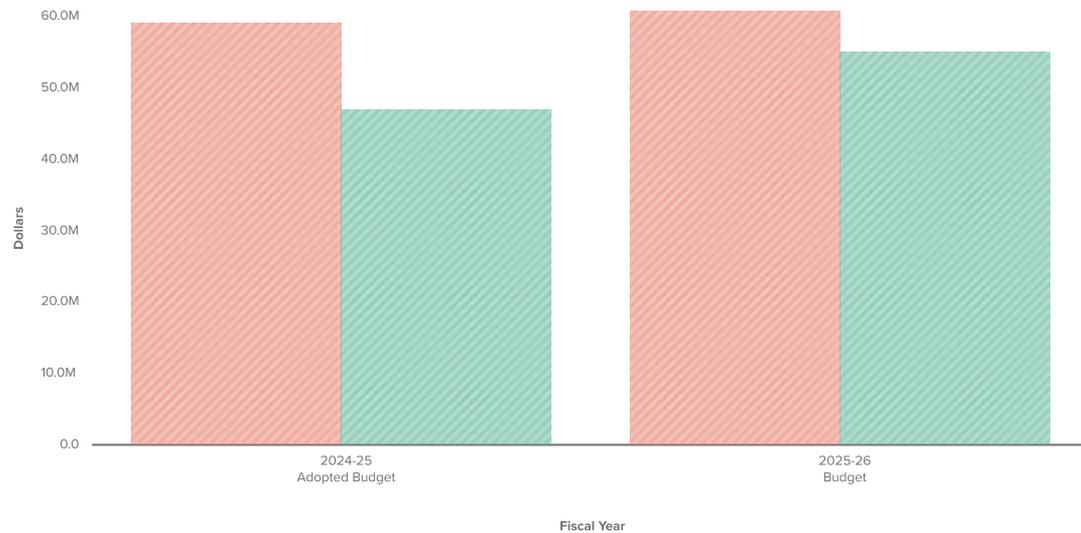
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**Types** GENERAL Placeholder New item Placeholder

Visualization



Sort **Large to Small**

- Expenses
- Revenues

## FUND SUMMARY

ACTUALS		FY25-26 RECOMMENDED BUDGET		
	FY2023	FY2024	FY2025	FY2026

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
Revenues	-	-	\$499,529		\$0
CHARGES FOR SERVICES	\$3,314,737	\$3,859,727	\$1,484,404		\$8,599,620
FINES & PENALTIES	\$162,503	\$192,820	\$142,834		\$150,000
LICENSES & PERMITS	\$1,187,005	\$887,627	\$864,820		\$796,700
OTHER REVENUE	\$633,996	\$950,144	\$451,210		\$777,123
STATE & FEDERAL AID	\$3,331,462	\$3,606,137	\$2,318,467		\$3,196,613
TAX REVENUE	\$22,175,063	\$22,906,676	\$23,980,411		\$23,181,641
TRANSFERS	\$12,384,432	\$12,237,161	\$13,911,842		\$17,292,947
TRANSFERS - IT	-	-	-		\$0
USE OF MONEY & PROPERTY	\$702,652	\$1,331,760	\$1,227,406		\$1,179,480
<b>REVENUES TOTAL</b>	<b>\$43,891,850</b>	<b>\$45,972,053</b>	<b>\$44,880,924</b>		<b>\$55,174,124</b>
<b>Total Starting Fund Balance</b>	-	-	-		-
<b>Expenses</b>					
Expenses	-	-	\$477,614		\$0
FIXED ASSETS	\$591,058	\$376,778	\$1,059,431		\$1,324,371
OTHER CHARGES	\$292,250	\$386,273	\$326,060		\$550,072
SALARIES & BENEFITS	\$19,085,579	\$22,279,337	\$25,637,032		\$29,265,007
SERVICES & SUPPLIES	\$8,275,925	\$9,868,631	\$9,554,036		\$13,581,081
TRANSFERS	\$9,204,259	\$11,628,668	\$15,730,103		\$16,048,028
<b>EXPENSES TOTAL</b>	<b>\$37,449,071</b>	<b>\$44,539,687</b>	<b>\$52,784,275</b>		<b>\$60,768,559</b>

## DETAILED BREAKDOWN

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
0001 - GENERAL					
Revenues	-	-	\$499,529		\$0
CHARGES FOR SERVICES					
45006 - 5% SUPP. ADMIN. FEE	\$46,422	\$24,682	\$32,692		\$25,000
45070 - AGRICULTURAL SERVICES	\$27,577	\$24,085	\$23,776		\$124,465
45014 - ANIMAL ADOPTIONS	\$600	\$930	\$750		\$700
45012 - ANIMAL BOARD	\$8,016	\$3,473	\$4,301		\$3,200
45015 - ANIMAL DISPOSAL	\$1,550	\$1,212	\$1,200		\$1,000
45013 - ANIMAL REDEMPTIONS	\$2,615	\$1,424	\$1,900		\$2,000
45010 - ASSM-TAX COLLECTOR FEES	\$34,195	\$53,287	\$43,941		\$43,000
45020 - AUDITING-ACCOUNTING FEES	\$71,268	\$52,520	\$62,774		\$54,300
45351 - BOOKING FEE	\$15,131	\$22,571	\$11,288		\$0
45078 - CAMPING FEES	\$10,750	\$13,325	\$11,760		\$16,350
45173 - CARE & MAIN. JUVENILE	\$324	\$250	\$250		\$325
45084 - CIVIL FEES	\$528	\$930	\$1,822		\$1,800
45080 - CIVIL PROCESS SERVICES	\$10,532	\$9,835	\$10,809		\$11,000
45123 - CO 10% BLG STNDRS FEE	\$114	\$73	\$60		\$100
45027 - COMPREHENSIVE COLL FEE	\$24,298	\$15,775	\$11,576		\$15,000
45426 - COPIES-REPORTS OR PLANS	\$1,991	\$2,541	\$1,727		\$2,500
45428 - COST PLAN REIM.	\$1,854,938	\$2,211,956	-		\$7,070,820
45100 - CRT FEES/CLERK/RECORDER	\$23,903	\$20,683	\$21,821		\$20,000
45180 - EDUC. SVCS. / POST	\$4,711	-	\$36,662		\$26,000
45030 - ELECTION SERVICES	\$35,733	\$25,666	\$1,716		\$40,000
45424 - ENGINEERING COPIES	\$7,046	\$7,550	\$8,069		\$7,000
45060 - ENGINEERING SERVICES	\$28,038	\$24,847	\$33,928		\$28,000
45110 - ESTATE FEES	-	-	\$10,197		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
45186 - FAIL TO APPR PC 853.7A	\$115	\$12	\$143	\$110	
45118 - FEE- ADD'L PAGE GC27361	\$559	\$10	-	\$20,000	
45395 - FILING FEE	\$70	\$875	\$1,575	\$0	
45121 - FINGERPRINTING FEES	\$10,400	\$9,535	\$7,660	\$9,500	
45083 - GEN SVC CHARGES FOR SERVICES	\$27,569	\$36,212	\$39,577	\$35,300	
45131 - HLTH. B & D BASE	\$10,904	\$11,824	\$12,354	\$0	
45136 - HLTH. CHILDRENS TR FUND	\$5	\$3	\$2	\$0	
45133 - HLTH. H&S 10610 REGULAR	\$480	\$460	\$501	\$0	
45112 - HOUSNG & JBSTAX GC27388.1	\$19,932	\$20,143	\$19,960	\$20,000	
45340 - INDIGENT BURIAL	\$384	\$368	\$378	\$0	
45025 - INFORMATION ACCESS	\$1,200	\$2,600	\$2,400	\$2,200	
45002 - INTEREST INV. ADMIN. CHG.	\$151,879	\$271,579	\$68,000	\$135,000	
45120 - LAW ENFORCMT-CITY-COUNTY	\$130,000	\$130,000	\$130,000	\$150,000	
45040 - LEASE PAYMENT	\$22,836	\$21,538	\$24,168	\$20,000	
45050 - LEGAL FEES - P.D. & OTHER	\$3,536	\$7,072	\$26,036	\$0	
45190 - LIBRARY SERVICES	\$6,779	\$6,891	\$7,914	\$7,500	
45074 - MISC FEES	\$93	\$169	\$269	\$250	
45423 - MUSEUM COPIES	\$570	\$870	\$920	\$700	
45310 - MUSEUM FEE OR SERVICES	\$5,060	\$5,870	\$5,955	\$5,500	
45290 - OTHER-C. S. RECOUP 2 1/2%	\$13,436	\$11,392	\$1,304	\$12,000	
45200 - OTHR SVC OR SVC TO CRTS	\$27,845	\$19,648	\$19,150	\$23,000	
45308 - OUTSIDE SERVICE REIM.	\$912	\$879	\$850	\$1,000	
45230 - PARK & RECREATION FEES	\$1,898	\$3,769	\$2,618	\$3,500	
45770 - PASSPORT FEES	\$10,535	\$8,290	\$9,487	\$7,500	
45422 - PLANNING COPIES	-	\$76	\$4	\$100	
45220 - PLANNING EIR REPORTS	-	\$5,492	-	\$0	
45427 - PROB.-DIVERSION	\$2,369	\$1,142	\$1,380	\$1,300	
45353 - PROB RPRT PREP FEE/FELONY	\$1,164	-	\$12	\$0	
45720 - RECORDER MAP FEE	-	-	-	\$200	
45130 - RECORDING FEES	\$124,221	\$129,621	\$131,682	\$110,000	
45138 - RESTITUTION	\$350	-	-	\$200	
45028 - RETURN CHECK FEES	\$2,217	\$800	\$690	\$700	
45160 - SANITATION SERVICES	\$266,210	\$251,794	\$269,891	\$240,000	
45338 - SB1818 DNA DATABASE	\$79	\$86	\$90	\$0	
45005 - SB 2557 COLLECTION CHARGE	\$155,388	\$155,521	\$155,521	\$155,900	
45390 - SMALL CLAIMS FEES	\$46	\$206	\$74	\$100	
45008 - SPEC. ASSMT.HANDLING CHG	\$6,098	\$5,998	\$7,366	\$7,000	
45350 - SUPERVISION FEE/PROB.	\$20,104	\$38,885	\$19,442	\$20,000	
45011 - TBID - TREAS 2% OF 2%	\$4,179	\$4,895	\$4,605	\$3,000	
45420 - TESTING FEES - D.A.-DUI	\$2,814	\$3,119	\$1,845	\$2,000	
45421 - TESTING FEES - PROB & SO	\$2,974	\$2,770	\$1,981	\$2,500	
45003 - TOT 3% COLLECTION FEE	\$20,193	\$104,501	\$89,163	\$55,000	
45007 - TREAS \$20 DEL COST	\$41,580	\$64,300	\$53,920	\$49,000	
45091 - TREAS. COLLECTION FEES	\$7,474	\$2,899	\$32,498	\$7,000	
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$3,314,737</b>	<b>\$3,859,727</b>	<b>\$1,484,404</b>	<b>\$8,599,620</b>	
FINES & PENALTIES					
42011 - COURT COST ADMIN 16028	\$897	\$889	\$692	\$0	
42041 - OTHER FINES	\$8	-	-	\$0	
42070 - PROOF OF CORRECTION	\$2,734	\$2,624	\$1,962	\$0	
42043 - T.C.REALIGNMENT AB233	\$157,909	\$188,950	\$140,034	\$150,000	
42010 - VEHICLE CODE FINES	\$955	\$356	\$147	\$0	
<b>FINES &amp; PENALTIES TOTAL</b>	<b>\$162,503</b>	<b>\$192,820</b>	<b>\$142,834</b>	<b>\$150,000</b>	
LICENSES & PERMITS					
41000 - ANIMAL LICENSES	\$9,120	\$11,347	\$10,759	\$10,500	
41010 - BUSINESS LICENSES	\$200	\$200	\$600	\$200	
41020 - CONSTRUCTION PERMITS	\$1,015,276	\$707,168	\$678,620	\$622,000	

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
41050 - FRANCHISES	\$104,697	\$113,787	\$128,818		\$115,000
41040 - OTHER LICENSES & PERMITS	\$18,577	\$16,793	\$15,560		\$19,000
41030 - ZONING PERMITS	\$39,135	\$38,333	\$30,463		\$30,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$1,187,005</b>	<b>\$887,627</b>	<b>\$864,820</b>		<b>\$796,700</b>
OTHER REVENUE					
46257 - 4850 REIMBURSEMENT	\$65,039	\$199,490	\$10,000		\$5,000
46116 - ABATEMENT-NON VEH	\$1,235	\$4,790	\$7,155		\$0
46070 - CNTRB FR OTHR AGENCY	\$296,387	\$169,537	\$66,611		\$287,030
46070P - CONTRI OTHR AGENCY PRIOR	\$1,532	-	-		\$0
46016 - CREDIT CARD/OTHER REBATE	\$6,715	\$6,983	\$8,594		\$3,000
46239 - DONATIONS	\$86,752	\$66,382	\$65,553		\$60,050
46194 - Juvenile Dependency Fee	-	-	-		\$100,800
46230 - LIBRARY DONATIONS	\$1,965	\$2,981	\$2,699		\$3,000
46231 - LOST BOOKS	\$669	-\$7	\$348		\$350
46607 - OTHER MISCELLANEOUS	\$60,027	\$54,886	\$17,424		\$187,543
46060 - OTHER-MISCELLANEOUS	\$49,312	\$378,688	-		\$0
46030 - PROB / RESTIT COLLECT FEE	\$1,617	\$43	\$63		\$1,000
46253 - REIMB - CO DISASTR RESPON	\$10,604	-	\$103,658		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$49,944	\$62,536	\$49,603		\$65,350
46059 - SAFETY INCENTIVE	-	-	-		\$60,000
46082 - SALE OF SURPLUS PROP	\$2,197	\$2,359	\$118,686		\$4,000
46170 - SHERF / RESERV CONTRACT	-	\$648	\$814		\$0
46055 - UNCLAIMED FUNDS	-	\$828	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$633,996</b>	<b>\$950,144</b>	<b>\$451,210</b>		<b>\$777,123</b>
STATE & FEDERAL AID					
44331P - CALEMA VWO	\$25,674	\$182,481	\$60,740		\$114,969
44231 - CFP-COURTS REIMB	\$10,307	\$10,307	\$3,436		\$10,000
44156 - CUPA GRANT	\$60,000	\$60,000	\$60,000		\$60,000
44419 - FAMILIES 1ST COVID	\$4,855	\$0	-		\$0
44440 - FEDERAL-IN LIEU TAXES	\$819,645	\$733,808	\$764,965		\$750,000
44408 - FEDERAL STIMULUS (ARRA)	\$153,441	-	-		\$0
44500 - FEDL-LAW ENFORCEMENT	\$8,505	\$17,442	\$15,368		\$35,000
44413 - FED TITLE IV-E PROB.	\$5,490	\$9,171	\$10,441		\$10,000
44180P - STATE AID FOR AG	\$0	\$16,740	\$634		\$1,200
44180 - STATE-AID FOR AGRICULTURE	\$327,473	\$329,279	\$391,271		\$370,000
44220 - STATE-AID VETERANS AFFAIR	\$58,594	\$2,929	\$2,575		\$57,444
44220P - STATE-AID VETERANS AFFAIR	\$795	\$46,648	\$25,418		\$0
44375 - STATE-CALOES HAZ MIT	-	-	\$65,913		\$0
44380 - STATE- EMPG/OES	-	-	-		\$128,000
44027 - STATE GRANT	\$109,105	-	-		\$0
44230 - STATE-HOMEOWNERS PROP.TAX	\$60,996	\$59,773	\$58,094		\$60,000
44154 - STATE-LEA GRANT	\$18,918	\$15,479	\$17,199		\$17,199
44292 - STATE - LITERACY GRANT	-	\$28,500	\$25,000		\$35,000
44331 - STATE-OCJP VICTIM WIT.VW	\$272,152	\$210,246	\$81,788		\$182,798
44034 - STATE-OHV TRAIL GRANT	\$454,817	\$668,444	\$227,759		\$670,000
44290P - STATE OTHER	\$436,046	\$8,337	-		\$0
44290 - STATE-OTHER	\$23,573	\$408,660	\$4,976		\$34,000
44070 - STATE-REBATE RESTIT.FINE	\$2,085	\$3,146	\$1,093		\$2,000
44010 - STATE - SB90 MANDATES	\$10,786	\$94,182	\$22,781		\$0
44225 - STATE-SMIP/EDUCATION	\$214	\$112	\$90		\$100
44281 - STATE-STC JAIL TRAINING	\$17,064	\$14,434	\$14,022		\$21,422
44213 - STATE - TITLE III (AAA)	\$373,731	\$589,459	\$344,138		\$536,081
44212 - STATE - USDA FUNDS (AAA)	\$16,877	\$11,358	\$30,436		\$21,000
44671 - STATE- VEH ABATE	\$6,991	\$26,842	\$26,750		\$26,400
44044 - STATE-VEH LIC FEES	\$16,955	\$20,450	\$26,141		\$20,000
44393 - ST- SLESF & JUVNL JST	\$8,637	\$9,976	\$10,406		\$8,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET
	FY2023	FY2024	FY2025	FY2026
44042 - ST VEH THEFT SEC 9250.14	\$27,734	\$27,935	\$27,032	\$26,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$3,331,462</b>	<b>\$3,606,137</b>	<b>\$2,318,467</b>	<b>\$3,196,613</b>
<b>TAX REVENUE</b>				
40080 - AIRCRAFT TAX	\$16,202	\$16,457	\$31,150	\$15,000
40170 - CDC PILT	\$26,246	\$7,153	\$7,360	\$7,000
40010 - CURRENT SECURED TAXES	\$10,910,023	\$11,384,680	\$12,350,297	\$11,700,000
40020 - CURRENT UNSECURED TAXES	\$267,669	\$323,668	\$287,651	\$260,000
40100 - DOCUMENTARY STAMP TAX	\$299,016	\$292,330	\$307,112	\$250,000
40090 - HOTEL TAX	\$2,096,417	\$2,383,988	\$2,379,444	\$2,000,000
40050 - PENALTIES	\$314,832	\$319,769	\$277,778	\$225,000
40040 - PRIOR UNSECURED TAXES	\$5,935	\$4,576	\$10,347	\$4,000
40061 - SALES TAX 1/2% PUB SAFETY	\$1,874,620	\$1,495,577	\$1,763,813	\$1,950,641
40130 - SUPPLEMENTAL TAXES	\$218,662	\$204,237	\$176,227	\$150,000
40051 - TEETER PENALTIES	-\$104	-	-	\$0
40070 - TIMBER YIELD TAX	\$168,025	\$113,743	\$130,045	\$120,000
40060 - USE TAX	\$3,122,526	\$3,317,314	\$2,796,169	\$3,100,000
40064 - VLF SWAP IN-LIEU	\$2,854,993	\$3,043,182	\$3,463,018	\$3,400,000
<b>TAX REVENUE TOTAL</b>	<b>\$22,175,063</b>	<b>\$22,906,676</b>	<b>\$23,980,411</b>	<b>\$23,181,641</b>
<b>TRANSFERS</b>				
48211 - CONTRI TRANS FR CO GEN	\$9,095,518	\$10,557,153	\$12,140,884	\$14,144,783
480000 - TRANSFER	\$124,653	\$156,593	\$14,619	\$20,000
48000 - TRANSFER-IN	\$1,315,301	\$914,826	\$479,811	\$2,293,422
48001 - TRANSFER-IN1	\$78,236	\$63,398	\$62,410	\$63,506
48002 - TRANSFER-IN2	\$63,178	\$62,102	\$81,278	\$230,350
48003 - TRANSFER-IN3	\$153,546	\$194,533	\$257,942	\$469,554
48004 - TRANSFER-IN4	\$142,812	\$10,350	-	\$71,188
48006 - TRANSFER-IN6	-	-	\$5,114	\$0
48021 - TRF IN - ARPA FUNDS	\$1,241,950	-	-	\$0
48079 - TRN-CCPIF AB109	\$169,239	\$278,207	\$91,525	\$0
48005 - TRANSFER-IN5	-	-	\$778,259	\$144
<b>TRANSFERS TOTAL</b>	<b>\$12,384,432</b>	<b>\$12,237,161</b>	<b>\$13,911,842</b>	<b>\$17,292,947</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
43015 - INTEREST A&D	\$16,917	\$21,497	\$13,761	\$14,000
43018 - INTEREST - DA	\$27,471	\$64,636	\$58,695	\$62,400
43011 - INTEREST HEALTH	-\$2,298	\$4,217	\$38,945	\$500
43016 - INTEREST INCOME	\$15	\$8	\$2,842	\$0
43000 - INTEREST INCOME LEASE	-	-\$809	-	\$0
43010 - INTEREST-INVESTED FUNDS	\$651,367	\$866,883	\$909,886	\$900,350
43019 - INTEREST -SEN NUTRI	-\$11,946	-\$26,636	-\$24,613	\$970
43014 - INTEREST - SEN TRANS	-\$695	-\$5,169	-\$6,494	\$260
43017 - INTEREST -SHERIFF	\$92,665	\$90,116	\$130,227	\$108,500
43012 - INTEREST SOCIAL SERVICES	-\$288,430	\$103,941	\$77,148	\$60,000
43021 - RENTS & CONC.-CHESTER	\$4,715	\$4,679	\$3,825	\$4,000
43026 - RENTS & CONC.-COURTHOUSE	\$14,358	\$12,499	\$12,759	\$17,500
43020 - RENTS & CONCESSIONS	\$6,538	\$5,585	\$5,145	\$5,500
43022 - RENTS & CONC.-GREENVILLE	\$28,850	-	-	\$0
43023 - RENTS & CONC.-PORTOLA	\$3,555	\$2,455	\$2,560	\$2,500
43024 - RENTS & CONC.-QUINCY	\$3,975	\$3,885	\$2,720	\$3,000
43998 - UNREALIZED GAINS/LOSSES	\$155,596	\$183,973	-	\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$702,652</b>	<b>\$1,331,760</b>	<b>\$1,227,406</b>	<b>\$1,179,480</b>
<b>0001 - GENERAL TOTAL</b>	<b>\$43,891,850</b>	<b>\$45,972,053</b>	<b>\$44,880,924</b>	<b>\$55,174,124</b>
<b>REVENUES TOTAL</b>	<b>\$43,891,850</b>	<b>\$45,972,053</b>	<b>\$44,880,924</b>	<b>\$55,174,124</b>
<b>Expenses</b>				
0001 - GENERAL				
Expenses	-	-	\$477,614	\$0
<b>FIXED ASSETS</b>				

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
540111 - CAPITAL IMPROVEMENT	-	-	-	\$325,000	
540110 - CAPITAL IMPROVEMENTS	\$93,725	\$224,048	\$553,446	\$676,000	
549500 - COMPUTER HARDWARE	-	\$2,346	\$2,981	\$3,000	
540450 - ELECTION EQUIPMENT	-	\$1,541	\$9,445	\$121,371	
542600 - EQUIPMENT	\$19,115	\$10,734	\$74,302	\$0	
544630 - EQUIPMENT REPLACEMENT	-	-	\$35,068	\$0	
544923 - REMODEL	-	-	-	\$7,000	
540412 - SOFTWARE	-	\$15,215	\$39,940	\$72,000	
541980 - TRUCK	\$43,216	\$51,489	-	\$0	
541500 - VEHICLE	\$435,001	-	\$344,248	\$60,000	
541501 - VEHICLE 4X4	-	\$71,406	-	\$60,000	
<b>FIXED ASSETS TOTAL</b>	<b>\$591,058</b>	<b>\$376,778</b>	<b>\$1,059,431</b>	<b>\$1,324,371</b>	
OTHER CHARGES					
531100 - CONTRIB CFP PYMNTS	\$44,591	\$55,739	\$44,591	\$44,591	
535520 - CONTRIB-CNTRL PRK&REC	\$6,500	\$6,500	\$6,500	\$6,500	
533120 - CONTRIB LAFCO	\$49,464	\$67,347	\$50,021	\$50,021	
533800 - CONTRIB LAW LIBRARY	\$8,400	\$9,240	\$9,240	\$9,240	
533600 - CONTRIB MEDICAL SVC	\$27,964	\$27,964	\$55,928	\$27,964	
532000 - CONTRIB TO OTHER AGENCY	-	-	\$4,046	\$9,396	
534360 - CONTRIB TO SENIOR TRANS	-	\$48,513	-	\$234,789	
534950 - CONTRIB TRIAL COURTS	\$154,384	\$154,384	\$154,384	\$154,384	
533161 - ECON DEV & TOURISM	\$189	\$200	\$382	\$6,500	
530140 - EMERGENT COSTS-CLIENT SVC	\$758	\$461	\$968	\$6,687	
530440 - SUPPORT -PROB	-	\$15,925	-	\$0	
<b>OTHER CHARGES TOTAL</b>	<b>\$292,250</b>	<b>\$386,273</b>	<b>\$326,060</b>	<b>\$550,072</b>	
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	\$805	\$665	\$770	\$3,075	
51121 - BOOT ALLOWANCE	\$2,550	\$2,550	\$2,700	\$3,900	
51120 - CELL PHONE ALLOW	\$51,164	\$58,434	\$52,243	\$52,629	
51125 - CLOTHING ALLOWANCE	\$36,950	\$42,975	\$48,675	\$60,300	
51110 - COMPENSATION INSURANCE	\$678,344	\$586,890	\$804,022	\$765,500	
51100 - FICA/MEDICARE OASDI	\$778,067	\$869,265	\$926,988	\$1,078,922	
51090 - GROUP INSURANCE	\$2,132,485	\$2,056,721	\$2,911,502	\$3,764,288	
51040 - HOLIDAY PAY	\$21,516	\$27,886	\$32,804	\$42,500	
51150 - LIFE INSURANCE	\$9,108	\$9,038	\$8,355	\$13,218	
51081 - OPEB LIABILITY	\$482,684	\$487,730	\$482,658	\$559,842	
51020 - OTHER WAGES	\$420,643	\$606,472	\$519,338	\$879,204	
51060 - OVERTIME PAY	\$506,737	\$599,237	\$799,686	\$781,000	
51000 - REGULAR WAGES	\$11,281,637	\$12,244,610	\$13,123,943	\$15,841,152	
51080 - RETIREMENT	\$2,643,772	\$4,656,434	\$5,896,989	\$5,394,777	
51070 - UNEMPLOYMENT INSURANCE	\$39,117	\$30,431	\$26,360	\$24,700	
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$19,085,579</b>	<b>\$22,279,337</b>	<b>\$25,637,032</b>	<b>\$29,265,007</b>	
SERVICES & SUPPLIES					
524303 - ABTE SM TOOLS/INSTRMNTS	-	\$540	-	\$15,000	
520000 - AGRICULTURE	\$8,852	\$8,884	\$19,352	\$26,000	
524900 - AMMUNITION/TACTICAL SUPP	\$12,458	\$8,000	\$10,417	\$0	
524033 - ANIMAL FOOD/LITTER	\$1,940	\$2,452	\$1,071	\$2,800	
524405 - ANIMAL -SPECIAL DEPT EXP	\$2,557	\$2,695	\$1,183	\$3,000	
521400 - ANNEX INS REPAIRS	\$19,026	-	-	\$0	
520411 - ANN SOFTWARE FEE/MAINT	\$672,252	\$487,700	\$565,883	\$533,182	
523710 - ANNUAL PUB/REF MANUALS	\$13,958	\$13,327	\$16,355	\$20,338	
524440 - AWARDS	\$2,114	\$2,426	\$293	\$400	
521100 - BADGES	\$73	-	\$57	\$100	
524705 - BANK FEES/COSTS	\$27,598	\$22,341	\$12,050	\$40,000	
521103 - BATTERIES	\$470	\$75	-	\$500	
521310 - BIOMASS OPERATION	\$25,917	\$45,329	\$21,951	\$30,000	

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
524510 - BOOK(S) - SP DEPT EXP	\$36,369	\$37,505	\$37,659	\$30,772	
524515 - BOOKS ZIP	\$14,644	\$19,818	\$17,588	\$15,200	
521260 - CAMERA/CAMERA ACCESSORY	-	-	-	\$4,300	
520202 - CELL PHONE SERVICE	\$3,155	\$2,568	\$7,416	\$21,670	
524642 - CERTIFICATION/LICENSES	\$325	\$210	\$470	\$3,210	
524312 - CHAIRS/SEATING OFC FURN.	-	-	\$4,293	\$5,000	
520402 - CLEANING SUPPLIES	\$15,343	\$19,465	\$17,602	\$25,400	
520100 - CLOTHING-EMPLOYEE	\$1,202	\$2,375	\$1,621	\$1,460	
520700 - CLOTHING & SUPPL INMATE	\$3,750	\$4,865	\$6,967	\$7,000	
521250 - COMMUNICATION EQUIP	\$690	\$693	\$328	\$2,000	
520912 - COMMUNICATION EQUIP MAINT	\$485	-	\$1,275	\$2,000	
520200 - COMMUNICATIONS	\$3,583	\$3,480	\$4,281	\$8,006	
529500 - COMPUTER	\$6,541	\$15,238	\$43,425	\$22,576	
529851 - COMPUTER HARDWARE/SUPPL	\$52,376	\$61,744	\$142,309	\$132,137	
525700 - CONFLICT COUNSEL	\$6,083	\$15,020	\$14,925	\$10,000	
525900 - CONSERVATOR COUNSEL	\$13,800	\$12,190	\$24,000	\$34,000	
526900 - CONTRACTS	\$329,244	\$330,430	\$354,023	\$380,000	
520903 - COOL/HEAT MAINT CONTRCT	-	\$553	\$4,257	\$8,000	
520230 - COPY CHARGES	\$1,443	\$1,853	\$1,777	\$2,000	
520250 - COPY MACHINE LEASE	\$43,090	\$45,828	\$47,177	\$85,745	
524438 - CORONER EXPENSES	\$66,608	\$44,479	\$52,527	\$70,000	
521908 - COURT REPORTER SVC	\$48	-	\$32	\$1,000	
520419 - COVID PPE & CLEANING COST	\$1,457	\$107	\$61	\$110	
520404 - CUSTODIAL SERVICE	\$234,261	\$267,970	\$277,300	\$280,087	
524803 - DRUG TESTING	\$6,178	\$9,943	\$8,494	\$8,000	
524804 - DRUG TESTING SUPPLIES	\$1,114	\$4,144	\$2,598	\$4,000	
521930 - DUI PROFESSIONAL SVC	\$4,130	\$3,640	\$3,266	\$6,000	
524007 - ELECTION COSTS-OTHER	\$1,415	-\$7,192	-\$10,800	\$8,000	
527802 - ELECTRIC CHARGES	\$496,832	\$606,487	\$719,546	\$767,400	
520906 - ELEVATOR MAINT CONTRCT	\$19,490	\$23,340	\$22,415	\$27,000	
520221 - ENVELOPES	\$11,491	\$3,655	\$3,563	\$15,000	
524226 - ENVRNMNTL INSPECTION	\$945	\$945	\$1,890	\$1,000	
520907 - EQUIP. MAINT.CONTRACT	\$1,227	\$2,382	\$2,451	\$3,600	
520900 - EQUIPMENT MAINTENANCE	\$10,493	\$6,749	\$11,034	\$147,500	
523800 - EQUIP RENT/LEASE	\$3,000	\$3,000	\$3,000	\$0	
526500 - EVALUATIONS	\$3,400	\$10,600	\$21,450	\$10,000	
524461 - FAMILY SVC COUNSEL	\$2,680	\$4,050	\$2,190	\$5,000	
529921 - FINGER PRINTING	\$96	-	\$79	\$150	
521302 - FIRE EXTINGUISHER SVC	\$2,634	\$3,437	\$3,410	\$4,900	
521750 - FITNESS & WELNESS	\$23	\$1,500	\$1,448	\$1,500	
520227 - FOLDERS/FILES/BINDERS	\$222	\$213	\$838	\$1,000	
520300 - FOOD	\$281,147	\$274,940	\$284,124	\$275,000	
520303 - FOOD - INMATE	\$99,324	\$81,057	\$67,036	\$90,000	
521102 - FUEL - VEHICLE	\$78,780	\$82,785	\$83,101	\$81,800	
520905 - GENERATOR MAIN CONTRCT	\$11,689	\$15,643	\$15,513	\$20,000	
520800 - GRAND JURY	\$12,469	\$13,662	\$21,323	\$17,000	
521307 - HEATING/COOLING SYS SVC	\$5,000	\$5,000	\$13,187	\$7,500	
527804 - HEATING FUEL/OIL	\$91,434	\$85,916	\$63,899	\$80,500	
520400 - HOUSEHOLD EXPENSE	\$99,777	\$85,204	\$101,177	\$102,235	
527750 - IN CNTY HOSTING	\$186	\$616	\$690	\$1,350	
527550 - IN COUNTY HOSTING	\$676	\$608	\$98	\$500	
520500 - INSURANCE	-	\$384	\$625	\$500	
520204 - INTERNET SEARCH ENGINE	\$28,119	\$25,598	\$27,866	\$33,600	
520203 - INTERNET SERVICE	\$59,104	\$52,619	\$62,191	\$78,992	
526100 - INVESTIGATIONS	\$2,316	\$9,815	\$7,391	\$13,000	
525800 - JUVENILE COUNSEL	-	-	-	\$4,000	

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
520850 - LAB/MED/FIELD EQUIP	\$546	\$1,121	\$772	\$1,000	
525119 - LIABILITY SELF-FUND INSURANCE	\$751,258	\$1,039,412	\$1,260,166	\$1,053,860	
521870 - LIBRARY PROCESSING MATRL	\$3,981	\$4,764	\$3,846	\$4,870	
521901 - LITIGATION	\$63,896	\$330,371	\$235,912	\$200,000	
524600 - LITIGATION COSTS	\$45	-	-	\$2,000	
520213 - MAILERS/COSTS COLLECTIONS	\$1,180	\$2,688	\$1,252	\$2,500	
521300 - MAINT.-BLDG. & GROUNDS	\$132,305	\$138,339	\$154,284	\$201,800	
521811 - MARKETING	\$4,752	\$2,582	\$1,811	\$11,500	
521980 - MEDICAL SERVICE - PROF SV	\$65,513	\$124,641	\$138,915	\$153,182	
521500 - MEDICAL SUPPLIES	\$193	\$4,554	\$5,727	\$7,500	
521600 - MEMBERSHIPS/ANNUAL DUES	\$59,868	\$67,296	\$79,064	\$104,534	
523600 - MICROFILMING	-	-	\$27	\$500	
521700 - MISC EXPENSES	-	-	\$265	\$0	
526370 - MUSEUM DISPLAY SUPPLIES	-	\$532	\$28	\$1,000	
523703 - NEWSPAPER ADS	-	\$258	\$963	\$1,000	
522200 - NON-CO EMP PER-DIEM	\$5,200	\$3,300	\$3,500	\$12,000	
527380 - NON EMPLOYEE TRAVEL	\$3,113	\$1,352	\$2,104	\$6,000	
520901 - OFFICE EQUIP MAINTENANCE	\$929	\$1,477	\$689	\$3,600	
521800 - OFFICE EXPENSE	\$124,609	\$76,268	\$76,715	\$111,632	
521230 - OFFICE FURNITURE/EQUIP	\$9,411	\$22,848	\$5,102	\$14,235	
521801 - Office Water	-	\$858	\$5,379	\$10,060	
521334 - OHV TRAIL GRANT	\$528,402	\$627,960	\$350,216	\$0	
525250 - OUTREACH & OTHER PROG EXP	\$2,185	\$1,615	\$823	\$13,200	
525000 - OVERHEAD	\$6,365	\$11,701	-	\$3,604,146	
520220 - PAPER/PAPER SUPPLIES	\$6,674	\$8,107	\$8,666	\$18,229	
524520 - PERMIT REFUNDS	\$3,247	\$6,219	\$6,155	\$7,500	
521504 - PERSCRPTNS/PHARMACEUTICL	\$35,693	\$26,242	\$18,192	\$35,000	
520406 - PEST CONTROL	\$2,027	\$3,331	\$5,181	\$4,700	
520201 - PHONE - LAND LINE (S)	\$49,319	\$54,551	\$55,776	\$71,066	
520225 - PO BOX RENT/ANNUAL FEES	\$212	\$152	\$154	\$1,300	
520290 - POSTAGE MACHINE RENT/LEAS	\$2,735	\$3,205	\$2,426	\$3,810	
520210 - POSTAGE/SHIP, MAIL COST	\$47,410	\$78,122	\$114,592	\$131,820	
521107 - PRE-EMPLOYMENT COSTS	\$7,593	\$6,111	\$11,458	\$11,850	
520261 - PRE-PRINTED FORMS	-	\$351	-	\$500	
520234 - PRINTER SUPPLIES	-	-	-	\$550	
520233 - PRINTING SVC/CHRGs	\$60,111	\$61,926	\$46,981	\$81,750	
527410 - CLIENT SERVICE EXP	\$19,709	\$3,491	-	\$0	
521900 - PROFESSIONAL SVC	\$2,201,587	\$2,739,032	\$1,803,373	\$2,370,192	
521902 - PROFESSIONAL SVC - GRANT	\$33,456	\$72,802	\$63,069	\$26,846	
523712 - PROGRAM SUBSCRIPTIONS	\$13,859	\$14,555	\$33,686	\$30,096	
527803 - PROPANE/OTHR HEATING FUEL	\$124,392	\$101,982	\$130,073	\$166,100	
522600 - PROPERTY INSURANCE	\$180,048	\$508,182	\$686,932	\$0	
523700 - PUBLICATIONS-LEGAL NOTICE	\$2,904	\$310	\$4,848	\$11,300	
523702 - PUB - RECRUITMENT ADS	\$1,314	\$3,388	\$1,780	\$9,500	
523804 - RADIO EQUIP RENT/LEASE	\$23,052	\$32,799	\$41,150	\$46,377	
523670 - REF MANUAL/LAW, CODE BOOKS	\$3,831	\$3,893	\$4,151	\$6,050	
520407 - REFUSE DISPOSAL	\$57,471	\$60,365	\$66,764	\$78,001	
524000 - RENT - OFFICE/SPACE	-	\$3,400	\$460	\$15,000	
524200 - RENTS/LEASES STRUCTURES	\$25,800	\$71,806	\$43,384	\$24,000	
520940 - SAFETY EQUIPMENT/EXPENSES	\$8,464	\$6,311	\$6,367	\$14,600	
521986 - SECURITY	\$14,204	\$15,276	\$19,860	\$19,762	
521903 - SECURITY SYSTEM SVC	\$8,340	\$8,014	\$10,082	\$14,780	
520104 - SHIRTS/T'S/SWEATS	\$500	\$437	\$394	\$500	
527040 - SMALL CLAIM ADVSR COSTS	-	-	-	\$500	
524300 - SMALL TOOLS/INSTRUMENTS	\$2,410	\$5,067	\$4,504	\$7,700	
520410 - SOFTWARE LICENSE	\$9,060	\$10,053	\$5,091	\$24,112	

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
524400 - SPECIAL DEPARTMENT EXPENSE	\$42,123	\$59,115	\$184,196		\$67,188
521505 - SPECIAL RX	\$615	\$366	\$412		\$5,867
524207 - STORAGE SPACE RENT	\$72	\$1,423	\$432		\$8,200
523711 - SUBSCRIPTIONS	-	-	-		\$1,500
520214 - TAX BILL COSTS	\$6,175	\$15,942	\$14,802		\$17,000
524870 - TEST -EMPLEE MED/IMMUN	\$3,433	\$3,290	\$1,398		\$3,700
528400 - CONTINGENCIES	-	\$40,000	\$34,504		\$250,000
520226 - TONER/COPY MACH SUPPL	\$942	\$108	-		\$600
521240 - TOOLS & EQUIPMENT	\$1,169	\$590	\$11,887		\$48,900
527000 - TRAINING	\$5,815	\$11,787	\$9,642		\$31,500
527001 - TRAINING PUT ON BY CNTY	-	-	-		\$1,000
527400 - TRAVEL - IN COUNTY	\$81,347	\$69,971	\$65,454		\$96,700
527500 - TRAVEL - OUT OF COUNTY	\$132,887	\$141,458	\$190,193		\$259,883
521906 - TYLER TRAINING	-	\$14,020	-		\$78,380
520108 - UNIFORMS	-	-	\$239		\$600
527800 - UTILITIES	\$127,778	\$0	-		\$0
521911 - VEH ABATE-PROF SVC	\$3,000	\$7,100	\$8,000		\$22,265
520902 - VEHICLE MAINTENANCE	\$68,281	\$81,140	\$80,141		\$110,550
521970 - VET SERVICE	\$2,435	\$9,903	\$7,036		\$7,500
520243 - WARRANTS	\$4,309	\$2,540	\$5,238		\$5,000
527807 - WATER/SEWER CHARGES	\$123,928	\$137,898	\$156,090		\$162,818
521000 - WITNESS FEES/COSTS	-	\$1,861	\$170		\$2,500
524307 - YARD/LAWN EQUIP MAINT	\$2,432	\$2,800	\$3,484		\$3,800
524306 - YARD/LAWN MINOR EQUIP	\$2,914	\$3,000	\$2,592		\$3,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$8,275,925</b>	<b>\$9,868,631</b>	<b>\$9,554,036</b>		<b>\$13,581,081</b>
<b>TRANSFERS</b>					
570000 - TRANSFERS IN/OUT-IT	-	-	\$255		\$0
583500 - CONTRIB TRANS AIR POLL CN	\$22,000	\$11,000	\$10,820		\$11,150
584980 - CONTRIB TRANS BEH HLTH	-	-	\$7,672		\$7,672
583180 - CONTRIB TRANS DEBT SVC	-	\$966,197	\$2,283,125		\$1,776,532
585150 - CONTRIB TRANS DIST ATTRNY	\$1,864,591	\$1,885,774	\$2,127,829		\$2,343,234
583524 - CONTRIB TRANS FLOOD CNTRL	-	-	-		\$15,600
585161 - CONTRIB TRANS JAIL	\$2,751,456	\$3,295,799	\$3,148,334		\$4,055,055
585010 - CONTRIB TRANS PUB HLTH	\$66,296	\$66,295	\$66,295		\$66,295
585370 - CONTRIB TRANS SENIOR NUTR	-	\$234,120	\$421,141		\$1,300,169
585160 - CONTRIB TRANS SHERIFF	\$4,479,471	\$5,141,460	\$6,443,580		\$6,446,325
580000 - TRANSFER	\$13,834	\$16,737	\$21,066		\$18,100
58000 - TRANSFER-OUT	\$5,997	\$10,928	\$1,199,714		\$7,896
58001 - TRANSFER-OUT1	\$615	\$359	\$273		\$0
<b>TRANSFERS TOTAL</b>	<b>\$9,204,259</b>	<b>\$11,628,668</b>	<b>\$15,730,103</b>		<b>\$16,048,028</b>
<b>0001 - GENERAL TOTAL</b>	<b>\$37,449,071</b>	<b>\$44,539,687</b>	<b>\$52,784,275</b>		<b>\$60,768,559</b>
<b>EXPENSES TOTAL</b>	<b>\$37,449,071</b>	<b>\$44,539,687</b>	<b>\$52,784,275</b>		<b>\$60,768,559</b>

# INTERNAL SERVICE FUNDS



## FUND DESCRIPTIONS

- **0154 Unemployment Insurance Reserve**

This fund is primarily used to provide temporary financial assistance to workers who have lost their jobs through no fault of their own, while they search for new employment. The reserve is primarily funded through payroll taxes levied on employers. The Unemployment Insurance Reserve fund is a critical component of the social safety net, providing essential support to unemployed workers and contributing to economic stability during periods of job loss.

- **0156 Workers Compensation & Liability Insurance**

This fund is primarily used to provide medical benefits, wage replacement, and rehabilitation services to employees who suffer work-related injuries or illnesses. The Workers Compensation & Liability Insurance fund is essential to protecting public entities and their employees from financial losses and ensuring that injured workers receive the benefit and care they need.

- **0159 Other Post-Employment Benefits (OPEB) Pension Internal Service Fund**

This fund is used to manage and pay for benefits other than pensions that are provided to retired employees. These benefits include healthcare, dental, vision, and life insurance. Contributions are made by the government employer and, in some cases, by employees during their working years. The fund is invested to grow and cover future liabilities.

## REVENUE VS. EXPENDITURES

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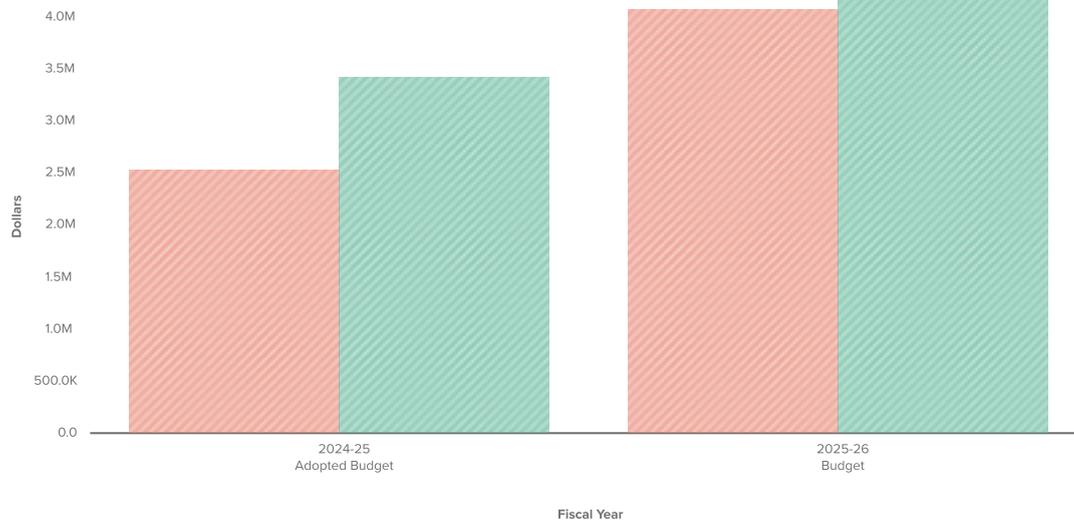
**Types** Internal Service Funds Placeholder New item Placeholder



Sort **Large to Small**

- Revenues
- Expenses

Visualization



# FUND SUMMARY

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE	\$3,387,574	\$3,457,734	\$3,945,775		\$4,147,012
TRANSFERS	-	-	-		\$0
USE OF MONEY & PROPERTY	\$47,145	\$119,644	\$38,285		\$20,221
<b>REVENUES TOTAL</b>	<b>\$3,434,719</b>	<b>\$3,577,378</b>	<b>\$3,984,060</b>		<b>\$4,167,233</b>
<b>Total Starting Fund Balance</b>	-	-	-		-
<b>Expenses</b>					
SALARIES & BENEFITS	-	\$180,017	\$171,579		\$284,495
SERVICES & SUPPLIES	\$2,315,876	\$1,962,658	\$4,242,174		\$3,798,707
TRANSFERS	-	-	-		\$0
<b>EXPENSES TOTAL</b>	<b>\$2,315,876</b>	<b>\$2,142,676</b>	<b>\$4,413,753</b>		<b>\$4,083,202</b>

# DETAILED BREAKDOWN

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
0159 - OPEB PENSION ISF					
OTHER REVENUE					
46009 - OPEB REIMB FR DEPT	\$965,055	\$979,969	\$979,969		\$1,137,980
<b>OTHER REVENUE TOTAL</b>	<b>\$965,055</b>	<b>\$979,969</b>	<b>\$979,969</b>		<b>\$1,137,980</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$37,405	\$88,083	\$1,909		\$7,221
43998 - UNREALIZED GAINS/LOSSES	\$11,636	\$8,781	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$49,041</b>	<b>\$96,864</b>	<b>\$1,909</b>		<b>\$7,221</b>
<b>0159 - OPEB PENSION ISF TOTAL</b>	<b>\$1,014,096</b>	<b>\$1,076,833</b>	<b>\$981,878</b>		<b>\$1,145,201</b>
0154 - UNEMPLOYMENT INS.RESERVE					
OTHER REVENUE					
46038 - INSURANCE PREMIUMS	\$110,000	\$90,000	\$80,000		\$80,034
<b>OTHER REVENUE TOTAL</b>	<b>\$110,000</b>	<b>\$90,000</b>	<b>\$80,000</b>		<b>\$80,034</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$7,893	\$12,084	\$13,010		\$13,000
43998 - UNREALIZED GAINS/LOSSES	\$3,020	\$3,007	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$10,912</b>	<b>\$15,091</b>	<b>\$13,010</b>		<b>\$13,000</b>
<b>0154 - UNEMPLOYMENT INS.RESERVE TOTAL</b>	<b>\$120,912</b>	<b>\$105,091</b>	<b>\$93,010</b>		<b>\$93,034</b>
0156 - W/C & LIAB INSURANCE					
OTHER REVENUE					
46038 - INSURANCE PREMIUMS	\$2,312,519	\$2,387,765	\$2,885,806		\$2,928,998
<b>OTHER REVENUE TOTAL</b>	<b>\$2,312,519</b>	<b>\$2,387,765</b>	<b>\$2,885,806</b>		<b>\$2,928,998</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-\$14,387	\$5,448	\$23,366		\$0
43998 - UNREALIZED GAINS/LOSSES	\$1,580	\$2,242	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-\$12,808</b>	<b>\$7,690</b>	<b>\$23,366</b>		<b>\$0</b>
<b>0156 - W/C &amp; LIAB INSURANCE TOTAL</b>	<b>\$2,299,711</b>	<b>\$2,395,455</b>	<b>\$2,909,172</b>		<b>\$2,928,998</b>
<b>REVENUES TOTAL</b>	<b>\$3,434,719</b>	<b>\$3,577,378</b>	<b>\$3,984,060</b>		<b>\$4,167,233</b>
<b>Expenses</b>					
0159 - OPEB PENSION ISF					
SALARIES & BENEFITS					
51090 - GROUP INSURANCE	-	\$180,017	\$171,579		\$284,495

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>SALARIES &amp; BENEFITS TOTAL</b>	-	\$180,017	\$171,579		\$284,495
SERVICES & SUPPLIES					
520559 - OPEB PARS CONTRIBUTIONS	-	-	\$1,959,261		\$853,485
525000 - OVERHEAD	-	-	-		\$7,221
<b>SERVICES &amp; SUPPLIES TOTAL</b>	-	-	\$1,959,261		\$860,706
<b>0159 - OPEB PENSION ISF TOTAL</b>	-	\$180,017	\$2,130,840		\$1,145,201
0154 - UNEMPLOYMENT INS.RESERVE					
SERVICES & SUPPLIES					
520540 - ADMIN FEES	\$321	\$401	\$321		\$500
520530 - CLAIMS	\$120,582	\$49,312	\$61,155		\$65,000
525000 - OVERHEAD	\$949	\$375	-		\$1,309
<b>SERVICES &amp; SUPPLIES TOTAL</b>	\$121,852	\$50,088	\$61,475		\$66,809
<b>0154 - UNEMPLOYMENT INS.RESERVE TOTAL</b>	\$121,852	\$50,088	\$61,475		\$66,809
0156 - W/C & LIAB INSURANCE					
SERVICES & SUPPLIES					
522800 - BOND -BLANKET EMPLEE	\$7,924	\$8,571	\$8,830		\$8,978
520530 - CLAIMS	\$2,123,952	\$1,840,971	\$2,163,866		\$2,766,943
523130 - EMPLEE ASSIST PROGRAM	\$12,706	\$15,920	\$15,920		\$15,000
525000 - OVERHEAD	\$8,209	\$10,294	-		\$48,689
523211 - POLLUTION - INS	\$41,233	\$36,815	\$32,822		\$31,582
<b>SERVICES &amp; SUPPLIES TOTAL</b>	\$2,194,024	\$1,912,571	\$2,221,438		\$2,871,192
<b>0156 - W/C &amp; LIAB INSURANCE TOTAL</b>	\$2,194,024	\$1,912,571	\$2,221,438		\$2,871,192
<b>EXPENSES TOTAL</b>	\$2,315,876	\$2,142,676	\$4,413,753		\$4,083,202

# SPECIAL DISTRICT FUNDS



## FUND DESCRIPTIONS

- **0201 Air Pollution Control**

This fund is used to provide funding for a tri-county air quality management district.

- **0202 Crescent Mills Lighting**

This fund is used to provide street lighting for the community of Crescent Mills and is funded by property taxes and Road Department contributions.

- **0204 Quincy Lighting**

This fund is used to provide street lighting for the community of Quincy and is funded by property taxes and Road Department contributions.

- **0206 Beckwourth County Service Area**

This fund is used to provide sewer disposal service to customers in the district.

- **0208 0208B Flood Control 0208B**

This fund is used to manage the maintenance responsibility of the Chester Diversion Dam and administers the State Water Project for Plumas County, including payment of State Water Allocation and invoicing of County water customers. A small amount of funding comes from property taxes.

- **0215 County Service Area #11 - Ambulance**

This fund is used to supplement ambulance services within the County.

- **0219 Monterey Forum**

This fund is used to implement watershed management and restoration activities in the Feather River Watershed for the mutual benefit of Plumas County and the State Water Project.

- **0221 Walker Ranch Community Service District**

This fund is used to provide water and sewer service to customers in the district.

- **0223 Grizzly Ranch Community Service District**

This fund is used to provide water and sewer service to customers in the district.

## REVENUE VS. EXPENDITURES

Updated On 4 Sep, 2025

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Types Special District Placeholder New item Placeholder



Visualization

Sort Large to Small ▾

● Expenses  
● Revenues



## FUND SUMMARY

	ACTUALS			FY25-26 RECOMMENDED BUDGET
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
CHARGES FOR SERVICES	\$328,712	\$382,191	\$271,261	\$574,000
LICENSES & PERMITS	-	-	-	\$0
OTHER REVENUE	\$1,151,016	\$1,168,557	\$1,568,421	\$15,000
STATE & FEDERAL AID	\$1,819	\$1,744	\$1,708	\$825
TAX REVENUE	\$330,683	\$341,769	\$367,591	\$185,555
TRANSFERS	\$59,000	\$324,596	\$155,820	\$44,750
USE OF MONEY & PROPERTY	\$92,807	\$118,216	\$115,325	\$94,800
<b>REVENUES TOTAL</b>	<b>\$1,964,036</b>	<b>\$2,337,074</b>	<b>\$2,480,126</b>	<b>\$914,930</b>
<b>Total Starting Fund Balance</b>	-	-	-	-
<b>Expenses</b>				
FIXED ASSETS	-	-	-	\$30,000
SALARIES & BENEFITS	\$15,974	\$15,886	\$16,052	\$16,382
SERVICES & SUPPLIES	\$999,107	\$1,431,149	\$1,057,629	\$2,368,269
TRANSFERS	\$816,162	\$206,740	\$192,210	\$83,000
<b>EXPENSES TOTAL</b>	<b>\$1,831,243</b>	<b>\$1,653,776</b>	<b>\$1,265,891</b>	<b>\$2,497,651</b>

## DETAILED BREAKDOWN

	ACTUALS			FY25-26 RECOMMENDED BUDGET
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
0201 - AIR POLLUTION CONTROL				

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
TRANSFERS	\$22,000	\$11,000	\$10,820		\$11,150
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-\$67	-\$70	-\$75		\$0
43998 - UNREALIZED GAINS/LOSSES	-\$90	\$10	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-\$157</b>	<b>-\$60</b>	<b>-\$75</b>		<b>\$0</b>
<b>0201 - AIR POLLUTION CONTROL TOTAL</b>	<b>\$21,843</b>	<b>\$10,940</b>	<b>\$10,745</b>		<b>\$11,150</b>
0206 - BECKWOURTH CO.SERV.AREA					
CHARGES FOR SERVICES					
45250 - SERVICE CHARGES	\$34,709	\$36,597	\$38,582		\$41,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$34,709</b>	<b>\$36,597</b>	<b>\$38,582</b>		<b>\$41,000</b>
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	\$3,304	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$120,060	\$135,578	\$157,928		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$123,364</b>	<b>\$135,578</b>	<b>\$157,928</b>		<b>\$0</b>
STATE & FEDERAL AID					
44230 - STATE-HOMEOWNERS PROP.TAX	\$67	\$57	\$56		\$70
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$67</b>	<b>\$57</b>	<b>\$56</b>		<b>\$70</b>
TAX REVENUE					
40010 - CURRENT SECURED TAXES	\$10,881	\$10,715	\$11,011		\$10,000
40020 - CURRENT UNSECURED TAXES	\$293	\$308	\$275		\$300
40040 - PRIOR UNSECURED TAXES	\$7	\$4	\$10		\$10
40130 - SUPPLEMENTAL TAXES	\$239	\$194	\$169		\$200
40070 - TIMBER YIELD TAX	\$16	\$11	\$13		\$25
<b>TAX REVENUE TOTAL</b>	<b>\$11,436</b>	<b>\$11,233</b>	<b>\$11,478</b>		<b>\$10,535</b>
TRANSFERS	-	\$294,596	-		\$0
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$3,357	\$2,423	\$2,420		\$3,000
43998 - UNREALIZED GAINS/LOSSES	\$1,378	\$612	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$4,735</b>	<b>\$3,035</b>	<b>\$2,420</b>		<b>\$3,000</b>
<b>0206 - BECKWOURTH CO.SERV.AREA TOTAL</b>	<b>\$174,311</b>	<b>\$481,096</b>	<b>\$210,464</b>		<b>\$54,605</b>
0215 - CO.SVC.AREA#11-AMBULANCE					
STATE & FEDERAL AID	\$847	\$815	\$798		\$0
TAX REVENUE	\$150,148	\$155,918	\$167,960		\$0
USE OF MONEY & PROPERTY	\$568	\$1,462	\$407		\$0
<b>0215 - CO.SVC.AREA#11-AMBULANCE TOTAL</b>	<b>\$151,563</b>	<b>\$158,195</b>	<b>\$169,165</b>		<b>\$0</b>
0202 - CRESCENT MILLS LIGHTING					
STATE & FEDERAL AID	\$5	\$4	\$4		\$5
TAX REVENUE	\$861	\$881	\$935		\$840
TRANSFERS	\$1,000	\$1,000	-		\$0
USE OF MONEY & PROPERTY	\$602	\$585	\$507		\$300
<b>0202 - CRESCENT MILLS LIGHTING TOTAL</b>	<b>\$2,468</b>	<b>\$2,470</b>	<b>\$1,446</b>		<b>\$1,145</b>
0208 - FLOOD CNTRL 0208					
CHARGES FOR SERVICES	\$164,984	\$211,809	\$112,712		\$408,000
OTHER REVENUE	\$1,027,652	\$1,032,979	\$1,410,493		\$15,000
STATE & FEDERAL AID	\$646	\$622	\$609		\$500
TAX REVENUE	\$123,910	\$127,489	\$137,154		\$127,050
TRANSFERS	-	-	\$145,000		\$15,600
USE OF MONEY & PROPERTY	\$38,152	\$61,985	\$76,925		\$50,000
<b>0208 - FLOOD CNTRL 0208 TOTAL</b>	<b>\$1,355,345</b>	<b>\$1,434,883</b>	<b>\$1,882,893</b>		<b>\$616,150</b>
0223 - GRIZZLY RANCH CSD					
USE OF MONEY & PROPERTY	\$2	\$3	\$2		\$0
<b>0223 - GRIZZLY RANCH CSD TOTAL</b>	<b>\$2</b>	<b>\$3</b>	<b>\$2</b>		<b>\$0</b>
0219 - MONTEREY FORUM					
USE OF MONEY & PROPERTY	\$710	\$847	\$706		\$0
<b>0219 - MONTEREY FORUM TOTAL</b>	<b>\$710</b>	<b>\$847</b>	<b>\$706</b>		<b>\$0</b>
0204 - QUINCY LIGHTING					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
STATE & FEDERAL AID	\$254	\$247	\$242		\$250
TAX REVENUE	\$44,327	\$46,249	\$50,063		\$47,130
TRANSFERS	\$36,000	\$18,000	-		\$18,000
USE OF MONEY & PROPERTY	\$3,124	\$2,659	\$1,913		\$1,500
<b>0204 - QUINCY LIGHTING TOTAL</b>	<b>\$83,706</b>	<b>\$67,155</b>	<b>\$52,218</b>		<b>\$66,880</b>
0221 - WALKER RANCH CSD					
CHARGES FOR SERVICES	\$129,019	\$133,786	\$119,968		\$125,000
USE OF MONEY & PROPERTY	\$45,070	\$47,699	\$32,518		\$40,000
<b>0221 - WALKER RANCH CSD TOTAL</b>	<b>\$174,089</b>	<b>\$181,485</b>	<b>\$152,486</b>		<b>\$165,000</b>
<b>REVENUES TOTAL</b>	<b>\$1,964,036</b>	<b>\$2,337,074</b>	<b>\$2,480,126</b>		<b>\$914,930</b>
<b>Expenses</b>					
0201 - AIR POLLUTION CONTROL					
SERVICES & SUPPLIES	\$10,447	\$10,427	\$10,820		\$11,150
<b>0201 - AIR POLLUTION CONTROL TOTAL</b>	<b>\$10,447</b>	<b>\$10,427</b>	<b>\$10,820</b>		<b>\$11,150</b>
0206 - BECKWOURTH CO.SERV.AREA					
SALARIES & BENEFITS	\$15,888	\$15,821	\$15,990		\$16,366
SERVICES & SUPPLIES	\$172,997	\$475,983	\$15,551		\$19,756
TRANSFERS	\$47,179	\$45,556	\$161,382		\$18,000
<b>0206 - BECKWOURTH CO.SERV.AREA TOTAL</b>	<b>\$236,063</b>	<b>\$537,361</b>	<b>\$192,923</b>		<b>\$54,122</b>
0215 - CO.SVC.AREA#11-AMBULANCE					
SERVICES & SUPPLIES	\$153,653	\$164,225	\$159,116		\$0
<b>0215 - CO.SVC.AREA#11-AMBULANCE TOTAL</b>	<b>\$153,653</b>	<b>\$164,225</b>	<b>\$159,116</b>		<b>\$0</b>
0202 - CRESCENT MILLS LIGHTING					
SERVICES & SUPPLIES	\$2,218	\$698	\$765		\$222
TRANSFERS	\$2,388	\$1,178	\$102		\$2,000
<b>0202 - CRESCENT MILLS LIGHTING TOTAL</b>	<b>\$4,606</b>	<b>\$1,877</b>	<b>\$867</b>		<b>\$2,222</b>
0208 - FLOOD CNTRL 0208					
FIXED ASSETS	-	-	-		\$30,000
SALARIES & BENEFITS	\$86	\$65	\$61		\$15
SERVICES & SUPPLIES	\$383,825	\$350,629	\$533,249		\$1,980,592
TRANSFERS	\$734,623	\$148,699	\$24,354		\$45,000
<b>0208 - FLOOD CNTRL 0208 TOTAL</b>	<b>\$1,118,534</b>	<b>\$499,392</b>	<b>\$557,663</b>		<b>\$2,055,607</b>
0219 - MONTEREY FORUM					
SALARIES & BENEFITS	-	-	\$1		\$1
SERVICES & SUPPLIES	-	-	-		-\$6
<b>0219 - MONTEREY FORUM TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1</b>		<b>-\$5</b>
0204 - QUINCY LIGHTING					
SERVICES & SUPPLIES	\$55,363	\$64,985	\$76,707		\$79,904
TRANSFERS	\$27,845	\$6,690	\$3,062		\$8,000
<b>0204 - QUINCY LIGHTING TOTAL</b>	<b>\$83,208</b>	<b>\$71,675</b>	<b>\$79,769</b>		<b>\$87,904</b>
0221 - WALKER RANCH CSD					
SERVICES & SUPPLIES	\$220,603	\$364,202	\$261,422		\$276,651
TRANSFERS	\$4,128	\$4,617	\$3,309		\$10,000
<b>0221 - WALKER RANCH CSD TOTAL</b>	<b>\$224,731</b>	<b>\$368,819</b>	<b>\$264,731</b>		<b>\$286,651</b>
<b>EXPENSES TOTAL</b>	<b>\$1,831,243</b>	<b>\$1,653,776</b>	<b>\$1,265,891</b>		<b>\$2,497,651</b>

# SPECIAL REVENUE FUNDS



## FUND DESCRIPTIONS

- **0002 Road**

This fund is used to manage and financing the construction, maintenance, and improvement of public roads and transportation infrastructure. It ensures that dedicated revenues are used exclusively for road construction, maintenance, and improvement, thereby enhancing transportation networks, promoting safety, and supporting economic development.

- **0003 Fish and Game**

This fund is used to manage and finance activities related to the conservation, management, and enhancement of fish and wildlife resources. This fund is designated for specific purposes and is typically supported by dedicated revenue sources such as licenses, fees, and permits. It ensures dedicated funding for critical projects, promotes sustainable use of natural resources, and supports public education and engagement in conservation efforts.

- **0004 Child Abuse Prevention**

This fund is used to support programs and initiatives aimed at preventing child abuse and neglect. It ensures dedicated funding for critical prevention efforts, promotes public awareness and education, and supports research and data collection to inform policy and practice.

- **0005 County Fair**

This fund is used to manage and support the operations and development of county fairs. It ensures dedicated funding for critical operations, infrastructure improvements, and programming that promotes agriculture, community engagement, and local culture.

- **0009 Auditor-Controller Local Revenue 2011**

This fund was established by the County in 2011 and is dedicated to particular revenue sources and expenditures for designated purposes. It enhances accountability, ensures targeted use of resources, and supports various governmental objectives.

- **0011 Title III**

This fund is a component of the Secure Rural Schools and Community Self-Determination Act of 2000, a federal program administered by the U.S. Forest Service. It provides funding to counties that have historically relied on timber revenues from federal lands. Under Title III, funds are allocated to counties for specific uses that support public safety, community wildfire protection, and emergency services related to federal lands.

- **0013 Department of Social Services**

This fund is dedicated to supporting a wide range of social services aimed at improving the well-being of individuals and families in the community. It ensures dedicated funding for critical services, promotes community well-being, and enhances equity by targeting support to vulnerable populations. This fund includes sub-funds 0013P Realignment - Protective Services and 0013R Social Services - Realignment.

- **0014 Mental Health**

This fund is to manage and allocate funds specifically for mental health programs and services. It ensures dedicated funding for critical services, promotes community well-being, and enhances equity by targeting support to vulnerable populations. This fund includes sub-funds 0014A Mental Health MHSA, 0014B Mental Health Behavioral Health, 0014C Cal-Works M.H & A.D., 0014H Sierra House Board & Care, 0014S SAMHSA, and 0014W Wrap Around.

- **0015 Public Health**

This fund is to manage and allocate funds specifically for public health programs and services. It ensures dedicated funding for critical services, promotes community well-being, and enhances equity by targeting support to vulnerable populations. This fund includes sub-funds 0015E E.M.S., 0015M Public Health - MAA Administration, 0015P Public Health Emergency Preparedness, and 0015V Health Vital Statistics.

- **0016 Alcohol & Drug**

This fund is to manage and allocate funds specifically for programs and services related to the prevention, treatment, and rehabilitation of alcohol and drug abuse. This fund includes the sub-fund 0016A Alcohol & Drug Prop 36.

- **0017 Sheriff's Office**

This fund is to manage and allocate funds specifically for the operations of a sheriff's office. These funds are separated from the general budget to ensure dedicated resources for law enforcement activities and relates services provided by the

sheriff's office. This fund includes the sub-funds 0017C Sheriff Civil Operations, 0017F Sheriff - Asset Forfeiture Education, 0017G Sheriff - Grants, 0017I Inmate Welfare Fund, and 0017N Narcotics Fund.

- **0018 DA - Adult Drug Court**

This fund is to manage and allocate funds specifically for the operation of adult drug courts. These courts are specialized programs that handle cases involving drug-using offenders through comprehensive supervision, drug testing, and immediate sanctions and incentives.

- **0019 CARES Act - COVID19**

This fund is to manage and allocate funds provided by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. This act was enacted by the United States Congress in March 2020 to provide economic assistance to support individuals, businesses, and government entities affected by the COVID-19 pandemic.

- **0021 ARPA 2021**

This fund is to manage and allocate funds provided by the American Rescue Plan Act (ARPA) of 2021. ARPA was enacted by the United States Congress in March 2021 to provide economic relief and support to individuals, businesses, and government entities impacted by the COVID-19 pandemic and to promote economic recovery.

- **0022 Disaster Response Fund**

This fund is to manage and allocate resources specifically for disaster response and recovery efforts. This fund ensure that there are dedicated resources available to respond quickly and effectively to natural disasters, emergencies, and other crises.

- **0023 Disaster Recovery Operations Center (DROC)**

This fund is to manage and allocate resources for the operation and maintenance of disaster recovery operations center(s). These centers serve as critical hubs for coordinating response and recovery efforts during and after a disaster.

- **0025 County Local Revenue AB109**

This fund is to manage and allocate funds resulting from Assembly Bill 109 (AB109), also known as the Public Safety Realignment Act of 2011, in California. This legislation was enacted to address overcrowding in state prisons by transferring responsibility for certain offenders to county jurisdictions.

- **0026 Local Assistance & Tribal Consistency Fund**

This fund is to manage and allocate resources provided to local governments and tribal entities. This fund aims to ensure consistent and reliable financial support for a variety of programs and services, particularly in areas where there is a need for stability and consistency in funding.

- **0035 Child Support**

This fund is to manage and allocate resources specifically for child support services. This fund ensures that child support enforcement and related services are adequately financed to promote the well-being of children and families.

- **0037 DNA Penalty (Prop 69)**

This fund is to manage and allocate resources specifically related to the implementation and operation of DNA collection and analysis programs as managed by Proposition 69 in California. Proposition 69, also known as the DNA Fingerprint, Unsolved Crime and Innocence Protection Act, was passed by voters in November 2004 and significantly expanded the state's DNA database.

- **0046 Probation Department Grants**

This fund is to manage and allocate resources specifically for the operation and activities of probation departments. This fund ensures that probation services are adequately financed to support community supervision, rehabilitation, and reintegration of offenders. This fund includes sub-funds 0046C Criminal Lab Penalty, 0046D Probation - Division of Juvenile Justice, 0046P Probation - Pretrial, and 0046R Probation - Adult High Risk.

- **0047 Planning - Department of Water Resources (DWR) Disadvantaged Community and Tribal Involvement (DACTI)**

This fund is specifically designed to ensure that disadvantaged communities are actively involved in water resource management and planning. This initiative aims to provide these communities with the resources and support necessary to participate in integrated regional water management efforts.

- **0048 Planning - Prop 1 Integrated Regional Water Management (IRWM)**

This fund is to manage and allocate resources provided by Proposition 1, also known as the Water Quality Supply and Infrastructure Improvement Act of 2014. This fund supports the Integrated Regional Water Management program, which aims to promote collaborative, multi-benefit regional water projects that enhance water quality, supply, and infrastructure across California.

- **0049 Planning - Department of Water Resources (DWR)/Sustainable Groundwater Management (SGM) Grant**

This fund is to manage and allocate resources specifically for the implementation and support of sustainable groundwater management programs. This fund is crucial in ensuring the long-term health and viability of California's groundwater resources, in the line with the Sustainable Groundwater Management Act (SGMA) enacted in 2014.

- **0050 Planning - SB2 (Housing and Community Development) Grant**

This fund is to manage and allocate resources stemming from California's Senate Bill 2 (SB2), also known as the Building Homes and Jobs Act, which was signed into law in 2017. This fund is designed to address California's housing crisis by generating a permanent source of funding for affordable housing development, planning, and related activities.

- **0052 - Planning - Homeless Housing, Assistance and Prevention (HHAP) Grant**

This fund is to manage and allocate resources specifically for addressing homelessness. This fund supports a variety of programs and initiatives aimed at providing housing, services, and assistance to individuals and families experiencing homelessness or at risk of becoming homeless.

- **0053 Tobacco Settlement Fund**

This fund is to manage and allocate resources received from tobacco companies as part of the Master Settlement Agreement (MSA) or other tobacco-related settlements. This fund is used by the County to support public health initiatives, smoking cessation programs, and other related activities.

- **0054 Opioid Settlement Fund**

This fund is to manage and allocate resources received from legal settlements with opioid manufacturers, distributors, and other entities involved in the opioid crisis. This fund is use by the County to address the opioid epidemic through prevention, treatment, recovery, and other related activities. This fund includes 00541 National Opioid Abatement Trust, 00542 Distributor-Subdivision, 00543 Distributor-Abatement, 00544 Janssen-Subdivision, and 00545 Janssen- Abatement.

- **0055 PG&E Settlement**

This fund is to manage and allocate resources received from legal settlements with Pacific Gas and Electric Company (PG&E). This settlement arose from the lawsuit related to the 2021 Dixie Fire. These funds are use by the County to address the consequences of the fire, improve infrastructure, and enhance public safety.

- **0056 Dixie Fire Insurance**

This fund is to manage and allocate resources received from insurance companies related to the 2021 Dixie Fire. This fund includes sub-fund 00561 Dixie-Trindel.

- **0057 Solid Waste Grants (Public Works)**

This fund is to manage and allocate resources specifically for solid waste management initiatives. These funds are typically used to support projects and programs that improve waste management practices, promote recycling and waste reduction, and enhance environmental sustainability.

- **0058 CDBG CARES Act CV-2-3**

This fund is a special allocation of Community Development Block Grant (CDBG) funds provided under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. These funds are designated as CV-2 and CV-3 to address the immediate needs and long-term impacts of the COVID-19 pandemic on communities, particularly those of low- and moderate-income.

- **0059 CDBG Annual Economic Development**

This fund allocates Community Development Block Grant (CDBG) funds specifically for economic development initiatives. These funds aim to support projects and programs that stimulate economic growth, create jobs, and enhance the economic well-being of low- and moderate-income communities.

- **0062 Recorders Fund**

This fund is to manage and allocate resources specifically for the operations and activities of the county recorder's office. This fund ensures that the recorder's office has the necessary resources to effectively manage public records, property documents, and other related services. This fund includes sub-funds 0062M Recorder Micrographics, and 0062O Recorder's Office Modernization.

- **0063 Animal Control Spay/Neuter**

This fund is to manage and allocate resources specifically for spay and neuter programs. This program is managed by Animal Control under the Sheriff's Office to control the population of stray and unwanted animals, improve public health and safety, and promote responsible pet ownership.

- **0064 Domestic Violence Assistance**

This fund is to manage and allocate resources specifically aimed at supporting programs and services that assist victims of domestic violence. These funds are used by the County to enhance the safety, support, and well-being of individuals affected by domestic violence.

- **0065 Electronic Recording Delivery System (ERDS)**

This fund is to manage and allocate resources specifically for the development, implementation, and maintenance of electronic recording delivery systems within the Clerk-Recorder's office for handling public records such as deeds, mortgages, and other legal documents.

- **0067 Help Americans Vote Act (HAVA) - Elections**

This fund is to manage and allocated resources provided under the Help America Vote Act of 2002. This federal legislation was enacted to improve the administration of elections in the United States by addressing the issues that arose during the 2000 presidential election.

- **0070 PCCDC PILT CDBG**

This fund refers to the financial mechanism that combines aspects of both Payment in Lieu of Taxes (PILT) and Community Development Block Grant (CDBG) to support community development and compensate local governments for the loss of tax revenue from certain federal or state properties.

- **00D1 Asset Forfeiture (District Attorney)**

This fund is to manage and allocate resources obtained through the asset forfeiture process. This process involves the seizure of assets connected to criminal activity. The funds are used by the District Attorney's office to support law enforcement activities, public safety initiatives, and community programs.

- **00D2 Environmental Settlement (District Attorney)**

This fund is to manage and allocate resources obtained from settlements related to environmental violations. These funds are used by the District Attorney's office to support environmental protection initiatives, remediation projects, and public health and safety programs.

- **0308 District Attorney Re-Entry Program**

This fund is to manage and allocate resources specifically for re-entry programs aimed at helping formerly incarcerated individuals reintegrate into society. These programs typically focus on reducing recidivism, supporting rehabilitation, and providing services that facilitate successful re-entry into the community.

- **0309 - District Attorney Alternative Sentencing**

This fund is to manage and allocate resources specifically for alternative sentencing programs. These programs offer alternatives to traditional incarceration, aiming to reduce recidivism, alleviate overcrowding in jails and prisons, and provide rehabilitation and support services to offenders.

## REVENUE VS. EXPENDITURES



## FUND SUMMARY

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
Revenues	-	-	-		\$0
CHARGES FOR SERVICES	\$1,123,328	\$2,049,829	\$1,329,711		\$937,884
FINES & PENALTIES	\$6,113	\$3,996	\$11,384		\$8,605
LICENSES & PERMITS	\$97,876	\$96,925	\$116,503		\$103,000
OTHER REVENUE	\$11,042,480	\$1,361,601	\$3,994,408		\$978,625
STATE & FEDERAL AID	\$43,982,003	\$42,016,079	\$41,741,699		\$53,157,838
TAX REVENUE	\$44,023	\$42,209	\$42,134		\$41,964
TRANSFERS	\$28,523,561	\$15,790,373	\$19,889,171		\$23,606,938
USE OF MONEY & PROPERTY	\$2,022,652	\$2,626,840	\$2,293,587		\$1,444,236
<b>REVENUES TOTAL</b>	<b>\$86,842,035</b>	<b>\$63,987,851</b>	<b>\$69,418,598</b>		<b>\$80,279,090</b>
<b>Total Starting Fund Balance</b>	-	-	-		-
<b>Expenses</b>					
Expenses	-	-	-		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
FIXED ASSETS	\$1,371,166	\$775,301	\$546,572	\$2,154,204	
OTHER CHARGES	\$4,210,524	\$4,252,130	\$5,247,006	\$7,199,156	
SALARIES & BENEFITS	\$14,888,756	\$17,698,761	\$19,361,444	\$25,762,530	
SERVICES & SUPPLIES	\$18,455,854	\$17,939,678	\$17,353,386	\$30,516,397	
TRANSFERS	\$30,768,314	\$18,415,617	\$19,216,797	\$24,867,939	
<b>EXPENSES TOTAL</b>	<b>\$69,694,614</b>	<b>\$59,081,487</b>	<b>\$61,725,204</b>	<b>\$90,500,226</b>	

## DETAILED BREAKDOWN

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
0016 - ALCOHOL & DRUG					
CHARGES FOR SERVICES					
45331 - ASSMT VC 23649 \$100	\$6,312	\$5,801	\$4,089	\$7,075	
45272 - CLIENT FEES DRUG/ALCOHOL	\$237	-	-	\$0	
45330 - DRUG PROG. FEE/DIVERSION	\$2,814	\$3,119	\$1,845	\$3,291	
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$9,363</b>	<b>\$8,920</b>	<b>\$5,933</b>	<b>\$10,366</b>	
FINES & PENALTIES					
42060 - CO ALC ABUSE/PREV.1463.25	\$2,998	\$2,771	\$1,976	\$3,105	
<b>FINES &amp; PENALTIES TOTAL</b>	<b>\$2,998</b>	<b>\$2,771</b>	<b>\$1,976</b>	<b>\$3,105</b>	
OTHER REVENUE					
46607 - OTHER MISCELLANEOUS	-	-	-	\$175,677	
<b>OTHER REVENUE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$175,677</b>	
STATE & FEDERAL AID					
44516 - FED-BLOCK GRANT ALCOHOL	\$602,269	\$341,795	\$233,060	\$440,000	
44516P - FED-BLOCK GRANT ALCOHOL	-	-	\$174,510	\$0	
44295 - STATE-MENTAL HEALTH	-	-	\$191,104	\$250,000	
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$602,269</b>	<b>\$341,795</b>	<b>\$598,674</b>	<b>\$690,000</b>	
TRANSFERS					
48000 - TRANSFER-IN	-	-	-	\$669,649	
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$669,649</b>	
USE OF MONEY & PROPERTY					
43998 - UNREALIZED GAINS/LOSSES	\$5,511	\$5,213	-	\$0	
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$5,511</b>	<b>\$5,213</b>	<b>-</b>	<b>\$0</b>	
<b>0016 - ALCOHOL &amp; DRUG TOTAL</b>	<b>\$620,140</b>	<b>\$358,699</b>	<b>\$606,583</b>	<b>\$1,548,797</b>	
0063 - ANIMAL CONT. SPAY/NEUTER					
CHARGES FOR SERVICES					
45024 - ANIMAL CNTRL FEES & FINES	\$949	\$413	\$489	\$500	
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$949</b>	<b>\$413</b>	<b>\$489</b>	<b>\$500</b>	
OTHER REVENUE					
46239 - DONATIONS	\$348	\$7,496	\$8,715	\$25,600	
46259 - FORFEITED DEPOSIT	\$1,450	\$1,250	\$1,075	\$150	
<b>OTHER REVENUE TOTAL</b>	<b>\$1,798</b>	<b>\$8,746</b>	<b>\$9,790</b>	<b>\$25,750</b>	
STATE & FEDERAL AID					
44290 - STATE-OTHER	\$180,000	\$0	\$150,000	\$0	
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$180,000</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	
TRANSFERS					
	-	-	-	\$3,157	
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$1,348	\$2,724	\$3,357	\$2,000	
43998 - UNREALIZED GAINS/LOSSES	\$69	\$1,252	-	\$0	
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$1,417</b>	<b>\$3,976</b>	<b>\$3,357</b>	<b>\$2,000</b>	
<b>0063 - ANIMAL CONT. SPAY/NEUTER TOTAL</b>	<b>\$184,163</b>	<b>\$13,135</b>	<b>\$163,636</b>	<b>\$31,407</b>	

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
0021 - ARPA 2021					
STATE & FEDERAL AID					
44027 - STATE GRANT	\$1,826,520	-	-		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$1,826,520</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$56,444	\$51,085	\$40,987		\$0
43998 - UNREALIZED GAINS/LOSSES	\$10,965	\$12,209	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$67,409</b>	<b>\$63,295</b>	<b>\$40,987</b>		<b>\$0</b>
<b>0021 - ARPA 2021 TOTAL</b>	<b>\$1,893,928</b>	<b>\$63,295</b>	<b>\$40,987</b>		<b>\$0</b>
00D1 - ASSET FORFEITURE					
FINES & PENALTIES					
42014 - ASSETS FORFEITURE	-	-	\$1,475		\$500
<b>FINES &amp; PENALTIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,475</b>		<b>\$500</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$424	\$542	\$564		\$0
43998 - UNREALIZED GAINS/LOSSES	\$137	\$126	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$561</b>	<b>\$669</b>	<b>\$564</b>		<b>\$0</b>
<b>00D1 - ASSET FORFEITURE TOTAL</b>	<b>\$561</b>	<b>\$669</b>	<b>\$2,039</b>		<b>\$500</b>
0009 - AUD- CO LOCAL REV 2011					
STATE & FEDERAL AID					
44718A - ACLOCVR11 STATE&FED AID	-\$24,393	\$0	\$0		\$0
44760A - ACLOCVR11 STATE&FED AID	\$1,318	-	-		\$0
44780A - ACLOCVR11 STATE&FED AID	\$484,630	\$405,988	\$428,452		\$428,000
44705A - ST-DA 1/2 1020 SUBACCT	\$20,006	\$18,021	\$15,917		\$41,452
44782A - ST-FAMILY SPT SUBACT	\$3,512,875	\$2,921,911	\$3,425,211		\$3,305,000
44712A - ST-MH AB 118 SUBACCT	\$868,177	\$842,709	\$645,366		\$590,000
44711A - ST MH-BEHAV HLTH SUB	\$1,576,334	\$1,625,085	\$1,513,816		\$867,500
44706A - ST-PD 1/2 1020 SUBACCT	\$21,246	\$18,020	\$15,917		\$43,264
44709A - ST-PROB YTH OFFDR BGSA	\$137,058	\$114,140	\$105,822		\$124,106
44716A - ST-SO CAL EMA SUBACCT	\$29,486	\$29,486	\$29,486		\$29,486
44715A - ST-SO ELEAS SUBACCT	\$568,514	\$500,000	\$460,951		\$500,000
44700A - ST-SO TRL CT SEC SUB	\$548,810	\$415,551	\$451,115		\$441,000
44725 - ST-SS FOSTER CARE	-	-	\$46,766		\$0
44781A - ST-SS PROT SVC SUBACCT	\$3,224,083	\$3,307,422	\$2,811,061		\$3,100,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$10,968,144</b>	<b>\$10,198,333</b>	<b>\$9,949,880</b>		<b>\$9,469,808</b>
USE OF MONEY & PROPERTY					
43998 - UNREALIZED GAINS/LOSSES	\$14,566	\$27,054	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$14,566</b>	<b>\$27,054</b>	<b>-</b>		<b>\$0</b>
<b>0009 - AUD- CO LOCAL REV 2011 TOTAL</b>	<b>\$10,982,710</b>	<b>\$10,225,388</b>	<b>\$9,949,880</b>		<b>\$9,469,808</b>
0019 - CARES ACT - COVID19					
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$1,766	\$2,261	\$2,326		\$0
43998 - UNREALIZED GAINS/LOSSES	\$563	\$519	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$2,329</b>	<b>\$2,781</b>	<b>\$2,326</b>		<b>\$0</b>
<b>0019 - CARES ACT - COVID19 TOTAL</b>	<b>\$2,329</b>	<b>\$2,781</b>	<b>\$2,326</b>		<b>\$0</b>
0059 - CDBG ANNUAL ED					
STATE & FEDERAL AID					
44027 - STATE GRANT	-\$14,939	\$19,184	\$17,172		\$224,088
44029 - STATE GRANT REV	-	-	-		\$174,354
44028 - STATE GRANT REVENUE	-	\$5,788	\$40,432		\$503,815
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-\$14,939</b>	<b>\$24,972</b>	<b>\$57,604</b>		<b>\$902,257</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-	-\$919	-\$410		\$0
43998 - UNREALIZED GAINS/LOSSES	-	-\$53	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-</b>	<b>-\$972</b>	<b>-\$410</b>		<b>\$0</b>
<b>0059 - CDBG ANNUAL ED TOTAL</b>	<b>-\$14,939</b>	<b>\$24,000</b>	<b>\$57,194</b>		<b>\$902,257</b>

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
0058 - CDBG CARES ACT CV-2-3					
STATE & FEDERAL AID					
44027 - STATE GRANT	\$2,043	\$105,240	\$40,717		\$0
44028 - STATE GRANT REVENUE	\$16,154	\$328,982	\$158,797		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$18,198</b>	<b>\$434,222</b>	<b>\$199,514</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-	-\$4,293	-\$3,355		\$0
43998 - UNREALIZED GAINS/LOSSES	-	-\$27	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-</b>	<b>-\$4,320</b>	<b>-\$3,355</b>		<b>\$0</b>
<b>0058 - CDBG CARES ACT CV-2-3 TOTAL</b>	<b>\$18,198</b>	<b>\$429,902</b>	<b>\$196,159</b>		<b>\$0</b>
0004 - CHILD ABUSE PREVENTION					
CHARGES FOR SERVICES	\$2,299	\$2,634	\$2,598		\$2,500
OTHER REVENUE	\$28,238	\$20,280	\$26,566		\$10,000
TRANSFERS	-	\$17,701	\$17,568		\$20,000
USE OF MONEY & PROPERTY	\$6,084	\$6,711	\$5,974		\$5,000
<b>0004 - CHILD ABUSE PREVENTION TOTAL</b>	<b>\$36,622</b>	<b>\$47,327</b>	<b>\$52,705</b>		<b>\$37,500</b>
0035 - CHILD SUPPORT					
STATE & FEDERAL AID	\$549,587	\$768,870	\$683,722		\$1,028,155
TRANSFERS	-	-	\$33,992		\$0
USE OF MONEY & PROPERTY	\$16,886	\$18,122	\$16,971		\$0
<b>0035 - CHILD SUPPORT TOTAL</b>	<b>\$566,473</b>	<b>\$786,992</b>	<b>\$734,686</b>		<b>\$1,028,155</b>
0005 - COUNTY FAIR					
CHARGES FOR SERVICES	\$68,608	\$59,071	\$62,250		\$64,000
OTHER REVENUE	\$12,370	\$10,336	\$22,936		\$26,000
STATE & FEDERAL AID	\$127,932	\$116,950	\$137,400		\$90,000
TAX REVENUE	\$2,714	\$1,837	\$2,101		\$2,000
TRANSFERS	\$4,999	\$4,999	\$24,836		\$598,999
USE OF MONEY & PROPERTY	\$232,310	\$184,156	\$232,154		\$221,100
<b>0005 - COUNTY FAIR TOTAL</b>	<b>\$448,933</b>	<b>\$377,350</b>	<b>\$481,676</b>		<b>\$1,002,099</b>
0025 - COUNTY LOCAL REV AB109					
STATE & FEDERAL AID	\$1,180,672	\$1,182,414	\$976,830		\$1,243,026
USE OF MONEY & PROPERTY	\$4,947	\$5,329	-		\$0
<b>0025 - COUNTY LOCAL REV AB109 TOTAL</b>	<b>\$1,185,620</b>	<b>\$1,187,743</b>	<b>\$976,830</b>		<b>\$1,243,026</b>
0018 - DA - ADULT DRUG COURT					
STATE & FEDERAL AID	\$155,735	\$55,952	-		\$0
USE OF MONEY & PROPERTY	-\$113	\$224	-		\$0
<b>0018 - DA - ADULT DRUG COURT TOTAL</b>	<b>\$155,622</b>	<b>\$56,176</b>	<b>-</b>		<b>\$0</b>
0309 - DA Alt Sentencing					
STATE & FEDERAL AID	-	-	\$16,139		\$0
TRANSFERS	-	-	\$146,210		\$411,599
USE OF MONEY & PROPERTY	-	-	\$35		\$0
<b>0309 - DA ALT SENTENCING TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$162,385</b>		<b>\$411,599</b>
0308 - DA-RE-ENTRY PROGRAM					
STATE & FEDERAL AID	-	-	\$1,246,219		\$300,000
USE OF MONEY & PROPERTY	-	-	\$278		\$0
<b>0308 - DA-RE-ENTRY PROGRAM TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,246,497</b>		<b>\$300,000</b>
0013 - DEPT. SOCIAL SERVICES					
OTHER REVENUE	\$66,213	\$99,410	\$694,602		\$125,500
STATE & FEDERAL AID	\$4,491,858	\$4,936,820	\$4,844,019		\$5,230,000
TRANSFERS	\$22,546,350	\$9,931,890	\$11,182,691		\$16,087,000
USE OF MONEY & PROPERTY	\$928,083	\$723,215	\$648,046		\$650,000
<b>0013 - DEPT. SOCIAL SERVICES TOTAL</b>	<b>\$28,032,505</b>	<b>\$15,691,335</b>	<b>\$17,369,359</b>		<b>\$22,092,500</b>
0022 - DISASTER RESPONSE FUND					
OTHER REVENUE	\$129,258	\$567,003	\$141,445		\$0
TRANSFERS	-	-	\$432,534		\$0
<b>0022 - DISASTER RESPONSE FUND TOTAL</b>	<b>\$129,258</b>	<b>\$567,003</b>	<b>\$573,979</b>		<b>\$0</b>

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
0023 - DISASTR RECOV OP CNTR DROC					
TRANSFERS	-	-	-		\$1,693
<b>0023 - DISASTR RECOV OP CNTR DROC TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$1,693</b>
0056 - DIXIE FIRE INSURANCE					
OTHER REVENUE	-	\$0	\$2,652,998		\$0
TRANSFERS	-	-	\$1,761,763		\$0
USE OF MONEY & PROPERTY	-	\$18,083	\$58,826		\$0
<b>0056 - DIXIE FIRE INSURANCE TOTAL</b>	<b>-</b>	<b>\$18,083</b>	<b>\$4,473,587</b>		<b>\$0</b>
0037 - DNA PENALTY (PROP 69)					
FINES & PENALTIES	\$4,377	-	-		\$4,000
USE OF MONEY & PROPERTY	\$868	\$1,097	\$824		\$650
<b>0037 - DNA PENALTY (PROP 69) TOTAL</b>	<b>\$5,245</b>	<b>\$1,097</b>	<b>\$824</b>		<b>\$4,650</b>
0064 - DOMESTIC VIOL ASSISTANCE					
LICENSES & PERMITS	\$3,486	\$2,829	\$3,277		\$3,000
USE OF MONEY & PROPERTY	\$519	\$670	\$385		\$400
<b>0064 - DOMESTIC VIOL ASSISTANCE TOTAL</b>	<b>\$4,005</b>	<b>\$3,499</b>	<b>\$3,662</b>		<b>\$3,400</b>
00D2 - ENVIRONMENTAL SETTLEMENT					
OTHER REVENUE	\$208,799	\$200,000	\$200,000		\$201,125
TRANSFERS	-	-	-		\$539
USE OF MONEY & PROPERTY	\$4,380	\$14,840	\$17,042		\$0
<b>00D2 - ENVIRONMENTAL SETTLEMENT TOTAL</b>	<b>\$213,179</b>	<b>\$214,840</b>	<b>\$217,042</b>		<b>\$201,664</b>
0065 - ERDS					
CHARGES FOR SERVICES	\$5,483	\$5,605	\$5,660		\$8,500
USE OF MONEY & PROPERTY	\$1,333	\$1,849	\$1,703		\$0
<b>0065 - ERDS TOTAL</b>	<b>\$6,816</b>	<b>\$7,454</b>	<b>\$7,363</b>		<b>\$8,500</b>
0003 - FISH & GAME					
FINES & PENALTIES	-\$1,262	\$1,225	\$1,228		\$1,000
OTHER REVENUE	\$140,000	-	-		\$0
STATE & FEDERAL AID	\$2,125	\$1,903	\$2,113		\$1,903
USE OF MONEY & PROPERTY	\$8,857	\$11,166	\$8,685		\$8,000
<b>0003 - FISH &amp; GAME TOTAL</b>	<b>\$149,720</b>	<b>\$14,294</b>	<b>\$12,027</b>		<b>\$10,903</b>
0067 - HAVA - ELECTIONS					
STATE & FEDERAL AID	-	-	-		\$15,789
USE OF MONEY & PROPERTY	\$1,743	\$1,906	\$1,605		\$1,000
<b>0067 - HAVA - ELECTIONS TOTAL</b>	<b>\$1,743</b>	<b>\$1,906</b>	<b>\$1,605</b>		<b>\$16,789</b>
0026 - LOCAL ASSISTANCE & TCF					
STATE & FEDERAL AID	\$3,762,368	\$3,756,468	-		\$0
USE OF MONEY & PROPERTY	\$53,665	\$273,002	\$194,824		\$0
<b>0026 - LOCAL ASSISTANCE &amp; TCF TOTAL</b>	<b>\$3,816,034</b>	<b>\$4,029,471</b>	<b>\$194,824</b>		<b>\$0</b>
0014 - MENTAL HEALTH					
CHARGES FOR SERVICES	\$30,665	\$37,642	\$12,891		\$0
OTHER REVENUE	\$1,495	-	-		\$0
STATE & FEDERAL AID	\$5,225,323	\$3,944,370	\$8,351,298		\$10,977,488
TRANSFERS	\$2,519,596	\$2,717,178	\$2,696,236		\$2,472,757
USE OF MONEY & PROPERTY	\$265,808	\$291,833	\$185,493		\$181,300
<b>0014 - MENTAL HEALTH TOTAL</b>	<b>\$8,042,886</b>	<b>\$6,991,023</b>	<b>\$11,245,919</b>		<b>\$13,631,545</b>
0054 - OPIOID SETTLEMENT FUND					
STATE & FEDERAL AID	\$465,336	\$277,147	\$1,304,046		\$450,000
USE OF MONEY & PROPERTY	\$6,410	\$29,430	\$59,671		\$0
<b>0054 - OPIOID SETTLEMENT FUND TOTAL</b>	<b>\$471,746</b>	<b>\$306,577</b>	<b>\$1,363,718</b>		<b>\$450,000</b>
0070 - PCCDC PILT CDBG					
USE OF MONEY & PROPERTY	\$221	\$263	\$220		\$0
<b>0070 - PCCDC PILT CDBG TOTAL</b>	<b>\$221</b>	<b>\$263</b>	<b>\$220</b>		<b>\$0</b>
0055 - PG&E DIXIE FIRE SETTLEMENT					
OTHER REVENUE	\$10,302,851	-	-		\$0
STATE & FEDERAL AID	\$0	\$82,704	-		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
USE OF MONEY & PROPERTY	-	\$395,055	\$362,200	\$0	
<b>0055 - PG&amp;E DIXIE FIRE SETTLEMENT TOTAL</b>	<b>\$10,302,851</b>	<b>\$477,759</b>	<b>\$362,200</b>	<b>\$0</b>	
0047 - PLAN - DWR DACTI					
USE OF MONEY & PROPERTY	\$1	\$1	\$1	\$0	
<b>0047 - PLAN - DWR DACTI TOTAL</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>	
0049 - PLAN GRANT-DWR/SGM					
STATE & FEDERAL AID	\$10,163	\$4,334	\$1,187	\$0	
USE OF MONEY & PROPERTY	\$49	\$12	\$0	\$0	
<b>0049 - PLAN GRANT-DWR/SGM TOTAL</b>	<b>\$10,213</b>	<b>\$4,345</b>	<b>\$1,188</b>	<b>\$0</b>	
0050 - PLAN GRANT - SB2					
STATE & FEDERAL AID	-	\$160,000	-	\$186,517	
USE OF MONEY & PROPERTY	-	-\$116	-\$3	\$0	
<b>0050 - PLAN GRANT - SB2 TOTAL</b>	<b>-</b>	<b>\$159,884</b>	<b>-\$3</b>	<b>\$186,517</b>	
0052 - PLAN - HHAP GRANT					
USE OF MONEY & PROPERTY	\$2,636	\$3,145	\$2,623	\$0	
<b>0052 - PLAN - HHAP GRANT TOTAL</b>	<b>\$2,636</b>	<b>\$3,145</b>	<b>\$2,623</b>	<b>\$0</b>	
0048 - Plan Prop 1 IRWM					
STATE & FEDERAL AID	\$7,345	\$834,505	\$317,757	\$0	
USE OF MONEY & PROPERTY	\$11,481	\$6,639	\$1,293	\$0	
<b>0048 - PLAN PROP 1 IRWM TOTAL</b>	<b>\$18,827</b>	<b>\$841,143</b>	<b>\$319,050</b>	<b>\$0</b>	
0046 - PROB GRANT DEPT(S)					
CHARGES FOR SERVICES	\$1,114	\$795	\$44	\$0	
STATE & FEDERAL AID	\$584,646	\$564,829	\$548,307	\$918,702	
TRANSFERS	\$740,871	\$721,155	\$526,887	\$633,776	
USE OF MONEY & PROPERTY	\$73,951	\$115,199	\$111,558	\$118,814	
<b>0046 - PROB GRANT DEPT(S) TOTAL</b>	<b>\$1,400,583</b>	<b>\$1,401,978</b>	<b>\$1,186,795</b>	<b>\$1,671,292</b>	
0015 - PUBLIC HEALTH					
CHARGES FOR SERVICES	\$313,334	\$1,065,480	\$460,436	\$105,705	
OTHER REVENUE	\$389	\$3,886	\$15,770	\$0	
STATE & FEDERAL AID	\$4,369,249	\$5,119,700	\$5,599,983	\$4,840,437	
TRANSFERS	\$250,025	\$236,204	\$236,640	\$622,175	
USE OF MONEY & PROPERTY	\$54,205	\$63,116	\$44,947	\$50,000	
<b>0015 - PUBLIC HEALTH TOTAL</b>	<b>\$4,987,201</b>	<b>\$6,488,386</b>	<b>\$6,357,776</b>	<b>\$5,618,317</b>	
0062 - RECORDERS FUND					
CHARGES FOR SERVICES	\$12,581	\$13,313	\$14,262	\$16,700	
USE OF MONEY & PROPERTY	\$16,116	\$18,922	\$14,305	\$12,150	
<b>0062 - RECORDERS FUND TOTAL</b>	<b>\$28,697</b>	<b>\$32,236</b>	<b>\$28,567</b>	<b>\$28,850</b>	
0002 - ROAD					
CHARGES FOR SERVICES	\$662,967	\$821,750	\$679,001	\$656,500	
LICENSES & PERMITS	\$94,390	\$94,096	\$113,227	\$100,000	
OTHER REVENUE	\$10,553	\$76,717	\$2,785	\$162,000	
STATE & FEDERAL AID	\$8,182,835	\$8,352,966	\$6,098,202	\$15,908,413	
TAX REVENUE	\$1,382	\$935	\$1,069	\$1,000	
TRANSFERS	\$844,664	\$206,055	\$785,396	\$292,000	
USE OF MONEY & PROPERTY	\$179,700	\$270,268	\$256,561	\$190,000	
<b>0002 - ROAD TOTAL</b>	<b>\$9,976,490</b>	<b>\$9,822,788</b>	<b>\$7,936,241</b>	<b>\$17,309,913</b>	
0017 - SHERIFF GRANTS					
CHARGES FOR SERVICES	\$15,966	\$34,205	\$86,146	\$73,113	
FINES & PENALTIES	-	-	\$6,704	\$0	
OTHER REVENUE	\$140,150	\$375,223	\$227,516	\$252,573	
STATE & FEDERAL AID	\$856,213	\$425,670	\$495,477	\$503,622	
TAX REVENUE	\$39,927	\$39,436	\$38,964	\$38,964	
TRANSFERS	\$1,617,056	\$1,955,192	\$2,044,418	\$1,793,594	
USE OF MONEY & PROPERTY	\$18,479	\$18,248	\$4,754	\$3,200	
<b>0017 - SHERIFF GRANTS TOTAL</b>	<b>\$2,687,790</b>	<b>\$2,847,974</b>	<b>\$2,903,980</b>	<b>\$2,665,066</b>	
0057 - SW GRANTS (PW)					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
OTHER REVENUE	\$366	-	-	\$0	
USE OF MONEY & PROPERTY	\$1,621	\$1,391	\$1,118	\$622	
<b>0057 - SW GRANTS (PW) TOTAL</b>	<b>\$1,987</b>	<b>\$1,391</b>	<b>\$1,118</b>	<b>\$622</b>	
0011 - TITLE III					
STATE & FEDERAL AID	\$237,364	\$258,980	-	\$251,721	
USE OF MONEY & PROPERTY	\$10,907	\$11,265	-	\$0	
<b>0011 - TITLE III TOTAL</b>	<b>\$248,271</b>	<b>\$270,244</b>	<b>-</b>	<b>\$251,721</b>	
0053 - TOBACCO SETTLEMENT FUND					
STATE & FEDERAL AID	\$193,061	\$172,174	\$163,327	\$150,000	
USE OF MONEY & PROPERTY	\$29,711	\$44,105	\$18,024	\$0	
<b>0053 - TOBACCO SETTLEMENT FUND TOTAL</b>	<b>\$222,772</b>	<b>\$216,279</b>	<b>\$181,351</b>	<b>\$150,000</b>	
<b>REVENUES TOTAL</b>	<b>\$86,842,035</b>	<b>\$63,987,851</b>	<b>\$69,418,598</b>	<b>\$80,279,090</b>	
<b>Expenses</b>					
0016 - ALCOHOL & DRUG					
SALARIES & BENEFITS	\$250,670	\$333,435	\$462,131	\$715,265	
SERVICES & SUPPLIES	\$210,517	\$139,558	\$134,747	\$337,499	
TRANSFERS	\$86,682	\$105,764	\$92,305	\$824,649	
<b>0016 - ALCOHOL &amp; DRUG TOTAL</b>	<b>\$547,869</b>	<b>\$578,758</b>	<b>\$689,183</b>	<b>\$1,877,413</b>	
0063 - ANIMAL CONT. SPAY/NEUTER					
SERVICES & SUPPLIES	\$60,879	\$120,558	\$161,699	\$55,642	
<b>0063 - ANIMAL CONT. SPAY/NEUTER TOTAL</b>	<b>\$60,879</b>	<b>\$120,558</b>	<b>\$161,699</b>	<b>\$55,642</b>	
0021 - ARPA 2021					
SERVICES & SUPPLIES	\$88,585	-	\$225,000	\$0	
TRANSFERS	\$1,494,950	\$341,297	\$154,406	\$0	
<b>0021 - ARPA 2021 TOTAL</b>	<b>\$1,583,535</b>	<b>\$341,297</b>	<b>\$379,406</b>	<b>\$0</b>	
00D1 - ASSET FORFEITURE					
SERVICES & SUPPLIES	-	-	\$134	\$486	
<b>00D1 - ASSET FORFEITURE TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$134</b>	<b>\$486</b>	
0009 - AUD- CO LOCAL REV 2011					
TRANSFERS	\$8,085,681	\$10,559,317	\$9,120,793	\$9,523,808	
<b>0009 - AUD- CO LOCAL REV 2011 TOTAL</b>	<b>\$8,085,681</b>	<b>\$10,559,317</b>	<b>\$9,120,793</b>	<b>\$9,523,808</b>	
0059 - CDBG ANNUAL ED					
SERVICES & SUPPLIES	\$0	\$9,301	\$362,400	\$557,597	
TRANSFERS	\$0	\$14,455	\$12,896	\$27,906	
<b>0059 - CDBG ANNUAL ED TOTAL</b>	<b>\$0</b>	<b>\$23,756</b>	<b>\$375,296</b>	<b>\$585,503</b>	
0058 - CDBG CARES ACT CV-2-3					
SERVICES & SUPPLIES	\$64,386	\$378,262	\$177,576	\$0	
TRANSFERS	-	\$2,464	\$6,159	\$0	
<b>0058 - CDBG CARES ACT CV-2-3 TOTAL</b>	<b>\$64,386</b>	<b>\$380,726</b>	<b>\$183,735</b>	<b>\$0</b>	
0004 - CHILD ABUSE PREVENTION					
SERVICES & SUPPLIES	\$35,973	\$48,414	\$35,423	\$65,523	
<b>0004 - CHILD ABUSE PREVENTION TOTAL</b>	<b>\$35,973</b>	<b>\$48,414</b>	<b>\$35,423</b>	<b>\$65,523</b>	
0035 - CHILD SUPPORT					
SALARIES & BENEFITS	\$699,260	\$526,513	\$643,916	\$853,001	
SERVICES & SUPPLIES	\$83,458	\$100,337	\$61,643	\$171,852	
<b>0035 - CHILD SUPPORT TOTAL</b>	<b>\$782,718</b>	<b>\$626,850</b>	<b>\$705,560</b>	<b>\$1,024,853</b>	
0005 - COUNTY FAIR					
FIXED ASSETS	\$33,947	-	-	\$0	
SALARIES & BENEFITS	\$362,499	\$399,237	\$419,397	\$447,093	
SERVICES & SUPPLIES	\$405,270	\$386,493	\$306,465	\$373,735	
TRANSFERS	-	-	-	\$2,409	
<b>0005 - COUNTY FAIR TOTAL</b>	<b>\$801,716</b>	<b>\$785,730</b>	<b>\$725,862</b>	<b>\$823,237</b>	
0025 - COUNTY LOCAL REV AB109					
TRANSFERS	\$1,014,927	\$1,012,763	\$961,633	\$1,529,261	
<b>0025 - COUNTY LOCAL REV AB109 TOTAL</b>	<b>\$1,014,927</b>	<b>\$1,012,763</b>	<b>\$961,633</b>	<b>\$1,529,261</b>	
0018 - DA - ADULT DRUG COURT					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
SERVICES & SUPPLIES	\$152,912	\$55,952	-		\$0
<b>0018 - DA - ADULT DRUG COURT TOTAL</b>	<b>\$152,912</b>	<b>\$55,952</b>	<b>-</b>		<b>\$0</b>
0309 - DA Alt Sentencing					
SALARIES & BENEFITS	-	-	\$74,590		\$325,681
SERVICES & SUPPLIES	-	-	\$24,943		\$67,831
TRANSFERS	-	-	\$133		\$5,867
<b>0309 - DA ALT SENTENCING TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$99,666</b>		<b>\$399,379</b>
0308 - DA-RE-ENTRY PROGRAM					
SALARIES & BENEFITS	-	-	\$9,762		\$107,968
SERVICES & SUPPLIES	-	-	\$23,805		\$54,200
TRANSFERS	-	-	-		\$195,000
<b>0308 - DA-RE-ENTRY PROGRAM TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$33,567</b>		<b>\$357,168</b>
0013 - DEPT. SOCIAL SERVICES					
FIXED ASSETS	-	-	-		\$150,000
OTHER CHARGES	\$4,053,517	\$4,106,110	\$5,065,920		\$6,442,000
SALARIES & BENEFITS	\$2,657,237	\$3,175,796	\$3,285,624		\$4,831,966
SERVICES & SUPPLIES	\$2,179,062	\$3,577,549	\$2,712,741		\$4,173,182
TRANSFERS	\$18,100,800	\$3,084,901	\$5,385,568		\$9,340,800
<b>0013 - DEPT. SOCIAL SERVICES TOTAL</b>	<b>\$26,990,615</b>	<b>\$13,944,356</b>	<b>\$16,449,854</b>		<b>\$24,937,948</b>
0022 - DISASTER RESPONSE FUND					
SERVICES & SUPPLIES	\$3,795,916	-	\$6,754		\$0
TRANSFERS	\$406,322	-	\$408,335		\$1,693
<b>0022 - DISASTER RESPONSE FUND TOTAL</b>	<b>\$4,202,238</b>	<b>-</b>	<b>\$415,089</b>		<b>\$1,693</b>
0023 - DISASTR RECOV OP CNTR DROC					
SALARIES & BENEFITS	-	\$282	\$352		\$342
SERVICES & SUPPLIES	\$25,608	-	\$274		\$442
TRANSFERS	-	-	\$432,534		\$0
<b>0023 - DISASTR RECOV OP CNTR DROC TOTAL</b>	<b>\$25,608</b>	<b>\$282</b>	<b>\$433,160</b>		<b>\$784</b>
0037 - DNA PENALTY (PROP 69)					
FIXED ASSETS	-	-	\$7,020		\$0
SERVICES & SUPPLIES	\$1,902	\$2,263	\$2,450		\$22,149
<b>0037 - DNA PENALTY (PROP 69) TOTAL</b>	<b>\$1,902</b>	<b>\$2,263</b>	<b>\$9,469</b>		<b>\$22,149</b>
0064 - DOMESTIC VIOL ASSISTANCE					
SERVICES & SUPPLIES	\$2,401	\$6,432	\$4,053		\$14,006
<b>0064 - DOMESTIC VIOL ASSISTANCE TOTAL</b>	<b>\$2,401</b>	<b>\$6,432</b>	<b>\$4,053</b>		<b>\$14,006</b>
00D2 - ENVIRONMENTAL SETTLEMENT					
SERVICES & SUPPLIES	-	\$505	-		\$10,082
TRANSFERS	-	-	\$2,500		\$15,000
<b>00D2 - ENVIRONMENTAL SETTLEMENT TOTAL</b>	<b>-</b>	<b>\$505</b>	<b>\$2,500</b>		<b>\$25,082</b>
0065 - ERDS					
SERVICES & SUPPLIES	-	-	-		\$27,517
<b>0065 - ERDS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$27,517</b>
0003 - FISH & GAME					
SALARIES & BENEFITS	\$3,295	\$3,674	\$3,559		\$3,427
SERVICES & SUPPLIES	\$36,539	\$22,522	\$4,865		\$3,914
<b>0003 - FISH &amp; GAME TOTAL</b>	<b>\$39,834</b>	<b>\$26,196</b>	<b>\$8,423</b>		<b>\$7,341</b>
0067 - HAVA - ELECTIONS					
FIXED ASSETS	-	-	\$0		\$30,000
SERVICES & SUPPLIES	\$3,894	-\$38	-		\$26,880
<b>0067 - HAVA - ELECTIONS TOTAL</b>	<b>\$3,894</b>	<b>-\$38</b>	<b>\$0</b>		<b>\$56,880</b>
0026 - LOCAL ASSISTANCE & TCF					
SERVICES & SUPPLIES	\$49,312	\$378,688	-		\$0
TRANSFERS	\$350,616	\$1,173,492	\$1,057,510		\$0
<b>0026 - LOCAL ASSISTANCE &amp; TCF TOTAL</b>	<b>\$399,928</b>	<b>\$1,552,180</b>	<b>\$1,057,510</b>		<b>\$0</b>
0014 - MENTAL HEALTH					
FIXED ASSETS	\$105,148	-	\$68,365		\$80,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
SALARIES & BENEFITS	\$3,049,703	\$3,710,188	\$3,907,908	\$5,941,410	
SERVICES & SUPPLIES	\$4,560,950	\$5,122,060	\$7,201,623	\$8,095,369	
TRANSFERS	\$256,233	\$441,171	\$559,440	\$1,036,623	
<b>0014 - MENTAL HEALTH TOTAL</b>	<b>\$7,972,033</b>	<b>\$9,273,420</b>	<b>\$11,737,336</b>	<b>\$15,153,402</b>	
0054 - OPIOID SETTLEMENT FUND					
SERVICES & SUPPLIES	-	-	-	\$742,220	
TRANSFERS	-	-	-	\$257,780	
<b>0054 - OPIOID SETTLEMENT FUND TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,000,000</b>	
0055 - PG&E DIXIE FIRE SETTLEMENT					
SALARIES & BENEFITS	-	-	-	\$135,044	
TRANSFERS	-	\$10,000	-	\$0	
<b>0055 - PG&amp;E DIXIE FIRE SETTLEMENT TOTAL</b>	<b>-</b>	<b>\$10,000</b>	<b>-</b>	<b>\$135,044</b>	
0049 - PLAN GRANT-DWR/SGM					
TRANSFERS	\$10,163	\$5,521	-	\$0	
<b>0049 - PLAN GRANT-DWR/SGM TOTAL</b>	<b>\$10,163</b>	<b>\$5,521</b>	<b>-</b>	<b>\$0</b>	
0050 - PLAN GRANT - SB2					
SERVICES & SUPPLIES	-	\$101,461	-	\$115,352	
TRANSFERS	\$3,661	\$11,839	-	\$71,075	
<b>0050 - PLAN GRANT - SB2 TOTAL</b>	<b>\$3,661</b>	<b>\$113,300</b>	<b>-</b>	<b>\$186,427</b>	
0052 - PLAN - HHAP GRANT					
SERVICES & SUPPLIES	-	-	\$68,037	\$0	
TRANSFERS	-	-	\$5,114	\$0	
<b>0052 - PLAN - HHAP GRANT TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$73,151</b>	<b>\$0</b>	
0048 - Plan Prop 1 IRWM					
SERVICES & SUPPLIES	\$277,518	\$1,132,740	\$110,681	\$0	
TRANSFERS	\$7,702	\$14,967	\$9,456	\$0	
<b>0048 - PLAN PROP 1 IRWM TOTAL</b>	<b>\$285,220</b>	<b>\$1,147,707</b>	<b>\$120,137</b>	<b>\$0</b>	
0046 - PROB GRANT DEPT(S)					
FIXED ASSETS	-	\$86,441	-	\$50,000	
OTHER CHARGES	\$56,758	\$62,806	\$82,414	\$599,000	
SALARIES & BENEFITS	\$1,094	\$21,752	\$81,336	\$124,797	
SERVICES & SUPPLIES	\$415,550	\$328,145	\$320,507	\$788,383	
TRANSFERS	\$346,172	\$365,423	\$491,922	\$807,084	
<b>0046 - PROB GRANT DEPT(S) TOTAL</b>	<b>\$819,575</b>	<b>\$864,568</b>	<b>\$976,179</b>	<b>\$2,369,264</b>	
0015 - PUBLIC HEALTH					
FIXED ASSETS	-	-	-	\$75,540	
OTHER CHARGES	\$93,655	\$79,893	\$94,815	\$96,854	
SALARIES & BENEFITS	\$2,460,229	\$3,136,272	\$3,427,596	\$3,883,824	
SERVICES & SUPPLIES	\$2,080,269	\$2,103,969	\$1,179,483	\$2,182,794	
TRANSFERS	\$350,426	\$392,009	\$243,084	\$355,968	
<b>0015 - PUBLIC HEALTH TOTAL</b>	<b>\$4,984,579</b>	<b>\$5,712,143</b>	<b>\$4,944,977</b>	<b>\$6,594,980</b>	
0062 - RECORDERS FUND					
FIXED ASSETS	-	-	-	\$44,000	
SALARIES & BENEFITS	\$14,389	\$35,932	\$32,947	\$23,498	
SERVICES & SUPPLIES	\$600	\$22,489	\$2,340	\$301,795	
<b>0062 - RECORDERS FUND TOTAL</b>	<b>\$14,989</b>	<b>\$58,421</b>	<b>\$35,287</b>	<b>\$369,293</b>	
0002 - ROAD					
FIXED ASSETS	\$491,853	\$27,132	\$202,782	\$1,064,000	
OTHER CHARGES	\$1,950	\$950	\$500	\$40,000	
SALARIES & BENEFITS	\$4,519,977	\$5,336,876	\$5,739,393	\$6,896,708	
SERVICES & SUPPLIES	\$3,029,513	\$3,051,325	\$2,895,688	\$9,892,627	
TRANSFERS	\$43,975	\$27,317	\$4,719	\$46,897	
<b>0002 - ROAD TOTAL</b>	<b>\$8,087,268</b>	<b>\$8,443,600</b>	<b>\$8,843,082</b>	<b>\$17,940,232</b>	
0017 - SHERIFF GRANTS					
FIXED ASSETS	\$740,218	\$661,728	\$268,405	\$660,664	
OTHER CHARGES	\$4,644	\$2,371	\$3,357	\$10,000	

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
SALARIES & BENEFITS	\$870,403	\$1,018,801	\$1,272,932	\$1,472,506	
SERVICES & SUPPLIES	\$894,344	\$851,777	\$1,330,054	\$2,422,972	
TRANSFERS	\$153,287	\$7,805	\$8,676	\$376,965	
<b>0017 - SHERIFF GRANTS TOTAL</b>	<b>\$2,662,896</b>	<b>\$2,542,483</b>	<b>\$2,883,424</b>	<b>\$4,943,107</b>	
0057 - SW GRANTS (PW)					
SERVICES & SUPPLIES	-\$195	\$87	-	\$0	
TRANSFERS	-	-	-	\$35,000	
<b>0057 - SW GRANTS (PW) TOTAL</b>	<b>-\$195</b>	<b>\$87</b>	<b>-</b>	<b>\$35,000</b>	
0011 - TITLE III					
OTHER CHARGES	-	-	-	\$11,302	
SERVICES & SUPPLIES	-	-	-	\$13,219	
TRANSFERS	\$56,720	\$245,111	\$59,614	\$214,154	
<b>0011 - TITLE III TOTAL</b>	<b>\$56,720</b>	<b>\$245,111</b>	<b>\$59,614</b>	<b>\$238,675</b>	
0053 - TOBACCO SETTLEMENT FUND					
SERVICES & SUPPLIES	\$691	-\$1,169	-	-\$871	
TRANSFERS	-	\$600,000	\$200,000	\$200,000	
<b>0053 - TOBACCO SETTLEMENT FUND TOTAL</b>	<b>\$691</b>	<b>\$598,831</b>	<b>\$200,000</b>	<b>\$199,129</b>	
<b>EXPENSES TOTAL</b>	<b>\$69,694,614</b>	<b>\$59,081,487</b>	<b>\$61,725,204</b>	<b>\$90,500,226</b>	

# AGRICULTURAL COMMISSIONER

Fund: 0001 General  
Budget Unit: 20425 - Agricultural Commissioner  
Function: 02 - Public Protection  
Activity: 20 - Protection Inspection



## DEPARTMENT NARRATIVE

Department Head: County Agricultural Commissioner/Sealer  
Title: 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.



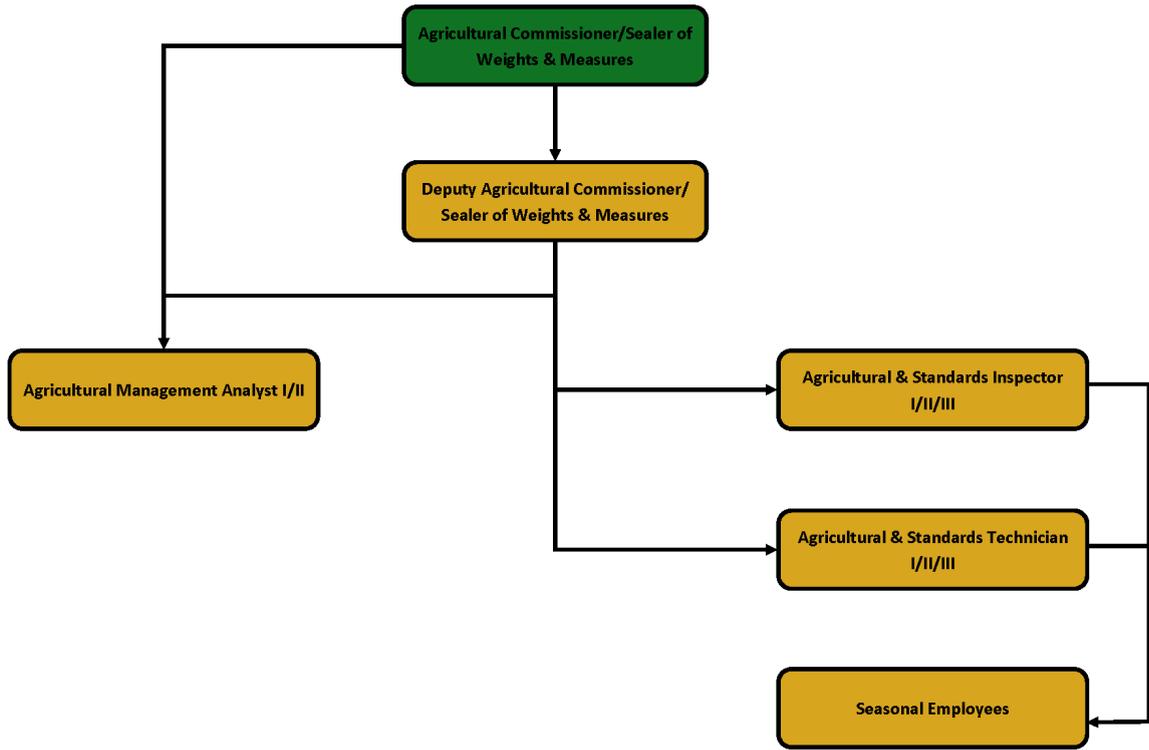
## HIGHLIGHTS FROM THE PAST YEAR

- Our department met our 23-24 Maintenance of Effort to qualify for CDFA 224a and 224 g funding exceeding our budgeted amount by \$51,000.00
- We were able to meet the and exceed that small county minimum for the Department of Pesticide Regulation (DPR) MIL tax resulting in exceeding our budgeted amount by \$6,000.00
- The hiring of Joseph Froese as our new Inspector in October.
- We were able to acquire a new crane for the weight truck. It has already been used extensively for the testing of livestock scales and vehicle scales in Plumas and Sierra Counties.
- We have been working since 2017 to obtain United States Department of Agriculture (USDA)/Animal Plant Health Inspections Service (APHIS) grasshopper sampler certification. Joseph was able to complete this training on June 23, 2025. This will allow our department to officially sample grasshopper populations for submittal to USDA/APHIS for possible treatment of extreme grasshopper populations.
- Our department was able to successfully tier the county to the Environmental Impact Report/Environmental Impact Statement for the California Wildlife Damage Mitigation Project.
- 50% of the department is trained through ICS 400 in emergency management.
- The department co-hosted a Continuing Education Day for our growers to allow for the recertification of Private Applicator's Certificates.
- 16 Restricted Material Permits were issued.
- 20 Operator Identification Numbers were issued.
- 15 pesticide use enforcement inspections were conducted.
- 649 Bee hives registered; 135 bee hives inspected.
- 31 truckloads of incoming nursery stock inspected.
- 16 incoming seed shipments were inspected.
- 8 Certified Producer Certificates issued.
- 1 Certified Farmers Market certificate
- 706 hours were expended on treating 256.98 acres for 15 different species of noxious weeds, allowing native vegetation to recover.
- 248 fuel pumps were tested.
- 30 cattle scales were tested and sealed.
- 10 vehicle scales were tested and sealed.
- 110 small weighing and measuring devices were tested and sealed.
- 302 package audits were completed at 3 different locations.
- 3 Industrial Hemp sites registered.

## PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Agricultural Commissioner/Sealer of Weights & Measures	1	1	1	1	1
Administrative Assistant I/II OR Agricultural & Standards Management Analyst I/II	1	1	1	1	1
Deputy Agricultural Commissioner/Sealer of Weights & Measures OR Agricultural Weights & Measures Inspector I/II/III OR Agricultural Weights & Measures Technician I/II/III	2	2	2	2	2
Agricultural Weights & Measures Technician I/II/III	0	0	0	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>

## DEPARTMENT ORGANIZATIONAL CHART



REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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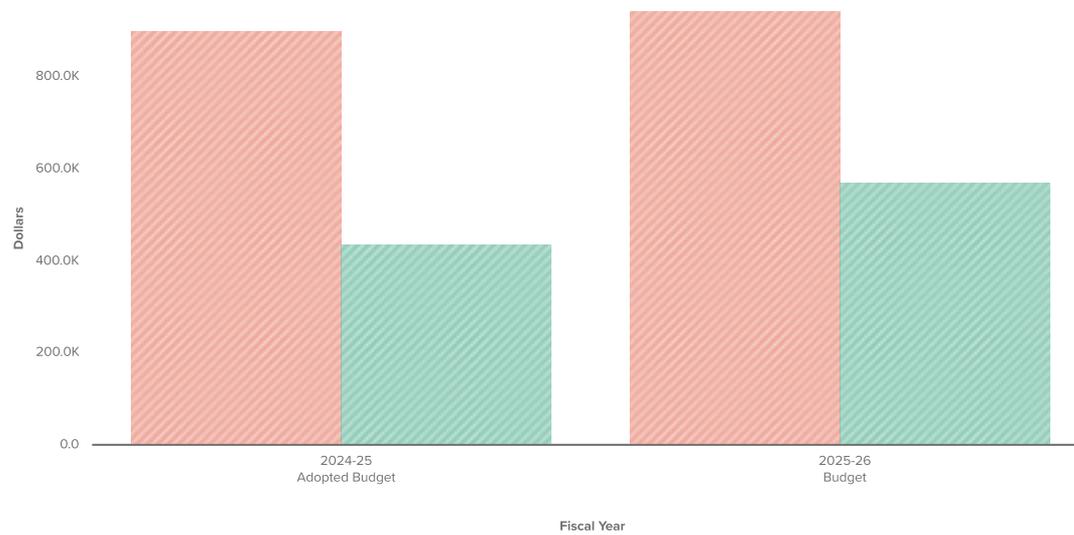
Types ▾ Agricultural Commissioner ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
CHARGES FOR SERVICES					
45070 - AGRICULTURAL SERVICES	\$27,577	\$24,085	\$23,776		\$124,465
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$27,577</b>	<b>\$24,085</b>	<b>\$23,776</b>		<b>\$124,465</b>
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	\$58,470	\$47,284	-		\$75,000
46251 - REIMBURSEMENTS/REFUNDS	-	\$17	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$58,470</b>	<b>\$47,301</b>	<b>-</b>		<b>\$75,000</b>
STATE & FEDERAL AID					
44180P - STATE AID FOR AG	\$0	\$16,740	\$634		\$1,200
44180 - STATE-AID FOR AGRICULTURE	\$327,473	\$329,279	\$391,271		\$370,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$327,473</b>	<b>\$346,019</b>	<b>\$391,906</b>		<b>\$371,200</b>
TRANSFERS					
48000 - TRANSFER-IN	\$4,500	\$4,500	-		\$0
48005 - TRANSFER-IN5	-	-	\$30,518		\$0
<b>TRANSFERS TOTAL</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$30,518</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$418,020</b>	<b>\$421,905</b>	<b>\$446,199</b>		<b>\$570,665</b>
<b>Expenses</b>					
FIXED ASSETS					
540110 - CAPITAL IMPROVEMENTS	\$55,375	-	-		\$10,500
542600 - EQUIPMENT	\$11,615	-	\$74,302		\$0
541980 - TRUCK	\$43,216	\$51,489	-		\$0
<b>FIXED ASSETS TOTAL</b>	<b>\$110,207</b>	<b>\$51,489</b>	<b>\$74,302</b>		<b>\$10,500</b>
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	-	-	\$88		\$840

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
51121 - BOOT ALLOWANCE	-	-	-		\$600
51120 - CELL PHONE ALLOW	\$1,880	\$1,800	\$1,850		\$240
51110 - COMPENSATION INSURANCE	\$3,750	\$24,499	\$23,039		\$13,769
51100 - FICA/MEDICARE OASDI	\$20,879	\$23,209	\$26,322		\$30,764
51090 - GROUP INSURANCE	\$64,545	\$66,295	\$97,025		\$86,192
51150 - LIFE INSURANCE	\$334	\$334	\$334		\$367
51081 - OPEB LIABILITY	\$9,513	\$9,660	\$11,604		\$13,428
51020 - OTHER WAGES	\$7,862	\$16,343	\$10,999		\$11,800
51060 - OVERTIME PAY	-	-	\$405		\$500
51000 - REGULAR WAGES	\$272,454	\$283,054	\$330,993		\$401,461
51080 - RETIREMENT	\$23,195	\$69,484	\$88,704		\$95,855
51070 - UNEMPLOYMENT INSURANCE	\$366	\$305	\$282		\$290
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$404,778</b>	<b>\$494,983</b>	<b>\$591,644</b>		<b>\$656,106</b>
<b>SERVICES &amp; SUPPLIES</b>					
520000 - AGRICULTURE	\$8,852	\$8,884	\$19,352		\$26,000
520200 - COMMUNICATIONS	-	-	-		\$130
520250 - COPY MACHINE LEASE	-	-	\$127		\$3,500
527802 - ELECTRIC CHARGES	\$2,695	\$2,272	\$4,506		\$7,000
520900 - EQUIPMENT MAINTENANCE	\$1,857	\$2,426	\$1,091		\$4,000
523800 - EQUIP RENT/LEASE	\$3,000	\$3,000	\$3,000		\$0
527550 - IN COUNTY HOSTING	\$676	\$608	\$98		\$500
525119 - LIABILITY SELF-FUND INSURANCE	\$2,772	\$3,170	\$3,803		\$3,721
521600 - MEMBERSHIPS/ANNUAL DUES	\$2,161	\$2,182	\$2,377		\$3,250
521800 - OFFICE EXPENSE	\$6,428	\$1,205	\$2,143		\$5,000
521801 - Office Water	-	-	\$411		\$450
525000 - OVERHEAD	-	-	-		\$81,921
520220 - PAPER/PAPER SUPPLIES	-	\$784	\$651		\$750
520201 - PHONE - LAND LINE (S)	\$285	\$301	\$318		\$3,600
520210 - POSTAGE/SHIP, MAIL COST	\$316	\$385	\$380		\$450
521900 - PROFESSIONAL SVC	\$0	-	-		\$97,465
527803 - PROPANE/OTHR HEATING FUEL	\$2,415	\$1,460	\$1,689		\$3,000
520407 - REFUSE DISPOSAL	\$9	\$25	\$54		\$65
520940 - SAFETY EQUIPMENT/EXPENSES	\$2,374	\$4,997	\$1,391		\$2,000
524300 - SMALL TOOLS/INSTRUMENTS	\$434	\$2,289	\$1,200		\$1,500
524400 - SPECIAL DEPARTMENT EXPENSE	\$4,683	\$4,246	\$4,275		\$7,435
527000 - TRAINING	\$1,020	\$2,795	\$1,850		\$4,000
527400 - TRAVEL- IN COUNTY	\$6,818	\$7,884	\$6,799		\$8,000
527500 - TRAVEL- OUT OF COUNTY	\$2,151	\$4,271	\$7,871		\$8,500
520902 - VEHICLE MAINTENANCE	\$2,656	\$3,370	\$2,947		\$4,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$51,601</b>	<b>\$56,553</b>	<b>\$66,331</b>		<b>\$276,237</b>
<b>EXPENSES TOTAL</b>	<b>\$566,585</b>	<b>\$603,025</b>	<b>\$732,277</b>		<b>\$942,843</b>
Surplus (Deficit)	-\$148,565	-\$181,120	-\$286,078		-\$372,178

# ASSESSOR

Fund: 0001 General  
Budget Unit: 20060 - Assessor  
Function: 01 - General Government  
Activity: 11 - Finance



## DEPARTMENT NARRATIVE

Department Head: Cindie Froggatt  
Title: 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.



## HIGHLIGHTS FROM THE PAST YEAR

The Assessor's Department has had a very productive year in that we now have a Permanent Chief Appraiser and one more appraiser that is being trained. We have also hired and trained a Department Fiscal Officer and a Property Tax Assessment Specialist.

The 2024-2025 tax year has been challenging as we have spent a lot of time understanding our practices and procedures. This includes the Assessment Appeals process, which we have made great strides in.

The valuation of hangars has been done more accurately as we have the leases for almost all hangars. With more information provided to the Assessor's office, the valuation of aircraft is being done more accurately.

The change in ownership transfers have been brought up to current levels of 45 days, this allows the appraisal staff to re-assess these properties closer to our goal of 3 months. The time from when the new construction or re-appraisable event happens to when it's re-assessed has been cut drastically.

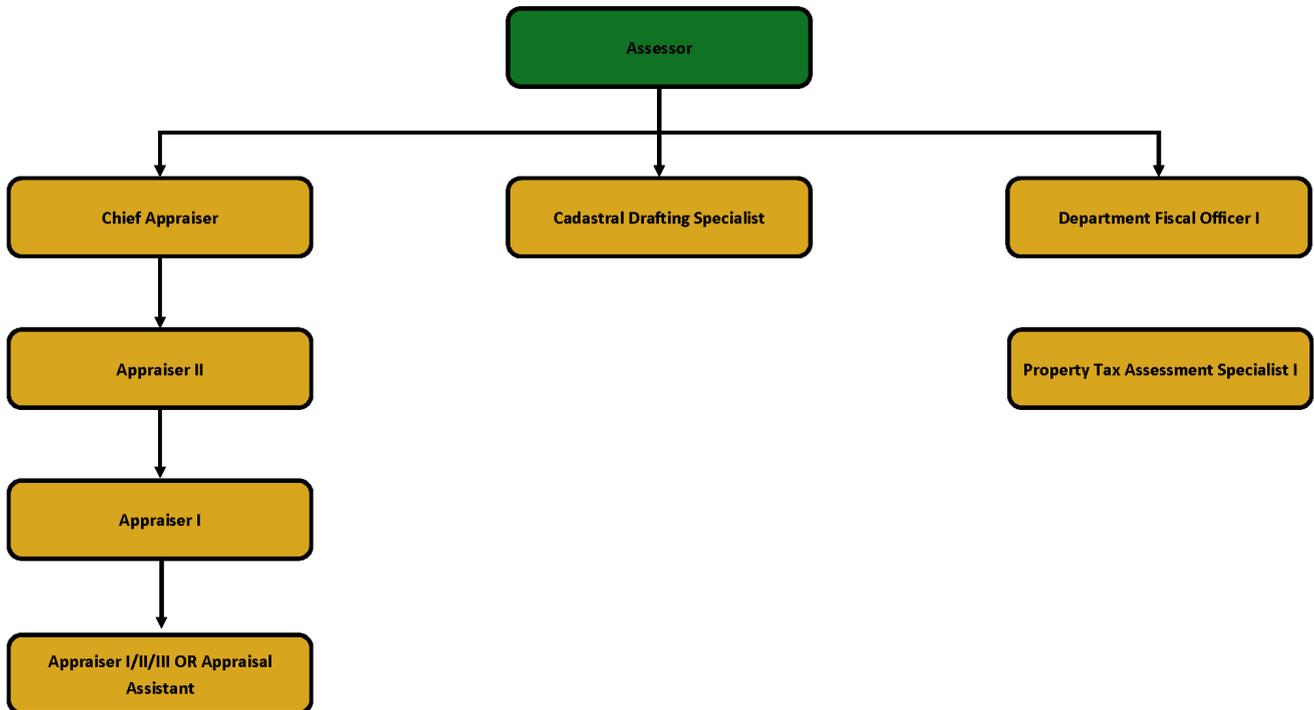
Our current Prop 8 process has shown to be more accurate as we do an appraisal on all Prop 8 properties. This has helped us to be more accurate with our Prop 8 values.

These changes have allowed us to move forward with improving processes to help making jobs more efficient and ultimately, serve the public better.

## PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Auditor/Appriaser I/II/III OR Assistant County Assessor	1	0	0	0	0
Assessor	1	1	1	1	1
Chief Appraiser	1	1	1	1	1
Appraiser I/II/III OR Appraisal Assistant	3	3	3	3	3
Cadastral Drafting Specialist	1	1	1	1	1
Department Fiscal Officer I/II OR Assessor's Office Manager	0	1	1	1	1
Property Tax Assessment Technician OR Property Tax Assessment Specialist I/II	1	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

## DEPARTMENT ORGANIZATIONAL CHART



# REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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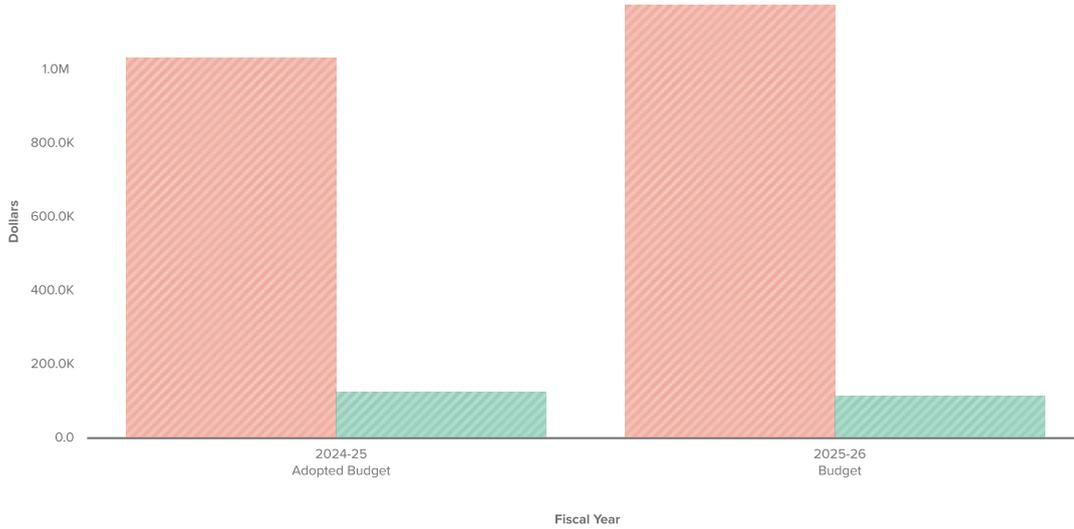
Types ▾ Assessor ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45010 - ASSM-TAX COLLECTOR FEES	\$16,738	\$19,048	\$13,059		\$13,000
45005 - SB 2557 COLLECTION CHARGE	\$104,995	\$105,086	\$105,086		\$105,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$121,733</b>	<b>\$124,134</b>	<b>\$118,145</b>		<b>\$118,000</b>
<b>OTHER REVENUE</b>					
46253 - REIMB - CO DISASTR RESPONS	\$446	-	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$446</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	\$9,000	\$9,000	-		\$0
48005 - TRANSFER-IN5	-	-	\$28,705		\$0
<b>TRANSFERS TOTAL</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$28,705</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$131,179</b>	<b>\$133,134</b>	<b>\$146,849</b>		<b>\$118,000</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51110 - COMPENSATION INSURANCE	\$7,809	\$2,768	\$5,335		\$6,394
51100 - FICA/MEDICARE OASDI	\$37,514	\$26,888	\$32,362		\$42,361
51090 - GROUP INSURANCE	\$58,412	\$42,886	\$87,357		\$132,093
51150 - LIFE INSURANCE	\$334	\$334	\$334		\$468
51081 - OPEB LIABILITY	\$19,024	\$19,319	\$18,566		\$21,484

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
51020 - OTHER WAGES	-	\$26,169	\$13,950		\$15,000
51060 - OVERTIME PAY	\$4,172	\$25	-		\$0
51000 - REGULAR WAGES	\$499,827	\$325,867	\$412,794		\$551,907
51080 - RETIREMENT	\$44,464	\$108,094	\$123,261		\$136,906
51070 - UNEMPLOYMENT INSURANCE	\$761	\$618	\$551		\$506
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$672,316</b>	<b>\$552,969</b>	<b>\$694,510</b>		<b>\$907,119</b>
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	\$1,942	\$3,175	\$2,887		\$3,000
529851 - COMPUTER HARDWARE/SUPL	-	-	\$2,372		\$2,800
520250 - COPY MACHINE LEASE	\$2,950	\$3,250	\$1,466		\$4,000
520419 - COVID PPE & CLEANING COST	\$48	-	-		\$0
525119 - LIABILITY SELF-FUND INSURANCE	\$5,774	\$6,429	\$7,420		\$6,495
521600 - MEMBERSHIPS/ANNUAL DUES	\$1,000	\$2,113	\$2,401		\$2,400
521800 - OFFICE EXPENSE	\$2,587	\$3,954	\$3,273		\$3,500
525000 - OVERHEAD	-	-	-		\$201,172
520220 - PAPER/PAPER SUPPLIES	\$564	\$648	\$1,134		\$1,000
520201 - PHONE - LAND LINE (S)	\$412	\$488	\$531		\$2,000
520210 - POSTAGE/SHIP, MAIL COST	\$2,838	\$3,133	\$3,761		\$6,500
520234 - PRINTER SUPPLIES	-	-	-		\$500
520233 - PRINTING SVC/CHRG	\$3,289	\$4,819	\$4,233		\$7,500
521900 - PROFESSIONAL SVC	\$4,984	-	-		\$7,200
520410 - SOFTWARE LICENSE	-	-	\$1,320		\$1,900
527400 - TRAVEL - IN COUNTY	\$572	\$1,515	\$1,729		\$1,800
527500 - TRAVEL - OUT OF COUNTY	\$4,245	\$5,354	\$7,289		\$15,000
520902 - VEHICLE MAINTENANCE	\$1,096	-	\$2,923		\$3,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$32,301</b>	<b>\$34,878</b>	<b>\$42,739</b>		<b>\$270,267</b>
<b>EXPENSES TOTAL</b>	<b>\$704,617</b>	<b>\$587,848</b>	<b>\$737,249</b>		<b>\$1,177,386</b>
<b>Surplus (Deficit)</b>	<b>-\$573,438</b>	<b>-\$454,714</b>	<b>-\$590,400</b>		<b>-\$1,059,386</b>

# AUDITOR-CONTROLLER



## DEPARTMENT NARRATIVE

Department Head: Martee Nieman  
Title: 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.



## HIGHLIGHTS FROM THE PAST YEAR

The Plumas County Auditor-Controller's Office is pleased to report on a productive fiscal year, marked by significant progress in financial audits and record modernization. The Single Audit for fiscal year 2022-2023 has been successfully completed, and substantial strides have been made toward completing the 2023-2024 audit.

### Modernizing Records:

In pursuit of greater efficiency and accuracy, the office is modernizing financial record-keeping by scanning and uploading documents into the county's financial system, Tyler Munis. This initiative is designed to expedite all future audits for both the county and its special districts.

### Payroll:

Significant progress has been made on the Tyler Munis payroll conversion, with full implementation targeted for the start of the 2026 calendar year. It has been a lot of work with the double entry of payroll in both the legacy system and in Tyler Munis. We feel great about the progress made and look forward to a more streamlined payroll system in the coming new year.

### Fixed Assets:

The Fixed Assets module has been successfully implemented into Tyler Munis.

### Special Districts:

The office proudly provides essential financial services to over 40 special districts within Plumas County, including timely vendor payments as well as payroll services for more than a dozen districts.

**Munis Training:**

Training initiatives for county departments on Tyler Munis modules have been expanded. By empowering staff to input invoices and run reports, this effort has reduced invoice processing times, generating cost and time savings for the county.

**Fiscal Year 24/25 Received and Processed by the Auditor Controller's Office**

**Year, Month, Day:**

**Deposits:** over 4,200 ~ 350/month, ~ 11.67/day

**Invoices:** over 3,000 ~ 254/month, ~ 8.5/day

**Payroll:** 26 bi-weekly pay periods for 450+ employees both within the county and special districts.

**Journals:** over 1,600 ~133/month, ~4/day

**Electronic Transfers ET's:** 540, ~ 45/month, ~ 1.5/day

**Budget Transfers BT's:** 220, ~18/mo

**Journal Reversals:** 59 ~ 5/mo- these include accrual journals that must be reversed.

**W2's:** 639

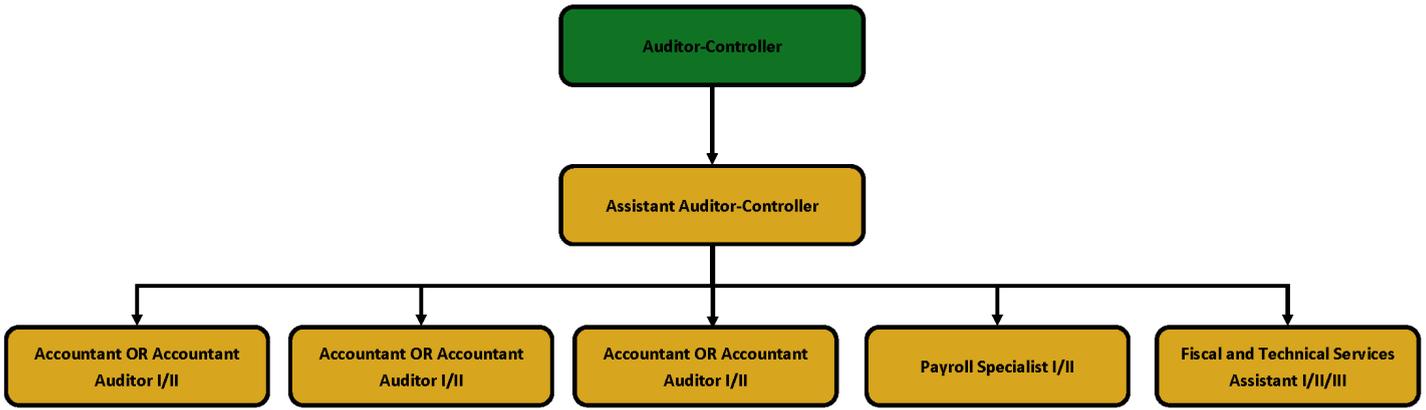
**1099's:** 257

A strong working relationship with Plumas County schools has been maintained, and approximately 400 journal and payroll entries were processed for the school district and Feather River College (FRC) alone.

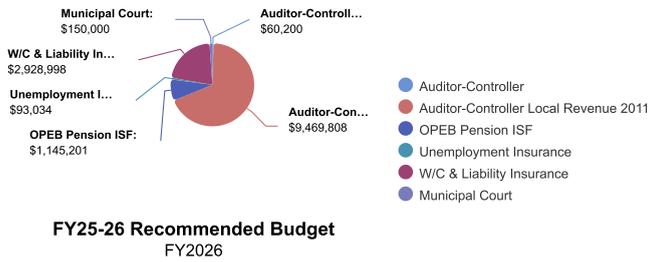
**PERSONNEL SUMMARY**

Program	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Auditor-Controller	6	6	7	7	7
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>

**DEPARTMENT ORGANIZATIONAL CHART**



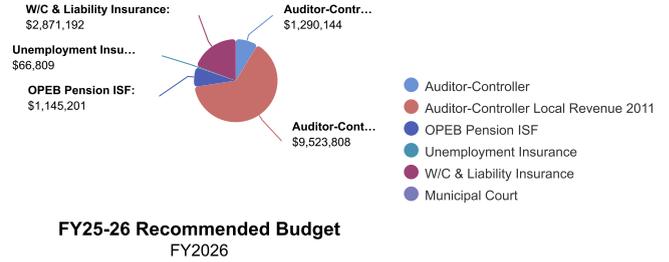
## PROGRAMMATIC REVENUES



Data Updated: Sep 05, 2025, 10:22 AM

[View Report](#)

## PROGRAMMATIC EXPENDITURES



Data Updated: Sep 05, 2025, 10:22 AM

[View Report](#)

## PROGRAMMATIC BUDGET DETAIL

ACTUALS			FY25-26 RECOMMENDED BUDGET	
FY2023	FY2024	FY2025	FY2026	

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45020 - AUDITING-ACCOUNTING FEES	\$71,268	\$52,520	\$62,774		\$54,300
45005 - SB 2557 COLLECTION CHARGE	\$3,900	\$3,904	\$3,904		\$5,900
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$75,169</b>	<b>\$56,424</b>	<b>\$66,678</b>		<b>\$60,200</b>
<b>FINES &amp; PENALTIES</b>	\$162,495	\$192,820	\$142,834		\$150,000
<b>OTHER REVENUE</b>					
46038 - INSURANCE PREMIUMS	\$2,422,519	\$2,477,765	\$2,965,806		\$3,009,032
46009 - OPEB REIMB FR DEPT	\$965,055	\$979,969	\$979,969		\$1,137,980
<b>OTHER REVENUE TOTAL</b>	<b>\$3,387,574</b>	<b>\$3,457,734</b>	<b>\$3,945,775</b>		<b>\$4,147,012</b>
<b>STATE &amp; FEDERAL AID</b>					
44718A - ACLOCVR11 STATE&FED AID	-\$24,393	\$0	\$0		\$0
44760A - ACLOCVR11 STATE&FED AID	\$1,318	-	-		\$0
44780A - ACLOCVR11 STATE&FED AID	\$484,630	\$405,988	\$428,452		\$428,000
44705A - ST-DA 1/2 1020 SUBACCT	\$20,006	\$18,021	\$15,917		\$41,452
44782A - ST-FAMILY SPT SUBACT	\$3,512,875	\$2,921,911	\$3,425,211		\$3,305,000
44712A - ST-MH AB 118 SUBACCT	\$868,177	\$842,709	\$645,366		\$590,000
44711A - ST MH-BEHAV HLTH SUB	\$1,576,334	\$1,625,085	\$1,513,816		\$867,500
44706A - ST-PD 1/2 1020 SUBACCT	\$21,246	\$18,020	\$15,917		\$43,264
44709A - ST-PROB YTH OFFDR BGSA	\$137,058	\$114,140	\$105,822		\$124,106
44716A - ST-SO CAL EMA SUBACCT	\$29,486	\$29,486	\$29,486		\$29,486
44715A - ST-SO ELEAS SUBACCT	\$568,514	\$500,000	\$460,951		\$500,000
44700A - ST-SO TRL CT SEC SUB	\$548,810	\$415,551	\$451,115		\$441,000
44725 - ST-SS FOSTER CARE	-	-	\$46,766		\$0
44781A - ST-SS PROT SVC SUBACCT	\$3,224,083	\$3,307,422	\$2,811,061		\$3,100,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$10,968,144</b>	<b>\$10,198,333</b>	<b>\$9,949,880</b>		<b>\$9,469,808</b>
<b>TRANSFERS</b>					
48005 - TRANSFER-IN5	-	-	\$11,018		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$11,018</b>		<b>\$0</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$30,910	\$105,615	\$38,285		\$20,221
43998 - UNREALIZED GAINS/LOSSES	\$30,802	\$41,083	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$61,712</b>	<b>\$146,698</b>	<b>\$38,285</b>		<b>\$20,221</b>
<b>REVENUES TOTAL</b>	<b>\$14,655,093</b>	<b>\$14,052,010</b>	<b>\$14,154,470</b>		<b>\$13,847,241</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51128 - BILINGUAL ALLOWANCE	\$35	\$420	\$420		\$420
51110 - COMPENSATION INSURANCE	\$7,231	\$3,132	\$5,057		\$6,053
51100 - FICA/MEDICARE OASDI	\$29,013	\$31,965	\$36,302		\$41,711
51090 - GROUP INSURANCE	\$78,829	\$240,926	\$236,306		\$376,369
51150 - LIFE INSURANCE	\$696	\$769	\$914		\$1,106
51081 - OPEB LIABILITY	\$14,269	\$14,490	\$16,246		\$18,798
51020 - OTHER WAGES	\$79,945	\$41,690	\$28,121		\$30,000
51060 - OVERTIME PAY	\$8,507	\$7,788	\$15,344		\$0
51000 - REGULAR WAGES	\$289,870	\$360,992	\$418,166		\$542,508
51080 - RETIREMENT	\$32,183	\$111,393	\$124,535		\$140,458
51070 - UNEMPLOYMENT INSURANCE	\$648	\$532	\$456		\$610
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$541,227</b>	<b>\$814,098</b>	<b>\$881,867</b>		<b>\$1,158,033</b>
<b>SERVICES &amp; SUPPLIES</b>					
520540 - ADMIN FEES	\$321	\$401	\$321		\$500
523710 - ANNUAL PUB/REF MANUALS	\$1,565	\$905	\$993		\$2,500
522800 - BOND -BLANKET EMPLEE	\$7,924	\$8,571	\$8,830		\$8,978
520530 - CLAIMS	\$2,244,534	\$1,890,283	\$2,225,021		\$2,831,943
529500 - COMPUTER	\$1,943	\$7,704	\$1,681		\$2,500
520250 - COPY MACHINE LEASE	\$4,553	\$2,643	\$2,608		\$5,000
523130 - EMPLEE ASSIST PROGRAM	\$12,706	\$15,920	\$15,920		\$15,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
520221 - ENVELOPES	\$1,521	\$1,841	\$1,680		\$2,000
520227 - FOLDERS/FILES/BINDERS	\$222	\$213	\$838		\$1,000
525119 - LIABILITY SELF-FUND INSURANCE	\$4,910	\$5,533	\$6,144		\$5,756
521600 - MEMBERSHIPS/ANNUAL DUES	\$396	\$444	\$428		\$1,500
521800 - OFFICE EXPENSE	\$3,574	\$1,216	\$5,548		\$5,000
521230 - OFFICE FURNITURE/EQUIP	\$176	\$8,557	-\$1,367		\$3,000
521801 - Office Water	-	\$196	\$581		\$300
520559 - OPEB PARS CONTRIBUTIONS	-	-	\$1,959,261		\$853,485
525000 - OVERHEAD	\$9,158	\$10,669	-		\$61,531
520220 - PAPER/PAPER SUPPLIES	\$2,648	\$3,066	\$2,481		\$3,500
520201 - PHONE - LAND LINE (S)	\$315	\$306	\$357		\$350
523211 - POLLUTION - INS	\$41,233	\$36,815	\$32,822		\$31,582
520210 - POSTAGE/SHIP, MAIL COST	\$10,258	\$10,534	\$11,023		\$15,000
521107 - PRE-EMPLOYMENT COSTS	-	-	-		\$200
521900 - PROFESSIONAL SVC	\$155,100	\$234,093	\$283,168		\$355,000
524400 - SPECIAL DEPARTMENT EXPENSE	\$1,380	\$3,021	\$4,535		\$1,500
527000 - TRAINING	-	\$450	-		\$2,500
527400 - TRAVEL- IN COUNTY	\$49	-	-		\$0
527500 - TRAVEL- OUT OF COUNTY	\$2,219	\$3,873	\$3,700		\$5,000
520243 - WARRANTS	\$4,309	\$2,540	\$5,238		\$5,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$2,511,013</b>	<b>\$2,249,791</b>	<b>\$4,571,811</b>		<b>\$4,219,625</b>
TRANSFERS					
580711 - TRN-*BEHAV HLTH SUBACCT	\$1,576,334	\$1,625,085	\$1,555,694		\$867,500
580705 - TRN-DA 1/2 AB118	-	-	-		\$41,452
580782 - TRN-FAMILY SPT SUBACT	\$4,379,397	\$6,525,902	\$4,673,636		\$3,305,000
580712 - TRN-MH AB 118 SUBACCT	\$796,753	\$854,801	\$691,219		\$590,000
580706 - TRN-PD 1/2 AB118	-	-	-		\$43,264
580709 - TRN-PROB YTH OFFDR BGSA	\$138,113	\$128,086	\$117,637		\$124,106
580716 - TRN-SO CAL EMA SUBACCT	\$29,486	\$29,486	\$29,486		\$29,486
580715 - TRN-SO ELEAS SUBACCT	\$500,000	\$500,000	\$460,951		\$500,000
580700 - TRN-SO TRL CT SEC SUB	\$498,644	\$489,970	\$451,115		\$441,000
580780 - TRN-SS CAL WORKS MOE	\$166,953	\$405,988	\$407,786		\$482,000
580781 - TRN-*SS PROT SVC SUBACCT	-	-	\$733,270		\$3,100,000
<b>TRANSFERS TOTAL</b>	<b>\$8,085,681</b>	<b>\$10,559,317</b>	<b>\$9,120,793</b>		<b>\$9,523,808</b>
<b>EXPENSES TOTAL</b>	<b>\$11,137,921</b>	<b>\$13,623,206</b>	<b>\$14,574,471</b>		<b>\$14,901,466</b>
<b>Surplus (Deficit)</b>	<b>\$3,517,172</b>	<b>\$428,803</b>	<b>-\$420,001</b>		<b>-\$1,054,225</b>

# AUDITOR-CONTROLLER

Fund: 0001 General  
 Budget Unit: 20040 - Auditor-Controller  
 Function: 01 General Government  
 Activity: 11 - Finance



## REVENUE VS. EXPENDITURE

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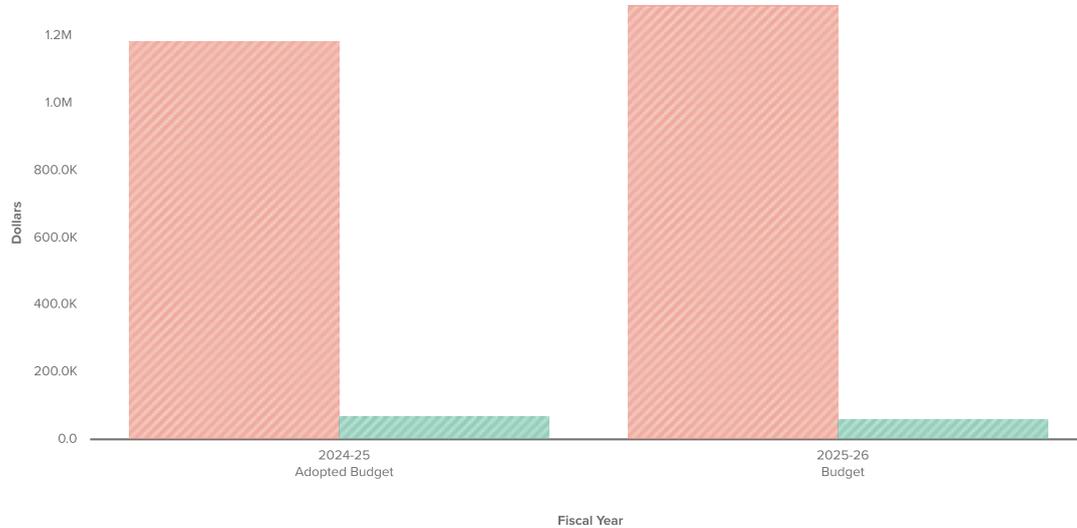
Types Auditor-Controller Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Accountant OR Accountant Auditor I/II	3	3	3	3	3
Assistant Auditor-Controller OR Chief Deputy Auditor	1	1	1	1	1
Payroll Specialist I/II	1	1	1	1	1
Auditor-Controller	1	1	1	1	1
Fiscal and Technical Services Assistant I/II/III	0	0	1	1	1

Position	FY2022	FY2023	FY2024	FY2025	FY2026
FULL-TIME EQUIVALENT POSITIONS	6	6	7	7	7

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
CHARGES FOR SERVICES					
45020 - AUDITING-ACCOUNTING FEES	\$71,268	\$52,520	\$62,774		\$54,300
45005 - SB 2557 COLLECTION CHARGE	\$3,900	\$3,904	\$3,904		\$5,900
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$75,169</b>	<b>\$56,424</b>	<b>\$66,678</b>		<b>\$60,200</b>
TRANSFERS					
48005 - TRANSFER-IN5	-	-	\$11,018		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$11,018</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$75,169</b>	<b>\$56,424</b>	<b>\$77,696</b>		<b>\$60,200</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	\$35	\$420	\$420		\$420
51110 - COMPENSATION INSURANCE	\$7,231	\$3,132	\$5,057		\$6,053
51100 - FICA/MEDICARE OASDI	\$29,013	\$31,965	\$36,302		\$41,711
51090 - GROUP INSURANCE	\$78,829	\$60,909	\$64,727		\$91,874
51150 - LIFE INSURANCE	\$696	\$769	\$914		\$1,106
51081 - OPEB LIABILITY	\$14,269	\$14,490	\$16,246		\$18,798
51020 - OTHER WAGES	\$79,945	\$41,690	\$28,121		\$30,000
51060 - OVERTIME PAY	\$8,507	\$7,788	\$15,344		\$0
51000 - REGULAR WAGES	\$289,870	\$360,992	\$418,166		\$542,508
51080 - RETIREMENT	\$32,183	\$111,393	\$124,535		\$140,458
51070 - UNEMPLOYMENT INSURANCE	\$648	\$532	\$456		\$610
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$541,227</b>	<b>\$634,080</b>	<b>\$710,288</b>		<b>\$873,538</b>
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	\$1,565	\$905	\$993		\$2,500
529500 - COMPUTER	\$1,943	\$7,704	\$1,681		\$2,500
520250 - COPY MACHINE LEASE	\$4,553	\$2,643	\$2,608		\$5,000
520221 - ENVELOPES	\$1,521	\$1,841	\$1,680		\$2,000
520227 - FOLDERS/FILES/BINDERS	\$222	\$213	\$838		\$1,000
525119 - LIABILITY SELF-FUND INSURANCE	\$4,910	\$5,533	\$6,144		\$5,756
521600 - MEMBERSHIPS/ANNUAL DUES	\$396	\$444	\$428		\$1,500
521800 - OFFICE EXPENSE	\$3,574	\$1,216	\$5,548		\$5,000
521230 - OFFICE FURNITURE/EQUIP	\$176	\$8,557	-\$1,367		\$3,000
521801 - Office Water	-	\$196	\$581		\$300
520220 - PAPER/PAPER SUPPLIES	\$2,648	\$3,066	\$2,481		\$3,500
520201 - PHONE - LAND LINE (S)	\$315	\$306	\$357		\$350
520210 - POSTAGE/SHIP, MAIL COST	\$10,258	\$10,534	\$11,023		\$15,000
521107 - PRE-EMPLOYMENT COSTS	-	-	-		\$200
521900 - PROFESSIONAL SVC	\$155,100	\$234,093	\$283,168		\$355,000
524400 - SPECIAL DEPARTMENT EXPENSE	\$1,380	\$3,021	\$4,535		\$1,500
527000 - TRAINING	-	\$450	-		\$2,500
527400 - TRAVEL - IN COUNTY	\$49	-	-		\$0
527500 - TRAVEL - OUT OF COUNTY	\$2,219	\$3,873	\$3,700		\$5,000
520243 - WARRANTS	\$4,309	\$2,540	\$5,238		\$5,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$195,137</b>	<b>\$287,133</b>	<b>\$329,637</b>		<b>\$416,606</b>
<b>EXPENSES TOTAL</b>	<b>\$736,364</b>	<b>\$921,214</b>	<b>\$1,039,925</b>		<b>\$1,290,144</b>

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
Surplus (Deficit)	-\$661,195	-\$864,790	-\$962,230		-\$1,229,944

# AUDITOR-CONTROLLER LOCAL REVENUE 2011

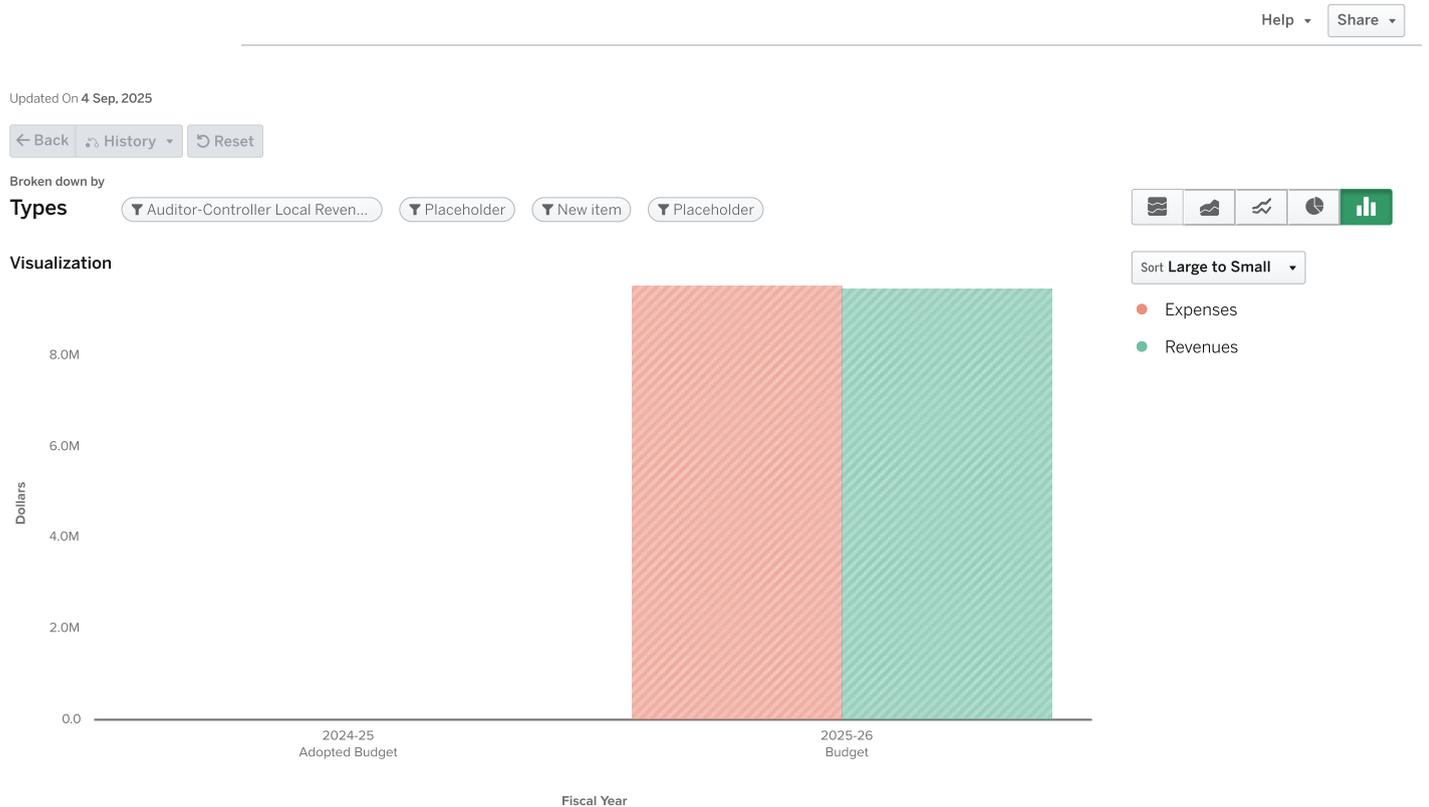


Fund: 0009 Aud-Co Local Rev 2011  
Budget Unit: 20009 - Auditor-Controller Local Revenue 2011  
Function: 01 - General Government  
Activity: 10 - Legislative & Admin

## DESCRIPTION

This fund was established by the County in 2011 and is dedicated to particular revenue sources and expenditures for designated purposes. It enhances accountability, ensures targeted use of resources, and supports various governmental objectives.

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
STATE & FEDERAL AID					
44718A - ACLOCRV11 STATE&FED AID	-\$24,393	\$0	\$0		\$0
44760A - ACLOCRV11 STATE&FED AID	\$1,318	-	-		\$0
44780A - ACLOCRV11 STATE&FED AID	\$484,630	\$405,988	\$428,452		\$428,000
44705A - ST-DA 1/2 1020 SUBACCT	\$20,006	\$18,021	\$15,917		\$41,452
44782A - ST-FAMILY SPT SUBACT	\$3,512,875	\$2,921,911	\$3,425,211		\$3,305,000
44712A - ST-MH AB 118 SUBACCT	\$868,177	\$842,709	\$645,366		\$590,000
44711A - ST MH-BEHAV HLTH SUB	\$1,576,334	\$1,625,085	\$1,513,816		\$867,500
44706A - ST-PD 1/2 1020 SUBACCT	\$21,246	\$18,020	\$15,917		\$43,264
44709A - ST-PROB YTH OFFDR BGSA	\$137,058	\$114,140	\$105,822		\$124,106
44716A - ST-SO CAL EMA SUBACCT	\$29,486	\$29,486	\$29,486		\$29,486
44715A - ST-SO ELEAS SUBACCT	\$568,514	\$500,000	\$460,951		\$500,000
44700A - ST-SO TRL CT SEC SUB	\$548,810	\$415,551	\$451,115		\$441,000
44725 - ST-SS FOSTER CARE	-	-	\$46,766		\$0
44781A - ST-SS PROT SVC SUBACCT	\$3,224,083	\$3,307,422	\$2,811,061		\$3,100,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$10,968,144</b>	<b>\$10,198,333</b>	<b>\$9,949,880</b>		<b>\$9,469,808</b>
USE OF MONEY & PROPERTY					
43998 - UNREALIZED GAINS/LOSSES	\$14,566	\$27,054	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$14,566</b>	<b>\$27,054</b>	<b>-</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$10,982,710</b>	<b>\$10,225,388</b>	<b>\$9,949,880</b>		<b>\$9,469,808</b>
<b>Expenses</b>					
TRANSFERS					
580711 - TRN-*BEHAV HLTH SUBACCT	\$1,576,334	\$1,625,085	\$1,555,694		\$867,500
580705 - TRN-DA 1/2 AB118	-	-	-		\$41,452
580782 - TRN-FAMILY SPT SUBACT	\$4,379,397	\$6,525,902	\$4,673,636		\$3,305,000
580712 - TRN-MH AB 118 SUBACCT	\$796,753	\$854,801	\$691,219		\$590,000
580706 - TRN-PD 1/2 AB118	-	-	-		\$43,264
580709 - TRN-PROB YTH OFFDR BGSA	\$138,113	\$128,086	\$117,637		\$124,106
580716 - TRN-SO CAL EMA SUBACCT	\$29,486	\$29,486	\$29,486		\$29,486
580715 - TRN-SO ELEAS SUBACCT	\$500,000	\$500,000	\$460,951		\$500,000
580700 - TRN-SO TRL CT SEC SUB	\$498,644	\$489,970	\$451,115		\$441,000
580780 - TRN-SS CAL WORKS MOE	\$166,953	\$405,988	\$407,786		\$482,000
580781 - TRN-*SS PROT SVC SUBACCT	-	-	\$733,270		\$3,100,000
<b>TRANSFERS TOTAL</b>	<b>\$8,085,681</b>	<b>\$10,559,317</b>	<b>\$9,120,793</b>		<b>\$9,523,808</b>
<b>EXPENSES TOTAL</b>	<b>\$8,085,681</b>	<b>\$10,559,317</b>	<b>\$9,120,793</b>		<b>\$9,523,808</b>
<b>Surplus (Deficit)</b>	<b>\$2,897,029</b>	<b>-\$333,930</b>	<b>\$829,087</b>		<b>-\$54,000</b>

# MUNICIPAL COURT

Fund: 0001 General  
Budget Unit: 20290 - Municipal Court  
Function: 02 - Public Protection  
Activity: 17 - Judicial



## DESCRIPTION

The Municipal Court is a local court of limited jurisdiction that handles violations of city ordinances, including traffic infractions, misdemeanor offenses, code enforcement matters, and other minor criminal and civil violations occurring within city limits. The court is responsible for ensuring fair and impartial justice while upholding the legal rights of all individuals. In addition to adjudicating cases, the Municipal Court also oversees court operations such as case processing, fine collection, probation compliance, and coordination with law enforcement and other city departments.



## REVENUE VS. EXPENDITURE

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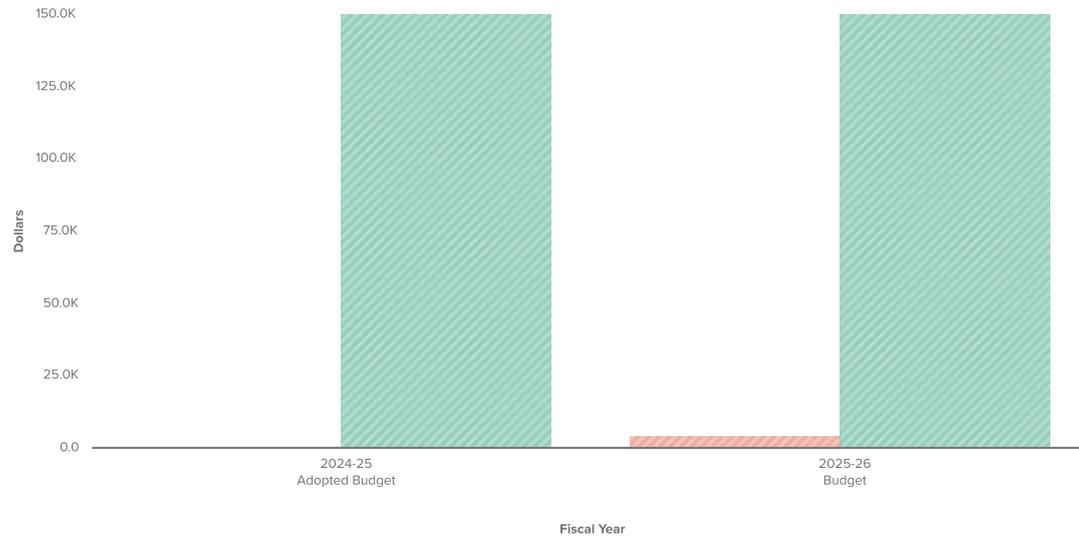
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Types ▾ Municipal Court ▾ Placeholder ▾ New item ▾ Placeholder



Sort **Large to Small** ▾

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>FINES &amp; PENALTIES</b>					
42011 - COURT COST ADMIN 16028	\$897	\$889	\$692		\$0
42070 - PROOF OF CORRECTION	\$2,734	\$2,624	\$1,962		\$0
42043 - T.C.REALIGNMENT AB233	\$157,909	\$188,950	\$140,034		\$150,000
42010 - VEHICLE CODE FINES	\$955	\$356	\$147		\$0
<b>FINES &amp; PENALTIES TOTAL</b>	<b>\$162,495</b>	<b>\$192,820</b>	<b>\$142,834</b>		<b>\$150,000</b>
<b>REVENUES TOTAL</b>	<b>\$162,495</b>	<b>\$192,820</b>	<b>\$142,834</b>		<b>\$150,000</b>
<b>Expenses</b>					
<b>SERVICES &amp; SUPPLIES</b>					
525000 - OVERHEAD	-	-	-		\$4,312
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$4,312</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$4,312</b>
<b>Surplus (Deficit)</b>	<b>\$162,495</b>	<b>\$192,820</b>	<b>\$142,834</b>		<b>\$145,688</b>

# OPEB PENSION INTERNAL SERVICE FUND (ISF)

Fund: 0159 - OPEB Pension Internal Service Fund  
Budget Unit: 40059 - OPEB Pension Internal Service Fund (ISF)  
Function: 01 - General Government  
Activity: 10 - Legislative & Admin



## DESCRIPTION

This fund is used to manage and pay for benefits other than pensions that are provided to retired employees. These benefits include healthcare, dental, vision, and life insurance. Contributions are made by the government employer and, in some cases, by employees during their working years. The fund is invested to grow and cover future liabilities.



## REVENUE VS. EXPENDITURE

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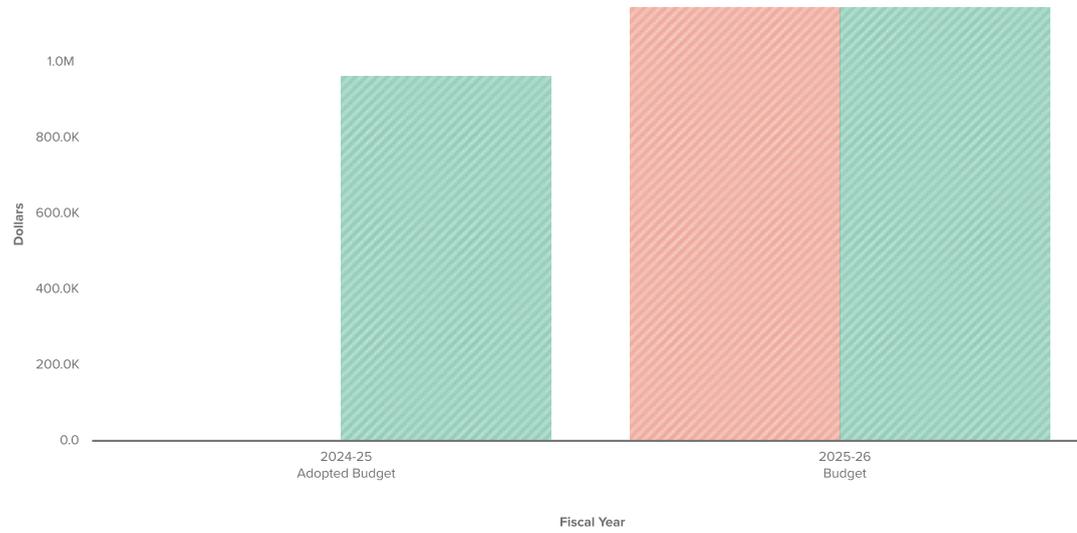
Types ▾ OPEB Pension ISF ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Revenues
- Expenses

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE					
46009 - OPEB REIMB FR DEPT	\$965,055	\$979,969	\$979,969		\$1,137,980
<b>OTHER REVENUE TOTAL</b>	<b>\$965,055</b>	<b>\$979,969</b>	<b>\$979,969</b>		<b>\$1,137,980</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$37,405	\$88,083	\$1,909		\$7,221
43998 - UNREALIZED GAINS/LOSSES	\$11,636	\$8,781	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$49,041</b>	<b>\$96,864</b>	<b>\$1,909</b>		<b>\$7,221</b>
<b>REVENUES TOTAL</b>	<b>\$1,014,096</b>	<b>\$1,076,833</b>	<b>\$981,878</b>		<b>\$1,145,201</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51090 - GROUP INSURANCE	-	\$180,017	\$171,579		\$284,495
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>-</b>	<b>\$180,017</b>	<b>\$171,579</b>		<b>\$284,495</b>
SERVICES & SUPPLIES					
520559 - OPEB PARS CONTRIBUTIONS	-	-	\$1,959,261		\$853,485
525000 - OVERHEAD	-	-	-		\$7,221
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,959,261</b>		<b>\$860,706</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$180,017</b>	<b>\$2,130,840</b>		<b>\$1,145,201</b>
<b>Surplus (Deficit)</b>	<b>\$1,014,096</b>	<b>\$896,815</b>	<b>-\$1,148,962</b>		<b>\$0</b>

# UNEMPLOYMENT INSURANCE RESERVE

Fund: 0154 - Unemployment Insurance Reserve  
 Budget Unit: 22122 - Unemployment Insurance  
 Function: 01 - General Government  
 Activity: 10 - Legislative & Admin

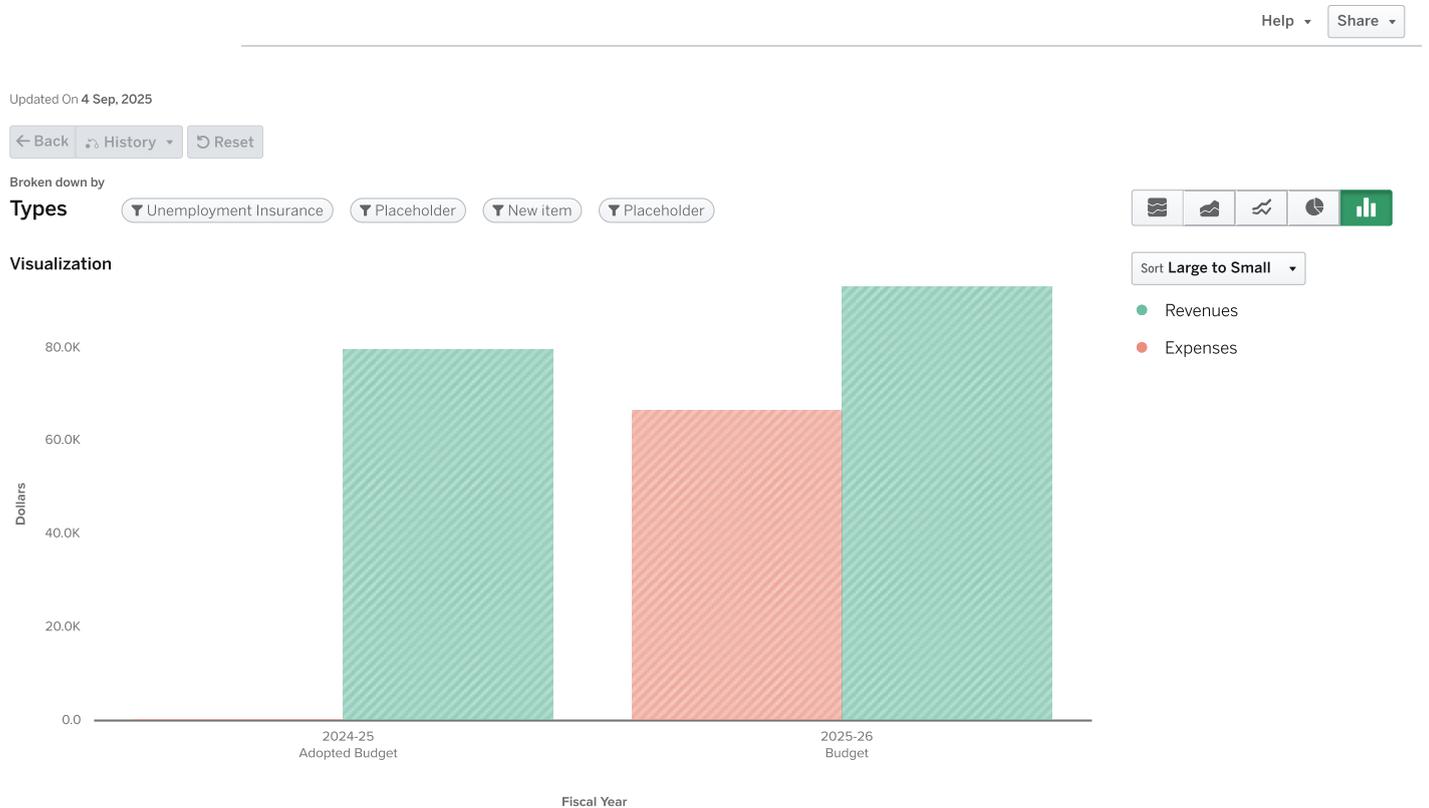


## DESCRIPTION

This fund is primarily used to provide temporary financial assistance to workers who have lost their jobs through no fault of their own, while they search for new employment. The reserve is primarily funded through payroll taxes levied on employers. The Unemployment Insurance Reserve fund is a critical component of the social safety net, providing essential support to unemployed workers and contributing to economic stability during periods of job loss.



## REVENUE VS. EXPENDITURE



## BUDGET DETAIL -

# SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE					
46038 - INSURANCE PREMIUMS	\$110,000	\$90,000	\$80,000		\$80,034
<b>OTHER REVENUE TOTAL</b>	<b>\$110,000</b>	<b>\$90,000</b>	<b>\$80,000</b>		<b>\$80,034</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$7,893	\$12,084	\$13,010		\$13,000
43998 - UNREALIZED GAINS/LOSSES	\$3,020	\$3,007	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$10,912</b>	<b>\$15,091</b>	<b>\$13,010</b>		<b>\$13,000</b>
<b>REVENUES TOTAL</b>	<b>\$120,912</b>	<b>\$105,091</b>	<b>\$93,010</b>		<b>\$93,034</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
520540 - ADMIN FEES	\$321	\$401	\$321		\$500
520530 - CLAIMS	\$120,582	\$49,312	\$61,155		\$65,000
525000 - OVERHEAD	\$949	\$375	-		\$1,309
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$121,852</b>	<b>\$50,088</b>	<b>\$61,475</b>		<b>\$66,809</b>
<b>EXPENSES TOTAL</b>	<b>\$121,852</b>	<b>\$50,088</b>	<b>\$61,475</b>		<b>\$66,809</b>
<b>Surplus (Deficit)</b>	<b>-\$940</b>	<b>\$55,003</b>	<b>\$31,534</b>		<b>\$26,225</b>

# W/C & LIABILITY INSURANCE

Fund: 0156 W/C & Liability Insurance  
Budget Unit: 40025 - W/C & Liability Insurance  
Function: 01 - General Government  
Activity: 10 - Legislative & Admin



## DESCRIPTION

This fund is primarily used to provide medical benefits, wage replacement, and rehabilitation services to employees who suffer work-related injuries or illnesses. The Workers Compensation & Liability Insurance fund is essential to protecting public entities and their employees from financial losses and ensuring that injured workers receive the benefit and care they need.



## Workers Compensation

## REVENUE VS. EXPENDITURE

Help Share

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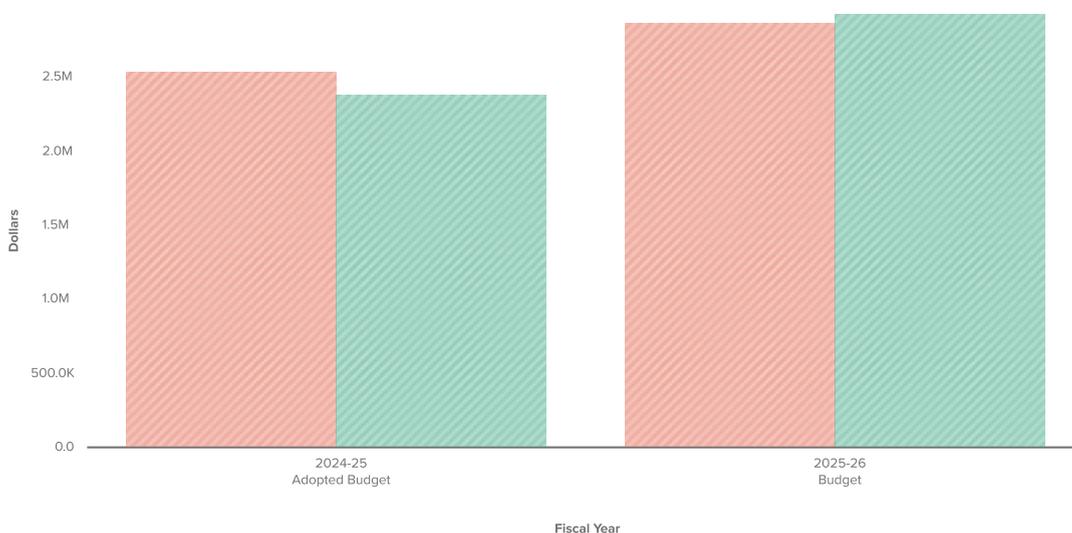
Types W/C & Liability Insurance Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
OTHER REVENUE					
46038 - INSURANCE PREMIUMS	\$2,312,519	\$2,387,765	\$2,885,806		\$2,928,998
<b>OTHER REVENUE TOTAL</b>	<b>\$2,312,519</b>	<b>\$2,387,765</b>	<b>\$2,885,806</b>		<b>\$2,928,998</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-\$14,387	\$5,448	\$23,366		\$0
43998 - UNREALIZED GAINS/LOSSES	\$1,580	\$2,242	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-\$12,808</b>	<b>\$7,690</b>	<b>\$23,366</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$2,299,711</b>	<b>\$2,395,455</b>	<b>\$2,909,172</b>		<b>\$2,928,998</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
522800 - BOND -BLANKET EMPLEE	\$7,924	\$8,571	\$8,830		\$8,978
520530 - CLAIMS	\$2,123,952	\$1,840,971	\$2,163,866		\$2,766,943
523130 - EMPLEE ASSIST PROGRAM	\$12,706	\$15,920	\$15,920		\$15,000
525000 - OVERHEAD	\$8,209	\$10,294	-		\$48,689
523211 - POLLUTION - INS	\$41,233	\$36,815	\$32,822		\$31,582
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$2,194,024</b>	<b>\$1,912,571</b>	<b>\$2,221,438</b>		<b>\$2,871,192</b>
<b>EXPENSES TOTAL</b>	<b>\$2,194,024</b>	<b>\$1,912,571</b>	<b>\$2,221,438</b>		<b>\$2,871,192</b>
<b>Surplus (Deficit)</b>	<b>\$105,687</b>	<b>\$482,884</b>	<b>\$687,735</b>		<b>\$57,806</b>

# BEHAVIORAL HEALTH



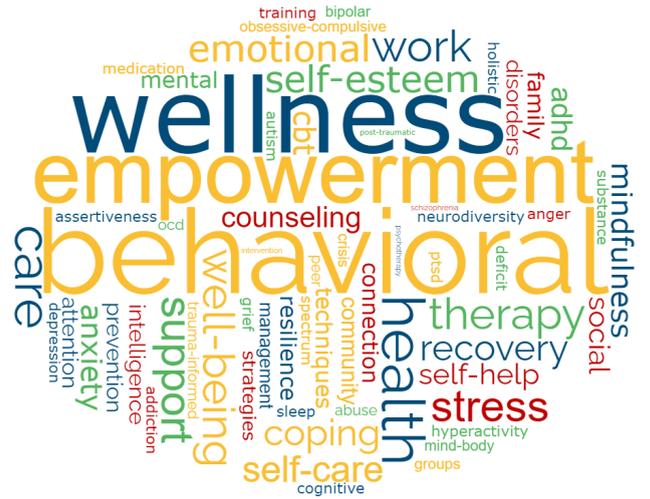
## DEPARTMENT NARRATIVE

Department Head: Sharon R. Sousa, LMFT  
 Title: 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 have a large range of problems, including depression, anxiety, PTSD, 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 and Medicare recipients or the uninsured. Private insurance beneficiaries will be referred out to their providers, unless it is an emergency.

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 in Portola and Chester, and limited office hours in Greenville. 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.



## HIGHLIGHTS FROM THE PAST YEAR

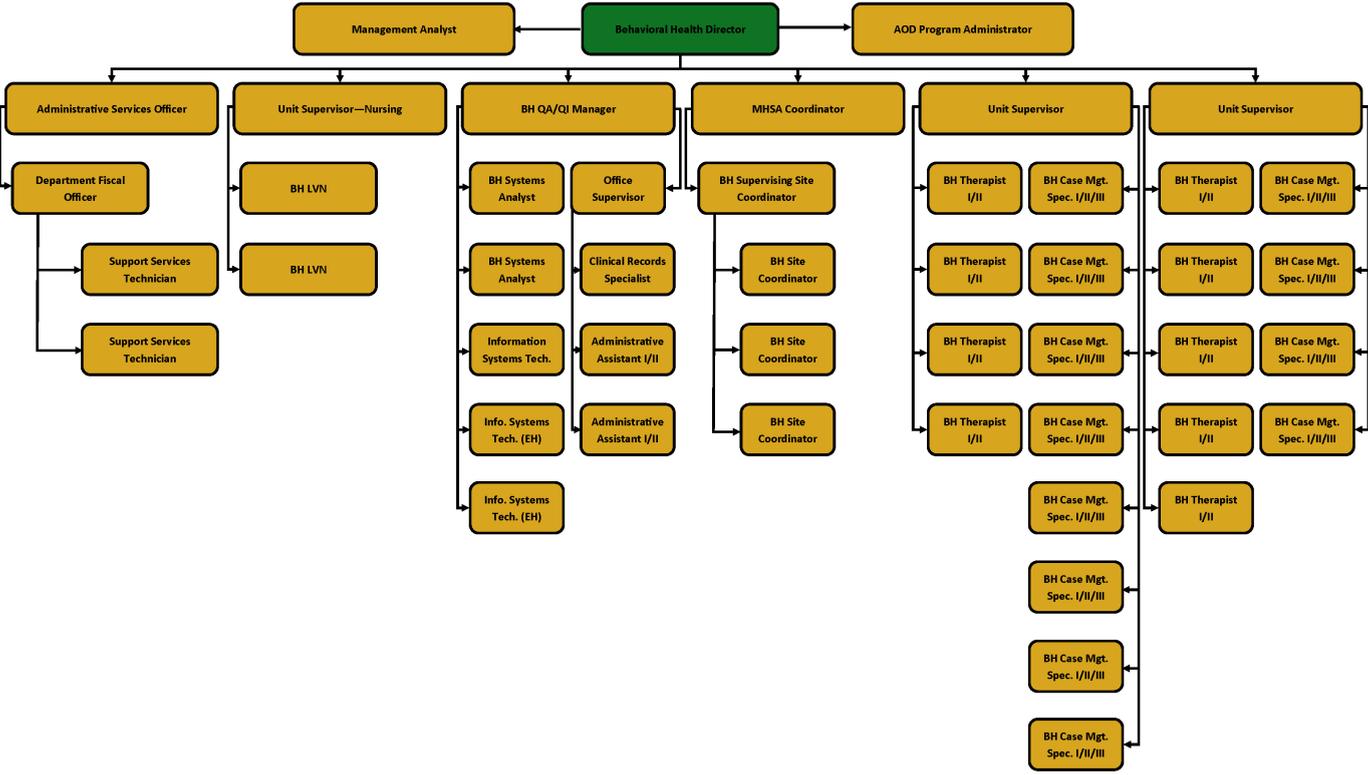
In 2024; PCBH became a MediCare certified provider, implemented the Mobile Crisis Unit program, implemented CARE Court, and reinstated the Children’s System of Care (CSOC) in Plumas County. In 2025 we were able to hire two (2) Substance Use Disorder counselors so we can expand our services. BH went through our first “mega audit” (both Mental Health and Substance Abuse Disorder programs), and it appears we have done well. BH continues to work on permanent supportive housing for people with severe mental illness.

## PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Alcohol & Drug	1.75	3.25	5.25	3	5.25
Mental Health Services Act	13.45	13.45	13.45	13.45	10.45
Behavioral Health - Mental Health	26.5	29	29	29	28.25
Substance Abuse and Mental Health Services Administration	2.3	2.3	2.3	2.3	2.05
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>44</b>	<b>48</b>	<b>50</b>	<b>47.75</b>	<b>46</b>

# DEPARTMENT ORGANIZATIONAL CHART



## PROGRAMMATIC REVENUES



Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC EXPENDITURES



Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45331 - ASSMT VC 23649 \$100	\$6,312	\$5,801	\$4,089		\$7,075
45272 - CLIENT FEES DRUG/ALCOHOL	\$237	-	-		\$0
45330 - DRUG PROG. FEE/DIVERSION	\$2,814	\$3,119	\$1,845		\$3,291
45150 - MENTAL HEALTH-PATIENT FEE	\$30,665	\$37,642	\$12,891		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$40,028</b>	<b>\$46,561</b>	<b>\$18,825</b>		<b>\$10,366</b>
<b>FINES &amp; PENALTIES</b>					
42060 - CO ALC ABUSE/PREV.1463.25	\$2,998	\$2,771	\$1,976		\$3,105
<b>FINES &amp; PENALTIES TOTAL</b>	<b>\$2,998</b>	<b>\$2,771</b>	<b>\$1,976</b>		<b>\$3,105</b>
<b>OTHER REVENUE</b>					
46607 - OTHER MISCELLANEOUS	-	-	-		\$175,677
46253 - REIMB - CO DISASTR RESPONS	\$1,235	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$260	-	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$1,495</b>	<b>-</b>	<b>-</b>		<b>\$175,677</b>
<b>STATE &amp; FEDERAL AID</b>					
44516 - FED-BLOCK GRANT ALCOHOL	\$602,269	\$341,795	\$233,060		\$440,000
44516P - FED-BLOCK GRANT ALCOHOL	-	-	\$174,510		\$0
44431 - FEDERAL - SAMHSA	\$182,155	\$178,018	\$260,727		\$311,097
44515 - FED-MENTAL HEALTH	-	\$121,182	-		\$250,000
44142 - ST.-AID HLTH REALIGN. REV	\$484,223	\$44,919	-		\$41,941
44295 - STATE-MENTAL HEALTH	\$2,161,865	\$539,303	\$4,547,515		\$7,417,000
44290 - STATE-OTHER	\$2,514,518	\$3,046,818	\$3,720,031		\$3,167,450
44044 - STATE-VEH LIC FEES	-\$117,438	\$14,130	\$14,130		\$40,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$5,827,592</b>	<b>\$4,286,165</b>	<b>\$8,949,972</b>		<b>\$11,667,488</b>
<b>TRANSFERS</b>					
48211 - CONTRI TRANS FR CO GEN	-	-	\$7,672		\$7,672
48515 - FED-MENTAL HLTH TI	\$696,555	\$728,244	\$700,062		\$390,000
48296 - ST-MHEPDSV TI	\$645,332	\$728,244	\$700,062		\$390,000
48297 - ST-MH-HFP SV TI	\$77,395	\$80,916	\$77,785		\$43,750
48298 - ST-MH KATIE A SV TI	\$128,619	\$80,916	\$77,785		\$43,750
480000 - TRANSFER	-	-	-		\$170,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
480001 - TRANSFER FR OTHER AGENCY	-	-	-		\$121,000
48000 - TRANSFER-IN	\$134,686	-	-		\$935,611
48001 - TRANSFER-IN1	-	\$202,726	\$273,789		\$289,580
48002 - TRANSFER-IN2	-	\$12,151	\$74,195		\$35,328
48006 - TRANSFER-IN6	\$11,822	\$22,013	\$39,559		\$53,562
48079 - TRN-CCPIF AB109	-	-	\$54,109		\$0
48712 - TRN-MH AB118 SUBACCT	\$825,187	\$861,567	\$691,219		\$590,000
48005 - TRANSFER-IN5	-	\$402	-		\$45,000
48007 - TSF-IN CRF REIMB	-	-	-		\$27,153
<b>TRANSFERS TOTAL</b>	<b>\$2,519,596</b>	<b>\$2,717,178</b>	<b>\$2,696,236</b>		<b>\$3,142,406</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$203,538	\$241,234	\$186,812		\$181,300
43998 - UNREALIZED GAINS/LOSSES	\$68,446	\$57,159	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$271,984</b>	<b>\$298,393</b>	<b>\$186,812</b>		<b>\$181,300</b>
<b>REVENUES TOTAL</b>	<b>\$8,663,692</b>	<b>\$7,351,068</b>	<b>\$11,853,821</b>		<b>\$15,180,342</b>
<b>Expenses</b>					
FIXED ASSETS					
541500 - VEHICLE	\$105,148	-	\$68,365		\$80,000
<b>FIXED ASSETS TOTAL</b>	<b>\$105,148</b>	<b>-</b>	<b>\$68,365</b>		<b>\$80,000</b>
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	\$543	\$420	\$420		\$840
51120 - CELL PHONE ALLOW	\$5,355	\$5,700	\$5,525		\$5,160
51110 - COMPENSATION INSURANCE	\$67,434	\$57,746	\$57,384		\$52,253
51100 - FICA/MEDICARE OASDI	\$177,728	\$188,964	\$198,233		\$292,946
51090 - GROUP INSURANCE	\$368,642	\$483,854	\$595,456		\$1,132,631
51150 - LIFE INSURANCE	-	\$251	\$334		\$367
51081 - OPEB LIABILITY	\$109,395	\$111,085	\$116,042		\$134,275
51020 - OTHER WAGES	\$86,041	\$50,712	\$90,714		\$150,000
51060 - OVERTIME PAY	\$114,402	\$90,595	\$117,809		\$123,100
51000 - REGULAR WAGES	\$2,158,226	\$2,317,938	\$2,416,665		\$3,827,519
51080 - RETIREMENT	\$190,540	\$716,897	\$755,346		\$923,625
51070 - UNEMPLOYMENT INSURANCE	\$19,544	\$17,326	\$14,715		\$13,959
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$3,297,849</b>	<b>\$4,041,487</b>	<b>\$4,368,643</b>		<b>\$6,656,675</b>
SERVICES & SUPPLIES					
520215 - ANSWERING SERVICE	\$67,164	\$67,200	\$67,200		\$67,200
527402 - BUS PASSES-NON EMPLOYEE	\$413	-	-		\$4,000
521252 - CELL PHONE/EQUIP	-	-	-		\$500
520202 - CELL PHONE SERVICE	\$15,493	\$14,449	\$12,270		\$16,000
523500 - CHILDRENS FAIR EXP	\$250	-	-		\$0
521231 - COMPUTERS<1500.00	-	\$111	-		\$5,000
520415 - COMPUTER UPGRADE	\$4,246	-\$19,173	\$1,828		\$5,000
520230 - COPY CHARGES	-	-	-		\$100
520250 - COPY MACHINE LEASE	\$6,688	\$13,176	\$11,419		\$12,500
523300 - EDUCATE MATERIAL/INCENT	\$3,046	-	\$4,303		\$5,000
527802 - ELECTRIC CHARGES	\$11,564	\$12,891	\$11,874		\$9,000
520900 - EQUIPMENT MAINTENANCE	-	-	\$858		\$1,000
529921 - FINGER PRINTING	-	\$374	\$326		\$500
520300 - FOOD	-	-	\$34		\$500
528700 - HOSPITAL SERVICES	\$544,115	\$328,418	\$471,158		\$650,000
520400 - HOUSEHOLD EXPENSE	\$109	\$129	\$278		\$1,000
527750 - IN CNTY HOSTING	\$448	\$524	-		\$1,500
524090 - INDPNDT LVNG/DAY TRMNT	-	-	-		\$100
520500 - INSURANCE	\$40,427	\$30,587	\$38,686		\$48,686
520203 - INTERNET SERVICE	\$20,654	\$32,174	\$26,815		\$26,000
524460 - JUVENILE OUTING/INCENTIVE	\$210	\$120	\$156		\$1,500
521524 - LAND LINE PHONE/EQUIP	\$31,789	\$2,617	-\$38		\$4,500

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
525119 - LIABILITY SELF-FUND INSURANCE	\$63,562	\$69,818	\$47,169		\$87,460
521500 - MEDICAL SUPPLIES	\$1,217	\$1,003	\$584		\$2,000
521600 - MEMBERSHIPS/ANNUAL DUES	\$20,369	\$26,996	\$26,296		\$27,300
524410 - NON-EMPLOYEE INCENTIVE	\$25	\$315	\$20		\$2,000
521800 - OFFICE EXPENSE	\$22,830	\$10,424	\$10,826		\$12,500
521230 - OFFICE FURNITURE/EQUIP	\$7,803	\$1,915	\$5,198		\$7,500
525000 - OVERHEAD	\$392,122	\$330,506	-		\$578,303
524480 - PC MNLT HTLH COMM EXP	\$1,645	\$1,958	\$960		\$6,000
520201 - PHONE - LAND LINE (S)	\$19,587	\$16,015	\$15,078		\$19,500
520210 - POSTAGE/SHIP, MAIL COST	\$991	\$992	\$439		\$1,500
527410 - CLIENT SERVICE EXP	\$1,604	\$2,745	\$5,213		\$36,426
521900 - PROFESSIONAL SVC	\$2,677,702	\$3,143,971	\$5,377,242		\$5,613,875
523000 - PROMOTIONAL MATERIAL	-	-	-		\$1,000
527803 - PROPANE/OTHR HEATING FUEL	\$15,567	\$7,421	\$7,956		\$7,000
523702 - PUB - RECRUITMENT ADS	-	-	-		\$3,000
521960 - QA- OFFICE SUPPLIES	\$651	\$3,310	\$293		\$1,500
521963 - QA- OUT OF CO TRAVEL	\$2,705	\$1,324	\$2,307		\$2,500
520407 - REFUSE DISPOSAL	\$2,370	\$2,639	\$2,715		\$2,600
524200 - RENTS/LEASES STRUCTURES	\$78,962	\$91,169	\$97,778		\$59,000
521905 - RESIDENTIAL TREATMENT SVC	\$591,370	\$911,631	\$687,135		\$860,000
521986 - SECURITY	\$9,224	\$9,921	\$12,898		\$12,000
524300 - SMALL TOOLS/INSTRUMENTS	-	-	-		\$100
524400 - SPECIAL DEPARTMENT EXPENSE	-	-	-		\$5,000
524173 - SP GRANT EXP (SEE FILE)	\$41,002	\$71,528	\$332,400		\$90,000
523711 - SUBSCRIPTIONS	-	-	-		\$150
524021 - THERAPEUTIC SUPPLIES	\$1,291	\$6,724	\$106		\$2,000
527000 - TRAINING	\$4,597	\$5,635	\$3,761		\$55,318
527400 - TRAVEL - IN COUNTY	\$21,712	\$17,435	\$12,942		\$21,250
527500 - TRAVEL - OUT OF COUNTY	\$17,527	\$14,562	\$24,870		\$34,000
520902 - VEHICLE MAINTENANCE	\$17,424	\$24,648	\$13,615		\$21,000
527807 - WATER/SEWER CHARGES	\$1,022	\$1,014	\$1,010		\$1,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$4,761,497</b>	<b>\$5,259,216</b>	<b>\$7,335,978</b>		<b>\$8,432,868</b>
TRANSFERS					
580000 - TRANSFER	\$196,406	\$216,686	\$264,202		\$413,733
580001 - TRANSFER	-	-	-		\$669,649
580002 - TRANSFER	\$134,686	\$93,359	-		\$0
580005 - TRANSFER	-	-	-		\$121,000
58003 - TRANSFER ADMIN (70570)	-	\$214,877	\$347,984		\$283,328
58000 - TRANSFER-OUT	-	-	-		\$320,000
580006 - TRF TO AOD	\$11,822	\$22,013	\$39,559		\$53,562
<b>TRANSFERS TOTAL</b>	<b>\$342,914</b>	<b>\$546,935</b>	<b>\$651,745</b>		<b>\$1,861,272</b>
<b>EXPENSES TOTAL</b>	<b>\$8,507,408</b>	<b>\$9,847,639</b>	<b>\$12,424,731</b>		<b>\$17,030,815</b>
<b>Surplus (Deficit)</b>	<b>\$156,284</b>	<b>-\$2,496,570</b>	<b>-\$570,910</b>		<b>-\$1,850,473</b>

# ALCOHOL & DRUG

Fund: 0016 Alcohol & Drug  
Budget Unit: 70580 - Alcohol & Drug  
Function: 04 - Health & Sanitation  
Activity: 24 - Health



## DESCRIPTION

This account is for the Substance Use Block Grant (SUBG), a grant the Behavioral Health Department applies for and receives every two years. The funding from SUBG goes towards staff wages for substance abuse treatment and funds residential treatment for people who need drug rehab but who are ineligible for Medi-Cal funded treatment.

## REVENUE VS. EXPENDITURE



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
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Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Behavioral Health AOD Administrator	0	1	1	1	1
Behavioral Health Substance Use Disorder Counselor I/II	0	0	0	0	2
Behavioral Health Case Management Specialist I/II OR Senior	1	1	1	1	1
Behavioral Health Therapist I/II OR Senior	0.25	0.25	2.25	0	0.25
Behavioral Health Systems Analyst OR Information System Technician	0	0.5	0.5	0.5	0.5
Behavioral Health Department Fiscal Officer I/II OR Management Analyst I/II	0.5	0.5	0.5	0.5	0.5
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>1.75</b>	<b>3.25</b>	<b>5.25</b>	<b>3</b>	<b>5.25</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45331 - ASSMT VC 23649 \$100	\$6,312	\$5,801	\$4,089		\$0
45272 - CLIENT FEES DRUG/ALCOHOL	\$237	-	-		\$0
45330 - DRUG PROG. FEE/DIVERSION	\$2,814	\$3,119	\$1,845		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$9,363</b>	<b>\$8,920</b>	<b>\$5,933</b>		<b>\$0</b>
<b>FINES &amp; PENALTIES</b>					
42060 - CO ALC ABUSE/PREV.1463.25	\$2,998	\$2,771	\$1,976		\$0
<b>FINES &amp; PENALTIES TOTAL</b>	<b>\$2,998</b>	<b>\$2,771</b>	<b>\$1,976</b>		<b>\$0</b>
<b>OTHER REVENUE</b>					
46607 - OTHER MISCELLANEOUS	-	-	-		\$175,677
<b>OTHER REVENUE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$175,677</b>
<b>STATE &amp; FEDERAL AID</b>					
44516 - FED-BLOCK GRANT ALCOHOL	\$602,269	\$341,795	\$233,060		\$440,000
44516P - FED-BLOCK GRANT ALCOHOL	-	-	\$174,510		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$602,269</b>	<b>\$341,795</b>	<b>\$407,570</b>		<b>\$440,000</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	-	-	-		\$669,649
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$669,649</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43998 - UNREALIZED GAINS/LOSSES	\$5,511	\$5,213	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$5,511</b>	<b>\$5,213</b>	<b>-</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$620,140</b>	<b>\$358,699</b>	<b>\$415,480</b>		<b>\$1,285,326</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	\$38	\$300	\$300		\$300
51110 - COMPENSATION INSURANCE	\$1,540	\$1,392	\$1,701		\$2,076
51100 - FICA/MEDICARE OASDI	\$13,878	\$16,572	\$21,622		\$34,028
51090 - GROUP INSURANCE	\$29,459	\$35,185	\$58,203		\$98,938
51081 - OPEB LIABILITY	\$6,540	\$6,641	\$12,185		\$14,098
51060 - OVERTIME PAY	\$12,343	\$10,000	\$15,807		\$15,600
51000 - REGULAR WAGES	\$170,806	\$205,119	\$269,705		\$443,780
51080 - RETIREMENT	\$14,626	\$58,084	\$82,464		\$106,258
51070 - UNEMPLOYMENT INSURANCE	\$1,409	\$116	\$110		\$152
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$250,638</b>	<b>\$333,408</b>	<b>\$462,096</b>		<b>\$715,230</b>
<b>SERVICES &amp; SUPPLIES</b>					
523300 - EDUCATE MATERIAL/INCENT	\$3,046	-	\$4,303		\$0
525119 - LIABILITY SELF-FUND INSURANCE	\$1,138	\$1,062	\$1,482		\$1,950
521500 - MEDICAL SUPPLIES	\$344	\$317	-		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
521600 - MEMBERSHIPS/ANNUAL DUES	\$700	\$700	-		\$0
521800 - OFFICE EXPENSE	-	\$811	\$171		\$0
525000 - OVERHEAD	\$38,074	\$15,812	-		\$52,038
520201 - PHONE - LAND LINE (S)	\$1,279	\$556	-		\$0
520210 - POSTAGE/SHIP, MAIL COST	-	\$36	\$31		\$0
521900 - PROFESSIONAL SVC	\$128,841	\$65,376	\$51,021		\$35,000
521905 - RESIDENTIAL TREATMENT SVC	\$22,546	\$43,448	\$24,442		\$60,000
527000 - TRAINING	\$1,270	\$2,438	\$998		\$0
527400 - TRAVEL- IN COUNTY	\$45	\$30	-		\$0
527500 - TRAVEL- OUT OF COUNTY	\$2,284	\$5,013	\$4,981		\$0
520902 - VEHICLE MAINTENANCE	\$2,044	-	-		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$201,612</b>	<b>\$135,599</b>	<b>\$87,430</b>		<b>\$148,988</b>
TRANSFERS					
580000 - TRANSFER	\$86,682	\$105,362	\$92,305		\$110,000
<b>TRANSFERS TOTAL</b>	<b>\$86,682</b>	<b>\$105,362</b>	<b>\$92,305</b>		<b>\$110,000</b>
<b>EXPENSES TOTAL</b>	<b>\$538,931</b>	<b>\$574,369</b>	<b>\$641,831</b>		<b>\$974,218</b>
Surplus (Deficit)	\$81,209	-\$215,670	-\$226,351		\$311,108

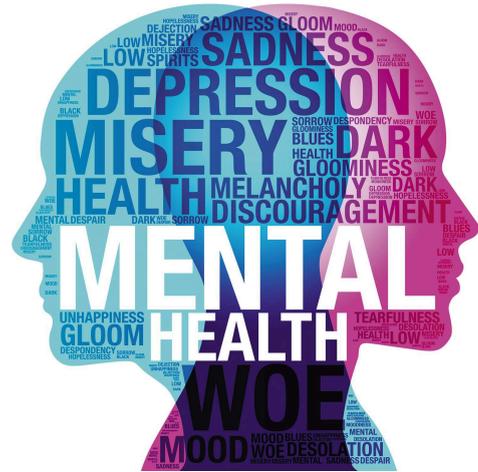
# BEHAVIORAL HEALTH - MENTAL HEALTH

Fund: 0014 Mental Health  
Budget Unit: 70570 - Mental Health  
Function: 04 - Health & Sanitation  
Activity: 24 - Health



## DESCRIPTION

Primarily for Medi-Cal recipients. Services include, but not limited to; Assessment and Diagnostic Services, Crisis Services, Case Management/Referral Coordination, Individual Therapy, Group Therapy, Mental Health Rehabilitation Support Services, Psychiatric Medication Services, Early and Periodic Screening, Diagnosis and Treatment (Youth services), Intensive Youth and Foster Youth Services and linkage to Inpatient Psychiatric Services and long-term Mental health residential care. Services are available via in person, telehealth or within the community to include emergency rooms, schools and jail-based care.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

← Back History ▾ Reset

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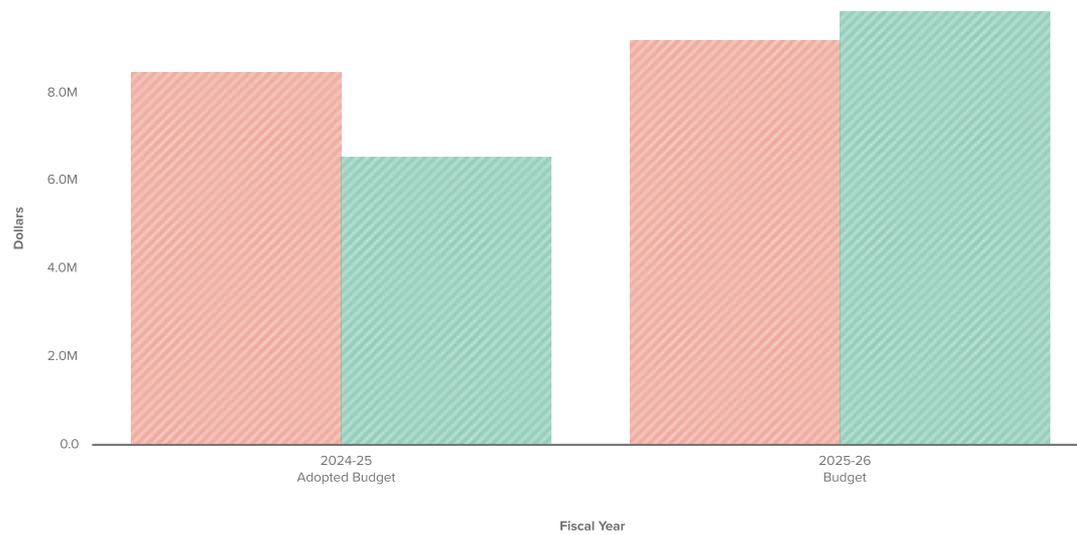
Types Behavioral Health - Mental Hea... Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Management Analyst I/II	0.5	0.5	0.5	0.5	0.5
Behavioral Health Unit Supervisor	1.5	1.5	1.5	1.5	1.5
Behavioral Health Administrative Services Officer	1	1	1	1	1
Office Supervisor	1	1	1	1	1
Behavioral Health Director	1	1	1	1	1
Behavioral Health Supervisor - Nursing	0	1	1	1	1
Behavioral Health Records Specialist	0.5	0.5	0.5	0.5	0.5
Behavioral Health Quality Improvement Compliance Manager	1	1	1	1	1
Behavioral Health Case Management Specialist I/II OR Senior	8.3	8.3	8.3	8.3	8.3
Behavioral Health Administrative Assistant I/II	1.5	1.5	1.5	1.5	1.5
Behavioral Health Therapist I/II OR Senior	6.2	6.2	6.2	6.2	6.2
Continuing Care Coordinator	1	1	1	1	1
Behavioral Health LVN I/II OR RN I/II OR Psychiatric Nurse I/II OR Nurse Practitioner	1.75	1.75	1.75	1.75	1
Behavioral Health Systems Analyst OR Information System Technician	0.75	2.25	2.25	2.25	2.25
Behavioral Health Department Fiscal Officer I/II OR Management Analyst I/II	0.5	0.5	0.5	0.5	0.5
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>26.5</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>28.25</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
Revenues				

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>CHARGES FOR SERVICES</b>					
45150 - MENTAL HEALTH-PATIENT FEE	\$30,665	\$37,642	\$12,891		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$30,665</b>	<b>\$37,642</b>	<b>\$12,891</b>		<b>\$0</b>
<b>OTHER REVENUE</b>					
46253 - REIMB - CO DISASTR RESPONS	\$33	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$260	-	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$293</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
<b>STATE &amp; FEDERAL AID</b>					
44515 - FED-MENTAL HEALTH	-	\$121,182	-		\$250,000
44142 - ST.-AID HLTH REALIGN. REV	\$484,223	\$44,919	-		\$41,941
44295 - STATE-MENTAL HEALTH	\$2,161,865	\$539,303	\$4,356,411		\$7,167,000
44290 - STATE-OTHER	\$573,440	\$177,050	\$414,433		\$417,450
44044 - STATE-VEH LIC FEES	-\$117,438	\$14,130	\$14,130		\$40,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$3,102,091</b>	<b>\$896,584</b>	<b>\$4,784,973</b>		<b>\$7,916,391</b>
<b>TRANSFERS</b>					
48211 - CONTRI TRANS FR CO GEN	-	-	\$7,672		\$7,672
48515 - FED-MENTAL HLTH TI	\$696,555	\$728,244	\$700,062		\$390,000
48296 - ST-MHEPSDTSV TI	\$645,332	\$728,244	\$700,062		\$390,000
48297 - ST-MH-HFP SV TI	\$77,395	\$80,916	\$77,785		\$43,750
48298 - ST-MH KATIE A SV TI	\$128,619	\$80,916	\$77,785		\$43,750
48001 - TRANSFER-IN1	-	\$202,726	\$273,789		\$248,000
48002 - TRANSFER-IN2	-	\$12,151	\$74,195		\$35,328
48006 - TRANSFER-IN6	\$11,822	\$22,013	\$39,559		\$53,562
48712 - TRN-MH AB118 SUBACCT	\$825,187	\$861,567	\$691,219		\$590,000
48005 - TRANSFER-IN5	-	\$402	-		\$45,000
48007 - TSF-IN CRF REIMB	-	-	-		\$27,153
<b>TRANSFERS TOTAL</b>	<b>\$2,384,909</b>	<b>\$2,717,178</b>	<b>\$2,642,127</b>		<b>\$1,874,215</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$119,304	\$121,859	\$73,315		\$60,000
43998 - UNREALIZED GAINS/LOSSES	\$62,935	\$51,946	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$182,239</b>	<b>\$173,805</b>	<b>\$73,315</b>		<b>\$60,000</b>
<b>REVENUES TOTAL</b>	<b>\$5,700,196</b>	<b>\$3,825,208</b>	<b>\$7,513,306</b>		<b>\$9,850,606</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
541500 - VEHICLE	\$96,082	-	-		\$0
<b>FIXED ASSETS TOTAL</b>	<b>\$96,082</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
<b>SALARIES &amp; BENEFITS</b>					
51128 - BILINGUAL ALLOWANCE	\$437	\$315	\$315		\$420
51120 - CELL PHONE ALLOW	\$3,493	\$3,025	\$3,280		\$3,300
51110 - COMPENSATION INSURANCE	\$50,560	\$43,151	\$40,443		\$36,118
51100 - FICA/MEDICARE OASDI	\$109,698	\$116,469	\$120,355		\$179,480
51090 - GROUP INSURANCE	\$224,425	\$283,691	\$355,543		\$678,513
51150 - LIFE INSURANCE	-	\$251	\$334		\$367
51081 - OPEB LIABILITY	\$65,399	\$66,410	\$67,304		\$77,879
51020 - OTHER WAGES	\$19,938	\$23,274	\$30,618		\$75,000
51060 - OVERTIME PAY	\$56,623	\$41,961	\$60,837		\$60,000
51000 - REGULAR WAGES	\$1,371,777	\$1,439,998	\$1,496,672		\$2,345,965
51080 - RETIREMENT	\$121,538	\$460,159	\$474,727		\$568,645
51070 - UNEMPLOYMENT INSURANCE	\$11,981	\$11,656	\$9,858		\$9,198
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$2,035,868</b>	<b>\$2,490,359</b>	<b>\$2,660,286</b>		<b>\$4,034,885</b>
<b>SERVICES &amp; SUPPLIES</b>					
520215 - ANSWERING SERVICE	\$67,164	\$67,200	\$67,200		\$67,200
527402 - BUS PASSES-NON EMPLOYEE	\$200	-	-		\$1,500
521252 - CELL PHONE/EQUIP	-	-	-		\$500
520202 - CELL PHONE SERVICE	\$12,684	\$12,614	\$10,144		\$10,000
523500 - CHILDRENS FAIR EXP	\$250	-	-		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
521231 - COMPUTERS-1500.00	-	\$111	-		\$2,500
520415 - COMPUTER UPGRADE	\$3,591	-\$19,173	\$722		\$2,500
520230 - COPY CHARGES	-	-	-		\$100
520250 - COPY MACHINE LEASE	\$2,677	\$4,030	\$3,397		\$6,000
529921 - FINGER PRINTING	-	\$374	\$326		\$500
528700 - HOSPITAL SERVICES	\$544,115	\$328,418	\$471,158		\$650,000
520400 - HOUSEHOLD EXPENSE	\$2	\$120	\$47		\$500
527750 - IN CNTY HOSTING	-	\$524	-		\$500
524090 - INDPNDT LVNG/DAY TRMNT	-	-	-		\$100
520500 - INSURANCE	\$40,427	\$30,587	\$38,686		\$38,686
520203 - INTERNET SERVICE	\$5,250	\$10,250	\$8,394		\$10,000
524460 - JUVENILE OUTING/INCENTIVE	-	-	\$156		\$500
521524 - LAND LINE PHONE/EQUIP	\$15,161	\$1,383	-		\$2,500
525119 - LIABILITY SELF-FUND INSURANCE	\$50,761	\$56,941	\$33,027		\$74,092
521500 - MEDICAL SUPPLIES	\$385	\$460	\$584		\$1,000
521600 - MEMBERSHIPS/ANNUAL DUES	\$12,000	\$17,396	\$18,000		\$13,500
524410 - NON-EMPLOYEE INCENTIVE	-	\$315	\$20		\$1,000
521800 - OFFICE EXPENSE	\$9,485	\$5,881	\$4,150		\$5,000
521230 - OFFICE FURNITURE/EQUIP	\$5,325	\$1,915	\$5,000		\$5,000
525000 - OVERHEAD	\$269,285	\$207,799	-		\$370,813
524480 - PC MNLT HTLH COMM EXP	\$450	-	-		\$2,000
520201 - PHONE - LAND LINE (S)	\$8,961	\$7,006	\$7,122		\$10,000
520210 - POSTAGE/SHIP, MAIL COST	\$991	\$956	\$407		\$1,000
527410 - CLIENT SERVICE EXP	\$106	\$1,008	\$1,458		\$3,000
521900 - PROFESSIONAL SVC	\$1,377,782	\$1,773,948	\$3,712,437		\$2,650,000
521960 - QA- OFFICE SUPPLIES	\$651	\$3,310	\$293		\$1,500
521963 - QA- OUT OF CO TRAVEL	\$2,705	\$1,324	\$2,307		\$2,500
524200 - RENTS/LEASES STRUCTURES	\$1,680	\$15,586	\$17,004		\$3,000
521905 - RESIDENTIAL TREATMENT SVC	\$568,823	\$868,183	\$662,693		\$800,000
521986 - SECURITY	\$9,224	\$9,921	\$12,898		\$12,000
524300 - SMALL TOOLS/INSTRUMENTS	-	-	-		\$100
524173 - SP GRANT EXP (SEE FILE)	\$1,002	\$21,528	\$20,000		\$50,000
523711 - SUBSCRIPTIONS	-	-	-		\$150
524021 - THERAPEUTIC SUPPLIES	\$726	-\$555	\$106		\$500
527000 - TRAINING	\$3,327	\$3,197	\$1,318		\$2,500
527400 - TRAVEL - IN COUNTY	\$12,859	\$8,229	\$4,879		\$6,000
527500 - TRAVEL - OUT OF COUNTY	\$7,836	\$4,741	\$8,223		\$10,000
520902 - VEHICLE MAINTENANCE	\$7,800	\$16,417	\$6,901		\$6,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$3,043,686</b>	<b>\$3,461,942</b>	<b>\$5,119,057</b>		<b>\$4,824,241</b>
TRANSFERS					
580000 - TRANSFER	-	-	\$29,975		\$41,580
580002 - TRANSFER	\$134,686	\$93,359	-		\$0
58000 - TRANSFER-OUT	-	-	-		\$320,000
<b>TRANSFERS TOTAL</b>	<b>\$134,686</b>	<b>\$93,359</b>	<b>\$29,975</b>		<b>\$361,580</b>
<b>EXPENSES TOTAL</b>	<b>\$5,310,322</b>	<b>\$6,045,661</b>	<b>\$7,809,318</b>		<b>\$9,220,706</b>
<b>Surplus (Deficit)</b>	<b>\$389,874</b>	<b>-\$2,220,452</b>	<b>-\$296,012</b>		<b>\$629,900</b>

# CARE COURT

Fund: 0014 Mental Health  
Budget Unit: 70581 - Care Court  
Function: 01 - General Government  
Activity: 00 - Undefined



## CARE COURT

Known as the Community, Assistance, Recovery and Empowerment (CARE) Act is a California program designed to help individuals with severe mental illness. Specifically, those with Schizophrenia or other psychotic disorders, access treatment and supportive services. It aims to provide less restrictive alternatives to traditional mental health interventions by offering a court CARE Plan that includes treatment, housing, and other supportive services. It connects a person struggling with untreated Mental Illness, and often also Substance Abuse challenges with a Care Plan for up to 24 months. Each plan is managed by a care team in the community. Family members or people in the community can file a petition for someone to enter CARE Court, but they have the right to refuse.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

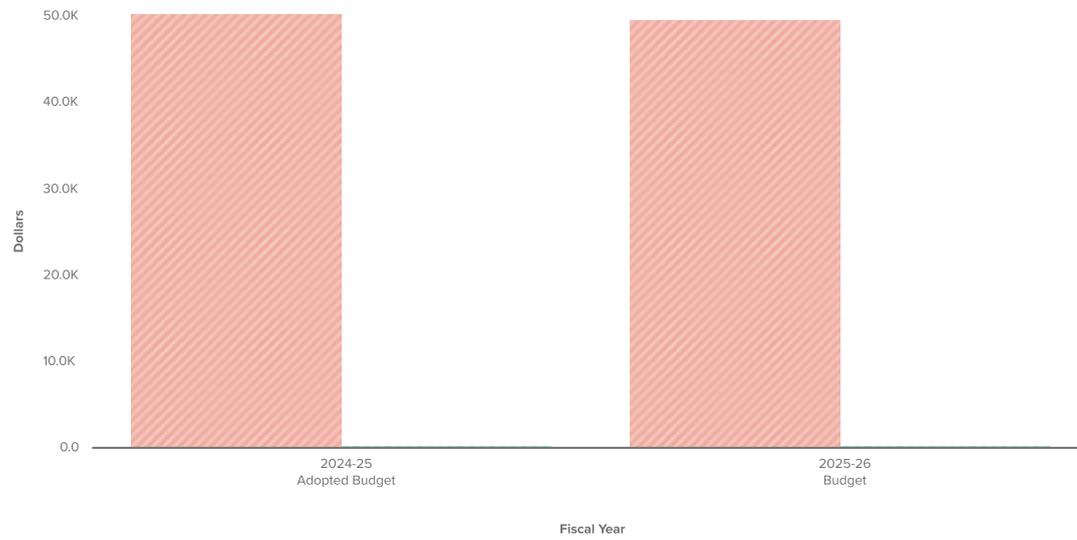
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Types ▾ Care Court ▾ Placeholder ▾ New item ▾ Placeholder



Visualization



Sort Large to Small ▾

- Expenses
- Revenues

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-	-	-		\$300
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	-	-	-		<b>\$300</b>
<b>REVENUES TOTAL</b>	-	-	-		<b>\$300</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
527410 - CLIENT SERVICE EXP	-	-	-		\$5,000
521900 - PROFESSIONAL SVC	-	-	-		\$42,700
527400 - TRAVEL- IN COUNTY	-	-	-		\$2,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	-	-	-		<b>\$49,700</b>
<b>EXPENSES TOTAL</b>	-	-	-		<b>\$49,700</b>
<b>Surplus (Deficit)</b>	\$0	\$0	\$0		-\$49,400

# DRUG COURT (ALCOHOL & DRUG)

Fund: 0016 Alcohol & Drug  
Budget Unit: 70630 - Drug Court (Alcohol & Drug)  
Function: 04 - Health & Sanitation  
Activity: 24 - Health



## DESCRIPTION

Plumas County Behavioral Health uses these funds for the Medically Assisted Treatment MAT program and Telehealth substance use services.



## REVENUE VS. EXPENDITURE

Help Share

Updated On 4 Sep, 2025

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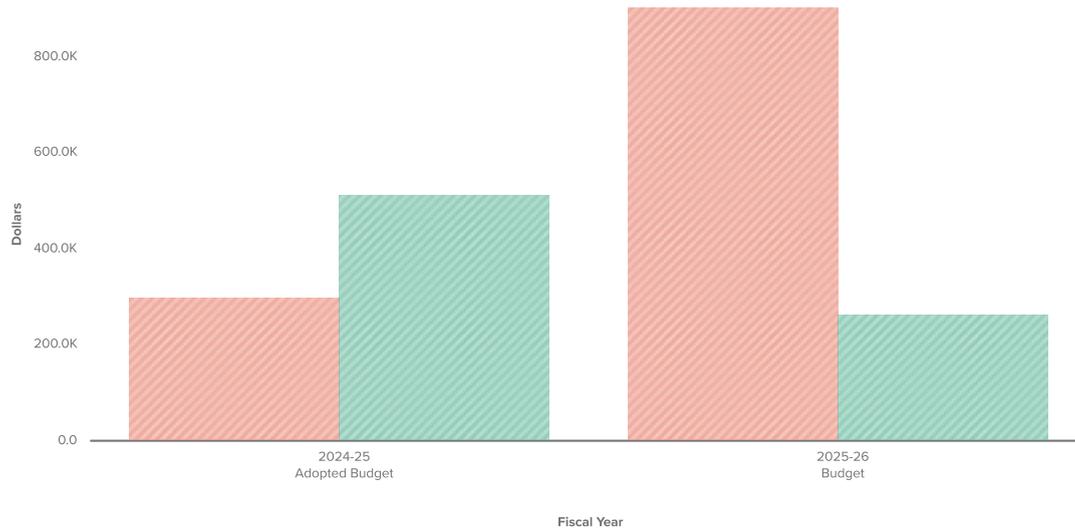
Types Drug Court (Alcohol & Drug) Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45331 - ASSMT VC 23649 \$100	-	-	-		\$7,075
45330 - DRUG PROG. FEE/DIVERSION	-	-	-		\$3,291
<b>CHARGES FOR SERVICES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$10,366</b>
<b>FINES &amp; PENALTIES</b>					
42060 - CO ALC ABUSE/PREV.1463.25	-	-	-		\$3,105
<b>FINES &amp; PENALTIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$3,105</b>
<b>STATE &amp; FEDERAL AID</b>					
44295 - STATE-MENTAL HEALTH	-	-	\$191,104		\$250,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$191,104</b>		<b>\$250,000</b>
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$191,104</b>		<b>\$263,471</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51110 - COMPENSATION INSURANCE	\$29	\$26	\$33		\$32
51070 - UNEMPLOYMENT INSURANCE	\$3	\$2	\$2		\$3
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$32</b>	<b>\$28</b>	<b>\$35</b>		<b>\$35</b>
<b>SERVICES &amp; SUPPLIES</b>					
520202 - CELL PHONE SERVICE	-	-	-		\$1,500
525119 - LIABILITY SELF-FUND INSURANCE	\$22	\$24	\$28		\$26
521500 - MEDICAL SUPPLIES	-	-	-		\$500
521600 - MEMBERSHIPS/ANNUAL DUES	\$3,000	\$3,000	\$1,396		\$3,000
521800 - OFFICE EXPENSE	-	-	-		\$1,500
525000 - OVERHEAD	-	\$965	-		-\$265
520201 - PHONE - LAND LINE (S)	-	-	-		\$500
521900 - PROFESSIONAL SVC	\$5,900	-	\$45,893		\$165,000
523000 - PROMOTIONAL MATERIAL	-	-	-		\$1,000
524400 - SPECIAL DEPARTMENT EXPENSE	-	-	-		\$5,000
527400 - TRAVEL- IN COUNTY	-	-	-		\$750
527500 - TRAVEL- OUT OF COUNTY	-	-	-		\$5,000
520902 - VEHICLE MAINTENANCE	-	-	-		\$5,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$8,922</b>	<b>\$3,989</b>	<b>\$47,317</b>		<b>\$188,511</b>
<b>TRANSFERS</b>					
580000 - TRANSFER	-	\$402	-		\$45,000
580001 - TRANSFER	-	-	-		\$669,649
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>\$402</b>	<b>-</b>		<b>\$714,649</b>
<b>EXPENSES TOTAL</b>	<b>\$8,954</b>	<b>\$4,419</b>	<b>\$47,352</b>		<b>\$903,195</b>
<b>Surplus (Deficit)</b>	<b>-\$8,954</b>	<b>-\$4,419</b>	<b>\$143,751</b>		<b>-\$639,724</b>

# MENTAL HEALTH SERVICES ACT PREVENTION & EARLY INTERVENTION



Fund: 0014 0014A Mental Health MHSA  
Budget Unit: 70573 - Mental Health Services Act Prevention & Early Intervention  
Function: 04 - Health & Sanitation  
Activity: 24 - Health

## DESCRIPTION

Receives 20% of the annual MHSA allocation and these services promote wellness, foster health and prevent the suffering that can result from untreated mental illness. These services include Community Education, Prevention, Cultural Outreach and Early Intervention.



EARLY INTERVENTION

## REVENUE VS. EXPENDITURE

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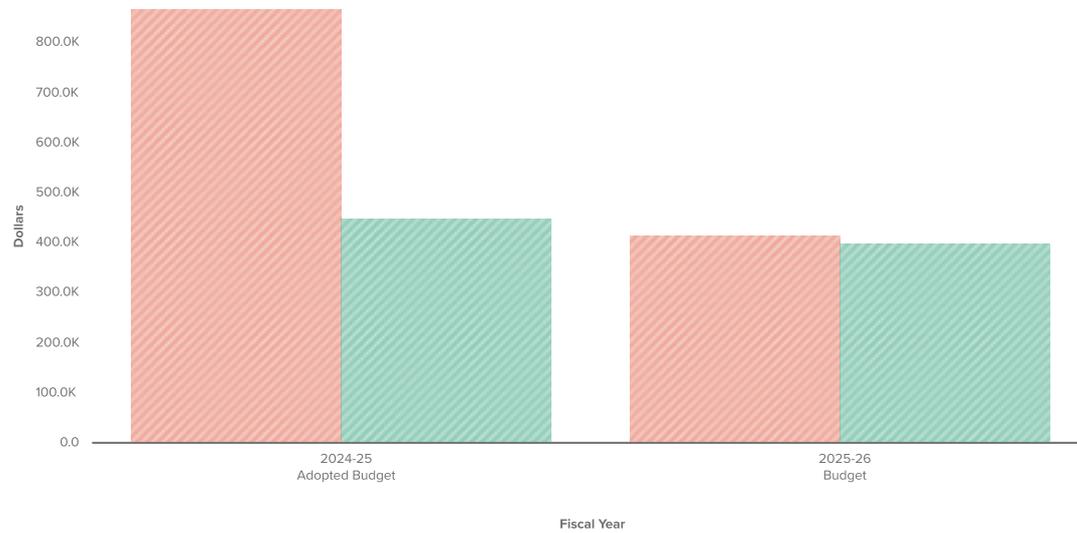
Types ▾ M. H. Services Act Prevention &... ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44290 - STATE-OTHER	\$368,805	\$740,901	\$626,144		\$400,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$368,805</b>	<b>\$740,901</b>	<b>\$626,144</b>		<b>\$400,000</b>
<b>REVENUES TOTAL</b>	<b>\$368,805</b>	<b>\$740,901</b>	<b>\$626,144</b>		<b>\$400,000</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	\$5	\$5	-		\$5
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$5</b>	<b>\$5</b>	<b>-</b>		<b>\$5</b>
SERVICES & SUPPLIES					
523300 - EDUCATE MATERIAL/INCENT	-	-	-		\$5,000
525119 - LIABILITY SELF-FUND INSURANCE	\$802	\$102	\$118		\$0
521800 - OFFICE EXPENSE	-	\$162	-		\$0
525000 - OVERHEAD	\$718	\$3,165	-		\$3,617
521900 - PROFESSIONAL SVC	\$286,664	\$488,187	\$514,757		\$180,000
524021 - THERAPEUTIC SUPPLIES	-	\$7,155	-		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$288,184</b>	<b>\$498,771</b>	<b>\$514,875</b>		<b>\$188,617</b>
TRANSFERS					
580000 - TRANSFER	\$109,725	\$110,922	\$141,922		\$190,000
58003 - TRANSFER ADMIN (70570)	-	\$12,151	\$74,195		\$35,328
<b>TRANSFERS TOTAL</b>	<b>\$109,725</b>	<b>\$123,073</b>	<b>\$216,117</b>		<b>\$225,328</b>
<b>EXPENSES TOTAL</b>	<b>\$397,913</b>	<b>\$621,849</b>	<b>\$730,992</b>		<b>\$413,950</b>
<b>Surplus (Deficit)</b>	<b>-\$29,109</b>	<b>\$119,052</b>	<b>-\$104,848</b>		<b>-\$13,950</b>



# MENTAL HEALTH BEHAVIORAL

Fund: 0014 0014B Mental Health Behavioral Health  
 Budget Unit: 70569- Mental Health Behavioral  
 Function: 04 - Health & Safety  
 Activity: 24 - Health



## DESCRIPTION

This is a Community Corrections Partners grant to provide services to inmates in the jail, including groups that address mental health and drug use symptom management. It also provides individual therapy services, and funds mental health medication services for inmates.



## REVENUE VS. EXPENDITURE

Help Share

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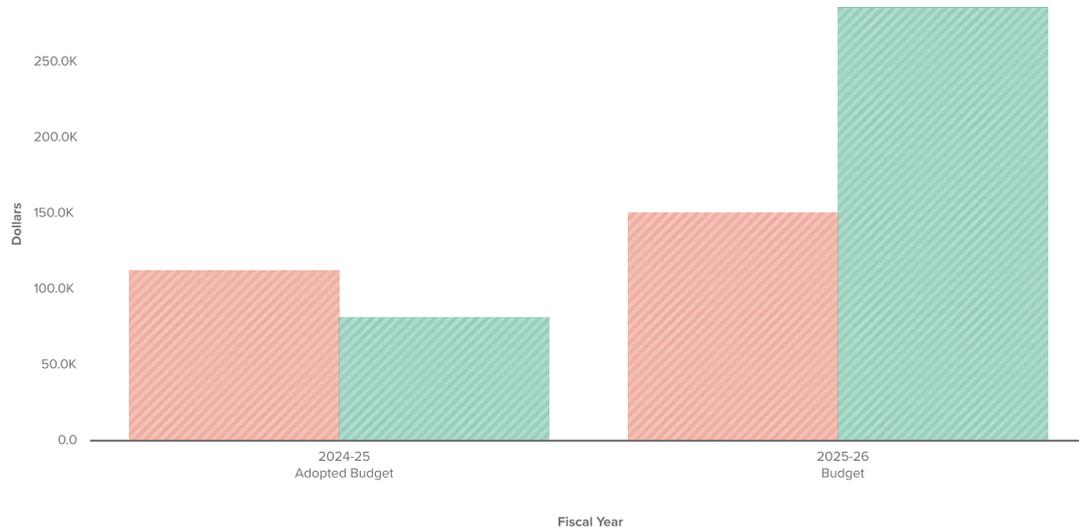
Types Mental Health Behavioral Placeholder New item Placeholder



Sort Large to Small

- Revenues
- Expenses

Visualization



# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPON	\$1,203	-	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$1,203</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
TRANSFERS					
480000 - TRANSFER	-	-	-		\$170,000
48000 - TRANSFER-IN	-	-	-		\$115,962
48079 - TRN-CCPIF AB109	-	-	\$54,109		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$54,109</b>		<b>\$285,962</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-\$410	-\$1,202	-\$4,537		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-\$410</b>	<b>-\$1,202</b>	<b>-\$4,537</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$792</b>	<b>-\$1,202</b>	<b>\$49,572</b>		<b>\$285,962</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	\$31	\$28	-		\$0
51070 - UNEMPLOYMENT INSURANCE	\$3	-	-		\$0
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$34</b>	<b>\$28</b>	<b>-</b>		<b>\$0</b>
SERVICES & SUPPLIES					
525119 - LIABILITY SELF-FUND INSURANCE	\$23	-	-		\$0
525000 - OVERHEAD	\$163	\$31,213	-		\$35,436
521900 - PROFESSIONAL SVC	\$4,860	\$50,350	\$13,500		\$62,400
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$5,046</b>	<b>\$81,563</b>	<b>\$13,500</b>		<b>\$97,836</b>
TRANSFERS					
580006 - TRF TO AOD	\$11,822	\$22,013	\$39,559		\$53,562
<b>TRANSFERS TOTAL</b>	<b>\$11,822</b>	<b>\$22,013</b>	<b>\$39,559</b>		<b>\$53,562</b>
<b>EXPENSES TOTAL</b>	<b>\$16,902</b>	<b>\$103,604</b>	<b>\$53,059</b>		<b>\$151,398</b>
<b>Surplus (Deficit)</b>	<b>-\$16,109</b>	<b>-\$104,807</b>	<b>-\$3,487</b>		<b>\$134,564</b>

# MENTAL HEALTH SERVICES ACT

Fund: 0014 0014A Mental Hlth MHSA  
Budget Unit: 70571 - Mental Health Services Act  
Function: 04 - Health & Sanitation  
Activity: 24 - Health



## DESCRIPTION

MHSA, also known as the 1% millionaire tax, is a California program to provide services and additional activities that cannot be billed to Medi-Cal. Please see the 3-year MHSA plan in its entirety. Community Services and Support (CSS) received 75% of the total annual MHSA allocation and helps support our Full-Service Partnership clients (FSP), our Wellness Centers, Work Programs, Client Supports and Housing. These services focus on community collaboration, client and family driven services and systems, as well as serving the unserved and underserved populations. In March 2024 Proposition 1 passed, which will make major changes to the way new MHSA funding can be used.



WELLNESS • RECOVERY • RESILIENCE

## REVENUE VS. EXPENDITURE

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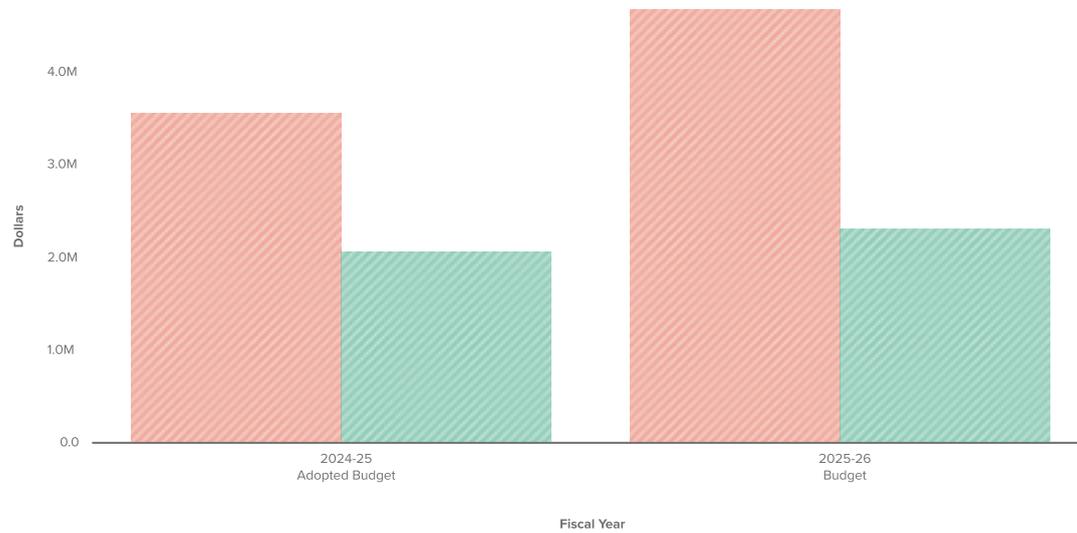
Types ▾ Mental Health Services Act ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Behavioral Health Support Services Tech I/II	2	2	2	2	2
Management Analyst I/II	0.25	0.25	0.25	0.25	0.25
Mental Health Services Act Coordinator	1	1	1	1	1
Behavioral Health Records Specialist	0.5	0.5	0.5	0.5	0.5
Behavioral Health Site Coordinator-DIC OR Behavioral Health Site Coordinator-Chester OR Behavioral Health Site Coordinator-Greenville oR Behavioral Health Site Coordinator-Portola	3	3	3	3	0
Behavioral Health Case Management Specialist I/II OR Senior	3	3	3	3	3
Behavioral Health Administrative Assistant I/II	0.5	0.5	0.5	0.5	0.5
Behavioral Health Therapist I/II or Senior	2	2	2	2	2
Behavioral Health Supervising Site Coordinator	1	1	1	1	1
Behavioral Health Systems Analyst OR Information System Technician	0.2	0.2	0.2	0.2	0.2
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>13.45</b>	<b>13.45</b>	<b>13.45</b>	<b>13.45</b>	<b>10.45</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
STATE & FEDERAL AID					
44290 - STATE-OTHER	\$1,475,219	\$1,997,456	\$2,514,679		\$2,200,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$1,475,219</b>	<b>\$1,997,456</b>	<b>\$2,514,679</b>		<b>\$2,200,000</b>
TRANSFERS					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
48000 - TRANSFER-IN	\$134,686	-	-	\$0	
<b>TRANSFERS TOTAL</b>	<b>\$134,686</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$87,124	\$123,094	\$121,215	\$121,000	
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$87,124</b>	<b>\$123,094</b>	<b>\$121,215</b>	<b>\$121,000</b>	
<b>REVENUES TOTAL</b>	<b>\$1,697,029</b>	<b>\$2,120,550</b>	<b>\$2,635,894</b>	<b>\$2,321,000</b>	
<b>Expenses</b>					
FIXED ASSETS					
541500 - VEHICLE	\$9,066	-	\$68,365	\$80,000	
<b>FIXED ASSETS TOTAL</b>	<b>\$9,066</b>	<b>-</b>	<b>\$68,365</b>	<b>\$80,000</b>	
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	\$105	\$105	\$105	\$210	
51120 - CELL PHONE ALLOW	\$1,375	\$1,925	\$1,495	\$1,110	
51110 - COMPENSATION INSURANCE	\$13,280	\$11,382	\$12,844	\$11,737	
51100 - FICA/MEDICARE OASDI	\$44,871	\$46,644	\$47,651	\$65,788	
51090 - GROUP INSURANCE	\$95,157	\$140,060	\$156,616	\$296,484	
51081 - OPEB LIABILITY	\$31,986	\$32,480	\$31,215	\$36,121	
51020 - OTHER WAGES	\$66,103	\$27,438	\$60,096	\$75,000	
51060 - OVERTIME PAY	\$29,784	\$21,937	\$24,303	\$30,000	
51000 - REGULAR WAGES	\$507,565	\$567,004	\$552,950	\$859,352	
51080 - RETIREMENT	\$44,816	\$169,520	\$165,522	\$205,952	
51070 - UNEMPLOYMENT INSURANCE	\$5,954	\$5,371	\$4,584	\$4,453	
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$840,996</b>	<b>\$1,023,867</b>	<b>\$1,057,381</b>	<b>\$1,586,207</b>	
SERVICES & SUPPLIES					
527402 - BUS PASSES-NON EMPLOYEE	\$213	-	-	\$2,500	
520202 - CELL PHONE SERVICE	\$2,809	\$1,836	\$2,126	\$4,500	
521231 - COMPUTERS<1500.00	-	-	-	\$2,500	
520415 - COMPUTER UPGRADE	\$655	-	\$1,105	\$2,500	
520250 - COPY MACHINE LEASE	\$4,011	\$9,146	\$8,023	\$6,500	
527802 - ELECTRIC CHARGES	\$11,564	\$12,891	\$11,874	\$9,000	
520900 - EQUIPMENT MAINTENANCE	-	-	\$858	\$1,000	
520300 - FOOD	-	-	\$34	\$500	
520400 - HOUSEHOLD EXPENSE	\$107	\$8	\$231	\$500	
527750 - IN CNTY HOSTING	\$448	-	-	\$1,000	
520500 - INSURANCE	-	-	-	\$10,000	
520203 - INTERNET SERVICE	\$15,404	\$21,924	\$18,421	\$16,000	
524460 - JUVENILE OUTING/INCENTIVE	\$210	\$120	-	\$1,000	
521524 - LAND LINE PHONE/EQUIP	\$16,629	\$1,233	-\$38	\$2,000	
525119 - LIABILITY SELF-FUND INSURANCE	\$9,823	\$9,991	\$10,831	\$9,539	
521500 - MEDICAL SUPPLIES	\$487	\$226	-	\$500	
521600 - MEMBERSHIPS/ANNUAL DUES	\$4,669	\$5,900	\$6,900	\$10,800	
524410 - NON-EMPLOYEE INCENTIVE	\$25	-	-	\$1,000	
521800 - OFFICE EXPENSE	\$13,345	\$3,570	\$5,016	\$6,000	
521230 - OFFICE FURNITURE/EQUIP	\$2,478	-	\$198	\$2,500	
525000 - OVERHEAD	\$71,116	\$61,846	-	\$100,507	
524480 - PC MNTL HTLH COMM EXP	\$1,195	\$1,958	\$960	\$4,000	
520201 - PHONE - LAND LINE (S)	\$9,347	\$8,453	\$7,956	\$9,000	
520210 - POSTAGE/SHIP, MAIL COST	-	-	-	\$500	
527410 - CLIENT SERVICE EXP	\$1,498	\$1,737	\$2,720	\$5,000	
521900 - PROFESSIONAL SVC	\$873,656	\$753,947	\$1,024,845	\$2,342,432	
527803 - PROPANE/OTHR HEATING FUEL	\$15,567	\$7,421	\$7,956	\$7,000	
523702 - PUB - RECRUITMENT ADS	-	-	-	\$3,000	
520407 - REFUSE DISPOSAL	\$2,370	\$2,639	\$2,715	\$2,600	
524200 - RENTS/LEASES STRUCTURES	\$77,282	\$75,583	\$80,774	\$56,000	
524173 - SP GRANT EXP (SEE FILE)	-	-	\$263,073	\$0	
524021 - THERAPEUTIC SUPPLIES	\$566	\$124	-	\$1,500	

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
527400 - TRAVEL- IN COUNTY	\$8,808	\$9,128	\$8,063		\$12,500
527500 - TRAVEL- OUT OF COUNTY	\$4,279	\$2,538	\$3,944		\$5,000
520902 - VEHICLE MAINTENANCE	\$7,579	\$8,231	\$6,714		\$10,000
527807 - WATER/SEWER CHARGES	\$1,022	\$1,014	\$1,010		\$1,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$1,157,161</b>	<b>\$1,001,467</b>	<b>\$1,476,308</b>		<b>\$2,650,378</b>
TRANSFERS					
580005 - TRANSFER	-	-	-		\$121,000
58003 - TRANSFER ADMIN (70570)	-	\$202,726	\$273,789		\$248,000
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>\$202,726</b>	<b>\$273,789</b>		<b>\$369,000</b>
<b>EXPENSES TOTAL</b>	<b>\$2,007,223</b>	<b>\$2,228,060</b>	<b>\$2,875,843</b>		<b>\$4,685,585</b>
Surplus (Deficit)	-\$310,193	-\$107,510	-\$239,949		-\$2,364,585

# MENTAL HEALTH SERVICES ACT EDUCATION & TRAINING



Fund: 0014 0014 Mental Health MHSA  
Budget Unit: 70579 - Mental Health Services Act Education & Training  
Function: 04 - Health & Sanitation  
Activity: 24 - Health

## DESCRIPTION

Workforce Education and Training (WET) is funding that helps to support the continued knowledge, training, and learning of BH staff. WET funds also help to retain staff at BH by offering loan reimbursement programs for hard to fill positions.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

← Back History ▾ Reset

Broken down by

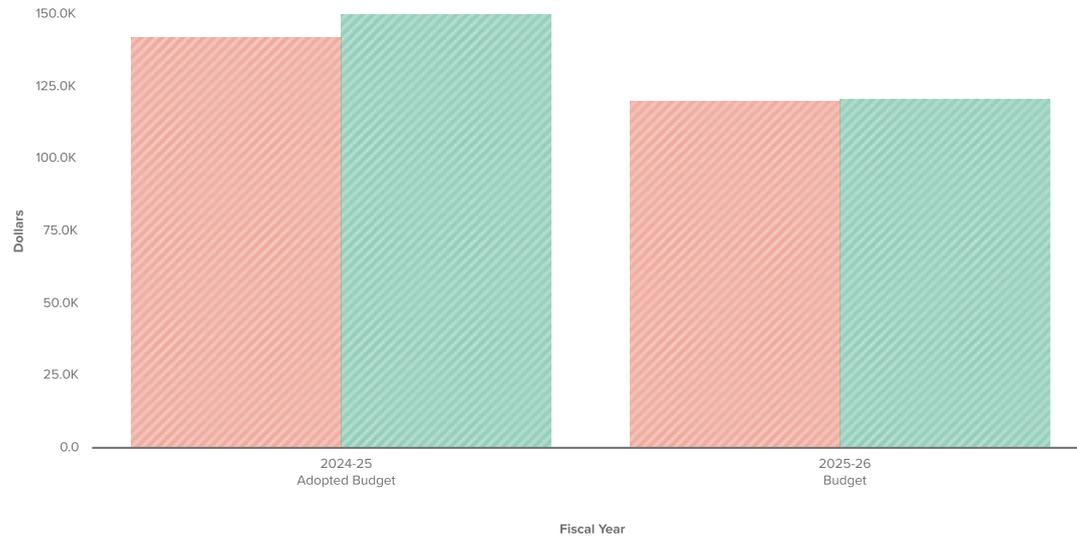
Types ▾ Mental Health Services Act Edu... ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Revenues
- Expenses

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
TRANSFERS					
480001 - TRANSFER FR OTHER AGENCY	-	-	-		\$121,000
<b>TRANSFERS TOTAL</b>	-	-	-		<b>\$121,000</b>
<b>REVENUES TOTAL</b>	-	-	-		<b>\$121,000</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	\$29	\$25	\$26		\$13
51070 - UNEMPLOYMENT INSURANCE	\$3	\$2	\$1		\$1
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$32</b>	<b>\$27</b>	<b>\$27</b>		<b>\$14</b>
SERVICES & SUPPLIES					
525119 - LIABILITY SELF-FUND INSURANCE	\$22	\$20	\$12		\$2
525000 - OVERHEAD	-\$167	\$417	-		\$510
521900 - PROFESSIONAL SVC	-	\$12,163	\$13,151		\$26,737
524173 - SP GRANT EXP (SEE FILE)	\$40,000	\$50,000	\$49,327		\$40,000
527000 - TRAINING	-	-	\$1,445		\$52,818
527500 - TRAVEL- OUT OF COUNTY	-	-	\$1,023		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$39,855</b>	<b>\$62,600</b>	<b>\$64,958</b>		<b>\$120,067</b>
<b>EXPENSES TOTAL</b>	<b>\$39,887</b>	<b>\$62,627</b>	<b>\$64,985</b>		<b>\$120,081</b>
<b>Surplus (Deficit)</b>	<b>-\$39,887</b>	<b>-\$62,627</b>	<b>-\$64,985</b>		<b>\$919</b>

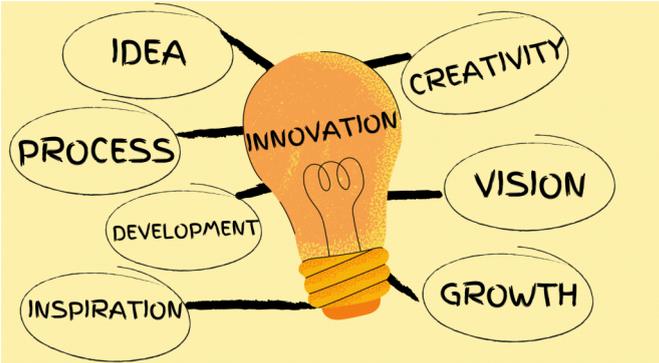
# MENTAL HEALTH SERVICES ACT INNOVATION

Fund: 0014 0014A Mental Health MHSA  
 Budget Unit: 70572 - Mental Health Services Act Innovation  
 Function: 04 - Health & Sanitation  
 Activity: 24 - Health



## DESCRIPTION

Innovation (INN) receives 5% of the annual MHSA allocation and is designed to help counties introduce new and innovative ideas and treatments to develop new best practices in mental health services. After the initial development, counties must be able to provide their own funding for the programs.



## REVENUE VS. EXPENDITURE

Help Share

Updated On 4 Sep, 2025

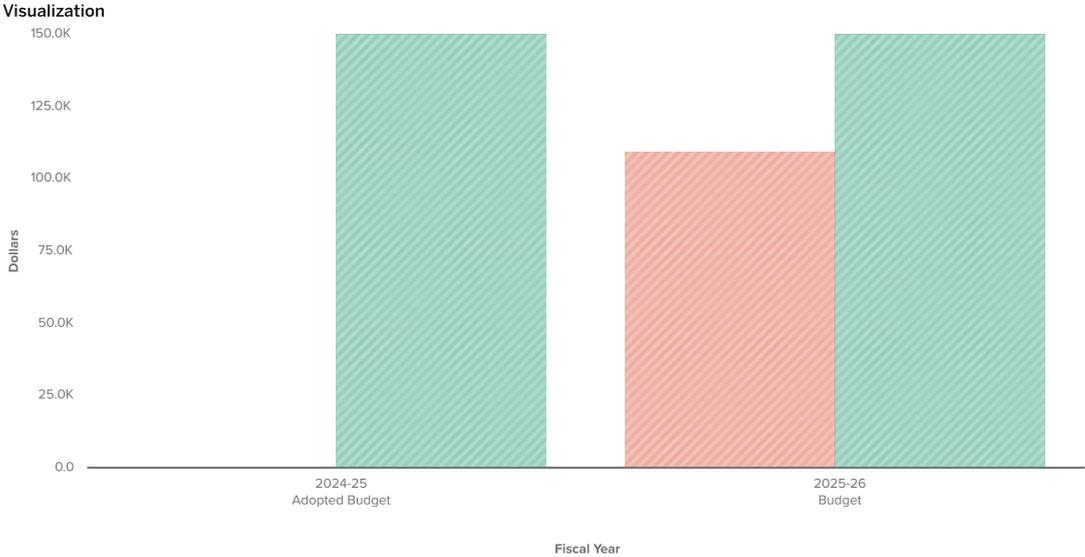
Back History Reset

Broken down by Types: Mental Health Services Act Inn... Placeholder New item Placeholder



Sort Large to Small

- Revenues
- Expenses



# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44290 - STATE-OTHER	\$97,054	\$131,412	\$164,775		\$150,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$97,054</b>	<b>\$131,412</b>	<b>\$164,775</b>		<b>\$150,000</b>
<b>REVENUES TOTAL</b>	<b>\$97,054</b>	<b>\$131,412</b>	<b>\$164,775</b>		<b>\$150,000</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
521900 - PROFESSIONAL SVC	-	-	-		\$109,606
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$109,606</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$109,606</b>
<b>Surplus (Deficit)</b>	<b>\$97,054</b>	<b>\$131,412</b>	<b>\$164,775</b>		<b>\$40,394</b>

# SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION



Fund: 0014 0014S SAMHSA  
Budget Unit: 70575 - Substance Abuse and Mental Health Services Administration  
Function: 04 - Health & Sanitation  
Activity: 04 - Health & Sanitation

## DESCRIPTION

This account is for the Mental Health Block Grant (MHBG), a federal grant the Behavioral Health Department applies for and receives every two years. Some of the funding from MHBG goes towards staff wages. It funds crisis outreach, temporary lodging, helps clients with their education, training and employment support. These funds can be used to expand community-based care for adults with Serious Mental Illness (SMI) and children with Serious Emotional Disturbance (SED). It also provided services to County residence who are ineligible for Medi-Cal funded treatment.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

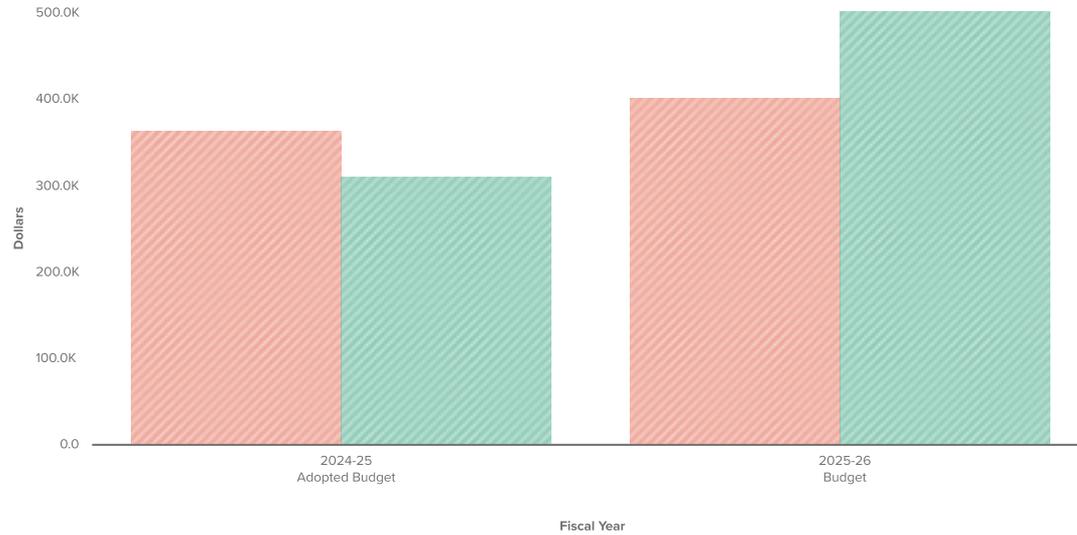
← Back History ▾ Reset

Broken down by

Types ▾ Substance Abuse and Mental H... ▾ Placeholder ▾ New item ▾ Placeholder



Visualization



Sort Large to Small ▾

- Revenues
- Expenses

## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Management Analyst I/II	0.25	0.25	0.25	0.25	0.25
Behavioral Health Therapist I/II Senior	0.55	0.55	0.55	0.55	0.55
Behavioral Health Unit Supervisor	0.5	0.5	0.5	0.5	0.5
Behavioral Health Case Management Specialist I/II OR Senior	0.7	0.7	0.7	0.7	0.7
Behavioral Health LVN I/II OR RN I/II OR Psychiatric Nurse I/II OR Nurse Practitioner	0.25	0.25	0.25	0.25	0
Behavioral Health Systems Analyst OR Information System Technician	0.05	0.05	0.05	0.05	0.05
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.05</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44431 - FEDERAL - SAMHSA	\$182,155	\$178,018	\$260,727		\$311,097
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$182,155</b>	<b>\$178,018</b>	<b>\$260,727</b>		<b>\$311,097</b>
TRANSFERS					
48000 - TRANSFER-IN	-	-	-		\$150,000
48001 - TRANSFER-IN1	-	-	-		\$41,580
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$191,580</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-\$2,480	-\$2,516	-\$3,181		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-\$2,480</b>	<b>-\$2,516</b>	<b>-\$3,181</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$179,675</b>	<b>\$175,502</b>	<b>\$257,546</b>		<b>\$502,677</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51128 - BILINGUAL ALLOWANCE	-	-	-		\$210
51120 - CELL PHONE ALLOW	\$450	\$450	\$450		\$450
51110 - COMPENSATION INSURANCE	\$1,959	\$1,738	\$2,337		\$2,272
51100 - FICA/MEDICARE OASDI	\$9,282	\$9,279	\$8,605		\$13,650
51090 - GROUP INSURANCE	\$19,601	\$24,919	\$25,095		\$58,696
51081 - OPEB LIABILITY	\$5,470	\$5,554	\$5,338		\$6,177
51060 - OVERTIME PAY	\$15,652	\$16,697	\$16,862		\$17,500
51000 - REGULAR WAGES	\$108,078	\$105,817	\$97,338		\$178,422
51080 - RETIREMENT	\$9,560	\$29,133	\$32,633		\$42,770
51070 - UNEMPLOYMENT INSURANCE	\$191	\$179	\$160		\$152
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$170,243</b>	<b>\$193,766</b>	<b>\$188,818</b>		<b>\$320,299</b>
<b>SERVICES &amp; SUPPLIES</b>					
525119 - LIABILITY SELF-FUND INSURANCE	\$971	\$1,678	\$1,671		\$1,851
521800 - OFFICE EXPENSE	-	-	\$1,489		\$0
525000 - OVERHEAD	\$12,992	\$9,350	-		\$15,647
527410 - CLIENT SERVICE EXP	-	-	\$1,035		\$23,426
521900 - PROFESSIONAL SVC	-	-	\$1,638		\$0
527400 - TRAVEL- IN COUNTY	-	\$49	-		\$0
527500 - TRAVEL- OUT OF COUNTY	\$3,127	\$2,270	\$6,700		\$14,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$17,090</b>	<b>\$13,346</b>	<b>\$12,533</b>		<b>\$54,924</b>
<b>TRANSFERS</b>					
580000 - TRANSFER	-	-	-		\$27,153
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$27,153</b>
<b>EXPENSES TOTAL</b>	<b>\$187,334</b>	<b>\$207,112</b>	<b>\$201,351</b>		<b>\$402,376</b>
<b>Surplus (Deficit)</b>	<b>-\$7,658</b>	<b>-\$31,610</b>	<b>\$56,195</b>		<b>\$100,301</b>

# BOARD OF SUPERVISORS

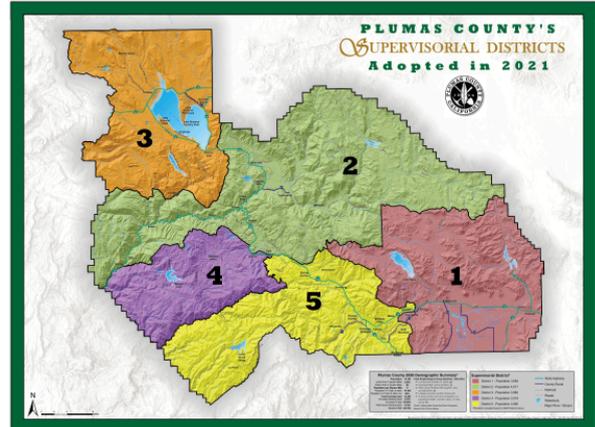


## DEPARTMENT NARRATIVE

Department Head: Allen Hiskey  
 Title: 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.



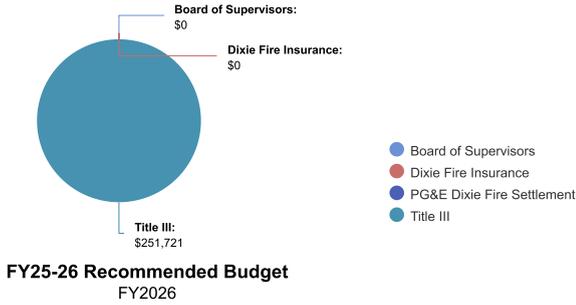
## HIGHLIGHTS FROM THE PAST YEAR

- Updated Board Room with TV's and speakers for better sound quality, and transparency.
- Working with community input to best utilize both Dame Shirley Plaza, and the Lawry House for public spaces.
- Held Special Meeting in Greenville.
- Established Priorities and Principals for the PG&E Dixie Fire Settlement Funds.
- Contributed \$1.5 million dollars to the Indian Valley Community Services District for the Public Safety Center which will house the Sheriff's Sub Station, along with Indian Valley Fire.
- Onboarded new District 4 Supervisor Mimi Hall.
- Implemented Acceptable Use Policy for better efficiency.

## PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Board of Supervisors	6	6	6	6	6
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

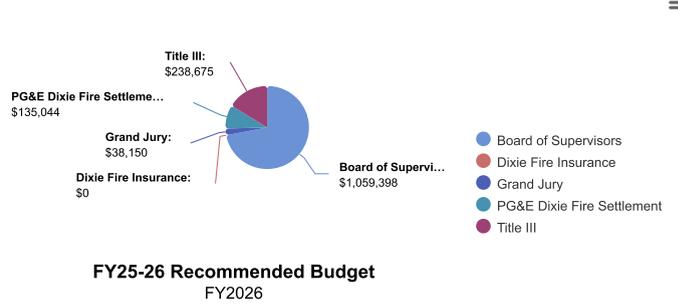
## PROGRAMMATIC REVENUES



Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC EXPENDITURES



Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>Revenues</b>					
CHARGES FOR SERVICES					
45395 - FILING FEE	\$70	\$875	\$1,575		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$70</b>	<b>\$875</b>	<b>\$1,575</b>		<b>\$0</b>
OTHER REVENUE					
46613 - DIXIE FIRE INSURANCE	-	\$0	\$2,652,998		\$0
46612 - PGE SETTLEMENT-REVENUE	\$10,302,851	-	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$10,302,851</b>	<b>\$0</b>	<b>\$2,652,998</b>		<b>\$0</b>
STATE & FEDERAL AID					
44512 - HR 2389	\$237,364	\$258,980	-		\$251,721
44054 - ST-OPIOID SETTLEMENT	\$0	\$82,704	-		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$237,364</b>	<b>\$341,683</b>	<b>-</b>		<b>\$251,721</b>
TRANSFERS					
48000 - TRANSFER-IN	-	-	\$1,761,763		\$0
48005 - TRANSFER-IN5	-	-	\$22,722		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,784,485</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-	\$413,139	\$421,027		\$0
43020 - RENTS & CONCESSIONS	-	\$300	\$300		\$0
43998 - UNREALIZED GAINS/LOSSES	\$10,907	\$11,265	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$10,907</b>	<b>\$424,703</b>	<b>\$421,327</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$10,551,193</b>	<b>\$767,262</b>	<b>\$4,860,385</b>		<b>\$251,721</b>
<b>Expenses</b>					
OTHER CHARGES					
532000 - CONTRIB TO OTHER AGENCY	-	-	-		\$11,302
<b>OTHER CHARGES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$11,302</b>
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	\$5,360	\$5,250	\$4,960		\$4,440
51110 - COMPENSATION INSURANCE	\$12,278	\$18,436	\$4,303		\$5,301
51100 - FICA/MEDICARE OASDI	\$30,409	\$29,827	\$31,209		\$38,320
51090 - GROUP INSURANCE	\$68,632	\$70,918	\$106,754		\$145,295
51150 - LIFE INSURANCE	\$1,793	\$1,673	\$1,512		\$2,047

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
51081 - OPEB LIABILITY	\$14,269	\$14,487	\$13,925		\$16,113
51020 - OTHER WAGES	\$203	\$14	\$68		\$0
51060 - OVERTIME PAY	-	\$330	\$239		\$0
51000 - REGULAR WAGES	\$387,974	\$383,307	\$403,026		\$500,911
51080 - RETIREMENT	\$19,009	\$87,692	\$80,424		\$90,643
51070 - UNEMPLOYMENT INSURANCE	\$500	\$416	\$379		\$380
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$540,427</b>	<b>\$612,351</b>	<b>\$646,799</b>		<b>\$803,450</b>
<b>SERVICES &amp; SUPPLIES</b>					
520202 - CELL PHONE SERVICE	-	-	\$874		\$1,200
520230 - COPY CHARGES	\$64	\$254	-		\$300
520250 - COPY MACHINE LEASE	-	\$3,151	\$7,515		\$8,000
525742 - FIRE PREVENTION CONTRIB	-	-	-		\$186
525774 - FIRE PREVN-MAIDU STEWARD	-	-	-		\$12,750
525768 - FOREST ED-NATIVE PLNT	-	-	-		\$280
520800 - GRAND JURY	\$12,469	\$13,662	\$21,323		\$17,000
520400 - HOUSEHOLD EXPENSE	\$201	-	\$217		\$250
525119 - LIABILITY SELF-FUND INSURANCE	\$8,734	\$5,267	\$6,234		\$4,877
521600 - MEMBERSHIPS/ANNUAL DUES	\$17,365	\$21,584	\$29,235		\$40,000
521800 - OFFICE EXPENSE	\$1,266	\$3,646	\$1,914		\$7,200
521801 - Office Water	-	-	\$616		\$1,200
525000 - OVERHEAD	-	-	-		\$297,681
520220 - PAPER/PAPER SUPPLIES	-	-	\$32		\$2,500
520201 - PHONE - LAND LINE (S)	\$267	\$652	\$854		\$800
520210 - POSTAGE/SHIP, MAIL COST	\$62	\$62	\$1,363		\$136
521900 - PROFESSIONAL SVC	-	-	-		\$10,000
523700 - PUBLICATIONS-LEGAL NOTICE	\$2,904	\$160	\$4,848		\$6,900
525830 - QLG FOREST TITLE III	-	-	-		\$1
524400 - SPECIAL DEPARTMENT EXPENSE	-	-	-		\$3,100
527400 - TRAVEL- IN COUNTY	\$5,168	\$3,217	\$4,202		\$7,000
527500 - TRAVEL- OUT OF COUNTY	\$16,350	\$11,419	\$26,054		\$21,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$64,850</b>	<b>\$63,073</b>	<b>\$105,280</b>		<b>\$442,361</b>
<b>TRANSFERS</b>					
585160 - CONTRIB TRANS SHERIFF	\$43,712	\$245,111	\$59,614		\$214,154
58000 - TRANSFER-OUT	-	\$10,000	-		\$0
580156 - TRNS-OES FIRE PREVENTION	\$12,296	-	-		\$0
580157 - TRNS - S/O-OES 2012 APP#1	\$712	-	-		\$0
<b>TRANSFERS TOTAL</b>	<b>\$56,720</b>	<b>\$255,111</b>	<b>\$59,614</b>		<b>\$214,154</b>
<b>EXPENSES TOTAL</b>	<b>\$661,997</b>	<b>\$930,535</b>	<b>\$811,694</b>		<b>\$1,471,267</b>
<b>Surplus (Deficit)</b>	<b>\$9,889,195</b>	<b>-\$163,274</b>	<b>\$4,048,691</b>		<b>-\$1,219,546</b>

# BOARD OF SUPERVISORS

Fund: 0001 General  
 Budget Unit: 20010 - Board of Supervisors  
 Function: 01 - General Government  
 Activity: 10 - Legislative & Admin



## REVENUE VS. EXPENDITURE

Help Share

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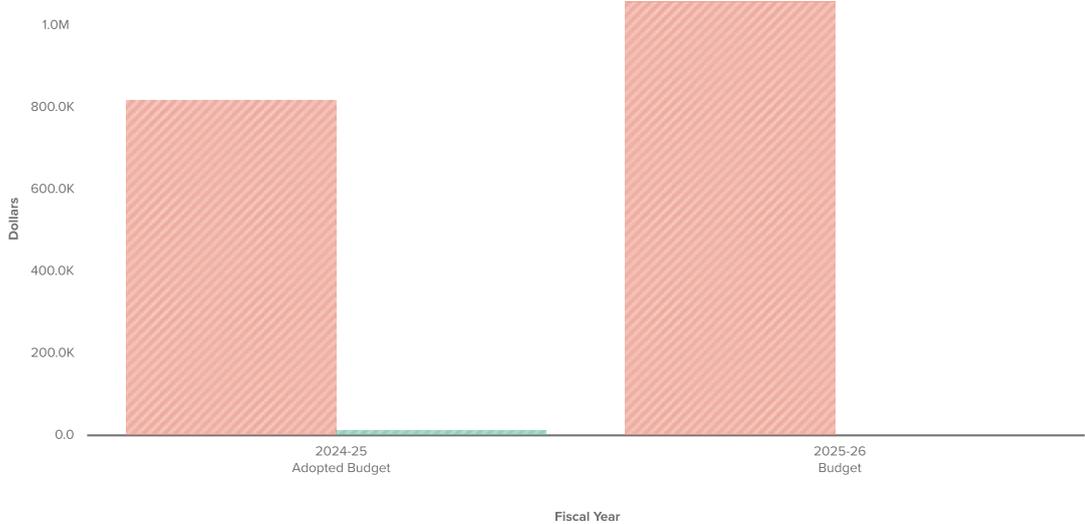
Types Board of Supervisors Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Supervisor	5	5	5	5	5
Clerk of the Board	1	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

**BUDGET DETAIL -  
SCHEDULE 9**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45395 - FILING FEE	\$70	\$875	\$1,575		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$70</b>	<b>\$875</b>	<b>\$1,575</b>		<b>\$0</b>
<b>TRANSFERS</b>					
48005 - TRANSFER-IN5	-	-	\$22,722		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$22,722</b>		<b>\$0</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43020 - RENTS & CONCESSIONS	-	\$300	\$300		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-</b>	<b>\$300</b>	<b>\$300</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$70</b>	<b>\$1,175</b>	<b>\$24,597</b>		<b>\$0</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	\$5,360	\$5,250	\$4,960		\$4,440
51110 - COMPENSATION INSURANCE	\$12,278	\$18,436	\$4,303		\$5,301
51100 - FICA/MEDICARE OASDI	\$30,409	\$29,827	\$31,209		\$32,154
51090 - GROUP INSURANCE	\$68,632	\$70,918	\$106,754		\$105,025
51150 - LIFE INSURANCE	\$1,793	\$1,673	\$1,512		\$1,677
51081 - OPEB LIABILITY	\$14,269	\$14,487	\$13,925		\$16,113
51020 - OTHER WAGES	\$203	\$14	\$68		\$0
51060 - OVERTIME PAY	-	\$330	\$239		\$0
51000 - REGULAR WAGES	\$387,974	\$383,307	\$403,026		\$420,314
51080 - RETIREMENT	\$19,009	\$87,692	\$80,424		\$83,002
51070 - UNEMPLOYMENT INSURANCE	\$500	\$416	\$379		\$380
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$540,427</b>	<b>\$612,351</b>	<b>\$646,799</b>		<b>\$668,406</b>
<b>SERVICES &amp; SUPPLIES</b>					
520202 - CELL PHONE SERVICE	-	-	\$874		\$1,200
520230 - COPY CHARGES	-	\$254	-		\$200
520250 - COPY MACHINE LEASE	-	\$3,151	\$7,515		\$8,000
520400 - HOUSEHOLD EXPENSE	\$201	-	\$217		\$250
525119 - LIABILITY SELF-FUND INSURANCE	\$8,734	\$5,267	\$6,234		\$4,877
521600 - MEMBERSHIPS/ANNUAL DUES	\$17,365	\$21,584	\$29,235		\$40,000
521800 - OFFICE EXPENSE	\$1,190	\$3,550	\$1,814		\$6,800
521801 - Office Water	-	-	\$616		\$1,200
525000 - OVERHEAD	-	-	-		\$287,099
520220 - PAPER/PAPER SUPPLIES	-	-	\$32		\$2,500
520201 - PHONE - LAND LINE (S)	\$267	\$652	\$854		\$800
520210 - POSTAGE/SHIP, MAIL COST	\$62	\$62	\$1,291		\$66
521900 - PROFESSIONAL SVC	-	-	-		\$10,000
523700 - PUBLICATIONS-LEGAL NOTICE	\$2,904	-	\$1,577		\$5,000
527400 - TRAVEL - IN COUNTY	\$5,168	\$3,217	\$4,202		\$7,000
527500 - TRAVEL - OUT OF COUNTY	\$13,650	\$11,019	\$26,054		\$16,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$49,542</b>	<b>\$48,755</b>	<b>\$80,516</b>		<b>\$390,992</b>
<b>EXPENSES TOTAL</b>	<b>\$589,969</b>	<b>\$661,106</b>	<b>\$727,315</b>		<b>\$1,059,398</b>
<b>Surplus (Deficit)</b>	<b>-\$589,899</b>	<b>-\$659,931</b>	<b>-\$702,718</b>		<b>-\$1,059,398</b>

# GRAND JURY

Fund: 0001 General  
Budget Unit: 20270 - Grand Jury  
Function: 02 - Public Protection  
Activity: 17 - Judicial



## DESCRIPTION

### Overview

Functioning as an integral part of the judicial branch of government, the Plumas County Grand Jury (Grand Jury) is one of 58 county grand juries operating in the State of California. The Grand Jury consists of 19 county residents who serve Plumas County on a part-time basis for 12 months. The primary function of the Grand Jury is to act as a citizen “watchdog” over county, city, and special district departments and officials, helping ensure that local government agencies and officers are accountable and working in the best interests of the public and communities that they serve. For more information about the function of California grand juries generally, see the website of the California Grand Jurors’ Association (CGJA).



### Powers and Jurisdiction

The Grand Jury has broad investigative powers, which permit it to select the topics and offices to investigate and report on each year. Among other things, those powers allow it to:

- Determine whether public funds are being spent appropriately and for intended purposes.
- Investigate whether local government agencies and officers are conducting their affairs transparently and openly, by applicable laws and procedures.
- Conduct inquiries and investigations into the condition of jails, detention facilities, and hospitals.
- Serve as an ombudsman for residents of the county, receiving and pursuing where deemed appropriate complaints made by county residents concerning the actions and performance of public officials or agencies.
- Investigate credible allegations of willful misconduct by public officials or employees while in office.

The Grand Jury’s jurisdiction is limited to matters involving local government and local government officials. It is not authorized to investigate state or federal functions or offices. Its customary focus is one of conducting civil investigations; it does not ordinarily sit as a criminal grand jury.

Grand jurors are sworn to secrecy and grand jury meetings are conducted in closed session. All testimony given to the Grand Jury, and its deliberations, must remain forever confidential.

## REVENUE VS. EXPENDITURE

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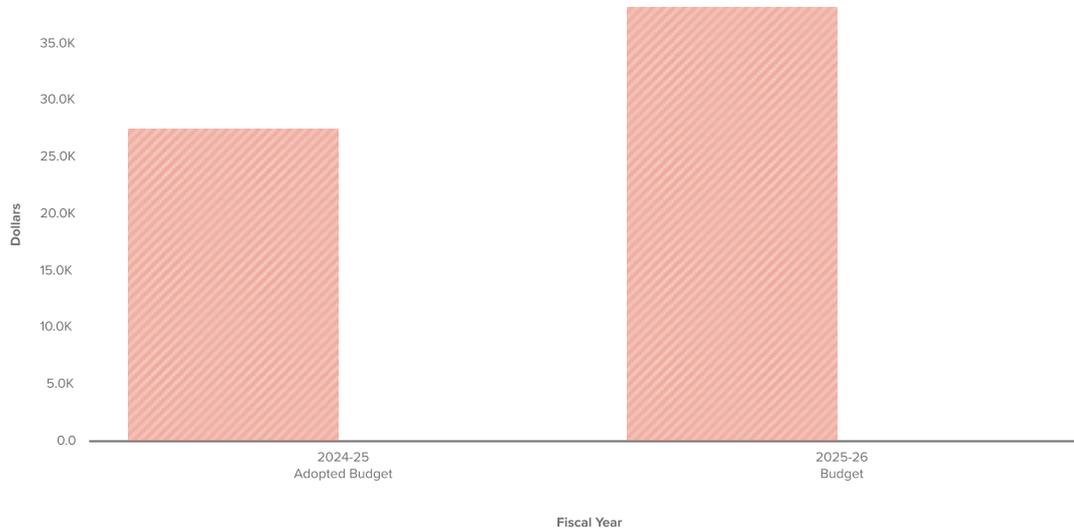
Types ▾ Grand Jury ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Expenses</b>					
SERVICES & SUPPLIES					
520230 - COPY CHARGES	\$64	-	-		\$100
520800 - GRAND JURY	\$12,469	\$13,662	\$21,323		\$17,000
521800 - OFFICE EXPENSE	\$76	\$97	\$100		\$400
525000 - OVERHEAD	-	-	-		\$10,580
520210 - POSTAGE/SHIP, MAIL COST	-	-	\$72		\$70
523700 - PUBLICATIONS-LEGAL NOTICE	-	\$160	\$3,270		\$1,900
524400 - SPECIAL DEPARTMENT EXPENSE	-	-	-		\$3,100
527500 - TRAVEL- OUT OF COUNTY	\$2,700	\$400	-		\$5,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$15,309</b>	<b>\$14,318</b>	<b>\$24,764</b>		<b>\$38,150</b>
<b>EXPENSES TOTAL</b>	<b>\$15,309</b>	<b>\$14,318</b>	<b>\$24,764</b>		<b>\$38,150</b>
<b>Surplus (Deficit)</b>	<b>-\$15,309</b>	<b>-\$14,318</b>	<b>-\$24,764</b>		<b>-\$38,150</b>

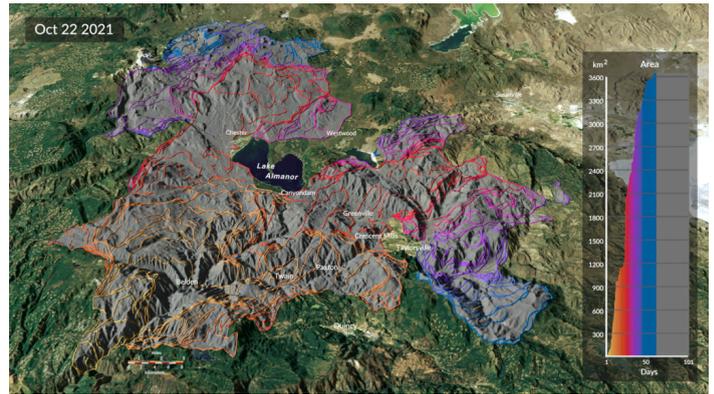
# PG&E DIXIE FIRE SETTLEMENT

Fund: 0055 PG&E Settlement  
Budget Unit: 20155 - PG&E Dixie Fire Settlement  
Function: 01 - General Government  
Activity: 00 - Undefined



## DESCRIPTION

This is money for losses because of the Dixie Fire.



## REVENUE VS. EXPENDITURE

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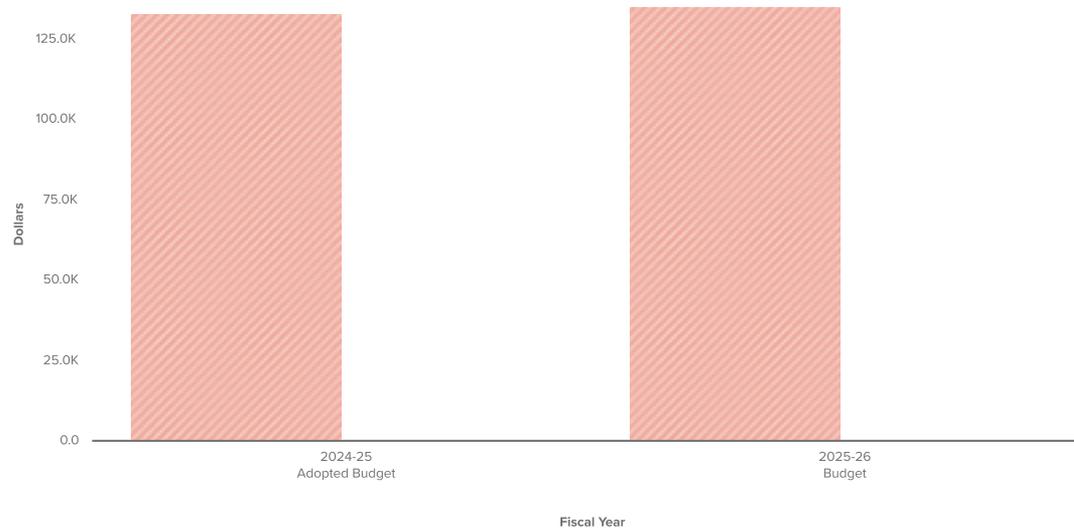
Types PG&E Dixie Fire Settlement Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE					
46612 - PGE SETTLEMENT-REVENUE	\$10,302,851	-	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$10,302,851</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
STATE & FEDERAL AID					
44054 - ST-OPIOID SETTLEMENT	\$0	\$82,704	-		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$0</b>	<b>\$82,704</b>	<b>-</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-	\$395,055	\$362,200		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-</b>	<b>\$395,055</b>	<b>\$362,200</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$10,302,851</b>	<b>\$477,759</b>	<b>\$362,200</b>		<b>\$0</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51100 - FICA/MEDICARE OASDI	-	-	-		\$6,166
51090 - GROUP INSURANCE	-	-	-		\$40,270
51150 - LIFE INSURANCE	-	-	-		\$370
51000 - REGULAR WAGES	-	-	-		\$80,597
51080 - RETIREMENT	-	-	-		\$7,641
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$135,044</b>
TRANSFERS					
58000 - TRANSFER-OUT	-	\$10,000	-		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>\$10,000</b>	<b>-</b>		<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$10,000</b>	<b>-</b>		<b>\$135,044</b>

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
Surplus (Deficit)	\$10,302,851	\$467,759	\$362,200	-\$135,044	

# TITLE III

Fund: 0011 Title III  
Budget Unit: 20027 - Title III  
Function: 01 - General Government  
Activity: 10 - Legislative & Admin



## DESCRIPTION

This fund is a component of the Secure Rural Schools and Community Self-Determination Act of 2000, a federal program administered by the U.S. Forest Service. It provides funding to counties that have historically relied on timber revenues from federal lands. Under Title III, funds are allocated to counties for specific uses that support public safety, community wildfire protection, and emergency services related to federal lands.



## REVENUE VS. EXPENDITURE

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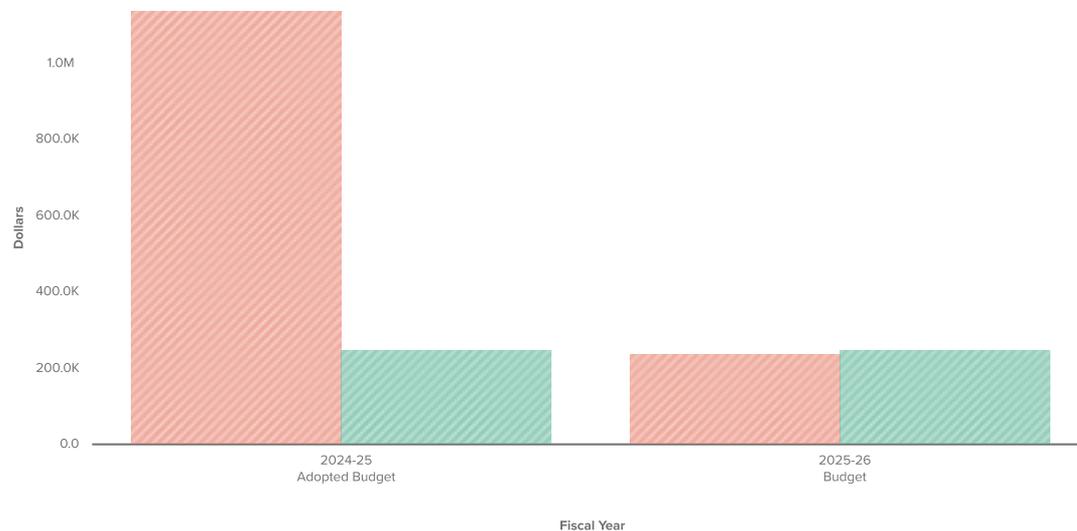
Types Title III Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44512 - HR 2389	\$237,364	\$258,980	-		\$251,721
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$237,364</b>	<b>\$258,980</b>	<b>-</b>		<b>\$251,721</b>
USE OF MONEY & PROPERTY					
43998 - UNREALIZED GAINS/LOSSES	\$10,907	\$11,265	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$10,907</b>	<b>\$11,265</b>	<b>-</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$248,271</b>	<b>\$270,244</b>	<b>-</b>		<b>\$251,721</b>
<b>Expenses</b>					
OTHER CHARGES					
532000 - CONTRIB TO OTHER AGENCY	-	-	-		\$11,302
<b>OTHER CHARGES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$11,302</b>
SERVICES & SUPPLIES					
525742 - FIRE PREVENTION CONTRIB	-	-	-		\$186
525774 - FIRE PREVN-MAIDU STEWARD	-	-	-		\$12,750
525768 - FOREST ED-NATIVE PLNT	-	-	-		\$280
525000 - OVERHEAD	-	-	-		\$2
525830 - QLG FOREST TITLE III	-	-	-		\$1
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$13,219</b>
TRANSFERS					
585160 - CONTRIB TRANS SHERIFF	\$43,712	\$245,111	\$59,614		\$214,154
580156 - TRNS-OES FIRE PREVENTION	\$12,296	-	-		\$0
580157 - TRNS - S/O-OES 2012 APP#1	\$712	-	-		\$0
<b>TRANSFERS TOTAL</b>	<b>\$56,720</b>	<b>\$245,111</b>	<b>\$59,614</b>		<b>\$214,154</b>
<b>EXPENSES TOTAL</b>	<b>\$56,720</b>	<b>\$245,111</b>	<b>\$59,614</b>		<b>\$238,675</b>
<b>Surplus (Deficit)</b>	<b>\$191,552</b>	<b>\$25,134</b>	<b>-\$59,614</b>		<b>\$13,046</b>

# BUILDING SERVICES



## DEPARTMENT NARRATIVE

Department Head: Michael Coelho  
Title: Director

The Plumas County Building Department is dedicated to safeguarding the health, safety, and quality of life in our community by upholding rigorous building standards and promoting responsible development. Our team of experienced professionals reviews building plans, issues permits for construction, demolition, and occupancy, and conducts thorough inspections to ensure every structure meets established codes and regulations.

Through a commitment to transparency, collaboration, and professional excellence, we strive to streamline our processes and provide clear, accessible guidance to residents and builders alike. By enforcing sound construction practices and continually improving our procedures, we help preserve the unique character of Plumas County while supporting sustainable growth and public welfare.



## HIGHLIGHTS FROM THE PAST YEAR

The Plumas County Building Department is proud to reflect on a productive year marked by growth, innovation, and continued service to our community. Our staff supported a wide range of construction and infrastructure projects while advancing regulatory efficiency and public safety across all sectors.

### ▣ Permit Issuance & Project Highlights

- **New Dwellings:** 67
- **Additions & Renovations:** 88
- **Accessory Dwelling Units (ADUs):** 7
- **Change of Use Projects:** 4
- **Demolitions:** 22
- **Commercial Projects:** 20

These projects reflect steady development and reinvestment in residential and commercial properties throughout Plumas County.

### ◀ Sustainability & Innovation

- **Solar Installations:** 64
- **EV Charging Stations:** 6
- **Wood Stove Permits:** 109

Our department continues to support the adoption of clean energy and efficient heating systems, contributing to broader environmental goals and energy resilience.

### ▣ Housing Variety

- **Manufactured Homes:** 16

A growing interest in alternative and modular housing formats has enhanced affordability and accessibility for county residents.

### ▣ Infrastructure Support

- **Re-Roof Permits:** 177
- **Septic Permits Issued:** 107
- **Well Permits Issued:** 20

These permits support long-term safety and reliability across key infrastructure systems in rural and developed areas.

□ **Code Enforcement Division Highlights**

Over the past fiscal year, the Plumas County Code Enforcement Division has continued to uphold the safety, standards, and integrity of our communities through reactive enforcement, interagency coordination, and operational improvements. Our efforts reflect an ongoing commitment to effective service delivery and legal compliance across diverse areas of concern.

▣ **AB 548 State Housing Law Inspection Policy**

We implemented procedures under AB 548 (Health and Safety Code §17970.7), authorizing inspections of multi-unit complexes when violations of HSC §17920.3 or §17920.10 are identified. This policy supports assessments where health and safety concerns may impact multiple units within a building, offering greater protections for affected tenants.

▣ **Transition to Cloudpermit Case Management**

Code Enforcement successfully transitioned from the HAL system to the Cloudpermit platform, enabling more efficient case tracking, documentation, and reporting. This migration improves transparency and workflow by offering digital management tools tailored to our division's needs.

□ **Case Activity Summary**

From July 1, 2024, to June 30, 2025, the division processed a total of **476 cases**, with **187 cases closed**. Due to the system transition, legacy cases were manually reviewed and closed where appropriate, which may slightly affect reported totals.

□ **Abandoned Vehicle Enforcement and Jurisdictional Efforts**

In coordination with the District Attorney's Office, Code Enforcement supported investigations into abandoned vehicle violations, including:

- Removal of vehicles from public roadways and federal lands (CHP and U.S. Forest Service areas)
- Towing operations within county jurisdiction, including multiple abandoned vehicles removed from Chester Airport
- Compliance engagement with an aviation company following a report of an abandoned aircraft at Chester Airport

▣ **Increase in Compliance Challenges**

This year brought a noticeable rise in resistance from violators, requiring more advanced enforcement actions to achieve compliance. In response, our team deployed additional legal and procedural tools, including:

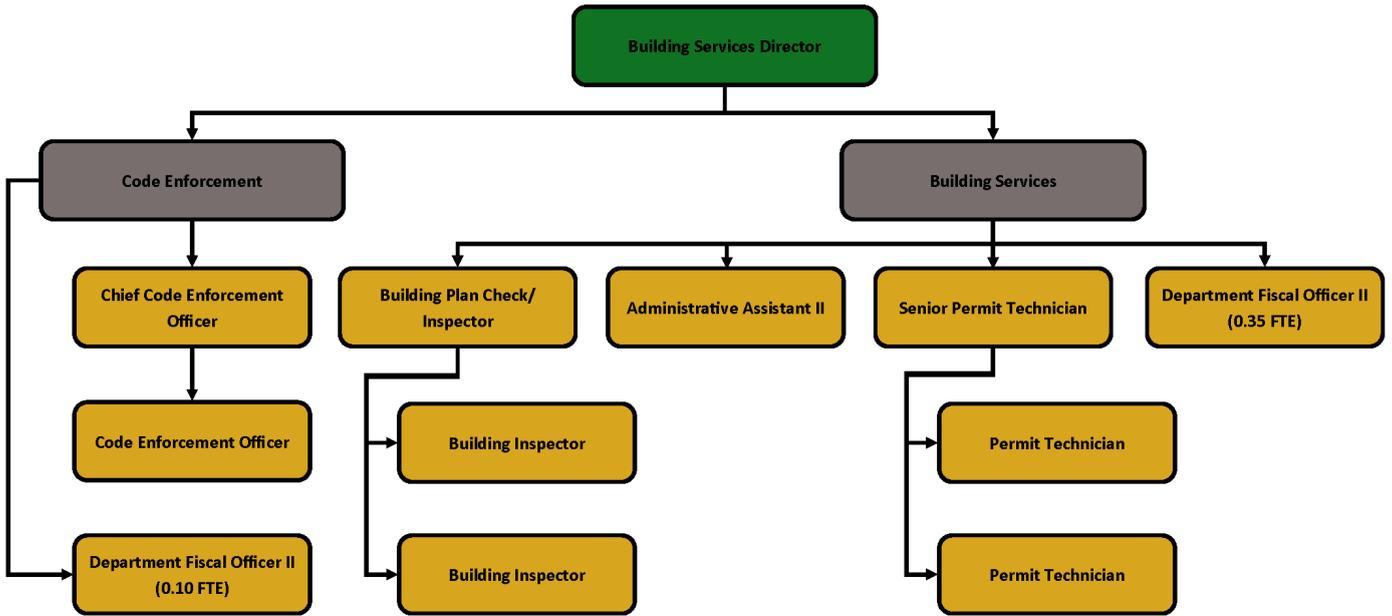
- **Inspection warrants**
- **Receivership proceedings**
- **Administrative citations**

These efforts underscore the growing complexity of enforcement operations and our commitment to upholding county standards with diligence and care.

## PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Building	5.5	7.5	8.5	7.35	7.35
Code Compliance/Abatement	2	2	2	2	2.1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>7.5</b>	<b>9.5</b>	<b>10.5</b>	<b>9.35</b>	<b>9.45</b>

## DEPARTMENT ORGANIZATIONAL CHART



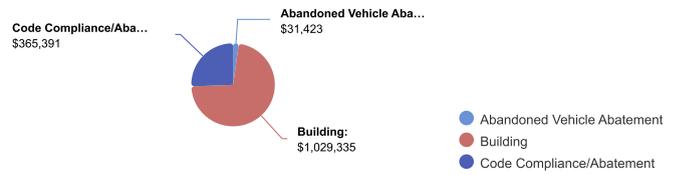
## PROGRAMMATIC REVENUES



FY25-26 Recommended Budget  
FY2026

Data Updated: Sep 05, 2025, 10:22 AM

## PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget  
FY2026

Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC BUDGET DETAIL

ACTUALS		FY25-26 RECOMMENDED BUDGET		
FY2023	FY2024	FY2025	FY2026	

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45123 - CO 10% BLG STNDRDS FEE	\$114	\$73	\$60		\$100
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$114</b>	<b>\$73</b>	<b>\$60</b>		<b>\$100</b>
<b>LICENSES &amp; PERMITS</b>					
41020 - CONSTRUCTION PERMITS	\$985,192	\$682,133	\$656,097		\$600,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$985,192</b>	<b>\$682,133</b>	<b>\$656,097</b>		<b>\$600,000</b>
<b>OTHER REVENUE</b>					
46116 - ABATEMENT-NON VEH	\$1,235	\$4,790	\$7,155		\$0
46253 - REIMB - CO DISASTR RESPNS	\$3,199	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$40	-	\$5,150		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$4,474</b>	<b>\$4,790</b>	<b>\$12,305</b>		<b>\$0</b>
<b>STATE &amp; FEDERAL AID</b>					
44225 - STATE-SMIP/EDUCATION	\$214	\$112	\$90		\$100
44671 - STATE- VEH ABATE	\$6,991	\$26,842	\$26,750		\$26,400
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$7,205</b>	<b>\$26,954</b>	<b>\$26,839</b>		<b>\$26,500</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	\$3,714	\$6,138	\$2,500		\$19,739
48005 - TRANSFER-IN5	-	-	\$42,941		\$0
<b>TRANSFERS TOTAL</b>	<b>\$3,714</b>	<b>\$6,138</b>	<b>\$45,441</b>		<b>\$19,739</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$158	\$255	\$600		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$158</b>	<b>\$255</b>	<b>\$600</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$1,000,858</b>	<b>\$720,343</b>	<b>\$741,342</b>		<b>\$646,339</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
541501 - VEHICLE 4X4	-	\$71,406	-		\$0
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>\$71,406</b>	<b>-</b>		<b>\$0</b>
<b>OTHER CHARGES</b>					
532000 - CONTRIB TO OTHER AGENCY	-	-	\$4,046		\$9,396
<b>OTHER CHARGES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$4,046</b>		<b>\$9,396</b>
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	\$2,860	\$4,000	\$3,925		\$1,560
51110 - COMPENSATION INSURANCE	\$6,143	\$4,246	\$6,248		\$8,560
51100 - FICA/MEDICARE OASDI	\$39,394	\$47,406	\$46,632		\$52,019
51090 - GROUP INSURANCE	\$79,562	\$84,314	\$129,408		\$144,391
51150 - LIFE INSURANCE	\$334	\$251	\$334		\$370
51081 - OPEB LIABILITY	\$22,593	\$22,942	\$21,931		\$25,378
51020 - OTHER WAGES	-	\$18,424	\$4,463		\$29,549
51060 - OVERTIME PAY	\$1,354	\$3,004	\$8,500		\$0
51000 - REGULAR WAGES	\$518,087	\$586,399	\$596,649		\$677,247
51080 - RETIREMENT	\$49,939	\$156,871	\$151,489		\$161,654
51070 - UNEMPLOYMENT INSURANCE	\$1,562	\$1,160	\$1,026		\$502
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$721,828</b>	<b>\$929,017</b>	<b>\$970,606</b>		<b>\$1,101,230</b>
<b>SERVICES &amp; SUPPLIES</b>					
524303 - ABTE SM TOOLS/INSTRMNTS	-	\$540	-		\$15,000
523710 - ANNUAL PUB/REF MANUALS	\$2,802	\$424	\$4,591		\$3,300
524642 - CERTIFICATION/LICENSES	\$325	\$210	\$470		\$3,210
520100 - CLOTHING-EMPLOYEE	\$145	\$833	\$265		\$160
520200 - COMMUNICATIONS	-	-	\$765		\$1,504
529851 - COMPUTER HARDWARE/SUPPL	\$3,853	-	\$3,075		\$5,037
520250 - COPY MACHINE LEASE	\$2,930	\$2,122	\$1,807		\$3,000
525119 - LIABILITY SELF-FUND INSURANCE	\$4,542	\$5,163	\$6,407		\$14,692
521600 - MEMBERSHIPS/ANNUAL DUES	\$585	\$1,313	\$955		\$1,050
521800 - OFFICE EXPENSE	\$4,827	\$3,417	\$3,434		\$4,764
521230 - OFFICE FURNITURE/EQUIP	-	-	\$619		-

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
521801 - Office Water	-	-	-	\$490	
525000 - OVERHEAD	-	-	-	\$163,138	
524520 - PERMIT REFUNDS	\$2,932	\$5,961	\$6,155	\$7,000	
520201 - PHONE - LAND LINE (S)	\$168	\$183	\$184	\$195	
520210 - POSTAGE/SHIP, MAIL COST	\$133	\$1,730	\$2,748	\$3,554	
521900 - PROFESSIONAL SVC	-	-	\$9,405	\$5,000	
523700 - PUBLICATIONS-LEGAL NOTICE	-	-	-	\$600	
524300 - SMALL TOOLS/INSTRUMENTS	\$410	\$324	\$482	\$1,650	
520410 - SOFTWARE LICENSE	-	-	-	\$17,142	
527400 - TRAVEL- IN COUNTY	\$18,402	\$13,059	\$10,206	\$16,000	
527500 - TRAVEL- OUT OF COUNTY	\$4,898	\$5,632	\$8,182	\$11,033	
521911 - VEH ABATE-PROF SVC	\$3,000	\$7,100	\$8,000	\$22,265	
520902 - VEHICLE MAINTENANCE	\$6,500	\$8,977	\$7,068	\$11,000	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$56,452</b>	<b>\$56,988</b>	<b>\$74,819</b>	<b>\$310,784</b>	
TRANSFERS					
58000 - TRANSFER-OUT	\$5,997	\$10,928	\$2,847	\$4,739	
<b>TRANSFERS TOTAL</b>	<b>\$5,997</b>	<b>\$10,928</b>	<b>\$2,847</b>	<b>\$4,739</b>	
<b>EXPENSES TOTAL</b>	<b>\$784,277</b>	<b>\$1,068,338</b>	<b>\$1,052,318</b>	<b>\$1,426,149</b>	
Surplus (Deficit)	\$216,581	-\$347,995	-\$310,976	-\$779,810	

# ABANDONED VEHICLE ABATEMENT

Fund: 0001 0001V Abandoned Vehicle Abatement Fund  
Budget Unit: 20447 - Abandoned Vehicle Abatement  
Function: 02 - Public Protection  
Activity: 20 - Protection Inspection



## DESCRIPTION

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.



## REVENUE VS. EXPENDITURE

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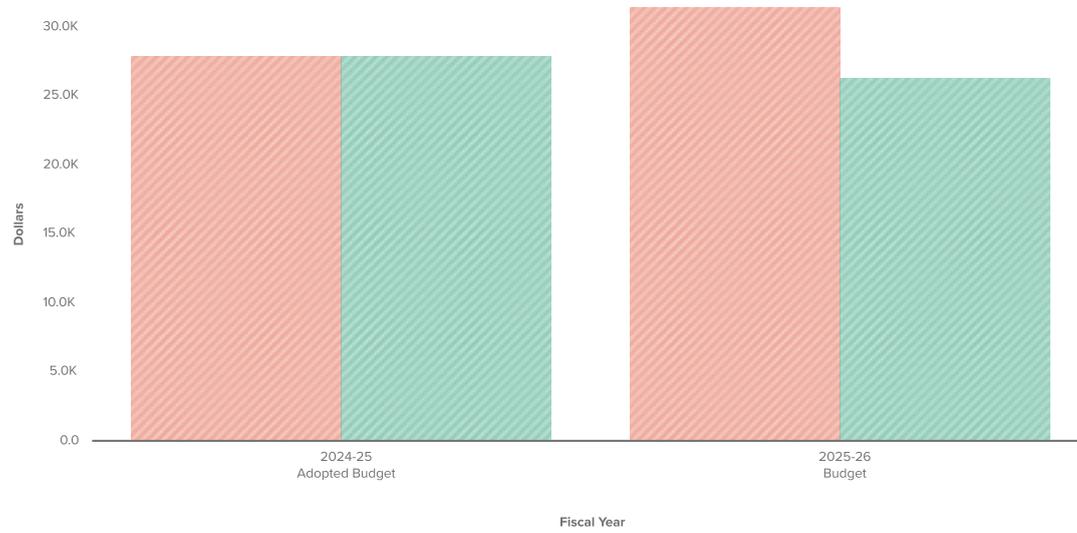
Types ▾ Abandoned Vehicle Abatement ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44671 - STATE- VEH ABATE	\$6,991	\$26,842	\$26,750		\$26,400
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$6,991</b>	<b>\$26,842</b>	<b>\$26,750</b>		<b>\$26,400</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$158	\$255	\$600		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$158</b>	<b>\$255</b>	<b>\$600</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$7,150</b>	<b>\$27,097</b>	<b>\$27,350</b>		<b>\$26,400</b>
<b>Expenses</b>					
OTHER CHARGES					
532000 - CONTRIB TO OTHER AGENCY	-	-	\$4,046		\$9,396
<b>OTHER CHARGES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$4,046</b>		<b>\$9,396</b>
SERVICES & SUPPLIES					
521800 - OFFICE EXPENSE	\$88	\$257	\$503		\$500
525000 - OVERHEAD	-	-	-		\$4,023
520210 - POSTAGE/SHIP, MAIL COST	-	\$66	\$291		\$500
521911 - VEH ABATE-PROF SVC	\$3,000	\$7,100	\$4,750		\$12,265
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$3,088</b>	<b>\$7,423</b>	<b>\$5,544</b>		<b>\$17,288</b>
TRANSFERS					
58000 - TRANSFER-OUT	\$5,997	\$10,928	\$2,847		\$4,739
<b>TRANSFERS TOTAL</b>	<b>\$5,997</b>	<b>\$10,928</b>	<b>\$2,847</b>		<b>\$4,739</b>
<b>EXPENSES TOTAL</b>	<b>\$9,085</b>	<b>\$18,351</b>	<b>\$12,437</b>		<b>\$31,423</b>
<b>Surplus (Deficit)</b>	<b>-\$1,935</b>	<b>\$8,746</b>	<b>\$14,913</b>		<b>-\$5,023</b>



# BUILDING

Fund: 0001 - General  
Budget Unit: 20426 - Building  
Function: 02 - Public Protection  
Activity: 20 - Protection Inspection



## DESCRIPTION

The Building 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.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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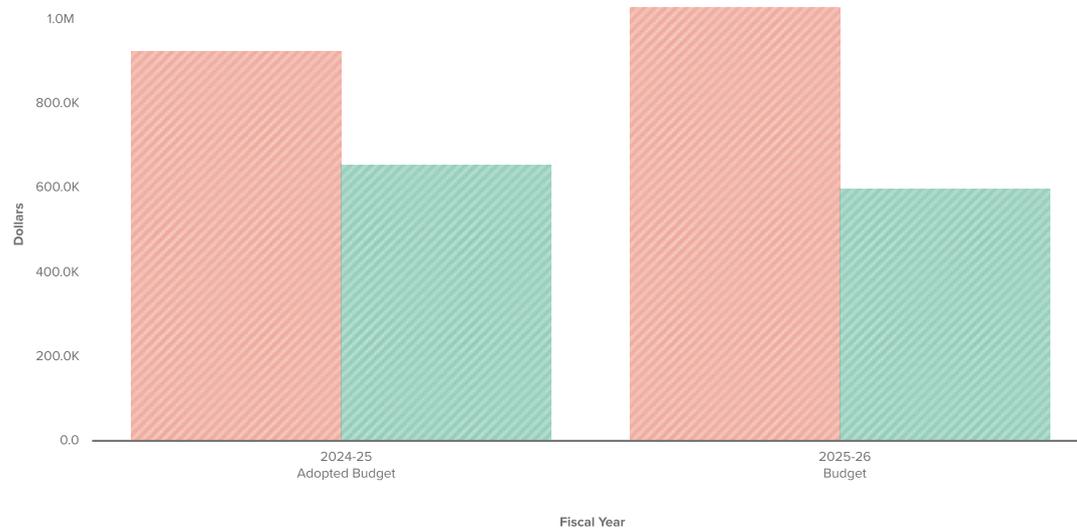
Types Building Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45123 - CO 10% BLG STNDRS FEE	\$114	\$73	\$60		\$100
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$114</b>	<b>\$73</b>	<b>\$60</b>		<b>\$100</b>
<b>LICENSES &amp; PERMITS</b>					
41020 - CONSTRUCTION PERMITS	\$985,192	\$682,133	\$656,097		\$600,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$985,192</b>	<b>\$682,133</b>	<b>\$656,097</b>		<b>\$600,000</b>
<b>OTHER REVENUE</b>					
46253 - REIMB - CO DISASTR RESPNS	\$3,199	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$40	-	\$5,150		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$3,239</b>	<b>-</b>	<b>\$5,150</b>		<b>\$0</b>
<b>STATE &amp; FEDERAL AID</b>					
44225 - STATE-SMIP/EDUCATION	\$214	\$112	\$90		\$100
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$214</b>	<b>\$112</b>	<b>\$90</b>		<b>\$100</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	\$2,065	\$4,181	-		\$0
48005 - TRANSFER-IN5	-	-	\$34,630		\$0
<b>TRANSFERS TOTAL</b>	<b>\$2,065</b>	<b>\$4,181</b>	<b>\$34,630</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$990,824</b>	<b>\$686,499</b>	<b>\$696,027</b>		<b>\$600,200</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
541501 - VEHICLE 4X4	-	\$71,406	-		\$0
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>\$71,406</b>	<b>-</b>		<b>\$0</b>
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	\$2,135	\$2,350	\$2,485		\$1,560

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
51110 - COMPENSATION INSURANCE	\$5,362	\$2,050	\$3,772		\$6,265
51100 - FICA/MEDICARE OASDI	\$28,365	\$34,149	\$32,298		\$36,583
51090 - GROUP INSURANCE	\$65,376	\$64,028	\$100,577		\$114,844
51150 - LIFE INSURANCE	\$334	\$251	\$334		\$370
51081 - OPEB LIABILITY	\$17,836	\$18,112	\$17,058		\$19,738
51020 - OTHER WAGES	-	\$18,424	\$4,463		\$29,549
51060 - OVERTIME PAY	\$1,354	\$2,799	\$4,007		\$0
51000 - REGULAR WAGES	\$378,748	\$420,659	\$416,231		\$476,162
51080 - RETIREMENT	\$37,610	\$116,484	\$107,203		\$113,558
51070 - UNEMPLOYMENT INSURANCE	\$523	\$422	\$380		\$385
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$537,644</b>	<b>\$679,728</b>	<b>\$688,809</b>		<b>\$799,014</b>
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	\$2,802	\$424	\$4,591		\$3,300
524642 - CERTIFICATION/LICENSES	\$125	-	\$470		\$3,000
520200 - COMMUNICATIONS	-	-	\$234		\$504
529851 - COMPUTER HARDWARE/SUPPL	\$3,853	-	\$1,282		\$4,500
520250 - COPY MACHINE LEASE	\$2,495	\$1,509	\$1,292		\$2,000
525119 - LIABILITY SELF-FUND INSURANCE	\$3,965	\$4,390	\$5,116		\$13,201
521600 - MEMBERSHIPS/ANNUAL DUES	\$385	\$1,113	\$655		\$750
521800 - OFFICE EXPENSE	\$3,178	\$2,710	\$2,800		\$3,000
521801 - Office Water	-	-	-		\$400
525000 - OVERHEAD	-	-	-		\$149,758
524520 - PERMIT REFUNDS	\$2,932	\$5,961	\$6,155		\$7,000
520201 - PHONE - LAND LINE (S)	\$143	\$152	\$151		\$160
520210 - POSTAGE/SHIP, MAIL COST	\$5	\$13	\$503		\$554
521900 - PROFESSIONAL SVC	-	-	\$9,405		\$5,000
523700 - PUBLICATIONS-LEGAL NOTICE	-	-	-		\$500
524300 - SMALL TOOLS/INSTRUMENTS	\$189	\$183	\$482		\$800
520410 - SOFTWARE LICENSE	-	-	-		\$12,894
527400 - TRAVEL - IN COUNTY	\$12,761	\$8,761	\$6,894		\$10,000
527500 - TRAVEL - OUT OF COUNTY	-	\$2,183	\$2,525		\$5,000
520902 - VEHICLE MAINTENANCE	\$5,187	\$4,819	\$3,317		\$8,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$38,022</b>	<b>\$32,218</b>	<b>\$45,873</b>		<b>\$230,321</b>
<b>EXPENSES TOTAL</b>	<b>\$575,666</b>	<b>\$783,351</b>	<b>\$734,682</b>		<b>\$1,029,335</b>
<b>Surplus (Deficit)</b>	<b>\$415,158</b>	<b>-\$96,853</b>	<b>-\$38,656</b>		<b>-\$429,135</b>

## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Senior Building Inspector OR Building Inspector I/II	2	3	2	2	2
Department Fiscal Officer I/II	0.5	0.5	0.5	0.35	0.35
Senior Permit Technician OR Permit Technician	2	2	3	2	2
Director of Building Services	1	1	1	1	1
Administrative Assistant I/II	0	1	1	1	1
Senior Building Plancheck/Inspector OR Building Plancheck/Inspector OR Plans Examiner I/II	0	0	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>5.5</b>	<b>7.5</b>	<b>8.5</b>	<b>7.35</b>	<b>7.35</b>

# CODE COMPLIANCE/ABATEMENT

Fund: 0001 General  
Budget Unit: 20450 - Code Compliance/Abatement  
Function: 02 - Public Protection  
Activity: 20 - Protection Inspection



## DESCRIPTION

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.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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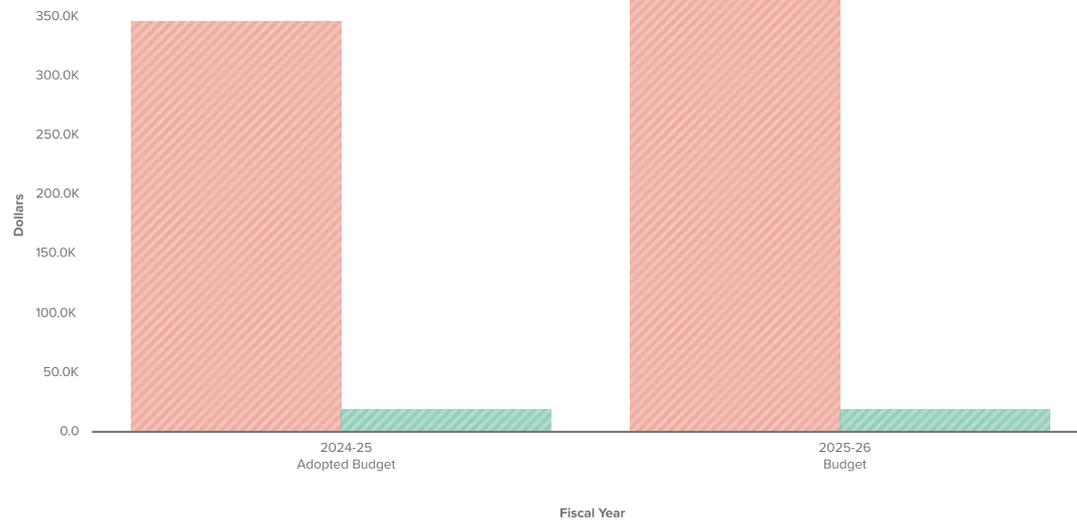
Types Code Compliance/Abatement Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Code Enforcement Officer	1	1	1	1	1
Chief Code Enforcement Officer	1	1	1	1	1
Department Fiscal Officer I/II	0	0	0	0	0.1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2.1</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>OTHER REVENUE</b>					
46116 - ABATEMENT-NON VEH	\$1,235	\$4,790	\$7,155		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$1,235</b>	<b>\$4,790</b>	<b>\$7,155</b>		<b>\$0</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	\$1,650	\$1,958	\$2,500		\$19,739
48005 - TRANSFER-IN5	-	-	\$8,310		\$0
<b>TRANSFERS TOTAL</b>	<b>\$1,650</b>	<b>\$1,958</b>	<b>\$10,810</b>		<b>\$19,739</b>
<b>REVENUES TOTAL</b>	<b>\$2,885</b>	<b>\$6,748</b>	<b>\$17,965</b>		<b>\$19,739</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	\$725	\$1,650	\$1,440		\$0
51110 - COMPENSATION INSURANCE	\$781	\$2,195	\$2,476		\$2,295

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
51100 - FICA/MEDICARE OASDI	\$11,029	\$13,257	\$14,334		\$15,436
51090 - GROUP INSURANCE	\$14,186	\$20,286	\$28,831		\$29,547
51081 - OPEB LIABILITY	\$4,757	\$4,830	\$4,873		\$5,640
51060 - OVERTIME PAY	-	\$206	\$4,493		\$0
51000 - REGULAR WAGES	\$139,338	\$165,740	\$180,418		\$201,085
51080 - RETIREMENT	\$12,329	\$40,387	\$44,286		\$48,096
51070 - UNEMPLOYMENT INSURANCE	\$1,039	\$738	\$646		\$117
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$184,184</b>	<b>\$249,289</b>	<b>\$281,797</b>		<b>\$302,216</b>
SERVICES & SUPPLIES					
524303 - ABTE SM TOOLS/INSTRMNTS	-	\$540	-		\$15,000
524642 - CERTIFICATION/LICENSES	\$200	\$210	-		\$210
520100 - CLOTHING-EMPLOYEE	\$145	\$833	\$265		\$160
520200 - COMMUNICATIONS	-	-	\$531		\$1,000
529851 - COMPUTER HARDWARE/SUPPL	-	-	\$1,793		\$537
520250 - COPY MACHINE LEASE	\$434	\$613	\$516		\$1,000
525119 - LIABILITY SELF-FUND INSURANCE	\$577	\$773	\$1,291		\$1,491
521600 - MEMBERSHIPS/ANNUAL DUES	\$200	\$200	\$300		\$300
521800 - OFFICE EXPENSE	\$1,560	\$451	\$131		\$1,264
521230 - OFFICE FURNITURE/EQUIP	-	-	\$619		-
521801 - Office Water	-	-	-		\$90
525000 - OVERHEAD	-	-	-		\$9,357
520201 - PHONE - LAND LINE (S)	\$25	\$31	\$33		\$35
520210 - POSTAGE/SHIP, MAIL COST	\$127	\$1,651	\$1,954		\$2,500
523700 - PUBLICATIONS-LEGAL NOTICE	-	-	-		\$100
524300 - SMALL TOOLS/INSTRUMENTS	\$220	\$141	-		\$850
520410 - SOFTWARE LICENSE	-	-	-		\$4,248
527400 - TRAVEL- IN COUNTY	\$5,641	\$4,298	\$3,312		\$6,000
527500 - TRAVEL- OUT OF COUNTY	\$4,898	\$3,449	\$5,657		\$6,033
521911 - VEH ABATE-PROF SVC	-	-	\$3,250		\$10,000
520902 - VEHICLE MAINTENANCE	\$1,314	\$4,158	\$3,751		\$3,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$15,342</b>	<b>\$17,347</b>	<b>\$23,402</b>		<b>\$63,175</b>
<b>EXPENSES TOTAL</b>	<b>\$199,526</b>	<b>\$266,636</b>	<b>\$305,199</b>		<b>\$365,391</b>
Surplus (Deficit)	-\$196,642	-\$259,888	-\$287,233		-\$345,652

# CHILD SUPPORT SERVICES

Fund: 0035 Child Support  
 Budget Unit: 70280 - Child Support  
 Function: 02 - Public Protection  
 Activity: 17 - Judicial



## DEPARTMENT NARRATIVE

Department Head: Michelle Blackford  
 Title: Director

### Mission

Our mission is to promote the well-being of children and the self-sufficiency of families by delivering first-rate service that assists parents in meeting the financial, medical, and emotional needs of their children.

### Services

- Paternity Establishment
- Establishment of Child and Medical Support Orders
- Enforcement of Support Orders
- Location of Non-Custodial Parents
- Collection & Distribution Child Support Payments



## HIGHLIGHTS FROM THE PAST YEAR

The 2024/2025 fiscal year has been busy for us. As always, our focus has been on providing convenient and effective services for families. Some of our accomplishments:

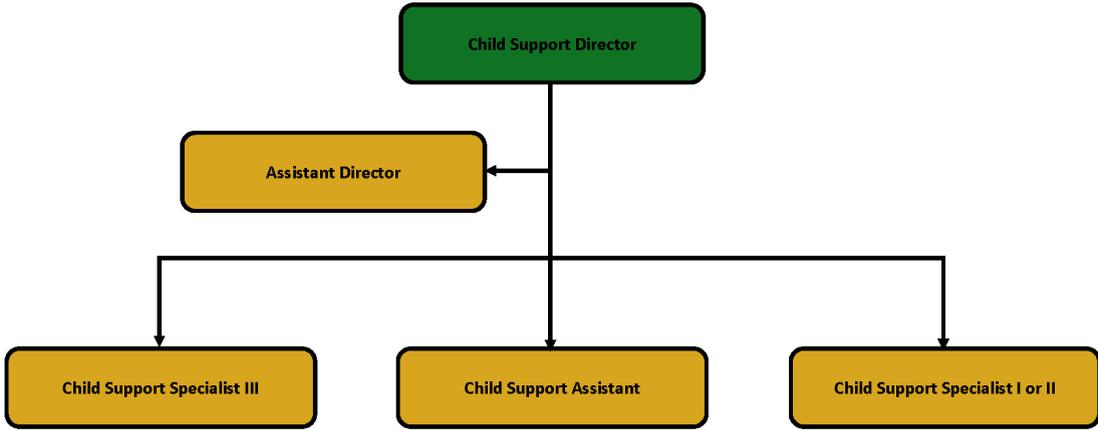
- Implementation of DocuSign, an electronic document signing program that allows customers to quickly receive and sign documents without waiting for mail or coming into the office;
- Expansion of customer contact options by providing text messaging communication;
- Successful implementation of newly enacted Child Support laws that provide debt-relief to low-income parents when specific conditions are met;
- Greatly increased the amount of child support arrears paid to families by redirecting payments that were previously used to reimburse public assistance funds issued by the State of California;
- Last but not least, Plumas County Child Support collected and distributed \$1,114,846 in the first 8 months of the current federal fiscal year.

## PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Legal Services Assistant I/II	1	0	0	0	0
Child Support Specialist I/II/III OR Child Support Assistant	3	0	0	0	0

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Child Support Services	1	1	1	1	1
Assistant Director of Child Support Services OR Community Outreach Coordinator	1	1	1	1	1
Child Support Specialist I/I/III OR Child Support Assistant I/II/III	0	4	4	4	4
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

## DEPARTMENT ORGANIZATIONAL CHART



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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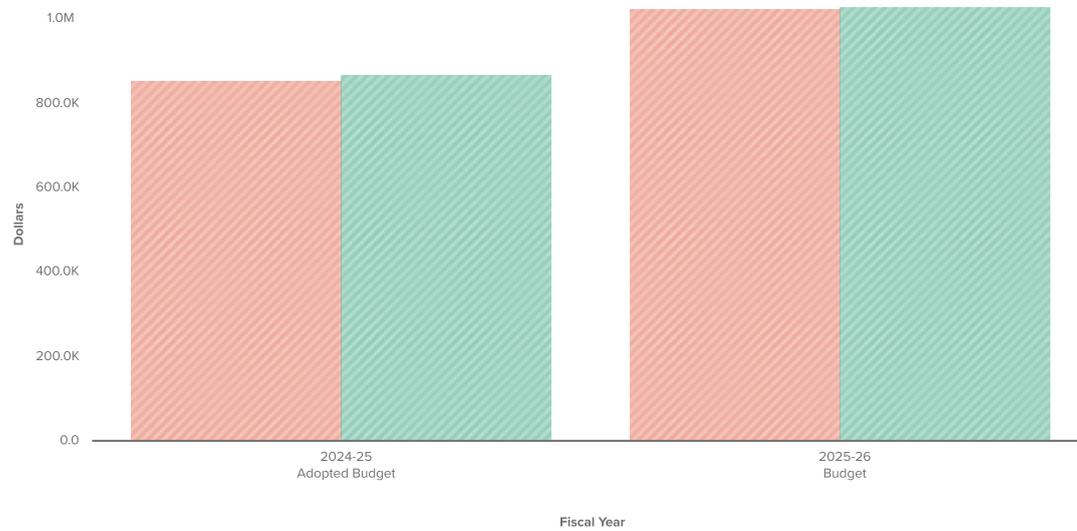
Types Child Support Services Placeholder New item Placeholder



Sort Large to Small ▾

- Revenues
- Expenses

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44411 - FED-CHILD SUPPORT	\$350,550	\$495,574	\$426,036		\$738,083
44170 - STATE-CHILD SUPPORT	\$199,037	\$273,296	\$257,686		\$290,072
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$549,587</b>	<b>\$768,870</b>	<b>\$683,722</b>		<b>\$1,028,155</b>
TRANSFERS					
48005 - TRANSFER-IN5	-	-	\$33,992		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$33,992</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$12,950	\$15,329	\$16,971		\$0
43998 - UNREALIZED GAINS/LOSSES	\$3,936	\$2,793	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$16,886</b>	<b>\$18,122</b>	<b>\$16,971</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$566,473</b>	<b>\$786,992</b>	<b>\$734,686</b>		<b>\$1,028,155</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	-	-	\$298		\$840
51110 - COMPENSATION INSURANCE	\$6,042	\$5,103	\$6,721		\$6,119
51100 - FICA/MEDICARE OASDI	\$30,331	\$31,250	\$31,989		\$40,711
51090 - GROUP INSURANCE	\$30,242	\$44,847	\$59,085		\$120,761
51150 - LIFE INSURANCE	\$334	\$334	\$334		\$367
51081 - OPEB LIABILITY	\$14,269	\$14,490	\$13,925		\$16,113
51020 - OTHER WAGES	\$1,440	\$4,480	\$4,890		\$11,000
51060 - OVERTIME PAY	-	\$942	-		\$0
51000 - REGULAR WAGES	\$398,978	\$403,562	\$417,117		\$532,162
51080 - RETIREMENT	\$216,106	\$19,870	\$108,040		\$123,349

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
51070 - UNEMPLOYMENT INSURANCE	\$1,517	\$1,634	\$1,518		\$1,579
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$699,260</b>	<b>\$526,513</b>	<b>\$643,916</b>		<b>\$853,001</b>
<b>SERVICES &amp; SUPPLIES</b>					
520250 - COPY MACHINE LEASE	\$324	\$384	\$422		\$600
520404 - CUSTODIAL SERVICE	\$6,625	\$6,600	\$6,463		\$8,500
527802 - ELECTRIC CHARGES	\$5,215	\$6,278	\$6,944		\$7,500
525119 - LIABILITY SELF-FUND INSURANCE	\$3,831	\$4,183	\$4,969		\$4,866
521300 - MAINT.-BLDG. & GROUNDS	\$700	\$717	\$3,468		\$10,000
521600 - MEMBERSHIPS/ANNUAL DUES	\$632	\$632	\$632		\$635
521867 - NOTARY PUBLIC SUPPLIES	-	-	\$674		\$300
521800 - OFFICE EXPENSE	\$698	\$440	\$711		\$3,000
521230 - OFFICE FURNITURE/EQUIP	-	-	-		\$2,000
525250 - OUTREACH & OTHER PROG EXP	\$387	\$425	\$468		\$1,000
525000 - OVERHEAD	\$33,586	\$52,083	-		\$76,659
520220 - PAPER/PAPER SUPPLIES	\$964	\$579	\$386		\$1,000
520201 - PHONE - LAND LINE (S)	\$4,327	\$4,724	\$4,864		\$5,000
520210 - POSTAGE/SHIP, MAIL COST	\$1,868	\$1,464	\$1,774		\$2,000
524901 - PROCESS SVC	\$1,305	\$1,715	\$1,905		\$3,000
521900 - PROFESSIONAL SVC	\$960	\$1,015	\$1,120		\$4,650
527803 - PROPANE/OTHR HEATING FUEL	\$10,453	\$8,304	\$10,090		\$12,000
520407 - REFUSE DISPOSAL	\$723	\$756	\$762		\$900
521903 - SECURITY SYSTEM SVC	\$204	\$204	\$300		\$350
524400 - SPECIAL DEPARTMENT EXPENSE	\$10	-	-		\$0
523711 - SUBSCRIPTIONS	\$479	\$232	\$441		\$1,000
520226 - TONER/COPY MACH SUPPL	-	-	-		\$2,892
527000 - TRAINING	\$1,685	\$2,310	\$3,090		\$4,500
527400 - TRAVEL- IN COUNTY	\$66	-	\$45		\$1,000
527500 - TRAVEL- OUT OF COUNTY	\$6,237	\$5,329	\$9,702		\$15,000
520902 - VEHICLE MAINTENANCE	\$249	-\$52	\$14		\$1,000
527807 - WATER/SEWER CHARGES	\$1,929	\$2,016	\$2,400		\$2,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$83,458</b>	<b>\$100,337</b>	<b>\$61,643</b>		<b>\$171,852</b>
<b>EXPENSES TOTAL</b>	<b>\$782,718</b>	<b>\$626,850</b>	<b>\$705,560</b>		<b>\$1,024,853</b>
<b>Surplus (Deficit)</b>	<b>-\$216,245</b>	<b>\$160,143</b>	<b>\$29,126</b>		<b>\$3,302</b>

# CLERK-RECORDER/ELECTIONS



## DEPARTMENT NARRATIVE

Department Head: Marcy DeMartile  
 Title: Clerk-Recorder-Registrar of Voters

The Clerk-Recorder/Elections office is a combination of the Clerk-Recorder and Elections overseen by the Clerk-Recorder-Registrar of Voters.

The Clerk-Recorder is an elected position by the voters of Plumas County and serves a four-year term.



## HIGHLIGHTS FROM THE PAST YEAR

### Clerk-Recorder:

- Recording of over 5800 document
- Refining and training of Electronic recording procedures
- Receiving a clean audit from the Department of Justice conducted for the Electronic recording process
- Train and retain a full staff
- Issued 122 marriage licenses
- Kept up with demands of Real ID implementation with the issuing of a larger volume of marriage and birth certificates to meet state identification requirements

### Elections:

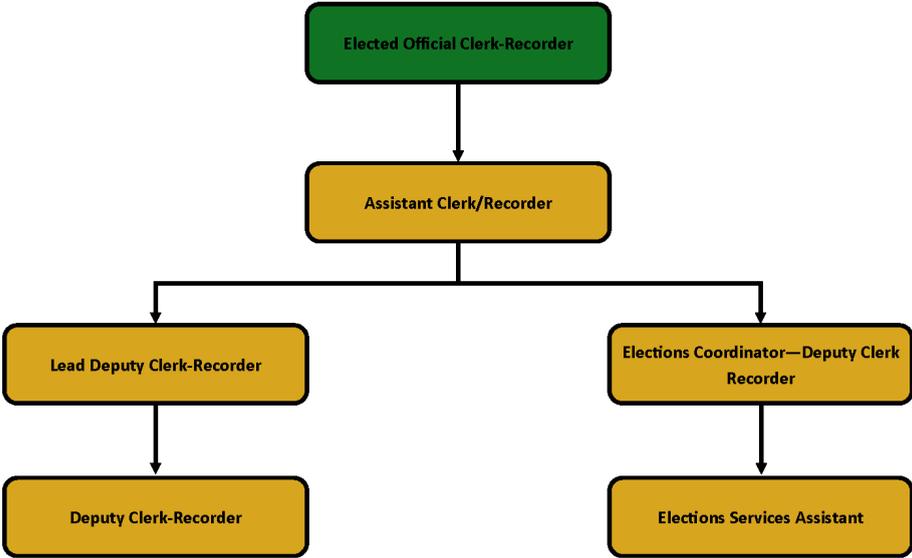
- Administered and conducted the Presidential Primary and General Elections with many new laws and regulations, both state and federal
- Implemented numerous new safety procedures and protocols working in conjunction with many other departments within the county structure
- Implemented a new election worker training program and recruited new election extra help staff for all election processes

## PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Elections	2.646	2.646	2.646	2.646	2.646
County Clerk-Recorder	3.106	3.106	3.106	3.106	3.106
Record Management	0.208	0.208	0.208	0.208	0.208
Recorder's Modernization	0.04	0.04	0.04	0.04	0.04

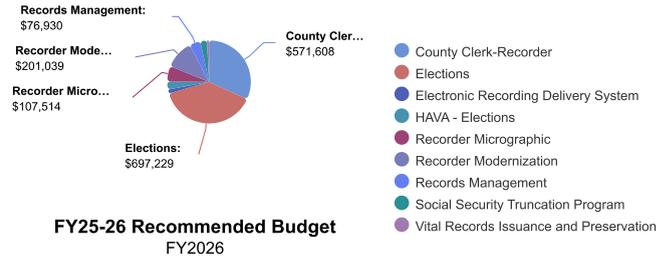
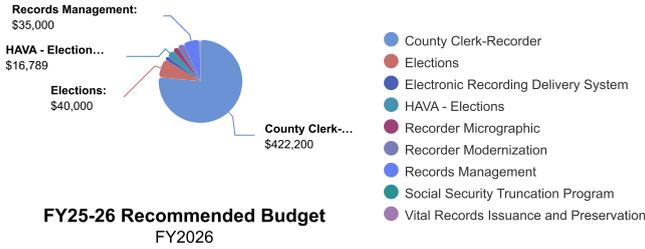
Program	FY2022	FY2023	FY2024	FY2025	FY2026
FULL-TIME EQUIVALENT POSITIONS	6	6	6	6	6

## DEPARTMENT ORGANIZATIONAL CHART



## PROGRAMMATIC REVENUES

## PROGRAMMATIC EXPENDITURES



Data Updated: Sep 05, 2025, 10:22 AM

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Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45100 - CRT FEES/CLERK/RECORDER	\$23,903	\$20,683	\$21,821		\$20,000
45030 - ELECTION SERVICES	\$35,733	\$25,666	\$1,716		\$40,000
45165 - ERDS RECORDING FEE	\$5,483	\$5,605	\$5,660		\$8,500
45118 - FEE- ADD'L PAGE GC27361	\$559	\$10	-		\$20,000
45083 - GEN SVC CHARGES FOR SERVICES	\$26,971	\$35,949	\$39,537		\$35,000
45132 - HLTH. VRIP H & S 10605.3	\$676	\$718	\$736		\$1,700
45112 - HOUSNG & JBSTAX GC27388.1	\$19,932	\$20,143	\$19,960		\$20,000
45025 - INFORMATION ACCESS	\$1,200	\$2,600	\$2,400		\$2,200
45130 - RECORDING FEES	\$136,055	\$142,084	\$144,748		\$125,000
45166 - SS TRUNCATION FEE	\$71	\$132	\$460		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$250,582</b>	<b>\$253,589</b>	<b>\$237,037</b>		<b>\$272,400</b>
<b>OTHER REVENUE</b>					
46253 - REIMB - CO DISASTR RESPON	\$564	-	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$564</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
<b>STATE &amp; FEDERAL AID</b>					
44029 - STATE GRANT REV	-	-	-		\$15,789
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$15,789</b>
<b>TAX REVENUE</b>					
40100 - DOCUMENTARY STAMP TAX	\$299,016	\$292,330	\$307,112		\$250,000
<b>TAX REVENUE TOTAL</b>	<b>\$299,016</b>	<b>\$292,330</b>	<b>\$307,112</b>		<b>\$250,000</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	\$3,297	\$3,297	-		\$0
48005 - TRANSFER-IN5	-	-	\$26,561		\$0
<b>TRANSFERS TOTAL</b>	<b>\$3,297</b>	<b>\$3,297</b>	<b>\$26,561</b>		<b>\$0</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$14,517	\$18,375	\$17,613		\$13,150
43998 - UNREALIZED GAINS/LOSSES	\$4,675	\$4,302	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$19,192</b>	<b>\$22,677</b>	<b>\$17,613</b>		<b>\$13,150</b>
<b>REVENUES TOTAL</b>	<b>\$572,650</b>	<b>\$571,893</b>	<b>\$588,323</b>		<b>\$551,339</b>
<b>Expenses</b>					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>FIXED ASSETS</b>					
549500 - COMPUTER HARDWARE	-	-	-		\$20,000
540450 - ELECTION EQUIPMENT	-	\$1,541	\$9,445		\$151,371
542600 - EQUIPMENT	-	-	-		\$24,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>\$1,541</b>	<b>\$9,445</b>		<b>\$195,371</b>
<b>SALARIES &amp; BENEFITS</b>					
51128 - BILINGUAL ALLOWANCE	\$350	-	\$263		\$1,395
51110 - COMPENSATION INSURANCE	\$5,506	\$31,276	\$28,815		\$17,121
51100 - FICA/MEDICARE OASDI	\$25,828	\$31,557	\$33,966		\$37,926
51090 - GROUP INSURANCE	\$63,345	\$60,522	\$94,991		\$90,963
51150 - LIFE INSURANCE	\$334	\$334	\$334		\$372
51081 - OPEB LIABILITY	\$14,270	\$14,490	\$13,925		\$16,113
51020 - OTHER WAGES	\$12,076	\$13,095	\$12,498		\$36,882
51060 - OVERTIME PAY	\$1,379	\$1,969	\$1,523		\$2,000
51000 - REGULAR WAGES	\$323,933	\$392,815	\$439,831		\$495,070
51080 - RETIREMENT	\$33,376	\$108,951	\$117,738		\$122,453
51070 - UNEMPLOYMENT INSURANCE	\$1,500	\$1,419	\$1,292		\$1,350
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$481,897</b>	<b>\$656,428</b>	<b>\$745,175</b>		<b>\$821,645</b>
<b>SERVICES &amp; SUPPLIES</b>					
529851 - COMPUTER HARDWARE/SUPPL	-	\$4,406	\$2,147		\$20,000
520250 - COPY MACHINE LEASE	\$542	\$360	-		\$2,500
524007 - ELECTION COSTS-OTHER	\$1,415	-\$7,192	-\$10,800		\$8,000
520221 - ENVELOPES	\$9,971	\$1,814	\$1,883		\$13,000
520907 - EQUIP. MAINT.CONTRACT	\$1,227	\$2,382	\$2,451		\$3,600
525119 - LIABILITY SELF-FUND INSURANCE	\$3,937	\$4,500	\$5,111		\$5,060
521600 - MEMBERSHIPS/ANNUAL DUES	\$525	\$925	\$949		\$1,700
521800 - OFFICE EXPENSE	\$7,182	\$5,749	\$7,594		\$24,500
521801 - Office Water	-	-	-		\$500
525000 - OVERHEAD	\$4,311	\$17,862	-		\$237,261
520220 - PAPER/PAPER SUPPLIES	-	-	\$202		\$2,000
520201 - PHONE - LAND LINE (S)	\$333	\$385	\$295		\$1,700
520225 - PO BOX RENT/ANNUAL FEES	-	-	-		\$1,000
520290 - POSTAGE MACHINE RENT/LEAS	\$2,020	\$2,497	\$1,742		\$3,000
520210 - POSTAGE/SHIP, MAIL COST	\$4,332	\$48,891	\$68,508		\$73,000
520233 - PRINTING SVC/CHRG	\$55,412	\$55,929	\$39,678		\$70,000
521900 - PROFESSIONAL SVC	-	-	-		\$133,289
523670 - REF MANUAL/LAW, CODE BOOKS	-	-	\$150		\$200
524207 - STORAGE SPACE RENT	\$72	\$463	\$432		\$1,200
528400 - CONTINGENCIES	-	-	-		\$170,631
527400 - TRAVEL - IN COUNTY	-	-	\$139		\$300
527500 - TRAVEL - OUT OF COUNTY	\$529	\$3,596	\$1,157		\$10,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$91,808</b>	<b>\$142,567</b>	<b>\$121,639</b>		<b>\$782,441</b>
<b>EXPENSES TOTAL</b>	<b>\$573,705</b>	<b>\$800,537</b>	<b>\$876,259</b>		<b>\$1,799,457</b>
<b>Surplus (Deficit)</b>	<b>-\$1,055</b>	<b>-\$228,643</b>	<b>-\$287,936</b>		<b>-\$1,248,118</b>

# COUNTY CLERK-RECORDER

Fund: 0001 General  
Budget Unit: 20460 - County Clerk-Recorder  
Function: 02 - Public Protection  
Activity: 21 - Other Protection



## DESCRIPTION

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.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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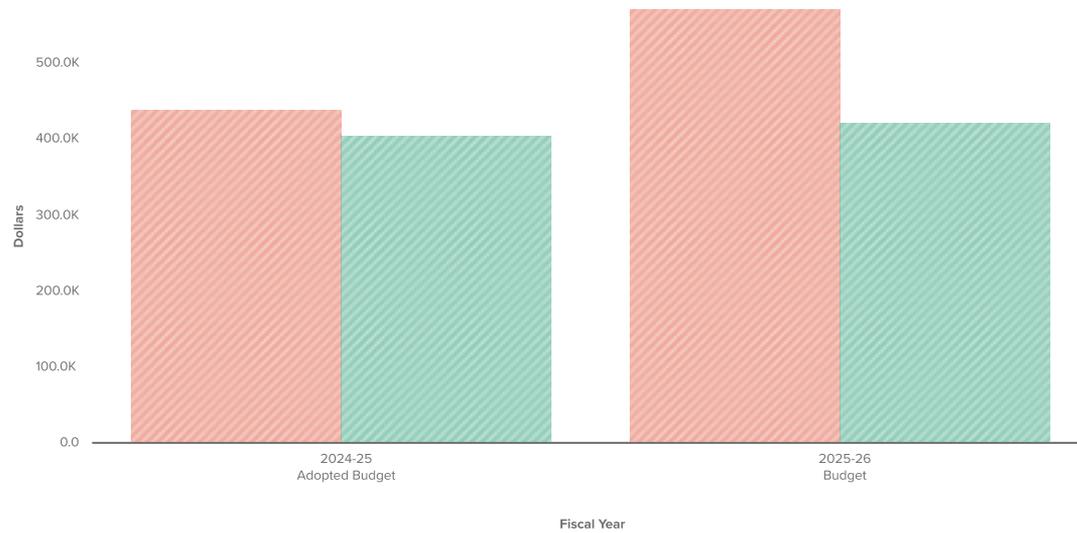
Types ▾ County Clerk-Recorder ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Assistant County Clerk/Recorder	0.428	0.428	0.428	0.428	0.428
Clerk/Recorder	0.428	0.428	0.428	0.428	0.428
Elections Coordinator	0.25	0.25	0.25	0.25	0.25
Deputy Clerk/Recorder I/II	1	0	0	0	0
Lead Deputy Clerk/Recorder	1	2	2	2	2
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>3.106</b>	<b>3.106</b>	<b>3.106</b>	<b>3.106</b>	<b>3.106</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45100 - CRT FEES/CLERK/RECORDER	\$23,903	\$20,683	\$21,821		\$20,000
45118 - FEE- ADD'L PAGE GC27361	\$559	\$10	-		\$20,000
45112 - HOUSNG & JBSTAX GC27388.1	\$19,932	\$20,143	\$19,960		\$20,000
45025 - INFORMATION ACCESS	\$1,200	\$2,600	\$2,400		\$2,200
45130 - RECORDING FEES	\$124,221	\$129,621	\$131,682		\$110,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$169,815</b>	<b>\$173,056</b>	<b>\$175,863</b>		<b>\$172,200</b>
<b>OTHER REVENUE</b>					
46253 - REIMB - CO DISASTR RESPNS	\$564	-	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$564</b>	<b>-</b>	<b>-</b>		<b>\$0</b>

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>TAX REVENUE</b>					
40100 - DOCUMENTARY STAMP TAX	\$299,016	\$292,330	\$307,112		\$250,000
<b>TAX REVENUE TOTAL</b>	<b>\$299,016</b>	<b>\$292,330</b>	<b>\$307,112</b>		<b>\$250,000</b>
<b>TRANSFERS</b>					
48005 - TRANSFER-IN5	-	-	\$12,041		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$12,041</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$469,395</b>	<b>\$465,386</b>	<b>\$495,016</b>		<b>\$422,200</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51128 - BILINGUAL ALLOWANCE	\$350	-	\$263		\$1,395
51110 - COMPENSATION INSURANCE	\$2,662	\$7,580	\$7,828		\$5,403
51100 - FICA/MEDICARE OASDI	\$11,525	\$13,453	\$16,024		\$18,658
51090 - GROUP INSURANCE	\$33,423	\$25,946	\$43,794		\$34,677
51150 - LIFE INSURANCE	\$143	\$143	\$143		\$159
51081 - OPEB LIABILITY	\$7,387	\$7,501	\$7,209		\$8,341
51020 - OTHER WAGES	-	-	-		\$21,382
51060 - OVERTIME PAY	\$137	\$0	\$0		\$0
51000 - REGULAR WAGES	\$149,506	\$175,988	\$212,508		\$243,603
51080 - RETIREMENT	\$15,123	\$51,961	\$58,539		\$60,051
51070 - UNEMPLOYMENT INSURANCE	\$242	\$205	\$179		\$188
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$220,497</b>	<b>\$282,778</b>	<b>\$346,486</b>		<b>\$393,857</b>
<b>SERVICES &amp; SUPPLIES</b>					
520250 - COPY MACHINE LEASE	\$542	\$360	-		\$1,000
520221 - ENVELOPES	\$2,904	\$2,144	\$1,883		\$5,000
520907 - EQUIP. MAINT.CONTRACT	\$782	\$760	\$752		\$1,100
525119 - LIABILITY SELF-FUND INSURANCE	\$1,833	\$2,130	\$2,417		\$2,409
521600 - MEMBERSHIPS/ANNUAL DUES	\$425	\$475	\$499		\$850
521800 - OFFICE EXPENSE	\$5,206	\$3,098	\$4,030		\$5,000
525000 - OVERHEAD	-	-	-		\$152,292
520220 - PAPER/PAPER SUPPLIES	-	-	\$202		\$1,000
520201 - PHONE - LAND LINE (S)	\$372	\$385	\$242		\$700
520210 - POSTAGE/SHIP, MAIL COST	\$1,167	\$832	\$1,010		\$3,000
523670 - REF MANUAL/LAW, CODE BOOKS	-	-	\$150		\$200
524207 - STORAGE SPACE RENT	\$72	\$463	\$432		\$1,200
527500 - TRAVEL- OUT OF COUNTY	\$430	\$3,022	\$35		\$4,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$13,732</b>	<b>\$13,668</b>	<b>\$11,651</b>		<b>\$177,751</b>
<b>EXPENSES TOTAL</b>	<b>\$234,229</b>	<b>\$296,446</b>	<b>\$358,138</b>		<b>\$571,608</b>
<b>Surplus (Deficit)</b>	<b>\$235,165</b>	<b>\$168,940</b>	<b>\$136,878</b>		<b>-\$149,408</b>

# ELECTIONS

Fund: 0001 General  
Budget Unit: 20100 - Elections  
Function: 01 - General Government  
Activity: 13 - Elections



## DESCRIPTION

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.



## REVENUE VS. EXPENDITURE

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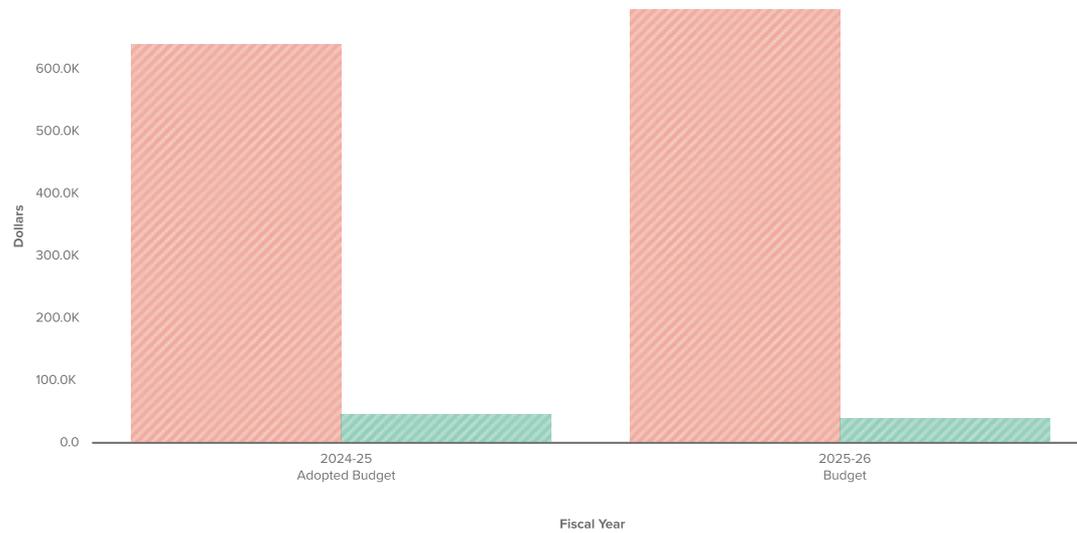
Types ▾ Elections ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Assistant County Clerk/Recorder	0.448	0.448	0.448	0.448	0.448
Clerk/Recorder	0.448	0.448	0.448	0.448	0.448
Elections Coordinator	0.75	0.75	0.75	0.75	0.75
Deputy Clerk/Recorder I/II OR Elections Services Assistant I/II	1	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>2.646</b>	<b>2.646</b>	<b>2.646</b>	<b>2.646</b>	<b>2.646</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
CHARGES FOR SERVICES					
45030 - ELECTION SERVICES	\$35,733	\$25,666	\$1,716		\$40,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$35,733</b>	<b>\$25,666</b>	<b>\$1,716</b>		<b>\$40,000</b>
TRANSFERS					
48000 - TRANSFER-IN	\$3,297	\$3,297	-		\$0
48005 - TRANSFER-IN5	-	-	\$14,520		\$0
<b>TRANSFERS TOTAL</b>	<b>\$3,297</b>	<b>\$3,297</b>	<b>\$14,520</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$39,029</b>	<b>\$28,962</b>	<b>\$16,236</b>		<b>\$40,000</b>
<b>Expenses</b>					
FIXED ASSETS					
540450 - ELECTION EQUIPMENT	-	\$1,541	\$9,445		\$121,371

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>\$1,541</b>	<b>\$9,445</b>		<b>\$121,371</b>
<b>SALARIES &amp; BENEFITS</b>					
51110 - COMPENSATION INSURANCE	\$2,226	\$2,830	\$3,388		\$3,238
51100 - FICA/MEDICARE OASDI	\$11,776	\$15,431	\$15,243		\$17,108
51090 - GROUP INSURANCE	\$25,754	\$30,151	\$47,401		\$52,359
51150 - LIFE INSURANCE	\$150	\$150	\$150		\$166
51081 - OPEB LIABILITY	\$6,292	\$6,389	\$6,140		\$7,106
51020 - OTHER WAGES	\$4,038	\$5,036	\$4,160		\$7,000
51060 - OVERTIME PAY	\$1,242	\$1,969	\$1,518		\$2,000
51000 - REGULAR WAGES	\$149,986	\$190,800	\$200,234		\$223,325
51080 - RETIREMENT	\$15,478	\$49,878	\$51,958		\$55,203
51070 - UNEMPLOYMENT INSURANCE	\$1,198	\$1,171	\$1,079		\$1,126
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$218,138</b>	<b>\$303,806</b>	<b>\$331,272</b>		<b>\$368,631</b>
<b>SERVICES &amp; SUPPLIES</b>					
520250 - COPY MACHINE LEASE	-	-	-		\$1,500
524007 - ELECTION COSTS-OTHER	\$1,415	-\$7,192	-\$10,800		\$8,000
520221 - ENVELOPES	\$7,066	-\$330	-		\$8,000
525119 - LIABILITY SELF-FUND INSURANCE	\$1,646	\$1,918	\$2,227		\$2,212
521600 - MEMBERSHIPS/ANNUAL DUES	\$100	\$450	\$450		\$850
521800 - OFFICE EXPENSE	\$1,619	\$2,210	\$3,032		\$5,000
525000 - OVERHEAD	-	-	-		\$68,365
520220 - PAPER/PAPER SUPPLIES	-	-	-		\$1,000
520201 - PHONE - LAND LINE (S)	-\$39	-	\$53		\$1,000
520225 - PO BOX RENT/ANNUAL FEES	-	-	-		\$1,000
520210 - POSTAGE/SHIP, MAIL COST	-\$16,872	\$31,182	\$33,458		\$35,000
520233 - PRINTING SVC/CHRGs	\$55,412	\$55,929	\$39,678		\$70,000
521900 - PROFESSIONAL SVC	-	-	-		\$1,000
527400 - TRAVEL- IN COUNTY	-	-	\$139		\$300
527500 - TRAVEL- OUT OF COUNTY	\$99	\$574	\$1,122		\$4,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$50,446</b>	<b>\$84,741</b>	<b>\$69,360</b>		<b>\$207,227</b>
<b>EXPENSES TOTAL</b>	<b>\$268,585</b>	<b>\$390,087</b>	<b>\$410,077</b>		<b>\$697,229</b>
<b>Surplus (Deficit)</b>	<b>-\$229,555</b>	<b>-\$361,125</b>	<b>-\$393,841</b>		<b>-\$657,229</b>

# ELECTRONIC RECORDING DELIVERY SYSTEM



Fund: 0065 ERDS  
 Budget Unit: 20465 - Electronic Recording Delivery System  
 Function: 01 - General Government  
 Activity: 26 - Administration

## DESCRIPTION

Entities such as the California Franchise Tax Board, The Internal Revenue Service, Employment Development Department and the local County Treasurer-Tax Collector are able to record documents electronically without a paper document. The system was purchased with assistance from a grant through CERTNA. The program is continually expanding to eRecording Partners Network.



## REVENUE VS. EXPENDITURE

Help Share

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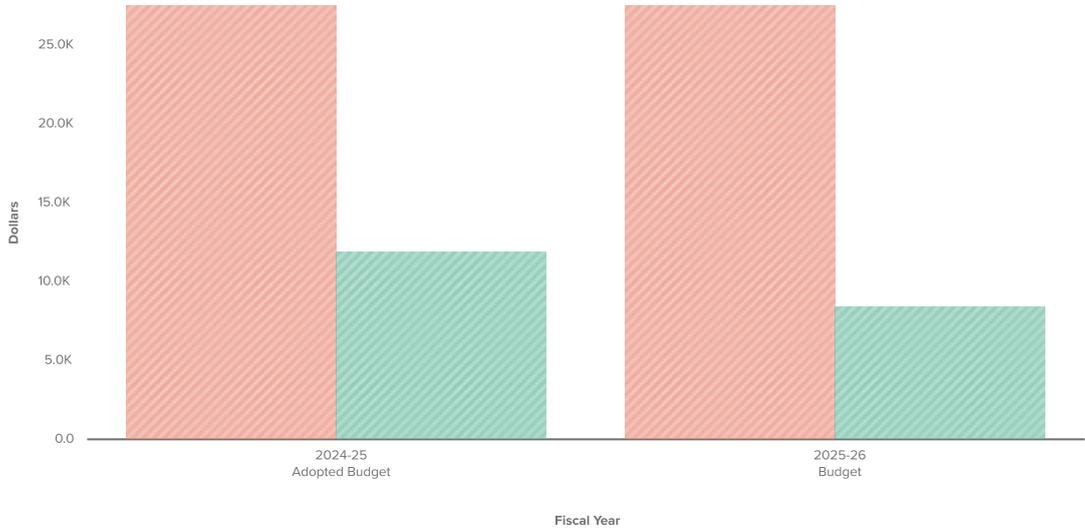
Broken down by Types  
 Electronic Recording Delivery S... Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## BUDGET DETAIL -

# SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
CHARGES FOR SERVICES					
45165 - ERDS RECORDING FEE	\$5,483	\$5,605	\$5,660		\$8,500
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$5,483</b>	<b>\$5,605</b>	<b>\$5,660</b>		<b>\$8,500</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$1,028	\$1,523	\$1,703		\$0
43998 - UNREALIZED GAINS/LOSSES	\$305	\$325	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$1,333</b>	<b>\$1,849</b>	<b>\$1,703</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$6,816</b>	<b>\$7,454</b>	<b>\$7,363</b>		<b>\$8,500</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
529851 - COMPUTER HARDWARE/SUPPL	-	-	-		\$3,000
521800 - OFFICE EXPENSE	-	-	-		\$3,000
521900 - PROFESSIONAL SVC	-	-	-		\$3,000
528400 - CONTINGENCIES	-	-	-		\$16,517
527500 - TRAVEL- OUT OF COUNTY	-	-	-		\$2,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$27,517</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$27,517</b>
<b>Surplus (Deficit)</b>	<b>\$6,816</b>	<b>\$7,454</b>	<b>\$7,363</b>		<b>-\$19,017</b>

# HELP AMERICA VOTE ACT (HAVA) - ELECTIONS



Fund: 0067 HAVA - Elections  
Budget Unit: 20559 - Help America Vote Act (HAVA) - Elections  
Function: 01 - General Government  
Activity: 13 - Elections

## DESCRIPTION

The federally-provided funds in this account are available for cyber security and upgrades of our voter registration database system that supports VoteCal - the statewide database of all California voters in connection with the Secretary of State and the Department of Motor Vehicles.



## REVENUE VS. EXPENDITURE

Help Share

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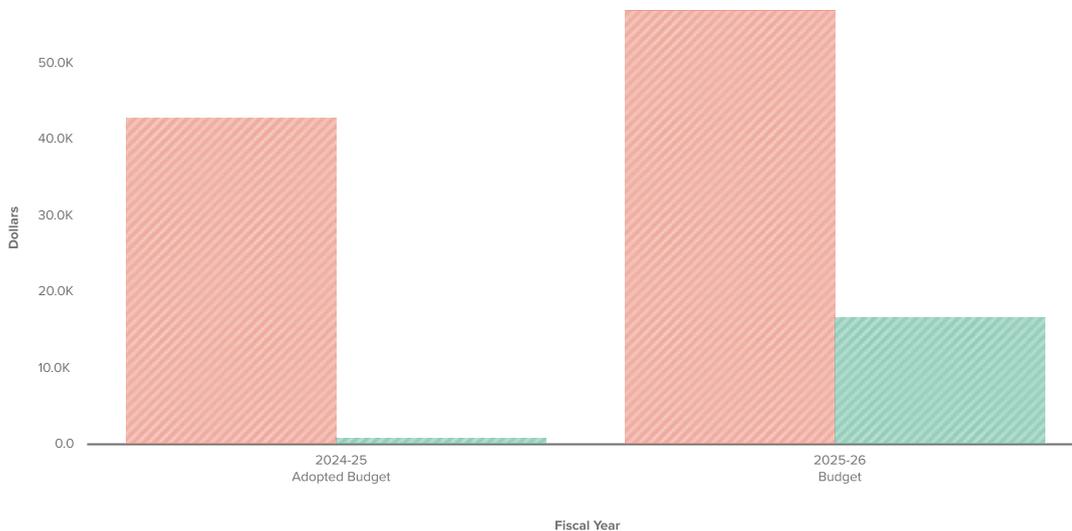
Types HAVA - Elections Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



**BUDGET DETAIL -  
SCHEDULE 9**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44029 - STATE GRANT REV	-	-	-		\$15,789
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$15,789</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$1,315	\$1,543	\$1,605		\$1,000
43998 - UNREALIZED GAINS/LOSSES	\$427	\$363	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$1,743</b>	<b>\$1,906</b>	<b>\$1,605</b>		<b>\$1,000</b>
<b>REVENUES TOTAL</b>	<b>\$1,743</b>	<b>\$1,906</b>	<b>\$1,605</b>		<b>\$16,789</b>
<b>Expenses</b>					
FIXED ASSETS					
540450 - ELECTION EQUIPMENT	-	-	\$0		\$30,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$0</b>		<b>\$30,000</b>
SERVICES & SUPPLIES					
529851 - COMPUTER HARDWARE/SUPPL	-	-	-		\$3,000
521800 - OFFICE EXPENSE	-	-	-		\$4,000
525000 - OVERHEAD	\$3,894	-\$38	-		-\$1,909
521900 - PROFESSIONAL SVC	-	-	-		\$15,789
528400 - CONTINGENCIES	-	-	-		\$6,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$3,894</b>	<b>-\$38</b>	<b>-</b>		<b>\$26,880</b>
<b>EXPENSES TOTAL</b>	<b>\$3,894</b>	<b>-\$38</b>	<b>\$0</b>		<b>\$56,880</b>
<b>Surplus (Deficit)</b>	<b>-\$2,151</b>	<b>\$1,944</b>	<b>\$1,605</b>		<b>-\$40,091</b>

# RECORDER MICROGRAPHIC

Fund: 0062 0062M Recorder Micrographics  
Budget Unit: 22281 - Recorder Micrographic  
Function: 02 - Public Protection  
Activity: 21 - Other Protection



## DESCRIPTION

This account, along with 20488 - Vital Records Issuance and Preservation, are based on the number of land title – real property documents recorded and the number of certified copies of birth, death and marriage records sold within Plumas County.

## REVENUE VS. EXPENDITURE

Help Share

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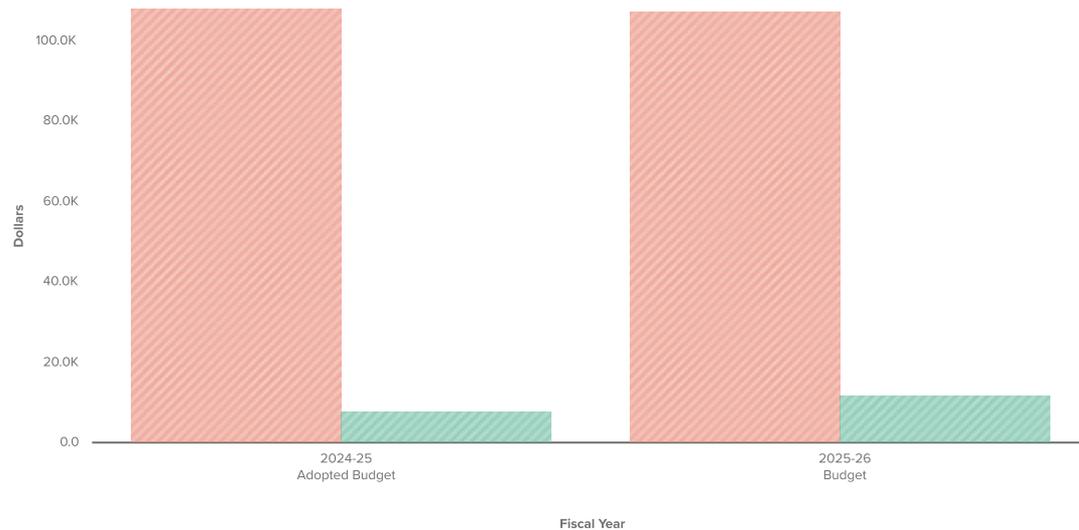
Types Recorder Micrographic Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45130 - RECORDING FEES	\$5,836	\$6,002	\$6,199		\$7,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$5,836</b>	<b>\$6,002</b>	<b>\$6,199</b>		<b>\$7,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$3,960	\$5,267	\$5,337		\$5,000
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$3,960</b>	<b>\$5,267</b>	<b>\$5,337</b>		<b>\$5,000</b>
<b>REVENUES TOTAL</b>	<b>\$9,796</b>	<b>\$11,269</b>	<b>\$11,536</b>		<b>\$12,000</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
542600 - EQUIPMENT	-	-	-		\$4,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$4,000</b>
<b>SERVICES &amp; SUPPLIES</b>					
529851 - COMPUTER HARDWARE/SUPPL	-	-	-		\$5,000
525000 - OVERHEAD	\$411	\$7,125	-		\$6,700
521900 - PROFESSIONAL SVC	-	-	-		\$1,000
528400 - CONTINGENCIES	-	-	-		\$90,814
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$411</b>	<b>\$7,125</b>	<b>-</b>		<b>\$103,514</b>
<b>EXPENSES TOTAL</b>	<b>\$411</b>	<b>\$7,125</b>	<b>-</b>		<b>\$107,514</b>
<b>Surplus (Deficit)</b>	<b>\$9,385</b>	<b>\$4,144</b>	<b>\$11,536</b>		<b>-\$95,514</b>

# RECORDER'S MODERNIZATION

Fund: 0062 00620 Recorder's Office Modernization  
Budget Unit: 22411 - Recorder's Modernization  
Function: 02 - Public Protection  
Activity: 21 - Other Protection



## DESCRIPTION

Funds that have been collected through this account are dedicated to providing improved access to previously recorded documents.



## REVENUE VS. EXPENDITURE

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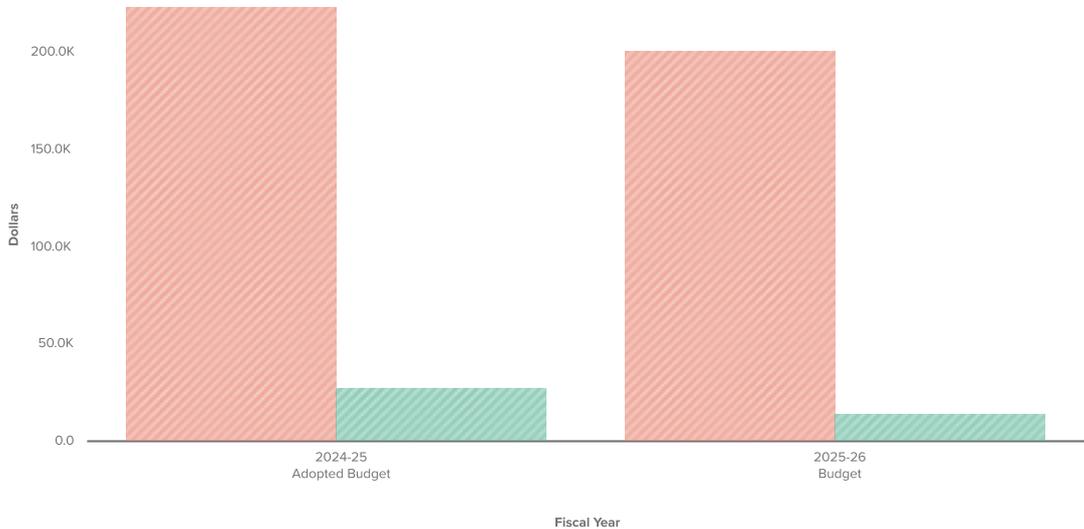
Types Recorder Modernization Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



# POSITION ALLOCATION

Program	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Full-Time Equivalent Positions</b>					
Recorder's Modernization	0.04	0.04	0.04	0.04	0.04
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>

# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45130 - RECORDING FEES	\$5,997	\$6,461	\$6,867		\$8,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$5,997</b>	<b>\$6,461</b>	<b>\$6,867</b>		<b>\$8,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$5,973	\$7,523	\$6,825		\$6,500
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$5,973</b>	<b>\$7,523</b>	<b>\$6,825</b>		<b>\$6,500</b>
<b>REVENUES TOTAL</b>	<b>\$11,970</b>	<b>\$13,984</b>	<b>\$13,692</b>		<b>\$14,500</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
549500 - COMPUTER HARDWARE	-	-	-		\$20,000
542600 - EQUIPMENT	-	-	-		\$20,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$40,000</b>
<b>SALARIES &amp; BENEFITS</b>					
51110 - COMPENSATION INSURANCE	\$188	\$17,923	\$14,918		\$6,909
51100 - FICA/MEDICARE OASDI	\$308	\$331	\$332		\$348
51090 - GROUP INSURANCE	\$671	\$713	\$612		\$633
51150 - LIFE INSURANCE	\$7	\$7	\$7		\$8
51081 - OPEB LIABILITY	\$96	\$97	\$93		\$107
51060 - OVERTIME PAY	-	-	\$1		\$0
51000 - REGULAR WAGES	\$3,936	\$4,191	\$4,362		\$4,532
51080 - RETIREMENT	\$447	\$1,145	\$1,166		\$1,160
51070 - UNEMPLOYMENT INSURANCE	\$18	\$11	\$7		\$5
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$5,671</b>	<b>\$24,418</b>	<b>\$21,497</b>		<b>\$13,702</b>
<b>SERVICES &amp; SUPPLIES</b>					
529851 - COMPUTER HARDWARE/SUPPL	-	\$4,406	\$2,147		\$5,000
525119 - LIABILITY SELF-FUND INSURANCE	\$139	\$118	\$94		\$53
521800 - OFFICE EXPENSE	-	-	-		\$5,000
521801 - Office Water	-	-	-		\$500
525000 - OVERHEAD	-\$948	\$5,591	-		\$6,784
521900 - PROFESSIONAL SVC	-	-	-		\$85,000
528400 - CONTINGENCIES	-	-	-		\$45,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-\$809</b>	<b>\$10,115</b>	<b>\$2,241</b>		<b>\$147,337</b>
<b>EXPENSES TOTAL</b>	<b>\$4,862</b>	<b>\$34,532</b>	<b>\$23,738</b>		<b>\$201,039</b>
<b>Surplus (Deficit)</b>	<b>\$7,108</b>	<b>-\$20,549</b>	<b>-\$10,046</b>		<b>-\$186,539</b>

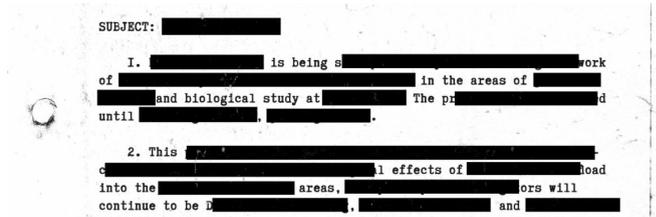
# RECORDER'S TRUNCATION PROGRAM



Fund: 0062 Recorders Fund  
Budget Unit: 20489 - Recorder's Truncation Program  
Function: 01 - General Government  
Activity: 26 - Administration

## DESCRIPTION

This program funds redaction of social security numbers from previously recorded documents going back 35 years. We are continuing to process the historical documents that include those numbers with funds remaining in this account.



## REVENUE VS. EXPENDITURE

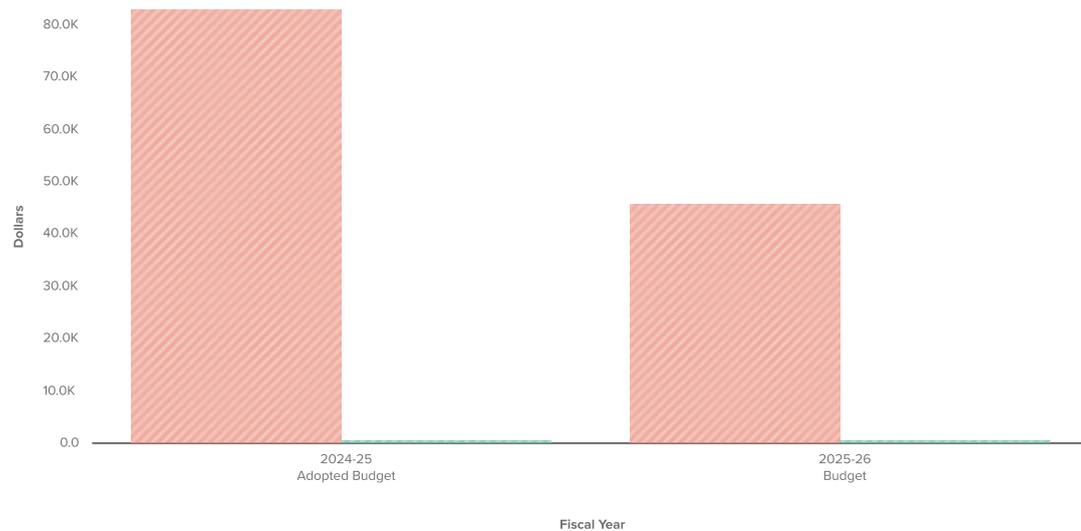
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Sort **Large to Small**

- Expenses
- Revenues

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45166 - SS TRUNCATION FEE	\$71	\$132	\$460		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$71</b>	<b>\$132</b>	<b>\$460</b>		<b>\$0</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$2,265	\$2,910	\$2,983		\$650
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$2,265</b>	<b>\$2,910</b>	<b>\$2,983</b>		<b>\$650</b>
<b>REVENUES TOTAL</b>	<b>\$2,336</b>	<b>\$3,042</b>	<b>\$3,443</b>		<b>\$650</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51110 - COMPENSATION INSURANCE	\$59	\$2,833	\$2,467		\$1,287
51100 - FICA/MEDICARE OASDI	\$615	\$616	\$638		\$0
51020 - OTHER WAGES	\$8,038	\$8,059	\$8,338		\$8,500
51070 - UNEMPLOYMENT INSURANCE	\$6	\$6	\$7		\$9
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$8,718</b>	<b>\$11,515</b>	<b>\$11,450</b>		<b>\$9,796</b>
<b>SERVICES &amp; SUPPLIES</b>					
525119 - LIABILITY SELF-FUND INSURANCE	\$44	\$65	\$99		\$115
521800 - OFFICE EXPENSE	-	-	-		\$1,000
525000 - OVERHEAD	\$637	\$353	-		\$89
521900 - PROFESSIONAL SVC	-	-	-		\$25,000
528400 - CONTINGENCIES	-	-	-		\$9,800
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$681</b>	<b>\$418</b>	<b>\$99</b>		<b>\$36,004</b>
<b>EXPENSES TOTAL</b>	<b>\$9,399</b>	<b>\$11,933</b>	<b>\$11,549</b>		<b>\$45,800</b>
<b>Surplus (Deficit)</b>	<b>-\$7,063</b>	<b>-\$8,890</b>	<b>-\$8,106</b>		<b>-\$45,150</b>

# RECORDS MANAGEMENT BUDGET



Fund: 0001 General  
Budget Unit: 20469 - Records Management Budget  
Function: 02 - Public Protection  
Activity: 21 - Other Protection

## DESCRIPTION

Increased postage funds in this department were approved and allocated to the budget line item for postage expenditures. Postage is purchased and loaded into the postage machine where various departments utilize postage as needed. They are billed and a journal entry transfers the cost of the postage from the department back to a revenue line item in this department. This is a revolving process, but funds transferred back in are placed in a revenue account instead of back into the operating budget.

The Department of Information Technology continues to work with us with the OnBase records retention and retrieval system. Several departments are able to access archived records and are able to add some of their own historical records. This is a service that could be coming to the end of its life cycle as the increased cost to upgrade the system for the amount of departments utilizing the service is not a sustainable cost.



## REVENUE VS. EXPENDITURE

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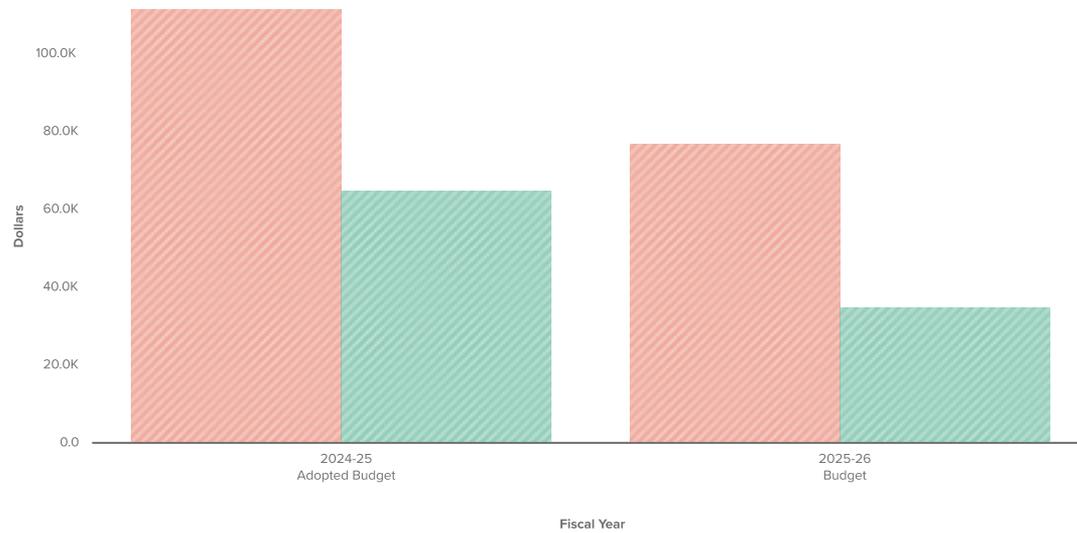
Types Records Management Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Assistant County Clerk/Recorder	0.104	0.104	0.104	0.104	0.104
Clerk/Recorder	0.104	0.104	0.104	0.104	0.104
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>0.208</b>	<b>0.208</b>	<b>0.208</b>	<b>0.208</b>	<b>0.208</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45083 - GEN SVC CHARGES FOR SERVICES	\$26,971	\$35,949	\$39,537		\$35,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$26,971</b>	<b>\$35,949</b>	<b>\$39,537</b>		<b>\$35,000</b>
<b>REVENUES TOTAL</b>	<b>\$26,971</b>	<b>\$35,949</b>	<b>\$39,537</b>		<b>\$35,000</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51110 - COMPENSATION INSURANCE	\$372	\$109	\$214		\$284
51100 - FICA/MEDICARE OASDI	\$1,604	\$1,726	\$1,730		\$1,812
51090 - GROUP INSURANCE	\$3,498	\$3,711	\$3,184		\$3,294
51150 - LIFE INSURANCE	\$35	\$35	\$35		\$39
51081 - OPEB LIABILITY	\$495	\$503	\$483		\$559
51060 - OVERTIME PAY	-	-	\$4		\$0
51000 - REGULAR WAGES	\$20,506	\$21,835	\$22,726		\$23,610

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
51080 - RETIREMENT	\$2,328	\$5,967	\$6,074		\$6,039
51070 - UNEMPLOYMENT INSURANCE	\$36	\$26	\$20		\$22
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$28,873</b>	<b>\$33,912</b>	<b>\$34,470</b>		<b>\$35,659</b>
SERVICES & SUPPLIES					
520907 - EQUIP. MAINT.CONTRACT	\$445	\$1,622	\$1,699		\$2,500
525119 - LIABILITY SELF-FUND INSURANCE	\$275	\$269	\$274		\$271
521800 - OFFICE EXPENSE	\$358	\$442	\$533		\$500
520290 - POSTAGE MACHINE RENT/LEAS	\$2,020	\$2,497	\$1,742		\$3,000
520210 - POSTAGE/SHIP, MAIL COST	\$20,038	\$16,878	\$34,040		\$35,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$23,136</b>	<b>\$21,708</b>	<b>\$38,287</b>		<b>\$41,271</b>
<b>EXPENSES TOTAL</b>	<b>\$52,009</b>	<b>\$55,620</b>	<b>\$72,757</b>		<b>\$76,930</b>
Surplus (Deficit)	-\$25,038	-\$19,671	-\$33,220		-\$41,930

# VITAL RECORDS ISSUANCE AND PRESERVATION

Fund: 0062 Recorders Fund  
 Budget Unit: 20488 - Vital Records Issuance and Preservation  
 Function: 01 - General Government  
 Activity: 26 - Administration



## DESCRIPTION

This account, along with 22281 - Recorder Micrographic, are based on the number of land title – real property documents recorded and the number of certified copies of birth, death and marriage records sold within Plumas County.



## REVENUE VS. EXPENDITURE

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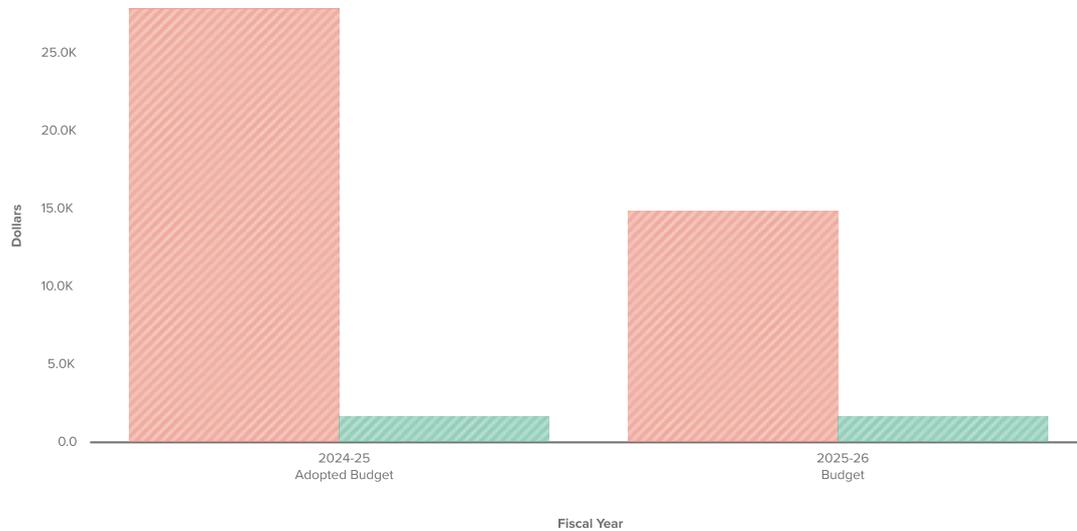
Types Vital Records Issuance and Pre... Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## BUDGET DETAIL -

# SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45132 - HLTH. VRIP H & S 10605.3	\$676	\$718	\$736		\$1,700
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$676</b>	<b>\$718</b>	<b>\$736</b>		<b>\$1,700</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	-\$24	-\$391	-\$840		\$0
43998 - UNREALIZED GAINS/LOSSES	\$3,943	\$3,613	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$3,919</b>	<b>\$3,222</b>	<b>-\$840</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$4,595</b>	<b>\$3,941</b>	<b>-\$104</b>		<b>\$1,700</b>
<b>Expenses</b>					
<b>SERVICES &amp; SUPPLIES</b>					
529851 - COMPUTER HARDWARE/SUPPL	-	-	-		\$4,000
521800 - OFFICE EXPENSE	-	-	-		\$1,000
525000 - OVERHEAD	\$317	\$4,831	-		\$4,940
521900 - PROFESSIONAL SVC	-	-	-		\$2,500
528400 - CONTINGENCIES	-	-	-		\$2,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$317</b>	<b>\$4,831</b>	<b>-</b>		<b>\$14,940</b>
<b>EXPENSES TOTAL</b>	<b>\$317</b>	<b>\$4,831</b>	<b>-</b>		<b>\$14,940</b>
<b>Surplus (Deficit)</b>	<b>\$4,278</b>	<b>-\$890</b>	<b>-\$104</b>		<b>-\$13,240</b>

# FARM ADVISOR

Fund: 0001 General  
Budget Unit: 20680 Farm Advisor  
Function: 06 - Education  
Activity: 33 - Agricultural Education



## DEPARTMENT NARRATIVE

Department Head: Michele Fisch  
Title: Area Director

Established in 1914, University of California Cooperative Extension (UCCE) is the informal, off-campus educational and outreach arm of the University of California Division of Agriculture and Natural Resources (UC ANR). County-based advisers and community educators use workshops, public meetings, newsletters and other communication tools to bring relative and timely research-based information to the counties. UCCE connects the power of UC research in agriculture, natural resources, and youth development with local communities to improve the lives of all Californians.

UCCE has been serving Plumas County since 1946 and Sierra since 1947. The department functions through a Memorandum of Understanding between the UC ANR and the County. Plumas/Sierra County provides office space, supplies, transportation and one full-time employee for clerical support. UC ANR provides 1 full-time area director, 4 full-time academic advisers, 1 community education specialist and 1 post-fire resilience staff research associate. Research and outreach activities are funded by grants and gifts obtained by UCCE advisers.

UCCE Plumas Sierra advisers offer research and outreach programs in livestock, forestry, post-fire resilience, weed ecology and cropping systems, and 4-H youth development. Plumas Sierra 4-H provides meaningful, hands-on educational activities to youth in clubs and expanded learning opportunities in schools. We currently have 7 clubs with about 207 members and 68 volunteers throughout the region.

Key issues in fiscal year 2025-26:

- Post-fire recovery and forest restoration
- On going forest health enhancement (on burned forest lands)
- Ongoing noxious weed control in support of weed management districts
- Post-fire grazing for fuels management and research with USFS collaboration
- Irrigated pasture production and efficiency improvements
- Ranching with predators/non-lethal management tools for livestock producers
- Expand 4-H programming and expanded opportunities for youth throughout the region.

## HIGHLIGHTS FROM THE PAST YEAR

### **Michele Fisch, Area Director:**

- The new Area Director began in December 2025.
- Michele has been part of the UCCE system for over 20 years in Placer and Nevada Counties. She is eager to build new relationships in Plumas and Sierra Counties supporting our local teams of advisers, educators, staff and volunteers as they deliver high-quality educational programming to our communities.

### **Tracy Schohr, Livestock and Natural Resources Advisor:**

- Established a 15-acre demonstration site to showcase the benefits of interseeding to improve irrigated pastures.
- Conducted Sierra Valley pasture forage and soil assessment to inform best management practices in the region.
- Hosted session to promote the development and refinement of succession plans that are crucial for preserving family relationships and ensuring long-term viability of farms and ranches.



**University of California**  
**Agriculture and Natural Resources**

**Cooperative Extension**

- Continuing long term research projects that support sustainable public lands grazing, post-wildfire rangeland management strategies and drought resiliency.
- Coordinated disaster preparedness and wildfire safety trainings in Plumas and Sierra Counties, qualifying 49 ranchers for Ag Disaster Access Passes.
- Conducted survey of ranchers and farmers to captures impacted from wildfire. Created policy brief to improve USDA disaster assistance programs.

**Tom Getts, Weed Control and Cropping Systems Advisor:**

- Research and education focused on insect and weed management. Grasshoppers continue to be problematic, and effort was focused on extension of blister beetle information and monitoring in hayed systems.
- Extension of information to producers on variety selection, soil sampling, soil test interpretation, and irrigation management.
- Continued research on control options for potentially herbicide resistant perennial pepperweed in Sierra Valley. Also, investigating integrated pest management (IPM) strategies for goathead control in landscapes with and without herbicides.

**Kane Russell, Forestry and Natural Resources Advisor:**

- Kane joined the UCCE team in January 2025 covering Plumas, Sierra, and Lassen counties. Kane earned his bachelor's and master's degree in forestry from UC Berkeley. His graduate work analyzed the effects of prescribed burning on young Sierra Nevada mixed conifer stands. Kane looks forward to working with and learning from the many devoted people and organizations in the region.
- Kane is preparing to conduct a needs assessment to identify the most pressing forestry and fire issues in the region and will begin to build a research and extension program based on assessment findings in collaboration with local partners.

**Nic Dutch, Staff Research Associate II**

- Wrote 5 new educational publications for the Post-Fire workshop series. View them: <https://ucanr.edu/site/forest-research-and-outreach/materials/resources-post-fire>
- Spearheaded the Reforestation Effectiveness Monitoring project for the Dixie and Caldor Fired Emergency Forest Restoration Teams (EFRTs), in partnership with Feather River and El Dorado RCDs: <https://ucanr.edu/reforest-monitor>.
- Served on CA Reforestation Pipeline's Reforestation Monitoring Working Groups.
- Presented at CARCD Reforestation Camp, Plumas TREX, Feather River College.

**(Position Vacant) Community Education Specialist, 4-H Program Coordinator:**

- Volunteers 68
- Youth Enrolled 207
- Plumas County 4 Clubs
- Sierra County 3 Clubs
- Hosted Community Suppers, Presentation Day & Fair-Jr Livestock Auction
- Current 4-H coordinator position is vacant, but we hope to have it filled by fall of 2025.

**REVENUE VS. EXPENDITURE**

Updated On 4 Sep, 2025

← Back History ▾ Reset

Broken down by

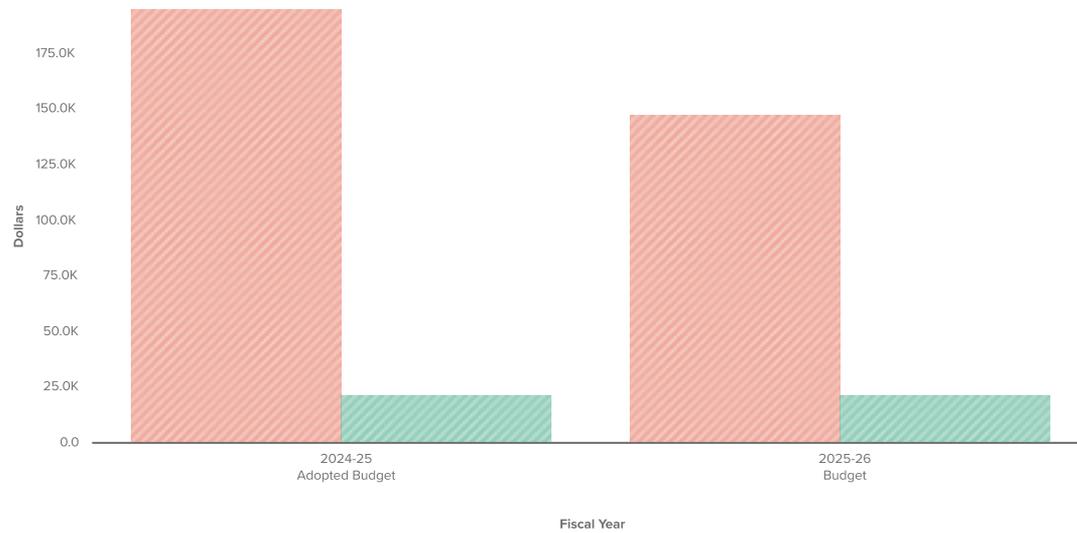
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Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Administrative Assistant I/II	1	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
<b>OTHER REVENUE</b>				
46070 - CNTRB FR OTHR AGENCY	\$21,820	\$19,036	-	\$21,820
46251 - REIMBURSEMENTS/REFUNDS	-	-	\$3,513	\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$21,820</b>	<b>\$19,036</b>	<b>\$3,513</b>	<b>\$21,820</b>
<b>REVENUES TOTAL</b>	<b>\$21,820</b>	<b>\$19,036</b>	<b>\$3,513</b>	<b>\$21,820</b>
<b>Expenses</b>				
<b>FIXED ASSETS</b>				
541500 - VEHICLE	-	-	\$44,125	\$0
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$44,125</b>	<b>\$0</b>
<b>SALARIES &amp; BENEFITS</b>				
51110 - COMPENSATION INSURANCE	\$496	\$200	\$408	\$557
51100 - FICA/MEDICARE OASDI	\$3,432	\$3,857	\$3,785	\$4,076
51090 - GROUP INSURANCE	\$2,750	\$3,600	\$3,600	\$3,600
51081 - OPEB LIABILITY	\$2,378	\$2,415	\$2,321	\$2,686

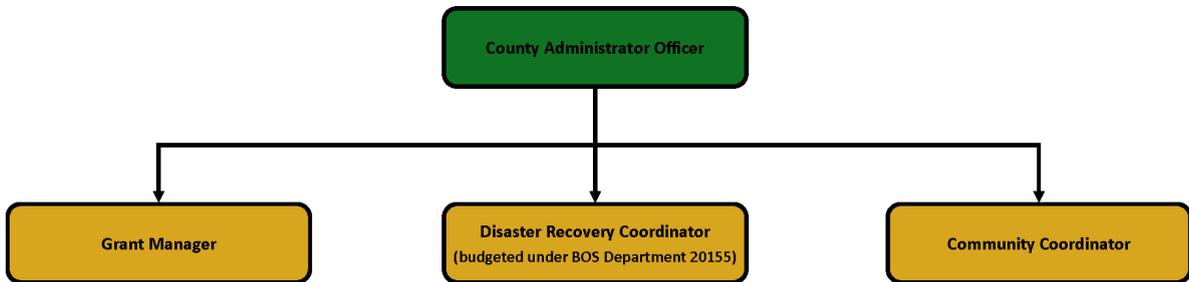
	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
51060 - OVERTIME PAY	-	-	\$53		\$0
51000 - REGULAR WAGES	\$42,054	\$45,822	\$45,822		\$52,599
51080 - RETIREMENT	\$3,728	\$11,167	\$11,524		\$12,565
51070 - UNEMPLOYMENT INSURANCE	\$48	\$40	\$38		\$40
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$54,886</b>	<b>\$67,102</b>	<b>\$67,552</b>		<b>\$76,123</b>
SERVICES & SUPPLIES					
520200 - COMMUNICATIONS	\$679	\$733	\$764		\$1,000
520230 - COPY CHARGES	\$534	\$561	\$557		\$0
520250 - COPY MACHINE LEASE	-	-	\$150		\$4,000
527802 - ELECTRIC CHARGES	\$2,400	\$2,200	\$2,400		\$7,200
527750 - IN CNTY HOSTING	\$164	\$616	\$690		\$700
525119 - LIABILITY SELF-FUND INSURANCE	\$367	\$416	\$515		\$509
521600 - MEMBERSHIPS/ANNUAL DUES	-	\$150	\$155		\$500
521800 - OFFICE EXPENSE	\$6,235	\$2,752	\$2,610		\$3,000
521801 - Office Water	-	-	\$342		\$420
525000 - OVERHEAD	-	-	-		\$26,500
520220 - PAPER/PAPER SUPPLIES	-	-	\$206		\$1,000
521900 - PROFESSIONAL SVC	\$17,830	\$19,585	\$20,545		\$18,864
527803 - PROPANE/OTHR HEATING FUEL	\$3,075	\$1,690	\$1,689		\$3,000
524300 - SMALL TOOLS/INSTRUMENTS	\$260	\$413	\$233		\$300
527400 - TRAVEL- IN COUNTY	\$1,413	\$1,921	\$1,270		\$2,500
527500 - TRAVEL- OUT OF COUNTY	\$345	\$14	-		\$1,000
520902 - VEHICLE MAINTENANCE	-	\$2,810	-		\$1,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$33,300</b>	<b>\$33,862</b>	<b>\$32,125</b>		<b>\$71,993</b>
<b>EXPENSES TOTAL</b>	<b>\$88,187</b>	<b>\$100,964</b>	<b>\$143,802</b>		<b>\$148,116</b>
Surplus (Deficit)	-\$66,367	-\$81,928	-\$140,289		-\$126,296



## PERSONNEL SUMMARY

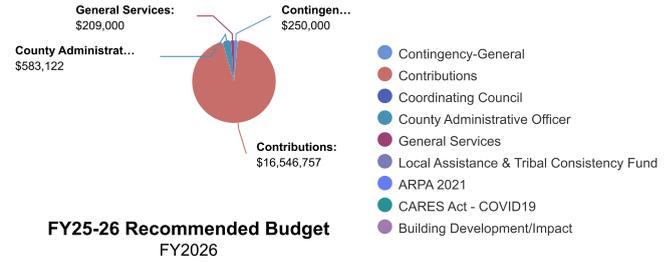
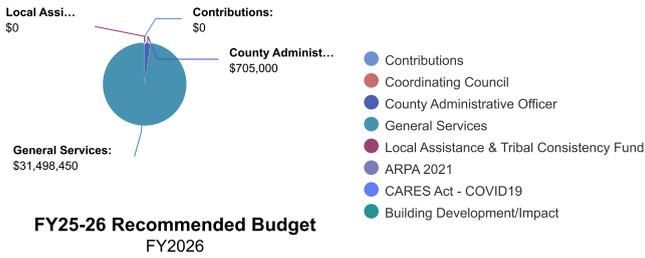
Program	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
County Administrative Officer	1	2	2	3	3.33
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3.33</b>

## DEPARTMENT ORGANIZATIONAL CHART



## PROGRAMMATIC REVENUES

## PROGRAMMATIC EXPENDITURES



Data Updated: Sep 05, 2025, 10:22 AM

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Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
Revenues	-	-	\$499,529		\$0
<b>CHARGES FOR SERVICES</b>					
45428 - COST PLAN REIM.	\$1,854,938	\$2,211,956	-		\$7,070,820
45040 - LEASE PAYMENT	\$22,836	\$21,538	\$24,168		\$20,000
45290 - OTHER-C. S. RECOUP 2 1/2%	\$13,436	\$11,392	\$1,304		\$12,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$1,891,210</b>	<b>\$2,244,886</b>	<b>\$25,472</b>		<b>\$7,102,820</b>
<b>LICENSES &amp; PERMITS</b>					
41050 - FRANCHISES	\$104,697	\$113,787	\$128,818		\$115,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$104,697</b>	<b>\$113,787</b>	<b>\$128,818</b>		<b>\$115,000</b>
<b>OTHER REVENUE</b>					
46257 - 4850 REIMBURSEMENT	\$65,039	\$199,490	\$10,000		\$5,000
46016 - CREDIT CARD/OTHER REBATE	\$6,715	\$6,983	\$8,594		\$3,000
46060 - OTHER-MISCELLANEOUS	\$49,312	\$378,688	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$10,000	-	-		\$35,000
46055 - UNCLAIMED FUNDS	-	\$828	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$131,066</b>	<b>\$585,989</b>	<b>\$18,594</b>		<b>\$43,000</b>
<b>STATE &amp; FEDERAL AID</b>					
44231 - CFP-COURTS REIMB	\$10,307	\$10,307	\$3,436		\$10,000
44440 - FEDERAL-IN LIEU TAXES	\$819,645	\$733,808	\$764,965		\$750,000
44415 - FEDERAL - OTHER	\$3,762,368	\$3,756,468	-		\$0
44027 - STATE GRANT	\$1,826,520	-	-		\$0
44230 - STATE-HOMEOWNERS PROP.TAX	\$60,996	\$59,773	\$58,094		\$60,000
44034 - STATE-OHV TRAIL GRANT	-	-	\$145,431		\$670,000
44010 - STATE - SB90 MANDATES	\$10,786	\$94,182	\$22,781		\$0
44044 - STATE-VEH LIC FEES	\$16,955	\$20,450	\$26,141		\$20,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$6,507,577</b>	<b>\$4,674,988</b>	<b>\$1,020,848</b>		<b>\$1,510,000</b>
<b>TAX REVENUE</b>					
40080 - AIRCRAFT TAX	\$16,202	\$16,457	\$31,150		\$15,000
40170 - CDC PILT	\$26,246	\$7,153	\$7,360		\$7,000
40010 - CURRENT SECURED TAXES	\$10,910,023	\$11,384,680	\$12,350,297		\$11,700,000
40020 - CURRENT UNSECURED TAXES	\$267,669	\$323,668	\$287,651		\$260,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
40090 - HOTEL TAX	\$2,096,417	\$2,383,988	\$2,379,444	\$2,000,000	
40050 - PENALTIES	\$314,832	\$319,769	\$277,778	\$225,000	
40040 - PRIOR UNSECURED TAXES	\$5,935	\$4,576	\$10,347	\$4,000	
40130 - SUPPLEMENTAL TAXES	\$218,662	\$204,237	\$176,227	\$150,000	
40051 - TEETER PENALTIES	-\$104	-	-	\$0	
40070 - TIMBER YIELD TAX	\$168,025	\$113,743	\$130,045	\$120,000	
40060 - USE TAX	\$3,122,526	\$3,317,314	\$2,796,169	\$3,100,000	
40064 - VLF SWAP IN-LIEU	\$2,854,993	\$3,043,182	\$3,463,018	\$3,400,000	
<b>TAX REVENUE TOTAL</b>	<b>\$20,001,427</b>	<b>\$21,118,768</b>	<b>\$21,909,486</b>	<b>\$20,981,000</b>	
TRANSFERS					
48000 - TRANSFER-IN	\$779,813	\$310,000	-	\$1,300,000	
48021 - TRF IN - ARPA FUNDS	\$706,000	-	-	\$0	
48005 - TRANSFER-IN5	-	-	\$13,287	\$0	
<b>TRANSFERS TOTAL</b>	<b>\$1,485,813</b>	<b>\$310,000</b>	<b>\$13,287</b>	<b>\$1,300,000</b>	
USE OF MONEY & PROPERTY					
43015 - INTEREST A&D	\$16,917	\$21,497	\$13,761	\$14,000	
43018 - INTEREST - DA	\$27,471	\$64,636	\$58,695	\$62,400	
43011 - INTEREST HEALTH	-\$2,298	\$4,217	\$38,945	\$500	
43000 - INTEREST INCOME LEASE	-	-\$792	-	\$0	
43010 - INTEREST-INVESTED FUNDS	\$758,230	\$1,159,798	\$1,141,038	\$900,000	
43019 - INTEREST -SEN NUTRI	-\$11,946	-\$26,636	-\$24,613	\$970	
43014 - INTEREST - SEN TRANS	-\$695	-\$5,169	-\$6,494	\$260	
43017 - INTEREST -SHERIFF	\$92,665	\$90,116	\$130,227	\$108,500	
43012 - INTEREST SOCIAL SERVICES	-\$288,430	\$103,941	\$77,148	\$60,000	
43026 - RENTS & CONC.-COURTHOUSE	\$3,635	\$3,300	\$600	\$5,000	
43998 - UNREALIZED GAINS/LOSSES	\$167,124	\$223,714	-	\$0	
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$762,671</b>	<b>\$1,638,622</b>	<b>\$1,429,306</b>	<b>\$1,151,630</b>	
<b>REVENUES TOTAL</b>	<b>\$30,884,462</b>	<b>\$30,687,041</b>	<b>\$25,045,342</b>	<b>\$32,203,450</b>	
Expenses					
Expenses	-	-	\$477,614	\$0	
OTHER CHARGES					
531100 - CONTRIB CFP PYMNTS	\$44,591	\$55,739	\$44,591	\$44,591	
535520 - CONTRIB-CNTRL PRK&REC	\$6,500	\$6,500	\$6,500	\$6,500	
533120 - CONTRIB LAFCO	\$49,464	\$67,347	\$50,021	\$50,021	
533600 - CONTRIB MEDICAL SVC	\$27,964	\$27,964	\$55,928	\$27,964	
534360 - CONTRIB TO SENIOR TRANS	-	\$48,513	-	\$234,789	
534950 - CONTRIB TRIAL COURTS	\$154,384	\$154,384	\$154,384	\$154,384	
<b>OTHER CHARGES TOTAL</b>	<b>\$282,903</b>	<b>\$360,447</b>	<b>\$311,424</b>	<b>\$518,249</b>	
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	\$600	\$960	\$960	\$0	
51110 - COMPENSATION INSURANCE	\$1,248	\$1,116	\$1,936	\$2,631	
51100 - FICA/MEDICARE OASDI	\$12,963	\$18,999	\$19,770	\$21,426	
51090 - GROUP INSURANCE	\$12,854	\$21,721	\$34,082	\$55,882	
51150 - LIFE INSURANCE	\$418	\$669	\$669	\$702	
51081 - OPEB LIABILITY	\$4,757	\$4,830	\$6,963	\$8,057	
51020 - OTHER WAGES	\$6,713	-	-	\$21,883	
51000 - REGULAR WAGES	\$163,998	\$249,766	\$258,738	\$283,358	
51080 - RETIREMENT	\$14,556	\$63,102	\$69,798	\$76,556	
51070 - UNEMPLOYMENT INSURANCE	\$122	\$325	\$1,308	\$1,392	
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$218,228</b>	<b>\$361,488</b>	<b>\$394,223</b>	<b>\$471,887</b>	
SERVICES & SUPPLIES					
520250 - COPY MACHINE LEASE	-	-	\$762	\$3,015	
521750 - FITNESS & WELLNESS	-	\$1,500	-	\$0	
525119 - LIABILITY SELF-FUND INSURANCE	\$922	\$1,405	\$62,990	\$8,120	
521901 - LITIGATION	\$63,896	\$330,371	\$235,912	\$200,000	
521811 - MARKETING	\$4,752	\$2,582	\$1,811	\$11,500	

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
521600 - MEMBERSHIPS/ANNUAL DUES	\$2,313	\$896	-		\$2,500
52170 - MISCELLANEOUS EXPENSE	\$88,585	-	\$225,000		\$0
521700 - MISC EXPENSES	\$49,312	\$378,688	-		\$0
521800 - OFFICE EXPENSE	\$3,656	\$2,310	\$4,172		\$5,000
521334 - OHV TRAIL GRANT	-	-	\$350,216		\$0
525000 - OVERHEAD	-	-	-		\$3,313
520220 - PAPER/PAPER SUPPLIES	-	-	\$463		\$500
520201 - PHONE - LAND LINE (S)	\$471	\$169	-		\$500
520210 - POSTAGE/SHIP, MAIL COST	-	-	\$102		\$100
520233 - PRINTING SVC/CHRGs	-	-	\$132		\$500
521900 - PROFESSIONAL SVC	\$1,055,904	\$1,669,980	\$594,434		\$60,000
522600 - PROPERTY INSURANCE	\$180,048	\$508,182	\$686,932		\$0
524400 - SPECIAL DEPARTMENT EXPENSE	\$12,639	\$25,129	\$28,141		\$14,000
528400 - CONTINGENCIES	-	\$40,000	\$34,504		\$250,000
527000 - TRAINING	-	\$550	-		\$1,500
527400 - TRAVEL - IN COUNTY	\$111	\$195	\$124		\$3,000
527500 - TRAVEL - OUT OF COUNTY	\$6,387	\$8,603	\$11,100		\$10,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$1,468,996</b>	<b>\$2,970,560</b>	<b>\$2,236,795</b>		<b>\$573,548</b>
TRANSFERS					
583500 - CONTRIB TRANS AIR POLL CN	\$22,000	\$11,000	\$10,820		\$11,150
584980 - CONTRIB TRANS BEH HLTH	-	-	\$7,672		\$7,672
583180 - CONTRIB TRANS DEBT SVC	-	\$966,197	\$2,283,125		\$1,776,532
585150 - CONTRIB TRANS DIST ATTRNY	\$1,864,591	\$1,885,774	\$2,127,829		\$2,343,234
583524 - CONTRIB TRANS FLOOD CNTRL	-	-	-		\$15,600
585161 - CONTRIB TRANS JAIL	\$2,751,456	\$3,295,799	\$3,148,334		\$4,055,055
585010 - CONTRIB TRANS PUB HLTH	\$66,296	\$66,295	\$66,295		\$66,295
585370 - CONTRIB TRANS SENIOR NUTR	-	\$234,120	\$421,141		\$1,300,169
585160 - CONTRIB TRANS SHERIFF	\$4,479,471	\$5,141,460	\$6,443,580		\$6,446,325
58000 - TRANSFER-OUT	\$1,845,566	\$1,514,790	\$1,408,783		\$3,157
<b>TRANSFERS TOTAL</b>	<b>\$11,029,380</b>	<b>\$13,115,435</b>	<b>\$15,917,579</b>		<b>\$16,025,189</b>
<b>EXPENSES TOTAL</b>	<b>\$12,999,506</b>	<b>\$16,807,930</b>	<b>\$19,337,634</b>		<b>\$17,588,873</b>
<b>Surplus (Deficit)</b>	<b>\$17,884,956</b>	<b>\$13,879,111</b>	<b>\$5,707,708</b>		<b>\$14,614,577</b>

# AMERICAN RESCUE PLAN ACT (ARPA) 2021

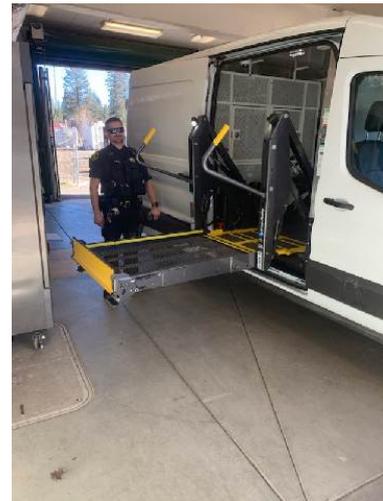
Fund: 0021 ARPA 2021  
Budget Unit: 20003 - American Rescue Plan Act (ARPA) 2021  
Function: 01 - General Government  
Activity: 10 - Legislative & Admin



## DESCRIPTION

The American Rescue Plan (ARPA) provided \$350 billion in emergency funding for eligible state, local, territorial, and Tribal governments to respond to the COVID-19 emergency and bring back jobs through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). Plumas County received the ARPA Allocation from the US Treasury at the end of 2021 for a total of \$3,653,039. These funds are to be fully allocated by December 31, 2024, and use by December 31, 2026.

For FY 26, ARPA funds will continue to fund the already obligated projects, and staff will work to close out projects as they finish. No more funds from ARPA via the US Treasury are expected under this program.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

← Back History ▾ Reset

Broken down by

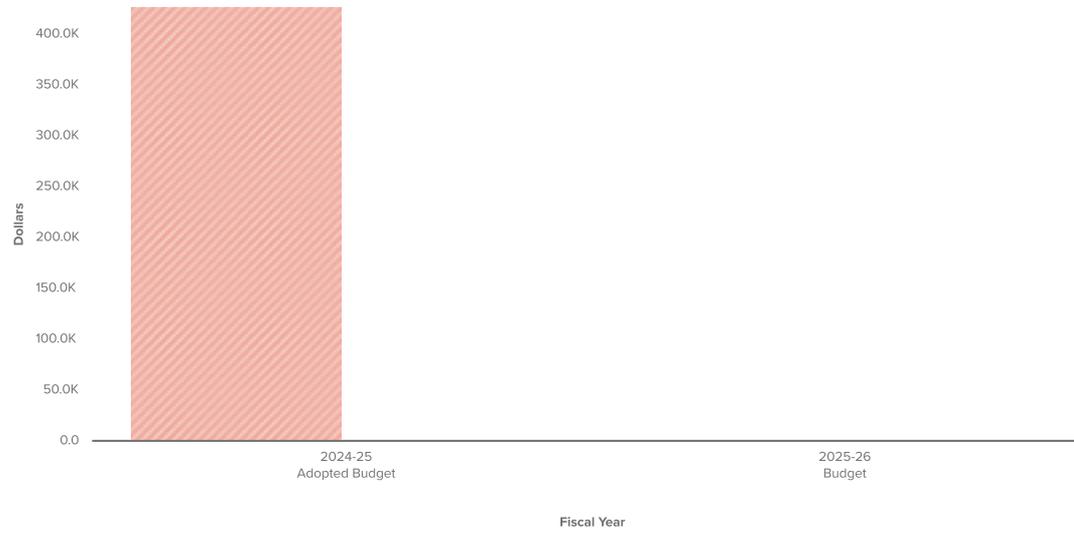
Types ARPA 2021 Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
STATE & FEDERAL AID				
44027 - STATE GRANT	\$1,826,520	-	-	\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$1,826,520</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
USE OF MONEY & PROPERTY				
43010 - INTEREST-INVESTED FUNDS	\$56,444	\$51,085	\$40,987	\$0
43998 - UNREALIZED GAINS/LOSSES	\$10,965	\$12,209	-	\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$67,409</b>	<b>\$63,295</b>	<b>\$40,987</b>	<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$1,893,928</b>	<b>\$63,295</b>	<b>\$40,987</b>	<b>\$0</b>
<b>Expenses</b>				
SERVICES & SUPPLIES				
52170 - MISCELLANEOUS EXPENSE	\$88,585	-	\$225,000	\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$88,585</b>	<b>-</b>	<b>\$225,000</b>	<b>\$0</b>
TRANSFERS				
58000 - TRANSFER-OUT	\$1,494,950	\$341,297	\$154,406	\$0
<b>TRANSFERS TOTAL</b>	<b>\$1,494,950</b>	<b>\$341,297</b>	<b>\$154,406</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$1,583,535</b>	<b>\$341,297</b>	<b>\$379,406</b>	<b>\$0</b>
<b>Surplus (Deficit)</b>	<b>\$310,393</b>	<b>-\$278,003</b>	<b>-\$338,419</b>	<b>\$0</b>

# CONTINGENCY-GENERAL

Fund: 0001 General  
Budget Unit: 20980 - Contingency-General  
Function: 09 - District Function  
Activity: 99 - District Activity



## DESCRIPTION

As the name implies, this is a contingency fund to pull on in the event of a crisis.



## REVENUE VS. EXPENDITURE

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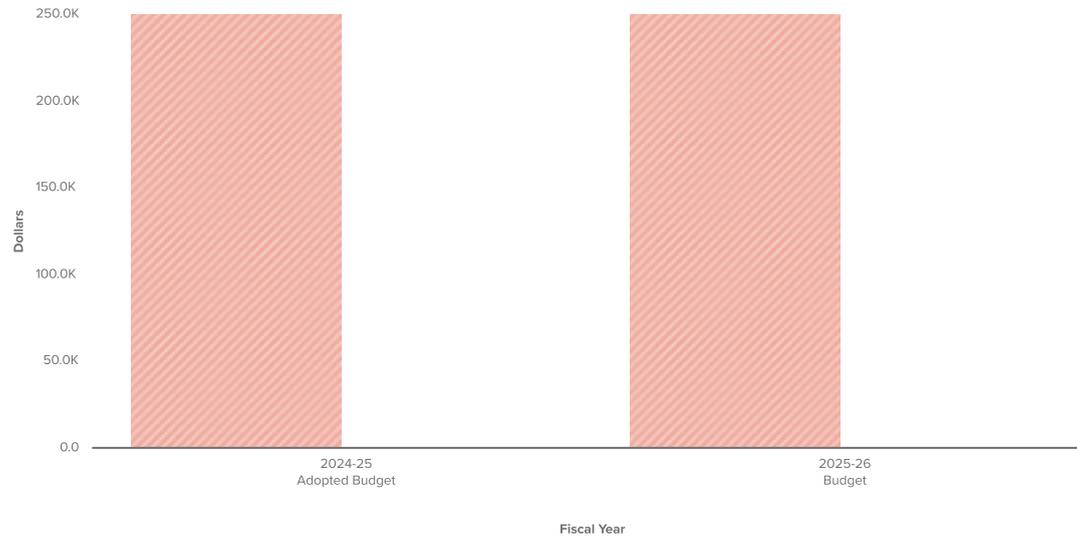
Types ▾ Contingency-General ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Expenses</b>					
SERVICES & SUPPLIES					
528400 - CONTINGENCIES	-	\$40,000	\$34,504		\$250,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	-	<b>\$40,000</b>	<b>\$34,504</b>		<b>\$250,000</b>
<b>EXPENSES TOTAL</b>	-	<b>\$40,000</b>	<b>\$34,504</b>		<b>\$250,000</b>
<b>Surplus (Deficit)</b>	\$0	-\$40,000	-\$34,504		-\$250,000

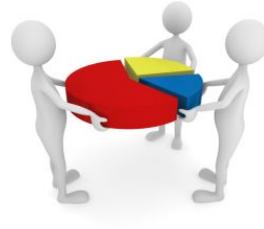
# CONTRIBUTIONS

Fund: 0001 General  
Budget Unit: 20031 - Contributions  
Function: 01 - General Government  
Activity: 10 - Legislative & Admin



## DESCRIPTION

The contributions account acts as a pass-through or holding account for Plumas County's contributions to select programs and districts.



## REVENUE VS. EXPENDITURE

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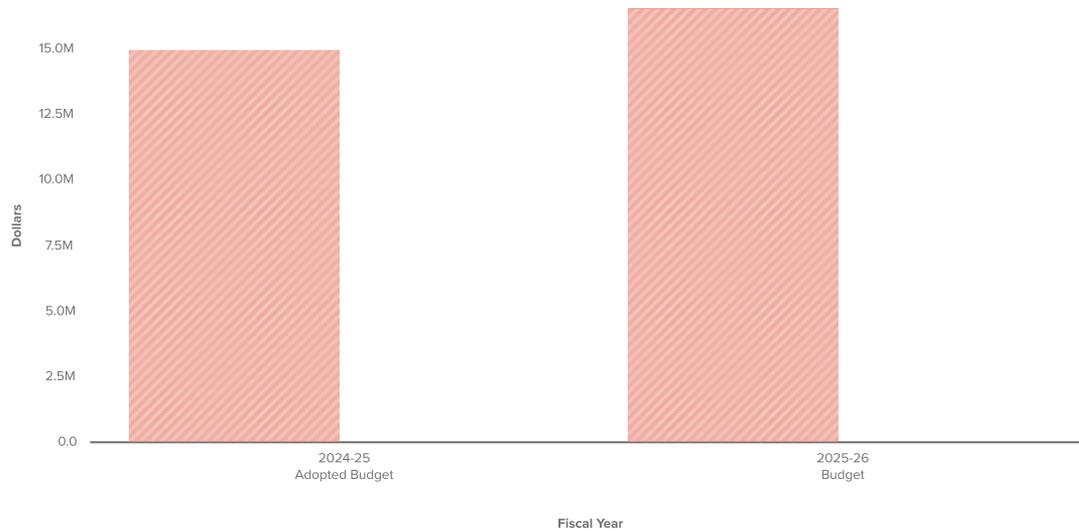
Types Contributions Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL -

# SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
USE OF MONEY & PROPERTY					
43015 - INTEREST A&D	\$108	\$134	\$135		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$108</b>	<b>\$134</b>	<b>\$135</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$108</b>	<b>\$134</b>	<b>\$135</b>		<b>\$0</b>
<b>Expenses</b>					
OTHER CHARGES					
531100 - CONTRIB CFP PYMNTS	\$44,591	\$55,739	\$44,591		\$44,591
535520 - CONTRIB-CNTRL PRK&REC	\$6,500	\$6,500	\$6,500		\$6,500
533120 - CONTRIB LAFCO	\$49,464	\$67,347	\$50,021		\$50,021
533600 - CONTRIB MEDICAL SVC	\$27,964	\$27,964	\$55,928		\$27,964
534360 - CONTRIB TO SENIOR TRANS	-	\$48,513	-		\$234,789
534950 - CONTRIB TRIAL COURTS	\$154,384	\$154,384	\$154,384		\$154,384
<b>OTHER CHARGES TOTAL</b>	<b>\$282,903</b>	<b>\$360,447</b>	<b>\$311,424</b>		<b>\$518,249</b>
SERVICES & SUPPLIES					
525000 - OVERHEAD	-	-	-		\$3,319
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$3,319</b>
TRANSFERS					
583500 - CONTRIB TRANS AIR POLL CN	\$22,000	\$11,000	\$10,820		\$11,150
584980 - CONTRIB TRANS BEH HLTH	-	-	\$7,672		\$7,672
583180 - CONTRIB TRANS DEBT SVC	-	\$966,197	\$2,283,125		\$1,776,532
585150 - CONTRIB TRANS DIST ATTRNY	\$1,864,591	\$1,885,774	\$2,127,829		\$2,343,234
583524 - CONTRIB TRANS FLOOD CNTRL	-	-	-		\$15,600
585161 - CONTRIB TRANS JAIL	\$2,751,456	\$3,295,799	\$3,148,334		\$4,055,055
585010 - CONTRIB TRANS PUB HLTH	\$66,296	\$66,295	\$66,295		\$66,295
585370 - CONTRIB TRANS SENIOR NUTR	-	\$234,120	\$421,141		\$1,300,169
585160 - CONTRIB TRANS SHERIFF	\$4,479,471	\$5,141,460	\$6,443,580		\$6,446,325
58000 - TRANSFER-OUT	-	-	-		\$3,157
<b>TRANSFERS TOTAL</b>	<b>\$9,183,814</b>	<b>\$11,600,645</b>	<b>\$14,508,795</b>		<b>\$16,025,189</b>
<b>EXPENSES TOTAL</b>	<b>\$9,466,717</b>	<b>\$11,961,092</b>	<b>\$14,820,219</b>		<b>\$16,546,757</b>
<b>Surplus (Deficit)</b>	<b>-\$9,466,609</b>	<b>-\$11,960,957</b>	<b>-\$14,820,084</b>		<b>-\$16,546,757</b>

# COUNTY ADMINISTRATIVE OFFICER

Fund: 0001 General  
 Budget Unit: 20030 - County Administrative Officer  
 Function: 01 - General Government  
 Activity: 10 - Legislative & Admin



## REVENUE VS. EXPENDITURE

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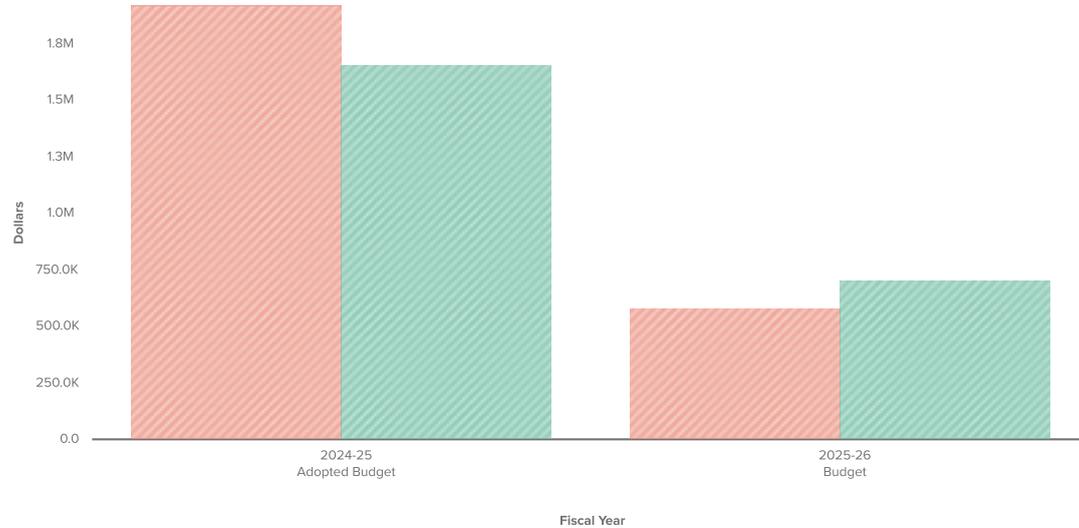
Types County Administrative Officer Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
County Administrative Officer	1	1	1	1	1
Grant Manager	0	1	1	1	1
Health Education Coordinator II	0	0	0	1	0
Community Outreach Coordinator	0	0	0	0	0.33
Disaster Recovery Coordinator	0	0	0	0	1

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3.33</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET		
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
Revenues	-	-	\$499,529		\$0
OTHER REVENUE					
46060 - OTHER-MISCELLANEOUS	\$49,312	\$378,688	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	-	-	-		\$35,000
<b>OTHER REVENUE TOTAL</b>	<b>\$49,312</b>	<b>\$378,688</b>	<b>-</b>		<b>\$35,000</b>
STATE & FEDERAL AID					
44034 - STATE-OHV TRAIL GRANT	-	-	\$145,431		\$670,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$145,431</b>		<b>\$670,000</b>
TRANSFERS					
48000 - TRANSFER-IN	-	\$310,000	-		\$0
48021 - TRF IN - ARPA FUNDS	\$706,000	-	-		\$0
48005 - TRANSFER-IN5	-	-	\$13,287		\$0
<b>TRANSFERS TOTAL</b>	<b>\$706,000</b>	<b>\$310,000</b>	<b>\$13,287</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$755,312</b>	<b>\$688,688</b>	<b>\$658,248</b>		<b>\$705,000</b>
<b>Expenses</b>					
Expenses	-	-	\$477,614		\$0
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	\$600	\$960	\$960		\$0
51110 - COMPENSATION INSURANCE	\$1,248	\$1,116	\$1,936		\$2,631
51100 - FICA/MEDICARE OASDI	\$12,963	\$18,999	\$19,770		\$21,426
51090 - GROUP INSURANCE	\$10,629	\$18,611	\$31,658		\$55,882
51150 - LIFE INSURANCE	\$418	\$669	\$669		\$702
51081 - OPEB LIABILITY	\$4,757	\$4,830	\$6,963		\$8,057
51020 - OTHER WAGES	\$6,713	-	-		\$21,883
51000 - REGULAR WAGES	\$163,998	\$249,766	\$258,738		\$283,358
51080 - RETIREMENT	\$14,556	\$63,102	\$69,798		\$76,556
51070 - UNEMPLOYMENT INSURANCE	\$122	\$325	\$1,308		\$1,392
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$216,002</b>	<b>\$358,378</b>	<b>\$391,799</b>		<b>\$471,887</b>
SERVICES & SUPPLIES					
520250 - COPY MACHINE LEASE	-	-	\$762		\$3,015
521750 - FITNESS & WELNESS	-	\$1,500	-		\$0
525119 - LIABILITY SELF-FUND INSURANCE	\$922	\$1,405	\$62,990		\$8,120
521811 - MARKETING	-	-	\$311		\$2,500
521600 - MEMBERSHIPS/ANNUAL DUES	\$2,313	\$896	-		\$2,500
521800 - OFFICE EXPENSE	\$3,656	\$2,310	\$4,172		\$5,000
521334 - OHV TRAIL GRANT	-	-	\$350,216		\$0
520220 - PAPER/PAPER SUPPLIES	-	-	\$463		\$500
520201 - PHONE - LAND LINE (S)	\$471	\$169	-		\$500
520210 - POSTAGE/SHIP, MAIL COST	-	-	\$102		\$100
520233 - PRINTING SVC/CHRG	-	-	\$132		\$500
521900 - PROFESSIONAL SVC	\$399,359	\$1,173,690	\$204,286		\$60,000
524400 - SPECIAL DEPARTMENT EXPENSE	\$12,639	\$9,104	\$54		\$14,000
527000 - TRAINING	-	\$550	-		\$1,500
527400 - TRAVEL - IN COUNTY	\$111	\$195	\$124		\$3,000
527500 - TRAVEL - OUT OF COUNTY	\$6,387	\$8,603	\$11,100		\$10,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$425,858</b>	<b>\$1,198,423</b>	<b>\$634,712</b>	<b>\$111,235</b>	
TRANSFERS					
58000 - TRANSFER-OUT	-	-	\$196,868	\$0	
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$196,868</b>	<b>\$0</b>	
<b>EXPENSES TOTAL</b>	<b>\$641,860</b>	<b>\$1,556,801</b>	<b>\$1,700,993</b>	<b>\$583,122</b>	
Surplus (Deficit)	\$113,452	-\$868,113	-\$1,042,744	\$121,878	

# GENERAL SERVICES

Fund: 0001 General  
Budget Unit: 20020 - General Services  
Function: 01 - General Government  
Activity: 10 - Legislative & Admin



## DESCRIPTION

General Services is home to non-department specific activities and programs. This includes tax revenues, lease payments, and other general county revenues as well as programs such as litigation, county-wide projects, and other activities that are for the benefit of the County as a whole.



## REVENUE VS. EXPENDITURE

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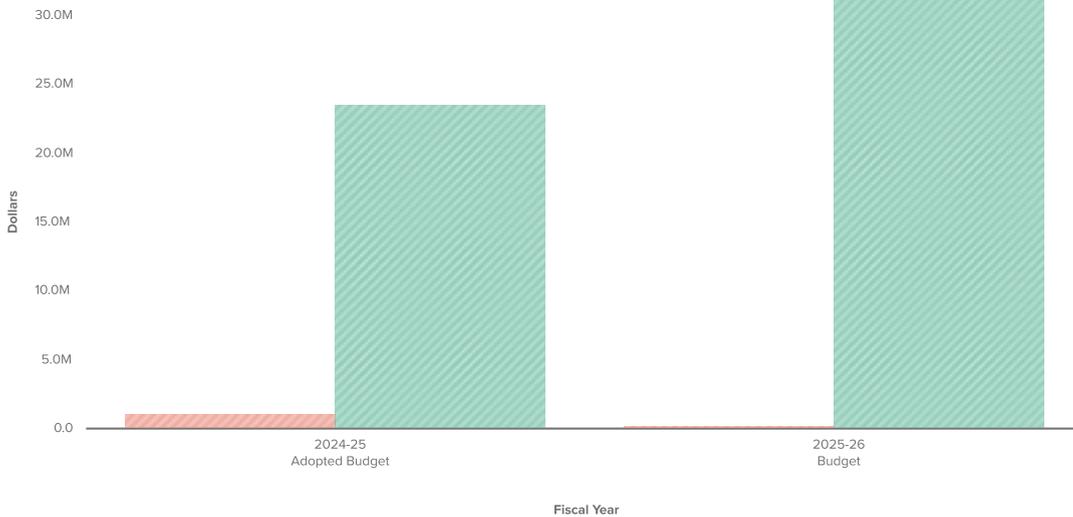
Types General Services Placeholder New item Placeholder



Sort Large to Small

- Revenues
- Expenses

Visualization



**BUDGET DETAIL -  
SCHEDULE 9**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45428 - COST PLAN REIM.	\$1,854,938	\$2,211,956	-		\$7,070,820
45040 - LEASE PAYMENT	\$22,836	\$21,538	\$24,168		\$20,000
45290 - OTHER-C. S. RECOUP 2 1/2%	\$13,436	\$11,392	\$1,304		\$12,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$1,891,210</b>	<b>\$2,244,886</b>	<b>\$25,472</b>		<b>\$7,102,820</b>
<b>LICENSES &amp; PERMITS</b>					
41050 - FRANCHISES	\$104,697	\$113,787	\$128,818		\$115,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$104,697</b>	<b>\$113,787</b>	<b>\$128,818</b>		<b>\$115,000</b>
<b>OTHER REVENUE</b>					
46257 - 4850 REIMBURSEMENT	\$65,039	\$199,490	\$10,000		\$5,000
46016 - CREDIT CARD/OTHER REBATE	\$6,715	\$6,983	\$8,594		\$3,000
46251 - REIMBURSEMENTS/REFUNDS	\$10,000	-	-		\$0
46055 - UNCLAIMED FUNDS	-	\$828	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$81,754</b>	<b>\$207,302</b>	<b>\$18,594</b>		<b>\$8,000</b>
<b>STATE &amp; FEDERAL AID</b>					
44231 - CFP-COURTS REIMB	\$10,307	\$10,307	\$3,436		\$10,000
44440 - FEDERAL-IN LIEU TAXES	\$819,645	\$733,808	\$764,965		\$750,000
44230 - STATE-HOMEOWNERS PROP.TAX	\$60,996	\$59,773	\$58,094		\$60,000
44010 - STATE - SB90 MANDATES	\$10,786	\$94,182	\$22,781		\$0
44044 - STATE-VEH LIC FEES	\$16,955	\$20,450	\$26,141		\$20,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$918,689</b>	<b>\$918,520</b>	<b>\$875,417</b>		<b>\$840,000</b>
<b>TAX REVENUE</b>					
40080 - AIRCRAFT TAX	\$16,202	\$16,457	\$31,150		\$15,000
40170 - CDC PILT	\$26,246	\$7,153	\$7,360		\$7,000
40010 - CURRENT SECURED TAXES	\$10,910,023	\$11,384,680	\$12,350,297		\$11,700,000
40020 - CURRENT UNSECURED TAXES	\$267,669	\$323,668	\$287,651		\$260,000
40090 - HOTEL TAX	\$2,096,417	\$2,383,988	\$2,379,444		\$2,000,000
40050 - PENALTIES	\$314,832	\$319,769	\$277,778		\$225,000
40040 - PRIOR UNSECURED TAXES	\$5,935	\$4,576	\$10,347		\$4,000
40130 - SUPPLEMENTAL TAXES	\$218,662	\$204,237	\$176,227		\$150,000
40051 - TEETER PENALTIES	-\$104	-	-		\$0
40070 - TIMBER YIELD TAX	\$168,025	\$113,743	\$130,045		\$120,000
40060 - USE TAX	\$3,122,526	\$3,317,314	\$2,796,169		\$3,100,000
40064 - VLF SWAP IN-LIEU	\$2,854,993	\$3,043,182	\$3,463,018		\$3,400,000
<b>TAX REVENUE TOTAL</b>	<b>\$20,001,427</b>	<b>\$21,118,768</b>	<b>\$21,909,486</b>		<b>\$20,981,000</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	\$779,813	-	-		\$1,300,000
<b>TRANSFERS TOTAL</b>	<b>\$779,813</b>	<b>-</b>	<b>-</b>		<b>\$1,300,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43015 - INTEREST A&D	\$16,809	\$21,363	\$13,626		\$14,000
43018 - INTEREST - DA	\$27,471	\$64,636	\$58,695		\$62,400
43011 - INTEREST HEALTH	-\$2,298	\$4,217	\$38,945		\$500
43000 - INTEREST INCOME LEASE	-	-\$792	-		\$0
43010 - INTEREST-INVESTED FUNDS	\$646,070	\$860,097	\$902,527		\$900,000
43019 - INTEREST -SEN NUTRI	-\$11,946	-\$26,636	-\$24,613		\$970
43014 - INTEREST - SEN TRANS	-\$695	-\$5,169	-\$6,494		\$260
43017 - INTEREST -SHERIFF	\$92,665	\$90,116	\$130,227		\$108,500
43012 - INTEREST SOCIAL SERVICES	-\$288,430	\$103,941	\$77,148		\$60,000
43026 - RENTS & CONC.-COURTHOUSE	\$3,635	\$3,300	\$600		\$5,000
43998 - UNREALIZED GAINS/LOSSES	\$155,596	\$183,973	-		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$638,876</b>	<b>\$1,299,047</b>	<b>\$1,190,661</b>		<b>\$1,151,630</b>
<b>REVENUES TOTAL</b>	<b>\$24,416,467</b>	<b>\$25,902,309</b>	<b>\$24,148,448</b>		<b>\$31,498,450</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51090 - GROUP INSURANCE	\$2,225	\$3,110	\$2,423		\$0
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$2,225</b>	<b>\$3,110</b>	<b>\$2,423</b>		<b>\$0</b>
<b>SERVICES &amp; SUPPLIES</b>					
521901 - LITIGATION	\$63,896	\$330,371	\$235,912		\$200,000
521811 - MARKETING	\$4,752	\$2,582	\$1,500		\$9,000
521900 - PROFESSIONAL SVC	\$656,545	\$496,290	\$390,148		\$0
522600 - PROPERTY INSURANCE	\$180,048	\$508,182	\$686,932		\$0
524400 - SPECIAL DEPARTMENT EXPENSE	-	\$16,025	\$28,087		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$905,241</b>	<b>\$1,353,450</b>	<b>\$1,342,579</b>		<b>\$209,000</b>
<b>EXPENSES TOTAL</b>	<b>\$907,466</b>	<b>\$1,356,560</b>	<b>\$1,345,003</b>		<b>\$209,000</b>
<b>Surplus (Deficit)</b>	<b>\$23,509,001</b>	<b>\$24,545,750</b>	<b>\$22,803,445</b>		<b>\$31,289,450</b>

# LOCAL ASSISTANCE & TRIBAL CONSISTENCY FUND



Fund: 0026 Local Assistance & Tribal Consistency Fund  
Budget Unit: 80026 - Local Assistance & Tribal Consistency Fund  
Function: 01 - General Government  
Activity: 10 - Legislative & Admin

## DESCRIPTION

The American Rescue Plan appropriated \$2 billion to Treasury across fiscal years 2022 and 2023 to provide payments to eligible revenue sharing counties and eligible Tribal governments for use on any governmental purpose except for a lobbying activity. This program is called the Local Assistance and Tribal Consistency Fund (LATCF). Plumas County received two LATCF Allocations of \$3,770,368.18 from the US Treasury in 2023 for a total of \$7,540,736.36. These funds are expected to be fully allocated by December 31, 2026, however there is flexibility as well as no current sunset date. December 31, 2028 is the target for spending funds (not a hard deadline at this time).

For FY 26, the LATCF program will pivot from the planned offset of the rising costs of health insurance. Currently, no additional expenditures are planned other than an office remodel for functionality in the Building Department approved in FY 23. In the past, these funds have been used for fiscal assistance through CliftonLarsonAllen and Tyler Munis trainings, the Beckwourth Pump Project, and other office improvements including the Human Resources office relocation and unexpected plumbing repairs in the Courthouse.



## REVENUE VS. EXPENDITURE

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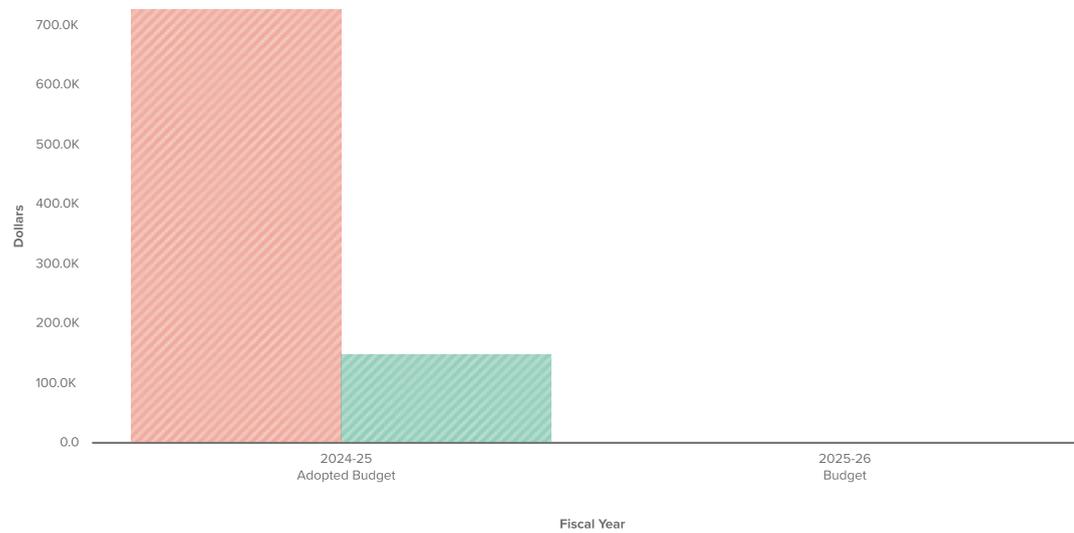
Types Local Assistance & Tribal Consi... Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44415 - FEDERAL - OTHER	\$3,762,368	\$3,756,468	-		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$3,762,368</b>	<b>\$3,756,468</b>	<b>-</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$53,665	\$245,990	\$194,824		\$0
43998 - UNREALIZED GAINS/LOSSES	-	\$27,012	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$53,665</b>	<b>\$273,002</b>	<b>\$194,824</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$3,816,034</b>	<b>\$4,029,471</b>	<b>\$194,824</b>		<b>\$0</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
521700 - MISC EXPENSES	\$49,312	\$378,688	-		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$49,312</b>	<b>\$378,688</b>	<b>-</b>		<b>\$0</b>
TRANSFERS					
58000 - TRANSFER-OUT	\$350,616	\$1,173,492	\$1,057,510		\$0
<b>TRANSFERS TOTAL</b>	<b>\$350,616</b>	<b>\$1,173,492</b>	<b>\$1,057,510</b>		<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$399,928</b>	<b>\$1,552,180</b>	<b>\$1,057,510</b>		<b>\$0</b>
<b>Surplus (Deficit)</b>	<b>\$3,416,106</b>	<b>\$2,477,290</b>	<b>-\$862,686</b>		<b>\$0</b>

# COUNTY COUNSEL



## DEPARTMENT NARRATIVE

Department Head: Joshua Brechtel  
Title: 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.



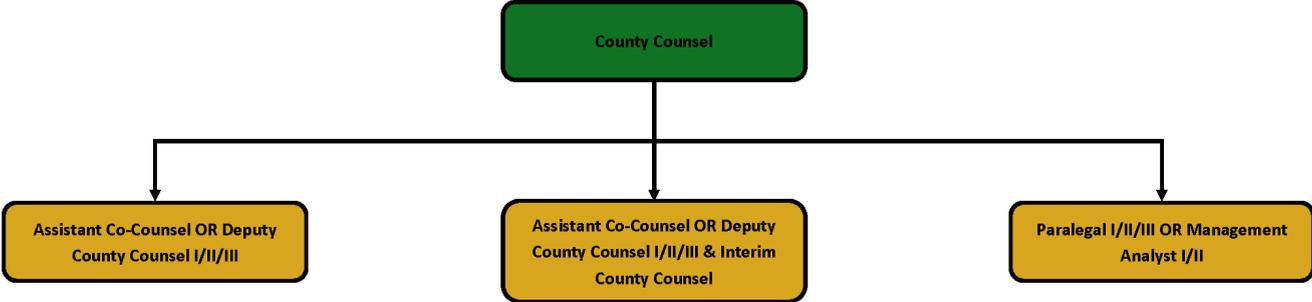
## HIGHLIGHTS FROM THE PAST YEAR

During Fiscal Year 24-25, County Counsel's office faced additional challenges as the office was short a full-time attorney and the absence of a CAO and permanent human resources director meant additional duties and responsibilities. However, the office was able to meet the County's requirement for competent and effective legal services by completing 1142 requests for legal services in fiscal year 24/25 compared to only 915 requests in 23/24 when the office was fully-staffed.

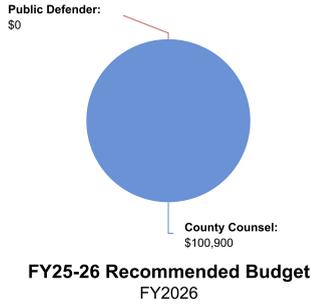
## PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
County Counsel	4	4	4	4	5
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>

## DEPARTMENT ORGANIZATIONAL CHART



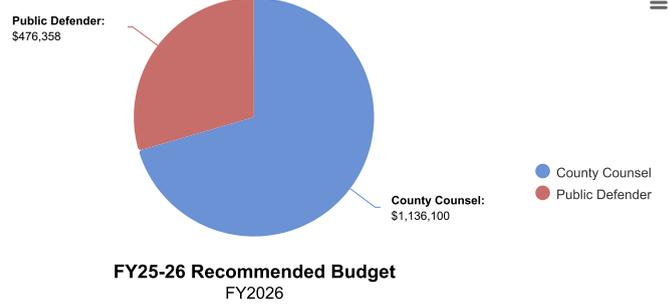
## PROGRAMMATIC REVENUES



Data Updated: Sep 05, 2025, 10:22 AM

[View Report](#)

## PROGRAMMATIC EXPENDITURES



Data Updated: Sep 05, 2025, 10:22 AM

[View Report](#)

## PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
CHARGES FOR SERVICES					
45050 - LEGAL FEES - P.D. & OTHER	\$3,536	\$7,072	\$26,036		\$0
45390 - SMALL CLAIMS FEES	\$46	\$206	\$74		\$100
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$3,582</b>	<b>\$7,278</b>	<b>\$26,110</b>		<b>\$100</b>
OTHER REVENUE					
46194 - Juvenile Dependency Fee	-	-	-		\$100,800
<b>OTHER REVENUE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$100,800</b>
TRANSFERS					
48000 - TRANSFER-IN	\$100,800	\$67,200	-		\$0
48005 - TRANSFER-IN5	-	-	\$17,235		\$0
<b>TRANSFERS TOTAL</b>	<b>\$100,800</b>	<b>\$67,200</b>	<b>\$17,235</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$104,382</b>	<b>\$74,478</b>	<b>\$43,345</b>		<b>\$100,900</b>
<b>Expenses</b>					
FIXED ASSETS					
549500 - COMPUTER HARDWARE	-	\$2,346	\$2,981		\$3,000
540412 - SOFTWARE	-	-	-		\$22,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>\$2,346</b>	<b>\$2,981</b>		<b>\$25,000</b>
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	-	\$270	-		\$0
51110 - COMPENSATION INSURANCE	\$6,259	\$2,877	\$5,236		\$5,641
51100 - FICA/MEDICARE OASDI	\$32,767	\$28,381	\$27,854		\$46,921
51090 - GROUP INSURANCE	\$60,989	\$51,620	\$80,745		\$140,033
51150 - LIFE INSURANCE	\$726	\$405	\$388		\$1,045
51081 - OPEB LIABILITY	\$9,513	\$9,660	\$9,283		\$10,743
51020 - OTHER WAGES	-	\$15,743	\$23,635		\$83,000
51060 - OVERTIME PAY	-	\$179	-\$59		\$0
51000 - REGULAR WAGES	\$437,500	\$357,071	\$350,493		\$613,341
51080 - RETIREMENT	\$37,056	\$106,056	\$108,496		\$147,553
51070 - UNEMPLOYMENT INSURANCE	\$507	\$446	\$430		\$431
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$585,317</b>	<b>\$572,708</b>	<b>\$606,501</b>		<b>\$1,048,708</b>
SERVICES & SUPPLIES					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
523710 - ANNUAL PUB/REF MANUALS	\$6,420	\$8,299	\$6,980		\$8,500
520202 - CELL PHONE SERVICE	-	-	\$1,136		\$2,160
525700 - CONFLICT COUNSEL	\$6,083	\$15,020	\$14,925		\$10,000
525900 - CONSERVATOR COUNSEL	\$13,800	\$12,190	\$24,000		\$34,000
526900 - CONTRACTS	\$329,244	\$330,430	\$354,023		\$380,000
520230 - COPY CHARGES	-	\$8	-		\$100
520250 - COPY MACHINE LEASE	\$241	\$1,465	\$4,310		\$5,000
526500 - EVALUATIONS	\$3,400	\$10,600	\$21,450		\$10,000
524461 - FAMILY SVC COUNSEL	\$2,680	\$4,050	\$2,190		\$5,000
520204 - INTERNET SEARCH ENGINE	\$7,485	\$5,435	\$3,680		\$5,600
526100 - INVESTIGATIONS	\$378	\$6,688	\$3,491		\$9,000
525800 - JUVENILE COUNSEL	-	-	-		\$4,000
525119 - LIABILITY SELF-FUND INSURANCE	\$4,077	\$4,685	\$5,841		\$5,532
524600 - LITIGATION COSTS	\$45	-	-		\$2,000
521600 - MEMBERSHIPS/ANNUAL DUES	\$5,497	\$5,441	\$5,273		\$7,300
521800 - OFFICE EXPENSE	\$7,280	\$8,930	\$2,356		\$4,000
521801 - Office Water	-	-	\$274		\$600
525000 - OVERHEAD	-	-	-		\$4,358
520201 - PHONE - LAND LINE (S)	\$376	\$64	-		\$1,000
520210 - POSTAGE/SHIP, MAIL COST	\$131	\$48	\$51		\$50
520234 - PRINTER SUPPLIES	-	-	-		\$50
521900 - PROFESSIONAL SVC	\$250	\$8,841	\$18,772		\$25,000
527040 - SMALL CLAIM ADVSR COSTS	-	-	-		\$500
527000 - TRAINING	-	\$3,735	\$5,425		\$6,000
527500 - TRAVEL - OUT OF COUNTY	\$8,035	\$7,213	\$9,580		\$9,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$395,421</b>	<b>\$433,142</b>	<b>\$483,757</b>		<b>\$538,750</b>
<b>EXPENSES TOTAL</b>	<b>\$980,738</b>	<b>\$1,008,196</b>	<b>\$1,093,239</b>		<b>\$1,612,458</b>
<b>Surplus (Deficit)</b>	<b>-\$876,356</b>	<b>-\$933,717</b>	<b>-\$1,049,894</b>		<b>-\$1,511,558</b>

# COUNTY COUNSEL

Fund: 0001 General  
 Budget Unit: 20080 - County Counsel  
 Function: 01 - General Government  
 Activity: 12 - Counsel



## REVENUE VS. EXPENDITURE

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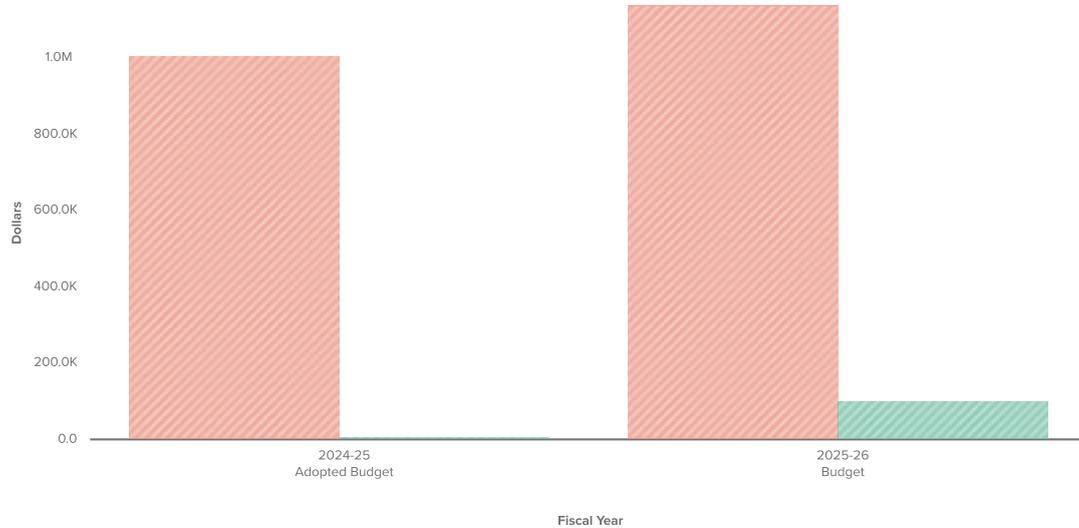
**Types** ▾ County Counsel ▾ Placeholder ▾ New item ▾ Placeholder



Sort **Large to Small** ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Assistant Co-Counsel OR Deputy County Counsel I/II/III	2	2	2	2	2
County Counsel	1	1	1	0	1
Paralegal I/II/III OR Management Analyst I/II	1	1	1	1	1
Interim County Counsel	0	0	0	1	0
Supervising Paralegal (proposed)	0	0	0	0	1

Position	FY2022	FY2023	FY2024	FY2025	FY2026
FULL-TIME EQUIVALENT POSITIONS	4	4	4	4	5

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
CHARGES FOR SERVICES					
45390 - SMALL CLAIMS FEES	\$46	\$206	\$74		\$100
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$46</b>	<b>\$206</b>	<b>\$74</b>		<b>\$100</b>
OTHER REVENUE					
46194 - Juvenile Dependency Fee	-	-	-		\$100,800
<b>OTHER REVENUE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$100,800</b>
TRANSFERS					
48000 - TRANSFER-IN	\$100,800	\$67,200	-		\$0
48005 - TRANSFER-IN5	-	-	\$17,235		\$0
<b>TRANSFERS TOTAL</b>	<b>\$100,800</b>	<b>\$67,200</b>	<b>\$17,235</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$100,846</b>	<b>\$67,406</b>	<b>\$17,309</b>		<b>\$100,900</b>
<b>Expenses</b>					
FIXED ASSETS					
549500 - COMPUTER HARDWARE	-	\$2,346	\$2,981		\$3,000
540412 - SOFTWARE	-	-	-		\$22,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>\$2,346</b>	<b>\$2,981</b>		<b>\$25,000</b>
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	-	\$270	-		\$0
51110 - COMPENSATION INSURANCE	\$6,259	\$2,877	\$5,236		\$5,641
51100 - FICA/MEDICARE OASDI	\$32,767	\$28,381	\$27,854		\$46,921
51090 - GROUP INSURANCE	\$60,989	\$51,620	\$80,745		\$140,033
51150 - LIFE INSURANCE	\$726	\$405	\$388		\$1,045
51081 - OPEB LIABILITY	\$9,513	\$9,660	\$9,283		\$10,743
51020 - OTHER WAGES	-	\$15,743	\$23,635		\$83,000
51060 - OVERTIME PAY	-	\$179	-\$59		\$0
51000 - REGULAR WAGES	\$437,500	\$357,071	\$350,493		\$613,341
51080 - RETIREMENT	\$37,056	\$106,056	\$108,496		\$147,553
51070 - UNEMPLOYMENT INSURANCE	\$507	\$446	\$430		\$431
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$585,317</b>	<b>\$572,708</b>	<b>\$606,501</b>		<b>\$1,048,708</b>
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	\$6,420	\$8,299	\$6,980		\$8,500
520202 - CELL PHONE SERVICE	-	-	\$1,136		\$2,160
520230 - COPY CHARGES	-	\$8	-		\$100
520250 - COPY MACHINE LEASE	\$241	\$1,465	\$4,310		\$5,000
520204 - INTERNET SEARCH ENGINE	\$7,485	\$5,435	\$3,680		\$5,600
525119 - LIABILITY SELF-FUND INSURANCE	\$4,077	\$4,685	\$5,841		\$5,532
524600 - LITIGATION COSTS	\$45	-	-		\$2,000
521600 - MEMBERSHIPS/ANNUAL DUES	\$5,497	\$5,441	\$5,273		\$7,300
521800 - OFFICE EXPENSE	\$7,280	\$8,930	\$2,356		\$4,000
521801 - Office Water	-	-	\$274		\$600
520201 - PHONE - LAND LINE (S)	\$376	\$64	-		\$1,000
520210 - POSTAGE/SHIP, MAIL COST	\$131	\$48	\$51		\$50
520234 - PRINTER SUPPLIES	-	-	-		\$50
521900 - PROFESSIONAL SVC	-	\$8,841	-		\$5,000
527040 - SMALL CLAIM ADVSR COSTS	-	-	-		\$500

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
527000 - TRAINING	-	\$3,735	\$5,425		\$6,000
527500 - TRAVEL- OUT OF COUNTY	\$8,035	\$7,213	\$9,580		\$9,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$39,585</b>	<b>\$54,164</b>	<b>\$44,905</b>		<b>\$62,392</b>
<b>EXPENSES TOTAL</b>	<b>\$624,903</b>	<b>\$629,217</b>	<b>\$654,388</b>		<b>\$1,136,100</b>
Surplus (Deficit)	-\$524,057	-\$561,811	-\$637,079		-\$1,035,200

# PUBLIC DEFENDER

Fund: 0001 General  
Budget Unit: 20320- Public Defender  
Function: 02 - Public Protection  
Activity: 17 - Judicial



## DESCRIPTION

In California, counties are primarily responsible for providing and paying for indigent defense. Indigent defense in Plumas County is provided by independent, private attorneys that contract with Plumas County to provide representation in a certain number of cases and/or over a certain amount of time. The County Counsel office oversees the budget and contracting with the public defender group. Currently, there are three public defenders representing the indigent defendants of Plumas County: Craig Osborne, Alyssa Thomas, and Anna M. Samardich Tyner.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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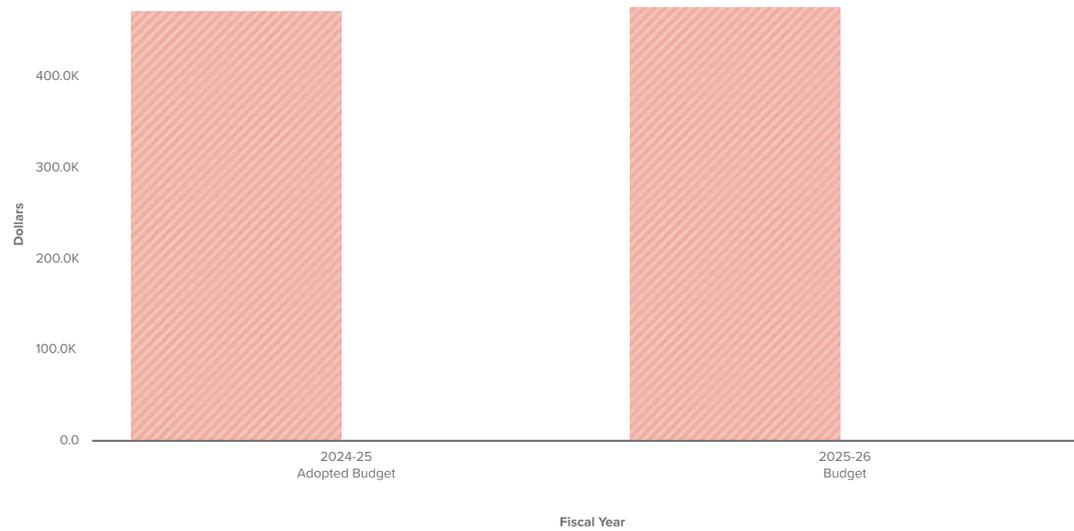
Types Public Defender Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
CHARGES FOR SERVICES					
45050 - LEGAL FEES - P.D. & OTHER	\$3,536	\$7,072	\$26,036		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$3,536</b>	<b>\$7,072</b>	<b>\$26,036</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$3,536</b>	<b>\$7,072</b>	<b>\$26,036</b>		<b>\$0</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
525700 - CONFLICT COUNSEL	\$6,083	\$15,020	\$14,925		\$10,000
525900 - CONSERVATOR COUNSEL	\$13,800	\$12,190	\$24,000		\$34,000
526900 - CONTRACTS	\$329,244	\$330,430	\$354,023		\$380,000
526500 - EVALUATIONS	\$3,400	\$10,600	\$21,450		\$10,000
524461 - FAMILY SVC COUNSEL	\$2,680	\$4,050	\$2,190		\$5,000
526100 - INVESTIGATIONS	\$378	\$6,688	\$3,491		\$9,000
525800 - JUVENILE COUNSEL	-	-	-		\$4,000
525000 - OVERHEAD	-	-	-		\$4,358
521900 - PROFESSIONAL SVC	\$250	-	\$18,772		\$20,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$355,835</b>	<b>\$378,978</b>	<b>\$438,852</b>		<b>\$476,358</b>
<b>EXPENSES TOTAL</b>	<b>\$355,835</b>	<b>\$378,978</b>	<b>\$438,852</b>		<b>\$476,358</b>
<b>Surplus (Deficit)</b>	<b>-\$352,299</b>	<b>-\$371,906</b>	<b>-\$412,816</b>		<b>-\$476,358</b>

# DISTRICT ATTORNEY



# DEPARTMENT NARRATIVE & HIGHLIGHTS FROM THE PAST YEAR

## **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. California law provides

## **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 include two Assistant District Attorneys, three legal secretaries, a fiscal officer, two investigators, an Alternative Sentencing (ASP) Manager and two ASP case workers (currently vacant). 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 a consistency, fairness, grace and perseverance of which we are all rightly proud.

### 2024 Filing Statistics, Staffing and Legal Scrutiny

During the calendar year of 2024, the DA's office reviewed approximately 817 investigations, filing criminal charges in approximately 437 cases, not counting juvenile cases or probation violations. We continue to maintain one of the most experienced staffs in Plumas County, meeting all of our daily court and office obligations. For the 14<sup>th</sup> 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. In 2024, ASP became Plumas County's lead agency to assist the Superior Court in executing the Mandated Treatment Court as created by the overwhelming will of California residents with their passage of Proposition 36. We remain committed to the treatment of certain populations of criminal offenders and are grateful to California voters for providing this additional tool in requiring treatment to certain offenders.

### 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 1/1/2021 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. While the DA's office recognizes the 2024-25 school years was one of transition, we stand ready to continue and reinforce our partnership with Plumas County schools in the area of eliminating truancy.

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 when 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

Outside of the courtroom, we also continue to serve Plumas County. As part of the historic PG&E criminal settlement stemming from the Dixie Fire, we continue to work with our Monitor to hold PG&E to the terms of our agreement. This five-year supervision includes, for example, pushing back on PG&E's attempts to abandon or curtail effective but expensive EVM (Enhanced Vegetation Management) in favor of far cheaper EPSS (Enhanced Powerline Safety Settings).

We also represent the People of the State of California in parole hearings providing efforts to assist surviving relatives and make sure offenders serve an appropriate sentence.

Additionally, we attend unexpected and necessary appearances such as we did this past month when a Santa Cruz County Superior Court judge considered (and denied) ordering a sexually violent predator to be housed in Plumas County. We will continue to attend these hearings to vehemently object to such an inappropriate and dangerous placement.

#### 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 program; 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 2025-26

At the outset, the district attorney's office wishes to acknowledge the change in trajectory and positive momentum in Plumas County's government during 2025. We are noticing a level of calm, consistency and competence which is allowing us to better meet our obligations – the foremost of which is serving the citizens of Plumas County.

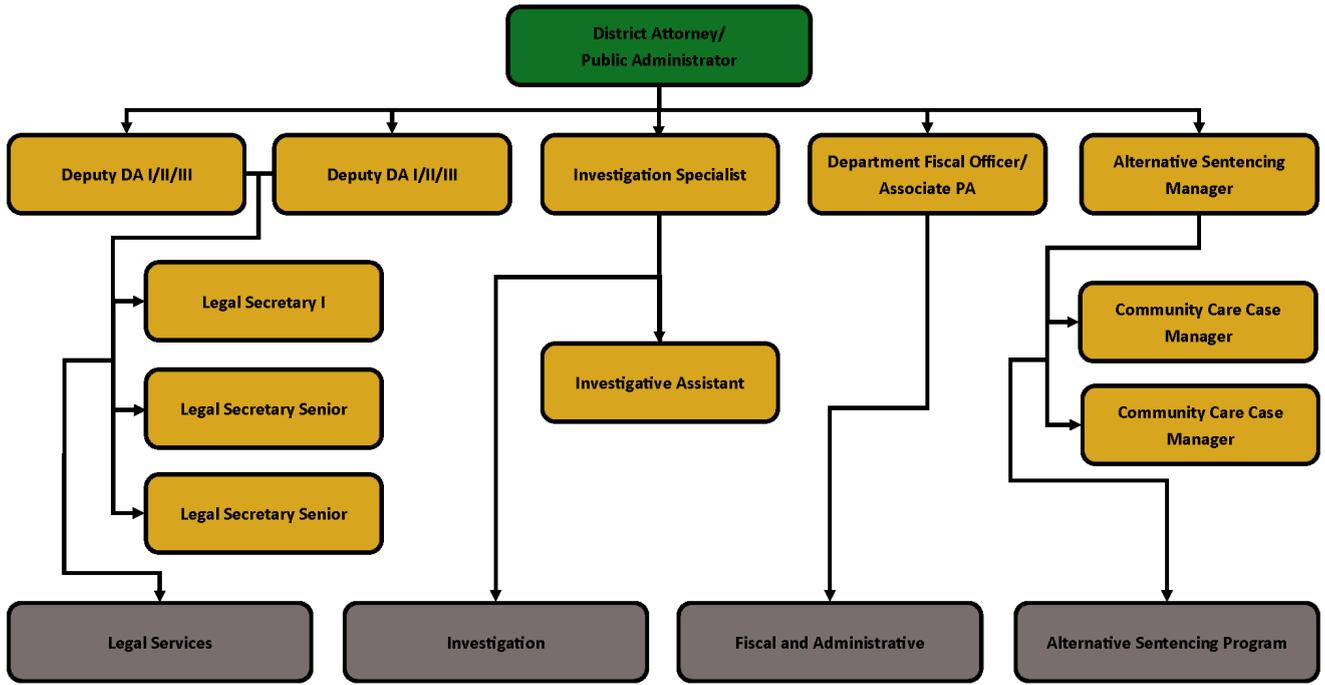
This newfound footing will certainly allow our office, and others within the county, to meet a variety of challenges in the coming year. Most prominent will be the transition in leadership personnel we will see in both Plumas County's law enforcement community as well as in the district attorney's office. Specifically, the DA's office will be losing its fiscal officer to a well-deserved retirement. Sheri Johns, the DA Fiscal Officer, has provided a level of dedicated excellence in her fiscal work and leadership since 2006. While she will be undeniably missed, she (and office staff) has worked tirelessly to make sure this transition is as seamless as possible. Secondly, we are eager and excited to continue our implementation of Proposition 36. On November 5, 2024, some 68% of California voters approved Proposition 36 – the Homelessness, Drug Addiction and Theft Reduction Act. In Plumas County, with our partnership between the court, prosecution and defense bar, as well as our established and award-winning Alternative Sentencing Program, we were well positioned to implement this sea-change in criminal law. I remain excited to see Plumas County's growth in embracing and expanding the programming created by Proposition 36.

Respectfully submitted,  
 DAVID HOLLISTER  
 District Attorney

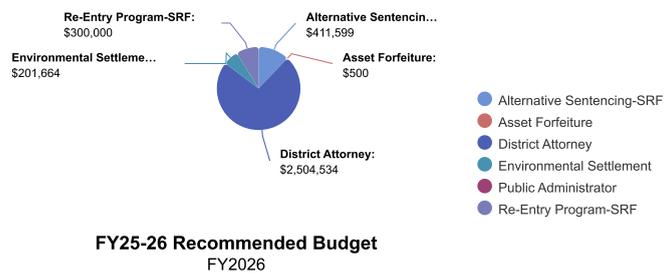
**PERSONNEL SUMMARY**

Program	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Alternative Sentencing Program	3	3	3	3	3
District Attorney	8.6	8.6	8.8	8.8	8.8
Public Administrator	0.4	0.4	0.2	0.2	0.2
Re-Entry Program	0	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>

**DEPARTMENT ORGANIZATIONAL CHART**



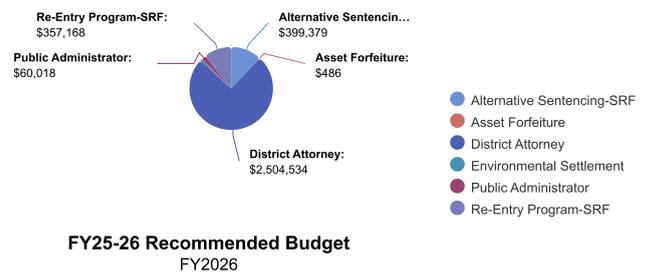
## PROGRAMMATIC REVENUES



Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC EXPENDITURES



Data Updated: Sep 05, 2025, 10:22 AM

## PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	FY2026

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45110 - ESTATE FEES	–	–	\$10,197		\$0
45083 - GEN SVC CHARGES FOR SERVICES	\$599	\$263	\$40		\$300
45420 - TESTING FEES - D.A.-DUI	\$2,814	\$3,119	\$1,845		\$2,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$3,412</b>	<b>\$3,382</b>	<b>\$12,082</b>		<b>\$2,300</b>
<b>FINES &amp; PENALTIES</b>					
42014 - ASSETS FORFEITURE	–	–	\$1,475		\$500
<b>FINES &amp; PENALTIES TOTAL</b>	<b>–</b>	<b>–</b>	<b>\$1,475</b>		<b>\$500</b>
<b>OTHER REVENUE</b>					
46251 - REIMBURSEMENTS/REFUNDS	\$218	\$935	\$3,432		\$0
46611 - REVENUE FROM SETTLEMENTS	\$208,799	\$200,000	\$200,000		\$201,125
<b>OTHER REVENUE TOTAL</b>	<b>\$209,017</b>	<b>\$200,935</b>	<b>\$203,432</b>		<b>\$201,125</b>
<b>STATE &amp; FEDERAL AID</b>					
44027 - STATE GRANT	–	–	\$46,219		\$300,000
44290 - STATE-OTHER	–	–	\$1,216,139		\$0
44393 - ST- SLESF & JUVNL JST	\$8,637	\$9,976	\$10,406		\$8,000
44042 - ST VEH THEFT SEC 9250.14	\$27,734	\$27,935	\$27,032		\$26,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$36,371</b>	<b>\$37,911</b>	<b>\$1,299,797</b>		<b>\$334,000</b>
<b>TAX REVENUE</b>					
40061 - SALES TAX 1/2% PUB SAFETY	\$149,970	\$119,646	\$141,105		\$125,000
<b>TAX REVENUE TOTAL</b>	<b>\$149,970</b>	<b>\$119,646</b>	<b>\$141,105</b>		<b>\$125,000</b>
<b>TRANSFERS</b>					
48211 - CONTRI TRANS FR CO GEN	\$1,864,591	\$1,885,774	\$2,127,829		\$2,343,234
48000 - TRANSFER-IN	–	–	–		\$539
48001 - TRANSFER-IN1	–	–	\$11,404		\$21,969
48079 - TRN-CCPIF AB109	–	–	\$134,807		\$389,630
48005 - TRANSFER-IN5	–	–	\$38,620		\$0
<b>TRANSFERS TOTAL</b>	<b>\$1,864,591</b>	<b>\$1,885,774</b>	<b>\$2,312,659</b>		<b>\$2,755,372</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$4,771	\$13,748	\$18,189		\$0
43998 - UNREALIZED GAINS/LOSSES	\$374	\$2,023	–		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$5,146</b>	<b>\$15,772</b>	<b>\$18,189</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$2,268,507</b>	<b>\$2,263,419</b>	<b>\$3,988,739</b>		<b>\$3,418,297</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
540412 - SOFTWARE	–	\$4,033	–		\$0
541501 - VEHICLE 4X4	–	–	–		\$60,000
<b>FIXED ASSETS TOTAL</b>	<b>–</b>	<b>\$4,033</b>	<b>–</b>		<b>\$60,000</b>
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	\$3,480	\$4,430	\$4,940		\$6,360
51110 - COMPENSATION INSURANCE	\$8,067	\$7,796	\$10,260		\$13,619
51100 - FICA/MEDICARE OASDI	\$48,640	\$63,367	\$68,045		\$86,150
51090 - GROUP INSURANCE	\$70,550	\$74,499	\$122,913		\$255,742
51150 - LIFE INSURANCE	\$334	\$334	\$334		\$370
51081 - OPEB LIABILITY	\$23,782	\$24,149	\$30,173		\$34,912
51020 - OTHER WAGES	\$2,879	\$645	\$4,564		\$14,000
51060 - OVERTIME PAY	\$17,503	\$31,170	\$32,587		\$47,000
51000 - REGULAR WAGES	\$643,114	\$819,658	\$894,185		\$1,174,603
51080 - RETIREMENT	\$654,376	\$797,162	\$859,873		\$916,203
51070 - UNEMPLOYMENT INSURANCE	\$2,564	\$1,880	\$624		\$844
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$1,475,288</b>	<b>\$1,825,091</b>	<b>\$2,028,499</b>		<b>\$2,549,803</b>
<b>SERVICES &amp; SUPPLIES</b>					
521922 - ASST FORFEIT. SVC FNDING	–	–	\$134		\$500
520250 - COPY MACHINE LEASE	\$2,703	\$2,679	\$3,177		\$14,400
521908 - COURT REPORTER SVC	\$48	–	\$32		\$1,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
521930 - DUI PROFESSIONAL SVC	\$4,130	\$3,640	\$3,266	\$6,000	
527802 - ELECTRIC CHARGES	-	-	\$938	\$3,000	
521102 - FUEL - VEHICLE	\$2,610	\$2,218	\$1,786	\$3,800	
527750 - IN CNTY HOSTING	-	-	-	\$150	
520204 - INTERNET SEARCH ENGINE	\$12,075	\$12,320	\$46,618	\$54,368	
525119 - LIABILITY SELF-FUND INSURANCE	\$5,965	\$6,816	\$8,417	\$10,846	
521980 - MEDICAL SERVICE - PROF SV	\$1,253	\$800	\$200	\$3,000	
521600 - MEMBERSHIPS/ANNUAL DUES	\$6,397	\$5,894	\$6,123	\$8,000	
521800 - OFFICE EXPENSE	\$7,564	\$8,093	\$4,208	\$20,200	
521230 - OFFICE FURNITURE/EQUIP	\$3,764	\$4,040	\$12,173	\$15,000	
521801 - Office Water	-	\$464	\$941	\$1,200	
525000 - OVERHEAD	-	-	-	\$202,573	
520201 - PHONE - LAND LINE (S)	\$2,746	\$2,786	\$3,947	\$5,650	
520210 - POSTAGE/SHIP, MAIL COST	\$313	\$142	\$146	\$400	
527410 - CLIENT SERVICE EXP	-	-	\$846	\$17,000	
521900 - PROFESSIONAL SVC	\$9,178	\$15,517	\$8,002	\$75,000	
527803 - PROPANE/OTHR HEATING FUEL	-	-	\$1,696	\$2,000	
523670 - REF MANUAL/LAW, CODE BOOKS	\$3,422	\$3,693	\$4,001	\$5,150	
524000 - RENT - OFFICE/SPACE	-	-	\$80	\$960	
524200 - RENTS/LEASES STRUCTURES	-	-	\$5,875	\$16,800	
524400 - SPECIAL DEPARTMENT EXPENSE	\$2,500	\$493	\$2,500	\$2,500	
524207 - STORAGE SPACE RENT	-	-	\$480	\$7,000	
527500 - TRAVEL - OUT OF COUNTY	\$3,514	\$12,879	\$18,020	\$38,500	
520902 - VEHICLE MAINTENANCE	\$2,275	\$1,480	\$1,148	\$3,500	
521000 - WITNESS FEES/COSTS	-	\$1,861	\$170	\$2,500	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$70,457</b>	<b>\$85,817</b>	<b>\$134,925</b>	<b>\$520,997</b>	
TRANSFERS					
58000 - TRANSFER-OUT	-	-	-	\$195,000	
58001 - TRANSFER-OUT1	-	-	\$2,633	\$20,867	
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$2,633</b>	<b>\$215,867</b>	
<b>EXPENSES TOTAL</b>	<b>\$1,545,745</b>	<b>\$1,914,941</b>	<b>\$2,166,057</b>	<b>\$3,346,667</b>	
<b>Surplus (Deficit)</b>	<b>\$722,761</b>	<b>\$348,478</b>	<b>\$1,822,682</b>	<b>\$71,630</b>	

# ALTERNATIVE SENTENCING-SRF

Fund: 0309 DA Alt Sentencing  
Budget Unit: 70309 - DA Alternative Sentencing-SRF  
Function: 02 - Public Protection  
Activity: 17 - Judicial



## DESCRIPTION

The Plumas County Alternative Sentencing Program (ASP) Office exists to assist justice involved individuals in the journey of becoming clean and sober, curb drug-related crime, reduce impaired driving, and reunite broken families.

The Alternative Sentencing Program Office is located within the District Attorney's Office and is the group in the County that 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. 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. Alternative Sentencing also operates and oversees the Day Reporting Center connected to the Plumas County Correctional Facility.

ASP Award: [Statewide county organization recognizes the Plumas Alternative Sentencing Program - Plumas News](#)

Drug Court Success : [Drug Court successes - here are some of their stories - Plumas News](#)



## REVENUE VS. EXPENDITURE

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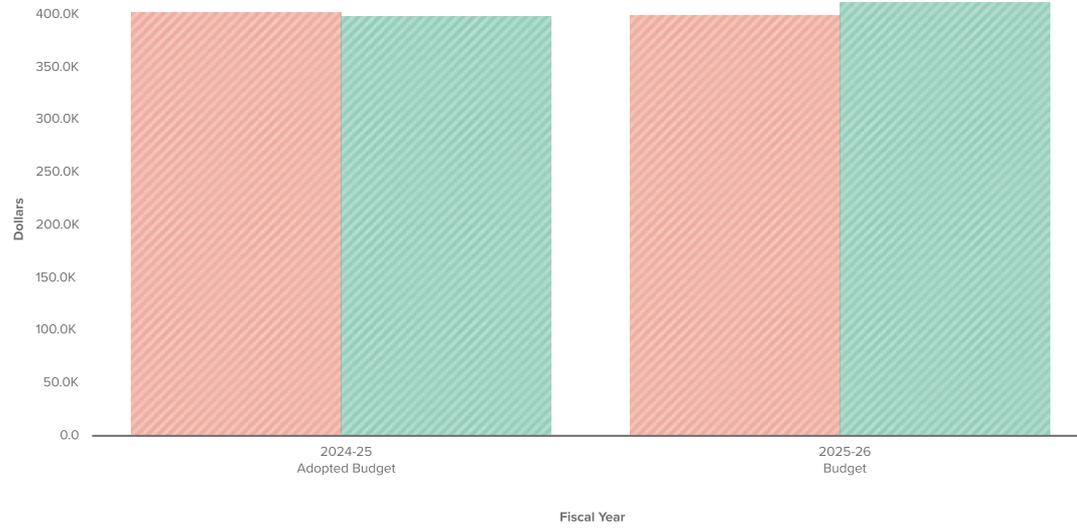
Types Alternative Sentencing-SRF Placeholder New item Placeholder



Sort Large to Small ▾

- Revenues
- Expenses

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Community Care Case Manager	2	2	2	2	2
Alternative Sentencing Coordinator	1	0	0	0	0
Alternative Sentencing Manager	0	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
STATE & FEDERAL AID				
44290 - STATE-OTHER	-	-	\$16,139	\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$16,139</b>	<b>\$0</b>
TRANSFERS				
48001 - TRANSFER-IN1	-	-	\$11,404	\$21,969
48079 - TRN-CCPIF AB109	-	-	\$134,807	\$389,630
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$146,210</b>	<b>\$411,599</b>
USE OF MONEY & PROPERTY				
43010 - INTEREST-INVESTED FUNDS	-	-	\$35	\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$35</b>	<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$162,385</b>	<b>\$411,599</b>
<b>Expenses</b>				

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	-	-	\$260		\$1,800
51110 - COMPENSATION INSURANCE	-	-	-		\$2,588
51100 - FICA/MEDICARE OASDI	-	-	\$2,630		\$14,088
51090 - GROUP INSURANCE	-	-	\$1,200		\$71,798
51081 - OPEB LIABILITY	-	-	\$6,963		\$8,057
51060 - OVERTIME PAY	-	-	\$1,123		\$0
51000 - REGULAR WAGES	-	-	\$32,352		\$183,473
51080 - RETIREMENT	-	-	\$30,062		\$43,709
51070 - UNEMPLOYMENT INSURANCE	-	-	-		\$168
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$74,590</b>		<b>\$325,681</b>
<b>SERVICES &amp; SUPPLIES</b>					
527802 - ELECTRIC CHARGES	-	-	\$938		\$3,000
521102 - FUEL - VEHICLE	-	-	-		\$300
520204 - INTERNET SEARCH ENGINE	-	-	\$9,520		\$11,368
525119 - LIABILITY SELF-FUND INSURANCE	-	-	-		\$2,153
521800 - OFFICE EXPENSE	-	-	\$6		\$2,000
521230 - OFFICE FURNITURE/EQUIP	-	-	\$0		\$2,000
520201 - PHONE - LAND LINE (S)	-	-	\$130		\$250
527410 - CLIENT SERVICE EXP	-	-	\$846		\$17,000
527803 - PROPANE/OTHR HEATING FUEL	-	-	\$1,696		\$2,000
524000 - RENT - OFFICE/SPACE	-	-	\$80		\$960
524200 - RENTS/LEASES STRUCTURES	-	-	\$5,875		\$16,800
524207 - STORAGE SPACE RENT	-	-	\$480		\$0
527500 - TRAVEL - OUT OF COUNTY	-	-	\$5,371		\$10,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$24,943</b>		<b>\$67,831</b>
<b>TRANSFERS</b>					
58001 - TRANSFER-OUT1	-	-	\$133		\$5,867
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$133</b>		<b>\$5,867</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$99,666</b>		<b>\$399,379</b>
<b>Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,719</b>		<b>\$12,220</b>

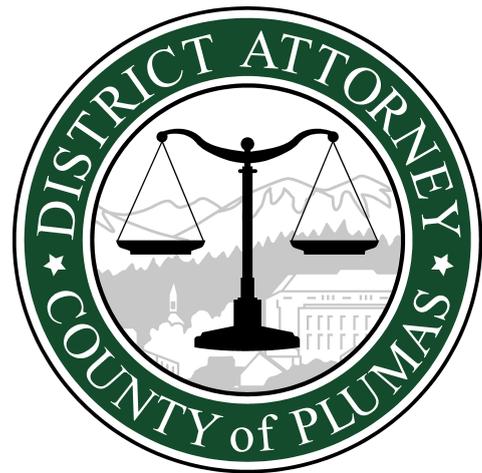
# ASSET FORFEITURE

Fund: 00D1 Asset Forfeiture  
Budget Unit: 70311 - DA-Asset Forfeiture  
Function: 02 - Public Protection  
Activity: 17 - Judicial



## DESCRIPTION

The Asset Forfeiture fund is a restricted revenue fund comprised of proceeds from forfeiture actions initiated by the Office of the District Attorney. Use of these funds is specifically limited by statute.



## REVENUE VS. EXPENDITURE

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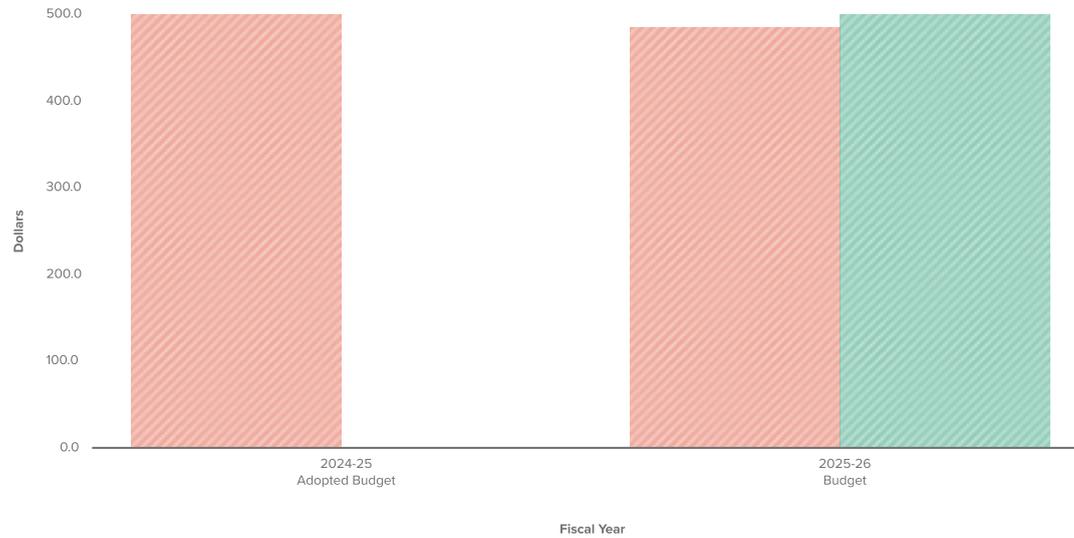
Types ▾ Asset Forfeiture ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>FINES &amp; PENALTIES</b>					
42014 - ASSETS FORFEITURE	-	-	\$1,475		\$500
<b>FINES &amp; PENALTIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,475</b>		<b>\$500</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$424	\$542	\$564		\$0
43998 - UNREALIZED GAINS/LOSSES	\$137	\$126	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$561</b>	<b>\$669</b>	<b>\$564</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$561</b>	<b>\$669</b>	<b>\$2,039</b>		<b>\$500</b>
<b>Expenses</b>					
<b>SERVICES &amp; SUPPLIES</b>					
521922 - ASST FORFEIT. SVC FNDING	-	-	\$134		\$500
525000 - OVERHEAD	-	-	-		-\$14
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$134</b>		<b>\$486</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$134</b>		<b>\$486</b>
<b>Surplus (Deficit)</b>	<b>\$561</b>	<b>\$669</b>	<b>\$1,905</b>		<b>\$14</b>

# DISTRICT ATTORNEY

Fund: 0001 0001D District Attorney  
 Budget Unit: 70301 - District Attorney  
 Function: 02 - Public Protection  
 Activity: 17 - Judicial



## REVENUE VS. EXPENDITURE

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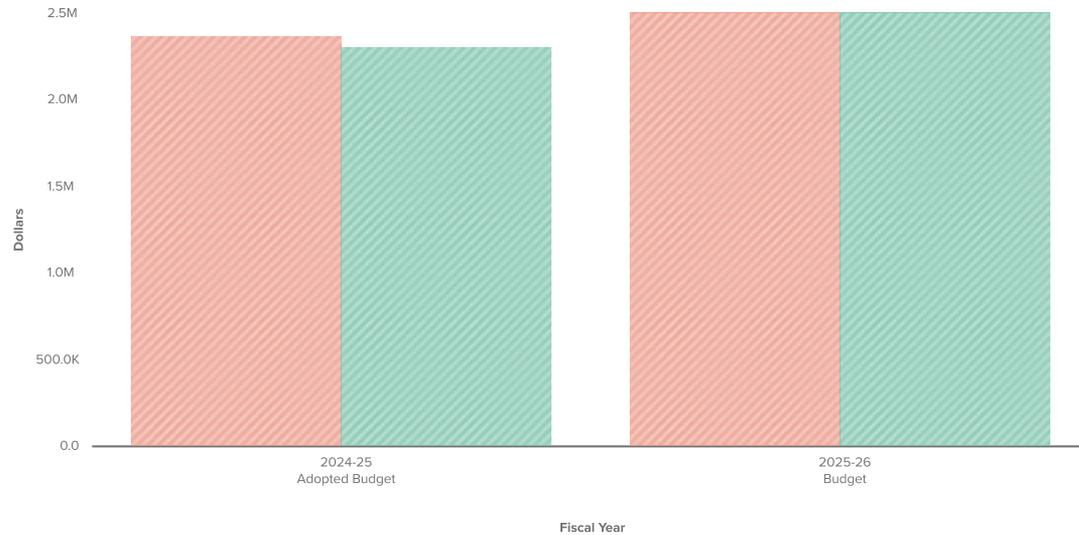
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Types District Attorney Placeholder New item Placeholder



Visualization

Sort Large to Small



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
District Attorney Administrator/Assistant Public Administrator OR Department Fiscal Officer I/II OR Grant Compliance Officer	0	0	0	0	0.8
Paralegal I/II/III OR Legal Services Assistant I/II OR Legal Secretary-Trainee/Legal Secretary/Legal Secretary-Senior	3	0	0	2	3
District Attorney	1	1	1	1	1
Assistant District Attorney OR Deputy District Attorney I/II/III	2	2	2	2	2
Investigative Assistant OR Investigation Specialist	2	2	2	2	2

Position	FY2022	FY2023	FY2024	FY2025	FY2026
District Attorney Administrator/Assistant Public Administrator OR Paralegal I/II/III OR Legal Services Assistant I/II OR Legal Secretary-Trainee/Legal Secretary/Legal Secretary-Senior	0	3	3	1	0
Department Fiscal Officer I/II OR Grant Compliance Officer OR District Attorney Administrator/Assistant Public Administrator	0.6	0.6	0.8	0.8	0
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>8.6</b>	<b>8.6</b>	<b>8.8</b>	<b>8.8</b>	<b>8.8</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
<b>CHARGES FOR SERVICES</b>				
45083 - GEN SVC CHARGES FOR SERVICES	\$599	\$263	\$40	\$300
45420 - TESTING FEES - D.A.-DUI	\$2,814	\$3,119	\$1,845	\$2,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$3,412</b>	<b>\$3,382</b>	<b>\$1,885</b>	<b>\$2,300</b>
<b>OTHER REVENUE</b>				
46251 - REIMBURSEMENTS/REFUNDS	\$218	\$935	\$3,432	\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$218</b>	<b>\$935</b>	<b>\$3,432</b>	<b>\$0</b>
<b>STATE &amp; FEDERAL AID</b>				
44393 - ST- SLESF & JUVNL JST	\$8,637	\$9,976	\$10,406	\$8,000
44042 - ST VEH THEFT SEC 9250.14	\$27,734	\$27,935	\$27,032	\$26,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$36,371</b>	<b>\$37,911</b>	<b>\$37,438</b>	<b>\$34,000</b>
<b>TAX REVENUE</b>				
40061 - SALES TAX 1/2% PUB SAFETY	\$149,970	\$119,646	\$141,105	\$125,000
<b>TAX REVENUE TOTAL</b>	<b>\$149,970</b>	<b>\$119,646</b>	<b>\$141,105</b>	<b>\$125,000</b>
<b>TRANSFERS</b>				
48211 - CONTRI TRANS FR CO GEN	\$1,864,591	\$1,885,774	\$2,127,829	\$2,343,234
48005 - TRANSFER-IN5	-	-	\$38,620	\$0
<b>TRANSFERS TOTAL</b>	<b>\$1,864,591</b>	<b>\$1,885,774</b>	<b>\$2,166,449</b>	<b>\$2,343,234</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
43010 - INTEREST-INVESTED FUNDS	\$205	\$263	\$270	\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$205</b>	<b>\$263</b>	<b>\$270</b>	<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$2,054,767</b>	<b>\$2,047,911</b>	<b>\$2,350,579</b>	<b>\$2,504,534</b>
<b>Expenses</b>				
<b>FIXED ASSETS</b>				
540412 - SOFTWARE	-	\$4,033	-	\$0
541501 - VEHICLE 4X4	-	-	-	\$60,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>\$4,033</b>	<b>-</b>	<b>\$60,000</b>
<b>SALARIES &amp; BENEFITS</b>				
51120 - CELL PHONE ALLOW	\$3,480	\$4,430	\$4,680	\$4,440
51110 - COMPENSATION INSURANCE	\$7,673	\$6,889	\$9,331	\$10,367
51100 - FICA/MEDICARE OASDI	\$46,406	\$62,158	\$64,270	\$67,296
51090 - GROUP INSURANCE	\$69,450	\$73,659	\$121,713	\$147,319
51150 - LIFE INSURANCE	\$334	\$334	\$334	\$370
51081 - OPEB LIABILITY	\$22,830	\$23,183	\$20,424	\$23,632
51020 - OTHER WAGES	\$2,879	\$645	\$4,564	\$14,000
51060 - OVERTIME PAY	\$17,503	\$31,170	\$30,979	\$40,000
51000 - REGULAR WAGES	\$615,034	\$804,831	\$846,863	\$928,844
51080 - RETIREMENT	\$651,907	\$793,555	\$819,116	\$857,121
51070 - UNEMPLOYMENT INSURANCE	\$2,526	\$1,848	\$595	\$649
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$1,440,021</b>	<b>\$1,802,703</b>	<b>\$1,922,870</b>	<b>\$2,094,038</b>
<b>SERVICES &amp; SUPPLIES</b>				
520250 - COPY MACHINE LEASE	\$2,703	\$2,679	\$2,481	\$7,200

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
521908 - COURT REPORTER SVC	\$48	-	\$32	\$1,000	
521930 - DUI PROFESSIONAL SVC	\$4,130	\$3,640	\$3,266	\$6,000	
521102 - FUEL - VEHICLE	\$2,610	\$2,218	\$1,786	\$3,500	
527750 - IN CNTY HOSTING	-	-	-	\$150	
520204 - INTERNET SEARCH ENGINE	\$9,533	\$7,883	\$19,236	\$23,000	
525119 - LIABILITY SELF-FUND INSURANCE	\$5,673	\$6,479	\$8,020	\$8,352	
521980 - MEDICAL SERVICE - PROF SV	\$1,253	\$800	\$200	\$3,000	
521600 - MEMBERSHIPS/ANNUAL DUES	\$5,322	\$4,759	\$4,988	\$6,500	
521800 - OFFICE EXPENSE	\$7,564	\$7,588	\$4,202	\$8,000	
521230 - OFFICE FURNITURE/EQUIP	\$3,764	\$4,040	\$4,006	\$3,000	
521801 - Office Water	-	\$464	\$941	\$1,200	
525000 - OVERHEAD	-	-	-	\$199,294	
520201 - PHONE - LAND LINE (S)	\$2,746	\$2,786	\$3,817	\$5,400	
520210 - POSTAGE/SHIP, MAIL COST	\$313	\$142	\$146	\$400	
521900 - PROFESSIONAL SVC	\$1,191	\$9,959	\$4,944	\$40,000	
523670 - REF MANUAL/LAW, CODE BOOKS	\$3,335	\$3,598	\$4,001	\$5,000	
524400 - SPECIAL DEPARTMENT EXPENSE	\$2,500	\$493	\$2,500	\$2,500	
524207 - STORAGE SPACE RENT	-	-	-	\$7,000	
527500 - TRAVEL - OUT OF COUNTY	\$3,514	\$9,577	\$7,408	\$14,000	
520902 - VEHICLE MAINTENANCE	\$2,275	\$1,480	\$1,148	\$3,500	
521000 - WITNESS FEES/COSTS	-	\$1,861	\$170	\$2,500	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$58,474</b>	<b>\$70,447</b>	<b>\$73,291</b>	<b>\$350,496</b>	
<b>EXPENSES TOTAL</b>	<b>\$1,498,495</b>	<b>\$1,877,183</b>	<b>\$1,996,161</b>	<b>\$2,504,534</b>	
<b>Surplus (Deficit)</b>	<b>\$556,272</b>	<b>\$170,728</b>	<b>\$354,418</b>	<b>\$0</b>	

# ENVIRONMENTAL SETTLEMENT

Fund: 00D2 Environmental Settlement  
Budget Unit: 70312 - DA-Environmental Settlement  
Function: 02 - Public Protection  
Activity: 17 - Judicial



## DESCRIPTION

The Environmental Settlement fund is a restricted revenue fund. It is comprised of settlements from environmental prosecutions, the use of which is specifically limited by statute.



## REVENUE VS. EXPENDITURE

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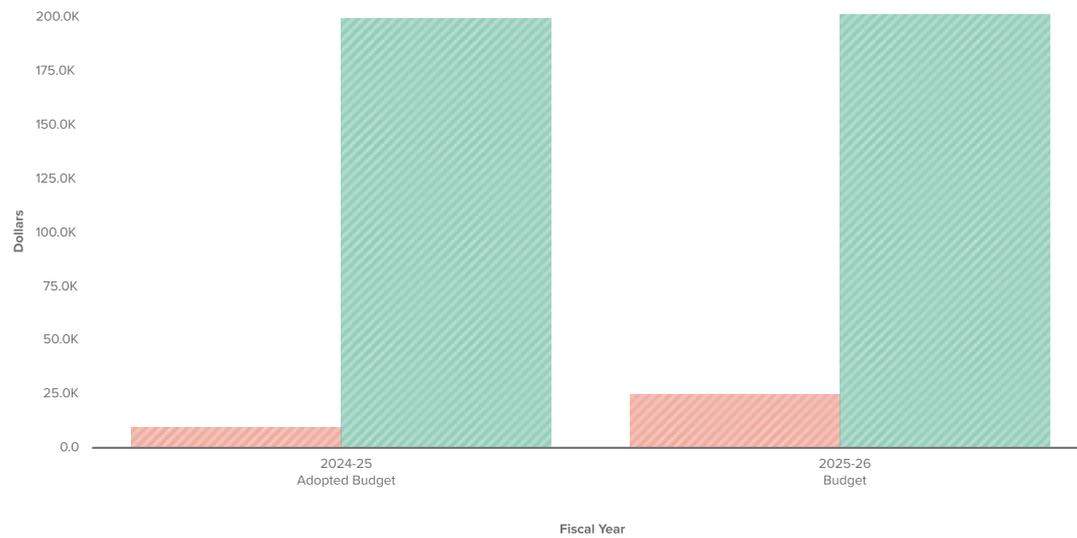
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Types Environmental Settlement Placeholder New item Placeholder



Sort Large to Small ▾

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE					
46611 - REVENUE FROM SETTLEMENTS	\$208,799	\$200,000	\$200,000		\$201,125
<b>OTHER REVENUE TOTAL</b>	<b>\$208,799</b>	<b>\$200,000</b>	<b>\$200,000</b>		<b>\$201,125</b>
TRANSFERS					
48000 - TRANSFER-IN	-	-	-		\$539
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$539</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$4,143	\$12,943	\$17,042		\$0
43998 - UNREALIZED GAINS/LOSSES	\$237	\$1,897	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$4,380</b>	<b>\$14,840</b>	<b>\$17,042</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$213,179</b>	<b>\$214,840</b>	<b>\$217,042</b>		<b>\$201,664</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
521800 - OFFICE EXPENSE	-	\$505	-		\$5,000
525000 - OVERHEAD	-	-	-		\$82
521900 - PROFESSIONAL SVC	-	-	-		\$5,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-</b>	<b>\$505</b>	<b>-</b>		<b>\$10,082</b>
TRANSFERS					
58001 - TRANSFER-OUT1	-	-	\$2,500		\$15,000
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$2,500</b>		<b>\$15,000</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$505</b>	<b>\$2,500</b>		<b>\$25,082</b>
<b>Surplus (Deficit)</b>	<b>\$213,179</b>	<b>\$214,335</b>	<b>\$214,542</b>		<b>\$176,582</b>



# PUBLIC ADMINISTRATOR

Fund: 0001 General  
Budget Unit: 20432 - Public Administrator  
Function: 02 - Public Protection  
Activity: 21 - Other Protection



## DESCRIPTION

The State of California mandates that each county support an Office of the Public Administrator. In Plumas County, the office is entrusted to the District Attorney. The Public Administrator is available for the purpose of administering indigent decedents' estates. The estates may lack any surviving beneficiaries or heirs to administer the estates. The Public Administrator takes possession of the decedent's property and safeguards it until all obligations of the estate are met, and the remaining assets are distributed to the proper persons. The Indigent Cremation Program also falls under the Public Administrator. The program is designed to help families who are financially unable to pay for a funeral and is limited to direct cremations only.



## REVENUE VS. EXPENDITURE

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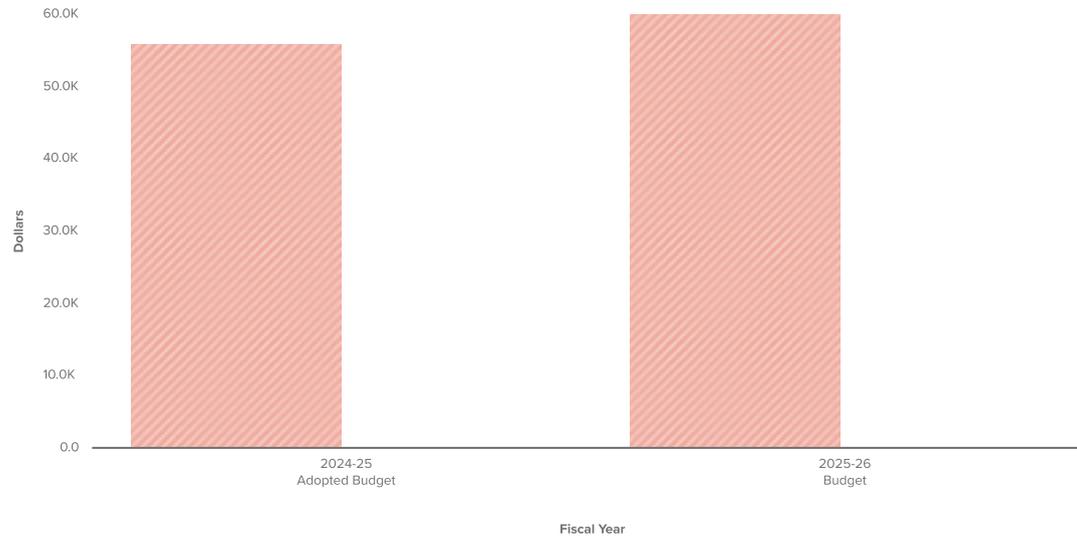
Types Public Administrator Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
District Attorney Administrator/Assistant Pubic Administrator OR Department Fiscal Officer I/II	0.4	0.4	0.2	0.2	0
District Attorney Administrator/Assistant Pubic Administrator OR Department Fiscal Officer I/II OR Grant Compliance Officer	0	0	0	0	0.2
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>0.4</b>	<b>0.4</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45110 - ESTATE FEES	-	-	\$10,197		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$10,197</b>		<b>\$0</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$10,197</b>		<b>\$0</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	-	-	-		\$120
51110 - COMPENSATION INSURANCE	\$394	\$908	\$929		\$664
51100 - FICA/MEDICARE OASDI	\$2,234	\$1,209	\$1,145		\$1,031
51090 - GROUP INSURANCE	\$1,100	\$840	-		\$2,526
51081 - OPEB LIABILITY	\$952	\$966	\$465		\$537

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
51000 - REGULAR WAGES	\$28,079	\$14,826	\$14,971		\$13,468
51080 - RETIREMENT	\$2,469	\$3,607	\$3,739		\$3,743
51070 - UNEMPLOYMENT INSURANCE	\$38	\$32	\$29		\$27
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$35,267</b>	<b>\$22,388</b>	<b>\$21,278</b>		<b>\$22,116</b>
SERVICES & SUPPLIES					
520204 - INTERNET SEARCH ENGINE	\$2,542	\$4,437	\$4,791		\$5,000
525119 - LIABILITY SELF-FUND INSURANCE	\$292	\$337	\$397		\$341
521600 - MEMBERSHIPS/ANNUAL DUES	\$1,075	\$1,135	\$1,135		\$1,500
521800 - OFFICE EXPENSE	-	-	-		\$200
525000 - OVERHEAD	-	-	-		\$3,211
521900 - PROFESSIONAL SVC	\$7,987	\$5,558	\$3,058		\$20,000
523670 - REF MANUAL/LAW, CODE BOOKS	\$87	\$95	-		\$150
527500 - TRAVEL- OUT OF COUNTY	-	\$3,302	\$3,370		\$7,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$11,983</b>	<b>\$14,864</b>	<b>\$12,752</b>		<b>\$37,902</b>
<b>EXPENSES TOTAL</b>	<b>\$47,250</b>	<b>\$37,253</b>	<b>\$34,029</b>		<b>\$60,018</b>
<b>Surplus (Deficit)</b>	<b>-\$47,250</b>	<b>-\$37,253</b>	<b>-\$23,832</b>		<b>-\$60,018</b>

# RE-ENTRY PROGRAM-SRF

Fund: 0308 DA-Re-Entry Program  
Budget Unit: 70308 - Re-Entry Program-SRF  
Function: 02 - Public Protection  
Activity: 17 - Judicial



## DESCRIPTION

The Plumas County Alternative Sentencing Re-entry Program is a function of the Alternative Sentencing Program located in the District Attorney's Office. The Program is operated in conjunction with the Plumas County Sheriff's Office and Correctional Facility and community partners to assist incarcerated individuals in creating plans for their release, including housing, medical, substance use and behavioral health as well as employment and other basic needs. ASP works with the individual and all partners to ensure a transition back into the community with the best chance of successful reentry possible.

DRC: [New jail benefits staff, inmates and community | The Plumas Sun](#)



## REVENUE VS. EXPENDITURE

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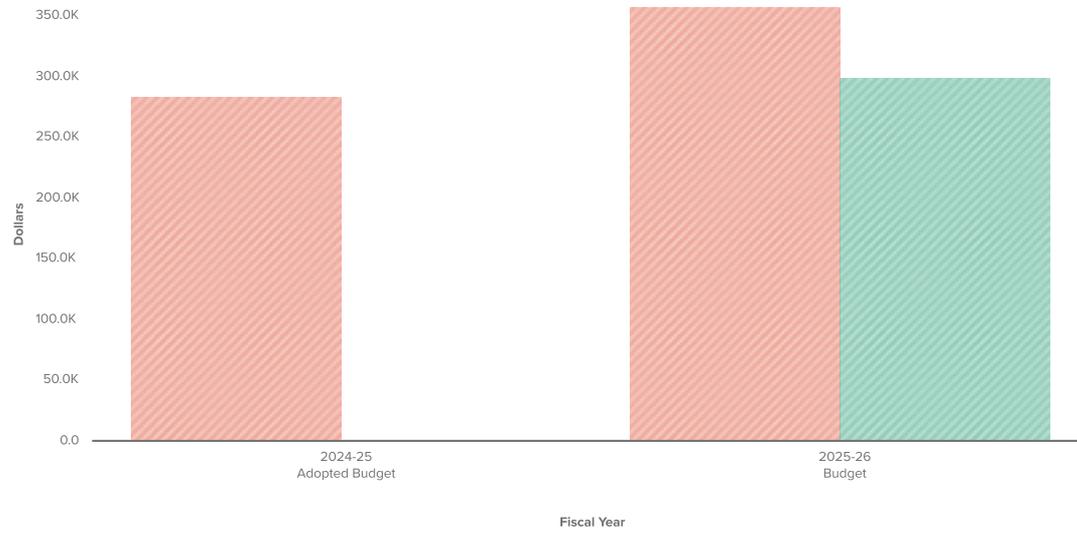
Types ▾ Re-Entry Program-SRF ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>				
Community Care Case Manager	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
STATE & FEDERAL AID				
44027 - STATE GRANT	-	-	\$46,219	\$300,000
44290 - STATE-OTHER	-	-	\$1,200,000	\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,246,219</b>	<b>\$300,000</b>
USE OF MONEY & PROPERTY				
43010 - INTEREST-INVESTED FUNDS	-	-	\$278	\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$278</b>	<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,246,497</b>	<b>\$300,000</b>
<b>Expenses</b>				
SALARIES & BENEFITS				
51100 - FICA/MEDICARE OASDI	-	-	-	\$3,735
51090 - GROUP INSURANCE	-	-	-	\$34,099
51081 - OPEB LIABILITY	-	-	\$2,321	\$2,686
51060 - OVERTIME PAY	-	-	\$485	\$7,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
51000 - REGULAR WAGES	-	-	-		\$48,818
51080 - RETIREMENT	-	-	\$6,956		\$11,630
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$9,762</b>		<b>\$107,968</b>
SERVICES & SUPPLIES					
520250 - COPY MACHINE LEASE	-	-	\$696		\$7,200
520204 - INTERNET SEARCH ENGINE	-	-	\$13,071		\$15,000
521800 - OFFICE EXPENSE	-	-	-		\$5,000
521230 - OFFICE FURNITURE/EQUIP	-	-	\$8,167		\$10,000
521900 - PROFESSIONAL SVC	-	-	-		\$10,000
527500 - TRAVEL- OUT OF COUNTY	-	-	\$1,870		\$7,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$23,805</b>		<b>\$54,200</b>
TRANSFERS					
58000 - TRANSFER-OUT	-	-	-		\$195,000
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$195,000</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$33,567</b>		<b>\$357,168</b>
<b>Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,212,930</b>		<b>-\$57,168</b>

# ENVIRONMENTAL HEALTH

Fund: 0001 General  
Budget Unit: 20550 - Environmental Health  
Function: 04 - Health & Sanitation  
Activity: 24 - Health



## DEPARTMENT NARRATIVE

Department Head: Rob Robinette  
Title: 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.

## HIGHLIGHTS FROM THE PAST YEAR

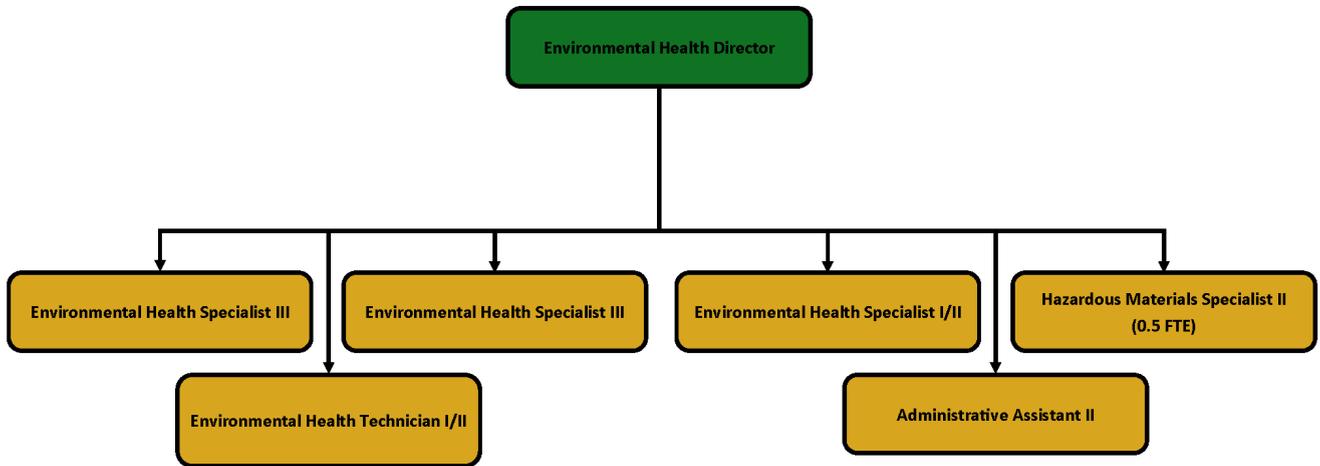
None to report.



## PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Administrative Assistant I/II	2	0	0	0	1
Environmental Health Director	1	1	1	1	1
Environmental Health Specialist I/II/III OR Hazardous Materials Specialist I/II/III	4	4	4	4	4
Environmental Health Technician I/II	0	2	2	2	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

## DEPARTMENT ORGANIZATIONAL CHART



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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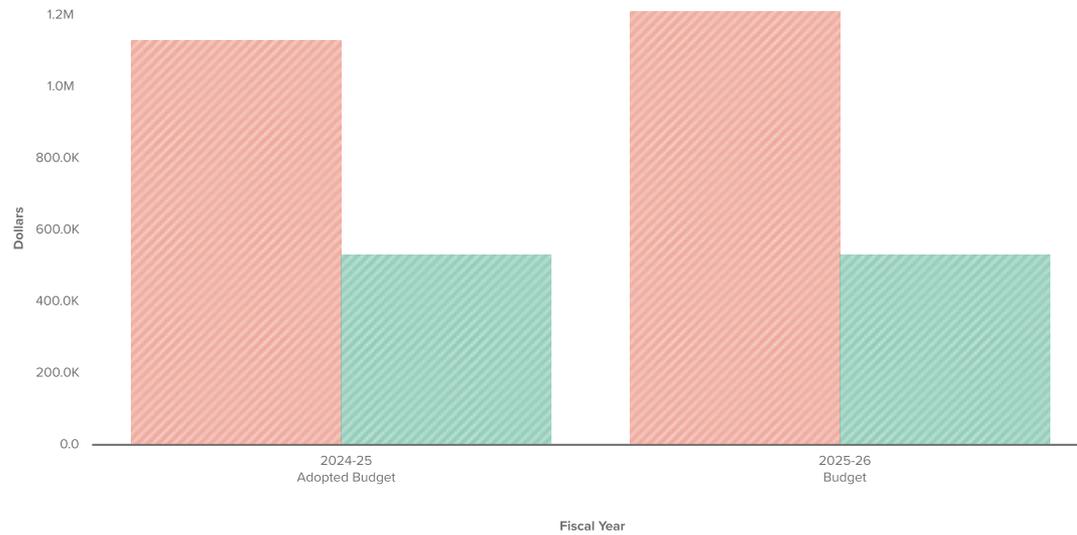
Types Environmental Health Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
CHARGES FOR SERVICES					
45160 - SANITATION SERVICES	\$266,210	\$251,794	\$269,891		\$240,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$266,210</b>	<b>\$251,794</b>	<b>\$269,891</b>		<b>\$240,000</b>
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	\$680	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$1,694	-	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$2,374</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
STATE & FEDERAL AID					
44156 - CUPA GRANT	\$60,000	\$60,000	\$60,000		\$60,000
44154 - STATE-LEA GRANT	\$18,918	\$15,479	\$17,199		\$17,199
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$78,918</b>	<b>\$75,479</b>	<b>\$77,199</b>		<b>\$77,199</b>
TRANSFERS					
48000 - TRANSFER-IN	\$200,000	\$200,000	\$200,000		\$200,000
48003 - TRANSFER-IN3	\$15,306	\$15,306	\$15,306		\$15,306
48005 - TRANSFER-IN5	-	-	\$36,467		\$0
<b>TRANSFERS TOTAL</b>	<b>\$215,306</b>	<b>\$215,306</b>	<b>\$251,773</b>		<b>\$215,306</b>
USE OF MONEY & PROPERTY					
<b>REVENUES TOTAL</b>	<b>\$562,808</b>	<b>\$542,579</b>	<b>\$598,863</b>		<b>\$532,505</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	\$6,731	\$2,761	\$4,897		\$6,069
51100 - FICA/MEDICARE OASDI	\$35,064	\$35,132	\$36,452		\$43,166
51090 - GROUP INSURANCE	\$76,576	\$69,569	\$104,417		\$170,269
51150 - LIFE INSURANCE	-	-	\$279		\$370

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
51081 - OPEB LIABILITY	\$16,647	\$16,904	\$16,246		\$18,798
51060 - OVERTIME PAY	-	-	\$1,179		\$2,500
51000 - REGULAR WAGES	\$458,719	\$455,820	\$479,457		\$563,569
51080 - RETIREMENT	\$40,666	\$128,223	\$143,332		\$141,332
51070 - UNEMPLOYMENT INSURANCE	\$656	\$517	\$460		\$454
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$635,059</b>	<b>\$708,926</b>	<b>\$786,718</b>		<b>\$946,527</b>
SERVICES & SUPPLIES					
520202 - CELL PHONE SERVICE	-	-	\$1,846		\$3,600
529851 - COMPUTER HARDWARE/SUPL	\$415	-	\$2,394		\$4,800
520250 - COPY MACHINE LEASE	\$2,842	\$1,980	\$1,956		\$3,300
520850 - LAB/MED/FIELD EQUIP	\$546	\$1,121	\$772		\$1,000
525119 - LIABILITY SELF-FUND INSURANCE	\$4,977	\$5,374	\$6,199		\$5,820
521600 - MEMBERSHIPS/ANNUAL DUES	\$927	\$933	\$1,142		\$1,600
521800 - OFFICE EXPENSE	\$1,049	\$897	\$3,370		\$4,000
525000 - OVERHEAD	-	-	-		\$195,907
520201 - PHONE - LAND LINE (S)	\$516	\$313	\$309		\$600
520210 - POSTAGE/SHIP, MAIL COST	\$2,702	\$705	\$1,752		\$4,000
521900 - PROFESSIONAL SVC	\$58,624	\$12,181	\$4,160		\$11,800
523700 - PUBLICATIONS-LEGAL NOTICE	-	-	-		\$100
521986 - SECURITY	\$5,506	\$5,922	\$7,698		\$9,928
524400 - SPECIAL DEPARTMENT EXPENSE	\$1,948	-\$243	\$2,032		\$2,000
527400 - TRAVEL- IN COUNTY	\$4,017	\$4,184	\$3,944		\$7,000
527500 - TRAVEL- OUT OF COUNTY	\$2,193	\$6,160	\$1,168		\$7,500
520902 - VEHICLE MAINTENANCE	\$4,158	\$1,036	\$1,592		\$3,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$90,419</b>	<b>\$40,564</b>	<b>\$40,334</b>		<b>\$266,455</b>
<b>EXPENSES TOTAL</b>	<b>\$725,478</b>	<b>\$749,490</b>	<b>\$827,053</b>		<b>\$1,212,982</b>
Surplus (Deficit)	-\$162,670	-\$206,910	-\$228,190		-\$680,477

# FACILITY SERVICES



## DEPARTMENT NARRATIVE

Department Head: Nick Collin  
Title: 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.

## HIGHLIGHTS FROM THE PAST YEAR

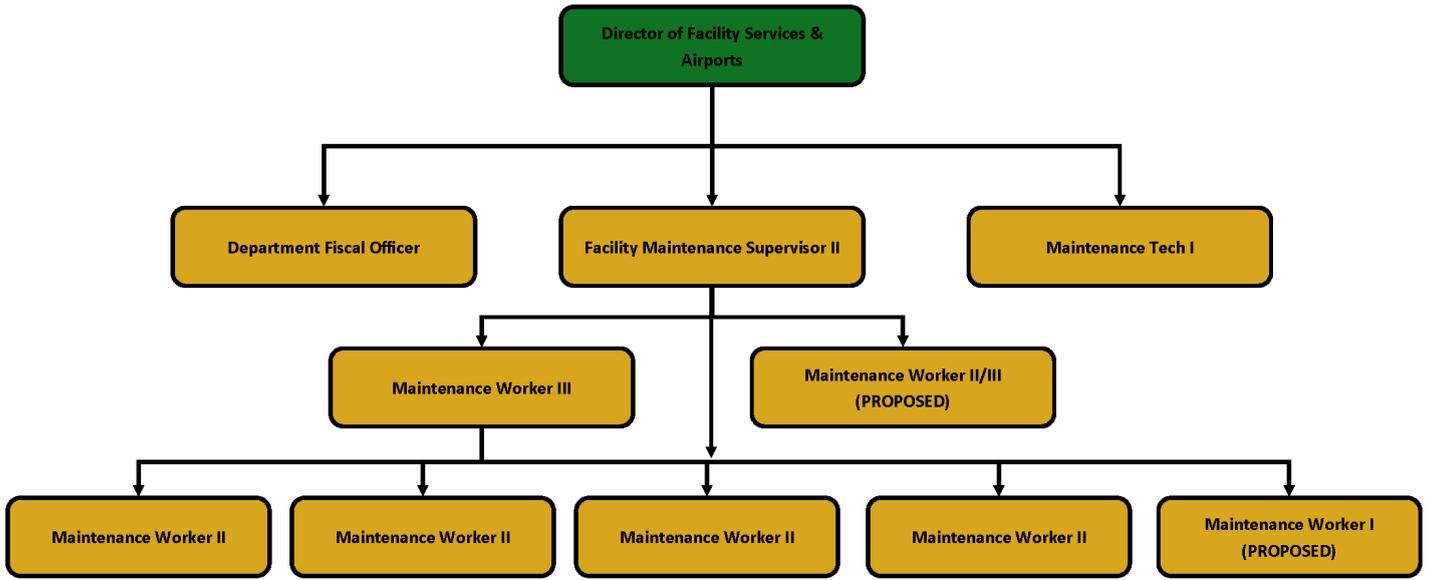
- Facilities staff has gone 3 consecutive years without the turnover of an FTE employee.
- Full replacement of our out-date fire alarm system at Quincy Library.
- New ADA access doors and hardware at Quincy Library.
- Chester Hall received new flooring throughout the Facility.

- Chester Park got a facelift with new ADA walkways, driveway, picnic tables, 10 park benches, BBQ's, 3 station drinking fountain and bearproof cans.
- Portola Library had all new window installed this spring and
- Replacement of the backstop and fence on the Majors Field at Rotary ballfield, 6 new tables, and new 3-station drinking fountain
- Health and Human Services had 50% of their fire suppression system replaced.
- Gansner Park got 12 new tables, Family BBQ and a 4-station drinking fountain.
- Quincy Animal Shelter had all its HVAC controls upgraded to a web-based system.
- 10 new park benches for ARC, Gansner Park and Chester Library
- Exemplary Safety Record
- Staff keeps up on over 40 acres of Landscape, and 98 Departments, Buildings, Properties, Parks and Airports.

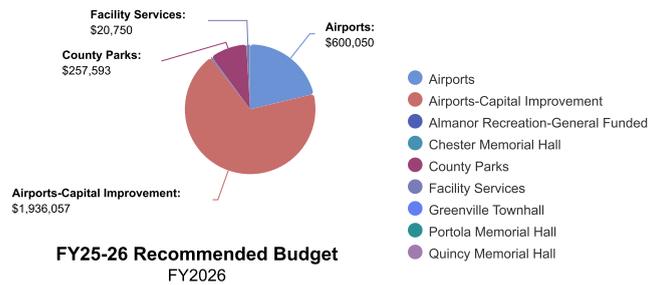
## PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Facility Services	7.83	7.83	7.83	7.83	9.83
County Parks	1	1	1	1	1
Airports	1.795	1.795	1.795	1.795	1.845
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>10.625</b>	<b>10.625</b>	<b>10.625</b>	<b>10.625</b>	<b>12.675</b>

## DEPARTMENT ORGANIZATIONAL CHART



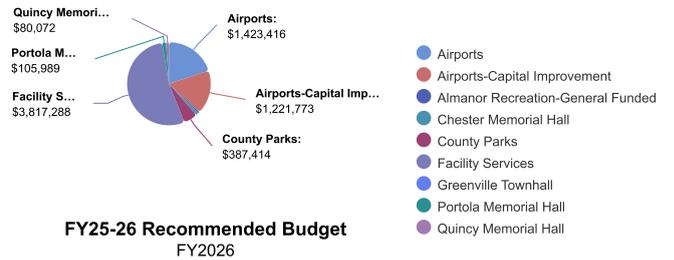
## PROGRAMMATIC REVENUES



Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC EXPENDITURES



Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC BUDGET DETAIL

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45078 - CAMPING FEES	\$10,750	\$13,325	\$11,760		\$16,350
45230 - PARK & RECREATION FEES	\$1,898	\$3,769	\$2,618		\$3,500
45138 - RESTITUTION	\$350	-	-		\$200
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$12,998</b>	<b>\$17,094</b>	<b>\$14,378</b>		<b>\$20,050</b>
<b>OTHER REVENUE</b>					
46823 - AIRPORT FEES	\$22,333	\$6,965	\$37,250		\$10,000
46070 - CNTRB FR OTHR AGENCY	-	-	-		\$50,000
46607 - OTHER MISCELLANEOUS	\$60,027	\$54,886	\$17,424		\$187,543
46251 - REIMBURSEMENTS/REFUNDS	\$47,197	\$51,566	\$9,331		\$10,000
<b>OTHER REVENUE TOTAL</b>	<b>\$129,558</b>	<b>\$113,417</b>	<b>\$64,005</b>		<b>\$257,543</b>
<b>STATE &amp; FEDERAL AID</b>					
44520 - FEDL-OTHER & FAA	\$63,569	\$666,761	\$392,766		\$1,295,347
44582 - ST-AERONAUTICS	-	\$21,382	\$24,268		\$64,767
44020 - STATE-AID FOR AVIATION	\$30,000	\$30,000	\$30,000		\$30,000
44034 - STATE-OHV TRAIL GRANT	\$454,817	\$668,444	\$82,328		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$548,387</b>	<b>\$1,386,587</b>	<b>\$529,362</b>		<b>\$1,390,114</b>
<b>TAX REVENUE</b>					
40070 - TIMBER YIELD TAX	\$3,707	\$2,509	\$2,869		\$3,500
<b>TAX REVENUE TOTAL</b>	<b>\$3,707</b>	<b>\$2,509</b>	<b>\$2,869</b>		<b>\$3,500</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	\$2,000	\$6,441	\$2,000		\$577,943
48005 - TRANSFER-IN5	-	-	\$59,297		\$0
<b>TRANSFERS TOTAL</b>	<b>\$2,000</b>	<b>\$6,441</b>	<b>\$61,297</b>		<b>\$577,943</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43000 - INTEREST INCOME LEASE	-	-\$13,026	-		\$550
43010 - INTEREST-INVESTED FUNDS	\$15,142	\$16,291	\$12,640		\$17,250
43021 - RENTS & CONC.-CHESTER	\$4,715	\$4,679	\$3,825		\$4,000
43026 - RENTS & CONC.-COURTHOUSE	\$10,723	\$9,199	\$12,159		\$12,500
43020 - RENTS & CONCESSIONS	\$138,521	\$143,840	\$136,734		\$140,500
43022 - RENTS & CONC.-GREENVILLE	\$28,850	-	-		\$0
43023 - RENTS & CONC.-PORTOLA	\$3,555	\$2,455	\$2,560		\$2,500
43024 - RENTS & CONC.-QUINCY	\$3,975	\$3,885	\$2,720		\$3,000
43030 - SALE OF FUEL	\$370,137	\$431,254	\$348,027		\$400,000
43998 - UNREALIZED GAINS/LOSSES	\$4,550	\$3,640	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$580,167</b>	<b>\$602,217</b>	<b>\$518,665</b>		<b>\$580,300</b>
<b>REVENUES TOTAL</b>	<b>\$1,276,816</b>	<b>\$2,128,266</b>	<b>\$1,190,575</b>		<b>\$2,829,450</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
541613 - Beacon Tower Quincy Construction	-	-	\$5,728		\$301,143
541616 - Perimeter Fence Quincy	-	-	-		\$101,000
541618 - Fuel Farm Chester	-	-	\$41,745		\$149,255
541623 - Reseal - Beckwourth	-	-	-		\$45,000
541619 - Reseal Taxiway/Apron Chester	-	-	-		\$45,000
541614 - ALP Quincy	-	-	\$48,534		\$287,325
541617 - ALP Rogers	-	-	\$44,212		\$284,800
545431 - BCKWRTH-PLANNING	\$5,130	\$9,760	\$30,400		\$0
541755 - BECKW AIRPORT RESEAL	\$9,096	-	-		\$0
541757 - BECKW AIRPORT RESEAL CONST	-	\$18,040	\$328,509		\$0
540111 - CAPITAL IMPROVEMENT	-	-	-		\$325,000
540110 - CAPITAL IMPROVEMENTS	\$38,350	\$224,048	\$553,446		\$665,500
541745 - CHESTER AIRPORT RESEAL	\$2,099	-	-		\$0
541758 - CHESTER AP RESEAL CONSTRUCTION	-	\$601,299	-		\$0
541740 - CHESTER WILDLIFE HAZARD	\$21,069	-	-		\$0
545330 - CHSRT-PLANNING	\$4,090	\$19,130	\$40,822		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
544630 - EQUIPMENT REPLACEMENT	–	–	\$51,749		\$20,000
545331 - QNCY-PLANNING	\$5,220	\$13,935	\$18,965		\$0
541756 - QUINCY AIRPORT BEACON	–	\$61,552	–		\$0
541750 - QUINCY WILDLIFE	\$25,713	\$8,265	–		\$0
541500 - VEHICLE	–	–	\$63,648		\$0
<b>FIXED ASSETS TOTAL</b>	<b>\$110,767</b>	<b>\$956,028</b>	<b>\$1,227,758</b>		<b>\$2,224,023</b>
OTHER CHARGES					
533800 - CONTRIB LAW LIBRARY	\$8,400	\$9,240	\$9,240		\$9,240
<b>OTHER CHARGES TOTAL</b>	<b>\$8,400</b>	<b>\$9,240</b>	<b>\$9,240</b>		<b>\$9,240</b>
SALARIES & BENEFITS					
51121 - BOOT ALLOWANCE	\$2,100	\$2,100	\$2,100		\$2,700
51120 - CELL PHONE ALLOW	\$5,353	\$5,504	\$5,138		\$6,325
51110 - COMPENSATION INSURANCE	\$73,357	\$58,352	\$73,197		\$9,676
51100 - FICA/MEDICARE OASDI	\$45,483	\$48,134	\$51,128		\$57,021
51090 - GROUP INSURANCE	\$101,456	\$100,890	\$168,884		\$252,118
51150 - LIFE INSURANCE	\$669	\$457	\$713		\$987
51081 - OPEB LIABILITY	\$25,267	\$25,658	\$24,660		\$28,534
51020 - OTHER WAGES	\$39,562	\$41,877	\$19,581		\$93,716
51060 - OVERTIME PAY	\$2,472	\$2,957	\$25,913		\$56,000
51000 - REGULAR WAGES	\$549,650	\$578,058	\$617,251		\$744,659
51080 - RETIREMENT	\$53,430	\$144,471	\$148,905		\$179,306
51070 - UNEMPLOYMENT INSURANCE	\$6,118	\$4,386	\$3,932		\$2,859
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$904,916</b>	<b>\$1,012,843</b>	<b>\$1,141,403</b>		<b>\$1,433,901</b>
SERVICES & SUPPLIES					
521400 - ANNEX INS REPAIRS	\$19,026	–	–		\$0
523210 - AVIATION-INSURANCE	\$5,003	\$5,503	\$5,503		\$5,003
521310 - BIOMASS OPERATION	\$25,917	\$45,329	\$21,951		\$30,000
520402 - CLEANING SUPPLIES	\$15,000	\$19,000	\$16,386		\$24,000
520100 - CLOTHING-EMPLOYEE	\$1,056	\$1,542	\$1,356		\$1,300
520903 - COOL/HEAT MAINT CONTRCT	–	\$553	\$4,257		\$8,000
520250 - COPY MACHINE LEASE	\$1,941	\$1,724	\$1,485		\$2,000
521730 - CREDIT CARD FEES	\$10,526	\$12,283	\$10,090		\$18,000
520404 - CUSTODIAL SERVICE	\$232,661	\$267,970	\$277,300		\$280,087
527802 - ELECTRIC CHARGES	\$368,724	\$441,983	\$458,833		\$533,100
520906 - ELEVATOR MAINT CONTRCT	\$19,490	\$23,340	\$22,415		\$27,000
520900 - EQUIPMENT MAINTENANCE	\$28,440	\$34,952	\$53,325		\$35,000
521302 - FIRE EXTINGUISHER SVC	\$3,010	\$3,837	\$3,666		\$5,300
521105 - FUEL AV GAS	\$155,431	\$164,729	\$76,493		\$100,000
521106 - FUEL JET A	\$176,076	\$133,244	\$171,925		\$160,000
521340 - FUEL SPILL CLEAN UP	–	–	–		\$500
520905 - GENERATOR MAIN CONTRCT	\$11,689	\$15,643	\$15,513		\$20,000
521307 - HEATING/COOLING SYS SVC	\$5,000	\$5,000	\$13,187		\$7,500
527804 - HEATING FUEL/OIL	\$58,929	\$59,977	\$61,942		\$70,500
529350 - INTEREST ON LOAN	\$945	–	–		\$0
521108 - JET FUEL TAXES	\$10,580	\$11,173	\$13,431		\$20,000
525119 - LIABILITY SELF-FUND INSURANCE	\$200,101	\$171,774	\$203,569		\$507,135
521300 - MAINT.-BLDG. & GROUNDS	\$156,519	\$156,729	\$164,618		\$185,100
521600 - MEMBERSHIPS/ANNUAL DUES	–	–	\$150		\$375
523703 - NEWSPAPER ADS	–	\$258	\$963		\$1,000
521800 - OFFICE EXPENSE	\$1,001	\$1,121	\$639		\$1,700
521230 - OFFICE FURNITURE/EQUIP	–	\$172	–		\$350
521801 - Office Water	–	–	\$863		\$1,000
521334 - OHV TRAIL GRANT	\$528,402	\$627,960	–		\$0
525000 - OVERHEAD	\$31,022	\$108,134	–		\$419,719
524918 - PERMITS	–	–	–		\$300
520406 - PEST CONTROL	\$1,475	\$2,725	\$4,535		\$4,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
520201 - PHONE - LAND LINE (S)	\$14,739	\$15,945	\$18,750		\$18,425
520210 - POSTAGE/SHIP, MAIL COST	\$431	\$313	\$304		\$600
529506 - PRINCIPAL ON LOAN	\$20,000	-	-		\$0
521900 - PROFESSIONAL SVC	\$33,246	\$67,571	\$109,857		\$93,100
521902 - PROFESSIONAL SVC - GRANT	\$33,456	\$72,802	\$63,069		\$26,846
527803 - PROPANE/OTHR HEATING FUEL	\$61,499	\$53,473	\$52,606		\$70,950
520407 - REFUSE DISPOSAL	\$45,328	\$46,536	\$51,473		\$55,650
524200 - RENTS/LEASES STRUCTURES	\$16,800	\$16,800	\$16,800		\$16,800
520940 - SAFETY EQUIPMENT/EXPENSES	\$357	\$730	\$0		\$0
521903 - SECURITY SYSTEM SVC	\$5,352	\$5,091	\$5,309		\$8,700
524300 - SMALL TOOLS/INSTRUMENTS	\$783	\$1,744	\$2,400		\$3,000
520410 - SOFTWARE LICENSE	\$7,060	\$7,472	\$1,419		\$1,570
524400 - SPECIAL DEPARTMENT EXPENSE	-	-	\$254		\$300
527400 - TRAVEL- IN COUNTY	\$34,126	\$30,154	\$25,825		\$34,000
527500 - TRAVEL- OUT OF COUNTY	\$284	-	\$1,414		\$2,500
527800 - UTILITIES	\$127,778	\$0	-		\$0
520902 - VEHICLE MAINTENANCE	\$9,853	\$13,618	\$13,609		\$16,000
527807 - WATER/SEWER CHARGES	\$70,187	\$72,240	\$77,084		\$85,628
524307 - YARD/LAWN EQUIP MAINT	\$2,432	\$2,800	\$3,484		\$3,800
524306 - YARD/LAWN MINOR EQUIP	\$2,914	\$3,000	\$2,592		\$3,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$2,554,591</b>	<b>\$2,726,944</b>	<b>\$2,050,640</b>		<b>\$2,908,838</b>
TRANSFERS					
58000 - TRANSFER-OUT	-	-	\$1,000,000		\$575,943
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,000,000</b>		<b>\$575,943</b>
<b>EXPENSES TOTAL</b>	<b>\$3,578,674</b>	<b>\$4,705,056</b>	<b>\$5,429,042</b>		<b>\$7,151,945</b>
Surplus (Deficit)	-\$2,301,858	-\$2,576,790	-\$4,238,466		-\$4,322,495

# AIRPORTS

Fund: 0110 Airports  
Budget Unit: 20891 - Airports  
Function: 03 - Public Ways & Facilities  
Activity: 23 - Transportation Terminals



## DESCRIPTION

Plumas County owns and operates three General Aviation Airports under the direction of the Facility Services Department.

- Quincy Gansner Field
- Chester Rogers Field
- Beckwourth Nervino Airport



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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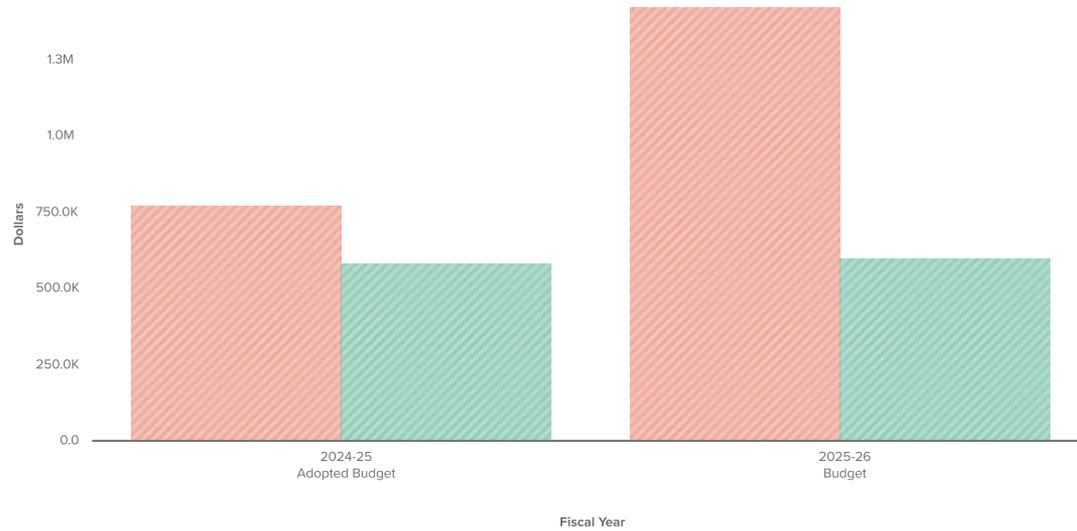
Types ▾ Airports ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Director of Facility Services	0.17	0.17	0.17	0.17	0.17
Airport Manager	1.625	1.625	1.625	1.625	1.675
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>1.795</b>	<b>1.795</b>	<b>1.795</b>	<b>1.795</b>	<b>1.845</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
<b>OTHER REVENUE</b>				
46823 - AIRPORT FEES	\$22,333	\$6,965	\$37,250	\$10,000
46251 - REIMBURSEMENTS/REFUNDS	\$15,629	\$20,182	\$1,716	\$4,000
<b>OTHER REVENUE TOTAL</b>	<b>\$37,962</b>	<b>\$27,147</b>	<b>\$38,966</b>	<b>\$14,000</b>
<b>STATE &amp; FEDERAL AID</b>				
44020 - STATE-AID FOR AVIATION	\$30,000	\$30,000	\$30,000	\$30,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>TAX REVENUE</b>				
40070 - TIMBER YIELD TAX	\$3,707	\$2,509	\$2,869	\$3,500
<b>TAX REVENUE TOTAL</b>	<b>\$3,707</b>	<b>\$2,509</b>	<b>\$2,869</b>	<b>\$3,500</b>
<b>TRANSFERS</b>				
48005 - TRANSFER-IN5	-	-	\$2,301	\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$2,301</b>	<b>\$0</b>

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
USE OF MONEY & PROPERTY					
43000 - INTEREST INCOME LEASE	-	-\$13,009	-		\$550
43010 - INTEREST-INVESTED FUNDS	\$14,068	\$17,041	\$19,992		\$17,000
43020 - RENTS & CONCESSIONS	\$131,983	\$138,555	\$131,889		\$135,000
43030 - SALE OF FUEL	\$370,137	\$431,254	\$348,027		\$400,000
43998 - UNREALIZED GAINS/LOSSES	\$4,550	\$3,640	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$520,737</b>	<b>\$577,481</b>	<b>\$499,908</b>		<b>\$552,550</b>
<b>REVENUES TOTAL</b>	<b>\$592,406</b>	<b>\$637,137</b>	<b>\$574,043</b>		<b>\$600,050</b>
<b>Expenses</b>					
FIXED ASSETS					
544630 - EQUIPMENT REPLACEMENT	-	-	\$16,681		\$20,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$16,681</b>		<b>\$20,000</b>
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	\$400	\$600	\$600		\$600
51110 - COMPENSATION INSURANCE	\$1,358	\$1,030	\$1,362		\$1,655
51100 - FICA/MEDICARE OASDI	\$7,379	\$7,284	\$7,513		\$7,914
51090 - GROUP INSURANCE	\$11,875	\$11,125	\$19,338		\$35,075
51150 - LIFE INSURANCE	\$391	\$354	\$422		\$680
51081 - OPEB LIABILITY	\$4,268	\$4,334	\$4,166		\$4,820
51020 - OTHER WAGES	\$4,488	\$1,682	\$36		\$31,316
51060 - OVERTIME PAY	\$0	\$100	\$14		\$1,000
51000 - REGULAR WAGES	\$91,761	\$93,289	\$98,138		\$103,439
51080 - RETIREMENT	\$8,914	\$23,541	\$24,028		\$24,642
51070 - UNEMPLOYMENT INSURANCE	\$2,969	\$2,210	\$2,057		\$1,154
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$133,804</b>	<b>\$145,547</b>	<b>\$157,673</b>		<b>\$212,295</b>
SERVICES & SUPPLIES					
523210 - AVIATION-INSURANCE	\$5,003	\$5,503	\$5,503		\$5,003
521730 - CREDIT CARD FEES	\$10,526	\$12,283	\$10,090		\$18,000
527802 - ELECTRIC CHARGES	\$22,343	\$25,652	\$23,676		\$26,000
520900 - EQUIPMENT MAINTENANCE	\$28,440	\$34,952	\$53,325		\$35,000
521302 - FIRE EXTINGUISHER SVC	\$376	\$400	\$256		\$400
521105 - FUEL AV GAS	\$155,431	\$164,729	\$76,493		\$100,000
521106 - FUEL JET A	\$176,076	\$133,244	\$171,925		\$160,000
521340 - FUEL SPILL CLEAN UP	-	-	-		\$500
529350 - INTEREST ON LOAN	\$945	-	-		\$0
521108 - JET FUEL TAXES	\$10,580	\$11,173	\$13,431		\$20,000
525119 - LIABILITY SELF-FUND INSURANCE	\$6,803	\$2,229	\$2,621		\$2,589
521300 - MAINT.-BLDG. & GROUNDS	\$31,131	\$29,078	\$18,038		\$30,000
521600 - MEMBERSHIPS/ANNUAL DUES	-	-	\$150		\$225
521800 - OFFICE EXPENSE	\$120	\$361	\$345		\$500
525000 - OVERHEAD	\$30,769	\$101,049	-		\$120,361
524918 - PERMITS	-	-	-		\$300
520201 - PHONE - LAND LINE (S)	\$6,229	\$6,701	\$7,728		\$7,400
520210 - POSTAGE/SHIP, MAIL COST	\$185	\$126	\$156		\$300
529506 - PRINCIPAL ON LOAN	\$20,000	-	-		\$0
521900 - PROFESSIONAL SVC	\$19,875	\$43,738	\$40,891		\$70,500
527803 - PROPANE/OTHR HEATING FUEL	\$1,278	\$1,002	\$1,021		\$1,500
520407 - REFUSE DISPOSAL	\$4,627	\$4,454	\$4,778		\$5,000
524400 - SPECIAL DEPARTMENT EXPENSE	-	-	\$254		\$300
527400 - TRAVEL- IN COUNTY	\$5,501	\$4,892	\$3,401		\$6,000
527500 - TRAVEL- OUT OF COUNTY	\$284	-	\$1,414		\$1,500
520902 - VEHICLE MAINTENANCE	\$89	\$918	\$75		\$1,000
527807 - WATER/SEWER CHARGES	\$2,523	\$2,716	\$2,147		\$2,800
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$539,136</b>	<b>\$585,202</b>	<b>\$437,716</b>		<b>\$615,178</b>
TRANSFERS					
58000 - TRANSFER-OUT	-	-	-		\$575,943

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
TRANSFERS TOTAL	-	-	-		\$575,943
EXPENSES TOTAL	\$672,940	\$730,750	\$612,070		\$1,423,416
Surplus (Deficit)	-\$80,533	-\$93,613	-\$38,027		-\$823,366

# AIRPORTS-CAPITAL IMPROVEMENTS

Fund: 0110 0110A Airports  
Budget Unit: 20892 - Airports-Capital Improvements  
Function: 03 - Public Ways & Facilities  
Activity: 23 - Transportation Terminals



## DESCRIPTION

The Airport-Capital Improvement fund supports the planning, development, and implementation of infrastructure projects that maintain and enhance airport safety, capacity, efficiency, and compliance with federal aviation standards. Projects typically include runway and taxiway rehabilitation, lighting upgrades, navigational aids, drainage improvements, terminal enhancements, and other airfield-related infrastructure. Funding may come from a combination of federal (FAA), state, and local sources, and projects are prioritized based on operational needs, regulatory requirements, and long-term airport development plans.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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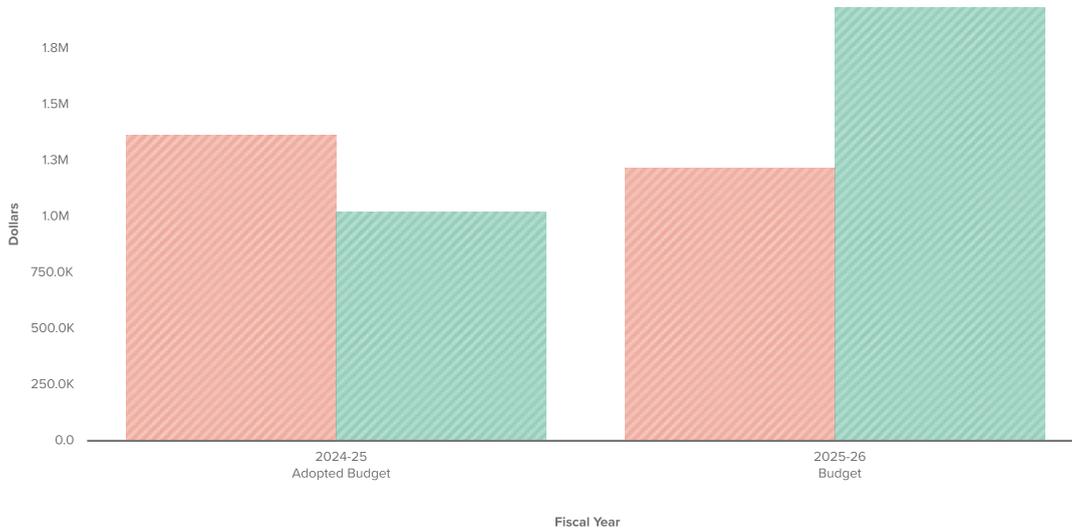
Types Airports-Capital Improvement Placeholder New item Placeholder



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- Revenues
- Expenses

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44520 - FEDL-OTHER & FAA	\$63,569	\$666,761	\$392,766		\$1,295,347
44582 - ST-AERONAUTICS	-	\$21,382	\$24,268		\$64,767
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$63,569</b>	<b>\$688,143</b>	<b>\$417,034</b>		<b>\$1,360,114</b>
TRANSFERS					
48000 - TRANSFER-IN	-	-	-		\$575,943
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$575,943</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$673	-\$1,238	-\$7,879		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$673</b>	<b>-\$1,238</b>	<b>-\$7,879</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$64,242</b>	<b>\$686,905</b>	<b>\$409,155</b>		<b>\$1,936,057</b>
<b>Expenses</b>					
FIXED ASSETS					
541613 - Beacon Tower Quincy Construction	-	-	\$5,728		\$301,143
541616 - Perimeter Fence Quincy	-	-	-		\$101,000
541618 - Fuel Farm Chester	-	-	\$41,745		\$149,255
541623 - Reseal - Beckwourth	-	-	-		\$45,000
541619 - Reseal Taxiway/Apron Chester	-	-	-		\$45,000
541614 - ALP Quincy	-	-	\$48,534		\$287,325
541617 - ALP Rogers	-	-	\$44,212		\$284,800
545431 - BCKWRTH--PLANNING	\$5,130	\$9,760	\$30,400		\$0
541755 - BECKW AIRPORT RESEAL	\$9,096	-	-		\$0
541757 - BECKW AIRPORT RESEAL CONST	-	\$18,040	\$328,509		\$0
541745 - CHESTER AIRPORT RESEAL	\$2,099	-	-		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
541758 - CHESTER AP RESEAL CONSTRUCTION	-	\$601,299	-		\$0
541740 - CHESTER WILDLIFE HAZARD	\$21,069	-	-		\$0
545330 - CHSRT-PLANNING	\$4,090	\$19,130	\$40,822		\$0
545331 - QNCY-PLANNING	\$5,220	\$13,935	\$18,965		\$0
541756 - QUINCY AIRPORT BEACON	-	\$61,552	-		\$0
541750 - QUNCY WILDLIFE	\$25,713	\$8,265	-		\$0
<b>FIXED ASSETS TOTAL</b>	<b>\$72,416</b>	<b>\$731,980</b>	<b>\$558,915</b>		<b>\$1,213,523</b>
SERVICES & SUPPLIES					
525000 - OVERHEAD	\$253	\$7,085	-		\$8,250
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$253</b>	<b>\$7,085</b>	<b>-</b>		<b>\$8,250</b>
<b>EXPENSES TOTAL</b>	<b>\$72,669</b>	<b>\$739,065</b>	<b>\$558,915</b>		<b>\$1,221,773</b>
Surplus (Deficit)	-\$8,427	-\$52,160	-\$149,760		\$714,284

# ALMANOR RECREATION-GENERAL FUNDED



Fund: 0001 General  
Budget Unit: 20840 - Almanor Recreation-General Funded  
Function: 07 - Recreation & Cultural Services  
Activity: 37 - Recreation Facilities

## DESCRIPTION

These funds are used for maintenance and repair needs at the Almanor Recreation Center, including items such as paint, plumbing parts, and electrical supplies.

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
USE OF MONEY & PROPERTY					
43020 - RENTS & CONCESSIONS	\$6,538	\$5,285	\$4,845		\$5,500
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$6,538</b>	<b>\$5,285</b>	<b>\$4,845</b>		<b>\$5,500</b>
<b>REVENUES TOTAL</b>	<b>\$6,538</b>	<b>\$5,285</b>	<b>\$4,845</b>		<b>\$5,500</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
520404 - CUSTODIAL SERVICE	\$4,176	\$4,335	\$4,650		\$4,816
527802 - ELECTRIC CHARGES	\$3,459	\$3,288	\$4,586		\$4,900
521302 - FIRE EXTINGUISHER SVC	-	\$58	-		\$100
521300 - MAINT.-BLDG. & GROUNDS	\$3,000	\$3,604	\$2,729		\$4,000
525000 - OVERHEAD	-	-	-		\$19,284
527803 - PROPANE/OTHR HEATING FUEL	\$4,705	\$3,855	\$4,171		\$4,700
520407 - REFUSE DISPOSAL	\$1,772	\$1,891	\$1,997		\$2,200
527807 - WATER/SEWER CHARGES	\$1,028	\$1,155	\$1,474		\$1,600
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$18,141</b>	<b>\$18,185</b>	<b>\$19,608</b>		<b>\$41,600</b>
<b>EXPENSES TOTAL</b>	<b>\$18,141</b>	<b>\$18,185</b>	<b>\$19,608</b>		<b>\$41,600</b>
<b>Surplus (Deficit)</b>	<b>-\$11,603</b>	<b>-\$12,900</b>	<b>-\$14,763</b>		<b>-\$36,100</b>

# CHESTER MEMORIAL HALL

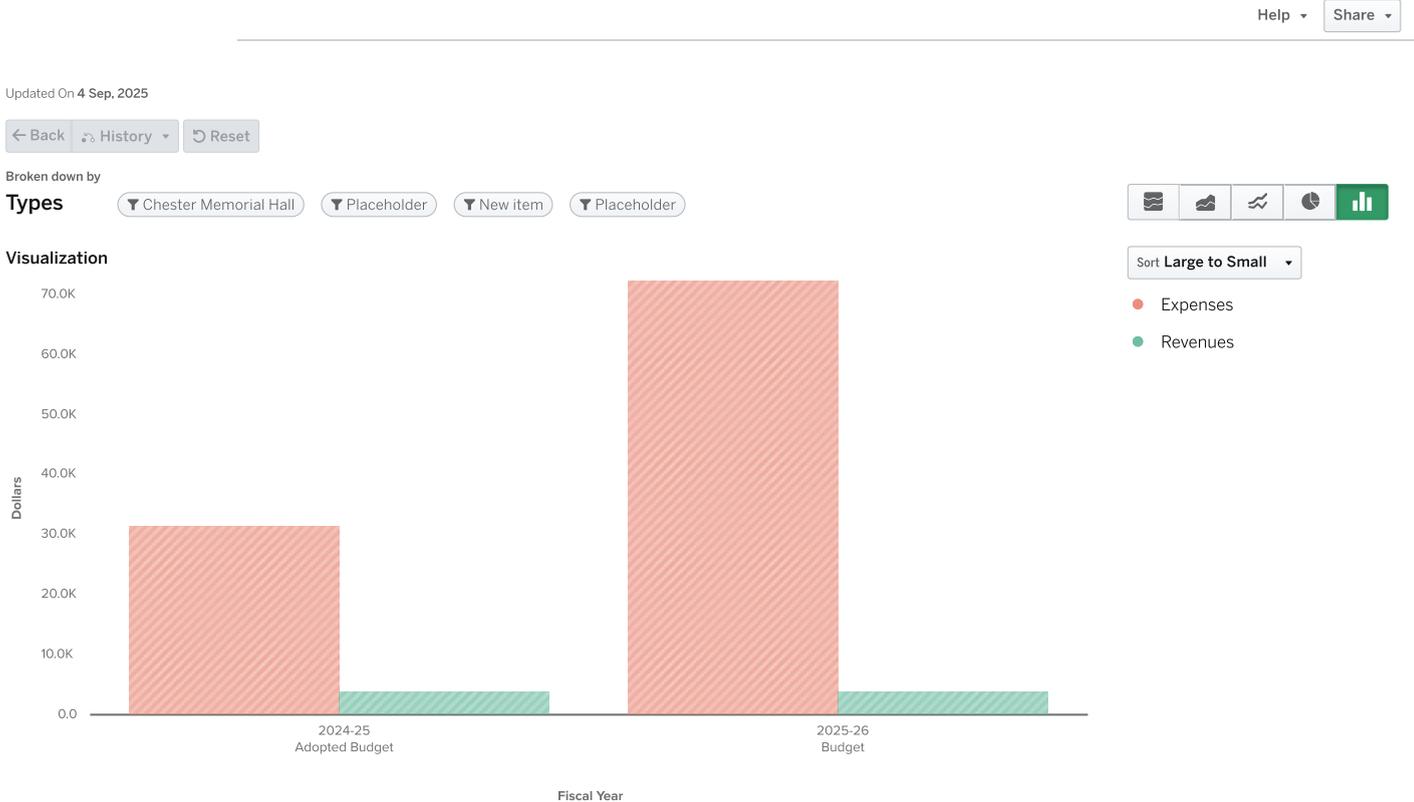
Fund: 0001 General  
Budget Unit: 20790 - Chester Memorial Hall  
Function: 07 - Recreation & Cultural Services  
Activity: 35 - Memorial Buildings



## DESCRIPTION

These funds are used for maintenance and repair needs at the Chester Memorial Hall, including items such as paint, plumbing parts, and electrical supplies.

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
USE OF MONEY & PROPERTY					
43021 - RENTS & CONC.-CHESTER	\$4,715	\$4,679	\$3,825		\$4,000
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$4,715</b>	<b>\$4,679</b>	<b>\$3,825</b>		<b>\$4,000</b>
<b>REVENUES TOTAL</b>	<b>\$4,715</b>	<b>\$4,679</b>	<b>\$3,825</b>		<b>\$4,000</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
520404 - CUSTODIAL SERVICE	\$4,037	\$4,260	\$4,635		\$4,740
527802 - ELECTRIC CHARGES	\$5,395	\$5,639	\$6,274		\$7,500
521302 - FIRE EXTINGUISHER SVC	\$373	\$208	\$211		\$500
521300 - MAINT.-BLDG. & GROUNDS	\$3,114	\$5,720	\$4,833		\$5,000
525000 - OVERHEAD	-	-	-		\$40,251
527803 - PROPANE/OTHR HEATING FUEL	\$6,500	\$7,033	\$7,942		\$10,000
520407 - REFUSE DISPOSAL	\$2,378	\$2,535	\$2,679		\$2,850
527807 - WATER/SEWER CHARGES	\$787	\$1,186	\$1,266		\$1,365
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$22,583</b>	<b>\$26,580</b>	<b>\$27,839</b>		<b>\$72,206</b>
<b>EXPENSES TOTAL</b>	<b>\$22,583</b>	<b>\$26,580</b>	<b>\$27,839</b>		<b>\$72,206</b>
<b>Surplus (Deficit)</b>	<b>-\$17,868</b>	<b>-\$21,901</b>	<b>-\$24,014</b>		<b>-\$68,206</b>

# COUNTY PARKS

Fund: 0001 General  
 Budget Unit: 20756 - County Parks  
 Function: 07 - Recreation & Cultural Services  
 Activity: 37 - Recreation Facilities



## DESCRIPTION

County Parks provide accessible recreational spaces and natural areas for residents and visitors to enjoy. These parks support community well-being by offering opportunities for outdoor activities, such as walking, hiking, sports, picnicking, and nature observation. They often include amenities like playgrounds, sports fields, restrooms, trails, and picnic areas. County Parks also play a key role in environmental stewardship, preserving open space, protecting wildlife habitats, and promoting sustainable land use practices.



## REVENUE VS. EXPENDITURE

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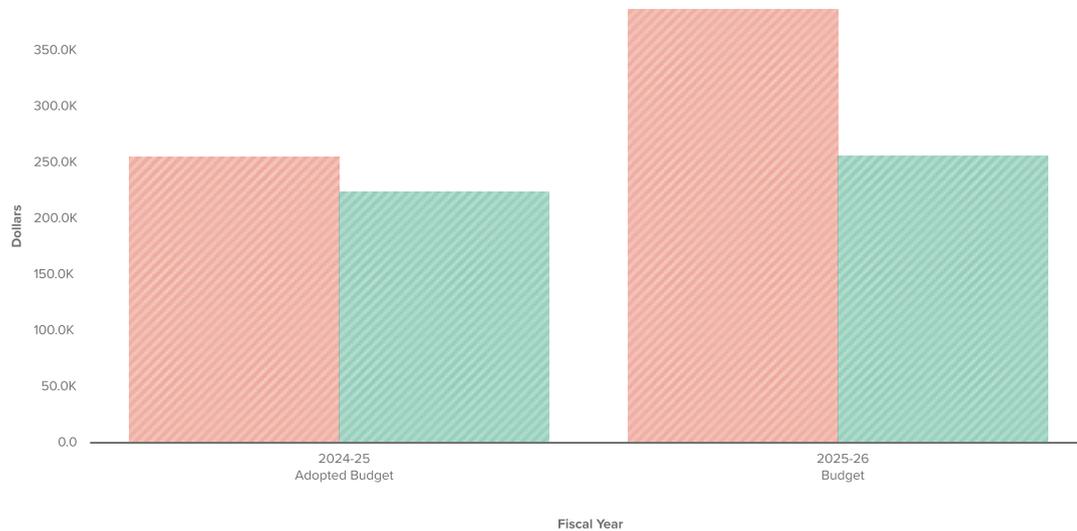
Types County Parks Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



# POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Building & Grounds Maintenance Worker I/II/III	1	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45078 - CAMPING FEES	\$10,750	\$13,325	\$11,760		\$16,350
45230 - PARK & RECREATION FEES	\$1,898	\$3,769	\$2,618		\$3,500
45138 - RESTITUTION	\$350	-	-		\$200
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$12,998</b>	<b>\$17,094</b>	<b>\$14,378</b>		<b>\$20,050</b>
<b>OTHER REVENUE</b>					
46070 - CNTRB FR OTHR AGENCY	-	-	-		\$50,000
46607 - OTHER MISCELLANEOUS	\$60,027	\$54,886	\$17,424		\$187,543
<b>OTHER REVENUE TOTAL</b>	<b>\$60,027</b>	<b>\$54,886</b>	<b>\$17,424</b>		<b>\$237,543</b>
<b>REVENUES TOTAL</b>	<b>\$73,025</b>	<b>\$71,980</b>	<b>\$31,802</b>		<b>\$257,593</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
540110 - CAPITAL IMPROVEMENTS	-	-	-		\$50,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$50,000</b>
<b>SALARIES &amp; BENEFITS</b>					
51121 - BOOT ALLOWANCE	\$300	\$300	\$300		\$300
51120 - CELL PHONE ALLOW	\$538	\$904	\$913		\$925
51110 - COMPENSATION INSURANCE	\$694	\$1,197	\$603		\$620
51100 - FICA/MEDICARE OASDI	\$3,233	\$3,942	\$4,421		\$3,829
51090 - GROUP INSURANCE	\$5,991	-	\$2,400		\$3,600
51081 - OPEB LIABILITY	\$2,378	\$2,415	\$2,321		\$2,686
51020 - OTHER WAGES	\$10,490	\$11,774	\$12,240		\$12,400
51060 - OVERTIME PAY	\$88	-	\$896		\$5,000
51000 - REGULAR WAGES	\$27,837	\$37,555	\$40,615		\$49,361
51080 - RETIREMENT	\$2,406	\$8,821	\$10,146		\$11,750
51070 - UNEMPLOYMENT INSURANCE	\$1,885	\$1,304	\$990		\$801
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$55,841</b>	<b>\$68,212</b>	<b>\$75,844</b>		<b>\$91,272</b>
<b>SERVICES &amp; SUPPLIES</b>					
520404 - CUSTODIAL SERVICE	\$6,155	\$6,615	\$6,855		\$7,020
527802 - ELECTRIC CHARGES	\$13,816	\$15,138	\$11,893		\$16,000
527804 - HEATING FUEL/OIL	\$578	\$432	\$234		\$500
525119 - LIABILITY SELF-FUND INSURANCE	\$513	\$561	\$630		\$612
521300 - MAINT.-BLDG. & GROUNDS	\$4,471	\$5,819	\$6,689		\$7,500
525000 - OVERHEAD	-	-	-		\$150,114
521900 - PROFESSIONAL SVC	\$2,489	\$2,007	\$1,896		\$2,600
521902 - PROFESSIONAL SVC - GRANT	\$33,456	\$72,802	\$63,069		\$26,846
520407 - REFUSE DISPOSAL	\$4,892	\$5,433	\$5,977		\$6,850
524200 - RENTS/LEASES STRUCTURES	\$16,800	\$16,800	\$16,800		\$16,800

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
527807 - WATER/SEWER CHARGES	\$7,614	\$8,460	\$9,983	\$11,000	
524307 - YARD/LAWN EQUIP MAINT	-	\$300	-	\$300	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$90,784</b>	<b>\$134,367</b>	<b>\$124,026</b>	<b>\$246,142</b>	
<b>EXPENSES TOTAL</b>	<b>\$146,624</b>	<b>\$202,579</b>	<b>\$199,870</b>	<b>\$387,414</b>	
Surplus (Deficit)	-\$73,599	-\$130,599	-\$168,068	-\$129,821	

# FACILITY SERVICES

Fund: 0001 General  
 Budget Unit: 20120 - Facility Services  
 Function: 01 - General Government  
 Activity: 14 - Property Management



## REVENUE VS. EXPENDITURE

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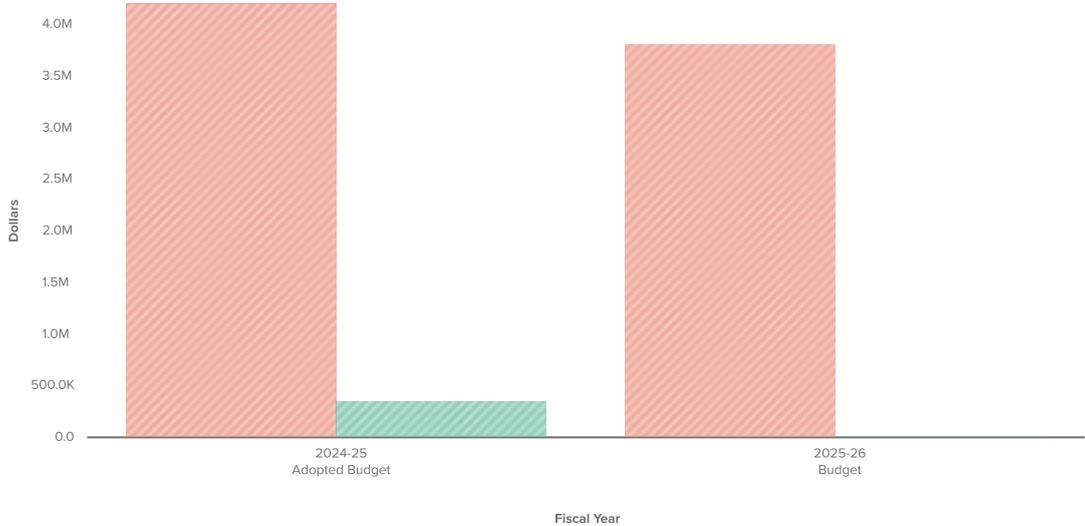
Types Facility Services Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Building & Grounds Maintenance Worker I/II/III	4	4	4	4	6
Department Fiscal Officer I/II	1	1	1	1	1
Director of Facility Services	0.83	0.83	0.83	0.83	0.83
Building & Grounds Maintenance Supervisor I/II	1	1	1	1	1
Building & Grounds Maintenance Technician	1	1	1	1	1

Position	FY2022	FY2023	FY2024	FY2025	FY2026
FULL-TIME EQUIVALENT POSITIONS	7.83	7.83	7.83	7.83	9.83

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET		
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE					
46251 - REIMBURSEMENTS/REFUNDS	\$31,568	\$31,384	\$7,615		\$6,000
<b>OTHER REVENUE TOTAL</b>	<b>\$31,568</b>	<b>\$31,384</b>	<b>\$7,615</b>		<b>\$6,000</b>
STATE & FEDERAL AID					
44034 - STATE-OHV TRAIL GRANT	\$454,817	\$668,444	\$82,328		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$454,817</b>	<b>\$668,444</b>	<b>\$82,328</b>		<b>\$0</b>
TRANSFERS					
48000 - TRANSFER-IN	\$2,000	\$6,441	\$2,000		\$2,000
48005 - TRANSFER-IN5	-	-	\$56,997		\$0
<b>TRANSFERS TOTAL</b>	<b>\$2,000</b>	<b>\$6,441</b>	<b>\$58,997</b>		<b>\$2,000</b>
USE OF MONEY & PROPERTY					
43000 - INTEREST INCOME LEASE	-	-\$16	-		\$0
43010 - INTEREST-INVESTED FUNDS	\$401	\$489	\$527		\$250
43026 - RENTS & CONC.-COURTHOUSE	\$10,723	\$9,199	\$12,159		\$12,500
43022 - RENTS & CONC.-GREENVILLE	\$28,850	-	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$39,974</b>	<b>\$9,671</b>	<b>\$12,686</b>		<b>\$12,750</b>
<b>REVENUES TOTAL</b>	<b>\$528,360</b>	<b>\$715,940</b>	<b>\$161,626</b>		<b>\$20,750</b>
<b>Expenses</b>					
FIXED ASSETS					
540111 - CAPITAL IMPROVEMENT	-	-	-		\$325,000
540110 - CAPITAL IMPROVEMENTS	\$38,350	\$224,048	\$553,446		\$615,500
544630 - EQUIPMENT REPLACEMENT	-	-	\$35,068		\$0
541500 - VEHICLE	-	-	\$63,648		\$0
<b>FIXED ASSETS TOTAL</b>	<b>\$38,350</b>	<b>\$224,048</b>	<b>\$652,162</b>		<b>\$940,500</b>
OTHER CHARGES					
533800 - CONTRIB LAW LIBRARY	\$8,400	\$9,240	\$9,240		\$9,240
<b>OTHER CHARGES TOTAL</b>	<b>\$8,400</b>	<b>\$9,240</b>	<b>\$9,240</b>		<b>\$9,240</b>
SALARIES & BENEFITS					
51121 - BOOT ALLOWANCE	\$1,800	\$1,800	\$1,800		\$2,400
51120 - CELL PHONE ALLOW	\$4,415	\$4,000	\$3,625		\$4,800
51110 - COMPENSATION INSURANCE	\$71,172	\$56,048	\$71,162		\$7,336
51100 - FICA/MEDICARE OASDI	\$34,832	\$36,908	\$39,195		\$45,278
51090 - GROUP INSURANCE	\$83,589	\$89,766	\$147,146		\$213,443
51150 - LIFE INSURANCE	\$278	\$103	\$291		\$307
51081 - OPEB LIABILITY	\$18,621	\$18,909	\$18,173		\$21,028
51020 - OTHER WAGES	\$24,074	\$28,421	\$7,305		\$50,000
51060 - OVERTIME PAY	\$2,384	\$2,857	\$25,004		\$50,000
51000 - REGULAR WAGES	\$430,051	\$447,214	\$478,498		\$591,859
51080 - RETIREMENT	\$42,067	\$112,109	\$114,731		\$142,914
51070 - UNEMPLOYMENT INSURANCE	\$1,251	\$831	\$769		\$785
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$714,535</b>	<b>\$798,966</b>	<b>\$907,700</b>		<b>\$1,130,150</b>
SERVICES & SUPPLIES					
521400 - ANNEX INS REPAIRS	\$19,026	-	-		\$0
521310 - BIOMASS OPERATION	\$25,917	\$45,329	\$21,951		\$30,000
520402 - CLEANING SUPPLIES	\$15,000	\$19,000	\$16,386		\$24,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
520100 - CLOTHING-EMPLOYEE	\$1,056	\$1,542	\$1,356		\$1,300
520903 - COOL/HEAT MAINT CONTRCT	-	\$553	\$4,257		\$8,000
520250 - COPY MACHINE LEASE	\$1,941	\$1,724	\$1,485		\$2,000
520404 - CUSTODIAL SERVICE	\$202,633	\$234,801	\$241,473		\$243,447
527802 - ELECTRIC CHARGES	\$297,561	\$356,370	\$377,108		\$440,000
520906 - ELEVATOR MAINT CONTRCT	\$19,490	\$23,340	\$22,415		\$27,000
521302 - FIRE EXTINGUISHER SVC	\$1,806	\$2,479	\$2,110		\$3,000
520905 - GENERATOR MAIN CONTRCT	\$11,689	\$15,643	\$15,513		\$20,000
521307 - HEATING/COOLING SYS SVC	\$5,000	\$5,000	\$13,187		\$7,500
527804 - HEATING FUEL/OIL	\$58,352	\$59,545	\$61,709		\$70,000
525119 - LIABILITY SELF-FUND INSURANCE	\$117,194	\$168,876	\$200,208		\$503,856
521300 - MAINT.-BLDG. & GROUNDS	\$110,741	\$111,131	\$131,768		\$135,000
521600 - MEMBERSHIPS/ANNUAL DUES	-	-	\$0		\$150
523703 - NEWSPAPER ADS	-	\$258	\$963		\$1,000
521800 - OFFICE EXPENSE	\$881	\$760	\$294		\$1,200
521230 - OFFICE FURNITURE/EQUIP	-	\$172	-		\$350
521801 - Office Water	-	-	\$863		\$1,000
521334 - OHV TRAIL GRANT	\$528,402	\$627,960	-		\$0
520406 - PEST CONTROL	\$1,475	\$2,725	\$4,535		\$4,000
520201 - PHONE - LAND LINE (S)	\$8,510	\$9,243	\$11,022		\$11,025
520210 - POSTAGE/SHIP, MAIL COST	\$246	\$187	\$148		\$300
521900 - PROFESSIONAL SVC	\$8,550	\$18,225	\$67,069		\$20,000
527803 - PROPANE/OTHR HEATING FUEL	\$28,858	\$19,322	\$17,487		\$27,500
520407 - REFUSE DISPOSAL	\$28,047	\$28,065	\$30,991		\$33,000
520940 - SAFETY EQUIPMENT/EXPENSES	\$357	\$730	\$0		\$0
521903 - SECURITY SYSTEM SVC	\$5,352	\$5,091	\$5,309		\$8,700
524300 - SMALL TOOLS/INSTRUMENTS	\$783	\$1,744	\$2,400		\$3,000
520410 - SOFTWARE LICENSE	\$7,060	\$7,472	\$1,419		\$1,570
527400 - TRAVEL- IN COUNTY	\$28,625	\$25,262	\$22,424		\$28,000
527500 - TRAVEL- OUT OF COUNTY	-	-	\$0		\$1,000
527800 - UTILITIES	\$127,778	\$0	-		\$0
520902 - VEHICLE MAINTENANCE	\$9,764	\$12,700	\$13,534		\$15,000
527807 - WATER/SEWER CHARGES	\$49,749	\$49,426	\$53,337		\$59,000
524307 - YARD/LAWN EQUIP MAINT	\$2,432	\$2,500	\$3,484		\$3,500
524306 - YARD/LAWN MINOR EQUIP	\$2,914	\$3,000	\$2,592		\$3,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$1,727,187</b>	<b>\$1,860,176</b>	<b>\$1,348,796</b>		<b>\$1,737,398</b>
TRANSFERS					
58000 - TRANSFER-OUT	-	-	\$1,000,000		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,000,000</b>		<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$2,488,472</b>	<b>\$2,892,430</b>	<b>\$3,917,898</b>		<b>\$3,817,288</b>
<b>Surplus (Deficit)</b>	<b>-\$1,960,113</b>	<b>-\$2,176,490</b>	<b>-\$3,756,273</b>		<b>-\$3,796,538</b>

# GREENVILLE TOWNHALL

Fund: 0001 General  
Budget Unit: 20800 - Greenville Townhall  
Function: 07 - Recreation & Cultural Services  
Activity: 35 - Memorial Building



## DESCRIPTION

These funds are used for maintenance and repair needs at the Greenville Townhall, including items such as paint, plumbing parts, and electrical supplies.

## REVENUE VS. EXPENDITURE

Help Share

Updated On 4 Sep, 2025

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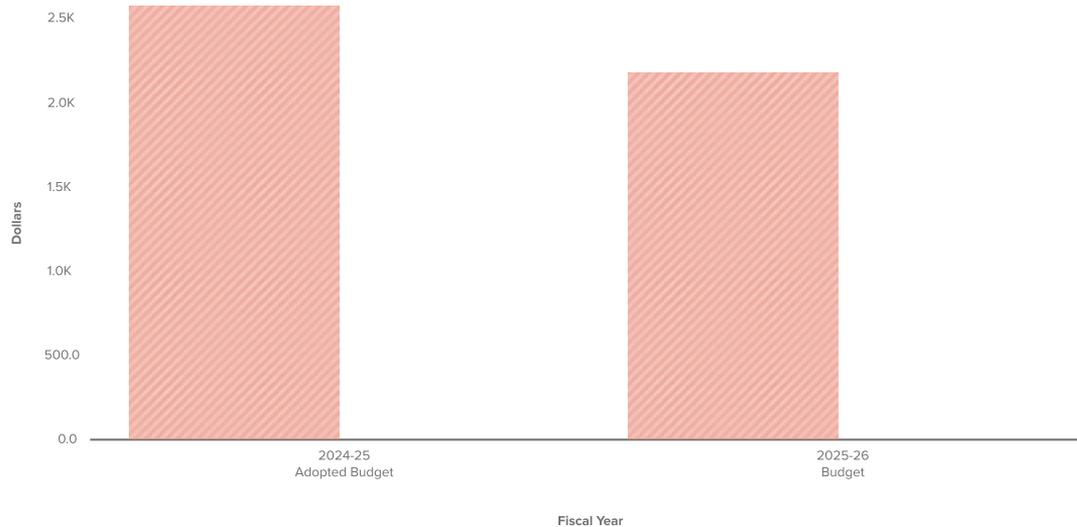
Types Greenville Townhall Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51110 - COMPENSATION INSURANCE	\$47	\$11	\$14		\$14
51070 - UNEMPLOYMENT INSURANCE	\$5	\$34	\$110		\$114
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$52</b>	<b>\$45</b>	<b>\$124</b>		<b>\$128</b>
<b>SERVICES &amp; SUPPLIES</b>					
525119 - LIABILITY SELF-FUND INSURANCE	\$35	\$33	\$30		\$20
525000 - OVERHEAD	-	-	-		-\$384
527807 - WATER/SEWER CHARGES	\$2,423	\$2,221	\$2,423		\$2,423
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$2,458</b>	<b>\$2,254</b>	<b>\$2,453</b>		<b>\$2,059</b>
<b>EXPENSES TOTAL</b>	<b>\$2,510</b>	<b>\$2,299</b>	<b>\$2,577</b>		<b>\$2,187</b>
<b>Surplus (Deficit)</b>	<b>-\$2,510</b>	<b>-\$2,299</b>	<b>-\$2,577</b>		<b>-\$2,187</b>

# PORTOLA MEMORIAL HALL

Fund: 0001 General  
Budget Unit: 20810 - Portola Memorial Hall  
Function: 07 - Recreation & Cultural Services  
Activity: 35 - Memorial Buildings



## DESCRIPTION

These funds are used for maintenance and repair needs at the Portola Memorial Hall, including items such as paint, plumbing parts, and electrical supplies.

## REVENUE VS. EXPENDITURE

Help Share

Updated On 4 Sep, 2025

Back History Reset

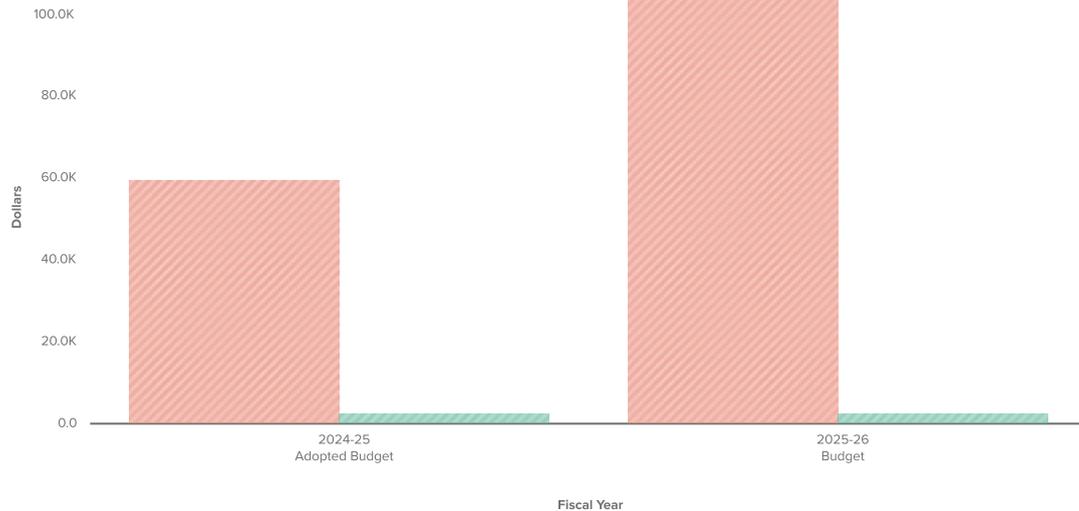
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Types Portola Memorial Hall Placeholder New item Placeholder



Visualization

Sort Large to Small



- Expenses
- Revenues

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
USE OF MONEY & PROPERTY					
43023 - RENTS & CONC.-PORTOLA	\$3,555	\$2,455	\$2,560		\$2,500
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$3,555</b>	<b>\$2,455</b>	<b>\$2,560</b>		<b>\$2,500</b>
<b>REVENUES TOTAL</b>	<b>\$3,555</b>	<b>\$2,455</b>	<b>\$2,560</b>		<b>\$2,500</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	\$85	\$39	\$52		\$51
51100 - FICA/MEDICARE OASDI	\$39	-	-		\$0
51020 - OTHER WAGES	\$510	-	-		\$0
51080 - RETIREMENT	\$42	-	-		\$0
51070 - UNEMPLOYMENT INSURANCE	\$8	\$7	\$6		\$5
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$685</b>	<b>\$46</b>	<b>\$58</b>		<b>\$56</b>
SERVICES & SUPPLIES					
520404 - CUSTODIAL SERVICE	\$5,500	\$7,800	\$9,300		\$9,600
527802 - ELECTRIC CHARGES	\$12,650	\$18,592	\$17,546		\$19,950
521302 - FIRE EXTINGUISHER SVC	\$295	\$332	\$700		\$800
525119 - LIABILITY SELF-FUND INSURANCE	\$75,556	\$75	\$80		\$58
521300 - MAINT.-BLDG. & GROUNDS	\$3,962	\$1,377	\$561		\$3,000
525000 - OVERHEAD	-	-	-		\$47,985
521900 - PROFESSIONAL SVC	\$2,333	\$3,600	\$0		\$0
527803 - PROPANE/OTHR HEATING FUEL	\$12,060	\$13,924	\$13,723		\$16,750
520407 - REFUSE DISPOSAL	\$1,352	\$1,872	\$2,722		\$2,950
527807 - WATER/SEWER CHARGES	\$4,398	\$4,370	\$4,393		\$4,840
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$118,105</b>	<b>\$51,943</b>	<b>\$49,026</b>		<b>\$105,933</b>
<b>EXPENSES TOTAL</b>	<b>\$118,790</b>	<b>\$51,989</b>	<b>\$49,084</b>		<b>\$105,989</b>
<b>Surplus (Deficit)</b>	<b>-\$115,235</b>	<b>-\$49,534</b>	<b>-\$46,524</b>		<b>-\$103,489</b>

# QUINCY MEMORIAL HALL

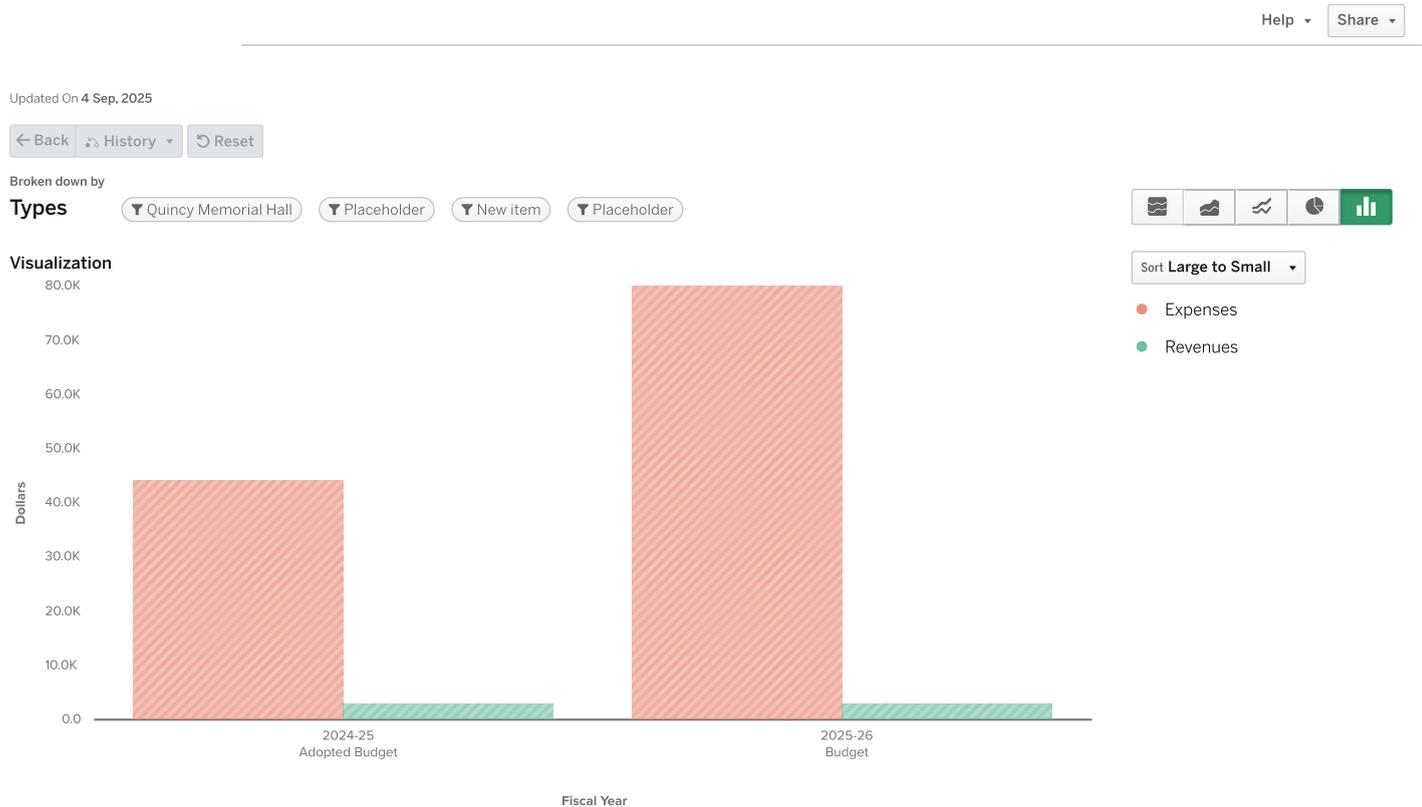
Fund: 0001 General  
Budget Unit: 20820 - Quincy Memorial Hall  
Function: 07 - Recreation & Cultural Services  
Activity: 35 - Memorial Buildings



## DESCRIPTION

These funds are used for maintenance and repair needs at the Quincy Memorial Hall, including items such as paint, plumbing parts, and electrical supplies.

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
USE OF MONEY & PROPERTY					
43024 - RENTS & CONC.-QUINCY	\$3,975	\$3,885	\$2,720		\$3,000
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$3,975</b>	<b>\$3,885</b>	<b>\$2,720</b>		<b>\$3,000</b>
<b>REVENUES TOTAL</b>	<b>\$3,975</b>	<b>\$3,885</b>	<b>\$2,720</b>		<b>\$3,000</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	-	\$26	\$4		\$0
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>-</b>	<b>\$26</b>	<b>\$4</b>		<b>\$0</b>
SERVICES & SUPPLIES					
520404 - CUSTODIAL SERVICE	\$10,159	\$10,159	\$10,388		\$10,464
527802 - ELECTRIC CHARGES	\$13,500	\$17,304	\$17,748		\$18,750
521302 - FIRE EXTINGUISHER SVC	\$161	\$360	\$389		\$500
521300 - MAINT.-BLDG. & GROUNDS	\$100	-	-		\$600
525000 - OVERHEAD	-	-	-		\$33,858
527803 - PROPANE/OTHR HEATING FUEL	\$8,098	\$8,337	\$8,262		\$10,500
520407 - REFUSE DISPOSAL	\$2,261	\$2,285	\$2,328		\$2,800
527807 - WATER/SEWER CHARGES	\$1,665	\$2,706	\$2,062		\$2,600
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$35,944</b>	<b>\$41,152</b>	<b>\$41,177</b>		<b>\$80,072</b>
<b>EXPENSES TOTAL</b>	<b>\$35,944</b>	<b>\$41,178</b>	<b>\$41,181</b>		<b>\$80,072</b>
<b>Surplus (Deficit)</b>	<b>-\$31,969</b>	<b>-\$37,293</b>	<b>-\$38,461</b>		<b>-\$77,072</b>

# FAIR

Fund: 0005 County Fair  
 Budget Unit: 20190 - Fair  
 Function: 01 - General Government  
 Activity: 15 - Promotion



## DEPARTMENT NARRATIVE

Department Head: John Steffanic  
 Title: Director

The Plumas Sierra County Fairgrounds are a year-round event center featuring nearly 400 events, meetings, and conferences with the additional task of producing an annual county fair. In 2024, the Fairgrounds hosted 334 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 is 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.



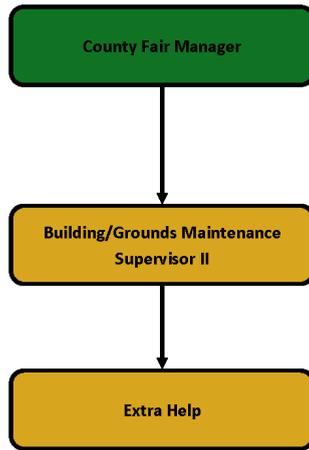
## HIGHLIGHTS FROM THE PAST YEAR

The Fair expanded its relationship with the Central Plumas Recreation District, resulting in several improvements to the flexibility of Serpilio Hall. Several maintenance goals were met with improvements to the main well, electric system, and lighting.

## PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
County Fair/Event Center Manager	1	1	1	1	1
Building & Grounds Maintenance Supervisor I/II	1	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## DEPARTMENT ORGANIZATIONAL CHART



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

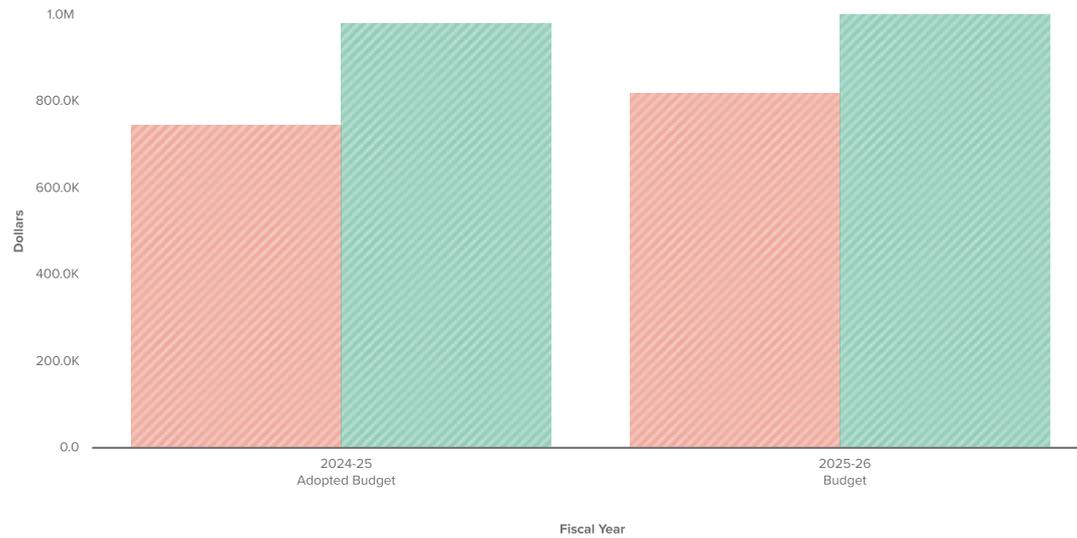
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Types ▾ County Fair ▾ Placeholder ▾ New item ▾ Placeholder



Visualization



Sort Large to Small ▾

- Revenues
- Expenses

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45078 - CAMPING FEES	\$16,320	\$6,405	\$3,120		\$6,000
45610 - ENTRY FEES/EXHIBIT	\$2,858	\$4,265	\$5,398		\$5,000
45621 - ENTRY FEES/SHOW	\$3,995	\$2,973	\$3,036		\$3,000
45601 - FAIR ADMISSION	\$24,034	\$13,279	\$24,108		\$20,000
45602 - FAIR ADMISSION-DISCOUNT	\$8,133	\$16,443	\$6,454		\$10,000
45034 - RENTAL-FESTIVAL	\$6,046	\$9,133	\$15,622		\$16,000
45138 - RESTITUTION	\$528	\$133	\$374		\$0
45633 - SATURDAY SHOW	\$4,692	\$4,320	-		\$0
45622 - STALL FEES	\$2,002	\$2,120	\$4,138		\$4,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$68,608</b>	<b>\$59,071</b>	<b>\$62,250</b>		<b>\$64,000</b>
<b>OTHER REVENUE</b>					
46605 - CAMPING FAIR	\$1,260	\$1,130	\$11,270		\$11,000
46070 - CNTRB FR OTHR AGENCY	\$5,000	\$5,000	\$5,000		\$5,000
46239 - DONATIONS	\$932	\$960	\$1,631		\$2,000
46607 - OTHER MISCELLANEOUS	\$1,423	\$3,246	\$4,535		\$4,000
46251 - REIMBURSEMENTS/REFUNDS	\$3,255	-	-		\$0
46606 - SPONSORSHIPS	\$500	-	\$500		\$4,000
<b>OTHER REVENUE TOTAL</b>	<b>\$12,370</b>	<b>\$10,336</b>	<b>\$22,936</b>		<b>\$26,000</b>
<b>STATE &amp; FEDERAL AID</b>					
44200 - STATE-AID FOR CO. FAIRS	\$61,000	\$116,950	\$137,400		\$90,000
44290 - STATE-OTHER	\$66,932	-	-		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$127,932</b>	<b>\$116,950</b>	<b>\$137,400</b>		<b>\$90,000</b>
<b>TAX REVENUE</b>					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
40070 - TIMBER YIELD TAX	\$2,714	\$1,837	\$2,101		\$2,000
<b>TAX REVENUE TOTAL</b>	<b>\$2,714</b>	<b>\$1,837</b>	<b>\$2,101</b>		<b>\$2,000</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	\$4,999	\$4,999	\$6,609		\$598,999
48005 - TRANSFER-IN5	-	-	\$18,227		\$0
<b>TRANSFERS TOTAL</b>	<b>\$4,999</b>	<b>\$4,999</b>	<b>\$24,836</b>		<b>\$598,999</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43072 - CARNIVAL PRE-SALE	\$30,340	\$43,820	\$54,646		\$50,000
43073 - FOOD CONCESSIONS	\$26,393	\$28,734	\$34,258		\$30,000
43092 - GROUNDS RENTAL	\$102,364	\$62,221	\$101,125		\$85,000
43010 - INTEREST-INVESTED FUNDS	\$11,270	-\$293	-\$6,025		\$100
43074 - NON-FOOD CONCESSIONS	\$10,500	\$12,212	\$14,055		\$13,000
43099 - RENTAL-GRANDSTAND	\$6,895	\$4,050	-		\$8,000
43091 - RENTAL OF BUILDINGS	\$22,419	\$11,002	\$18,550		\$18,000
43096 - RENTAL -STALL	-	\$30	-		\$0
43608 - RENTAL-STORAGE	\$15,735	\$20,877	\$15,545		\$17,000
43998 - UNREALIZED GAINS/LOSSES	\$6,394	\$1,502	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$232,310</b>	<b>\$184,156</b>	<b>\$232,154</b>		<b>\$221,100</b>
<b>REVENUES TOTAL</b>	<b>\$448,933</b>	<b>\$377,350</b>	<b>\$481,676</b>		<b>\$1,002,099</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
540112 - CAPITAL IMPROVEMENT	\$33,947	-	-		\$0
<b>FIXED ASSETS TOTAL</b>	<b>\$33,947</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
<b>SALARIES &amp; BENEFITS</b>					
51121 - BOOT ALLOWANCE	\$300	-	\$300		\$0
51120 - CELL PHONE ALLOW	\$600	\$600	\$600		\$600
51110 - COMPENSATION INSURANCE	\$10,747	\$8,424	-		\$0
51100 - FICA/MEDICARE OASDI	\$19,429	\$20,547	\$20,870		\$16,063
51090 - GROUP INSURANCE	\$33,141	\$33,697	\$54,214		\$55,691
51150 - LIFE INSURANCE	\$334	\$334	\$334		\$370
51081 - OPEB LIABILITY	\$4,757	\$4,830	\$4,642		\$5,371
51020 - OTHER WAGES	\$60,757	\$68,226	\$60,954		\$100,000
51060 - OVERTIME PAY	\$20,684	\$12,277	\$17,994		\$3,000
51000 - REGULAR WAGES	\$188,498	\$195,275	\$202,986		\$209,970
51080 - RETIREMENT	\$21,413	\$53,885	\$55,658		\$54,958
51070 - UNEMPLOYMENT INSURANCE	\$1,838	\$1,142	\$844		\$1,070
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$362,499</b>	<b>\$399,237</b>	<b>\$419,397</b>		<b>\$447,093</b>
<b>SERVICES &amp; SUPPLIES</b>					
523001 - ADVERTISEMENT	\$3,936	\$1,893	\$1,206		\$2,000
524440 - AWARDS	\$2,896	\$5,632	\$2,306		\$4,000
521231 - COMPUTERS-1500.00	\$372	\$298	\$298		\$600
527802 - ELECTRIC CHARGES	\$74,233	\$90,792	\$100,592		\$112,000
521952 - ENTERTAINMENT	\$80,834	\$80,499	\$62,889		\$63,000
520900 - EQUIPMENT MAINTENANCE	\$1,182	\$2,023	\$694		\$2,000
521102 - FUEL - VEHICLE	\$5,073	\$4,787	\$972		\$5,000
520500 - INSURANCE	\$16,725	\$16,448	\$19,637		\$19,200
520203 - INTERNET SERVICE	\$2,260	\$2,280	\$2,225		\$2,300
525119 - LIABILITY SELF-FUND INSURANCE	\$1,471	\$1,721	\$2,222		\$2,802
521300 - MAINT.-BLDG. & GROUNDS	\$113,631	\$45,231	\$41,211		\$40,000
521600 - MEMBERSHIPS/ANNUAL DUES	\$8,438	\$2,675	\$2,825		\$3,000
521800 - OFFICE EXPENSE	\$1,289	\$2,237	\$1,539		\$2,000
525000 - OVERHEAD	\$24,605	\$16,475	-		\$47,833
520409 - PAPER PRODUCTS-HOUSEHOLD	\$5,164	\$3,517	\$2,835		\$4,000
520201 - PHONE - LAND LINE (S)	\$486	\$488	\$572		\$1,100
520210 - POSTAGE/SHIP, MAIL COST	\$30	\$123	\$204		\$300
520233 - PRINTING SVC/CHRG	\$533	\$776	\$438		\$1,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
521900 - PROFESSIONAL SVC	\$21,575	\$25,090	\$23,250		\$22,000
527803 - PROPANE/OTHR HEATING FUEL	\$16,864	\$8,804	\$8,221		\$9,000
520407 - REFUSE DISPOSAL	\$9,387	\$7,852	\$8,387		\$8,500
520940 - SAFETY EQUIPMENT/EXPENSES	-	-	-		\$100
524400 - SPECIAL DEPARTMENT EXPENSE	-	\$54,138	\$4,348		\$5,000
527500 - TRAVEL- OUT OF COUNTY	\$2,447	\$2,492	\$2,141		\$3,000
520904 - UTILITY EQUIPMENT MAINT	\$2,267	\$2,905	\$943		\$1,000
520902 - VEHICLE MAINTENANCE	\$1,750	\$954	\$2,150		\$2,000
527807 - WATER/SEWER CHARGES	\$7,824	\$6,362	\$14,357		\$11,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$405,270</b>	<b>\$386,493</b>	<b>\$306,465</b>		<b>\$373,735</b>
TRANSFERS					
570000 - TRANSFERS IN/OUT-IT	-	-	-		\$2,409
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$2,409</b>
<b>EXPENSES TOTAL</b>	<b>\$801,716</b>	<b>\$785,730</b>	<b>\$725,862</b>		<b>\$823,237</b>
<b>Surplus (Deficit)</b>	<b>-\$352,784</b>	<b>-\$408,380</b>	<b>-\$244,186</b>		<b>\$178,862</b>

# FISH & GAME COMMISSION

Fund: 0003 Fish and Game  
Budget Unit: 20500 - Fish & Game Commission  
Function: 02 - Public Protection  
Activity: 21 - Other Protection



## DESCRIPTION

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



## HIGHLIGHTS FROM THE PAST YEAR

The Plumas County Fish & Game Commission (PCFGC) installed two wildlife guzzlers, each storing 1800 gallons of water from rainfall and snowmelt, on the north side of Highway 36 to provide water for deer and reduce roadkill near Lake Almanor. PG&E settlement funds were used to replace the existing guzzlers that were destroyed in the Dixie Fire.

The PCFGC contributed funds to the Plumas Audubon Society for their annual Grebe Festival at Lake Almanor. Funds were used to rent a pontoon boat for participants to view existing grebes up close. PG&E settlement funds were used to benefit this wildlife-related activity within the footprint of the Dixie Fire.

The Commission continued its partnership with the Plumas Unified School District K-6 Outdoor Education Program by committing to a level of funding to reimburse the qualified expenses for the four elementary schools in Plumas County.

The Commission partnered with Feather River Trout Unlimited to provide fishing poles for the annual Graeagle Fishing Derby.

## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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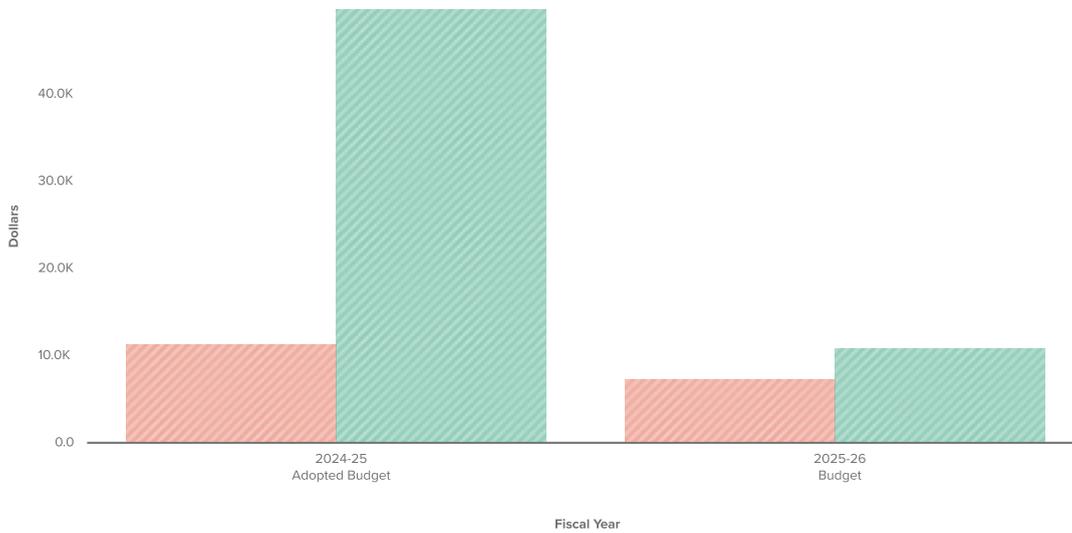
Types Fish & Game Commission Placeholder New item Placeholder



Sort Large to Small ▾

- Revenues
- Expenses

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>FINES &amp; PENALTIES</b>					
42040 - OTHER COURT FINES	-\$1,262	\$1,225	\$1,228		\$1,000
<b>FINES &amp; PENALTIES TOTAL</b>	<b>-\$1,262</b>	<b>\$1,225</b>	<b>\$1,228</b>		<b>\$1,000</b>
<b>OTHER REVENUE</b>					
46612 - PGE SETTLEMENT-REVENUE	\$140,000	-	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$140,000</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
<b>STATE &amp; FEDERAL AID</b>					
44490 - FEDERAL-GRAZING FEES	\$222	-	\$210		\$0
44440 - FEDERAL-IN LIEU TAXES	\$1,903	\$1,903	\$1,903		\$1,903
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$2,125</b>	<b>\$1,903</b>	<b>\$2,113</b>		<b>\$1,903</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$7,435	\$9,017	\$8,685		\$8,000
43998 - UNREALIZED GAINS/LOSSES	\$1,422	\$2,149	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$8,857</b>	<b>\$11,166</b>	<b>\$8,685</b>		<b>\$8,000</b>
<b>REVENUES TOTAL</b>	<b>\$149,720</b>	<b>\$14,294</b>	<b>\$12,027</b>		<b>\$10,903</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51110 - COMPENSATION INSURANCE	\$47	\$325	\$313		\$173
51100 - FICA/MEDICARE OASDI	\$230	\$229	\$230		\$0
51020 - OTHER WAGES	\$3,013	\$3,115	\$3,013		\$3,250
51070 - UNEMPLOYMENT INSURANCE	\$5	\$4	\$3		\$4
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$3,295</b>	<b>\$3,674</b>	<b>\$3,559</b>		<b>\$3,427</b>
<b>SERVICES &amp; SUPPLIES</b>					
520230 - COPY CHARGES	-	\$20	-		\$10

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
524620 - GRAEAGLE FISH DERBY	-	-	\$729	\$0	
524640 - JR PHEASANT HUNT	-	-	-	\$500	
525119 - LIABILITY SELF-FUND INSURANCE	\$35	\$39	\$45	\$42	
525000 - OVERHEAD	\$3,738	\$317	-	-\$653	
524670 - PGE SETTLE EXPENSE	\$30,118	\$19,121	\$2,687	\$0	
520210 - POSTAGE/SHIP, MAIL COST	-	\$16	-	\$15	
524400 - SPECIAL DEPARTMENT EXPENSE	\$1,932	\$1,629	-	\$3,000	
527400 - TRAVEL- IN COUNTY	\$716	\$1,380	\$1,404	\$1,000	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$36,539</b>	<b>\$22,522</b>	<b>\$4,865</b>	<b>\$3,914</b>	
<b>EXPENSES TOTAL</b>	<b>\$39,834</b>	<b>\$26,196</b>	<b>\$8,423</b>	<b>\$7,341</b>	
<b>Surplus (Deficit)</b>	<b>\$109,886</b>	<b>-\$11,901</b>	<b>\$3,603</b>	<b>\$3,562</b>	

# HUMAN RESOURCES

Fund: 0001 General  
Budget Unit: 20035 - Human Resources  
Function: 01 - General Government  
Activity: 10 - Legislative & Admin



## DEPARTMENT NARRATIVE

Department Head: Sara James  
Title: 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.



## HIGHLIGHTS FROM THE PAST YEAR

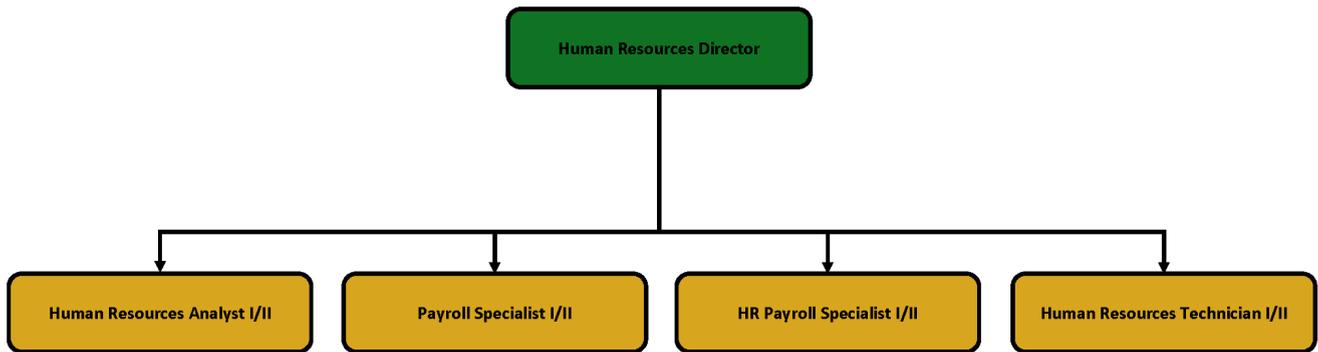
- The team worked diligently to approve new job classifications, including Help Desk Specialist, Behavioral Health SUD Counselors, Bookmobile Library Assistant, and the Disaster Recovery Coordinator. Several other job descriptions have been updated as well.
- Recruitment efforts have increased, including the use of online platforms and attending job fairs.
- Despite significant changes in leadership, HR continues to timely input and process payroll, ensuring all employees receive their pay and merit increases efficiently.

- HR has implemented changes to the minimum wage, and ensured that our classification plan and salary schedules are up to date.

## PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Human Resources Technician I/II/III	1	1	1	1	1
Human Resources Analyst I/II	1	1	1	1	1
Human Resources Director	1	1	1	1	1
Human Resources Payroll Specialist I/II	1	2	2	2	2
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

## DEPARTMENT ORGANIZATIONAL CHART



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

← Back History ▾ Reset

Broken down by

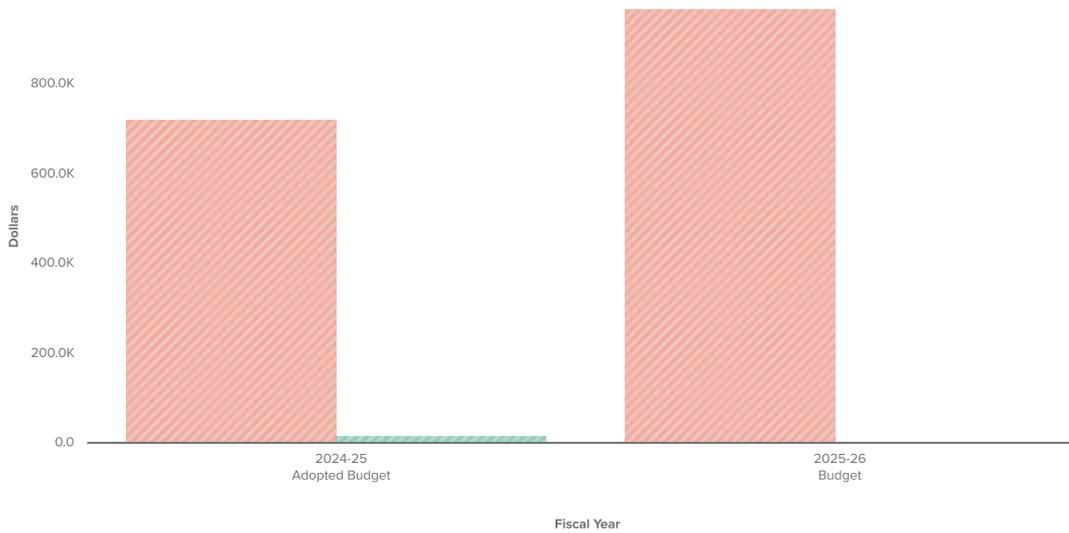
Types Human Resources Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPON	\$26	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$10	\$20	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$36</b>	<b>\$20</b>	<b>-</b>		<b>\$0</b>
TRANSFERS					
48005 - TRANSFER-IN5	-	-	\$27,346		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$27,346</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$36</b>	<b>\$20</b>	<b>\$27,346</b>		<b>\$0</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	\$420	\$245	-		\$0
51110 - COMPENSATION INSURANCE	\$3,573	\$7,809	\$4,660		\$5,501
51100 - FICA/MEDICARE OASDI	\$23,441	\$28,747	\$30,544		\$29,128
51090 - GROUP INSURANCE	\$63,602	\$60,271	\$95,588		\$128,639
51150 - LIFE INSURANCE	\$763	\$843	\$845		\$1,040
51081 - OPEB LIABILITY	\$9,513	\$9,660	\$11,604		\$13,428
51020 - OTHER WAGES	\$1,638	\$6,577	\$12,281		\$37,000
51060 - OVERTIME PAY	-	\$2,786	\$7,994		\$8,000
51000 - REGULAR WAGES	\$315,148	\$369,867	\$376,284		\$380,750
51080 - RETIREMENT	\$28,489	\$93,128	\$93,159		\$91,012
51070 - UNEMPLOYMENT INSURANCE	\$1,077	\$1,377	\$1,293		\$1,362
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$447,664</b>	<b>\$581,311</b>	<b>\$634,251</b>		<b>\$695,860</b>
SERVICES & SUPPLIES					
529851 - COMPUTER HARDWARE/SUPPL	\$8,600	\$655	\$5,233		\$6,500

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
520250 - COPY MACHINE LEASE	\$2,627	\$2,627	\$1,970		\$5,800
520419 - COVID PPE & CLEANING COST	\$338	-	-		\$0
525119 - LIABILITY SELF-FUND INSURANCE	\$2,642	\$3,039	\$6,598		\$6,793
521600 - MEMBERSHIPS/ANNUAL DUES	\$9,671	\$9,930	\$10,767		\$11,200
520901 - OFFICE EQUIP MAINTENANCE	\$726	\$918	\$689		\$1,600
521800 - OFFICE EXPENSE	\$7,926	\$2,340	\$1,267		\$5,263
521801 - Office Water	-	-	\$289		\$600
520220 - PAPER/PAPER SUPPLIES	\$1,214	\$974	\$733		\$1,500
520201 - PHONE - LAND LINE (S)	\$303	\$220	\$236		\$300
520210 - POSTAGE/SHIP, MAIL COST	\$518	\$413	\$39		\$700
521900 - PROFESSIONAL SVC	\$301	\$1,088	\$613		\$212,750
523702 - PUB - RECRUITMENT ADS	\$1,314	\$3,388	\$1,780		\$9,500
523711 - SUBSCRIPTIONS	-	-	-		\$1,500
527000 - TRAINING	\$480	\$100	\$425		\$4,500
527500 - TRAVEL- OUT OF COUNTY	\$500	-	-		\$2,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$37,162</b>	<b>\$25,692</b>	<b>\$30,638</b>		<b>\$271,006</b>
<b>EXPENSES TOTAL</b>	<b>\$484,826</b>	<b>\$607,003</b>	<b>\$664,890</b>		<b>\$966,866</b>
<b>Surplus (Deficit)</b>	<b>-\$484,790</b>	<b>-\$606,983</b>	<b>-\$637,544</b>		<b>-\$966,866</b>

# INFORMATION TECHNOLOGY

Fund: 0001 General  
Budget Unit: 20220 - Information Technology  
Function: 01 - General Government  
Activity: 16 - Other General



## DEPARTMENT NARRATIVE

Department Head: Greg Ellingson  
Title: 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.



## HIGHLIGHTS FROM THE PAST YEAR

As we close out another fiscal year, the Plumas County Information Technology Department would like to take a moment to highlight several key accomplishments from the past year. These achievements reflect our ongoing commitment to strengthening the County's technology infrastructure, improving security, and enhancing support for all departments.

### FY 2024/2025 Department Highlights

- **Sheriff's Office IT Integration & Network Rebuild**  
This year, IT successfully absorbed full support responsibilities for the Sheriff's Office, including a complete rebuild of their network infrastructure and perimeter firewall. This effort has significantly improved performance, stability, and security for the department.
- **Deployment of Endpoint Detection & Response (EDR) at the Sheriff's Office**  
We deployed CrowdStrike EDR across all endpoints within the Sheriff's Office. This advanced threat protection platform provides real-time detection and response to potential security threats, enhancing the overall security posture of the department.
- **Enhanced Security Practices**  
The department implemented several security improvements in alignment with industry best practices. These enhancements are part of our broader strategy to continuously improve the County's cybersecurity resilience.
- **Ongoing Cybersecurity and Efficiency Training**  
We continued our efforts to educate and empower County employees by providing training on cybersecurity awareness and tools designed to increase day-to-day efficiency.
- **Configuration and Deployment of Efficiency Tools**  
IT worked closely with departments to identify, configure, and deploy a range of tools aimed at improving operational efficiency. From cloud-based collaboration platforms to workflow automation, our goal has been to support departments in working smarter and more effectively.

- **Improved Help Desk Support**

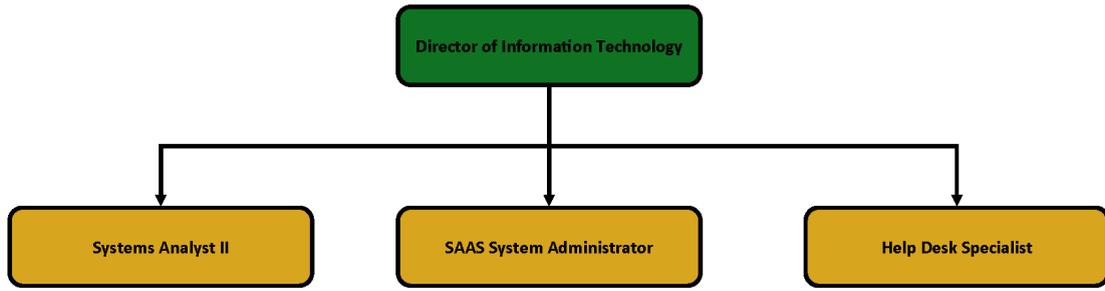
To address increasing support needs and improve ticket response times, the department hired a new Helpdesk Specialist. This addition has already begun to improve the speed and quality of our support services.

We appreciate the continued support and collaboration from all departments as we work to provide secure, reliable, and efficient technology services. We look forward to building on this momentum in the year ahead.

## PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Systems Analyst I/II	1	1	1	1	1
SAAS Systems Administrator	0	1	1	1	1
Director of Information Technology	1	1	1	1	1
Office Automation Specialist	1	0	0	0	0
Programmer Analyst	1	0	0	0	0
Help Desk Specialist	0	0	0	0	1
Network/EDR Administrator	0	1	1	1	0
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## DEPARTMENT ORGANIZATIONAL CHART



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

← Back History ▾ Reset

Broken down by

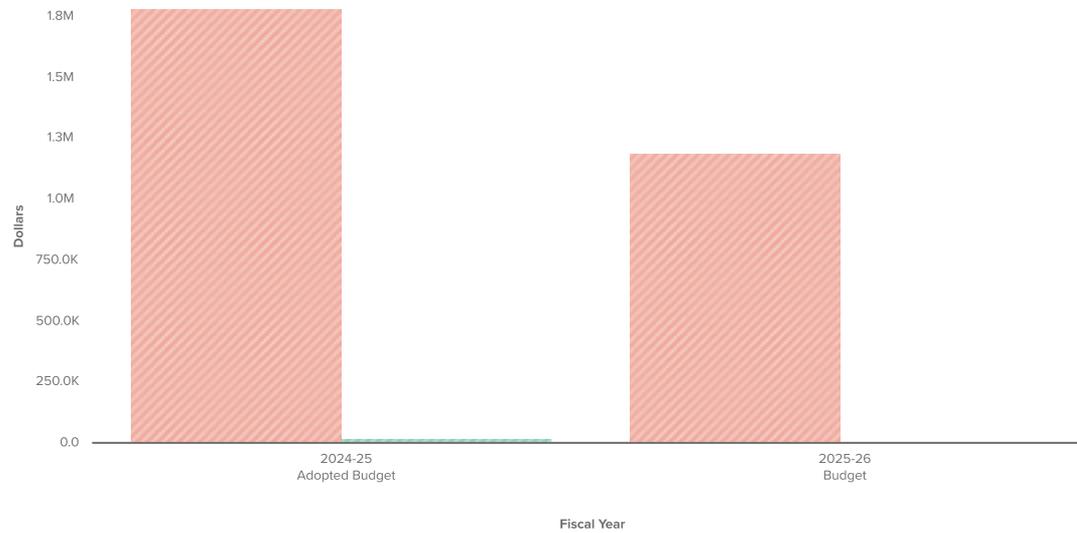
Types Information Technology Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
CHARGES FOR SERVICES					
45200 - OTHR SVC OR SVC TO CRTS	-	\$314	-		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>-</b>	<b>\$314</b>	<b>-</b>		<b>\$0</b>
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	\$65	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	-	\$54	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$65</b>	<b>\$54</b>	<b>-</b>		<b>\$0</b>
TRANSFERS					
48000 - TRANSFER-IN	-	\$92,400	-		\$0
48021 - TRF IN - ARPA FUNDS	\$300,000	-	-		\$0
48005 - TRANSFER-IN5	-	-	\$16,240		\$0
<b>TRANSFERS TOTAL</b>	<b>\$300,000</b>	<b>\$92,400</b>	<b>\$16,240</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$300,065</b>	<b>\$92,768</b>	<b>\$16,240</b>		<b>\$0</b>
<b>Expenses</b>					
FIXED ASSETS					
544923 - REMODEL	-	-	-		\$7,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$7,000</b>
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	\$2,185	\$1,365	-		\$0
51110 - COMPENSATION INSURANCE	\$4,442	\$1,473	\$2,896		\$3,907
51100 - FICA/MEDICARE OASDI	\$22,585	\$22,465	\$22,677		\$28,921
51090 - GROUP INSURANCE	\$74,419	\$43,517	\$67,356		\$74,276
51150 - LIFE INSURANCE	\$468	\$623	\$602		\$806
51081 - OPEB LIABILITY	\$9,513	\$9,660	\$9,283		\$10,743

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
51060 - OVERTIME PAY	\$290	\$0	-	\$0	
51000 - REGULAR WAGES	\$280,301	\$312,609	\$298,585	\$376,904	
51080 - RETIREMENT	\$24,845	\$75,054	\$82,293	\$90,311	
51070 - UNEMPLOYMENT INSURANCE	\$433	\$346	\$311	\$315	
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$419,480</b>	<b>\$467,113</b>	<b>\$484,002</b>	<b>\$586,183</b>	
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	\$663,941	\$479,123	\$558,477	\$295,810	
520202 - CELL PHONE SERVICE	-	-	-	\$2,160	
529851 - COMPUTER HARDWARE/SUPL	\$35,133	\$55,884	\$125,275	\$105,500	
521750 - FITNESS & WELNESS	\$23	-	\$1,448	\$1,500	
521102 - FUEL - VEHICLE	\$22	\$61	-	\$300	
520203 - INTERNET SERVICE	\$54,558	\$48,004	\$56,624	\$73,000	
525119 - LIABILITY SELF-FUND INSURANCE	\$3,284	\$3,596	\$4,197	\$4,037	
521800 - OFFICE EXPENSE	\$6,591	\$934	\$16	\$1,000	
521801 - Office Water	-	\$108	\$298	\$600	
520201 - PHONE - LAND LINE (S)	\$244	\$806	\$52	\$1,000	
521900 - PROFESSIONAL SVC	-	-	\$0	\$20,000	
524300 - SMALL TOOLS/INSTRUMENTS	\$322	\$67	-	\$1,000	
527000 - TRAINING	\$2,055	\$702	\$702	\$6,000	
527400 - TRAVEL - IN COUNTY	-	-	\$69	\$250	
527500 - TRAVEL - OUT OF COUNTY	-	-	-	\$2,000	
521906 - TYLER TRAINING	-	\$14,020	-	\$78,380	
520902 - VEHICLE MAINTENANCE	-	\$767	-	\$0	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$766,172</b>	<b>\$604,071</b>	<b>\$747,158</b>	<b>\$592,537</b>	
<b>EXPENSES TOTAL</b>	<b>\$1,185,652</b>	<b>\$1,071,184</b>	<b>\$1,231,161</b>	<b>\$1,185,720</b>	
Surplus (Deficit)	-\$885,587	-\$978,416	-\$1,214,921	-\$1,185,720	

# LIBRARY/LITERACY



## DEPARTMENT NARRATIVE

Department Head: Dora Mitchell  
Title: 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, branch libraries in Portola and Chester, and a bookmobile. Through an agreement with neighboring Sierra County, Plumas County also provides library services at stations in Downieville, Sierra City, Loyalton, and Alleghany.

The library's collection includes books, audiobooks, DVDs, CDs, and magazines, online resources such as e-books, e-audiobooks, streaming movies, digital editions of current magazines and newspapers, newspaper archives, research databases, and educational resources like LinkedIn Learning, EBSCO Learning Library, and HelpNow (free one-to-one tutoring and homework help). Special collections include the California Collection (books on the history of Plumas County and surrounding areas); the Toy Library (educational toys and games); and the Library of Things, which offers a wide assortment of physical items such as home repair tools, outdoor gear, and digital devices. In-person services include reference assistance, public computers, Wi-Fi, printing, copying, and scanning. The library also hosts numerous programs for adults, children, and families, including Pre-school Storytime, Steam Ahead 4 Kids, the Summer Reading Program, and various educational programs, poetry workshops, and book clubs.

Plumas County Library oversees the Plumas County Literacy Program, which offers free help to adult learners in GED preparation, financial literacy, digital literacy, reading and writing comprehension, basic math skills, dyslexia remediation, and more. Literacy services are available by appointment or walk-in, in group and one-to-one formats. Plumas County Literacy also provides specialized learning programs for adults with intellectual and developmental disabilities, incarcerated individuals, and people on Probation. Computer instruction classes and weekly drop-in digital literacy services are open to all county residents. Plumas County Literacy also provides Project Read, a county-wide initiative to foster the love of reading by helping children build personal libraries at home. Baskets of free Project Read 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 Groundhog Fever Festival, and more.



## HIGHLIGHTS FROM THE PAST YEAR

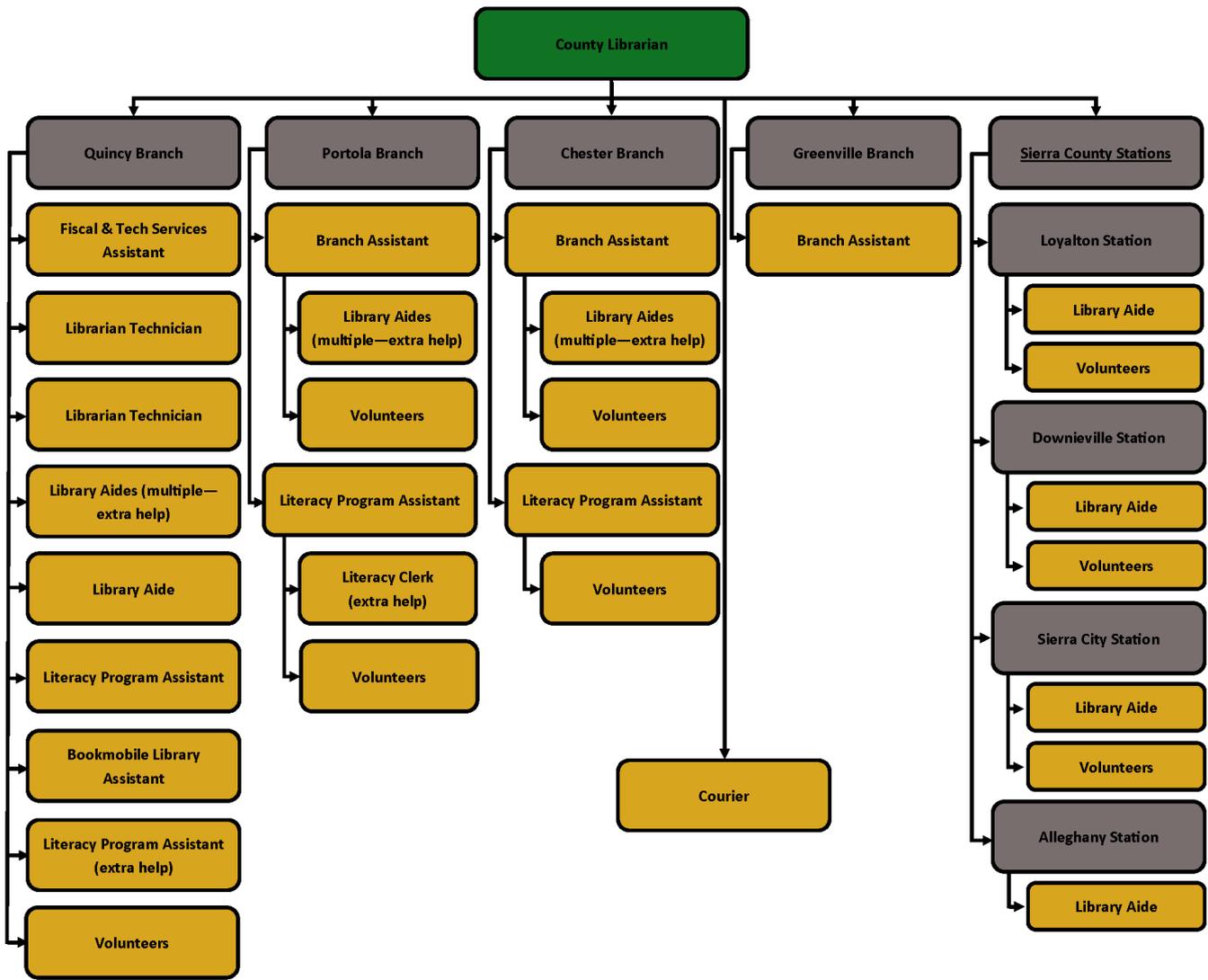
- The Library continued to be an active and vital community hub in the 23-24 fiscal year. Between the seven library locations in Plumas and Sierra County, the Library had more than 49,000 visits and 69,659 checkouts for the year. Over 10,000 residents across the two counties possess an active library card (used within the last three years).
- Library staff handled more than 4,800 reference questions on topics such as local history, genealogy, finding employment, accessing information online, technology help, and more.

- 475 programs for all ages were offered, including Summer Reading, Preschool Storytime, STEAM Ahead 4 Kids, Family Game Night, and Teen Game Night, as well as special one-time programs such as a bat nesting box-building workshop. More than 3,000 attendants participated over the course of the year.
- With funding from Plumas STARS, the Library created a Toy Library that offers a wide variety of educational toys, musical instruments, games, puzzles, building blocks, and more for families and childcare providers to borrow. The Library also began a collaboration with Plumas Rural Services to help promote and circulate PRS's own extensive toy library, which had been difficult for the public to access.
- The Library of Things (a collection of tools, electronics, and other special equipment) was expanded with a wide variety of useful items available for checkout. Tool lending libraries are a popular feature in public libraries nationwide. They provide a way for communities to reduce consumption, share resources, and access items that are often costly, only needed occasionally, and spend most of their time gathering dust in the garage. New items include a selection of power tools (cordless drill, impact driver, brad nailer, staple gun, digital stud finder, and more); home inspection tools such as a digital air quality monitor, gas leak detector, and infrared heat detector; gear for outdoor activities such as a GoPro camera, metal detector, bike repair kit, and an outdoor projector and inflatable screen for backyard movie nights; and crafting tools, including a button maker, sewing machine, and Cricut machine.
- The Zip Books program, which allows patrons to request any book or audiobook that the Library does not own and have it shipped from Amazon straight to their door, provided 822 new books to the public. More than 800 of these books were then added to the permanent collection.
- The children's areas in the Portola and Chester Branch Libraries were refreshed with grant funding from Plumas STARS. New books, musical instruments, educational toys and games, new display shelving, and a sensory play table were added to make these spaces more welcoming and engaging for young children and families.
- The Friends of the Quincy Library funded the purchase of new furniture for the Quincy Library reading area and young adult corner, inviting library users to spend more time reading, relaxing, and enjoying the Library's resources.
- Additional funding from the county's ARPA grant was provided to the Library for the purpose of addressing the digital divide in Plumas County. These funds were used for a much-needed upgrade to the public computers in the Quincy, Portola, and Chester branches, new student laptops for the Literacy program, and additional Wi-Fi hotspots, which provide internet access to county residents who don't have broadband connectivity at home.

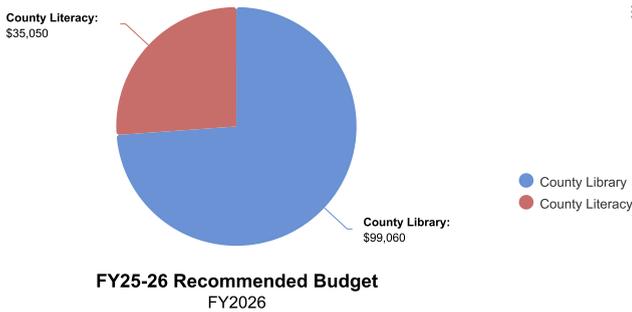
## PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
County Library	4.351	4.726	5.726	5.726	6.226
County Literacy	1.95	1.95	1.95	1.95	1.95
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>6.301</b>	<b>6.676</b>	<b>7.676</b>	<b>7.676</b>	<b>8.176</b>

## DEPARTMENT ORGANIZATIONAL CHART



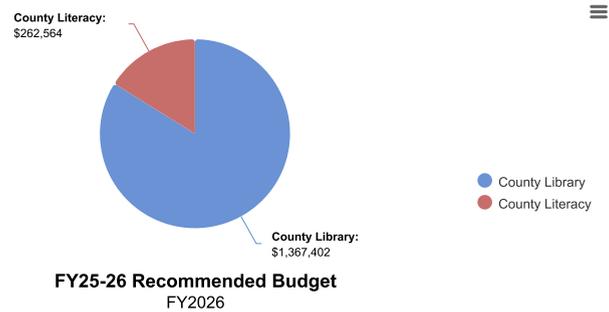
## PROGRAMMATIC REVENUES



Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC EXPENDITURES



Data Updated: Sep 05, 2025, 10:22 AM

[View Report](#)

## PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45190 - LIBRARY SERVICES	\$6,779	\$6,891	\$7,914		\$7,500
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$6,779</b>	<b>\$6,891</b>	<b>\$7,914</b>		<b>\$7,500</b>
<b>OTHER REVENUE</b>					
46070 - CNTRB FR OTHR AGENCY	\$163,822	\$65,911	\$25,424		\$54,210
46239 - DONATIONS	\$86	\$29	\$120		\$50
46230 - LIBRARY DONATIONS	\$1,965	\$2,981	\$2,699		\$3,000
46231 - LOST BOOKS	\$669	-\$7	\$348		\$350
46251 - REIMBURSEMENTS/REFUNDS	-	\$625	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$166,542</b>	<b>\$69,538</b>	<b>\$28,591</b>		<b>\$57,610</b>
<b>STATE &amp; FEDERAL AID</b>					
44292 - STATE - LITERACY GRANT	-	\$28,500	\$25,000		\$35,000
44290 - STATE-OTHER	-	-	-		\$34,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>\$28,500</b>	<b>\$25,000</b>		<b>\$69,000</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	-	\$81	\$1,253		\$0
48005 - TRANSFER-IN5	-	-	\$32,404		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>\$81</b>	<b>\$33,657</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$173,321</b>	<b>\$105,011</b>	<b>\$95,162</b>		<b>\$134,110</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
541500 - VEHICLE	\$58,538	-	\$146,492		\$0
<b>FIXED ASSETS TOTAL</b>	<b>\$58,538</b>	<b>-</b>	<b>\$146,492</b>		<b>\$0</b>
<b>SALARIES &amp; BENEFITS</b>					
51110 - COMPENSATION INSURANCE	\$23,536	\$26,093	\$10,749		\$53,813
51100 - FICA/MEDICARE OASDI	\$29,940	\$36,051	\$38,025		\$37,623
51090 - GROUP INSURANCE	\$44,081	\$62,126	\$99,041		\$98,409
51150 - LIFE INSURANCE	\$334	\$167	\$334		\$336
51081 - OPEB LIABILITY	\$15,876	\$16,122	\$17,814		\$21,957
51020 - OTHER WAGES	\$99,732	\$113,122	\$89,493		\$144,000
51000 - REGULAR WAGES	\$303,076	\$362,834	\$416,955		\$496,789
51080 - RETIREMENT	\$22,148	\$91,093	\$106,452		\$117,190
51070 - UNEMPLOYMENT INSURANCE	\$3,352	\$2,389	\$888		\$523
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$542,076</b>	<b>\$709,997</b>	<b>\$779,752</b>		<b>\$970,640</b>
<b>SERVICES &amp; SUPPLIES</b>					
524440 - AWARDS	\$2,114	\$2,426	\$293		\$400
524510 - BOOK(S) - SP DEPT EXP	\$36,369	\$37,505	\$37,659		\$30,772
524515 - BOOKS ZIP	\$14,644	\$19,818	\$17,588		\$15,200
520202 - CELL PHONE SERVICE	-	\$30	\$110		\$300
529500 - COMPUTER	\$3,241	\$6,086	\$37,969		\$6,550
520230 - COPY CHARGES	\$351	\$591	\$835		\$750
520419 - COVID PPE & CLEANING COST	\$255	-	-		\$0
527802 - ELECTRIC CHARGES	\$13,208	\$16,623	\$19,573		\$19,300
520300 - FOOD	-	-	\$187		\$0
520203 - INTERNET SERVICE	\$2,232	\$2,146	\$2,388		\$2,492
525119 - LIABILITY SELF-FUND INSURANCE	\$5,496	\$254,737	\$277,019		\$240,335
521870 - LIBRARY PROCESSING MATRL	\$3,981	\$4,764	\$3,846		\$4,870
521600 - MEMBERSHIPS/ANNUAL DUES	\$366	\$1,619	\$1,315		\$1,619
523600 - MICROFILMING	-	-	\$27		\$500
520901 - OFFICE EQUIP MAINTENANCE	\$203	\$559	-		\$0
521800 - OFFICE EXPENSE	\$10,684	\$6,126	\$9,685		\$7,150
521230 - OFFICE FURNITURE/EQUIP	-	\$1,928	\$1,472		\$7,385
521801 - Office Water	-	\$90	-		\$0
525000 - OVERHEAD	-	-	-		\$255,022
520220 - PAPER/PAPER SUPPLIES	-	\$555	\$578		\$2,430

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
520201 - PHONE - LAND LINE (S)	\$1,852	\$2,173	\$2,497	\$2,500	
520225 - PO BOX RENT/ANNUAL FEES	\$72	-	-	\$0	
520210 - POSTAGE/SHIP, MAIL COST	\$999	\$779	\$912	\$1,370	
521900 - PROFESSIONAL SVC	\$735	\$5,996	\$973	\$2,103	
523712 - PROGRAM SUBSCRIPTIONS	\$13,859	\$14,555	\$33,686	\$30,096	
527803 - PROPANE/OTHR HEATING FUEL	\$17,728	\$11,033	\$11,811	\$15,000	
520407 - REFUSE DISPOSAL	\$1,295	\$1,365	\$1,436	\$2,682	
524000 - RENT - OFFICE/SPACE	-	\$3,400	\$460	\$0	
524870 - TEST -EMPLEE MED/IMMUN	-	\$40	-	\$200	
527400 - TRAVEL- IN COUNTY	\$1,887	\$1,693	\$1,799	\$2,600	
527500 - TRAVEL- OUT OF COUNTY	-	\$104	-	\$2,600	
527807 - WATER/SEWER CHARGES	\$3,243	\$3,653	\$3,833	\$5,100	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$134,815</b>	<b>\$400,392</b>	<b>\$467,951</b>	<b>\$659,326</b>	
<b>EXPENSES TOTAL</b>	<b>\$735,429</b>	<b>\$1,110,389</b>	<b>\$1,394,195</b>	<b>\$1,629,966</b>	
<b>Surplus (Deficit)</b>	<b>-\$562,107</b>	<b>-\$1,005,379</b>	<b>-\$1,299,032</b>	<b>-\$1,495,856</b>	

# COUNTY LIBRARY

Fund: 0001 General  
 Budget Unit: 20670 - County Library  
 Function: 06 - Education  
 Activity: 32 - Library Services



## REVENUE VS. EXPENDITURE

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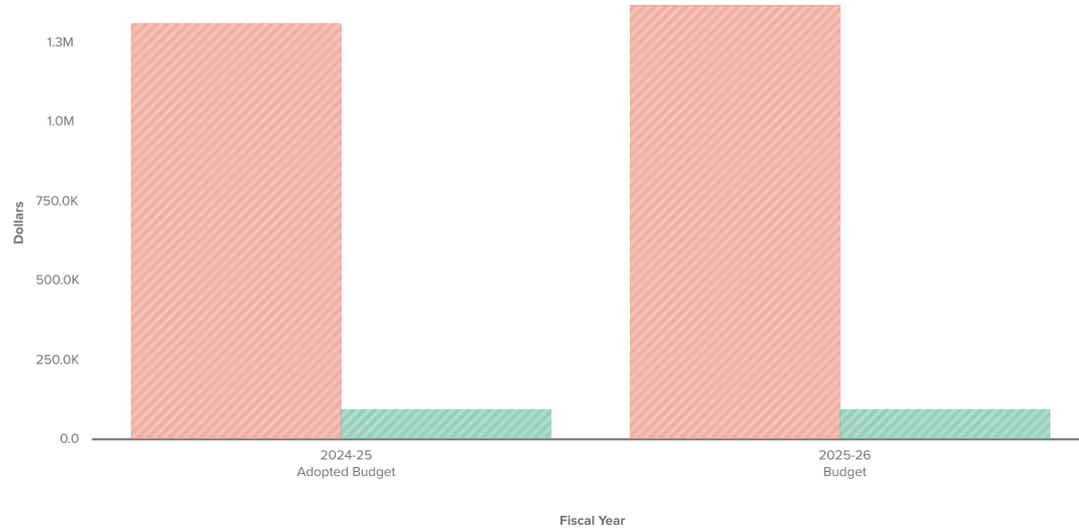
**Types** ▾ County Library ▾ Placeholder ▾ New item ▾ Placeholder



Sort **Large to Small** ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
County Librarian	0.5	0.5	0.5	0.5	0.5
Bookmobile Library Assistant	0	0	0	0	0.5
Branch Library Assistant I/II	1.726	1.726	1.726	1.726	1.726
Fiscal & Technical Service Assistant I/II/III	0	1	1	1	1
Fiscal & Technical Service Assistant I/II	0.625	0	0	0	0
Library Technician OR Library Aide	1	1	2.5	2.5	2.5
Librarian	0.5	0.5	0	0	0

Position	FY2022	FY2023	FY2024	FY2025	FY2026
FULL-TIME EQUIVALENT POSITIONS	4.351	4.726	5.726	5.726	6.226

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
CHARGES FOR SERVICES					
45190 - LIBRARY SERVICES	\$6,779	\$6,891	\$7,914		\$7,500
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$6,779</b>	<b>\$6,891</b>	<b>\$7,914</b>		<b>\$7,500</b>
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	\$123,570	\$65,911	\$25,424		\$54,210
46230 - LIBRARY DONATIONS	\$1,965	\$2,981	\$2,699		\$3,000
46231 - LOST BOOKS	\$669	-\$7	\$348		\$350
46251 - REIMBURSEMENTS/REFUNDS	-	\$625	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$126,204</b>	<b>\$69,509</b>	<b>\$28,471</b>		<b>\$57,560</b>
STATE & FEDERAL AID					
44290 - STATE-OTHER	-	-	-		\$34,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$34,000</b>
TRANSFERS					
48005 - TRANSFER-IN5	-	-	\$32,404		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$32,404</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$132,983</b>	<b>\$76,401</b>	<b>\$68,789</b>		<b>\$99,060</b>
<b>Expenses</b>					
FIXED ASSETS					
541500 - VEHICLE	\$58,538	-	\$146,492		\$0
<b>FIXED ASSETS TOTAL</b>	<b>\$58,538</b>	<b>-</b>	<b>\$146,492</b>		<b>\$0</b>
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	\$22,200	\$18,581	\$3,638		\$49,345
51100 - FICA/MEDICARE OASDI	\$21,720	\$28,338	\$28,502		\$28,151
51090 - GROUP INSURANCE	\$38,943	\$56,001	\$91,566		\$90,895
51150 - LIFE INSURANCE	\$167	\$111	\$223		\$168
51081 - OPEB LIABILITY	\$11,239	\$11,413	\$13,289		\$16,720
51020 - OTHER WAGES	\$77,441	\$95,448	\$65,018		\$95,000
51000 - REGULAR WAGES	\$215,495	\$280,666	\$316,650		\$370,104
51080 - RETIREMENT	\$18,404	\$70,839	\$82,366		\$89,829
51070 - UNEMPLOYMENT INSURANCE	\$2,818	\$2,013	\$648		\$402
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$408,428</b>	<b>\$563,411</b>	<b>\$601,901</b>		<b>\$740,614</b>
SERVICES & SUPPLIES					
524440 - AWARDS	\$2,114	\$2,426	\$293		\$400
524510 - BOOK(S) - SP DEPT EXP	\$26,153	\$27,482	\$28,810		\$20,272
524515 - BOOKS ZIP	\$14,644	\$19,818	\$17,588		\$15,200
520202 - CELL PHONE SERVICE	-	\$30	\$110		\$300
529500 - COMPUTER	\$1,071	\$6,086	\$36,427		\$4,050
520230 - COPY CHARGES	\$351	\$591	\$835		\$750
520419 - COVID PPE & CLEANING COST	\$255	-	-		\$0
527802 - ELECTRIC CHARGES	\$13,208	\$16,623	\$19,573		\$19,300
520203 - INTERNET SERVICE	\$2,232	\$2,146	\$2,388		\$2,492
525119 - LIABILITY SELF-FUND INSURANCE	\$4,508	\$253,689	\$275,779		\$239,076
521870 - LIBRARY PROCESSING MATRL	\$3,981	\$4,764	\$3,846		\$4,870
521600 - MEMBERSHIPS/ANNUAL DUES	\$341	\$1,594	\$1,290		\$1,594
523600 - MICROFILMING	-	-	\$27		\$500

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
520901 - OFFICE EQUIP MAINTENANCE	\$203	\$559	-	\$0	
521800 - OFFICE EXPENSE	\$9,258	\$5,410	\$6,400	\$6,000	
521230 - OFFICE FURNITURE/EQUIP	-	\$1,928	\$1,472	\$7,385	
521801 - Office Water	-	\$90	-	\$0	
525000 - OVERHEAD	-	-	-	\$240,148	
520220 - PAPER/PAPER SUPPLIES	-	\$505	\$426	\$1,800	
520201 - PHONE - LAND LINE (S)	\$1,852	\$2,173	\$2,497	\$2,500	
520225 - PO BOX RENT/ANNUAL FEES	\$72	-	-	\$0	
520210 - POSTAGE/SHIP, MAIL COST	\$999	\$779	\$912	\$1,370	
521900 - PROFESSIONAL SVC	\$735	\$5,953	\$798	\$1,603	
523712 - PROGRAM SUBSCRIPTIONS	\$13,087	\$14,305	\$33,586	\$29,996	
527803 - PROPANE/OTHR HEATING FUEL	\$17,728	\$11,033	\$11,811	\$15,000	
520407 - REFUSE DISPOSAL	\$1,295	\$1,365	\$1,436	\$2,682	
524000 - RENT - OFFICE/SPACE	-	\$3,400	\$460	\$0	
524870 - TEST -EMPLEE MED/IMMUN	-	\$40	-	\$200	
527400 - TRAVEL- IN COUNTY	\$1,887	\$1,693	\$1,644	\$2,100	
527500 - TRAVEL- OUT OF COUNTY	-	\$104	-	\$2,100	
527807 - WATER/SEWER CHARGES	\$3,243	\$3,653	\$3,833	\$5,100	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$119,218</b>	<b>\$388,238</b>	<b>\$452,241</b>	<b>\$626,788</b>	
<b>EXPENSES TOTAL</b>	<b>\$586,185</b>	<b>\$951,649</b>	<b>\$1,200,634</b>	<b>\$1,367,402</b>	
<b>Surplus (Deficit)</b>	<b>-\$453,201</b>	<b>-\$875,248</b>	<b>-\$1,131,845</b>	<b>-\$1,268,342</b>	

# COUNTY LITERACY

Fund: 0001 General  
 Budget Unit: 20675 - County Literacy  
 Function: 06 - Education  
 Activity: 32 - Library Services



## REVENUE VS. EXPENDITURE

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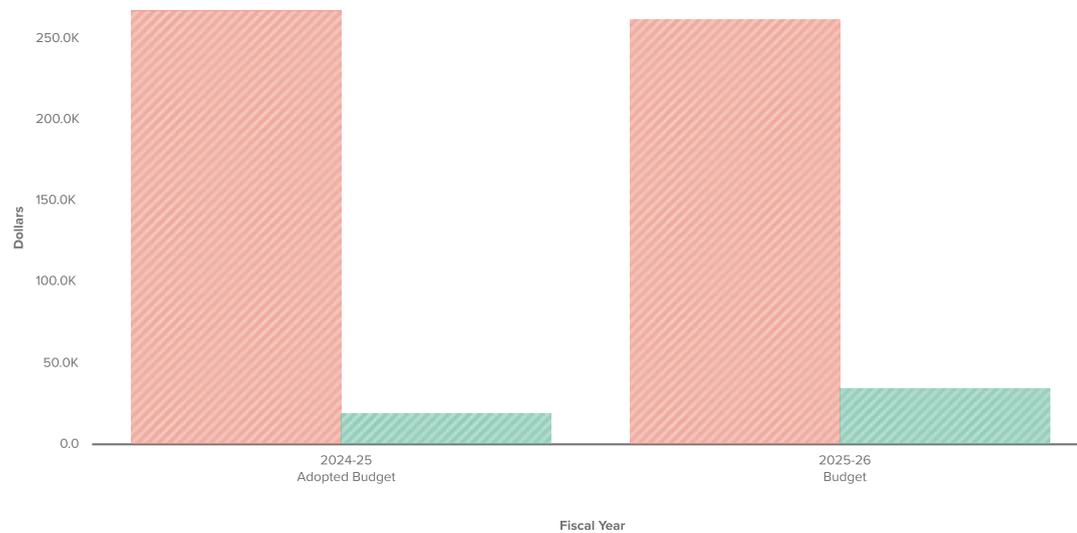
Types County Literacy Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Library/Literacy Program Assistant I/II	0.95	0.95	1.45	1.45	1.45
County Librarian	0.5	0.5	0.5	0.5	0.5
Librarian	0.5	0.5	0	0	0
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>1.95</b>	<b>1.95</b>	<b>1.95</b>	<b>1.95</b>	<b>1.95</b>

**BUDGET DETAIL -  
SCHEDULE 9**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	\$40,252	-	-		\$0
46239 - DONATIONS	\$86	\$29	\$120		\$50
<b>OTHER REVENUE TOTAL</b>	<b>\$40,338</b>	<b>\$29</b>	<b>\$120</b>		<b>\$50</b>
STATE & FEDERAL AID					
44292 - STATE - LITERACY GRANT	-	\$28,500	\$25,000		\$35,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>\$28,500</b>	<b>\$25,000</b>		<b>\$35,000</b>
TRANSFERS					
48000 - TRANSFER-IN	-	\$81	\$1,253		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>\$81</b>	<b>\$1,253</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$40,338</b>	<b>\$28,610</b>	<b>\$26,373</b>		<b>\$35,050</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	\$1,336	\$7,512	\$7,111		\$4,468
51100 - FICA/MEDICARE OASDI	\$8,220	\$7,713	\$9,524		\$9,472
51090 - GROUP INSURANCE	\$5,137	\$6,125	\$7,474		\$7,514
51150 - LIFE INSURANCE	\$167	\$56	\$111		\$168
51081 - OPEB LIABILITY	\$4,637	\$4,709	\$4,525		\$5,237
51020 - OTHER WAGES	\$22,291	\$17,674	\$24,475		\$49,000
51000 - REGULAR WAGES	\$87,581	\$82,168	\$100,304		\$126,685
51080 - RETIREMENT	\$3,744	\$20,255	\$24,086		\$27,361
51070 - UNEMPLOYMENT INSURANCE	\$534	\$376	\$240		\$121
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$133,647</b>	<b>\$146,587</b>	<b>\$177,851</b>		<b>\$230,026</b>
SERVICES & SUPPLIES					
524510 - BOOK(S) - SP DEPT EXP	\$10,216	\$10,023	\$8,848		\$10,500
529500 - COMPUTER	\$2,170	-	\$1,542		\$2,500
520300 - FOOD	-	-	\$187		\$0
525119 - LIABILITY SELF-FUND INSURANCE	\$988	\$1,048	\$1,240		\$1,259
521600 - MEMBERSHIPS/ANNUAL DUES	\$25	\$25	\$25		\$25
521800 - OFFICE EXPENSE	\$1,426	\$716	\$3,285		\$1,150
525000 - OVERHEAD	-	-	-		\$14,874
520220 - PAPER/PAPER SUPPLIES	-	\$50	\$152		\$630
521900 - PROFESSIONAL SVC	-	\$43	\$176		\$500
523712 - PROGRAM SUBSCRIPTIONS	\$772	\$250	\$100		\$100
527400 - TRAVEL- IN COUNTY	-	-	\$155		\$500
527500 - TRAVEL- OUT OF COUNTY	-	-	-		\$500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$15,596</b>	<b>\$12,154</b>	<b>\$15,710</b>		<b>\$32,538</b>
<b>EXPENSES TOTAL</b>	<b>\$149,244</b>	<b>\$158,741</b>	<b>\$193,561</b>		<b>\$262,564</b>
<b>Surplus (Deficit)</b>	<b>-\$108,906</b>	<b>-\$130,130</b>	<b>-\$167,187</b>		<b>-\$227,514</b>

# MUSEUM

Fund: 0001 General  
Budget Unit: 20780 - Museum  
Function: 07 - Recreation & Cultural Services  
Activity: 34 - Cultural Services



## DEPARTMENT NARRATIVE

Department Head: Paul Russell  
Title: 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



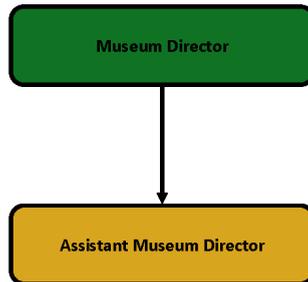
## HIGHLIGHTS FROM THE PAST YEAR

None reported.

## PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Museum Director OR Assistant Museum Director OR Museum Registrar	1	0	0	0	0
Assistant Museum Director OR Museum Registrar	0	1	1	1	1
Museum Director	0	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## DEPARTMENT ORGANIZATIONAL CHART



# REVENUE VS. EXPENDITURE

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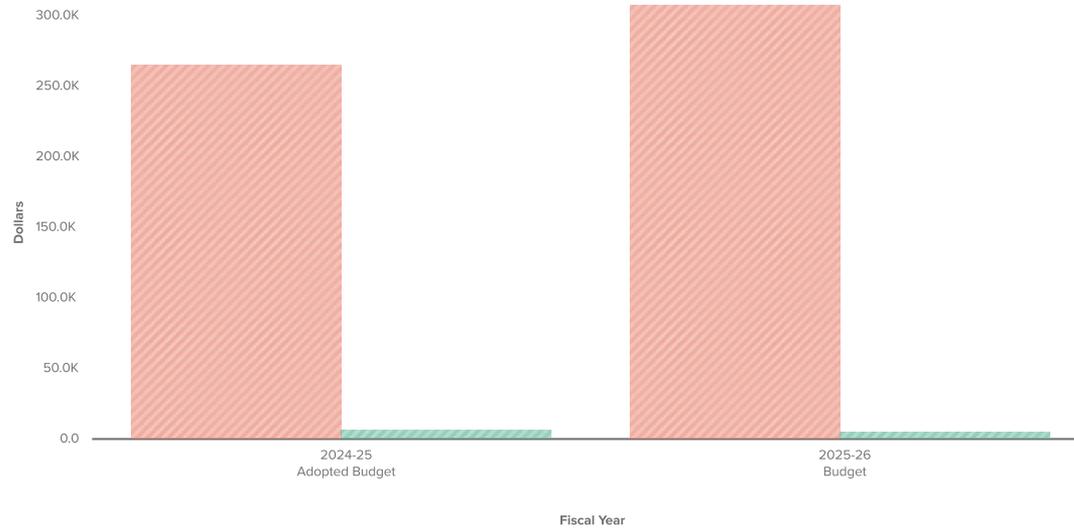
Types ▾ Museum ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
CHARGES FOR SERVICES					
45423 - MUSEUM COPIES	\$570	\$870	\$920		\$700
45310 - MUSEUM FEE OR SERVICES	\$5,060	\$5,870	\$5,955		\$5,500
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$5,630</b>	<b>\$6,740</b>	<b>\$6,875</b>		<b>\$6,200</b>
TRANSFERS					
48005 - TRANSFER-IN5	-	-	\$8,797		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$8,797</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$131	\$168	\$174		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$131</b>	<b>\$168</b>	<b>\$174</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$5,761</b>	<b>\$6,908</b>	<b>\$15,846</b>		<b>\$6,200</b>
<b>Expenses</b>					
OTHER CHARGES					
533161 - ECON DEV & TOURISM	\$189	\$200	\$382		\$6,500
<b>OTHER CHARGES TOTAL</b>	<b>\$189</b>	<b>\$200</b>	<b>\$382</b>		<b>\$6,500</b>
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	\$1,363	\$2,457	\$1,831		\$1,618
51100 - FICA/MEDICARE OASDI	\$4,391	\$6,205	\$9,511		\$9,085
51090 - GROUP INSURANCE	\$15,377	\$19,889	\$34,880		\$34,220
51150 - LIFE INSURANCE	\$320	\$334	\$334		\$370
51081 - OPEB LIABILITY	\$2,378	\$2,415	\$4,642		\$5,371

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
51020 - OTHER WAGES	\$85	\$13,563	\$13,635		\$25,000
51000 - REGULAR WAGES	\$60,240	\$71,327	\$116,312		\$118,753
51080 - RETIREMENT	\$7,221	\$24,787	\$30,311		\$31,170
51070 - UNEMPLOYMENT INSURANCE	\$326	\$360	\$327		\$338
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$91,702</b>	<b>\$141,338</b>	<b>\$211,784</b>		<b>\$225,925</b>
SERVICES & SUPPLIES					
520230 - COPY CHARGES	-	-	-		\$200
527802 - ELECTRIC CHARGES	\$5,393	\$4,667	\$5,141		\$6,800
525119 - LIABILITY SELF-FUND INSURANCE	\$1,008	\$1,049	\$1,153		\$1,098
526370 - MUSEUM DISPLAY SUPPLIES	-	\$532	\$28		\$1,000
521800 - OFFICE EXPENSE	\$108	\$400	\$247		\$500
525000 - OVERHEAD	-\$2	-\$25	-		\$53,277
520201 - PHONE - LAND LINE (S)	\$1,308	\$1,308	\$1,308		\$1,700
521107 - PRE-EMPLOYMENT COSTS	-	\$118	\$69		\$150
527803 - PROPANE/OTHR HEATING FUEL	\$4,848	\$3,025	\$3,368		\$5,400
520940 - SAFETY EQUIPMENT/EXPENSES	\$102	\$113	\$48		\$100
521903 - SECURITY SYSTEM SVC	\$1,368	\$1,368	\$1,368		\$1,400
524300 - SMALL TOOLS/INSTRUMENTS	\$203	\$231	\$189		\$250
527500 - TRAVEL - OUT OF COUNTY	-	-	\$1,530		\$500
520902 - VEHICLE MAINTENANCE	-	-	-		\$350
527807 - WATER/SEWER CHARGES	\$1,390	\$1,398	\$1,636		\$1,850
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$15,726</b>	<b>\$14,184</b>	<b>\$16,084</b>		<b>\$74,575</b>
<b>EXPENSES TOTAL</b>	<b>\$107,617</b>	<b>\$155,721</b>	<b>\$228,251</b>		<b>\$307,000</b>
<b>Surplus (Deficit)</b>	<b>-\$101,855</b>	<b>-\$148,813</b>	<b>-\$212,406</b>		<b>-\$300,800</b>

# PLANNING



## DEPARTMENT NARRATIVE

Department Head: Tracey Ferguson, AICP  
Title: 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, 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, 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.

## HIGHLIGHTS FROM THE PAST YEAR

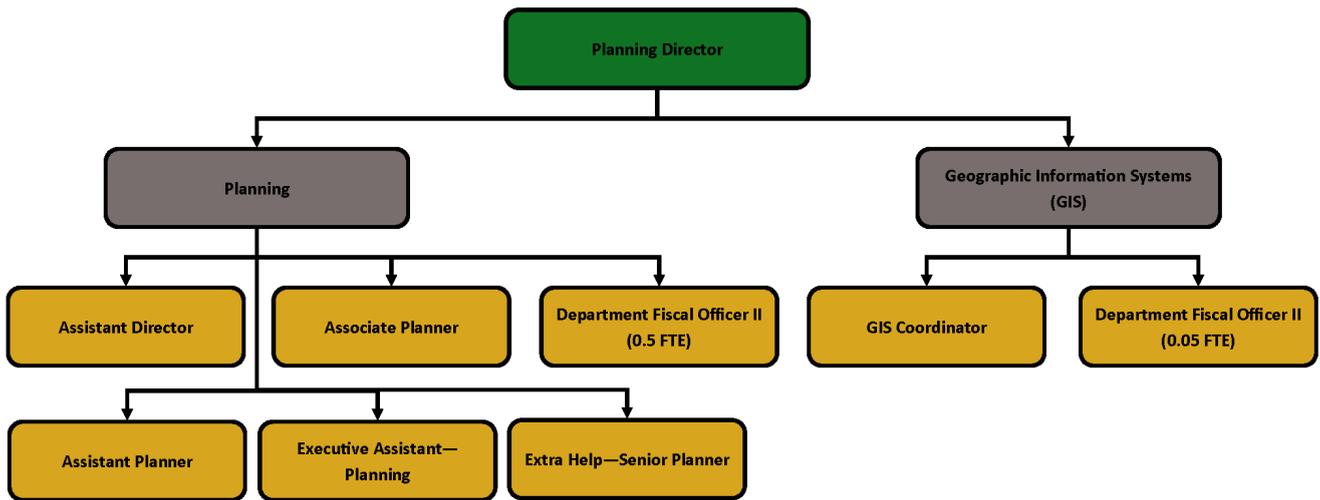
- Processed no less than 25 ministerial applications: Lot Line Adjustments (8), Owner Initiated Mergers (11), Sign Permits (3), and Administrative Use Permits (3).
- Processed no less than 19 discretionary applications: Certificate of Compliance (2), Tentative Parcel Map (3), Permit to Mine and Reclamation Plan Time Extension (2), Interim Management Plan for a Permit to Mine (1); Modification of Recorded Map by Certificate of Correction (1), Special Use Permit (6), Variance (2), and Zoning Code Amendment (2).
- Processed countless building permits.
- Performed, with the assistance of Land Logistics, County consultant, 18 Surface Mining and Reclamation Act (SMARA) mining inspections and reporting documentation.
- Approved and in-process significant projects included: Seneca Healthcare District Hospital Replacement (Chester), Plumas District Hospital Skilled Nursing Facility (Quincy), Greenville Rancheria Medical Campus (Greenville), and North Star Navigation Center (Quincy).
- Adoption of Accessory Dwelling Unit (ADU) Ordinance, with Idea Book and 4 Pre-Approved ADU Construction Plans available to the public for free.
- Completion of Electric Vehicle Charging Stations Checklist (AB 1236 and AB 970).
- Completing of Local Responsibility Area (LRA) Fire Hazard Severity Zones (FHSZ) Ordinance, with associated Official Hazard Map, and Resolution adopted by Board of Supervisors.
- Completed the Sierra Economic Development District Comprehensive Economic Development Strategy (CEDS) and Board of Supervisors Resolution to join the Sierra Economic Development District.
- Prepared and released the Public Review Draft 2024-2029 Plumas County General Plan Housing Element Update.
- Led the Plumas County 2021 Wildfires Long-Term Recovery Plan coordination, including attendance at Dixie Fire Collaborative Greenville Saturday meetings, briefings to the Planning Commission and Board of Supervisors, approved Zoning Clearance Certificates for various recovery uses, participation in Recovery Support Function Working Group meetings, and contributed and posted content to County Wildfire Recovery website.
- Worked with the Human Resources Department and County Counsel to bring a new job classification, limited 3-year term "Disaster Recovery Coordinator" (FY 25/26 through FY 27/28) to the Board of Supervisors for approval to establish, recruit, and fill the position.
- Implemented 2021 wildfires Disaster Recovery Housing and Debris Removal Emergency Urgency ordinances, with Board of Supervisors extension through December 31, 2025.
- Tracked State Housing and Community Development (HCD) administered ReCover CA Single-Family Reconstruction (SFR) Program and Single-Family Mitigation (SFM) Retrofits Program.
- Answered countless emails and phone calls from residents and business owners concerning wildfire recovery rebuild questions.
- Secured the grant and participated in the procurement of a consultant and implementation of the FEMA HMGP Plumas County Multi-Jurisdictional Hazard Mitigation Plan (MJHMP) Update (\$349,830.00), with County Office of Emergency Services as the lead.
- Managed the procurement for a consultant to assist with the FEMA BRIC2022 Plumas County Round Valley Reservoir Climate Adaptation and NBS Project Scoping grant, with project sponsor, the Indian Valley Community Services District (\$499,950.00).
- Participated in implementing the HUD Building Rural Economies (BRE) Program in association with Rural Community Assistance Corp (RCAC) HUD Rural Capacity Building (RCB) (\$75,000.00 for 3 years) holding monthly goal champion meetings, a May 2025 workshop, and in process of establishing a Community Coordinator position to manage the grant, which includes A) Recharge Our Community's Economy Workshop Series in Chester to begin fall of 2025 and B) develop an implementation strategy for the Recreation Economy for Rural Communities (RERC) Plan for Quincy/East Quincy.
- Implemented the California Homeless Coordination and Financing Council, Homeless Housing, Assistance and Prevention grant HHAP Round 1 (\$50,201.53) and HHAP Round 2 (\$22,949.00), with the Plumas Crisis Intervention & Resource Center (PCIRC) as the County's subrecipient to assist the North Star Navigation Center with operating subsidies.
- Implemented the California Department of Water Resources (DWR) Upper Feather River Integrated Regional Water Management (IRWM) Region Proposition 1 Round 1 Implementation Grant (\$1,671,233.00), with Sierraville Public Utilities District and Indian Valley Community Services District as the County's local project sponsors.

- Implemented the CDBG Cares Act CV2-3 Dragonfly Café grant (\$150,000.00) with the Plumas Crisis Intervention & Resource Center (PCIRC) as the County’s subrecipient to assist with the development of the restaurant through the purchase of equipment and supplies.
- Implemented the CDBG Cares Act CV2-3 Microenterprise Business Assistance grant (\$523,462.00) under two rounds, to no less than 19 businesses in Plumas County, awarding up to \$50,000.00 per grant.
- Continued to implement the CDBG Annual Planning grant to develop the 2021 Wildfires Long-Term Recovery Plan and Housing and Economic Development projects (\$250,000.00).
- Continued to implement the CDBG Annual Economic Development 2021 Dixie Fire Recovery For-Profit Businesses Economic Development Grant (\$750,000.00), awarding 14 businesses through June 30, 2025 for a total of \$275,988.18, with a goal of awarding a total of 25 businesses through the end of the grant term (August 2026).
- Awaiting the award from FEMA for the HMGP Plumas County Home Hardening and Defensible Space Assistance Project, with project sponsor, Plumas County Fire Safe Council (\$2,567,410.00).
- Performed grant close out for the CDBG Cares Act CV-1 for the County’s Public Health Department Senior Nutrition Program (\$81,532.00).

## PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
GIS	1.1	1.1	1.1	1.05	1.05
Planning	3.4	4.4	4.4	5.5	5.5
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>4.5</b>	<b>5.5</b>	<b>5.5</b>	<b>6.55</b>	<b>6.55</b>

## DEPARTMENT ORGANIZATIONAL CHART



## PROGRAMMATIC REVENUES



Data Updated: Sep 03, 2025, 10:21 AM

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## PROGRAMMATIC EXPENDITURES



Data Updated: Sep 03, 2025, 10:21 AM

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## PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	FY2026

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45074 - MISC FEES	\$93	\$169	\$269		\$250
45308 - OUTSIDE SERVICE REIM.	\$912	\$879	\$850		\$1,000
45422 - PLANNING COPIES	-	\$76	\$4		\$100
45220 - PLANNING EIR REPORTS	-	\$5,492	-		\$0
45720 - RECORDER MAP FEE	-	-	-		\$200
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$1,005</b>	<b>\$6,615</b>	<b>\$1,123</b>		<b>\$1,550</b>
<b>LICENSES &amp; PERMITS</b>					
41020 - CONSTRUCTION PERMITS	\$30,084	\$25,035	\$22,523		\$22,000
41030 - ZONING PERMITS	\$39,135	\$38,333	\$30,463		\$30,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$69,219</b>	<b>\$63,368</b>	<b>\$52,986</b>		<b>\$52,000</b>
<b>OTHER REVENUE</b>					
46253 - REIMB - CO DISASTR RESPON	\$1,052	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$495	\$10,480	\$13,990		\$13,350
<b>OTHER REVENUE TOTAL</b>	<b>\$1,547</b>	<b>\$10,480</b>	<b>\$13,990</b>		<b>\$13,350</b>
<b>STATE &amp; FEDERAL AID</b>					
44027 - STATE GRANT	\$4,612	\$1,123,262	\$376,833		\$224,088
44029 - STATE GRANT REV	-	-	-		\$295,871
44028 - STATE GRANT REVENUE	\$16,154	\$334,771	\$199,229		\$568,815
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$20,767</b>	<b>\$1,458,032</b>	<b>\$576,063</b>		<b>\$1,088,774</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	\$13,420	\$25,349	\$19,055		\$27,906
48002 - TRANSFER-IN2	\$10,163	\$0	-		\$0
48003 - TRANSFER-IN3	\$7,702	\$14,967	\$9,456		\$0
48004 - TRANSFER-IN4	\$2,983	\$10,350	-		\$71,075
48006 - TRANSFER-IN6	-	-	\$5,114		\$0
48005 - TRANSFER-IN5	-	-	\$24,339		\$0
<b>TRANSFERS TOTAL</b>	<b>\$34,268</b>	<b>\$50,665</b>	<b>\$57,964</b>		<b>\$98,981</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$9,927	\$2,088	\$148		\$0
43998 - UNREALZED GAINS/LOSSES	\$4,240	\$2,298	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$14,167</b>	<b>\$4,387</b>	<b>\$148</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$140,972</b>	<b>\$1,593,548</b>	<b>\$702,275</b>		<b>\$1,254,655</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
542600 - EQUIPMENT	\$7,500	-	-		\$0
<b>FIXED ASSETS TOTAL</b>	<b>\$7,500</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	\$960	\$960	\$960		\$960
51110 - COMPENSATION INSURANCE	\$5,932	\$15,689	\$15,154		\$10,173
51100 - FICA/MEDICARE OASDI	\$24,357	\$24,585	\$28,879		\$42,742
51090 - GROUP INSURANCE	\$37,148	\$38,699	\$64,902		\$141,267
51150 - LIFE INSURANCE	\$334	\$334	\$334		\$367
51081 - OPEB LIABILITY	\$13,080	\$13,283	\$15,202		\$17,590
51020 - OTHER WAGES	\$3,725	\$17,985	\$31,220		\$60,590
51060 - OVERTIME PAY	\$8,346	-	\$61		\$0
51000 - REGULAR WAGES	\$317,500	\$308,599	\$355,178		\$558,710
51080 - RETIREMENT	\$28,000	\$99,119	\$113,224		\$125,824
51070 - UNEMPLOYMENT INSURANCE	\$552	\$463	\$403		\$382
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$439,935</b>	<b>\$519,716</b>	<b>\$625,517</b>		<b>\$958,605</b>
<b>SERVICES &amp; SUPPLIES</b>					
520411 - ANN SOFTWARE FEE/MAINT	\$4,183	-	\$4,183		\$8,777
523710 - ANNUAL PUB/REF MANUALS	\$450	\$238	\$450		\$538
529851 - COMPUTER HARDWARE/SUPL	-	-	\$1,094		\$1,000
520250 - COPY MACHINE LEASE	\$5,062	\$4,295	\$4,871		\$6,030

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
525119 - LIABILITY SELF-FUND INSURANCE	\$4,186	\$4,808	\$5,435		\$4,890
521600 - MEMBERSHIPS/ANNUAL DUES	\$888	\$1,590	\$1,114		\$2,071
522200 - NON-CO EMP PER-DIEM	\$5,200	\$3,300	\$3,500		\$12,000
527380 - NON EMPLOYEE TRAVEL	\$3,113	\$1,352	\$2,104		\$6,000
521800 - OFFICE EXPENSE	\$5,031	\$3,794	\$5,810		\$6,700
521230 - OFFICE FURNITURE/EQUIP	-	\$193	\$372		\$500
521801 - Office Water	-	-	-		\$100
525000 - OVERHEAD	-	-	-		\$138,570
524520 - PERMIT REFUNDS	\$315	\$258	-		\$500
520201 - PHONE - LAND LINE (S)	\$97	\$99	\$114		\$120
520210 - POSTAGE/SHIP, MAIL COST	\$295	\$22	\$629		\$710
52190 - PROFESSIONAL SERVICES	\$341,904	\$1,621,763	\$697,348		\$557,597
521900 - PROFESSIONAL SVC	\$11,998	\$46,430	\$106,718		\$644,352
521902 - PROFESSIONAL SVC - GRANT	-	-	\$21,345		\$0
523700 - PUBLICATIONS-LEGAL NOTICE	-	-	-		\$2,700
527400 - TRAVEL- IN COUNTY	\$162	\$336	\$365		\$400
527500 - TRAVEL- OUT OF COUNTY	\$4,775	\$4,221	\$2,024		\$6,500
520902 - VEHICLE MAINTENANCE	\$224	\$77	\$141		\$500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$387,882</b>	<b>\$1,692,776</b>	<b>\$857,616</b>		<b>\$1,400,555</b>
TRANSFERS					
580001 - TRANSFER	-	-	-		\$65,000
580002 - TRANSFER	-	-	\$1,604		\$6,075
58000 - TRANSFER-OUT	\$34,945	\$57,676	\$32,021		\$27,906
<b>TRANSFERS TOTAL</b>	<b>\$34,945</b>	<b>\$57,676</b>	<b>\$33,625</b>		<b>\$98,981</b>
<b>EXPENSES TOTAL</b>	<b>\$870,261</b>	<b>\$2,270,168</b>	<b>\$1,516,758</b>		<b>\$2,458,141</b>
Surplus (Deficit)	-\$729,290	-\$676,620	-\$814,484		-\$1,203,486

# CDBG CARES ACT CV-2-3

Fund: 0058 CDBG CARES Act CV-2-3  
Budget Unit: 20585 - CDBG CARES Act CV-2-3  
Function: 01 - General Government  
Activity: 00 - Undefined



## DESCRIPTION

Community Development Block Grant (CDBG) with State Department of Housing and Community Development (HCD) for Cares Act CV2-3 - PCIRC sub recipient for Dragonfly Café restaurant equipment and tenant improvements (\$150,000 grant); in addition to CDBG Cares Act CV2-3 Microenterprise Business Assistance grant – Michael Baker International consultant with 20 microenterprise (5 employees or fewer) businesses awarded and includes consultant time and County staff administration and implementation (\$523,462 grant). Closeout is in progress in FY25-26.



## REVENUE VS. EXPENDITURE

Help Share

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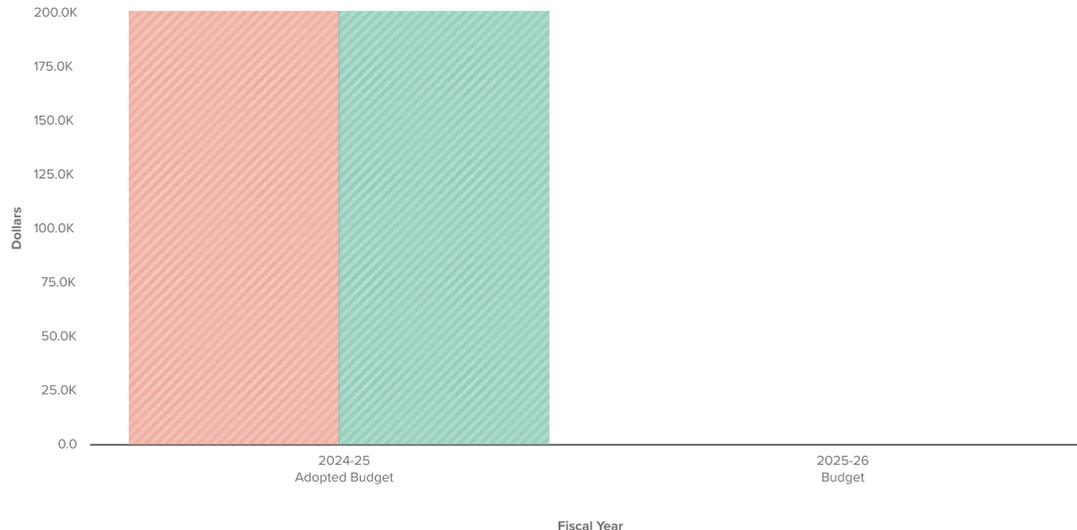
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Sort Large to Small

- Expenses
- Revenues

Visualization



# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
STATE & FEDERAL AID					
44027 - STATE GRANT	\$2,043	\$105,240	\$40,717		\$0
44028 - STATE GRANT REVENUE	\$16,154	\$328,982	\$158,797		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$18,198</b>	<b>\$434,222</b>	<b>\$199,514</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-	-\$4,293	-\$3,355		\$0
43998 - UNREALIZED GAINS/LOSSES	-	-\$27	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-</b>	<b>-\$4,320</b>	<b>-\$3,355</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$18,198</b>	<b>\$429,902</b>	<b>\$196,159</b>		<b>\$0</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
52190 - PROFESSIONAL SERVICES	\$64,386	\$378,262	\$177,576		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$64,386</b>	<b>\$378,262</b>	<b>\$177,576</b>		<b>\$0</b>
TRANSFERS					
58000 - TRANSFER-OUT	\$13,420	\$10,894	\$6,159		\$0
<b>TRANSFERS TOTAL</b>	<b>\$13,420</b>	<b>\$10,894</b>	<b>\$6,159</b>		<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$77,806</b>	<b>\$389,155</b>	<b>\$183,735</b>		<b>\$0</b>
<b>Surplus (Deficit)</b>	<b>-\$59,608</b>	<b>\$40,746</b>	<b>\$12,425</b>		<b>\$0</b>

# CDBG GREENVILLE ECONOMIC DEVELOPMENT

Fund: 0059 CDBG Annual ED  
Budget Unit: 20595 - CDBG Greenville Economic Development  
Function: 02 - Public Protection  
Activity: 20 - Protection Inspection



## DESCRIPTION

Community Development Block Grant (CDBG) with State Department of Housing and Community Development (HCD) for Annual Planning grant (2021 Wildfires Long-Term Recovery Plan and Implementation Housing and Economic Development projects) – Mintier Harnish consultant to design the Long-Term Recovery Plan (\$65,000 contract) and remainder of grant funding is anticipated to be spent on housing and economic recovery studies (\$155,000) and County administration and project management (\$30,000); in addition the CDBG Annual Economic Development (2021 Dixie Fire Recovery For-Profit Businesses Economic Development Grant) – Michael Baker International consultant (\$160,000 contract) with no fewer than 25 businesses being awarded (\$567,500), budget includes consultant time and County staff administration and implementation (\$22,500).



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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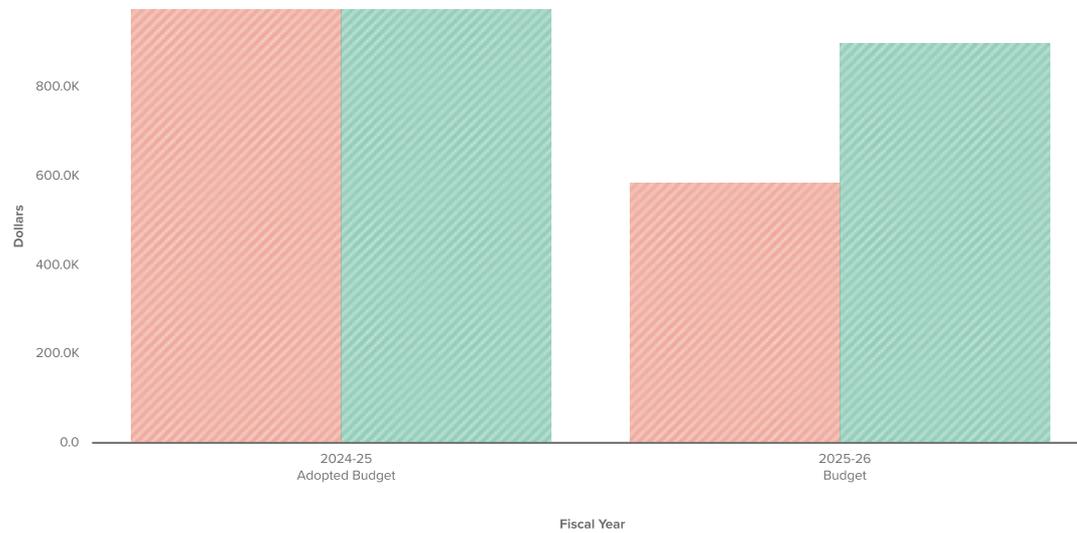
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Sort Large to Small ▾

- Revenues
- Expenses

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44027 - STATE GRANT	-\$14,939	\$19,184	\$17,172		\$224,088
44029 - STATE GRANT REV	-	-	-		\$174,354
44028 - STATE GRANT REVENUE	-	\$5,788	\$40,432		\$503,815
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-\$14,939</b>	<b>\$24,972</b>	<b>\$57,604</b>		<b>\$902,257</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-	-\$919	-\$410		\$0
43998 - UNREALIZED GAINS/LOSSES	-	-\$53	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-</b>	<b>-\$972</b>	<b>-\$410</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>-\$14,939</b>	<b>\$24,000</b>	<b>\$57,194</b>		<b>\$902,257</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
52190 - PROFESSIONAL SERVICES	\$0	\$9,301	\$362,400		\$557,597
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$0</b>	<b>\$9,301</b>	<b>\$362,400</b>		<b>\$557,597</b>
TRANSFERS					
58000 - TRANSFER-OUT	\$0	\$14,455	\$12,896		\$27,906
<b>TRANSFERS TOTAL</b>	<b>\$0</b>	<b>\$14,455</b>	<b>\$12,896</b>		<b>\$27,906</b>
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$23,756</b>	<b>\$375,296</b>		<b>\$585,503</b>
<b>Surplus (Deficit)</b>	<b>-\$14,939</b>	<b>\$244</b>	<b>-\$318,102</b>		<b>\$316,754</b>

# GIS (GEOGRAPHIC INFORMATION SYSTEMS)

Fund: 0001 General  
Budget Unit: 20510 - GIS  
Function: 01 - General Government  
Activity: 16 - Other General



## DESCRIPTION

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.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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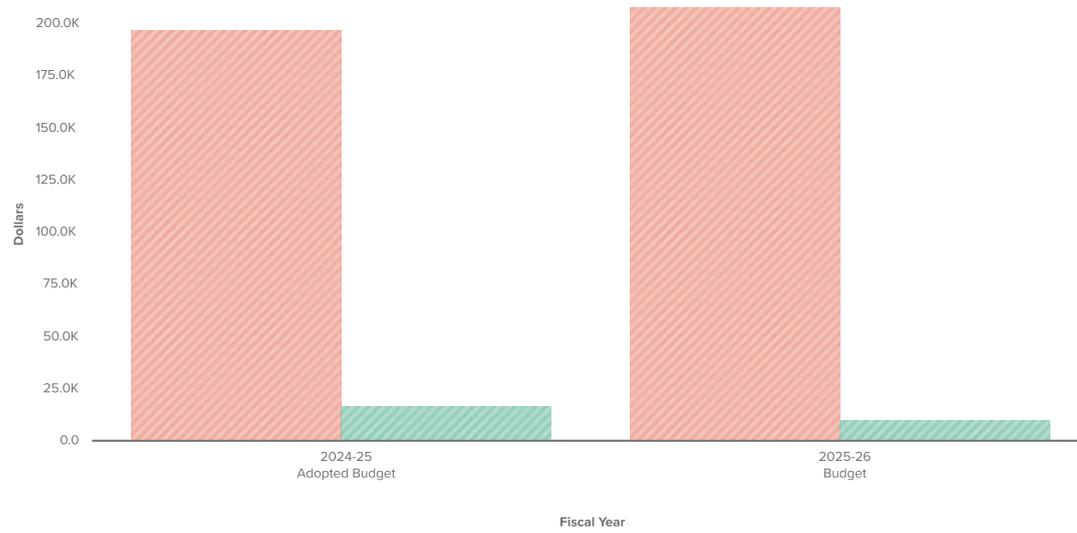
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Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Department Fiscal Officer I/II	0.1	0.1	0.1	0.05	0.05
Geographic Information Systems Coordinator	1	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>	<b>1.05</b>	<b>1.05</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45074 - MISC FEES	\$93	\$169	\$269		\$250
45720 - RECORDER MAP FEE	-	-	-		\$200
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$93</b>	<b>\$169</b>	<b>\$269</b>		<b>\$450</b>
<b>LICENSES &amp; PERMITS</b>					
41020 - CONSTRUCTION PERMITS	\$12,747	\$10,934	\$9,484		\$10,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$12,747</b>	<b>\$10,934</b>	<b>\$9,484</b>		<b>\$10,000</b>
<b>TRANSFERS</b>					
48005 - TRANSFER-IN5	-	-	\$8,851		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$8,851</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$12,840</b>	<b>\$11,103</b>	<b>\$18,604</b>		<b>\$10,450</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
542600 - EQUIPMENT	\$7,500	-	-	\$0	
<b>FIXED ASSETS TOTAL</b>	<b>\$7,500</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	\$1,289	\$13,691	\$12,142	\$6,655	
51100 - FICA/MEDICARE OASDI	\$6,700	\$7,627	\$7,517	\$8,377	
51090 - GROUP INSURANCE	\$15,929	\$17,863	\$25,396	\$25,887	
51081 - OPEB LIABILITY	\$2,616	\$2,657	\$2,437	\$2,820	
51000 - REGULAR WAGES	\$94,740	\$102,835	\$102,774	\$109,500	
51080 - RETIREMENT	\$8,399	\$25,059	\$24,984	\$26,087	
51070 - UNEMPLOYMENT INSURANCE	\$126	\$108	\$99	\$102	
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$129,799</b>	<b>\$169,840</b>	<b>\$175,350</b>	<b>\$179,428</b>	
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	\$4,183	-	\$4,183	\$0	
520250 - COPY MACHINE LEASE	\$8	\$10	\$10	\$30	
525119 - LIABILITY SELF-FUND INSURANCE	\$953	\$1,119	\$1,338	\$1,299	
521800 - OFFICE EXPENSE	\$1,921	\$1,020	\$2,632	\$3,000	
525000 - OVERHEAD	-	-	-	\$24,270	
520201 - PHONE - LAND LINE (S)	\$18	\$17	\$16	\$20	
520210 - POSTAGE/SHIP, MAIL COST	\$295	\$5	\$5	\$10	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$7,378</b>	<b>\$2,171</b>	<b>\$8,184</b>	<b>\$28,629</b>	
<b>EXPENSES TOTAL</b>	<b>\$144,676</b>	<b>\$172,011</b>	<b>\$183,534</b>	<b>\$208,057</b>	
<b>Surplus (Deficit)</b>	<b>-\$131,836</b>	<b>-\$160,908</b>	<b>-\$164,930</b>	<b>-\$197,607</b>	

# HOMELESS HOUSING, ASSISTANCE AND PREVENTION (HHAP) GRANT



Fund: 0052 HHAP Grant  
Budget Unit: 20492 - Homeless Housing, Assistance and Prevention (HHAP) Grant  
Function: 02 - Public Protection  
Activity: 20 - Protection Inspection

## DESCRIPTION

California Homeless Coordination and Financing Council, Homeless Housing, Assistance and Prevention Grant (HHAP Round 1) – PCIRC is County’s sub recipient with funds being spent toward operating subsidies for the North Star Navigation Center in Quincy and rental assistance and rapid rehousing (\$50,201.53 grant), in addition to HHAP Round 2 – PCIRC is County’s sub recipient with funds being spent toward operating subsidies for the North Star Navigation Center in Quincy (\$22,949.00 grant). Grant funding was expended by June 30, 2025. Closeout is in process in FY25-26.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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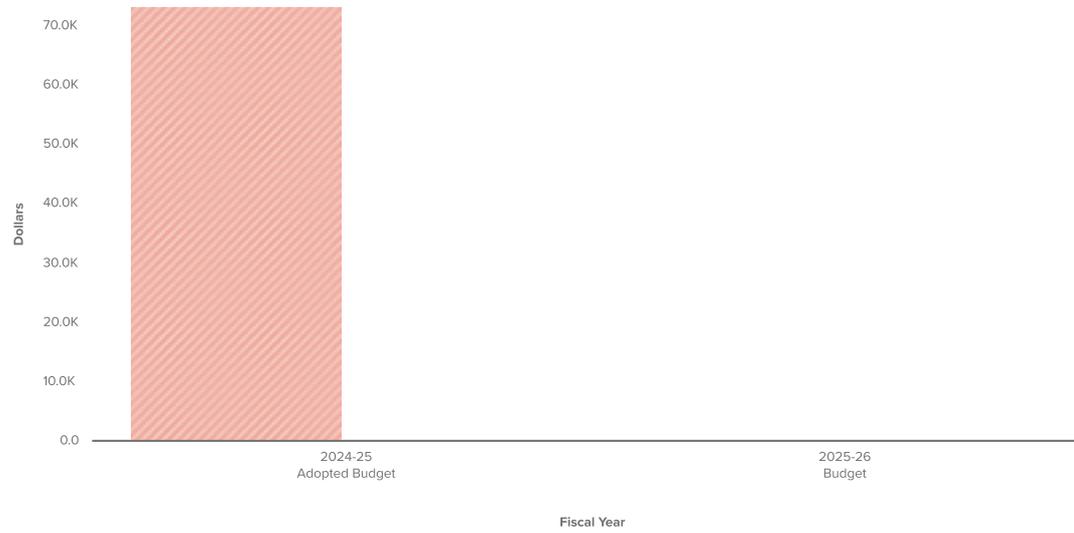
Types Homeless HHAP Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
USE OF MONEY & PROPERTY				
43010 - INTEREST-INVESTED FUNDS	\$1,992	\$2,551	\$2,623	\$0
43998 - UNREALIZED GAINS/LOSSES	\$644	\$594	-	\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$2,636</b>	<b>\$3,145</b>	<b>\$2,623</b>	<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$2,636</b>	<b>\$3,145</b>	<b>\$2,623</b>	<b>\$0</b>
<b>Expenses</b>				
SERVICES & SUPPLIES				
52190 - PROFESSIONAL SERVICES	-	-	\$46,692	\$0
521902 - PROFESSIONAL SVC - GRANT	-	-	\$21,345	\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$68,037</b>	<b>\$0</b>
TRANSFERS				
580002 - TRANSFER	-	-	\$1,604	\$0
58000 - TRANSFER-OUT	-	-	\$3,510	\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$5,114</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$73,151</b>	<b>\$0</b>
<b>Surplus (Deficit)</b>	<b>\$2,636</b>	<b>\$3,145</b>	<b>-\$70,527</b>	<b>\$0</b>

# HOUSING AND COMMUNITY DEVELOPMENT SB2

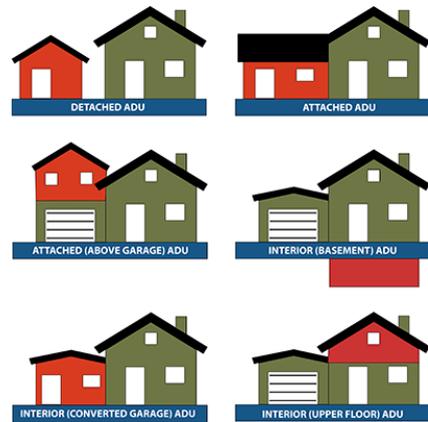


Fund: 0050 Planning Grant - SB2  
Budget Unit: 20495 - Planning-Housing and Community Development SB2  
Function: 02 - Public Protection  
Activity: 20 - Protection Inspection

## DESCRIPTION

State Department of Housing and Community Development SB 2 Planning Grants Program Implementation - Accessory Dwelling Unit Pre-Approved Plans and Idea Book (\$160,000 grant). This grant ended on June 30, 2024, and closeout is complete.

In addition, the REAP grant (\$121,517) and LEAP grant (\$65,000) are in process to supplement County staff time when preparing ordinance updates to meet state law requirements, and to support entitlement tasks for the County Behavioral Health Department's permanent supportive housing project.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

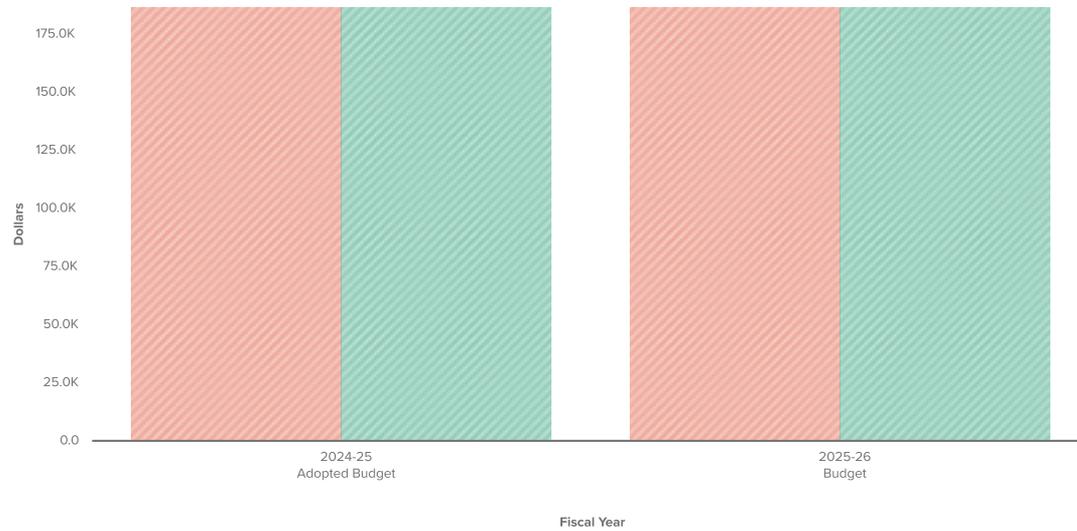
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Types ▾ Housing and Community Devel... ▾ Placeholder ▾ New item ▾ Placeholder



Visualization



Sort Large to Small ▾

- Revenues
- Expenses

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44027 - STATE GRANT	-	\$160,000	-		\$0
44029 - STATE GRANT REV	-	-	-		\$121,517
44028 - STATE GRANT REVENUE	-	-	-		\$65,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>\$160,000</b>	<b>-</b>		<b>\$186,517</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-	-\$87	-\$3		\$0
43998 - UNREALIZED GAINS/LOSSES	-	-\$29	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-</b>	<b>-\$116</b>	<b>-\$3</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>-</b>	<b>\$159,884</b>	<b>-\$3</b>		<b>\$186,517</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
52190 - PROFESSIONAL SERVICES	-	\$101,461	-		\$0
521900 - PROFESSIONAL SVC	-	-	-		\$115,352
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-</b>	<b>\$101,461</b>	<b>-</b>		<b>\$115,352</b>
TRANSFERS					
580001 - TRANSFER	-	-	-		\$65,000
580002 - TRANSFER	-	-	-		\$6,075
58000 - TRANSFER-OUT	\$3,661	\$11,839	-		\$0
<b>TRANSFERS TOTAL</b>	<b>\$3,661</b>	<b>\$11,839</b>	<b>-</b>		<b>\$71,075</b>
<b>EXPENSES TOTAL</b>	<b>\$3,661</b>	<b>\$113,300</b>	<b>-</b>		<b>\$186,427</b>
<b>Surplus (Deficit)</b>	<b>-\$3,661</b>	<b>\$46,584</b>	<b>-\$3</b>		<b>\$90</b>



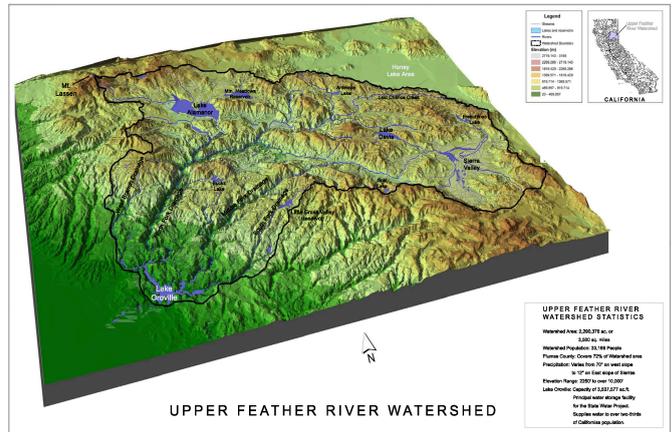
# INTEGRATED REGIONAL WATER MANAGEMENT

Fund: 0048 Plan Prop 1 IRWM  
 Budget Unit: 20498 - Planning-Integrated Regional Water Management  
 Function: 02 - Public Protection  
 Activity: 20 - Protection Inspection



## DESCRIPTION

California Department of Water Resources Upper Feather River Integrated Regional Water Management Region Proposition 1 Round 1 Implementation Grant – Sierraville Public Utilities District and Indian Valley Community Services District are the County’s sub-recipients with Hinman & Associates Consulting, Inc. assisting with grant administration (\$1,671,233 grant). Grant funding was expended by November 30, 2024, and closeout is complete.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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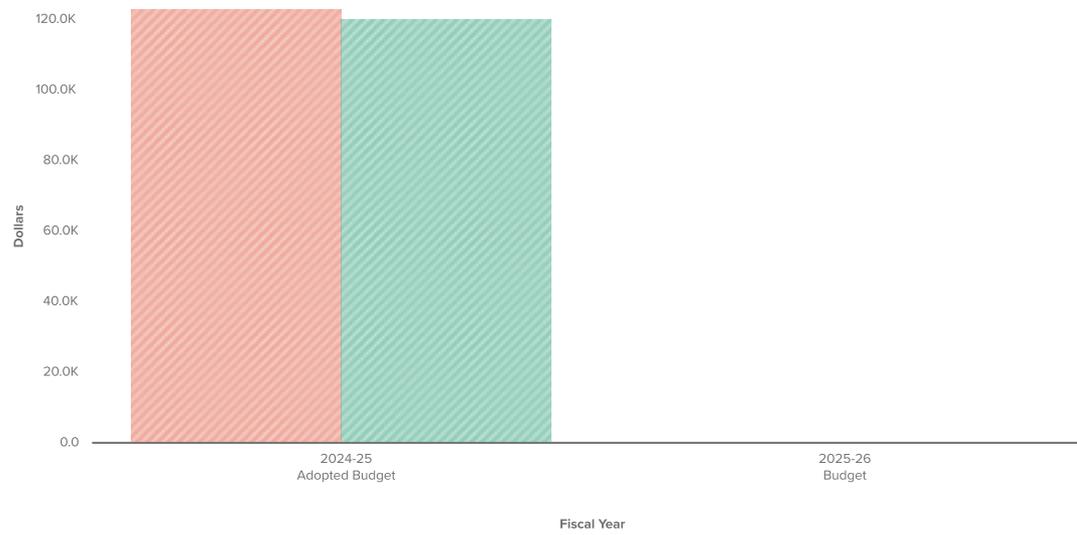
Types ▾ Integrated Regional Water Man... ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44027 - STATE GRANT	\$7,345	\$834,505	\$317,757		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$7,345</b>	<b>\$834,505</b>	<b>\$317,757</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$7,886	\$4,827	\$1,293		\$0
43998 - UNREALIZED GAINS/LOSSES	\$3,595	\$1,812	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$11,481</b>	<b>\$6,639</b>	<b>\$1,293</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$18,827</b>	<b>\$841,143</b>	<b>\$319,050</b>		<b>\$0</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
52190 - PROFESSIONAL SERVICES	\$277,518	\$1,132,740	\$110,681		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$277,518</b>	<b>\$1,132,740</b>	<b>\$110,681</b>		<b>\$0</b>
TRANSFERS					
58000 - TRANSFER-OUT	\$7,702	\$14,967	\$9,456		\$0
<b>TRANSFERS TOTAL</b>	<b>\$7,702</b>	<b>\$14,967</b>	<b>\$9,456</b>		<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$285,220</b>	<b>\$1,147,707</b>	<b>\$120,137</b>		<b>\$0</b>
<b>Surplus (Deficit)</b>	<b>-\$266,393</b>	<b>-\$306,563</b>	<b>\$198,913</b>		<b>\$0</b>

# PLANNING

Fund: 0001 General  
 Budget Unit: 20490 - Planning  
 Function: 02 - Public Protection  
 Activity: 20 - Protection Inspection



## REVENUE VS. EXPENDITURE

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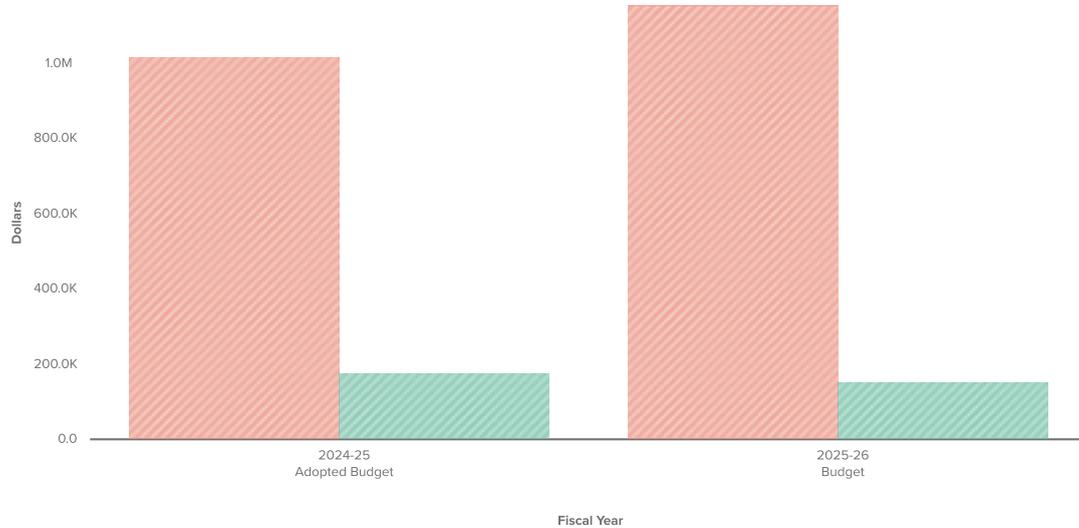
Types Planning Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Planning Director	1	1	1	1	1
Senior Planner OR Associate Planner OR Assistant Planner	1	2	2	2	2
Department Fiscal Officer I/II	0.4	0.4	0.4	0.5	0.5
Assistant Planning Director	1	1	1	1	1
Executive Assistant for Planning	0	0	0	1	1

Position	FY2022	FY2023	FY2024	FY2025	FY2026
FULL-TIME EQUIVALENT POSITIONS	3.4	4.4	4.4	5.5	5.5

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
CHARGES FOR SERVICES					
45308 - OUTSIDE SERVICE REIM.	\$912	\$879	\$850		\$1,000
45422 - PLANNING COPIES	-	\$76	\$4		\$100
45220 - PLANNING EIR REPORTS	-	\$5,492	-		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$912</b>	<b>\$6,446</b>	<b>\$854</b>		<b>\$1,100</b>
LICENSES & PERMITS					
41020 - CONSTRUCTION PERMITS	\$17,337	\$14,101	\$13,039		\$12,000
41030 - ZONING PERMITS	\$39,135	\$38,333	\$30,463		\$30,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$56,472</b>	<b>\$52,434</b>	<b>\$43,502</b>		<b>\$42,000</b>
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPON	\$1,052	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$495	\$10,480	\$13,990		\$13,350
<b>OTHER REVENUE TOTAL</b>	<b>\$1,547</b>	<b>\$10,480</b>	<b>\$13,990</b>		<b>\$13,350</b>
TRANSFERS					
48000 - TRANSFER-IN	\$13,420	\$25,349	\$19,055		\$27,906
48002 - TRANSFER-IN2	\$10,163	\$0	-		\$0
48003 - TRANSFER-IN3	\$7,702	\$14,967	\$9,456		\$0
48004 - TRANSFER-IN4	\$2,983	\$10,350	-		\$71,075
48006 - TRANSFER-IN6	-	-	\$5,114		\$0
48005 - TRANSFER-IN5	-	-	\$15,488		\$0
<b>TRANSFERS TOTAL</b>	<b>\$34,268</b>	<b>\$50,665</b>	<b>\$49,113</b>		<b>\$98,981</b>
<b>REVENUES TOTAL</b>	<b>\$93,198</b>	<b>\$120,026</b>	<b>\$107,459</b>		<b>\$155,431</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	\$960	\$960	\$960		\$960
51110 - COMPENSATION INSURANCE	\$4,643	\$1,998	\$3,012		\$3,518
51100 - FICA/MEDICARE OASDI	\$17,657	\$16,958	\$21,361		\$34,365
51090 - GROUP INSURANCE	\$21,219	\$20,836	\$39,507		\$115,380
51150 - LIFE INSURANCE	\$334	\$334	\$334		\$367
51081 - OPEB LIABILITY	\$10,464	\$10,626	\$12,765		\$14,770
51020 - OTHER WAGES	\$3,725	\$17,985	\$31,220		\$60,590
51060 - OVERTIME PAY	\$8,346	-	\$61		\$0
51000 - REGULAR WAGES	\$222,760	\$205,764	\$252,404		\$449,210
51080 - RETIREMENT	\$19,601	\$74,060	\$88,240		\$99,737
51070 - UNEMPLOYMENT INSURANCE	\$426	\$355	\$304		\$280
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$310,136</b>	<b>\$349,876</b>	<b>\$450,167</b>		<b>\$779,177</b>
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	-	-	-		\$8,777
523710 - ANNUAL PUB/REF MANUALS	\$212	-	\$212		\$300
529851 - COMPUTER HARDWARE/SUPPL	-	-	\$1,094		\$1,000
520250 - COPY MACHINE LEASE	\$4,450	\$3,833	\$4,007		\$4,000
525119 - LIABILITY SELF-FUND INSURANCE	\$3,233	\$3,689	\$4,097		\$3,591
521600 - MEMBERSHIPS/ANNUAL DUES	\$888	\$1,019	\$1,014		\$1,500
527380 - NON EMPLOYEE TRAVEL	\$1,417	\$261	\$671		\$1,520
521800 - OFFICE EXPENSE	\$2,996	\$2,718	\$3,109		\$3,500

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
521230 - OFFICE FURNITURE/EQUIP	-	\$193	\$372	\$500	
521801 - Office Water	-	-	-	\$100	
525000 - OVERHEAD	-	-	-	\$113,526	
524520 - PERMIT REFUNDS	\$315	\$258	-	\$500	
520201 - PHONE - LAND LINE (S)	\$79	\$82	\$98	\$100	
520210 - POSTAGE/SHIP, MAIL COST	-	\$17	\$604	\$600	
521900 - PROFESSIONAL SVC	\$11,998	\$46,430	\$106,718	\$229,000	
523700 - PUBLICATIONS-LEGAL NOTICE	-	-	-	\$1,500	
527400 - TRAVEL- IN COUNTY	\$162	\$336	\$365	\$400	
527500 - TRAVEL- OUT OF COUNTY	\$2,883	\$3,195	\$2,024	\$4,500	
520902 - VEHICLE MAINTENANCE	\$224	\$77	\$141	\$500	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$28,856</b>	<b>\$62,108</b>	<b>\$124,526</b>	<b>\$375,414</b>	
<b>EXPENSES TOTAL</b>	<b>\$338,992</b>	<b>\$411,984</b>	<b>\$574,693</b>	<b>\$1,154,591</b>	
<b>Surplus (Deficit)</b>	<b>-\$245,794</b>	<b>-\$291,958</b>	<b>-\$467,234</b>	<b>-\$999,160</b>	

# PLANNING COMMISSION

Fund: 0001 General  
Budget Unit: 20423 - Planning Commission  
Function: 01 - General Government  
Activity: 16 - Other General



## DESCRIPTION

The Planning Commission consists of five members. One member is appointed by each member of the Board of Supervisors. In conformance with the Planning and Zoning Law, Title 7 of the California Government Code, commencing with Section 65000, the Planning Commission shall: (a) Periodically review and recommend action on the general plan for the County; (b) Periodically review and recommend action on any specific plans for the County; (c) Periodically review and recommend action on the zoning ordinances of the County; and (d) Initiate amendments to boundaries of zones and provisions of Chapter 2 of Title 9 of this Code pursuant to Section 9-2.902 of Article 9 of Chapter 2 of Title 9 of this Code. (§ 1, Ord. 05-1026, adopted March 29, 2005). The Planning Commission does not act independently in decision making, rather, recommendations by the Planning Commission are made by resolution to the Board of Supervisors.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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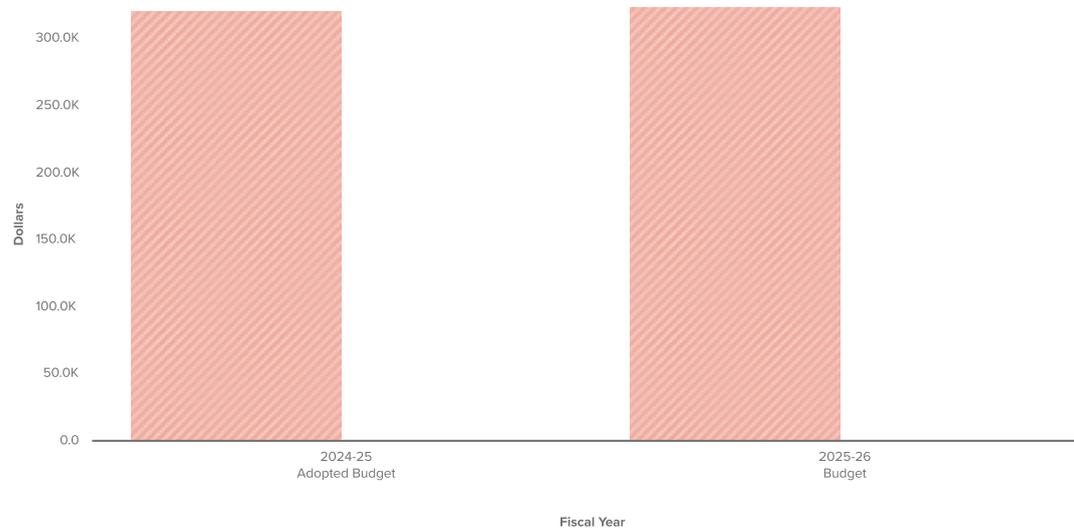
Types ▾ Planning Commission ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Expenses</b>					
<b>SERVICES &amp; SUPPLIES</b>					
523710 - ANNUAL PUB/REF MANUALS	\$238	\$238	\$238		\$238
520250 - COPY MACHINE LEASE	\$604	\$452	\$854		\$2,000
521600 - MEMBERSHIPS/ANNUAL DUES	\$0	\$571	\$100		\$571
522200 - NON-CO EMP PER-DIEM	\$5,200	\$3,300	\$3,500		\$12,000
527380 - NON EMPLOYEE TRAVEL	\$1,696	\$1,091	\$1,432		\$4,480
521800 - OFFICE EXPENSE	\$114	\$56	\$69		\$200
525000 - OVERHEAD	-	-	-		\$774
520210 - POSTAGE/SHIP, MAIL COST	-	-	\$19		\$100
521900 - PROFESSIONAL SVC	-	-	-		\$300,000
523700 - PUBLICATIONS-LEGAL NOTICE	-	-	-		\$1,200
527500 - TRAVEL- OUT OF COUNTY	\$1,892	\$1,025	-		\$2,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$9,744</b>	<b>\$6,734</b>	<b>\$6,213</b>		<b>\$323,563</b>
<b>EXPENSES TOTAL</b>	<b>\$9,744</b>	<b>\$6,734</b>	<b>\$6,213</b>		<b>\$323,563</b>
<b>Surplus (Deficit)</b>	<b>-\$9,744</b>	<b>-\$6,734</b>	<b>-\$6,213</b>		<b>-\$323,563</b>

# PROBATION



## DEPARTMENT NARRATIVE

Department Head: Keevin Allred  
Title: Chief Probation Officer

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.



## HIGHLIGHTS FROM THE PAST YEAR

During fiscal year 2024/2025, the Probation Department retained all of our staff. We recently had one of our most experienced officers promote from Deputy Probation Officer II to Deputy Probation Officer III. In addition, we hired two promising young employees: one Deputy Probation Officer I and one Probation Assistant. As a result, there remains only one vacant position in the department, the Supervising Probation Officer position. The significance of this accomplishment cannot be overstated. Stability and performance in the department are enhanced when staffing is consistent. After many years of instability and turnover, this type of consistency, along with the quality of the individuals who are employed, has contributed to the general welfare of the Probation Department and our contributions to public safety in Plumas County. For the first time in nearly a decade, we have stability within our agency. The Chief Probation Officer has been with this agency for over sixteen years. In addition, we have three employees who have over eight years of experience with the agency, including the

mentioned newly promoted DPO III. Four other employees have four to nine years of law enforcement experience. The addition of Victim Witness to our agency has been a benefit to both agencies, as well as the public

The addition of weekly cognitive-behavioral journaling programs at the Probation Office, for both adults and juveniles, has been an effective intervention for our clients. These evidence-based interactive journals have been proven to be an effective means of motivating and guiding individuals toward positive life change by addressing a wide variety of topics such as social values, responsible thinking, self-control, peer relationships, substance abuse, employment, and more. For the new year, we will be adding an Independent Living Skills program for juveniles at the threshold of becoming young adults. This program is a partnership with the Plumas County Library Literacy Program and our Juvenile Probation Division, designed to help juveniles acquire some necessary skills to make a successful transition into adulthood.

We also currently offer both a 2.5-hour parenting class in partnership with the Library Literacy Program and a 16-week parenting class in partnership with Plumas Rural Services, designed to teach parents the skills necessary to deal with out-of-control juveniles. The goal of these parenting programs is prevention. In other words, help the parents get their children on the right path before those children become deeply entwined in the justice system.

This year, one transitional living cabin was added to the department's housing program that we operate in partnership with Environmental Alternatives Family Services, allowing the department to house up to four adult high-risk clients, who are generally repeat offenders. These clients receive comprehensive 24/7 case management services that address a myriad of issues related to future law-abiding behavior and positive life changes. This program provides the stability clients need to establish lasting changes. Before the recent development of this program, these clients would likely have been homeless and difficult to supervise. Public safety is enhanced when this type of rehabilitation and close supervision is provided. In addition, in FY24-25, we began working with Plumas Crisis Intervention and Resource Center's Northstar Navigation program to provide housing, services and structure to clients recently released from incarceration. This program offers a gateway to either transitioning the client to long-term stable housing or to our program with Environmental Alternatives, which offers another step towards independence. The goal in each case is to move the client towards employment, permanent housing, and law-abiding, productive living. Both programs have been very successful partnerships. All the above-mentioned programs contribute to public safety in Plumas County.

This year, efforts have been made to better evaluate the effectiveness of programs by collecting data related to outcomes and the impact they are having on recidivism and clients' improved functioning in the community, such as employment, housing stability, safe and positive relationships, etc.

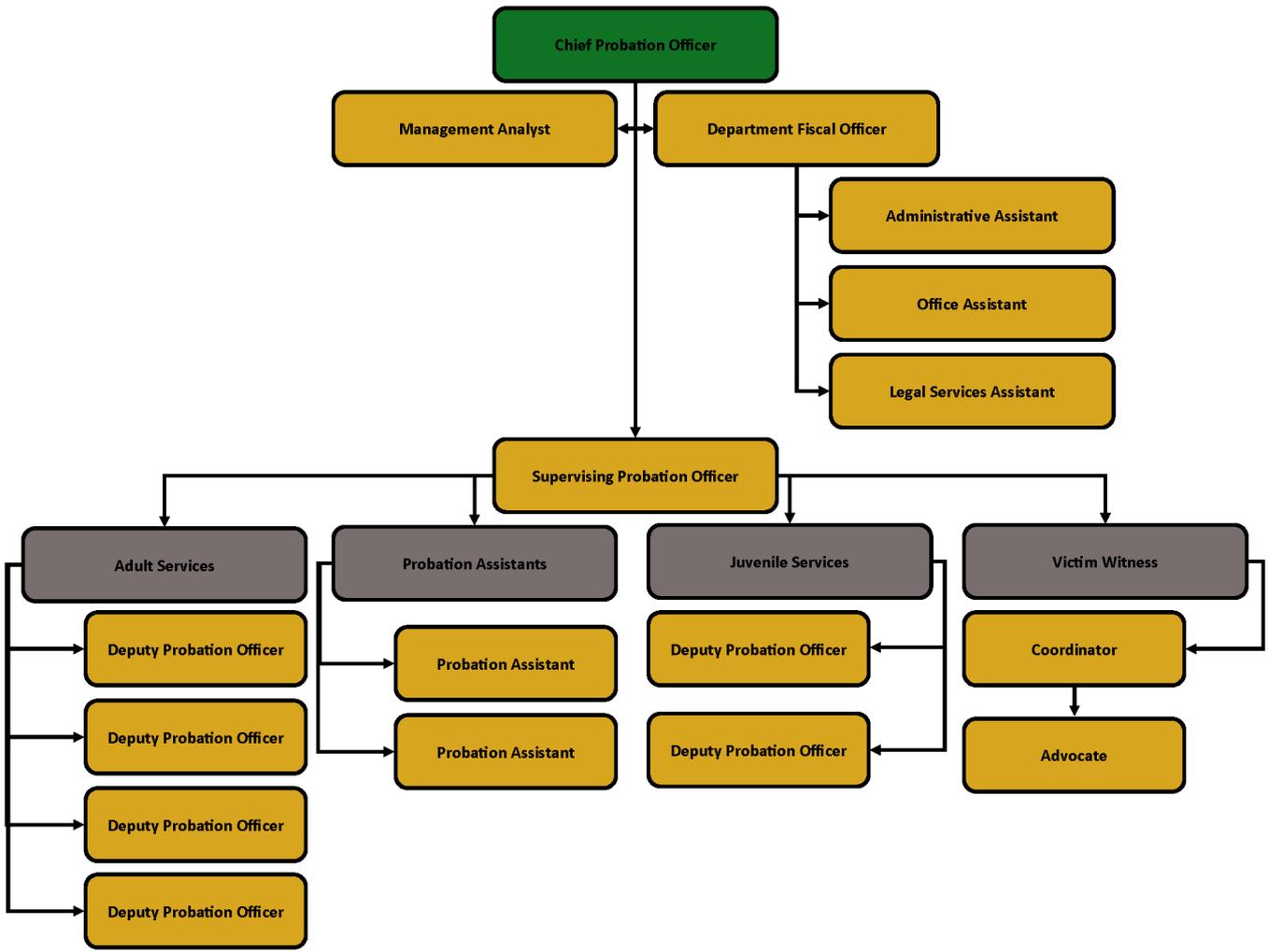
We would be remiss if we did not mention that our Officers work tirelessly to ensure the public remains as safe as possible. At times, this means referring a client to one of the above programs and supporting them in their path toward rehabilitation. Other times, it means holding clients accountable through sanctions, violations of probation, and arrests or confinement. All of these tools contribute to our primary goal of keeping the citizens of Plumas County as safe as possible.

There is still much to be done, but the last year has been a promising and productive one for the Probation Department. We continue to strive for excellence and consider it a privilege to serve our court, clients, and community.

## PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Victim Witness	3	3	3	3	2
Probation	17	16	16	14	14
Pretrial	0	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>18</b>	<b>17</b>

## DEPARTMENT ORGANIZATIONAL CHART



## PROGRAMMATIC REVENUES



Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC EXPENDITURES



Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45173 - CARE & MAIN. JUVENILE	\$324	\$250	\$250		\$325
45427 - PROB.-DIVERSION	\$2,369	\$1,142	\$1,380		\$1,300
45353 - PROB RPRT PREP FEE/FELONY	\$1,164	-	\$12		\$0
45350 - SUPERVISION FEE/PROB.	\$20,104	\$38,885	\$19,442		\$20,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$23,962</b>	<b>\$40,276</b>	<b>\$21,084</b>		<b>\$21,625</b>
<b>LICENSES &amp; PERMITS</b>					
41055 - MARRIAGE LICENSE	\$3,486	\$2,829	\$3,277		\$3,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$3,486</b>	<b>\$2,829</b>	<b>\$3,277</b>		<b>\$3,000</b>
<b>OTHER REVENUE</b>					
46253 - REIMB - CO DISASTR RESPON	\$1,918	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$3,698	\$8,015	\$8,028		\$8,000
<b>OTHER REVENUE TOTAL</b>	<b>\$5,615</b>	<b>\$8,015</b>	<b>\$8,028</b>		<b>\$8,000</b>
<b>STATE &amp; FEDERAL AID</b>					
44331P - CALEMA VWO	\$25,674	\$182,481	\$60,740		\$114,969
44413 - FED TITLE IV-E PROB.	\$5,490	\$9,171	\$10,441		\$10,000
44205 - JUV JUST DATA COLL	-	\$42,909	\$22,857		\$22,900
44204 - JUV JUSTICE REALIN BLCOK GRANT	-	-	-		\$250,000
44331 - STATE-OCJP VICTIM WIT.VW	\$272,152	\$210,246	\$81,788		\$182,798
44290 - STATE-OTHER	\$10,250	\$10,250	-		\$124,000
44070 - STATE-REBATE RESTIT.FINE	\$2,085	\$3,146	\$1,093		\$2,000
44009 - STATE- SB678 PROB	\$442,681	\$332,011	\$424,421		\$391,802
44281 - STATE-STC JAIL TRAINING	\$6,636	\$3,955	\$4,374		\$6,952
44393 - ST- SLESF & JUVNL JST	\$131,715	\$132,574	\$101,029		\$130,000
44719 - ST-YTH PROGRAM FCL	-	\$47,086	-		\$0
44079A - TRN-SO LOCAL COMM CORR	\$1,180,672	\$1,182,414	\$976,830		\$1,243,026
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$2,077,356</b>	<b>\$2,156,242</b>	<b>\$1,683,573</b>		<b>\$2,478,447</b>
<b>TRANSFERS</b>					
48714 - TRN-JPA GROWTH ACCOUNT	-	-	\$39,248		\$43,264
48713 - TRN-JPA BASE ACCOUNT	-	\$41,452	\$41,452		\$41,452
48708 - PROB PRETRIAL-TRF IN	\$41,756	\$84,827	\$29,643		\$0
480000 - TRANSFER	\$119,677	\$150,673	\$11,066		\$20,000
48000 - TRANSFER-IN	\$124,685	\$145,133	\$126,278		\$196,777
48001 - TRANSFER-IN1	\$38,549	\$39,201	\$50,338		\$60,865
48002 - TRANSFER-IN2	\$53,015	\$62,102	\$81,278		\$101,352
48003 - TRANSFER-IN3	\$129,924	\$163,901	\$232,774		\$448,090
48711 - TRANSFER-IN JUV JUST	\$250,000	\$250,000	\$250,000		\$0
48079 - TRN-CCPIF AB109	\$311,002	\$166,439	\$48,906		\$390,954
48709 - TRN-PROB JJA YTH OFFNDR	\$138,113	\$133,522	\$117,637		\$124,106
48005 - TRANSFER-IN5	-	-	\$43,270		\$0
<b>TRANSFERS TOTAL</b>	<b>\$1,206,720</b>	<b>\$1,237,251</b>	<b>\$1,071,891</b>		<b>\$1,426,860</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$59,120	\$95,303	\$111,255		\$119,214
43998 - UNREALIZED GAINS/LOSSES	\$19,815	\$25,231	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$78,936</b>	<b>\$120,534</b>	<b>\$111,255</b>		<b>\$119,214</b>
<b>REVENUES TOTAL</b>	<b>\$3,396,075</b>	<b>\$3,565,147</b>	<b>\$2,899,107</b>		<b>\$4,057,146</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
541500 - VEHICLE	-	\$86,441	-		\$50,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>\$86,441</b>	<b>-</b>		<b>\$50,000</b>
<b>OTHER CHARGES</b>					
530140 - EMERGENT COSTS-CLIENT SVC	\$758	\$461	\$968		\$6,687
531400 - EMERGENT SHELTER	\$7,634	\$2,650	\$866		\$28,500
531200 - SUPPORT JUVENILE WARDS	\$4,923	\$6,454	\$27,433		\$510,500
530440 - SUPPORT -PROB	\$44,201	\$69,627	\$54,115		\$60,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>OTHER CHARGES TOTAL</b>	<b>\$57,516</b>	<b>\$79,193</b>	<b>\$83,382</b>	<b>\$605,687</b>	
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	\$2,397	\$2,800	\$1,920	\$0	
51110 - COMPENSATION INSURANCE	\$19,946	\$26,867	\$13,946	\$15,203	
51100 - FICA/MEDICARE OASDI	\$61,092	\$65,081	\$71,809	\$89,456	
51090 - GROUP INSURANCE	\$161,292	\$130,255	\$192,378	\$246,148	
51150 - LIFE INSURANCE	\$340	\$334	\$334	\$642	
51081 - OPEB LIABILITY	\$47,562	\$48,298	\$41,776	\$48,341	
51020 - OTHER WAGES	\$6,445	\$37,810	\$6,767	\$40,000	
51060 - OVERTIME PAY	\$69,145	\$69,981	\$88,316	\$45,000	
51000 - REGULAR WAGES	\$734,448	\$740,728	\$857,410	\$1,167,522	
51080 - RETIREMENT	\$70,646	\$228,140	\$250,900	\$282,297	
51070 - UNEMPLOYMENT INSURANCE	\$3,696	\$2,124	\$1,188	\$1,154	
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$1,177,008</b>	<b>\$1,352,418</b>	<b>\$1,526,746</b>	<b>\$1,935,763</b>	
<b>SERVICES &amp; SUPPLIES</b>					
523710 - ANNUAL PUB/REF MANUALS	\$697	\$700	-	\$2,400	
521100 - BADGES	\$73	-	\$57	\$100	
524220 - BULLET PROOF VESTS	\$844	-	\$2,562	\$3,000	
527402 - BUS PASSES-NON EMPLOYEE	-	-	-	\$100	
520202 - CELL PHONE SERVICE	\$6,578	\$7,353	\$6,452	\$9,020	
524312 - CHAIRS/SEATING OFC FURN.	-	-	\$4,293	\$5,000	
521231 - COMPUTERS<1500.00	\$2,491	\$2,429	\$3,210	\$5,000	
520250 - COPY MACHINE LEASE	\$3,496	\$3,397	\$3,574	\$3,000	
520419 - COVID PPE & CLEANING COST	-	\$107	\$61	\$110	
524803 - DRUG TESTING	\$16,076	\$18,591	\$12,992	\$34,500	
524804 - DRUG TESTING SUPPLIES	\$13,727	\$7,411	\$11,853	\$26,900	
521904 - ELECTRONIC MONITORING	\$25,724	\$29,432	\$33,616	\$43,000	
529921 - FINGER PRINTING	\$128	-	\$79	\$400	
527750 - IN CNTY HOSTING	\$23	-	-	\$500	
524460 - JUVENILE OUTING/INCENTIVE	\$105	\$275	\$95	\$6,000	
525119 - LIABILITY SELF-FUND INSURANCE	\$13,023	\$10,751	\$12,112	\$11,813	
521600 - MEMBERSHIPS/ANNUAL DUES	\$2,415	\$1,204	\$2,574	\$2,060	
524410 - NON-EMPLOYEE INCENTIVE	\$75	-	\$335	\$2,500	
521800 - OFFICE EXPENSE	\$27,854	\$8,445	\$7,049	\$12,053	
521801 - Office Water	-	-	\$163	\$1,000	
525250 - OUTREACH & OTHER PROG EXP	\$2,346	\$4,339	\$2,716	\$23,500	
525000 - OVERHEAD	-\$137	\$1,673	-	\$340,660	
52091 - PARTS	-	\$420	\$0	\$0	
520201 - PHONE - LAND LINE (S)	\$1,542	\$1,327	\$956	\$1,800	
520210 - POSTAGE/SHIP, MAIL COST	\$2,338	\$270	\$409	\$1,400	
521107 - PRE-EMPLOYMENT COSTS	\$8,362	\$112	\$3,073	\$9,000	
520233 - PRINTING SVC/CHRG	\$619	\$871	\$1,775	\$1,450	
527410 - CLIENT SERVICE EXP	\$3,473	\$2,258	\$1,350	\$65,639	
521900 - PROFESSIONAL SVC	\$89,586	\$215,663	\$153,186	\$280,300	
52191 - PROF SVC-COMM PARTNERS	\$201,478	-	\$47,978	\$184,470	
523670 - REF MANUAL/LAW, CODE BOOKS	\$606	\$400	-	\$900	
524000 - RENT - OFFICE/SPACE	-	-	-	\$15,000	
520940 - SAFETY EQUIPMENT/EXPENSES	\$1,629	-	\$1,383	\$3,000	
521986 - SECURITY	\$7,967	\$8,569	\$11,140	\$9,000	
520104 - SHIRTS/T'S/SWEATS	\$1,500	\$437	\$1,326	\$1,500	
520410 - SOFTWARE LICENSE	\$18,944	\$21,132	\$26,304	\$29,948	
524400 - SPECIAL DEPARTMENT EXPENSE	\$2,874	\$4,759	\$5,563	\$16,000	
527000 - TRAINING	\$3,050	\$10,609	\$4,991	\$13,500	
527400 - TRAVEL - IN COUNTY	\$8,259	\$6,170	\$7,204	\$13,100	
527503 - TRAVEL - NEW EMP TRAINING	\$1,373	\$4,134	-	\$5,000	
527500 - TRAVEL - OUT OF COUNTY	\$17,605	\$14,134	\$23,683	\$36,500	

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
520902 - VEHICLE MAINTENANCE	\$16,768	\$9,110	\$6,421		\$16,400
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$503,513</b>	<b>\$396,481</b>	<b>\$400,533</b>		<b>\$1,236,523</b>
TRANSFERS					
58079A - CLRAB109 TRANSFERS-OUT	\$1,014,927	\$1,012,763	\$961,633		\$1,529,261
580003 - INTER FUND TRANSFER	\$129,924	\$163,901	\$232,774		\$448,090
580000 - TRANSFER	\$129,266	\$103,844	\$128,053		\$199,877
580001 - TRANSFER	\$38,549	\$39,201	\$50,338		\$60,865
580002 - TRANSFER	\$53,015	\$62,102	\$81,899		\$101,352
<b>TRANSFERS TOTAL</b>	<b>\$1,365,680</b>	<b>\$1,381,811</b>	<b>\$1,454,697</b>		<b>\$2,339,445</b>
<b>EXPENSES TOTAL</b>	<b>\$3,103,716</b>	<b>\$3,296,344</b>	<b>\$3,465,358</b>		<b>\$6,167,418</b>
Surplus (Deficit)	\$292,359	\$268,803	-\$566,251		-\$2,110,272

# AB109 - PUBLIC SAFETY REALIGNMENT

Fund: 0046 Probation Grant Department(s)  
Budget Unit: 20418 - Probation-AB109 - Public Safety Realignment  
Function: 02 - Public Protection  
Activity: 19 - Detention & Correction



## DESCRIPTION

To comply with a United States Supreme Court decision to reduce California's prison population, and assist in alleviating the State's financial crisis, the Public Safety Realignment Act (AB109) was signed into law on April 4, 2011. AB 109 redefined felonies and shifted responsibility for both supervising and housing certain convicted felony offenders and parolees from the state to the county. Implementation of the Public Safety Realignment Act began October 1, 2011.

This Act diverts the custody housing and supervision of offenders convicted of certain state prison offenses to the local county level. Realignment legislation also directs the State to give counties a portion of sales tax and vehicle license fee revenue to fund the new responsibilities realigned from the state to the counties. In order to receive the funding, counties are required to have a Community Corrections Partnership (CCP) that creates and oversees an AB 109 Realignment Implementation Plan (AB 109 Plan) identifying programs to address responsibilities for realigned offenders going through the local justice continuum.

## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

← Back History ▾ Reset

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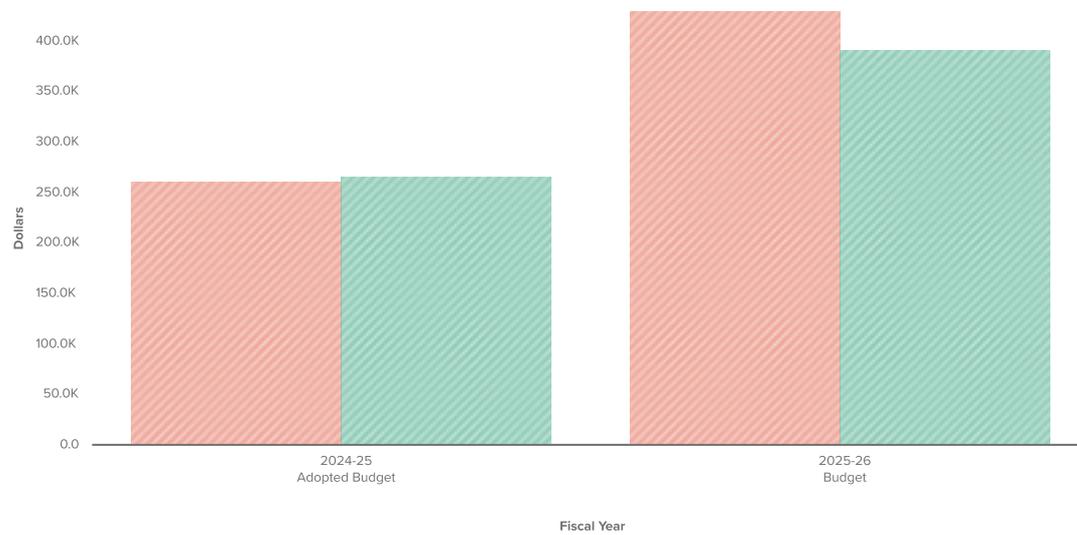
Types ▾ AB109 ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
TRANSFERS					
48079 - TRN-CCPIF AB109	\$311,002	\$166,439	\$48,906		\$390,954
<b>TRANSFERS TOTAL</b>	<b>\$311,002</b>	<b>\$166,439</b>	<b>\$48,906</b>		<b>\$390,954</b>
<b>REVENUES TOTAL</b>	<b>\$311,002</b>	<b>\$166,439</b>	<b>\$48,906</b>		<b>\$390,954</b>
<b>Expenses</b>					
OTHER CHARGES					
531400 - EMERGENT SHELTER	\$2,000	\$868	\$866		\$3,000
<b>OTHER CHARGES TOTAL</b>	<b>\$2,000</b>	<b>\$868</b>	<b>\$866</b>		<b>\$3,000</b>
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	-	-	\$894		\$500
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$894</b>		<b>\$500</b>
SERVICES & SUPPLIES					
520202 - CELL PHONE SERVICE	\$1,600	\$1,600	\$1,600		\$2,000
521231 - COMPUTERS-1500.00	\$1,000	\$421	\$611		\$1,000
524803 - DRUG TESTING	\$5,700	\$2,990	\$1,829		\$11,700
524804 - DRUG TESTING SUPPLIES	\$1,114	\$755	\$2,588		\$7,000
521904 - ELECTRONIC MONITORING	\$8,000	\$945	\$2,549		\$8,000
524410 - NON-EMPLOYEE INCENTIVE	-	-	-\$80		\$500
521800 - OFFICE EXPENSE	\$810	\$920	\$1,036		\$1,068
525250 - OUTREACH & OTHER PROG EXP	\$2,190	\$1,395	\$148		\$3,000
525000 - OVERHEAD	-	-	-		\$3,812
520201 - PHONE - LAND LINE (S)	\$225	\$203	\$79		\$250
521900 - PROFESSIONAL SVC	\$29,698	\$48,268	\$44,608		\$50,000
52191 - PROF SVC-COMM PARTNERS	\$154,392	-	\$45,387		\$124,470

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
523670 - REF MANUAL/LAW, CODE BOOKS	\$197	\$200	-		\$200
520940 - SAFETY EQUIPMENT/EXPENSES	\$1,200	-	-		\$1,000
520410 - SOFTWARE LICENSE	\$4,700	\$5,000	\$5,912		\$5,000
527000 - TRAINING	\$560	\$310	\$786		\$3,500
527400 - TRAVEL- IN COUNTY	\$225	\$381	\$683		\$1,500
527500 - TRAVEL- OUT OF COUNTY	\$3,769	\$1,966	\$2,652		\$5,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$215,381</b>	<b>\$65,352</b>	<b>\$110,387</b>		<b>\$229,000</b>
TRANSFERS					
580000 - TRANSFER	\$124,685	\$100,218	\$126,911		\$196,777
<b>TRANSFERS TOTAL</b>	<b>\$124,685</b>	<b>\$100,218</b>	<b>\$126,911</b>		<b>\$196,777</b>
<b>EXPENSES TOTAL</b>	<b>\$342,066</b>	<b>\$166,439</b>	<b>\$239,057</b>		<b>\$429,277</b>
Surplus (Deficit)	-\$31,063	\$0	-\$190,152		-\$38,323

# COMMUNITY RISK REDUCTION AB109



Fund: 0025 County Local Revenue AB109  
Budget Unit: 20895 - Community Risk Reduction AB109  
Function: 02 - Public Protection  
Activity: 26 - Administration

## DESCRIPTION

This is a holding place for AB109 dollars prior to allocation to various departments.

## REVENUE VS. EXPENDITURE

Help Share

Updated On 4 Sep, 2025

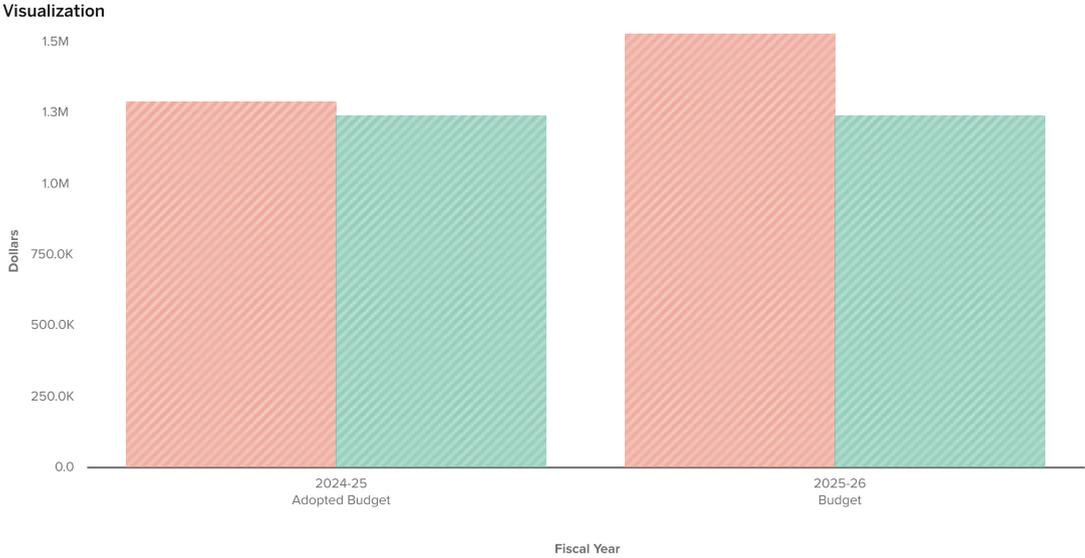
Back History Reset

Broken down by Types  
Community Risk Reduction AB... Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
STATE & FEDERAL AID					
44079A - TRN-SO LOCAL COMM CORR	\$1,180,672	\$1,182,414	\$976,830		\$1,243,026
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$1,180,672</b>	<b>\$1,182,414</b>	<b>\$976,830</b>		<b>\$1,243,026</b>
USE OF MONEY & PROPERTY					
43998 - UNREALIZED GAINS/LOSSES	\$4,947	\$5,329	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$4,947</b>	<b>\$5,329</b>	<b>-</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$1,185,620</b>	<b>\$1,187,743</b>	<b>\$976,830</b>		<b>\$1,243,026</b>
<b>Expenses</b>					
TRANSFERS					
58079A - CLRAB109 TRANSFERS-OUT	\$1,014,927	\$1,012,763	\$961,633		\$1,529,261
<b>TRANSFERS TOTAL</b>	<b>\$1,014,927</b>	<b>\$1,012,763</b>	<b>\$961,633</b>		<b>\$1,529,261</b>
<b>EXPENSES TOTAL</b>	<b>\$1,014,927</b>	<b>\$1,012,763</b>	<b>\$961,633</b>		<b>\$1,529,261</b>
<b>Surplus (Deficit)</b>	<b>\$170,693</b>	<b>\$174,981</b>	<b>\$15,197</b>		<b>-\$286,235</b>

# DOMESTIC VIOLENCE ASSISTANCE

Fund: 0064 Domestic Violence Assistance  
Budget Unit: 20413 - Domestic Violence Assistance  
Function: 02 - Public Protection  
Activity: 21 - Other Protection



## DESCRIPTION

Domestic Violence Assistance is a small grant held by the Victim Witness department, which is currently embedded within the Plumas County Probation Department. Its sole funding is received from marriage license fees.

## REVENUE VS. EXPENDITURE

Help Share

Updated On 4 Sep, 2025

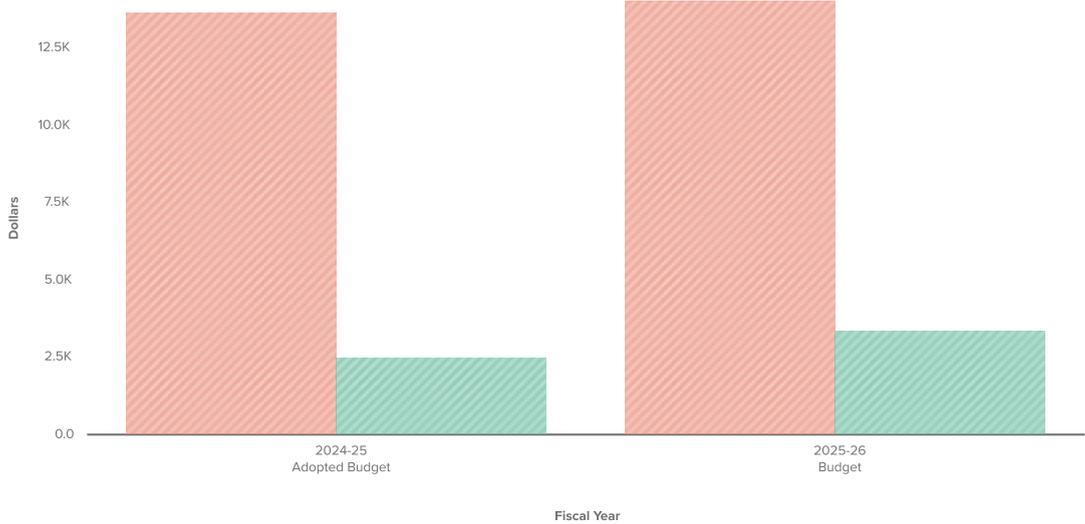
Back History Reset

Broken down by Types Domestic Violence Assistance Placeholder New item Placeholder



Visualization

Sort Large to Small



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>LICENSES &amp; PERMITS</b>					
41055 - MARRIAGE LICENSE	\$3,486	\$2,829	\$3,277		\$3,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$3,486</b>	<b>\$2,829</b>	<b>\$3,277</b>		<b>\$3,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$396	\$548	\$385		\$400
43998 - UNREALIZED GAINS/LOSSES	\$123	\$122	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$519</b>	<b>\$670</b>	<b>\$385</b>		<b>\$400</b>
<b>REVENUES TOTAL</b>	<b>\$4,005</b>	<b>\$3,499</b>	<b>\$3,662</b>		<b>\$3,400</b>
<b>Expenses</b>					
<b>SERVICES &amp; SUPPLIES</b>					
525000 - OVERHEAD	-\$137	\$1,673	-		\$2,006
524400 - SPECIAL DEPARTMENT EXPENSE	\$2,538	\$4,759	\$4,053		\$12,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$2,401</b>	<b>\$6,432</b>	<b>\$4,053</b>		<b>\$14,006</b>
<b>EXPENSES TOTAL</b>	<b>\$2,401</b>	<b>\$6,432</b>	<b>\$4,053</b>		<b>\$14,006</b>
<b>Surplus (Deficit)</b>	\$1,604	-\$2,934	-\$391		-\$10,606

# JUVENILE JUSTICE CRIME PREVENTION ACT - SUPPLEMENTAL LAW ENFORCEMENT



Fund: 0046 Probation Grant Department(s)  
 Budget Unit: 20402 - Probation-Juvenile Justice Crime Prevention Act - Supplemental Law Enforcement  
 Function: 02 - Public Protection  
 Activity: 19 - Detention & Correction

## DESCRIPTION

Supplemental Law Enforcement - The Juvenile Justice Crime Prevention Act (JJCPA) was created by the Crime Prevention Act of 2000 to provide a stable funding source for local juvenile justice programs aimed at curbing crime and delinquency among at-risk youth. In addition, JJCPA funding is used for Juvenile Justice Coordinating Council programs, which this year consist of a 16-week Parent Project Program and 2.5 hour Parent Project truancy prevention parenting class.

## REVENUE VS. EXPENDITURE

Help ▾ Share ▾

Updated On 4 Sep, 2025

← Back History ▾ Reset

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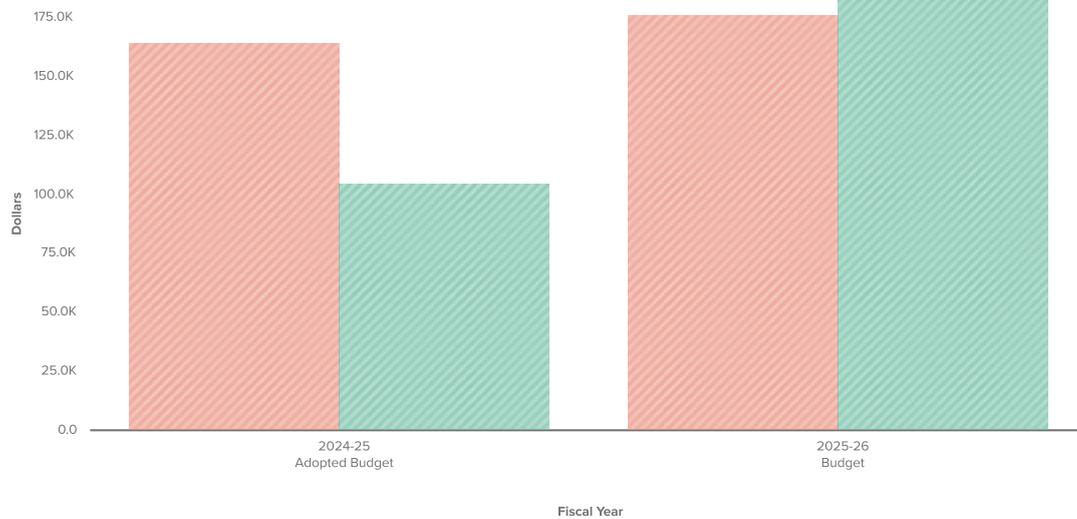
Types ▾ Juvenile Justice Crime Prvnt Ac... ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



**BUDGET DETAIL -  
SCHEDULE 9**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
STATE & FEDERAL AID					
44393 - ST-SLESF & JUVNL JST	\$131,715	\$132,574	\$101,029		\$130,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$131,715</b>	<b>\$132,574</b>	<b>\$101,029</b>		<b>\$130,000</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$20,344	\$30,401	\$45,562		\$53,814
43998 - UNREALIZED GAINS/LOSSES	\$14,746	\$19,780	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$35,090</b>	<b>\$50,181</b>	<b>\$45,562</b>		<b>\$53,814</b>
<b>REVENUES TOTAL</b>	<b>\$166,805</b>	<b>\$182,755</b>	<b>\$146,590</b>		<b>\$183,814</b>
<b>Expenses</b>					
OTHER CHARGES					
531200 - SUPPORT JUVENILE WARDS	-	-	-		\$3,500
<b>OTHER CHARGES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$3,500</b>
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	-	-	\$3,744		\$1,894
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$3,744</b>		<b>\$1,894</b>
SERVICES & SUPPLIES					
524803 - DRUG TESTING	-	-	-		\$3,000
524804 - DRUG TESTING SUPPLIES	-	-	-		\$2,000
524460 - JUVENILE OUTING/INCENTIVE	-	-	-		\$5,000
525250 - OUTREACH & OTHER PROG EXP	-	\$1,669	\$580		\$2,000
525000 - OVERHEAD	-	-	-		\$413
52091 - PARTS	-	\$420	\$0		\$0
521900 - PROFESSIONAL SVC	\$5,075	\$11,660	\$999		\$35,000
52191 - PROF SVC-COMM PARTNERS	-	-	\$2,591		\$60,000
527400 - TRAVEL- IN COUNTY	-	-	-		\$1,000
520902 - VEHICLE MAINTENANCE	\$1,131	-	-		\$1,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$6,206</b>	<b>\$13,748</b>	<b>\$4,171</b>		<b>\$109,913</b>
TRANSFERS					
580001 - TRANSFER	\$38,549	\$39,201	\$50,338		\$60,865
<b>TRANSFERS TOTAL</b>	<b>\$38,549</b>	<b>\$39,201</b>	<b>\$50,338</b>		<b>\$60,865</b>
<b>EXPENSES TOTAL</b>	<b>\$44,755</b>	<b>\$52,950</b>	<b>\$58,253</b>		<b>\$176,172</b>
<b>Surplus (Deficit)</b>	<b>\$122,050</b>	<b>\$129,805</b>	<b>\$88,338</b>		<b>\$7,642</b>

# JUVENILE JUSTICE BLOCK GRANT

Fund: 0046 0046D Probation-Division of Juvenile Justice  
Budget Unit: 20404 - Juvenile Justice Block Grant  
Function: 02 - Public Protection  
Activity: 19 - Detention & Correction



## DESCRIPTION

On September 30, 2020, the Governor signed SB 823, entitled Juvenile Justice Realignment: Office of Youth and Community Restoration. This bill transferred the responsibility of managing all youthful offenders to local jurisdictions. Funding allocations through the Juvenile Justice Realignment Block Grant will support the County in assuming this responsibility. These funds will be reserved for detention costs associated with youth placed in a Secure Youth Treatment Facility and potentially developing vocational and reentry programming for youth.

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44205 - JUV JUST DATA COLL	-	\$42,909	\$22,857		\$22,900
44204 - JUV JUSTICE REALIN BLOOK GRANT	-	-	-		\$250,000
44719 - ST-YTH PROGRAM FCL	-	\$47,086	-		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>\$89,995</b>	<b>\$22,857</b>		<b>\$272,900</b>
TRANSFERS					
48711 - TRANSFER-IN JUV JUST	\$250,000	\$250,000	\$250,000		\$0
<b>TRANSFERS TOTAL</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$11,395	\$26,463	\$32,233		\$32,000
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$11,395</b>	<b>\$26,463</b>	<b>\$32,233</b>		<b>\$32,000</b>
<b>REVENUES TOTAL</b>	<b>\$261,395</b>	<b>\$366,458</b>	<b>\$305,090</b>		<b>\$304,900</b>
<b>Expenses</b>					
OTHER CHARGES					
531200 - SUPPORT JUVENILE WARDS	-	-	\$24,915		\$500,000
<b>OTHER CHARGES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$24,915</b>		<b>\$500,000</b>
SERVICES & SUPPLIES					
521600 - MEMBERSHIPS/ANNUAL DUES	\$1,250	-	-		\$0
521900 - PROFESSIONAL SVC	-	\$50,000	\$0		\$50,000
52191 - PROF SVC-COMM PARTNERS	\$47,086	-	-		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$48,336</b>	<b>\$50,000</b>	<b>\$0</b>		<b>\$50,000</b>
<b>EXPENSES TOTAL</b>	<b>\$48,336</b>	<b>\$50,000</b>	<b>\$24,915</b>		<b>\$550,000</b>
<b>Surplus (Deficit)</b>	<b>\$213,059</b>	<b>\$316,458</b>	<b>\$280,175</b>		<b>-\$245,100</b>

# JUVENILE PROBATION ACTIVITIES FUND

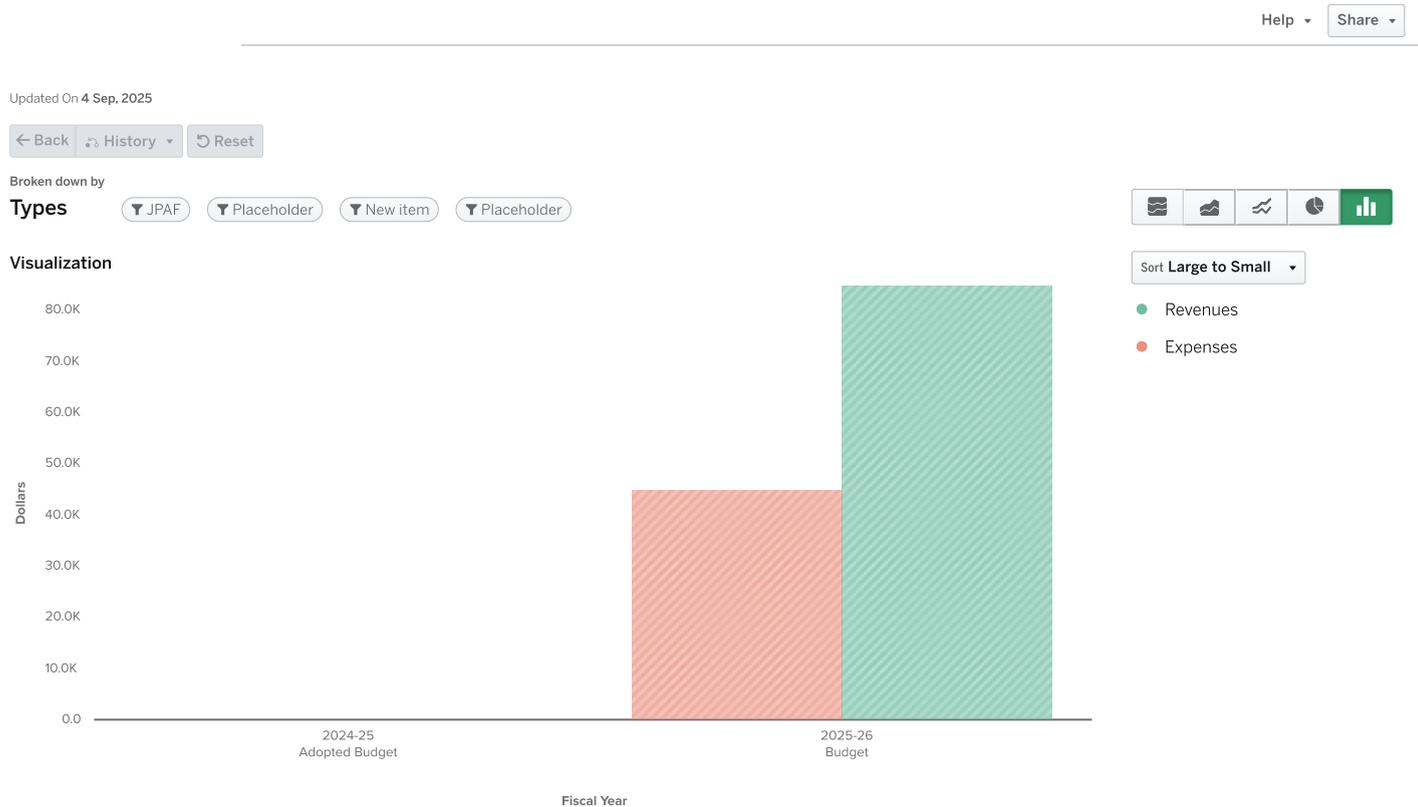
Fund: 0046 Probation Grant Department(s)  
 Budget Unit: 20406 - Juvenile Probation Activities Fund  
 Function: 02 - Public Protection  
 Activity: 19 - Detention & Correction



## DESCRIPTION

The Juvenile Probation Activities fund is a small fund outlined in Welfare and Institutions Code 18220 and 18221. The funds are restricted for use only on items specified in WIC 18221.

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>TRANSFERS</b>					
48714 - TRN-JPA GROWTH ACCOUNT	-	-	\$39,248		\$43,264
48713 - TRN-JPA BASE ACCOUNT	-	\$41,452	\$41,452		\$41,452
<b>TRANSFERS TOTAL</b>	-	<b>\$41,452</b>	<b>\$80,700</b>		<b>\$84,716</b>
<b>REVENUES TOTAL</b>	-	<b>\$41,452</b>	<b>\$80,700</b>		<b>\$84,716</b>
<b>Expenses</b>					
<b>OTHER CHARGES</b>					
531400 - EMERGENT SHELTER	-	-	-		\$15,000
<b>OTHER CHARGES TOTAL</b>	-	-	-		<b>\$15,000</b>
<b>SERVICES &amp; SUPPLIES</b>					
525250 - OUTREACH & OTHER PROG EXP	-	-	\$1,315		\$15,000
521900 - PROFESSIONAL SVC	-	-	-		\$15,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	-	-	<b>\$1,315</b>		<b>\$30,000</b>
<b>EXPENSES TOTAL</b>	-	-	<b>\$1,315</b>		<b>\$45,000</b>
<b>Surplus (Deficit)</b>	\$0	\$41,452	\$79,385		\$39,716

# PRETRIAL SERVICES

Fund: 0046 0046P Probation-Pretrial  
Budget Unit: 20405 - Probation-Pretrial Services  
Function: 02 - Public Protection  
Activity: 19 - Detention & Correction



## DESCRIPTION

In 2021, the Governor approved \$137.9 million in funding to support pretrial services in California. Local Courts are responsible for setting up and overseeing local pretrial programs. In partnership with the Plumas County Superior Court, the Probation Department established a pretrial program in July 2022. Since that time, the department has screened over 2,000 individuals for pretrial release who were booked into the Plumas County Correctional facility. Services include screening, risk assessments, court reports, and monitoring of those released on pretrial supervision. Monitoring may include services such as; remote alcohol detection, electronic monitoring, drug testing, contact with a probation officer, and court date reminders.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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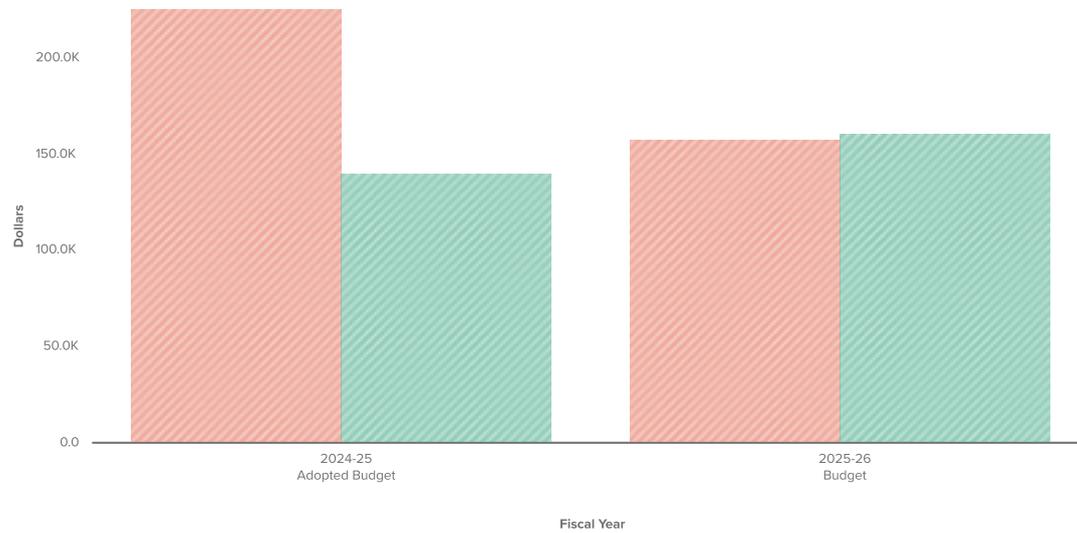
Types ▾ Pretrial ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>				
Deputy Probation Officer I/II/III	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
STATE & FEDERAL AID					
44290 - STATE-OTHER	-	-	-		\$124,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$124,000</b>
TRANSFERS					
48708 - PROB PRETRIAL-TRF IN	\$41,756	\$84,827	\$29,643		\$0
48000 - TRANSFER-IN	-	\$44,915	-		\$34,000
<b>TRANSFERS TOTAL</b>	<b>\$41,756</b>	<b>\$129,742</b>	<b>\$29,643</b>		<b>\$34,000</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$377	\$1,005	\$2,997		\$3,000
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$377</b>	<b>\$1,005</b>	<b>\$2,997</b>		<b>\$3,000</b>
<b>REVENUES TOTAL</b>	<b>\$42,133</b>	<b>\$130,747</b>	<b>\$32,640</b>		<b>\$161,000</b>
<b>Expenses</b>					
FIXED ASSETS					
541500 - VEHICLE	-	\$36,603	-		\$0

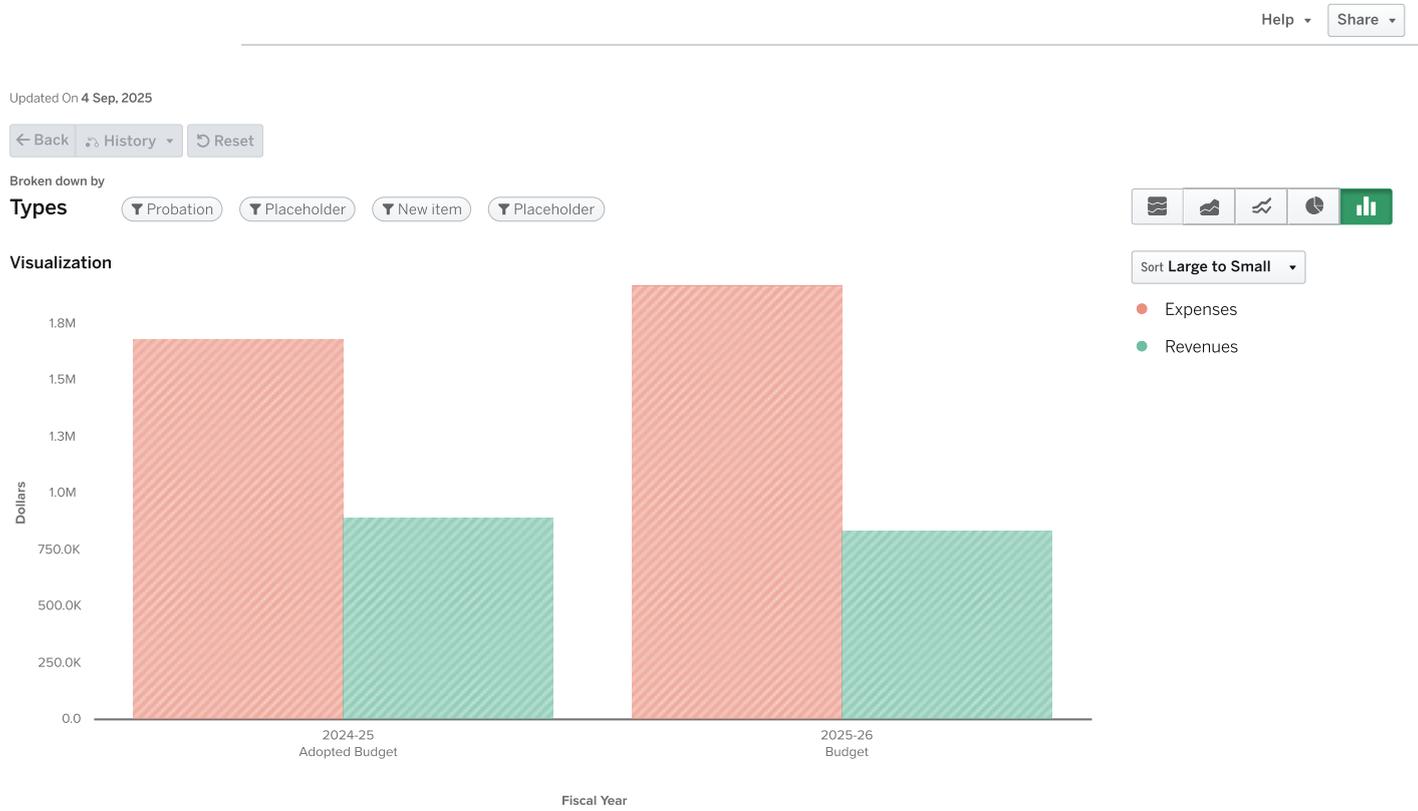
	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>FIXED ASSETS TOTAL</b>	-	\$36,603	-		\$0
<b>OTHER CHARGES</b>					
531400 - EMERGENT SHELTER	\$5,634	\$1,782	-		\$10,500
<b>OTHER CHARGES TOTAL</b>	<b>\$5,634</b>	<b>\$1,782</b>	<b>-</b>		<b>\$10,500</b>
<b>SALARIES &amp; BENEFITS</b>					
51100 - FICA/MEDICARE OASDI	-	-	\$8,473		\$5,060
51090 - GROUP INSURANCE	-	-	\$8,379		\$28,007
51150 - LIFE INSURANCE	-	-	\$1,368		\$36
51081 - OPEB LIABILITY	-	\$2,415	\$2,321		\$2,686
51060 - OVERTIME PAY	-	-	\$3,355		\$5,000
51000 - REGULAR WAGES	-	-	\$37,676		\$66,143
51080 - RETIREMENT	-	-	\$12,737		\$15,471
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>-</b>	<b>\$2,415</b>	<b>\$74,309</b>		<b>\$122,403</b>
<b>SERVICES &amp; SUPPLIES</b>					
527402 - BUS PASSES-NON EMPLOYEE	-	-	-		\$100
520202 - CELL PHONE SERVICE	-	\$549	\$128		\$1,020
521231 - COMPUTERS-1500.00	\$911	\$560	-		\$0
524803 - DRUG TESTING	-	\$63	\$76		\$300
524804 - DRUG TESTING SUPPLIES	-	\$1,326	\$318		\$700
521904 - ELECTRONIC MONITORING	\$959	\$8,084	\$7,916		\$10,000
521600 - MEMBERSHIPS/ANNUAL DUES	\$30	-	-		\$60
524410 - NON-EMPLOYEE INCENTIVE	-	-	\$375		\$1,000
521800 - OFFICE EXPENSE	\$286	\$165	\$330		\$600
520410 - SOFTWARE LICENSE	\$3,784	\$2,484	\$4,008		\$4,948
527000 - TRAINING	\$230	\$6,218	-		\$2,500
527400 - TRAVEL- IN COUNTY	-	\$349	\$314		\$600
527500 - TRAVEL- OUT OF COUNTY	\$491	\$850	\$673		\$2,500
520902 - VEHICLE MAINTENANCE	-	-	\$158		\$400
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$6,691</b>	<b>\$20,648</b>	<b>\$14,295</b>		<b>\$24,728</b>
<b>EXPENSES TOTAL</b>	<b>\$12,325</b>	<b>\$61,448</b>	<b>\$88,604</b>		<b>\$157,631</b>
<b>Surplus (Deficit)</b>	<b>\$29,808</b>	<b>\$69,299</b>	<b>-\$55,964</b>		<b>\$3,369</b>

# PROBATION

Fund: 0001 General  
 Budget Unit: 20400 - Probation  
 Function: 02 - Public Protection  
 Activity: 19 - Detention & Correction



## REVENUE VS. EXPENDITURE



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Management Analyst I/II	1	1	1	1	1
Supervising Deputy Probation Officer	1	1	1	1	1
Department Fiscal Officer I/II	1	1	1	1	1
Legal Services Assistant I/II OR Administrative Assistant I/II OR Office Assistant I/II/III	2	2	2	3	3
Chief Probation Officer	1	1	1	1	1
Probation Assistant	4	4	4	2	2
Deputy Probation Officer I/II/III	7	6	6	5	5

Position	FY2022	FY2023	FY2024	FY2025	FY2026
FULL-TIME EQUIVALENT POSITIONS	17	16	16	14	14

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET		
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
CHARGES FOR SERVICES					
45173 - CARE & MAIN. JUVENILE	\$324	\$250	\$250		\$325
45427 - PROB.-DIVERSION	\$2,369	\$1,142	\$1,380		\$1,300
45353 - PROB RPRT PREP FEE/FELONY	\$1,164	-	\$12		\$0
45350 - SUPERVISION FEE/PROB.	\$20,104	\$38,885	\$19,442		\$20,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$23,962</b>	<b>\$40,276</b>	<b>\$21,084</b>		<b>\$21,625</b>
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	\$1,918	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$3,698	\$8,015	\$8,028		\$8,000
<b>OTHER REVENUE TOTAL</b>	<b>\$5,615</b>	<b>\$8,015</b>	<b>\$8,028</b>		<b>\$8,000</b>
STATE & FEDERAL AID					
44413 - FED TITLE IV-E PROB.	\$5,490	\$9,171	\$10,441		\$10,000
44070 - STATE-REBATE RESTIT.FINE	\$2,085	\$3,146	\$1,093		\$2,000
44281 - STATE-STC JAIL TRAINING	\$6,636	\$3,955	\$4,374		\$6,952
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$14,211</b>	<b>\$16,271</b>	<b>\$15,908</b>		<b>\$18,952</b>
TRANSFERS					
480000 - TRANSFER	\$119,677	\$150,673	\$11,066		\$20,000
48000 - TRANSFER-IN	\$124,685	\$100,218	\$126,278		\$162,777
48001 - TRANSFER-IN1	\$38,549	\$39,201	\$50,338		\$60,865
48002 - TRANSFER-IN2	\$53,015	\$62,102	\$81,278		\$101,352
48003 - TRANSFER-IN3	\$129,924	\$163,901	\$232,774		\$448,090
48005 - TRANSFER-IN5	-	-	\$33,174		\$0
<b>TRANSFERS TOTAL</b>	<b>\$465,849</b>	<b>\$516,096</b>	<b>\$534,909</b>		<b>\$793,084</b>
<b>REVENUES TOTAL</b>	<b>\$509,637</b>	<b>\$580,659</b>	<b>\$579,929</b>		<b>\$841,661</b>
<b>Expenses</b>					
OTHER CHARGES					
530440 - SUPPORT -PROB	-	\$15,925	-		\$0
<b>OTHER CHARGES TOTAL</b>	<b>-</b>	<b>\$15,925</b>	<b>-</b>		<b>\$0</b>
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	\$18,003	\$7,035	\$8,105		\$11,000
51100 - FICA/MEDICARE OASDI	\$47,648	\$48,273	\$48,298		\$71,824
51090 - GROUP INSURANCE	\$127,796	\$88,212	\$152,133		\$172,199
51150 - LIFE INSURANCE	\$340	\$334	-\$1,034		\$606
51081 - OPEB LIABILITY	\$40,427	\$38,638	\$32,492		\$37,598
51020 - OTHER WAGES	\$4,813	\$37,810	\$6,767		\$40,000
51060 - OVERTIME PAY	\$28,063	\$30,805	\$28,213		\$40,000
51000 - REGULAR WAGES	\$598,394	\$557,788	\$675,796		\$937,051
51080 - RETIREMENT	\$58,576	\$183,122	\$194,586		\$227,647
51070 - UNEMPLOYMENT INSURANCE	\$3,507	\$1,979	\$1,063		\$1,030
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$927,567</b>	<b>\$993,996</b>	<b>\$1,146,418</b>		<b>\$1,538,955</b>
SERVICES & SUPPLIES					
521100 - BADGES	\$73	-	\$57		\$100
524312 - CHAIRS/SEATING OFC FURN.	-	-	\$4,293		\$5,000
520250 - COPY MACHINE LEASE	\$3,496	\$3,397	\$3,574		\$3,000
520419 - COVID PPE & CLEANING COST	-	\$107	\$61		\$110

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
524803 - DRUG TESTING	\$6,178	\$9,943	\$8,494		\$8,000
524804 - DRUG TESTING SUPPLIES	\$1,114	\$4,144	\$2,598		\$4,000
529921 - FINGER PRINTING	\$96	-	\$79		\$150
527750 - IN CNTY HOSTING	\$23	-	-		\$500
525119 - LIABILITY SELF-FUND INSURANCE	\$11,587	\$9,246	\$10,428		\$10,229
521600 - MEMBERSHIPS/ANNUAL DUES	\$1,135	\$1,204	\$2,574		\$2,000
521800 - OFFICE EXPENSE	\$1,354	\$1,909	\$1,030		\$2,000
525000 - OVERHEAD	-	-	-		\$293,337
520201 - PHONE - LAND LINE (S)	\$225	\$203	\$79		\$250
520210 - POSTAGE/SHIP, MAIL COST	\$127	\$18	\$73		\$150
521107 - PRE-EMPLOYMENT COSTS	\$1,862	\$112	\$2,455		\$2,500
520233 - PRINTING SVC/CHRGs	-	\$222	\$238		\$250
521900 - PROFESSIONAL SVC	\$304	\$461	\$207		\$300
523670 - REF MANUAL/LAW, CODE BOOKS	\$409	\$200	-		\$700
524000 - RENT - OFFICE/SPACE	-	-	-		\$15,000
521986 - SECURITY	\$7,967	\$8,569	\$11,140		\$9,000
520104 - SHIRTS/T'S/SWEATS	\$500	\$437	\$394		\$500
520410 - SOFTWARE LICENSE	\$2,000	\$2,581	\$2,000		\$3,000
524400 - SPECIAL DEPARTMENT EXPENSE	-	\$0	\$1,260		\$1,500
527000 - TRAINING	\$2,260	\$3,000	\$585		\$3,000
527400 - TRAVEL - IN COUNTY	-	\$289	\$230		\$1,000
527500 - TRAVEL - OUT OF COUNTY	\$2,958	\$4,389	\$10,009		\$9,000
520902 - VEHICLE MAINTENANCE	\$2,000	\$405	\$1,987		\$2,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$45,668</b>	<b>\$50,836</b>	<b>\$63,843</b>		<b>\$376,576</b>
TRANSFERS					
580000 - TRANSFER	\$4,582	\$3,625	\$1,143		\$3,100
<b>TRANSFERS TOTAL</b>	<b>\$4,582</b>	<b>\$3,625</b>	<b>\$1,143</b>		<b>\$3,100</b>
<b>EXPENSES TOTAL</b>	<b>\$977,817</b>	<b>\$1,064,382</b>	<b>\$1,211,404</b>		<b>\$1,918,631</b>
Surplus (Deficit)	-\$468,180	-\$483,723	-\$631,475		-\$1,076,970

# SB678 - ADULT HIGH RISK

Fund: 0046 0046R Probation-Adult High Risk  
Budget Unit: 20409 - SB678 - Adult High Risk  
Function: 02 - Public Protection  
Activity: 19 - Detention & Correction



## DESCRIPTION

The Community Corrections Performance Incentive Act (CCPIA) provides funding to local jurisdictions for specified purposes relating to improving local probation supervision practices and capacities for felony offenders on formal probation.

The Legislature designed the California Community Corrections Performance Incentives Act of 2009, or SB 678 program, with two purposes: alleviating state prison overcrowding and saving state General Fund monies. These purposes are to be accomplished without compromising public safety by reducing the number of individuals on felony supervision (felony probation, mandatory supervision, or post-release community supervision) who are sent to state prison. The program is also designed to encourage county probation departments to use evidence-based supervision practices to accomplish these goals.

## REVENUE VS. EXPENDITURE

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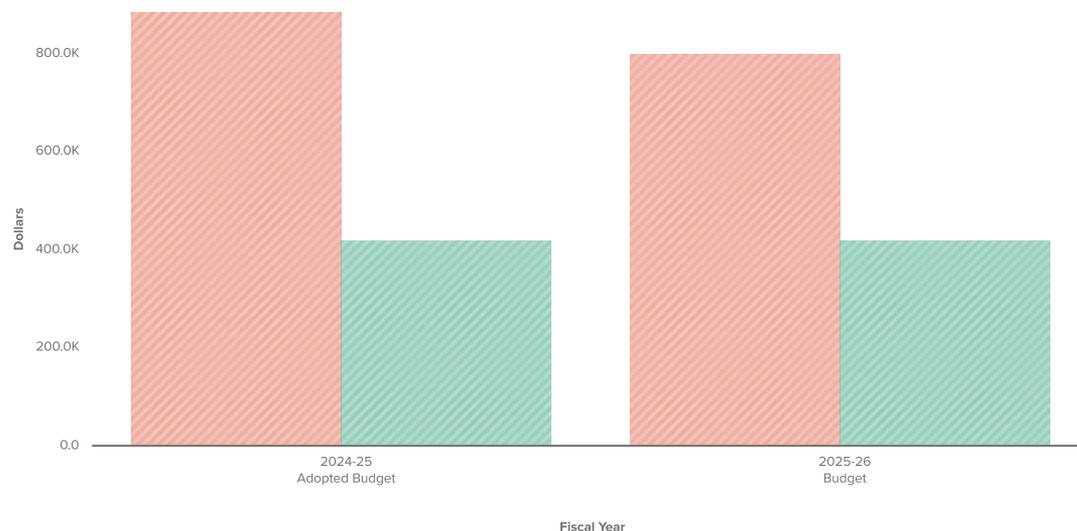
Types SB678 - Adult High Risk Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
STATE & FEDERAL AID					
44290 - STATE-OTHER	\$10,250	\$10,250	-		\$0
44009 - STATE- SB678 PROB	\$442,681	\$332,011	\$424,421		\$391,802
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$452,931</b>	<b>\$342,261</b>	<b>\$424,421</b>		<b>\$391,802</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$26,608	\$36,885	\$30,078		\$30,000
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$26,608</b>	<b>\$36,885</b>	<b>\$30,078</b>		<b>\$30,000</b>
<b>REVENUES TOTAL</b>	<b>\$479,539</b>	<b>\$379,146</b>	<b>\$454,499</b>		<b>\$421,802</b>
<b>Expenses</b>					
FIXED ASSETS					
541500 - VEHICLE	-	\$49,838	-		\$50,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>\$49,838</b>	<b>-</b>		<b>\$50,000</b>
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	\$608	\$19,280	-		\$0
51070 - UNEMPLOYMENT INSURANCE	\$59	\$36	\$17		\$0
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$667</b>	<b>\$19,316</b>	<b>\$17</b>		<b>\$0</b>
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	\$197	\$200	-		\$500
524220 - BULLET PROOF VESTS	\$844	-	\$2,562		\$3,000
520202 - CELL PHONE SERVICE	\$3,278	\$2,703	\$3,023		\$3,500
521231 - COMPUTERS-1500.00	\$580	\$1,405	\$2,395		\$3,000
524803 - DRUG TESTING	\$3,574	\$4,330	\$1,368		\$10,000
524804 - DRUG TESTING SUPPLIES	\$10,383	\$814	\$5,294		\$12,000
521904 - ELECTRONIC MONITORING	\$16,765	\$20,403	\$23,151		\$25,000
529921 - FINGER PRINTING	\$32	-	-		\$250
525119 - LIABILITY SELF-FUND INSURANCE	\$449	\$371	\$227		\$0
524410 - NON-EMPLOYEE INCENTIVE	\$75	-	\$40		\$1,000
521800 - OFFICE EXPENSE	\$1,029	\$965	\$987		\$2,500
521801 - Office Water	-	-	\$163		\$1,000
525250 - OUTREACH & OTHER PROG EXP	-	\$153	\$672		\$1,500
525000 - OVERHEAD	-	-	-		\$2,213
520201 - PHONE - LAND LINE (S)	\$225	\$203	\$79		\$250
520210 - POSTAGE/SHIP, MAIL COST	\$106	\$136	\$73		\$150
521107 - PRE-EMPLOYMENT COSTS	\$6,500	-	\$618		\$6,500
520233 - PRINTING SVC/CHRGs	-	-	-		\$100
527410 - CLIENT SERVICE EXP	\$3,473	\$2,258	\$1,350		\$65,639
521900 - PROFESSIONAL SVC	\$46,373	\$100,064	\$104,441		\$120,000
520940 - SAFETY EQUIPMENT/EXPENSES	\$429	-	\$1,383		\$2,000
520104 - SHIRTS/T'S/SWEATS	\$1,000	-	\$933		\$1,000
520410 - SOFTWARE LICENSE	\$4,755	\$6,593	\$8,817		\$10,000
524400 - SPECIAL DEPARTMENT EXPENSE	\$336	-	\$250		\$2,500
527000 - TRAINING	-	\$506	\$2,700		\$3,000
527400 - TRAVEL - IN COUNTY	\$1,396	\$431	\$428		\$2,000
527503 - TRAVEL - NEW EMP TRAINING	\$1,373	\$4,134	-		\$5,000
527500 - TRAVEL - OUT OF COUNTY	\$2,932	\$934	\$3,660		\$10,000
520902 - VEHICLE MAINTENANCE	\$7,317	\$7,053	\$2,230		\$8,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$113,422</b>	<b>\$153,655</b>	<b>\$166,844</b>		<b>\$301,602</b>
TRANSFERS					
580003 - INTER FUND TRANSFER	\$129,924	\$163,901	\$232,774		\$448,090

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
TRANSFERS TOTAL	\$129,924	\$163,901	\$232,774		\$448,090
EXPENSES TOTAL	\$244,012	\$386,711	\$399,635		\$799,692
Surplus (Deficit)	\$235,527	-\$7,565	\$54,864		-\$377,890

# VICTIM WITNESS

Fund: 0001 General  
Budget Unit: 20420 - Victim Witness  
Function: 02 - Public Protection  
Activity: 19 - Detention & Correction



## DESCRIPTION

The Plumas County Victim/Witness Assistance Program is designed to assist people who have been involved in a crime. We are here to help make the criminal justice system more understandable, accessible, and responsive to the concerns of victims and witnesses. Our Victim Witness Advocate is available to ensure that crime victims and their family members are kept informed and supported throughout the criminal justice process and are treated with dignity, compassion, and respect.

The Victim/Witness Assistance Program serves all victims/witnesses of interpersonal crime. Victims/witnesses may suffer from physical injury, disability, emotional trauma, etc. The aftermath of a crime may leave people feeling alone and confused. Our Victim Advocates are here to help.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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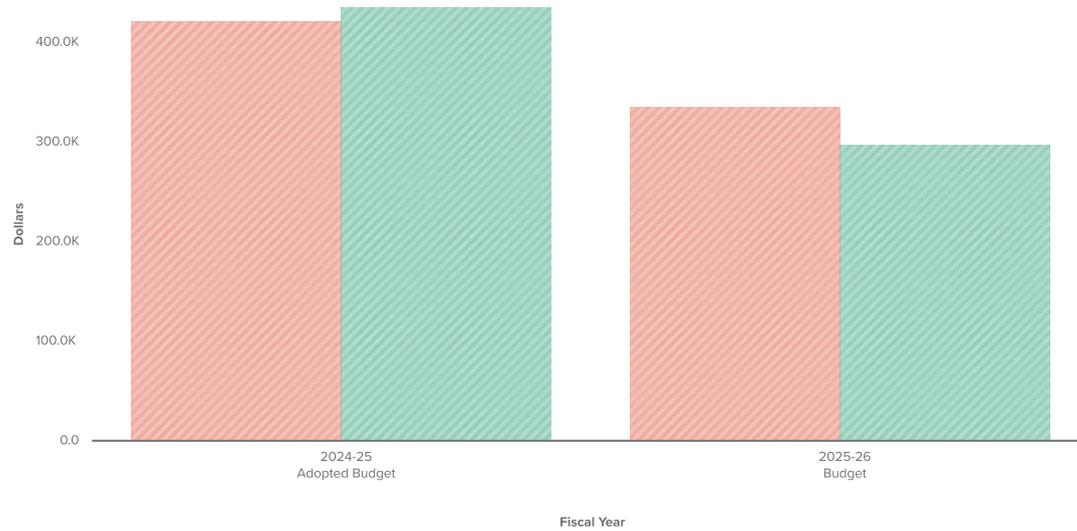
Types ▾ Victim Witness ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Victim/Witness Advocate	2	2	2	2	1
Victim/Witness Coordinator	1	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
STATE & FEDERAL AID				
44331P - CALEMA VWO	\$25,674	\$182,481	\$60,740	\$114,969
44331 - STATE-OCJP VICTIM WIT.VW	\$272,152	\$210,246	\$81,788	\$182,798
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$297,826</b>	<b>\$392,727</b>	<b>\$142,528</b>	<b>\$297,767</b>
TRANSFERS				
48005 - TRANSFER-IN5	-	-	\$10,096	\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$10,096</b>	<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$297,826</b>	<b>\$392,727</b>	<b>\$152,624</b>	<b>\$297,767</b>
<b>Expenses</b>				
OTHER CHARGES				
530140 - EMERGENT COSTS-CLIENT SVC	\$758	\$461	\$968	\$6,687
<b>OTHER CHARGES TOTAL</b>	<b>\$758</b>	<b>\$461</b>	<b>\$968</b>	<b>\$6,687</b>
SALARIES & BENEFITS				

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
51120 - CELL PHONE ALLOW	\$2,397	\$2,800	\$1,920		\$0
51110 - COMPENSATION INSURANCE	\$945	\$552	\$1,203		\$1,809
51100 - FICA/MEDICARE OASDI	\$13,444	\$16,808	\$15,039		\$12,572
51090 - GROUP INSURANCE	\$33,496	\$42,044	\$31,866		\$45,942
51081 - OPEB LIABILITY	\$7,135	\$7,245	\$6,963		\$8,057
51020 - OTHER WAGES	\$1,632	-	-		\$0
51060 - OVERTIME PAY	\$41,081	\$39,176	\$56,748		\$0
51000 - REGULAR WAGES	\$136,054	\$182,939	\$143,938		\$164,328
51080 - RETIREMENT	\$12,070	\$45,018	\$43,578		\$39,179
51070 - UNEMPLOYMENT INSURANCE	\$92	\$88	\$98		\$124
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$248,346</b>	<b>\$336,670</b>	<b>\$301,353</b>		<b>\$272,011</b>
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	-	-	-		\$1,300
525119 - LIABILITY SELF-FUND INSURANCE	\$699	\$918	\$1,317		\$1,584
521800 - OFFICE EXPENSE	\$23,557	\$3,035	\$2,576		\$4,385
525000 - OVERHEAD	-	-	-		\$38,489
520201 - PHONE - LAND LINE (S)	\$642	\$515	\$639		\$800
520210 - POSTAGE/SHIP, MAIL COST	\$2,000	\$116	\$190		\$1,000
520233 - PRINTING SVC/CHRG	\$619	\$650	\$1,536		\$1,000
527400 - TRAVEL - IN COUNTY	\$6,400	\$4,662	\$5,256		\$6,000
527500 - TRAVEL - OUT OF COUNTY	\$1,182	-	-		\$0
520902 - VEHICLE MAINTENANCE	\$4,820	\$1,142	\$616		\$3,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$39,920</b>	<b>\$11,038</b>	<b>\$12,129</b>		<b>\$57,558</b>
<b>EXPENSES TOTAL</b>	<b>\$289,024</b>	<b>\$348,170</b>	<b>\$314,450</b>		<b>\$336,256</b>
Surplus (Deficit)	\$8,802	\$44,557	-\$161,827		-\$38,489

# YOUTHFUL OFFENDER BLOCK GRANT - JUVENILE JUSTICE



Fund: 0046 Probation Grant Department(s)  
 Budget Unit: 20415 - Probation-Youthful Offender Block Grant - Juvenile Justice  
 Function: 02 - Public Protection  
 Activity: 19 - Detention & Correction

## DESCRIPTION

Juvenile Justice - The Youthful Offender Block Grant, as part of 2011 Realignment, provides State funding for counties to deliver appropriate rehabilitative and supervisory services to youthful offenders. These funds are used to support juvenile-related positions within the department, juvenile programs, mental health evaluations, staff training, and Juvenile Hall services.

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL -

# SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
TRANSFERS					
48709 - TRN-PROB JJA YTH OFFNDR	\$138,113	\$133,522	\$117,637		\$124,106
<b>TRANSFERS TOTAL</b>	<b>\$138,113</b>	<b>\$133,522</b>	<b>\$117,637</b>		<b>\$124,106</b>
<b>REVENUES TOTAL</b>	<b>\$138,113</b>	<b>\$133,522</b>	<b>\$117,637</b>		<b>\$124,106</b>
<b>Expenses</b>					
OTHER CHARGES					
531200 - SUPPORT JUVENILE WARDS	\$4,923	\$6,454	\$2,518		\$7,000
530440 - SUPPORT -PROB	\$44,201	\$53,702	\$54,115		\$60,000
<b>OTHER CHARGES TOTAL</b>	<b>\$49,124</b>	<b>\$60,156</b>	<b>\$56,633</b>		<b>\$67,000</b>
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	\$390	\$0	-		\$0
51070 - UNEMPLOYMENT INSURANCE	\$38	\$21	\$10		\$0
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$428</b>	<b>\$21</b>	<b>\$10</b>		<b>\$0</b>
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	\$500	\$500	-		\$600
520202 - CELL PHONE SERVICE	\$1,700	\$2,500	\$1,700		\$2,500
521231 - COMPUTERS<1500.00	-	\$43	\$205		\$1,000
524803 - DRUG TESTING	\$625	\$1,266	\$1,227		\$1,500
524804 - DRUG TESTING SUPPLIES	\$1,114	\$373	\$1,055		\$1,200
524460 - JUVENILE OUTING/INCENTIVE	\$105	\$275	\$95		\$1,000
525119 - LIABILITY SELF-FUND INSURANCE	\$288	\$216	\$140		\$0
521800 - OFFICE EXPENSE	\$817	\$1,451	\$1,090		\$1,500
525250 - OUTREACH & OTHER PROG EXP	\$156	\$1,123	-		\$2,000
525000 - OVERHEAD	-	-	-		\$390
520201 - PHONE - LAND LINE (S)	\$225	\$203	\$79		\$250
520210 - POSTAGE/SHIP, MAIL COST	\$106	-	\$73		\$100
520233 - PRINTING SVC/CHRGs	-	-	-		\$100
521900 - PROFESSIONAL SVC	\$8,138	\$5,211	\$2,932		\$10,000
520410 - SOFTWARE LICENSE	\$3,705	\$4,474	\$5,567		\$7,000
527000 - TRAINING	-	\$575	\$920		\$1,500
527400 - TRAVEL- IN COUNTY	\$237	\$58	\$294		\$1,000
527500 - TRAVEL- OUT OF COUNTY	\$6,273	\$5,995	\$6,689		\$10,000
520902 - VEHICLE MAINTENANCE	\$1,500	\$509	\$1,430		\$1,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$25,488</b>	<b>\$24,771</b>	<b>\$23,496</b>		<b>\$43,140</b>
TRANSFERS					
580002 - TRANSFER	\$53,015	\$62,102	\$81,899		\$101,352
<b>TRANSFERS TOTAL</b>	<b>\$53,015</b>	<b>\$62,102</b>	<b>\$81,899</b>		<b>\$101,352</b>
<b>EXPENSES TOTAL</b>	<b>\$128,055</b>	<b>\$147,050</b>	<b>\$162,038</b>		<b>\$211,492</b>
<b>Surplus (Deficit)</b>	<b>\$10,058</b>	<b>-\$13,528</b>	<b>-\$44,401</b>		<b>-\$87,386</b>

# PUBLIC HEALTH



## DEPARTMENT NARRATIVE

Department Head: Nicole Reinert  
Title: 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 Public Health Agency

GROWING HEALTHY COMMUNITIES

# HIGHLIGHTS FROM THE PAST YEAR

## Senior Service Nutrition

The department successfully passed the annual site visit, which exceeded expectations and showcased our commitment to serving the community. Our target for this initiative was to provide 22,500 meals, a goal we achieved and surpassed with remarkable results. Upon completion of the site visit, it was concluded that we served 25,476 meals, reflecting a 13% increase over our target.

## Veterans Services

- Compensation Secured: \$1.4 million in new VA benefits awarded to county veterans and dependents.
- Claim Surge: Claims submitted grew from 95 in FY21–22 to 241 in FY24–25, reflecting enhanced outreach and efficiency.

## HIV Program

- Client Services:
  - 68 clients enrolled, 100% received case management
  - 90% achieved viral suppression

## Oral Health Program

- Direct Services to Children:
  - 323 children screened
  - 245 received fluoride varnish
  - 155 prescribed sealants

## Family First Home Visiting Program

- Services Delivered:
  - 11 childbirth and 13 infant massage classes (6 families each)
  - 50 breastfeeding visits (22 mothers)
  - 59 nutritional assessments (21 infants)
  - 63 mental health screenings (17 parents)
- Resources Provided: Diapers, cribs, safe sleep kits, gas/grocery vouchers, oral hygiene kits.

## Tobacco Use Reduction Program (TURP)

- Youth Engagement: Expanded “Evicting Nicotine” school-based youth coalition across four chapters.
- Internship Revamp: Public Health Pipeline Internship now supports youth 15–24 with stipends and hands-on experience.
- Community Grants: Funded 11 local projects with \$34,000; projects included drama programs, sober grad nights, and radio ads.

## CalFresh Healthy Living (CFHL)

- Delivered nutrition education to preschoolers and hosted adult cooking classes, including a class for Spanish-speaking individuals.
- Invested \$4,100+ in school gardens; expanded community garden partnerships.
- Addressed food insecurity through education and access in rural food desert areas.

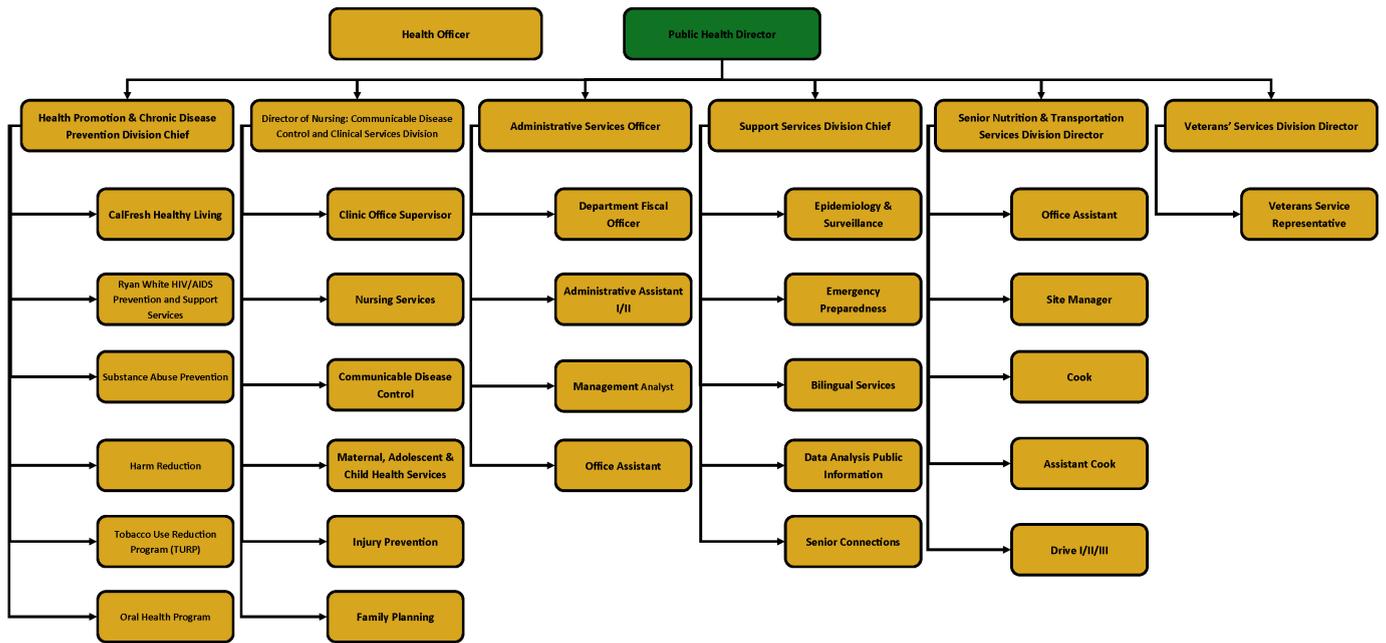
## Emergency Preparedness

PCPHA launched a collaborative project to install “Stop the Bleed” trauma kits in the schools throughout the county. With the support of local hospitals, EMS providers, law enforcement, and the school district, these kits are being placed in strategic locations across school campuses.

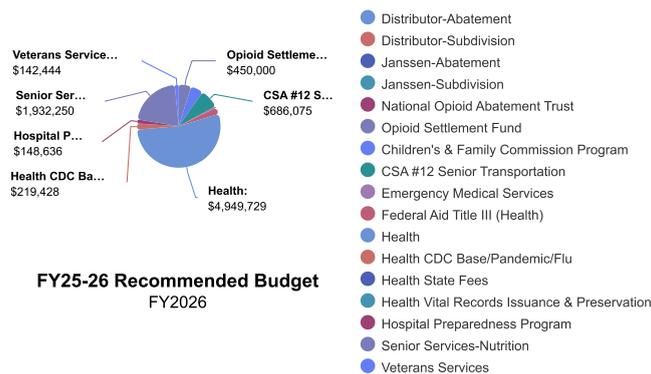
# PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Health CDC Base/Pandemic/Flu	0.61	0.61	0.63	0.73	0.66
Veterans Services	2	2.5	2.5	2.5	2
Federal Aid Title III (Health)	0.685	0.685	0.685	0.685	0.645
Senior Services-Transportation	0	0	0	0	4.129
Senior Services-Nutrition	11.3	11.3	12.3	12.3	8.236
Health	27.845	32.37	36.2	36.81	31.215
Children's & Family Commission Program	1.5	1.5	1.5	1.5	0
Hospital Preparedness Program	0.56	0.61	0.63	0.63	0.6
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>44.5</b>	<b>49.575</b>	<b>54.445</b>	<b>55.155</b>	<b>47.485</b>

# DEPARTMENT ORGANIZATIONAL CHART



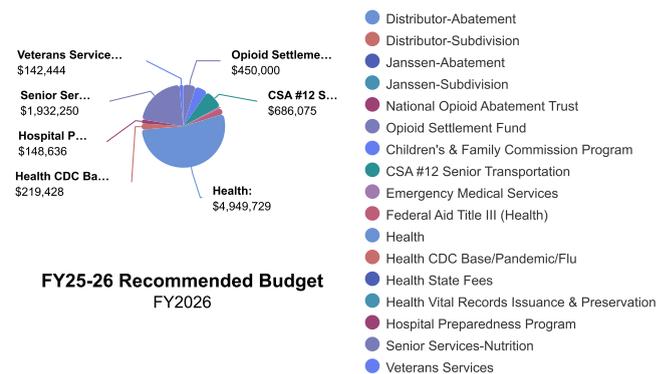
## PROGRAMMATIC REVENUES



Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC EXPENDITURES



Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	FY2026

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45083 - GEN SVC CHARGES FOR SERVICES	–	–	\$491		\$0
45140 - HEALTH FEES - OTHER	\$11,800	\$23,964	\$34,115		\$45,000
45137 - HLTH B & D 1605.5	\$4	\$2	\$2		\$200
45142 - HLTH EMS	\$41,345	\$44,508	\$33,401		\$54,205
45144 - HLTH H&S 103525.5CERTIFIE	\$797	\$867	\$941		\$0
45145 - HLTH H&S 103692 DIRECT FI	\$768	\$736	\$812		\$0
45106 - HLTH. H&S 10605 (A) BASE	\$3,699	\$4,026	\$4,210		\$0
45105 - HLTH. H & S 10610 REGULAR	\$480	\$460	\$508		\$0
45085 - HLTH. VITAL STAT. - FEES	\$27	\$16	\$14		\$0
45132 - HLTH. VRIP H & S 10605.3	\$2,203	\$2,390	\$2,497		\$1,800
45143 - MISC HLTH CONTRACTS	\$257,838	\$529,012	\$388,521		\$4,500
45143P - MISC HLTH CONTRACTS	–	\$464,775	–		\$0
45140P - MNT HLTH FEES-PR YEAR	\$143	\$828	\$1,409		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$319,105</b>	<b>\$1,071,585</b>	<b>\$466,920</b>		<b>\$105,705</b>
<b>OTHER REVENUE</b>					
46070 - CNTRB FR OTHR AGENCY	\$398,214	\$396,745	\$444,377		\$443,786
46211 - CONTRIB-GEN FUND	–	\$48,513	–		\$234,789
46239 - DONATIONS	\$92,342	\$70,904	\$70,468		\$66,500
46253 - REIMB - CO DISASTR RESPONS	\$16	–	–		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$22,582	\$33,928	\$70,082		\$0
46082 - SALE OF SURPLUS PROP	–	–	\$6,335		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$513,154</b>	<b>\$550,090</b>	<b>\$591,262</b>		<b>\$745,075</b>
<b>STATE &amp; FEDERAL AID</b>					
44419 - FAMILIES 1ST COVID	\$4,855	\$0	–		\$0
44427 - FED.AID HEALTH CAT.	–	–	\$604,267		\$244,319
44408 - FEDERAL STIMULUS (ARRA)	\$153,441	–	–		\$0
44141P - ST AID HLTH CAT PRIOR YR	\$716,649	\$1,187,269	\$382,132		\$0
44141 - ST.-AID HLTH CAT. PROGRAM	\$1,324,880	\$2,059,771	\$2,408,167		\$2,876,118
44142 - ST.-AID HLTH REALIGN. REV	\$456,682	\$554,372	\$262,704		\$120,000
44220 - STATE-AID VETERANS AFFAIR	\$58,594	\$2,929	\$2,575		\$57,444
44220P - STATE-AID VETERANS AFFAIR	\$795	\$46,648	\$25,418		\$0
44169P - STATE- CHILD/FAM COMM	\$39,539	\$130,128	\$45,561		\$0
44169 - STATE-CHILD & FAM. COMM.	\$437,746	\$342,819	\$393,120		\$420,418
44145 - STATE-CHILD LEAD GRANT	–	–	\$151,165		\$0
44145P - STATE-CHILD LEAD PR	\$37,105	\$14,046	–		\$0
44027 - STATE GRANT	\$59,105	–	–		\$0
44149 - STATE-HEALTH ADMIN-TCS	\$300,000	\$300,000	\$225,000		\$300,000
44290 - STATE-OTHER	\$18,503	\$17,319	\$14,146		\$0
44213 - STATE - TITLE III (AAA)	\$403,870	\$619,459	\$359,398		\$566,081
44212 - STATE - USDA FUNDS (AAA)	\$16,877	\$11,358	\$30,436		\$21,000
44044 - STATE-VEH LIC FEES	\$1,533,933	\$1,004,242	\$1,566,547		\$1,300,000
44054 - ST-OPIOID SETTLEMENT	\$465,336	\$277,147	\$1,304,046		\$450,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$6,027,910</b>	<b>\$6,567,506</b>	<b>\$7,774,683</b>		<b>\$6,355,380</b>
<b>TRANSFERS</b>					
48211 - CONTRI TRANS FR CO GEN	\$66,400	\$300,415	\$487,436		\$1,366,464
48000 - TRANSFER-IN	\$50,000	\$50,000	\$95,000		\$185,000
48001 - TRANSFER-IN1	\$89,280	\$60,922	\$76,897		\$85,000
48003 - TRANSFER-IN3	\$4,582	\$3,625	\$1,143		\$3,100
48004 - TRANSFER-IN4	\$89,763	\$105,362	\$92,305		\$110,000
48005 - TRANSFER-IN5	–	–	\$29,488		\$0
48008 - TRANSFER-IN8	–	–	–		\$257,780
<b>TRANSFERS TOTAL</b>	<b>\$300,025</b>	<b>\$520,324</b>	<b>\$782,269</b>		<b>\$2,007,344</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43016 - INTEREST INCOME	\$16	\$8	\$2,843		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
43010 - INTEREST-INVESTED FUNDS	\$66,521	\$98,321	\$125,757		\$64,000
43998 - UNREALIZED GAINS/LOSSES	\$14,662	\$16,415	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$81,198</b>	<b>\$114,745</b>	<b>\$128,600</b>		<b>\$64,000</b>
<b>REVENUES TOTAL</b>	<b>\$7,241,391</b>	<b>\$8,824,250</b>	<b>\$9,743,733</b>		<b>\$9,277,504</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
549122 - BIOTERRORISM EQUIP	-	-	-		\$15,540
542600 - EQUIPMENT	-	\$10,734	-		\$0
541500 - VEHICLE	\$134,207	-	\$89,983		\$60,000
<b>FIXED ASSETS TOTAL</b>	<b>\$134,207</b>	<b>\$10,734</b>	<b>\$89,983</b>		<b>\$75,540</b>
<b>OTHER CHARGES</b>					
530120 - SUPPORT & CARE HOPWA	\$37,321	\$33,461	\$40,907		\$49,492
530100 - SUPPORT - CARE OF PERSONS	\$56,335	\$46,432	\$53,908		\$47,362
<b>OTHER CHARGES TOTAL</b>	<b>\$93,655</b>	<b>\$79,893</b>	<b>\$94,815</b>		<b>\$96,854</b>
<b>SALARIES &amp; BENEFITS</b>					
51128 - BILINGUAL ALLOWANCE	\$805	\$420	\$420		\$840
51120 - CELL PHONE ALLOW	\$5,255	\$11,750	\$11,700		\$12,992
51110 - COMPENSATION INSURANCE	\$81,372	\$96,888	\$113,417		\$46,551
51100 - FICA/MEDICARE OASDI	\$199,850	\$221,592	\$240,510		\$255,133
51090 - GROUP INSURANCE	\$344,648	\$450,392	\$530,787		\$523,658
51150 - LIFE INSURANCE	\$334	\$70	\$334		\$371
51081 - OPEB LIABILITY	\$126,040	\$127,988	\$131,000		\$150,242
51020 - OTHER WAGES	\$315,786	\$320,392	\$272,180		\$484,000
51060 - OVERTIME PAY	\$15,381	\$50,345	\$33,824		\$4,000
51000 - REGULAR WAGES	\$2,282,726	\$2,530,244	\$2,827,905		\$3,277,105
51080 - RETIREMENT	\$191,362	\$695,097	\$771,922		\$757,718
51070 - UNEMPLOYMENT INSURANCE	\$10,890	\$10,128	\$9,303		\$9,118
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$3,574,450</b>	<b>\$4,515,306</b>	<b>\$4,943,302</b>		<b>\$5,521,728</b>
<b>SERVICES &amp; SUPPLIES</b>					
520411 - ANN SOFTWARE FEE/MAINT	-	-	-		\$1,095
523710 - ANNUAL PUB/REF MANUALS	\$375	\$213	-		\$500
520215 - ANSWERING SERVICE	\$1,483	\$1,965	\$2,134		\$4,500
520930 - CAR SEATS	\$1,466	\$2,031	\$2,000		\$2,000
522400 - CCS TREATMENT	-	-	\$1,350		\$0
520202 - CELL PHONE SERVICE	\$4,217	\$2,083	\$5,185		\$7,620
52020 - COMMUNICATIONS	\$270	\$150	\$220		\$3,000
529500 - COMPUTER	\$27,646	\$38,865	\$1,271		\$8,136
520250 - COPY MACHINE LEASE	\$4,400	\$13,584	\$17,820		\$25,025
520404 - CUSTODIAL SERVICE	-	\$2,700	\$2,700		\$3,000
524419 - DOT EXAM	\$240	\$777	-		\$900
523300 - EDUCATE MATERIAL/INCENT	\$11,962	\$5,538	\$18,844		\$89,422
52330 - EDUCATIONAL NAT/INCENTIVE	-	-	-\$1,931		\$3,000
527802 - ELECTRIC CHARGES	\$1,128	\$1,748	\$1,314		\$1,500
524226 - ENVRNMNTL INSPECTION	\$945	\$945	\$1,890		\$1,000
520900 - EQUIPMENT MAINTENANCE	\$38,388	\$35,543	\$39,850		\$42,500
520300 - FOOD	\$281,147	\$274,940	\$283,937		\$275,000
521102 - FUEL - VEHICLE	\$85,617	\$70,460	\$83,694		\$90,000
520931 - HELMETS	\$1,921	\$1,319	\$662		\$2,000
520400 - HOUSEHOLD EXPENSE	\$77,125	\$57,307	\$74,249		\$72,985
527750 - IN CNTY HOSTING	-	\$155	-		\$0
52775 - IN-COUNTY HOSTING EVENTS	-	-	-		\$8,000
52050 - INSURANCE	-	\$8,000	\$10,000		\$12,384
520500 - INSURANCE	\$40,427	\$30,587	\$39,308		\$39,000
521501 - LAB TESTS	-	-\$3,702	\$0		\$0
525119 - LIABILITY SELF-FUND INSURANCE	\$88,072	\$49,184	\$51,439		\$48,624
52340 - MEDIA/PROMOTIONAL ITEMS	-	-	-		\$2,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
521980 - MEDICAL SERVICE - PROF SV	-	-	-		\$182
521500 - MEDICAL SUPPLIES	\$40,623	\$40,204	\$22,628		\$114,831
52160 - MEMBERSHIPS	-	\$2,875	\$4,075		\$6,500
521600 - MEMBERSHIPS/ANNUAL DUES	\$16,568	\$11,394	\$23,475		\$26,413
52170 - MISCELLANEOUS EXPENSE	\$5,608	\$6,308	\$4,627		\$0
521700 - MISC EXPENSES	-	-	\$265		\$0
527380 - NON EMPLOYEE TRAVEL	\$17,937	\$2,820	\$3,796		\$4,082
520901 - OFFICE EQUIP MAINTENANCE	-	\$454	-		\$8,000
52180 - OFFICE EXPENSE	\$484	\$794	\$500		\$2,500
521800 - OFFICE EXPENSE	\$27,710	\$16,741	\$16,003		\$21,370
521230 - OFFICE FURNITURE/EQUIP	\$2,515	\$6,016	\$186		\$4,305
525250 - OUTREACH & OTHER PROG EXP	\$2,277	\$1,892	\$823		\$13,200
525000 - OVERHEAD	\$503,163	\$541,821	-		\$925,889
520220 - PAPER/PAPER SUPPLIES	-	\$1,780	-		\$0
520201 - PHONE - LAND LINE (S)	\$8,756	\$13,047	\$12,225		\$12,700
520210 - POSTAGE/SHIP, MAIL COST	\$3,095	\$1,677	\$979		\$2,000
520261 - PRE-PRINTED FORMS	\$644	-	\$1,853		\$2,200
527410 - CLIENT SERVICE EXP	\$251	\$792	\$750		\$5,000
52190 - PROFESSIONAL SERVICES	\$356,217	\$269,446	\$295,993		\$203,470
521900 - PROFESSIONAL SVC	\$988,649	\$619,678	\$538,455		\$670,104
523000 - PROMOTIONAL MATERIAL	\$19,744	\$13,308	\$16,718		\$15,200
527803 - PROPANE/OTHR HEATING FUEL	\$2,903	\$3,455	\$2,759		\$3,500
52370 - PUBLICATIONS-LEGAL NOTICE	\$425	-	-		\$0
520407 - REFUSE DISPOSAL	\$169	\$940	\$173		\$1,500
524200 - RENTS/LEASES STRUCTURES	\$9,000	\$7,200	\$7,200		\$9,700
521986 - SECURITY	\$21,723	\$23,362	\$30,374		\$25,228
520410 - SOFTWARE LICENSE	\$7,505	\$7,861	\$5,360		\$810
52525 - SPEC. DEPT. OUTREACH ACT.	\$6,931	\$8,599	\$8,760		\$15,000
524400 - SPECIAL DEPARTMENT EXPENSE	\$222,099	\$575,736	\$260,282		\$904,703
527400 - TRAVEL- IN COUNTY	\$7,723	\$19,985	\$20,249		\$20,593
527500 - TRAVEL- OUT OF COUNTY	\$74,912	\$106,214	\$107,316		\$97,608
52740 - TRAVEL ROUTINE	\$2,155	\$1,078	\$109		\$2,500
52750 - TRAVEL-SPECIAL	\$1,271	\$3,776	\$1,835		\$2,000
520902 - VEHICLE MAINTENANCE	\$17,373	\$17,463	\$4,363		\$13,200
527807 - WATER/SEWER CHARGES	\$913	\$816	\$1,112		\$1,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$3,036,172</b>	<b>\$2,921,923</b>	<b>\$2,029,180</b>		<b>\$3,878,979</b>
TRANSFERS					
570000 - TRANSFERS IN/OUT-IT	-	-	\$255		\$0
580004 - INTERFUND TRASNFER	\$136,960	\$178,101	\$29,486		\$41,969
580000 - TRANSFER	\$206,466	\$206,909	\$205,224		\$207,000
580001 - TRANSFER	\$4,999	\$4,999	\$6,375		\$4,999
580002 - TRANSFER	\$2,000	\$2,000	\$2,000		\$102,000
58000 - TRANSFER-OUT	-	-	-		\$257,780
<b>TRANSFERS TOTAL</b>	<b>\$350,426</b>	<b>\$392,009</b>	<b>\$243,339</b>		<b>\$613,748</b>
<b>EXPENSES TOTAL</b>	<b>\$7,188,910</b>	<b>\$7,919,866</b>	<b>\$7,400,618</b>		<b>\$10,186,849</b>
<b>Surplus (Deficit)</b>	<b>\$52,481</b>	<b>\$904,384</b>	<b>\$2,343,115</b>		<b>-\$909,345</b>

# CSA #12 SENIOR TRANSPORTATION

Fund: 0016 - CSA #12 Senior Transportation  
Budget Unit: 20480 - CSA #12 Senior Transportation  
Function: 09 - District Function  
Activity: 99 - District Attorney



## DESCRIPTION

This program was designed to address the unique transportation challenges faced by older adults in our community, ensuring they can access essential services such as out-of-town medical appointments with ease and confidence. Throughout the initiative, we successfully implemented a range of services tailored specifically for seniors. With positive feedback and strong community support, we are excited to continue expanding and improving our services to ensure that every senior has the transportation they need to thrive.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

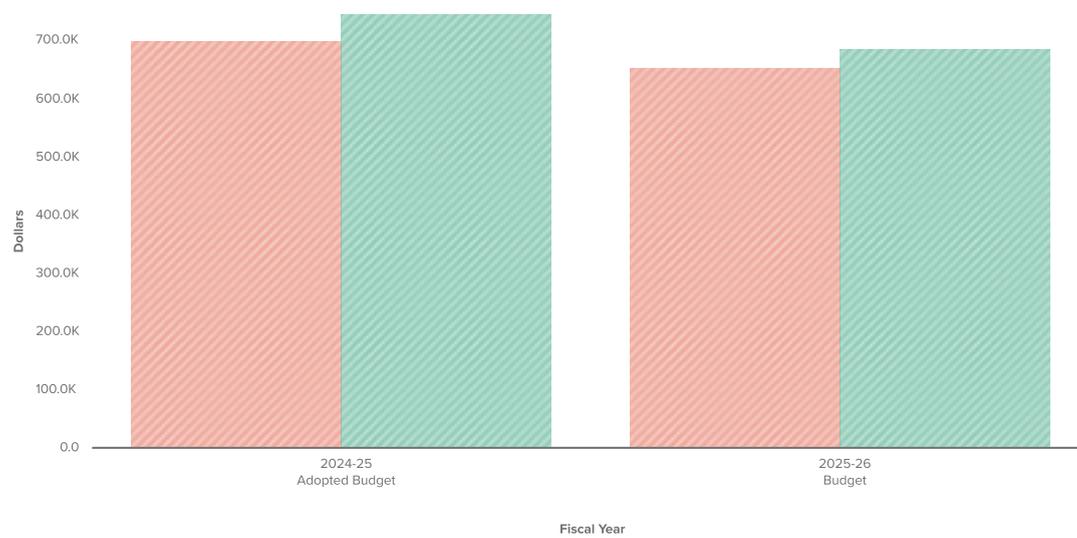
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Types CSA #12 Senior Transportation Placeholder New item Placeholder



Visualization



Sort Large to Small ▾

- Revenues
- Expenses

## POSITION ALLOCATION

Position	FY2026
<b>Full-Time Equivalent Positions</b>	
Site Manager	0.899
Senior Services Division Director	0.33
Driver I/II/III	2.9
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>4.129</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>OTHER REVENUE</b>					
46070 - CNTRB FR OTHR AGENCY	\$359,788	\$376,652	\$409,483		\$414,786
46211 - CONTRIB-GEN FUND	-	\$48,513	-		\$234,789
46239 - DONATIONS	\$5,806	\$4,551	\$5,035		\$6,500
46082 - SALE OF SURPLUS PROP	-	-	\$6,335		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$365,594</b>	<b>\$429,716</b>	<b>\$420,853</b>		<b>\$656,075</b>
<b>STATE &amp; FEDERAL AID</b>					
44213 - STATE - TITLE III (AAA)	\$30,139	\$30,000	\$15,260		\$30,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$30,139</b>	<b>\$30,000</b>	<b>\$15,260</b>		<b>\$30,000</b>
<b>TRANSFERS</b>					
48005 - TRANSFER-IN5	-	-	\$2,307		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$2,307</b>		<b>\$0</b>

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
USE OF MONEY & PROPERTY					
43016 - INTEREST INCOME	\$1	\$1	\$0		\$0
43998 - UNREALIZED GAINS/LOSSES	-\$6	-\$528	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-\$5</b>	<b>-\$527</b>	<b>\$0</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$395,729</b>	<b>\$459,189</b>	<b>\$438,420</b>		<b>\$686,075</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	-	-	-		\$317
51110 - COMPENSATION INSURANCE	\$3,144	\$1,256	\$2,432		\$3,376
51100 - FICA/MEDICARE OASDI	\$18,810	\$22,518	\$26,713		\$16,281
51090 - GROUP INSURANCE	\$20,645	\$29,817	\$39,227		\$36,004
51081 - OPEB LIABILITY	\$6,659	\$6,762	\$6,498		\$7,520
51020 - OTHER WAGES	\$141,950	\$146,636	\$151,693		\$150,000
51060 - OVERTIME PAY	\$390	\$1,732	\$4,742		\$4,000
51000 - REGULAR WAGES	\$105,032	\$142,936	\$192,239		\$211,447
51080 - RETIREMENT	\$9,034	\$38,993	\$58,657		\$50,418
51070 - UNEMPLOYMENT INSURANCE	\$2,471	\$2,960	\$2,760		\$2,931
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$308,135</b>	<b>\$393,610</b>	<b>\$484,962</b>		<b>\$482,294</b>
SERVICES & SUPPLIES					
520202 - CELL PHONE SERVICE	\$1,662	\$996	\$1,636		\$1,500
524419 - DOT EXAM	\$240	\$777	-		\$900
520900 - EQUIPMENT MAINTENANCE	\$36,026	\$33,611	\$38,029		\$40,000
521102 - FUEL - VEHICLE	\$85,617	\$70,460	\$83,694		\$90,000
525119 - LIABILITY SELF-FUND INSURANCE	\$36,362	\$9,106	\$10,915		\$11,096
521800 - OFFICE EXPENSE	\$300	\$92	\$129		\$300
525000 - OVERHEAD	\$12,924	\$19,281	-		\$27,484
521986 - SECURITY	\$95	\$102	\$132		\$114
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$173,226</b>	<b>\$134,424</b>	<b>\$134,535</b>		<b>\$171,394</b>
<b>EXPENSES TOTAL</b>	<b>\$481,361</b>	<b>\$528,035</b>	<b>\$619,497</b>		<b>\$653,688</b>
<b>Surplus (Deficit)</b>	<b>-\$85,633</b>	<b>-\$68,845</b>	<b>-\$181,077</b>		<b>\$32,387</b>

# EMERGENCY MEDICAL SERVICES

Fund: 0015 0015DE E.M.S.  
Budget Unit: 20621 - Emergency Medical Services  
Function: 02 - Public Protection  
Activity: 24 - Health



## DESCRIPTION

This funding is accumulated from Plumas County court fees, collected by Plumas County Public Health Agency, and distributed to the local Sheriff's Office and Emergency Medical Services (EMS).



## REVENUE VS. EXPENDITURE

Help Share

Updated On 4 Sep, 2025

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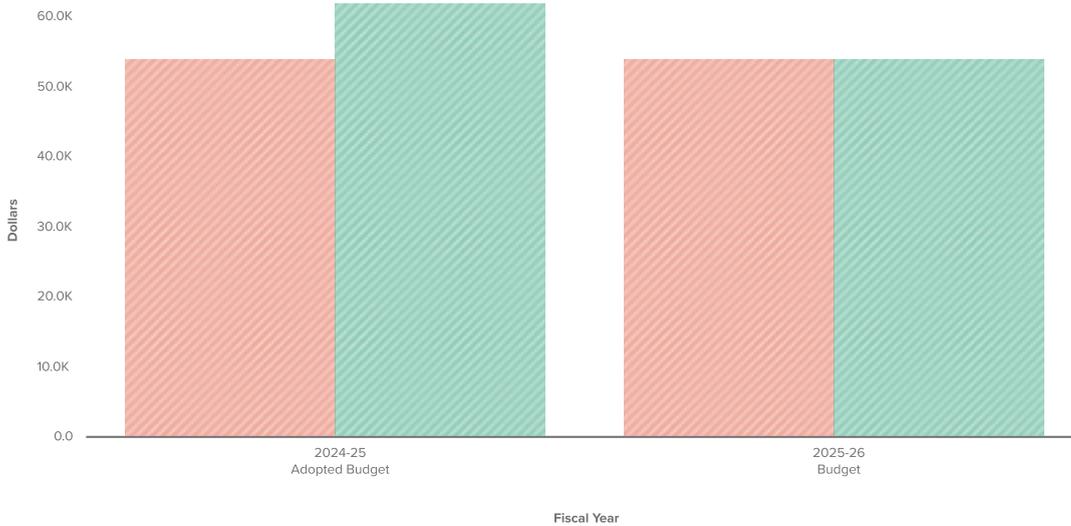
Types Emergency Medical Services Placeholder New item Placeholder



Sort Large to Small

- Revenues
- Expenses

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
CHARGES FOR SERVICES					
45142 - HLTH EMS	\$41,345	\$44,508	\$33,401		\$54,205
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$41,345</b>	<b>\$44,508</b>	<b>\$33,401</b>		<b>\$54,205</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$541	\$633	\$458		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$541</b>	<b>\$633</b>	<b>\$458</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$41,885</b>	<b>\$45,141</b>	<b>\$33,859</b>		<b>\$54,205</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
525000 - OVERHEAD	\$231	\$869	-		\$965
521900 - PROFESSIONAL SVC	\$32,678	\$31,279	\$31,318		\$46,240
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$32,909</b>	<b>\$32,148</b>	<b>\$31,318</b>		<b>\$47,205</b>
TRANSFERS					
580000 - TRANSFER	\$6,466	\$6,909	\$5,224		\$7,000
<b>TRANSFERS TOTAL</b>	<b>\$6,466</b>	<b>\$6,909</b>	<b>\$5,224</b>		<b>\$7,000</b>
<b>EXPENSES TOTAL</b>	<b>\$39,375</b>	<b>\$39,057</b>	<b>\$36,542</b>		<b>\$54,205</b>
<b>Surplus (Deficit)</b>	<b>\$2,510</b>	<b>\$6,083</b>	<b>-\$2,683</b>		<b>\$0</b>

# FEDERAL AID TITLE III (HEALTH)

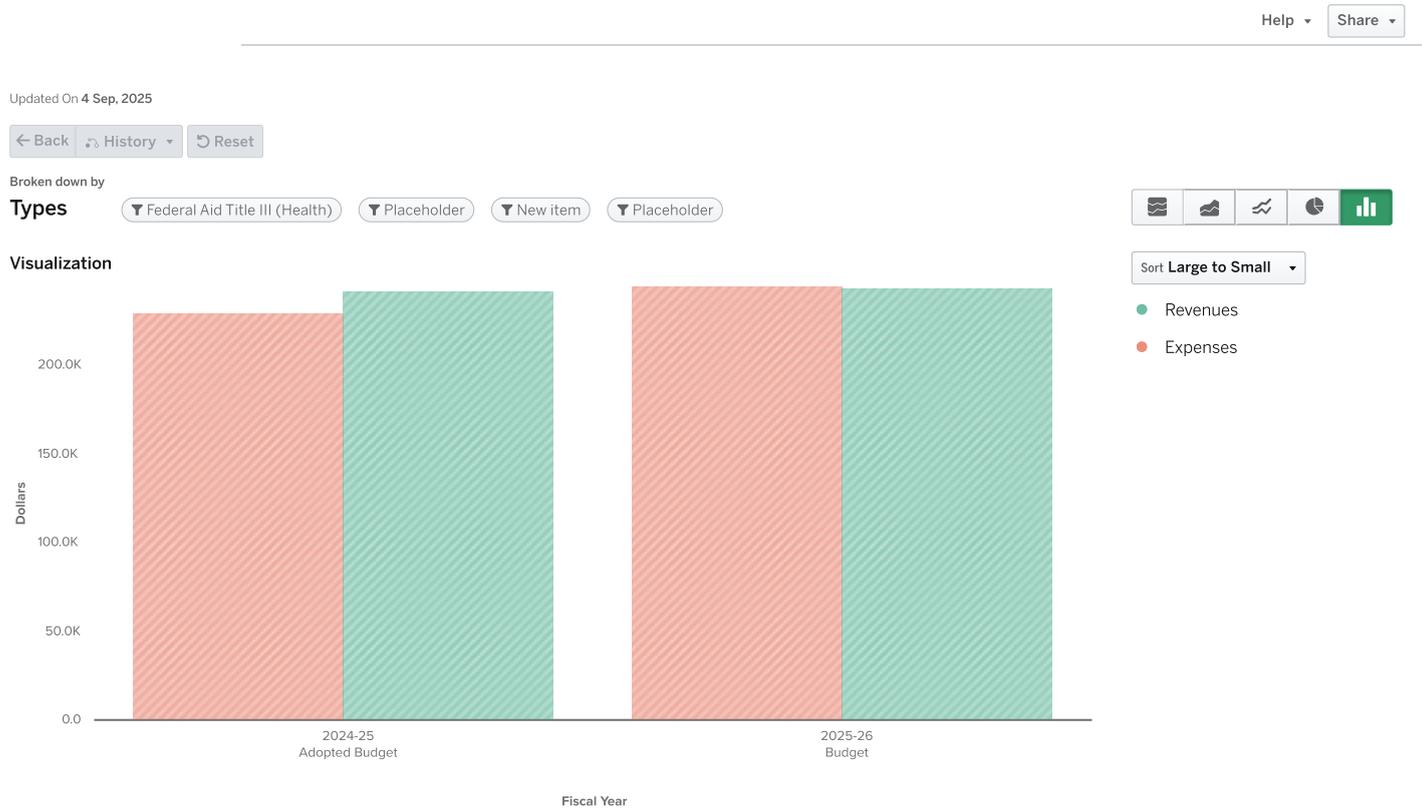
Fund: 0015 Public Health  
Budget Unit: 70559 - Federal Aid Title III (Health)  
Function: 04 - Health & Sanitation  
Activity: 24 - Health



## DESCRIPTION

Plumas County Public Health receives both Title III funding and Health Resources and Services Administration (HRSA) funds for our Ryan White HIV/AIDS Program to improve access to treatment and specialty care for low-income and underserved people living with HIV. This program aims to prevent new infections and is a crucial component of the National HIV/AIDS Strategy to end the HIV epidemic in the United States by 2030.

## REVENUE VS. EXPENDITURE



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Public Health Program Division Chief	0.435	0.025	0.025	0.025	0
Health Education Coordinator I/II OR Health Education Specialist OR Community Outreach Coordinator	0.14	0.42	0.55	0.55	0.55
Department Fiscal Officer I/II OR Management Analyst I/II OR Grant Compliance Officer OR PH Administrative Services Officer	0.11	0.11	0.11	0.11	0.075
Public Health Nurse I/II/III OR Registered Nurse I/II OR Licensed Vocational Nurse I/II	0	0.13	0	0	0
Public Health Director	0	0	0	0	0.02
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>0.685</b>	<b>0.685</b>	<b>0.685</b>	<b>0.685</b>	<b>0.645</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44427 - FED.AID HEALTH CAT.	-	-	\$604,267		\$244,319
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$604,267</b>		<b>\$244,319</b>
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$604,267</b>		<b>\$244,319</b>
<b>Expenses</b>					
OTHER CHARGES					
530100 - SUPPORT - CARE OF PERSONS	\$18,872	\$19,479	\$21,608		\$13,682
<b>OTHER CHARGES TOTAL</b>	<b>\$18,872</b>	<b>\$19,479</b>	<b>\$21,608</b>		<b>\$13,682</b>
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	-	-	-		\$1
51110 - COMPENSATION INSURANCE	\$605	\$580	\$720		\$702
51100 - FICA/MEDICARE OASDI	\$2,670	\$2,506	\$2,505		\$3,164
51090 - GROUP INSURANCE	\$6,916	\$5,045	\$8,153		\$7,899
51150 - LIFE INSURANCE	-	-	-		\$1
51081 - OPEB LIABILITY	\$1,629	\$1,654	\$1,590		\$1,840
51060 - OVERTIME PAY	\$232	\$513	\$75		\$0
51000 - REGULAR WAGES	\$36,058	\$31,904	\$34,117		\$41,356
51080 - RETIREMENT	\$3,049	\$9,632	\$9,570		\$9,892
51070 - UNEMPLOYMENT INSURANCE	\$59	\$50	\$45		\$43
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$51,218</b>	<b>\$51,885</b>	<b>\$56,774</b>		<b>\$64,898</b>
SERVICES & SUPPLIES					
525119 - LIABILITY SELF-FUND INSURANCE	\$447	\$519	\$612		\$546
521800 - OFFICE EXPENSE	-	\$130	-		\$0
525000 - OVERHEAD	\$5,305	\$4,538	-		\$6,718
521900 - PROFESSIONAL SVC	\$106,703	\$151,636	\$133,581		\$154,603
527500 - TRAVEL - OUT OF COUNTY	-	\$952	\$903		\$4,177
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$112,455</b>	<b>\$157,776</b>	<b>\$135,096</b>		<b>\$166,044</b>
<b>EXPENSES TOTAL</b>	<b>\$182,545</b>	<b>\$229,139</b>	<b>\$213,478</b>		<b>\$244,624</b>
<b>Surplus (Deficit)</b>	<b>-\$182,545</b>	<b>-\$229,139</b>	<b>\$390,789</b>		<b>-\$305</b>

# HEALTH

Fund: 0015 Public Health  
 Budget Unit: 70560 - Health  
 Function: 04 - Health & Sanitation  
 Activity: 24 - Health



## REVENUE VS. EXPENDITURE

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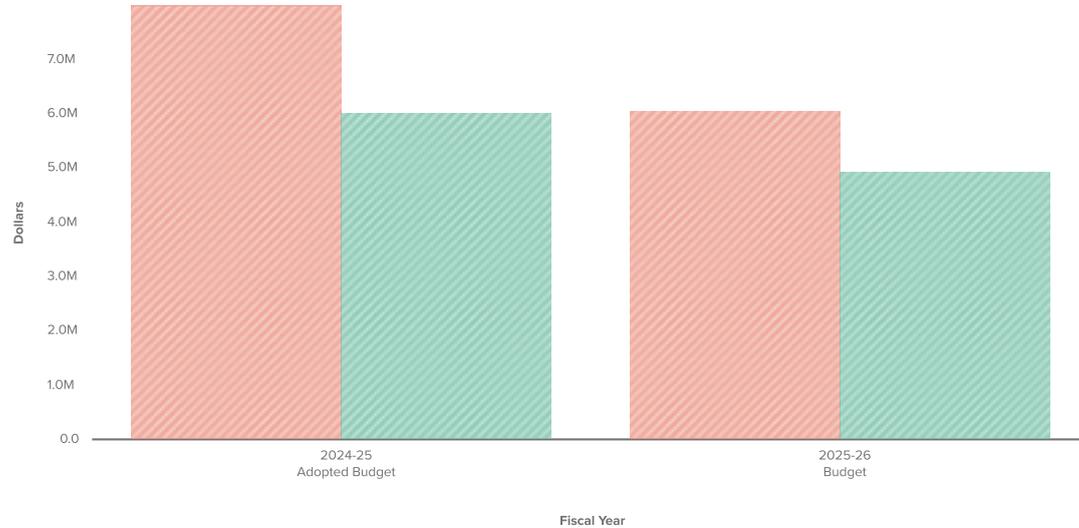
**Types** Health Placeholder New item Placeholder



Sort **Large to Small** ▼

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Public Health Emergency Preparedness Coordinator	0	1	0.8	0.8	0.3
Administrative Assistant I/II OR Office Assistant I/II/III OR Fiscal and Technical Services Assistant I/II/III	2.75	2.75	2.75	3.55	3.55
Director of Nursing	0.69	0.69	0.69	0.69	0.8
Health Education Coordinator I/II OR Health Education Specialist OR Community Outreach Coordinator	10.06	11.33	12.025	12.025	11
Public Health Director	1	1	1	1	1
Public Health Database Analyst	0	1	2	2	0.84

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Office Supervisor	1	0.825	1	1	1
Physicians Assistant OR Nurse Practitioner	0.5	1	1	1	0
Department Fiscal Officer I/II OR Management Analyst I/II OR Grant Compliance Officer OR PH Administrative Services Officer	3.73	3.73	3.89	2.8	3.875
Public Health Nurse I/II/III OR Registered Nurse I/II OR Licensed Vocational Nurse I/II	5.8	6.07	8.07	8.07	6.05
Registered Dental Assistant I/II	0.75	0	0	0	0
Public Health Administrative Services Officer	0	0	0	0	0
Epidemiologist	0	1	1	1	1
Assistant Public Health Director	1	1	1	1	0
Public Health Program Division Chief	0.565	0.975	0.975	1.875	1.8
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>27.845</b>	<b>32.37</b>	<b>36.2</b>	<b>36.81</b>	<b>31.215</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45083 - GEN SVC CHARGES FOR SERVICES	–	–	\$491		\$0
45140 - HEALTH FEES - OTHER	\$11,800	\$23,964	\$34,115		\$45,000
45143 - MISC HLTH CONTRACTS	\$257,838	\$529,012	\$388,521		\$4,500
45143P - MISC HLTH CONTRACTS	–	\$464,775	–		\$0
45140P - MNT HLTH FEES-PR YEAR	\$143	\$828	\$1,409		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$269,782</b>	<b>\$1,018,580</b>	<b>\$424,536</b>		<b>\$49,500</b>
<b>OTHER REVENUE</b>					
46070 - CNTRB FR OTHR AGENCY	–	–	\$15,719		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$94	\$3,886	\$51		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$94</b>	<b>\$3,886</b>	<b>\$15,770</b>		<b>\$0</b>
<b>STATE &amp; FEDERAL AID</b>					
44141P - ST AID HLTH CAT PRIOR YR	\$620,486	\$995,038	\$146,222		\$0
44141 - ST.-AID HLTH CAT. PROGRAM	\$1,242,106	\$2,059,771	\$2,321,387		\$2,608,054
44142 - ST.-AID HLTH REALIGN. REV	\$456,682	\$554,372	\$262,704		\$120,000
44145 - STATE-CHILD LEAD GRANT	–	–	\$151,165		\$0
44145P - STATE-CHILD LEAD PR	\$37,105	\$14,046	–		\$0
44149 - STATE-HEALTH ADMIN-TCS	\$300,000	\$300,000	\$225,000		\$300,000
44044 - STATE-VEH LIC FEES	\$1,533,933	\$1,004,242	\$1,566,547		\$1,300,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$4,190,311</b>	<b>\$4,927,469</b>	<b>\$4,673,026</b>		<b>\$4,328,054</b>
<b>TRANSFERS</b>					
48211 - CONTRI TRANS FR CO GEN	\$66,400	\$66,295	\$66,295		\$66,295
48001 - TRANSFER-IN1	\$89,280	\$60,922	\$76,897		\$85,000
48003 - TRANSFER-IN3	\$4,582	\$3,625	\$1,143		\$3,100
48004 - TRANSFER-IN4	\$89,763	\$105,362	\$92,305		\$110,000
48008 - TRANSFER-IN8	–	–	–		\$257,780
<b>TRANSFERS TOTAL</b>	<b>\$250,025</b>	<b>\$236,204</b>	<b>\$236,640</b>		<b>\$522,175</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$36,344	\$50,519	\$47,908		\$50,000
43998 - UNREALIZED GAINS/LOSSES	\$9,557	\$9,254	–		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$45,901</b>	<b>\$59,773</b>	<b>\$47,908</b>		<b>\$50,000</b>
<b>REVENUES TOTAL</b>	<b>\$4,756,113</b>	<b>\$6,245,912</b>	<b>\$5,397,879</b>		<b>\$4,949,729</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
541500 - VEHICLE	–	–	–		\$60,000
<b>FIXED ASSETS TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>\$60,000</b>

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
OTHER CHARGES					
530120 - SUPPORT & CARE HOPWA	\$37,321	\$33,461	\$40,907		\$49,492
530100 - SUPPORT - CARE OF PERSONS	\$37,462	\$26,953	\$32,300		\$33,680
<b>OTHER CHARGES TOTAL</b>	<b>\$74,783</b>	<b>\$60,414</b>	<b>\$73,207</b>		<b>\$83,172</b>
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	\$805	\$420	\$420		\$840
51120 - CELL PHONE ALLOW	\$5,255	\$10,680	\$10,600		\$10,278
51110 - COMPENSATION INSURANCE	\$69,482	\$89,806	\$101,586		\$32,514
51100 - FICA/MEDICARE OASDI	\$122,496	\$134,631	\$150,444		\$172,768
51090 - GROUP INSURANCE	\$242,193	\$312,454	\$361,819		\$325,053
51150 - LIFE INSURANCE	\$334	\$70	\$334		\$370
51081 - OPEB LIABILITY	\$85,427	\$86,440	\$88,425		\$105,003
51020 - OTHER WAGES	\$75,752	\$67,771	\$30,803		\$200,000
51060 - OVERTIME PAY	\$11,103	\$42,650	\$18,159		\$0
51000 - REGULAR WAGES	\$1,531,857	\$1,694,222	\$1,921,047		\$2,251,154
51080 - RETIREMENT	\$134,354	\$489,046	\$571,425		\$520,962
51070 - UNEMPLOYMENT INSURANCE	\$4,492	\$4,126	\$3,857		\$4,572
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$2,283,549</b>	<b>\$2,932,317</b>	<b>\$3,258,919</b>		<b>\$3,623,514</b>
SERVICES & SUPPLIES					
520215 - ANSWERING SERVICE	\$1,483	\$1,965	\$2,134		\$4,500
520930 - CAR SEATS	\$1,466	\$2,031	\$2,000		\$2,000
522400 - CCS TREATMENT	-	-	\$1,350		\$0
520202 - CELL PHONE SERVICE	\$2,517	\$895	\$3,549		\$6,120
529500 - COMPUTER	\$26,290	\$37,417	\$1,271		\$6,610
520250 - COPY MACHINE LEASE	\$4,400	\$13,334	\$17,820		\$24,525
520404 - CUSTODIAL SERVICE	-	\$2,700	\$2,700		\$3,000
523300 - EDUCATE MATERIAL/INCENT	\$11,680	\$5,538	\$18,844		\$88,422
527802 - ELECTRIC CHARGES	\$1,128	\$1,748	\$1,314		\$1,500
520931 - HELMETS	\$1,921	\$1,319	\$662		\$2,000
527750 - IN CNTY HOSTING	-	\$155	-		\$0
520500 - INSURANCE	\$40,427	\$30,587	\$39,308		\$39,000
521501 - LAB TESTS	-	-\$3,702	\$0		\$0
525119 - LIABILITY SELF-FUND INSURANCE	\$45,103	\$32,125	\$30,722		\$27,781
521500 - MEDICAL SUPPLIES	\$40,623	\$40,204	\$22,628		\$114,831
521600 - MEMBERSHIPS/ANNUAL DUES	\$13,568	\$8,394	\$20,475		\$23,413
527380 - NON EMPLOYEE TRAVEL	\$14,783	\$2,328	\$608		\$0
520901 - OFFICE EQUIP MAINTENANCE	-	\$454	-		\$8,000
521800 - OFFICE EXPENSE	\$25,056	\$15,896	\$15,198		\$20,000
521230 - OFFICE FURNITURE/EQUIP	\$2,515	\$6,016	\$186		\$4,305
525250 - OUTREACH & OTHER PROG EXP	\$91	\$277	-		\$0
525000 - OVERHEAD	\$444,721	\$498,221	-		\$776,683
520220 - PAPER/PAPER SUPPLIES	-	\$1,780	-		\$0
520201 - PHONE - LAND LINE (S)	\$6,853	\$10,018	\$9,593		\$9,000
520210 - POSTAGE/SHIP, MAIL COST	\$975	\$1,677	\$979		\$2,000
527410 - CLIENT SERVICE EXP	\$251	\$792	\$750		\$5,000
521900 - PROFESSIONAL SVC	\$842,486	\$414,771	\$347,035		\$456,000
523000 - PROMOTIONAL MATERIAL	\$19,744	\$13,308	\$16,718		\$15,200
527803 - PROPANE/OTHR HEATING FUEL	\$2,903	\$3,455	\$2,759		\$3,500
520407 - REFUSE DISPOSAL	\$169	\$940	\$173		\$1,500
524200 - RENTS/LEASES STRUCTURES	-	-	-		\$2,500
521986 - SECURITY	\$21,534	\$23,159	\$30,110		\$25,000
520410 - SOFTWARE LICENSE	\$7,505	\$7,861	\$5,360		\$0
524400 - SPECIAL DEPARTMENT EXPENSE	\$194,778	\$541,337	\$246,992		\$150,763
527400 - TRAVEL- IN COUNTY	\$6,328	\$18,565	\$18,453		\$17,843
527500 - TRAVEL- OUT OF COUNTY	\$58,419	\$67,620	\$76,521		\$84,878
520902 - VEHICLE MAINTENANCE	\$16,432	\$16,670	\$4,248		\$12,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
527807 - WATER/SEWER CHARGES	\$913	\$816	\$1,112		\$1,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$1,857,061</b>	<b>\$1,820,670</b>	<b>\$941,571</b>		<b>\$1,939,374</b>
TRANSFERS					
580004 - INTERFUND TRASNFER	\$136,960	\$178,101	\$29,486		\$41,969
580000 - TRANSFER	\$200,000	\$200,000	\$200,000		\$200,000
580001 - TRANSFER	\$4,999	\$4,999	\$6,375		\$4,999
580002 - TRANSFER	-	-	-		\$100,000
<b>TRANSFERS TOTAL</b>	<b>\$341,959</b>	<b>\$383,100</b>	<b>\$235,860</b>		<b>\$346,968</b>
<b>EXPENSES TOTAL</b>	<b>\$4,557,353</b>	<b>\$5,196,500</b>	<b>\$4,509,557</b>		<b>\$6,053,028</b>
<b>Surplus (Deficit)</b>	\$198,760	\$1,049,412	\$888,322		-\$1,103,299

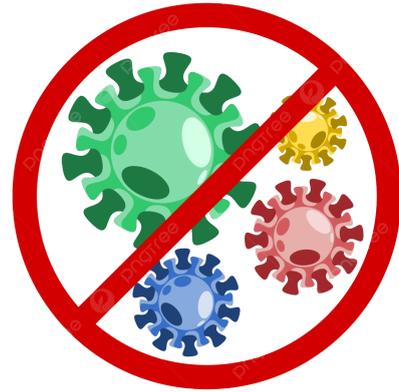
# HEALTH CDC BASE/PANDEMIC/FLU

Fund: 0015 0015P Public Health Emergency Preparedness  
Budget Unit: 70561 - Health CDC Base/Pandemic/Flu  
Function: 04 - Health & Sanitation  
Activity: 24 - Health



## DESCRIPTION

This program is dedicated to preventing and controlling the spread of infectious diseases with the primary goal of protecting the health of the community and our most vulnerable populations. This is achieved by conducting surveillance of potential infectious diseases and identifying potential outbreaks by tracking disease trends. Response efforts are then coordinated by mobilizing resources, deploying personnel, and effectively communicating to increase public awareness about preventative measures, vaccinations, and disease transmission.



## REVENUE VS. EXPENDITURE

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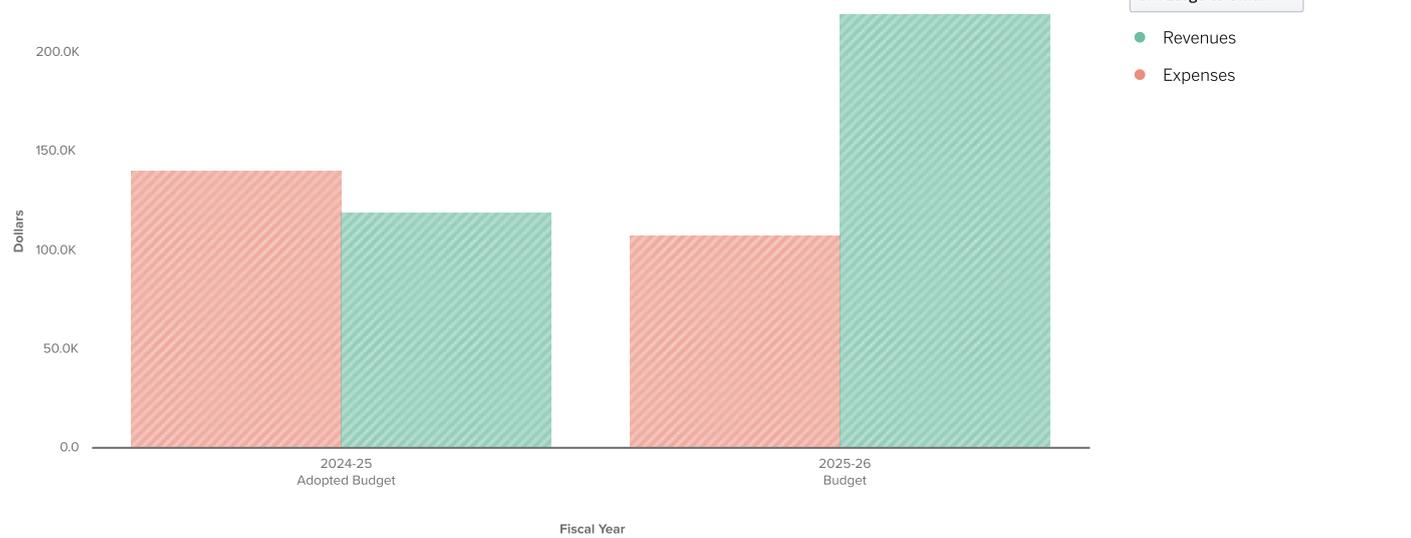
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Types ▾ Health CDC Base/Pandemic/Flu ▾ Placeholder ▾ New item ▾ Placeholder



Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Public Health Emergency Preparedness Coordinator	0	0	0.1	0.1	0.3
Director of Nursing	0.18	0.18	0.18	0.18	0.1
Health Education Coordinator I/II OR Health Education Specialist OR Community Outreach Coordinator	0.35	0.35	0.35	0.35	0
Department Fiscal Officer I/II OR Grant Compliance Officer OR Management Analyst I/II OR PH Administrative Services Officer	0.08	0.08	0	0	0
Public Health Database Analyst	0	0	0	0	0.16
Public Health Program Division Chief	0	0	0	0.1	0.1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>0.61</b>	<b>0.61</b>	<b>0.63</b>	<b>0.73</b>	<b>0.66</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
STATE & FEDERAL AID					
44141P - ST AID HLTH CAT PRIOR YR	\$74,279	\$89,651	\$133,225		\$0
44141 - ST.-AID HLTH CAT. PROGRAM	\$17,850	-	\$51,504		\$119,428
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$92,129</b>	<b>\$89,651</b>	<b>\$184,729</b>		<b>\$119,428</b>
TRANSFERS					
48000 - TRANSFER-IN	-	-	-		\$100,000
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$100,000</b>
USE OF MONEY & PROPERTY					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
43010 - INTEREST-INVESTED FUNDS	\$2,841	-\$188	-\$3,201		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$2,841</b>	<b>-\$188</b>	<b>-\$3,201</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$94,970</b>	<b>\$89,463</b>	<b>\$181,528</b>		<b>\$219,428</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	-	\$6	-		\$576
51110 - COMPENSATION INSURANCE	\$832	\$797	\$1,045		\$976
51100 - FICA/MEDICARE OASDI	\$3,735	\$3,865	\$2,628		\$4,736
51090 - GROUP INSURANCE	\$4,618	\$7,008	\$9,247		\$14,576
51081 - OPEB LIABILITY	\$1,299	\$1,473	\$1,694		\$1,961
51020 - OTHER WAGES	-	-\$49	-\$16		\$0
51060 - OVERTIME PAY	\$203	\$532	\$705		\$0
51000 - REGULAR WAGES	\$50,138	\$50,737	\$35,580		\$61,728
51080 - RETIREMENT	\$4,325	\$14,743	\$12,861		\$14,768
51070 - UNEMPLOYMENT INSURANCE	\$81	\$77	\$66		\$64
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$65,230</b>	<b>\$79,190</b>	<b>\$63,809</b>		<b>\$99,385</b>
<b>SERVICES &amp; SUPPLIES</b>					
520202 - CELL PHONE SERVICE	\$38	-	-		\$0
523300 - EDUCATE MATERIAL/INCENT	\$282	-	-		\$1,000
525119 - LIABILITY SELF-FUND INSURANCE	\$686	\$803	\$891		\$812
525000 - OVERHEAD	\$27,031	\$2,102	-		-\$5,958
521900 - PROFESSIONAL SVC	\$3,782	\$18,992	\$0		\$0
520410 - SOFTWARE LICENSE	-	-	-		\$810
524400 - SPECIAL DEPARTMENT EXPENSE	\$2,186	\$3,392	\$2,154		\$6,320
527400 - TRAVEL- IN COUNTY	\$123	-	\$56		\$500
527500 - TRAVEL- OUT OF COUNTY	\$8,517	\$20,951	\$15,387		\$4,803
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$42,645</b>	<b>\$46,240</b>	<b>\$18,488</b>		<b>\$8,287</b>
<b>EXPENSES TOTAL</b>	<b>\$107,875</b>	<b>\$125,430</b>	<b>\$82,297</b>		<b>\$107,672</b>
<b>Surplus (Deficit)</b>	<b>-\$12,904</b>	<b>-\$35,967</b>	<b>\$99,230</b>		<b>\$111,756</b>

# HEALTH VITAL RECORDS ISSUANCE & PRESERVATION



Fund: 0015 0015V Health Vital Statistics  
Budget Unit: 20565 - Health Vital Records Issuance & Preservation  
Function: 04 - Health & Sanitation  
Activity: 24 - Health

## DESCRIPTION

This department is responsible for maintaining the integrity and accessibility of birth and death certificates. Our commitment to accuracy, security, and customer service is paramount in serving the needs of our residents.



## REVENUE VS. EXPENDITURE

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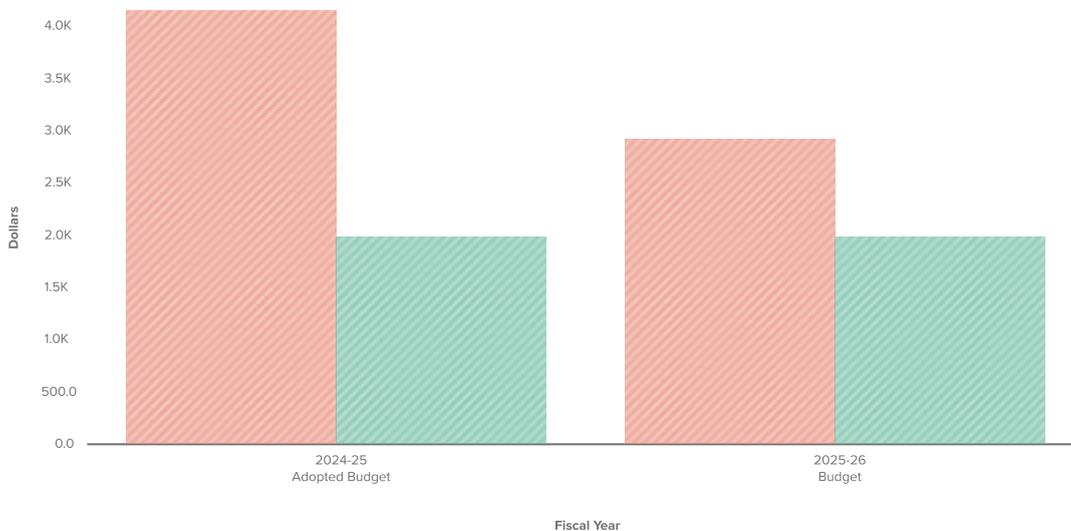
Types ▾ Health Vital Records Issuance ... ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



**BUDGET DETAIL -  
SCHEDULE 9**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45137 - HLTH B & D 1605.5	\$4	\$2	\$2		\$200
45132 - HLTH. VRIP H & S 10605.3	\$2,203	\$2,390	\$2,497		\$1,800
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$2,207</b>	<b>\$2,392</b>	<b>\$2,499</b>		<b>\$2,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$262	\$368	\$388		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$262</b>	<b>\$368</b>	<b>\$388</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$2,469</b>	<b>\$2,760</b>	<b>\$2,887</b>		<b>\$2,000</b>
<b>Expenses</b>					
<b>SERVICES &amp; SUPPLIES</b>					
521800 - OFFICE EXPENSE	-	-	-		\$100
525000 - OVERHEAD	\$1,150	\$1,852	-		\$631
520261 - PRE-PRINTED FORMS	\$644	-	\$1,853		\$2,200
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$1,794</b>	<b>\$1,852</b>	<b>\$1,853</b>		<b>\$2,931</b>
<b>EXPENSES TOTAL</b>	<b>\$1,794</b>	<b>\$1,852</b>	<b>\$1,853</b>		<b>\$2,931</b>
<b>Surplus (Deficit)</b>	<b>\$676</b>	<b>\$908</b>	<b>\$1,034</b>		<b>-\$931</b>

# HOSPITAL PREPAREDNESS PROGRAM

Fund: 0015 0015P Public Health Emergency Preparedness  
Budget Unit: 70566 - Hospital Preparedness Program  
Function: 04 - Health & Sanitation  
Activity: 24 - Health



## DESCRIPTION

This program has been an essential component of our commitment to ensuring the safety, resilience, and health of our community. This program aims to strengthen the capability of hospitals and healthcare systems to respond effectively to emergencies, disasters, and other public health threats and is funded by a federal grant through the California Administration for Strategic Preparedness as a Response (CASPR).



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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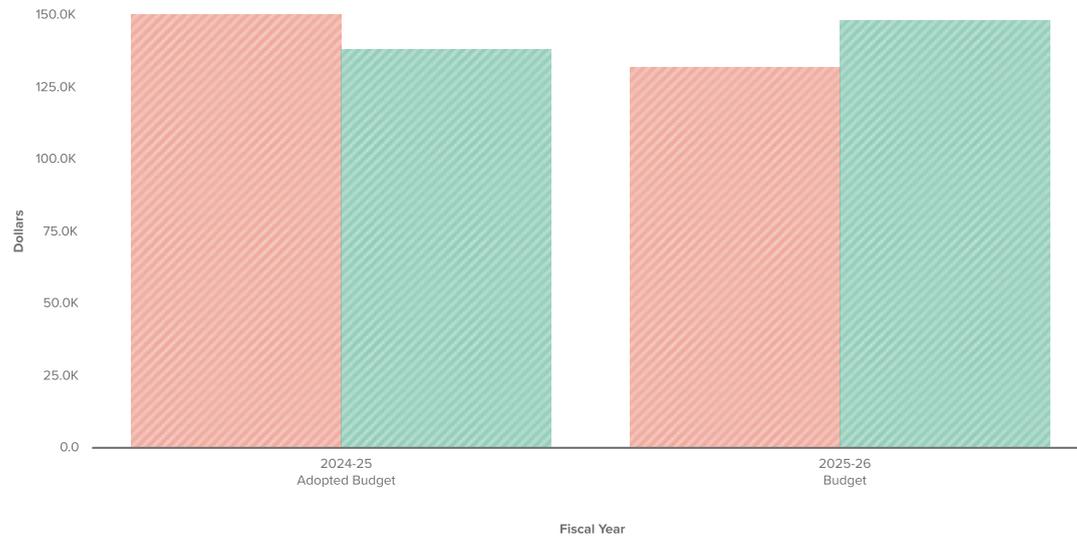
Types ▾ Hospital Preparedness Program ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Revenues
- Expenses

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Public Health Emergency Preparedness Coordinator	0	0	0.1	0.1	0.4
Director of Nursing	0.13	0.13	0.13	0.13	0.1
Health Education Coordinator I/II OR Health Education Specialist OR Community Outreach Coordinator	0.35	0.4	0.4	0.4	0
Department Fiscal Officer I/II OR Grant Compliance Officer OR Management Analyst I/II OR PH Administrative Services Officer	0.08	0.08	0	0	0
Public Health Database Analyst	0	0	0	0	0
Public Health Program Division Chief	0	0	0	0	0.1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>0.56</b>	<b>0.61</b>	<b>0.63</b>	<b>0.63</b>	<b>0.6</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44141P - ST AID HLTH CAT PRIOR YR	\$21,885	\$102,580	\$102,685		\$0
44141 - ST-AID HLTH CAT. PROGRAM	\$64,924	-	\$35,276		\$148,636
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$86,809</b>	<b>\$102,580</b>	<b>\$137,961</b>		<b>\$148,636</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$4,660	\$2,530	-\$605		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$4,660</b>	<b>\$2,530</b>	<b>-\$605</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$91,469</b>	<b>\$105,110</b>	<b>\$137,355</b>		<b>\$148,636</b>

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
549122 - BIOTERRORISM EQUIP	-	-	-		\$15,540
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$15,540</b>
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	-	\$14	-		\$576
51110 - COMPENSATION INSURANCE	\$648	\$661	\$890		\$877
51100 - FICA/MEDICARE OASDI	\$3,528	\$3,451	\$1,882		\$4,390
51090 - GROUP INSURANCE	\$3,386	\$6,012	\$7,591		\$17,410
51081 - OPEB LIABILITY	\$1,299	\$1,473	\$1,462		\$1,692
51060 - OVERTIME PAY	\$157	\$355	\$238		\$0
51000 - REGULAR WAGES	\$47,105	\$45,270	\$25,715		\$57,311
51080 - RETIREMENT	\$4,045	\$15,582	\$10,258		\$13,716
51070 - UNEMPLOYMENT INSURANCE	\$64	\$63	\$57		\$55
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$60,232</b>	<b>\$72,881</b>	<b>\$48,093</b>		<b>\$96,027</b>
<b>SERVICES &amp; SUPPLIES</b>					
525119 - LIABILITY SELF-FUND INSURANCE	\$550	\$655	\$772		\$704
527380 - NON EMPLOYEE TRAVEL	\$3,155	\$493	\$3,188		\$4,082
525000 - OVERHEAD	\$4,372	\$2,415	-		\$4,756
521900 - PROFESSIONAL SVC	-	-	\$24,021		\$3,011
524400 - SPECIAL DEPARTMENT EXPENSE	\$25,134	\$31,007	\$11,135		\$5,400
527400 - TRAVEL- IN COUNTY	-	-	\$365		\$250
527500 - TRAVEL- OUT OF COUNTY	\$195	\$11,785	\$11,675		\$750
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$33,406</b>	<b>\$46,355</b>	<b>\$51,156</b>		<b>\$18,953</b>
<b>TRANSFERS</b>					
580002 - TRANSFER	\$2,000	\$2,000	\$2,000		\$2,000
<b>TRANSFERS TOTAL</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>		<b>\$2,000</b>
<b>EXPENSES TOTAL</b>	<b>\$95,638</b>	<b>\$121,236</b>	<b>\$101,250</b>		<b>\$132,520</b>
<b>Surplus (Deficit)</b>	<b>-\$4,169</b>	<b>-\$16,126</b>	<b>\$36,106</b>		<b>\$16,116</b>

# NATIONAL OPIOID ABATEMENT TRUST

Fund: 0054 00541 National Opioid Abatement Trust  
Budget Unit: 20541 - National Opioid Abatement Trust  
Function: 04 - Health & Sanitation  
Activity: 24 - Health



## DESCRIPTION

These funds are received from the settlements with pharmaceutical companies due to their role in the opioid epidemic. Funds are allocated to address the ongoing opioid crisis by supporting the community at the prevention, treatment, recovery, and educational levels regarding opioid misuse and dependence.

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
Revenues					
USE OF MONEY & PROPERTY					
43998 - UNREALIZED GAINS/LOSSES	-	\$3,730	-		\$0
USE OF MONEY & PROPERTY TOTAL	-	\$3,730	-		\$0
REVENUES TOTAL	-	\$3,730	-		\$0
Surplus (Deficit)	\$0	\$3,730	\$0		\$0

# OPIOID SETTLEMENT FUND

Fund: 0054 Opioid Settlement Fund  
Budget Unit: 20054 - Opioid Settlement Fund  
Function: 04 - Health & Sanitation  
Activity: 24 - Health



## DESCRIPTION

### Sub Funds

- 20541 - National Opioid Abatement Trust
- 20542 - Distributor-Subdivision
- 20543 - Distributor-Abatement
- 20544 - Janssen-Subdivision
- 20545 - Janssen-Abatement

California has joined national lawsuits against manufacturers, distributors, and other entities responsible for aiding the opioid epidemic and anticipates receiving funds from several opioid judgments. Plumas County receives annual allocations for a variety of different settlements. These funds will be used in an internal grant program to provide assistance to the community as related to the Opioid Epidemic. In FY 2025, the program will go live with funds distributed (and budgeted) in the FY 26 Recommended Budget.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

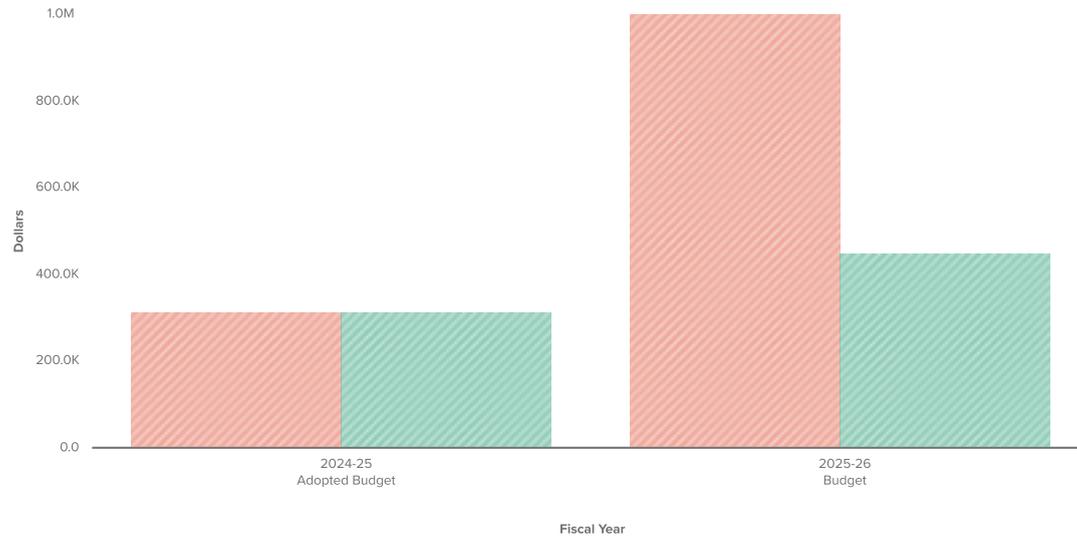
← Back ↻ History ▾ ↺ Reset

Broken down by

Types ▾ Opioid Settlement Fund ▾ Placeholder ▾ New item ▾ Placeholder



Visualization



Sort Large to Small ▾

- Expenses
- Revenues

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44054 - ST-OPIOID SETTLEMENT	\$465,336	\$208,480	\$1,168,909		\$450,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$465,336</b>	<b>\$208,480</b>	<b>\$1,168,909</b>		<b>\$450,000</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$6,410	\$25,700	\$54,580		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$6,410</b>	<b>\$25,700</b>	<b>\$54,580</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$471,746</b>	<b>\$234,179</b>	<b>\$1,223,488</b>		<b>\$450,000</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
524400 - SPECIAL DEPARTMENT EXPENSE	-	-	-		\$742,220
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$742,220</b>
TRANSFERS					
58000 - TRANSFER-OUT	-	-	-		\$257,780
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$257,780</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$1,000,000</b>
<b>Surplus (Deficit)</b>	<b>\$471,746</b>	<b>\$234,179</b>	<b>\$1,223,488</b>		<b>-\$550,000</b>

# SENIOR SERVICES-NUTRITION

Fund: 0001 0001N Senior Citizens Nutrition  
Budget Unit: 20830 - Senior Services-Nutrition  
Function: 05 - Public Assistance  
Activity: 38 - Other Assistance



## DESCRIPTION

The Senior Nutrition Department plays a vital role in promoting the health and well-being of older adults through tailored nutritional programs and services. Nutritious meal delivery services are offered throughout the county for those who qualify, and congregate dining options are encouraged in the Portola, Quincy, and Chester communities, ensuring seniors receive balanced meals and social experiences.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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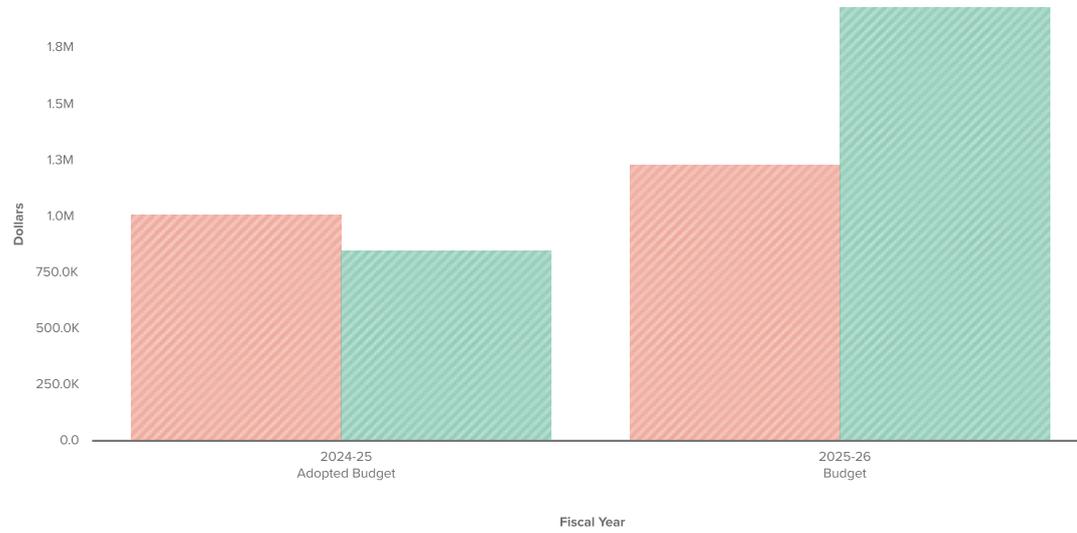
Types ▾ Senior Services-Nutrition ▾ Placeholder ▾ New item ▾ Placeholder



Sort **Large to Small** ▾

- Revenues
- Expenses

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Office Assistant I/II/III	0	0	1	1	1
Head Cook	2.625	2.625	2.625	2.625	2.625
Assistant Cook	2.125	2.125	2.125	2.125	2.125
Senior Services Division Director	1	1	1	1	0.66
Site Manager	2.75	2.75	2.75	2.75	1.826
Driver I/II/III	2.8	2.8	2.8	2.8	0
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>11.3</b>	<b>11.3</b>	<b>12.3</b>	<b>12.3</b>	<b>8.236</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>OTHER REVENUE</b>					
46070 - CNTRB FR OTHR AGENCY	\$37,426	\$20,093	\$17,575		\$15,000
46239 - DONATIONS	\$86,291	\$66,353	\$65,433		\$60,000
46253 - REIMB - CO DISASTR RESPNS	\$16	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$746	\$1,183	\$102		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$124,479</b>	<b>\$87,629</b>	<b>\$83,110</b>		<b>\$75,000</b>
<b>STATE &amp; FEDERAL AID</b>					
44419 - FAMILIES 1ST COVID	\$4,855	\$0	-		\$0
44408 - FEDERAL STIMULUS (ARRA)	\$153,441	-	-		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
44027 - STATE GRANT	\$59,105	-	-		\$0
44213 - STATE - TITLE III (AAA)	\$373,731	\$589,459	\$344,138		\$536,081
44212 - STATE - USDA FUNDS (AAA)	\$16,877	\$11,358	\$30,436		\$21,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$608,009</b>	<b>\$600,817</b>	<b>\$374,574</b>		<b>\$557,081</b>
<b>TRANSFERS</b>					
48211 - CONTRI TRANS FR CO GEN	-	\$234,120	\$421,141		\$1,300,169
48005 - TRANSFER-IN5	-	-	\$27,181		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>\$234,120</b>	<b>\$448,322</b>		<b>\$1,300,169</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43016 - INTEREST INCOME	\$15	\$8	\$2,842		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$15</b>	<b>\$8</b>	<b>\$2,842</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$732,503</b>	<b>\$922,573</b>	<b>\$908,849</b>		<b>\$1,932,250</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
542600 - EQUIPMENT	-	\$10,734	-		\$0
541500 - VEHICLE	\$134,207	-	\$89,983		\$0
<b>FIXED ASSETS TOTAL</b>	<b>\$134,207</b>	<b>\$10,734</b>	<b>\$89,983</b>		<b>\$0</b>
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	-	-	-		\$644
51110 - COMPENSATION INSURANCE	\$3,779	\$1,897	\$3,790		\$5,234
51100 - FICA/MEDICARE OASDI	\$30,344	\$36,390	\$36,922		\$35,365
51090 - GROUP INSURANCE	\$60,430	\$82,856	\$98,150		\$85,017
51081 - OPEB LIABILITY	\$20,214	\$20,526	\$22,048		\$25,512
51020 - OTHER WAGES	\$55,715	\$75,086	\$53,160		\$54,000
51060 - OVERTIME PAY	\$114	\$517	\$2,207		\$0
51000 - REGULAR WAGES	\$325,895	\$372,160	\$417,180		\$459,110
51080 - RETIREMENT	\$28,284	\$90,352	\$79,993		\$109,859
51070 - UNEMPLOYMENT INSURANCE	\$2,551	\$1,877	\$1,604		\$997
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$527,327</b>	<b>\$681,662</b>	<b>\$715,054</b>		<b>\$775,738</b>
<b>SERVICES &amp; SUPPLIES</b>					
520411 - ANN SOFTWARE FEE/MAINT	-	-	-		\$1,095
520202 - CELL PHONE SERVICE	-	\$192	-		\$0
524226 - ENVRNMNTL INSPECTION	\$945	\$945	\$1,890		\$1,000
520900 - EQUIPMENT MAINTENANCE	\$2,362	\$1,932	\$1,820		\$2,500
520300 - FOOD	\$281,147	\$274,940	\$283,937		\$275,000
520400 - HOUSEHOLD EXPENSE	\$77,125	\$57,307	\$74,249		\$72,985
525119 - LIABILITY SELF-FUND INSURANCE	\$2,794	\$3,499	\$4,517		\$4,867
521980 - MEDICAL SERVICE - PROF SV	-	-	-		\$182
521800 - OFFICE EXPENSE	\$734	\$204	\$677		\$770
525000 - OVERHEAD	-	-	-		\$78,420
520201 - PHONE - LAND LINE (S)	\$1,700	\$3,029	\$2,632		\$3,300
521900 - PROFESSIONAL SVC	\$3,000	\$3,000	\$2,500		\$10,250
524200 - RENTS/LEASES STRUCTURES	\$9,000	\$7,200	\$7,200		\$7,200
521986 - SECURITY	\$95	\$102	\$132		\$114
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$378,902</b>	<b>\$352,348</b>	<b>\$379,555</b>		<b>\$457,683</b>
<b>EXPENSES TOTAL</b>	<b>\$1,040,436</b>	<b>\$1,044,745</b>	<b>\$1,184,592</b>		<b>\$1,233,421</b>
<b>Surplus (Deficit)</b>	<b>-\$307,933</b>	<b>-\$122,171</b>	<b>-\$275,743</b>		<b>\$698,829</b>

# VETERANS SERVICES

Fund: 0001 General  
 Budget Unit: 20640 - Veterans Services  
 Function: 05 - Public Assistance  
 Activity: 31 - Veterans Service



## DESCRIPTION

The Veterans Services Department is dedicated to honoring and supporting our nation's veterans by providing claims assistance, client advocacy, case maintenance, information, referrals, and other resources tailored to their unique needs. This department ensures that every Veteran receives the respect, assistance, and opportunities they deserve as they transition to civilian life and beyond.



## REVENUE VS. EXPENDITURE

Help Share

Updated On 4 Sep, 2025

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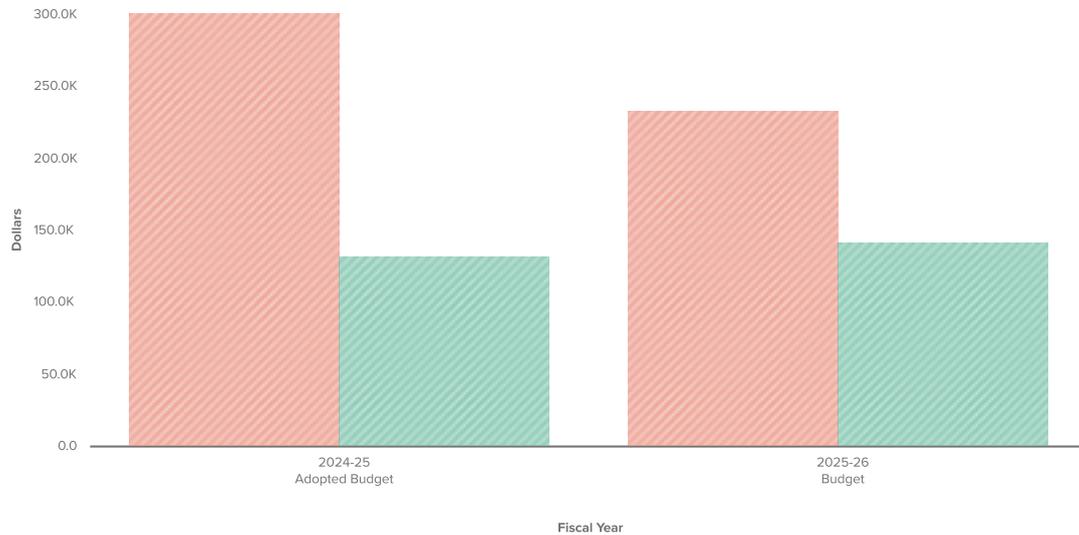
Types Veterans Services Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



# POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Veterans Service Representative I/II OR Administrative Assistant I/II	1	1.5	1.5	1.5	1
Division Director Veteran Service Officer	1	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>2</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
OTHER REVENUE				
46239 - DONATIONS	\$244	-	-	\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$244</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
STATE & FEDERAL AID				
44220 - STATE-AID VETERANS AFFAIR	\$58,594	\$2,929	\$2,575	\$57,444
44220P - STATE-AID VETERANS AFFAIR	\$795	\$46,648	\$25,418	\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$59,389</b>	<b>\$49,577</b>	<b>\$27,993</b>	<b>\$57,444</b>
TRANSFERS				
48000 - TRANSFER-IN	\$50,000	\$50,000	\$95,000	\$85,000
<b>TRANSFERS TOTAL</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$95,000</b>	<b>\$85,000</b>
<b>REVENUES TOTAL</b>	<b>\$109,633</b>	<b>\$99,577</b>	<b>\$122,993</b>	<b>\$142,444</b>
<b>Expenses</b>				
SALARIES & BENEFITS				
51120 - CELL PHONE ALLOW	-	\$1,050	\$1,100	\$600
51110 - COMPENSATION INSURANCE	\$1,461	\$545	\$1,054	\$1,372
51100 - FICA/MEDICARE OASDI	\$8,296	\$8,719	\$9,073	\$8,429
51090 - GROUP INSURANCE	\$6,459	\$7,200	\$6,600	\$37,699
51081 - OPEB LIABILITY	\$5,946	\$6,038	\$5,802	\$6,714
51020 - OTHER WAGES	\$5,830	-	-	\$0
51060 - OVERTIME PAY	\$3,183	\$4,046	\$7,699	\$0
51000 - REGULAR WAGES	\$92,851	\$99,632	\$103,364	\$109,499
51080 - RETIREMENT	\$8,272	\$23,943	\$29,156	\$26,103
51070 - UNEMPLOYMENT INSURANCE	\$1,034	\$853	\$823	\$256
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$133,333</b>	<b>\$152,027</b>	<b>\$164,671</b>	<b>\$190,672</b>
SERVICES & SUPPLIES				
523710 - ANNUAL PUB/REF MANUALS	\$375	\$213	-	\$500
529500 - COMPUTER	\$1,356	\$1,449	-	\$1,526
520250 - COPY MACHINE LEASE	-	\$250	-	\$500
525119 - LIABILITY SELF-FUND INSURANCE	\$1,080	\$1,205	\$1,396	\$1,318
521600 - MEMBERSHIPS/ANNUAL DUES	\$3,000	\$3,000	\$3,000	\$3,000
521700 - MISC EXPENSES	-	-	\$265	\$0
521800 - OFFICE EXPENSE	\$1,619	\$419	-	\$200
525250 - OUTREACH & OTHER PROG EXP	\$2,185	\$1,615	\$823	\$13,200
525000 - OVERHEAD	-	-	-	\$16,190
520201 - PHONE - LAND LINE (S)	\$203	-	-	\$400
520210 - POSTAGE/SHIP, MAIL COST	\$2,120	-	-	\$0
527400 - TRAVEL- IN COUNTY	\$1,273	\$1,420	\$1,375	\$2,000
527500 - TRAVEL- OUT OF COUNTY	\$7,780	\$4,905	\$2,830	\$3,000
520902 - VEHICLE MAINTENANCE	\$942	\$793	\$116	\$1,200

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$21,934</b>	<b>\$15,268</b>	<b>\$9,805</b>	<b>\$43,034</b>	
TRANSFERS					
570000 - TRANSFERS IN/OUT-IT	-	-	\$255	\$0	
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$255</b>	<b>\$0</b>	
<b>EXPENSES TOTAL</b>	<b>\$155,267</b>	<b>\$167,295</b>	<b>\$174,731</b>	<b>\$233,706</b>	
Surplus (Deficit)	-\$45,633	-\$67,718	-\$51,738	-\$91,262	

# PUBLIC WORKS



## DEPARTMENT NARRATIVE

Department Head: Rob Thorman

Title: 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



## HIGHLIGHTS FROM THE PAST YEAR

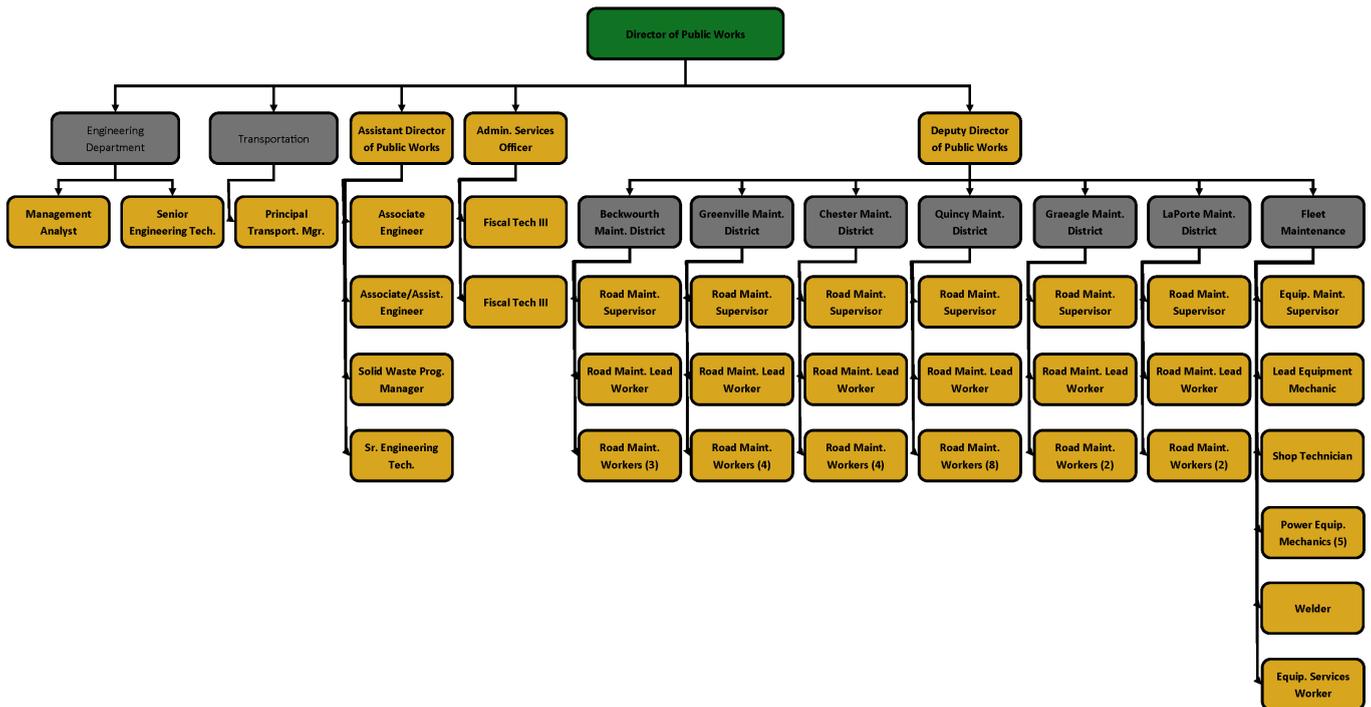
- Public Works has been successful at filling Road Worker positions, but struggles to hire Assistant Director, Transportation Planner and Assistant Engineer positions. Eric Braswell was promoted to Deputy Director in April after Joe Blackwell's retirement. Rob Thorman was appointed Director after John Mannle's retirement.
- Snake Lake Bridge project received authorization for construction funding
- Beckwourth-Calpine received authorization from Ca Transportation Commission for construction of paving overlay from Dyson Lane to the Sierra County Line.
- Flood Control was successful at selling 2,025 acre feet of water thereby keeping Flood Control sustainable.
- Solid Waste managed repair of three columns at the East Quincy transfer station paid for by Waste Management insurance.
- Solid Waste partnered with CalFire and Intermountain Disposal in acquiring an air curtain burner on loan as a pilot program for efficiently burning pinecones and needles.
- The Engineering Department instituted a revised Fire Safe Driveway fee to conduct additional site visits prior to permit and after construction.
- Beckwourth CSA continues to operate the sewer grinder pump that was added a few years back with no breakdowns to date.

- The Transportation Commission was successful at installing two dual port level 2 charging stations at Dame Shirley Park. An Electric Vehicle Master Plan is also underway County wide.
- CSA 12 received three new buses through a grant to maintain capital improvements.
- Quincy Lighting District upgraded the lighting fixtures to more efficient LED lighting.
- Crescent Mills Lighting District has no highlights for the year, and that is a good thing!

## PERSONNEL SUMMARY

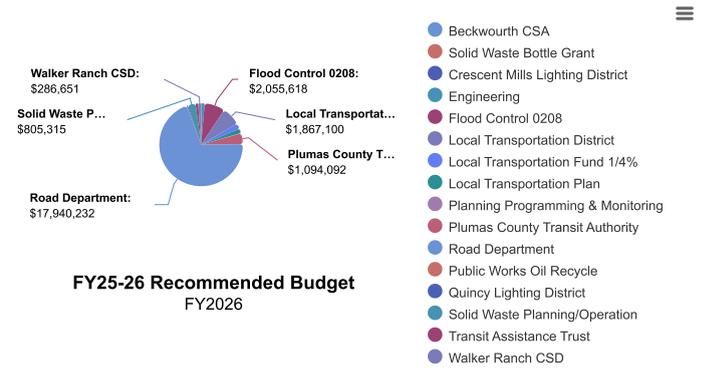
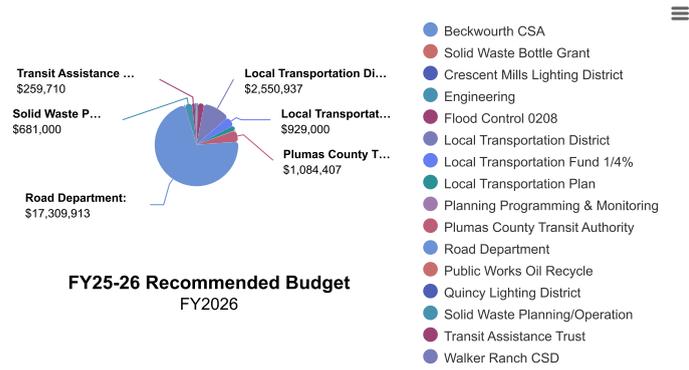
Program	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Road Department	57	56	57	57	57
Engineering	2.5	2	2	2	2
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>59.5</b>	<b>58</b>	<b>59</b>	<b>59</b>	<b>59</b>

## DEPARTMENT ORGANIZATIONAL CHART



# PROGRAMMATIC REVENUES

# PROGRAMMATIC EXPENDITURES



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# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
CHARGES FOR SERVICES	\$1,451,806	\$1,746,729	\$1,394,452	\$1,790,500
LICENSES & PERMITS				
41050 - FRANCHISES	\$94,390	\$94,096	\$113,227	\$100,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$94,390</b>	<b>\$94,096</b>	<b>\$113,227</b>	<b>\$100,000</b>
OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	\$1,268,497	\$1,079,162	\$1,038,904	\$1,156,325
46607 - OTHER MISCELLANEOUS	\$1,000,000	\$1,000,000	\$1,374,625	\$0
46060 - OTHER-MISCELLANEOUS	\$170,149	\$111,671	\$68,572	\$18,500
46253 - REIMB - CO DISASTR RESPONS	\$9,824	-	-	\$0
46251 - REIMBURSEMENTS/REFUNDS	\$156,234	\$330,537	\$203,504	\$238,000
46082 - SALE OF SURPLUS PROP	\$573	\$2,156	\$2,677	\$5,000
<b>OTHER REVENUE TOTAL</b>	<b>\$2,605,277</b>	<b>\$2,523,526</b>	<b>\$2,688,281</b>	<b>\$1,417,825</b>
STATE & FEDERAL AID				
44384 - 5339 BUS ACQUISITION GRANT	\$502,599	\$300	\$36,161	\$507,000
44414 - FEDERAL FTA5311	\$127,807	\$420,182	\$242,522	\$192,000
44418 - FEDERAL FTAS311(F)	\$609,506	\$266,013	\$518,795	\$425,000
44415 - FEDERAL - OTHER	\$68,976	\$219,186	\$0	\$400,000
44417 - FEDERAL RIP/STIP	\$17,935	\$90,150	\$7,283	\$50,000
44428 - FED - HBRR BRIDGE	\$607,364	\$162,505	\$6,983	\$4,500,000
44429 - FED- HR3	\$227,968	\$151,352	\$0	\$0
44005 - GRANT REVENUE	-	-	-	\$168,207
44512 - HR 2389	\$1,441,141	\$1,475,370	\$248,083	\$2,750,000
44383 - LCTOP REVENUE	\$0	\$53,705	\$58,048	\$56,280
44039 - PP&M STIP	\$51,000	\$19,000	\$49,306	\$43,000
44031 - SB125 TIRCP	-	-	\$1,257,263	\$1,259,680
44037 - STATE AID-1/4 CONT	\$927,543	\$908,376	\$1,315,683	\$906,500
44210 - STATE-AID FOR DISASTER	\$236,341	\$106,971	\$0	\$0
44109 - STATE-AID OHV (LIC FEES)	\$10,261	\$27,382	\$10,744	\$30,000
44033 - STATE AID STIP	-	-	-	\$1,500,000
44027 - STATE GRANT	\$132,323	\$98,216	\$28,267	\$120,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
44030 - STATE-HIGHWAY USERS TAX	\$2,647,468	\$2,795,590	\$2,655,418	\$2,902,011	
44230 - STATE-HOMEOWNERS PROP.TAX	\$972	\$930	\$910	\$825	
44120 - STATE-OHV GRANT RD MAINT	-	\$73,469	\$39,644	\$314,000	
44382 - STATE- PROP 1B	\$2,442,199	\$2,800,850	\$2,757,545	\$2,999,007	
44053 - STATE RSTP EXCH	-	\$205,670	\$121,740	\$105,977	
44354 - STATE-TEA21 RSTP	\$238,395	\$238,395	\$238,395	\$238,395	
44355 - STATE - TEA APPRT EXCHNG	\$100,000	\$100,000	\$100,000	\$100,000	
44508 - ST-DIESEL TX/OIL RECYL	\$12,075	\$13,531	\$5,842	\$5,000	
44508P - ST-DIESEL TX/OIL RECYL	\$388	\$0	-	\$0	
44035 - ST RURAL PLANNING ASSIST	\$333,552	\$451,190	\$159,020	\$216,500	
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$10,735,813</b>	<b>\$10,678,331</b>	<b>\$9,857,651</b>	<b>\$19,789,382</b>	
<b>TAX REVENUE</b>					
40010 - CURRENT SECURED TAXES	\$169,921	\$175,693	\$190,053	\$175,800	
40020 - CURRENT UNSECURED TAXES	\$4,263	\$5,034	\$4,507	\$4,420	
40040 - PRIOR UNSECURED TAXES	\$95	\$71	\$162	\$90	
40130 - SUPPLEMENTAL TAXES	\$3,483	\$3,176	\$2,761	\$2,220	
40070 - TIMBER YIELD TAX	\$4,155	\$2,813	\$3,216	\$4,025	
40060 - USE TAX	\$300,030	\$303,747	\$22,071	\$259,710	
<b>TAX REVENUE TOTAL</b>	<b>\$481,946</b>	<b>\$490,534</b>	<b>\$222,771</b>	<b>\$446,265</b>	
<b>TRANSFERS</b>					
480000 - TRANSFER	\$4,976	\$5,920	\$3,553	\$35,000	
48000 - TRANSFER-IN	\$240,414	\$538,058	\$338,898	\$336,000	
48021 - TRF IN - ARPA FUNDS	\$253,000	-	-	\$0	
48100 - TRF IN DISASTER	\$406,322	-	\$408,335	\$0	
48005 - TRANSFER-IN5	-	-	\$200,412	\$0	
<b>TRANSFERS TOTAL</b>	<b>\$904,712</b>	<b>\$543,978</b>	<b>\$951,199</b>	<b>\$371,000</b>	
<b>USE OF MONEY &amp; PROPERTY</b>					
43000 - INTEREST INCOME LEASE	-	-\$2,878	-	\$0	
43010 - INTEREST-INVESTED FUNDS	\$312,936	\$485,519	\$558,113	\$330,522	
43020 - RENTS & CONCESSIONS	\$48,837	\$50,259	\$50,271	\$40,000	
43998 - UNREALIZED GAINS/LOSSES	\$101,421	\$104,927	-	\$0	
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$463,194</b>	<b>\$637,827</b>	<b>\$608,385</b>	<b>\$370,522</b>	
<b>REVENUES TOTAL</b>	<b>\$16,737,138</b>	<b>\$16,715,022</b>	<b>\$15,835,966</b>	<b>\$24,285,494</b>	
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
540110 - CAPITAL IMPROVEMENTS	-	-	-	\$143,000	
548210 - CHESTER TRF ST RECYCLE FC	-	\$36,688	-	\$15,000	
549500 - COMPUTER HARDWARE	-	-	\$0	\$10,000	
543260 - DOORS	-	-	-	\$35,000	
548211 - E.QUINCY TRF ST RECYCLE	-	-	-	\$70,000	
542600 - EQUIPMENT	-	-	-	\$106,000	
548212 - GRAEAGLE TRF ST RECYCLE	-	-	-	\$60,000	
545310 - LK DAVIS CONSTR PROJ	-	-	-	\$30,000	
54050 - OFFICE EQUIPMENT	-	-	-	\$60,000	
541900 - PW INDUSTRIAL EQUIP	\$491,853	\$27,132	\$202,782	\$710,000	
548213 - DELLEKER TRF ST	-	-	-	\$15,000	
<b>FIXED ASSETS TOTAL</b>	<b>\$491,853</b>	<b>\$63,820</b>	<b>\$202,782</b>	<b>\$1,254,000</b>	
<b>OTHER CHARGES</b>					
530608 - COMUPTER SUPPORT	\$9,000	\$10,500	\$11,301	\$14,000	
53200 - CONTRIB.TO OTHER AGENCY	\$278,733	\$175,250	\$112,806	\$71,918	
532500 - RIGHT OF WAY	\$1,950	\$950	\$500	\$40,000	
530601 - WE601 REG TRNS PLNNING	\$5,257	\$65,222	\$41,096	\$19,425	
530602 - WE602 TRSN SYS PLN& MNG	\$63,802	\$67,118	\$90,485	\$96,330	
530603 - WE603 ADMN & COORD	\$103,463	\$97,208	\$113,420	\$96,600	
530604 - WE604 TRNS SUPP TDA	\$69,122	\$39,997	\$66,756	\$40,000	
530605 - WE605 POLICY & PROCEDURE	\$10,689	-	-	\$0	

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
530609 - WE609 BICYCLE	\$231,190	\$344,773	\$45,653		\$190,000
530610 - WE610-OVRLD WRK PROG	\$26,012	-	-		\$0
<b>OTHER CHARGES TOTAL</b>	<b>\$799,219</b>	<b>\$801,018</b>	<b>\$482,016</b>		<b>\$568,273</b>
<b>SALARIES &amp; BENEFITS</b>					
51121 - BOOT ALLOWANCE	\$18,900	\$18,556	\$24,768		\$30,600
51110 - COMPENSATION INSURANCE	\$210,803	\$163,912	\$236,261		\$339,076
51100 - FICA/MEDICARE OASDI	\$249,044	\$269,025	\$276,876		\$313,112
51090 - GROUP INSURANCE	\$592,667	\$677,138	\$817,469		\$940,272
51150 - LIFE INSURANCE	\$334	\$293	\$273		\$370
51081 - OPEB LIABILITY	\$140,312	\$142,479	\$136,929		\$158,445
51020 - OTHER WAGES	\$106,322	\$121,617	\$133,607		\$140,000
51060 - OVERTIME PAY	\$221,961	\$122,763	\$127,090		\$150,000
51200 - PER DIEM	\$11,531	\$3,600	\$3,500		\$6,000
51000 - REGULAR WAGES	\$2,870,680	\$3,186,023	\$3,295,230		\$4,061,716
51080 - RETIREMENT	\$256,745	\$821,103	\$891,880		\$979,524
51123 - TOOL ALLOWANCE	\$6,000	\$4,925	\$4,379		\$7,500
51070 - UNEMPLOYMENT INSURANCE	\$13,975	\$11,589	\$10,509		\$10,572
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$4,699,276</b>	<b>\$5,543,024</b>	<b>\$5,958,769</b>		<b>\$7,137,187</b>
<b>SERVICES &amp; SUPPLIES</b>					
527900 - ADMINISTRATION	\$167,802	\$173,473	\$166,733		\$175,000
524768 - BUS YARD	\$697	-	-		\$0
524601 - CARB COMPLIANCE EXP	-	\$2,039	\$8,056		\$9,000
520202 - CELL PHONE SERVICE	\$1,411	\$1,477	\$1,511		\$2,000
529874 - CHAINS, VEHICLE	\$49,358	\$62,409	\$162		\$70,000
528500 - CHESTER DIVERSION DAM	\$7,935	\$11,863	\$2,187		\$25,000
524765 - CHIP SEAL	\$78,620	\$94,078	\$162,371		\$0
521850 - CLOSURE/POST CLOSURE	-	-	-		\$10,000
524764 - COLD MIX	\$68,035	\$184,376	\$163,443		\$230,000
529851 - COMPUTER HARDWARE/SUPPL	\$14,069	\$1,917	\$3,676		\$10,000
52846 - CONTRI FOR BUS	\$570,872	-	\$36,161		\$597,000
520230 - COPY CHARGES	\$528	\$439	\$554		\$1,150
520250 - COPY MACHINE LEASE	\$2,985	\$8,763	\$7,898		\$11,000
520980 - CUTTING EDGES -SUPPLY	\$29,419	\$23,272	\$5,271		\$40,000
524304 - DIGITAL CAMERA	-	-	\$143		\$500
527802 - ELECTRIC CHARGES	\$75,712	\$70,022	\$80,443		\$80,000
520900 - EQUIPMENT MAINTENANCE	\$390,979	\$350,722	\$511,797		\$490,000
523800 - EQUIP RENT/LEASE	\$9,915	-	-		\$20,000
521102 - FUEL - VEHICLE	\$590,223	\$461,924	\$409,201		\$600,000
520400 - HOUSEHOLD EXPENSE	\$12,168	\$12,913	\$13,431		\$14,000
520500 - INSURANCE	\$8,472	\$9,865	\$9,724		\$10,000
520203 - INTERNET SERVICE	\$6,562	\$8,715	\$11,211		\$12,000
525119 - LIABILITY SELF-FUND INSURANCE	\$188,742	\$136,831	\$147,355		\$241,953
529550 - LOAN REPAYMENT	-	\$100,000	-		\$0
521300 - MAINT.-BLDG. & GROUNDS	\$9,614	\$13,639	\$43,383		\$39,500
521600 - MEMBERSHIPS/ANNUAL DUES	\$3,907	\$3,859	\$3,790		\$4,850
521700 - MISC EXPENSES	-\$181	-	-		\$0
521800 - OFFICE EXPENSE	\$10,515	\$6,868	\$6,064		\$12,350
521230 - OFFICE FURNITURE/EQUIP	\$1,078	\$2,070	\$412		\$1,000
521104 - OIL, GREASE, LUBES-FLEET	\$29,482	\$39,430	\$28,681		\$30,000
528000 - OPERATIONS	\$621	\$584	\$839		\$2,000
525000 - OVERHEAD	\$260,112	\$385,957	\$13		\$612,346
524766 - PAINT HWY/BEADS	\$48,171	\$92,610	\$92,944		\$85,000
520220 - PAPER/PAPER SUPPLIES	\$400	\$90	-		\$500
524763 - PAVING MATERIAL	\$91,910	\$279,972	\$181,415		\$330,000
520201 - PHONE - LAND LINE (S)	\$8,020	\$8,265	\$9,245		\$10,300
520210 - POSTAGE/SHIP, MAIL COST	\$4,372	\$1,343	\$1,650		\$2,100

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
521107 - PRE-EMPLOYMENT COSTS	\$230	-	-		\$400
521820 - PRINTER	\$624	\$225	\$86		\$1,000
520234 - PRINTER SUPPLIES	\$1,439	\$1,973	\$3,432		\$3,700
52190 - PROFESSIONAL SERVICES	\$94,829	\$300,954	\$272,621		\$170,000
521900 - PROFESSIONAL SVC	\$1,900,719	\$2,072,687	\$1,882,500		\$9,447,307
521902 - PROFESSIONAL SVC - GRANT	\$2,834	-	-		\$0
527803 - PROPANE/OTHR HEATING FUEL	\$136,752	\$104,433	\$94,435		\$130,000
523700 - PUBLICATIONS-LEGAL NOTICE	\$630	\$709	\$128		\$4,250
52896 - PUBLIC TRANSIT	\$1,513,815	\$1,392,725	\$1,997,483		\$1,862,957
526003 - RADIO/PHONE -MOBILE	-	-	\$1,965		\$12,000
521220 - RECLMTN MINE-ROCKY PNT	\$5,257	\$5,312	\$1,997		\$21,000
521210 - RECLMTN MINE-WILLOW CRK	\$5,069	\$5,123	\$1,997		\$21,000
520407 - REFUSE DISPOSAL	\$10,950	\$11,410	\$12,078		\$12,000
524200 - RENTS/LEASES STRUCTURES	\$34,302	\$33,815	\$32,079		\$40,100
520940 - SAFETY EQUIPMENT/EXPENSES	\$5,636	\$3,892	\$2,920		\$5,000
524760 - SALT	\$14,760	\$6,599	\$2,328		\$23,660
524761 - SAND	\$62,559	\$85,222	\$80,941		\$60,000
524767 - SIGNS	\$40,686	\$38,495	\$41,278		\$50,000
524300 - SMALL TOOLS/INSTRUMENTS	\$9,480	\$14,326	\$12,829		\$17,000
520410 - SOFTWARE LICENSE	\$24,182	\$19,130	\$35,374		\$45,500
524400 - SPECIAL DEPARTMENT EXPENSE	\$149,291	\$163,593	\$240,459		\$207,000
525500 - TAX ADMIN FEE	\$4,177	\$4,115	\$4,115		\$4,422
529800 - TIRES, VEHICLE	\$20,118	\$29,832	\$66,244		\$30,000
520226 - TONER/COPY MACH SUPPL	\$942	\$108	-		\$600
527000 - TRAINING	-	\$1,589	\$3,590		\$9,000
527400 - TRAVEL- IN COUNTY	\$7	-	-		\$200
527500 - TRAVEL- OUT OF COUNTY	\$2,735	\$4,973	\$5,483		\$13,250
527800 - UTILITIES	\$122,787	\$135,263	\$165,033		\$162,500
527807 - WATER/SEWER CHARGES	\$307,422	\$263,019	\$281,408		\$325,000
522150 - WELL TESTING PROF SVC	\$1,048	\$2,408	\$4,229		\$4,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$7,215,806</b>	<b>\$7,251,715</b>	<b>\$7,356,799</b>		<b>\$16,461,895</b>
TRANSFERS					
570000 - TRANSFERS IN/OUT-IT	-	-	-		\$18,897
580000 - TRANSFER	\$835,318	\$295,558	\$120,639		\$283,306
580001 - TRANSFER	\$79,151	\$56,863	\$164,691		\$28,000
58000 - TRANSFER-OUT	\$46,683	-	-		\$0
580717 - TRF-GRN WST INTR DPT CST	\$58,413	\$57,267	\$72,407		\$75,000
<b>TRANSFERS TOTAL</b>	<b>\$1,019,564</b>	<b>\$409,688</b>	<b>\$357,737</b>		<b>\$405,203</b>
<b>EXPENSES TOTAL</b>	<b>\$14,225,718</b>	<b>\$14,069,264</b>	<b>\$14,358,104</b>		<b>\$25,826,558</b>
<b>Surplus (Deficit)</b>	<b>\$2,511,420</b>	<b>\$2,645,758</b>	<b>\$1,477,862</b>		<b>-\$1,541,064</b>

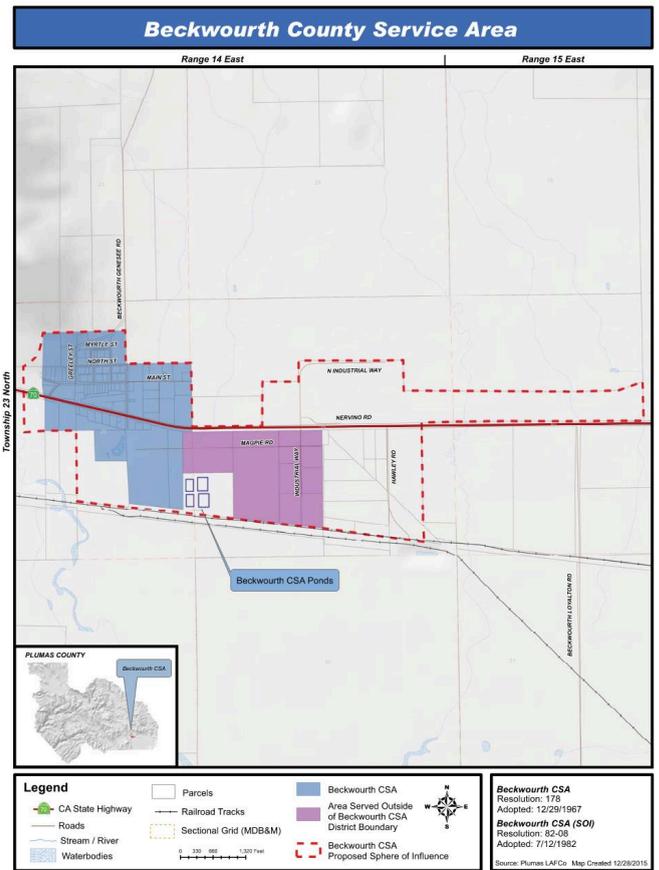
# BECKWOURTH COUNTY SERVICE AREA (CSA)

Fund: 0206 Beckwourth County Service Area  
 Budget Unit: 26080 - Beckwourth County Service Area  
 Function: 09 - District Function  
 Activity: 99 - District Activity



## DESCRIPTION

Beckwourth CSA is a County Service Area managed by Engineering Department staff. This District provides sewer disposal service to customers in the district.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

← Back ↻ History ↺ Reset

Broken down by

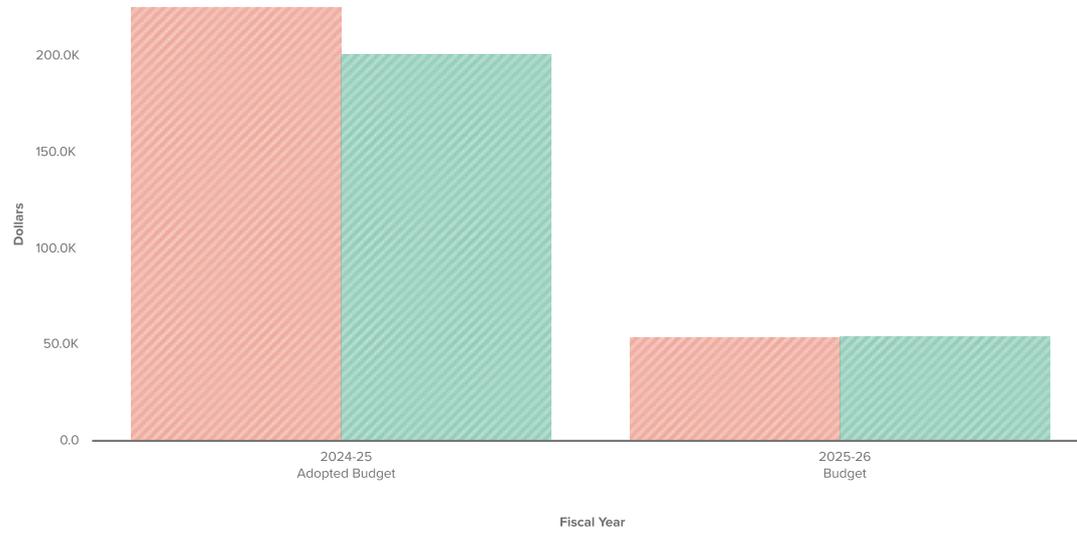
Types ▾ Beckwourth CSA ▾ Placeholder ▾ New item ▾ Placeholder



Sort **Large to Small** ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
CHARGES FOR SERVICES					
45250 - SERVICE CHARGES	\$34,709	\$36,597	\$38,582		\$41,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$34,709</b>	<b>\$36,597</b>	<b>\$38,582</b>		<b>\$41,000</b>
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	\$3,304	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$120,060	\$135,578	\$157,928		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$123,364</b>	<b>\$135,578</b>	<b>\$157,928</b>		<b>\$0</b>
STATE & FEDERAL AID					
44230 - STATE-HOMEOWNERS PROP.TAX	\$67	\$57	\$56		\$70
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$67</b>	<b>\$57</b>	<b>\$56</b>		<b>\$70</b>
TAX REVENUE					
40010 - CURRENT SECURED TAXES	\$10,881	\$10,715	\$11,011		\$10,000
40020 - CURRENT UNSECURED TAXES	\$293	\$308	\$275		\$300
40040 - PRIOR UNSECURED TAXES	\$7	\$4	\$10		\$10
40130 - SUPPLEMENTAL TAXES	\$239	\$194	\$169		\$200
40070 - TIMBER YIELD TAX	\$16	\$11	\$13		\$25
<b>TAX REVENUE TOTAL</b>	<b>\$11,436</b>	<b>\$11,233</b>	<b>\$11,478</b>		<b>\$10,535</b>
TRANSFERS					
48000 - TRANSFER-IN	-	\$294,596	-		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>\$294,596</b>	<b>-</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$3,357	\$2,423	\$2,420		\$3,000
43998 - UNREALIZED GAINS/LOSSES	\$1,378	\$612	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$4,735</b>	<b>\$3,035</b>	<b>\$2,420</b>		<b>\$3,000</b>

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>REVENUES TOTAL</b>	<b>\$174,311</b>	<b>\$481,096</b>	<b>\$210,464</b>		<b>\$54,605</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51110 - COMPENSATION INSURANCE	\$90	\$81	\$156		\$202
51100 - FICA/MEDICARE OASDI	\$1,106	\$1,102	\$1,106		\$1,148
51020 - OTHER WAGES	\$14,455	\$14,400	\$14,455		\$15,000
51070 - UNEMPLOYMENT INSURANCE	\$236	\$238	\$273		\$16
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$15,888</b>	<b>\$15,821</b>	<b>\$15,990</b>		<b>\$16,366</b>
<b>SERVICES &amp; SUPPLIES</b>					
525119 - LIABILITY SELF-FUND INSURANCE	\$67	\$112	\$172		\$200
529550 - LOAN REPAYMENT	-	\$100,000	-		\$0
521800 - OFFICE EXPENSE	\$301	\$184	\$167		\$300
525000 - OVERHEAD	\$1,835	\$845	-		\$656
520201 - PHONE - LAND LINE (S)	\$293	\$343	\$409		\$300
520210 - POSTAGE/SHIP, MAIL COST	\$645	\$551	\$568		\$500
521900 - PROFESSIONAL SVC	\$155,237	\$342,075	\$4,839		\$8,000
524400 - SPECIAL DEPARTMENT EXPENSE	\$11,956	\$29,887	\$7,370		\$8,000
525500 - TAX ADMIN FEE	\$252	\$238	\$238		\$300
527800 - UTILITIES	\$2,410	\$1,749	\$1,788		\$1,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$172,997</b>	<b>\$475,983</b>	<b>\$15,551</b>		<b>\$19,756</b>
<b>TRANSFERS</b>					
580001 - TRANSFER	\$47,179	\$45,556	\$161,382		\$18,000
<b>TRANSFERS TOTAL</b>	<b>\$47,179</b>	<b>\$45,556</b>	<b>\$161,382</b>		<b>\$18,000</b>
<b>EXPENSES TOTAL</b>	<b>\$236,063</b>	<b>\$537,361</b>	<b>\$192,923</b>		<b>\$54,122</b>
<b>Surplus (Deficit)</b>	<b>-\$61,752</b>	<b>-\$56,265</b>	<b>\$17,540</b>		<b>\$483</b>

# CRESCENT MILLS LIGHTING DISTRICT



Fund: 0202 Crescent Mills Lighting  
Budget Unit: 26020 - Crescent Mills Lighting District  
Function: 09 - District Function  
Activity: 99 - District Activity

## DESCRIPTION

Crescent Mills is a dependent lighting district managed by Engineering Department staff. This District provides street lighting for the community of Crescent Mills and is funded by property taxes and Road Department contributions.

## REVENUE VS. EXPENDITURE

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Types

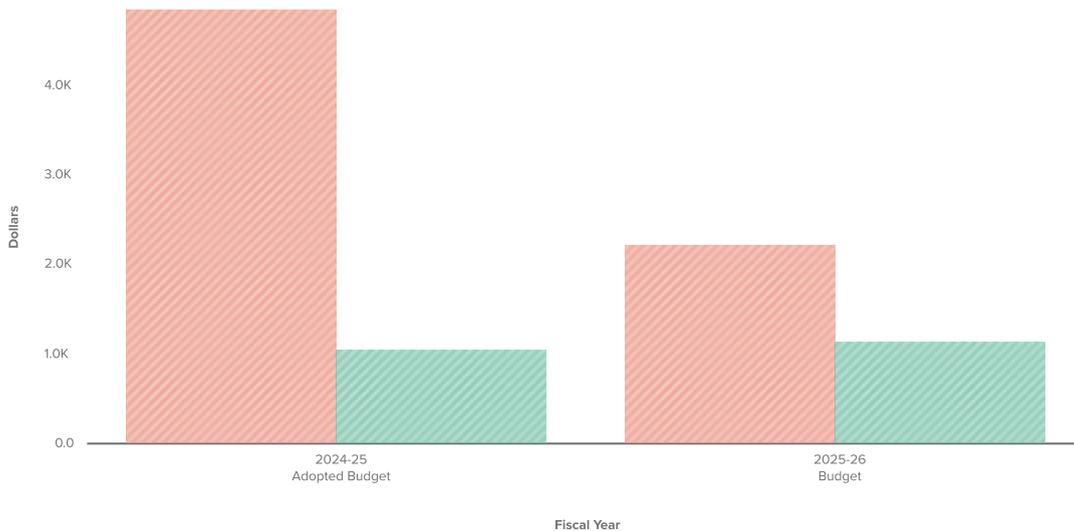
Crescent Mills Lighting District Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44230 - STATE-HOMEOWNERS PROP.TAX	\$5	\$4	\$4		\$5
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$5</b>	<b>\$4</b>	<b>\$4</b>		<b>\$5</b>
TAX REVENUE					
40010 - CURRENT SECURED TAXES	\$823	\$841	\$899		\$800
40020 - CURRENT UNSECURED TAXES	\$21	\$24	\$21		\$20
40040 - PRIOR UNSECURED TAXES	\$0	\$0	\$1		\$0
40130 - SUPPLEMENTAL TAXES	\$17	\$15	\$13		\$20
<b>TAX REVENUE TOTAL</b>	<b>\$861</b>	<b>\$881</b>	<b>\$935</b>		<b>\$840</b>
TRANSFERS					
48000 - TRANSFER-IN	\$1,000	\$1,000	-		\$0
<b>TRANSFERS TOTAL</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>-</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$453	\$469	\$507		\$300
43998 - UNREALIZED GAINS/LOSSES	\$149	\$116	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$602</b>	<b>\$585</b>	<b>\$507</b>		<b>\$300</b>
<b>REVENUES TOTAL</b>	<b>\$2,468</b>	<b>\$2,470</b>	<b>\$1,446</b>		<b>\$1,145</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
525000 - OVERHEAD	\$1,533	-\$178	-		-\$800
525500 - TAX ADMIN FEE	\$21	\$19	\$19		\$22
527800 - UTILITIES	\$664	\$857	\$745		\$1,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$2,218</b>	<b>\$698</b>	<b>\$765</b>		<b>\$222</b>
TRANSFERS					
580000 - TRANSFER	\$2,388	\$1,178	\$102		\$2,000
<b>TRANSFERS TOTAL</b>	<b>\$2,388</b>	<b>\$1,178</b>	<b>\$102</b>		<b>\$2,000</b>
<b>EXPENSES TOTAL</b>	<b>\$4,606</b>	<b>\$1,877</b>	<b>\$867</b>		<b>\$2,222</b>
<b>Surplus (Deficit)</b>	<b>-\$2,138</b>	<b>\$593</b>	<b>\$579</b>		<b>-\$1,077</b>

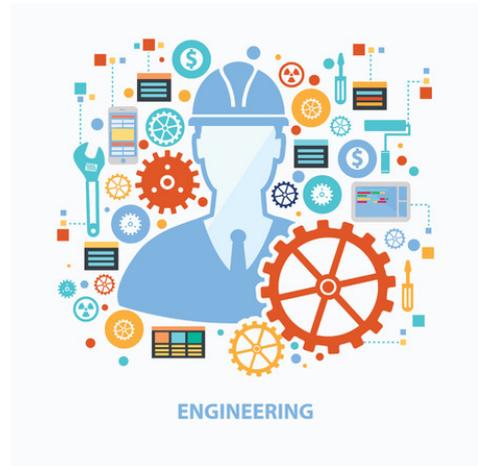
# ENGINEERING

Fund: 0001 General  
Budget Unit: 20210 - Engineering  
Function: 01 - General Government  
Activity: 16 - Other General



## DESCRIPTION

The Engineering Department is tasked with a multitude of responsibilities including, but not limited to project development and mapping, map checking, code compliance of infrastructure improvements, Fire Safe Driveways, surveying, subdivision map act, large format copier/scanner service, as well as management of independent special districts.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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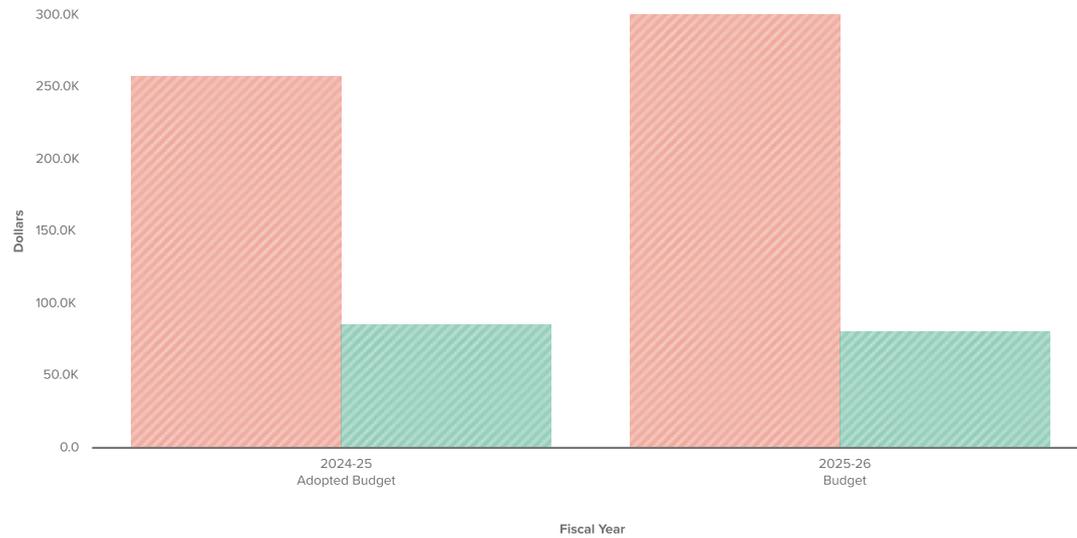
Types Engineering Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Recording Secretary	0.5	0	0	0	0
Senior Engineering Technician OR Engineering Technician I/II	1	1	1	1	1
Fiscal & Technical Service Assistant I/II/III	1	0	0	0	0
Management Analyst I/II	0	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>2.5</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45424 - ENGINEERING COPIES	\$7,046	\$7,550	\$8,069		\$7,000
45060 - ENGINEERING SERVICES	\$28,038	\$24,847	\$33,928		\$28,000
45200 - OTHR SVC OR SVC TO CRTS	\$25,245	\$16,619	\$16,571		\$20,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$60,329</b>	<b>\$49,016</b>	<b>\$58,569</b>		<b>\$55,000</b>
<b>TRANSFERS</b>					
48000 - TRANSFER	\$4,976	\$5,920	\$3,553		\$0
48000 - TRANSFER-IN	\$18,072	\$18,407	\$13,538		\$26,000
48005 - TRANSFER-IN5	-	-	\$3,712		\$0
<b>TRANSFERS TOTAL</b>	<b>\$23,048</b>	<b>\$24,328</b>	<b>\$20,803</b>		<b>\$26,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
43010 - INTEREST-INVESTED FUNDS	\$88	\$108	\$108	\$100	
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$88</b>	<b>\$108</b>	<b>\$108</b>	<b>\$100</b>	
<b>REVENUES TOTAL</b>	<b>\$83,465</b>	<b>\$73,451</b>	<b>\$79,479</b>	<b>\$81,100</b>	
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51121 - BOOT ALLOWANCE	\$450	\$450	\$600	\$600	
51110 - COMPENSATION INSURANCE	\$1,696	\$504	\$1,035	\$1,417	
51100 - FICA/MEDICARE OASDI	\$8,105	\$9,091	\$10,009	\$11,292	
51090 - GROUP INSURANCE	\$18,073	\$23,847	\$20,503	\$16,228	
51081 - OPEB LIABILITY	\$4,757	\$4,830	\$4,642	\$5,371	
51060 - OVERTIME PAY	-	\$203	-	\$0	
51000 - REGULAR WAGES	\$108,054	\$117,731	\$130,820	\$146,922	
51080 - RETIREMENT	\$9,573	\$28,940	\$31,279	\$35,442	
51070 - UNEMPLOYMENT INSURANCE	\$212	\$201	\$177	\$177	
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$150,919</b>	<b>\$185,798</b>	<b>\$199,064</b>	<b>\$217,449</b>	
<b>SERVICES &amp; SUPPLIES</b>					
520230 - COPY CHARGES	\$495	\$439	\$385	\$650	
520250 - COPY MACHINE LEASE	-	\$4,888	\$4,808	\$6,000	
525119 - LIABILITY SELF-FUND INSURANCE	\$1,254	\$1,358	\$1,503	\$1,395	
521800 - OFFICE EXPENSE	\$957	\$480	\$388	\$800	
521230 - OFFICE FURNITURE/EQUIP	\$471	-	-	\$0	
525000 - OVERHEAD	-	-	-	\$51,719	
520220 - PAPER/PAPER SUPPLIES	\$400	\$90	-	\$500	
520210 - POSTAGE/SHIP, MAIL COST	\$188	\$146	\$898	\$300	
521900 - PROFESSIONAL SVC	\$2,942	\$5,060	\$3,232	\$5,000	
520410 - SOFTWARE LICENSE	-	-	\$352	\$500	
520226 - TONER/COPY MACH SUPPL	\$942	\$108	-	\$600	
527400 - TRAVEL - IN COUNTY	\$7	-	-	\$50	
527500 - TRAVEL - OUT OF COUNTY	-	-	\$1,503	\$750	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$7,656</b>	<b>\$12,570</b>	<b>\$13,068</b>	<b>\$68,264</b>	
<b>TRANSFERS</b>					
580000 - TRANSFER	\$9,252	\$13,112	\$13,683	\$15,000	
<b>TRANSFERS TOTAL</b>	<b>\$9,252</b>	<b>\$13,112</b>	<b>\$13,683</b>	<b>\$15,000</b>	
<b>EXPENSES TOTAL</b>	<b>\$167,827</b>	<b>\$211,479</b>	<b>\$225,815</b>	<b>\$300,713</b>	
<b>Surplus (Deficit)</b>	<b>-\$84,362</b>	<b>-\$138,028</b>	<b>-\$146,336</b>	<b>-\$219,613</b>	

# FLOOD CONTROL 0208



Fund: 0208 Flood Control 0208  
Budget Unit: 26100 - Flood Control 0208  
Function: 09 - District Function  
Activity: 99 - District Activity

## DESCRIPTION

Flood Control and Water Conservation District primarily manages the maintenance responsibility of the Chester Diversion Dam and administers the State Water Project for Plumas county including payment of State Water Allocation and invoicing of County water customers. A small amount of funding comes from property taxes.

## REVENUE VS. EXPENDITURE

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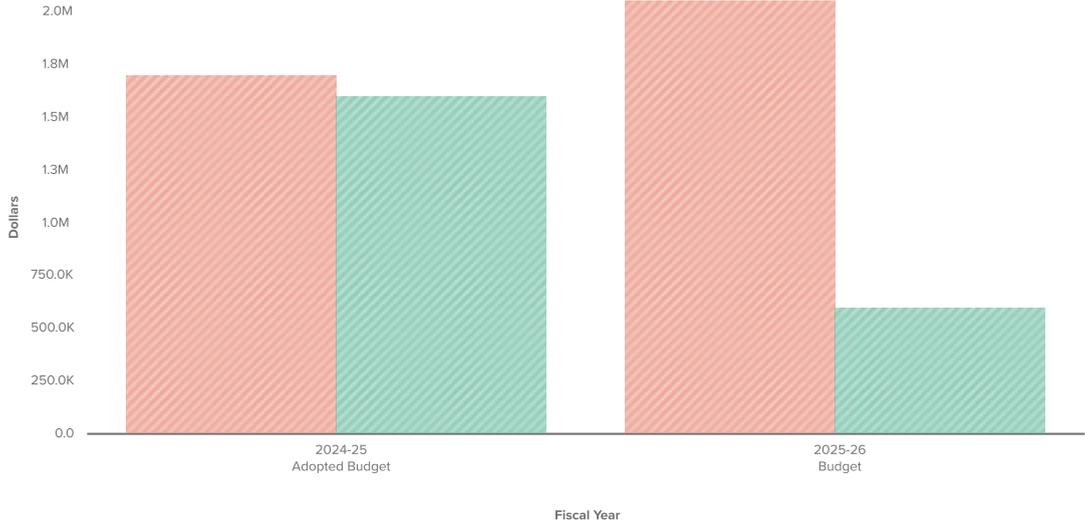
Types Flood Control 0208 Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45500 - WATER SERVICE FEE	\$162,385	\$211,809	\$112,712		\$408,000
45500P - WATER SERVICE FEE	\$2,599	\$0	-		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$164,984</b>	<b>\$211,809</b>	<b>\$112,712</b>		<b>\$408,000</b>
<b>OTHER REVENUE</b>					
46607 - OTHER MISCELLANEOUS	\$1,000,000	\$1,000,000	\$1,374,625		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$27,652	\$32,979	\$35,868		\$15,000
<b>OTHER REVENUE TOTAL</b>	<b>\$1,027,652</b>	<b>\$1,032,979</b>	<b>\$1,410,493</b>		<b>\$15,000</b>
<b>STATE &amp; FEDERAL AID</b>					
44230 - STATE-HOMEOWNERS PROP.TAX	\$646	\$622	\$609		\$500
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$646</b>	<b>\$622</b>	<b>\$609</b>		<b>\$500</b>
<b>TAX REVENUE</b>					
40010 - CURRENT SECURED TAXES	\$115,942	\$120,084	\$130,051		\$120,000
40020 - CURRENT UNSECURED TAXES	\$2,834	\$3,366	\$3,014		\$3,000
40040 - PRIOR UNSECURED TAXES	\$63	\$48	\$108		\$50
40130 - SUPPLEMENTAL TAXES	\$2,315	\$2,124	\$1,847		\$1,000
40070 - TIMBER YIELD TAX	\$2,757	\$1,866	\$2,134		\$3,000
<b>TAX REVENUE TOTAL</b>	<b>\$123,910</b>	<b>\$127,489</b>	<b>\$137,154</b>		<b>\$127,050</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	-	-	\$145,000		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$145,000</b>		<b>\$0</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$29,066	\$52,089	\$77,104		\$50,000
43998 - UNREALIZED GAINS/LOSSES	\$9,223	\$10,071	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$38,288</b>	<b>\$62,159</b>	<b>\$77,104</b>		<b>\$50,000</b>
<b>REVENUES TOTAL</b>	<b>\$1,355,481</b>	<b>\$1,435,057</b>	<b>\$1,883,072</b>		<b>\$600,550</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
545310 - LK DAVIS CONSTR PROJ	-	-	-		\$30,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$30,000</b>
<b>SALARIES &amp; BENEFITS</b>					
51110 - COMPENSATION INSURANCE	\$78	\$60	\$59		\$14
51070 - UNEMPLOYMENT INSURANCE	\$8	\$5	\$2		\$1
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$86</b>	<b>\$65</b>	<b>\$61</b>		<b>\$15</b>
<b>SERVICES &amp; SUPPLIES</b>					
527900 - ADMINISTRATION	\$62,869	\$57,746	\$71,042		\$75,000
528500 - CHESTER DIVERSION DAM	\$7,935	\$11,863	\$2,187		\$25,000
525119 - LIABILITY SELF-FUND INSURANCE	\$58	\$53	\$25		\$12
528000 - OPERATIONS	\$621	\$584	\$839		\$2,000
525000 - OVERHEAD	\$8,555	\$20,611	-		\$25,591
521900 - PROFESSIONAL SVC	-	-	\$182,293		\$1,533,000
525500 - TAX ADMIN FEE	\$2,866	\$2,816	\$2,816		\$3,000
527500 - TRAVEL- OUT OF COUNTY	\$0	-	-		\$2,000
527807 - WATER/SEWER CHARGES	\$300,921	\$256,956	\$274,048		\$315,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$383,825</b>	<b>\$350,629</b>	<b>\$533,249</b>		<b>\$1,980,603</b>
<b>TRANSFERS</b>					
580000 - TRANSFER	\$734,623	\$148,699	\$24,354		\$45,000
<b>TRANSFERS TOTAL</b>	<b>\$734,623</b>	<b>\$148,699</b>	<b>\$24,354</b>		<b>\$45,000</b>
<b>EXPENSES TOTAL</b>	<b>\$1,118,534</b>	<b>\$499,392</b>	<b>\$557,663</b>		<b>\$2,055,618</b>
<b>Surplus (Deficit)</b>	<b>\$236,947</b>	<b>\$935,665</b>	<b>\$1,325,409</b>		<b>-\$1,455,068</b>

# OIL RECYCLE GRANT

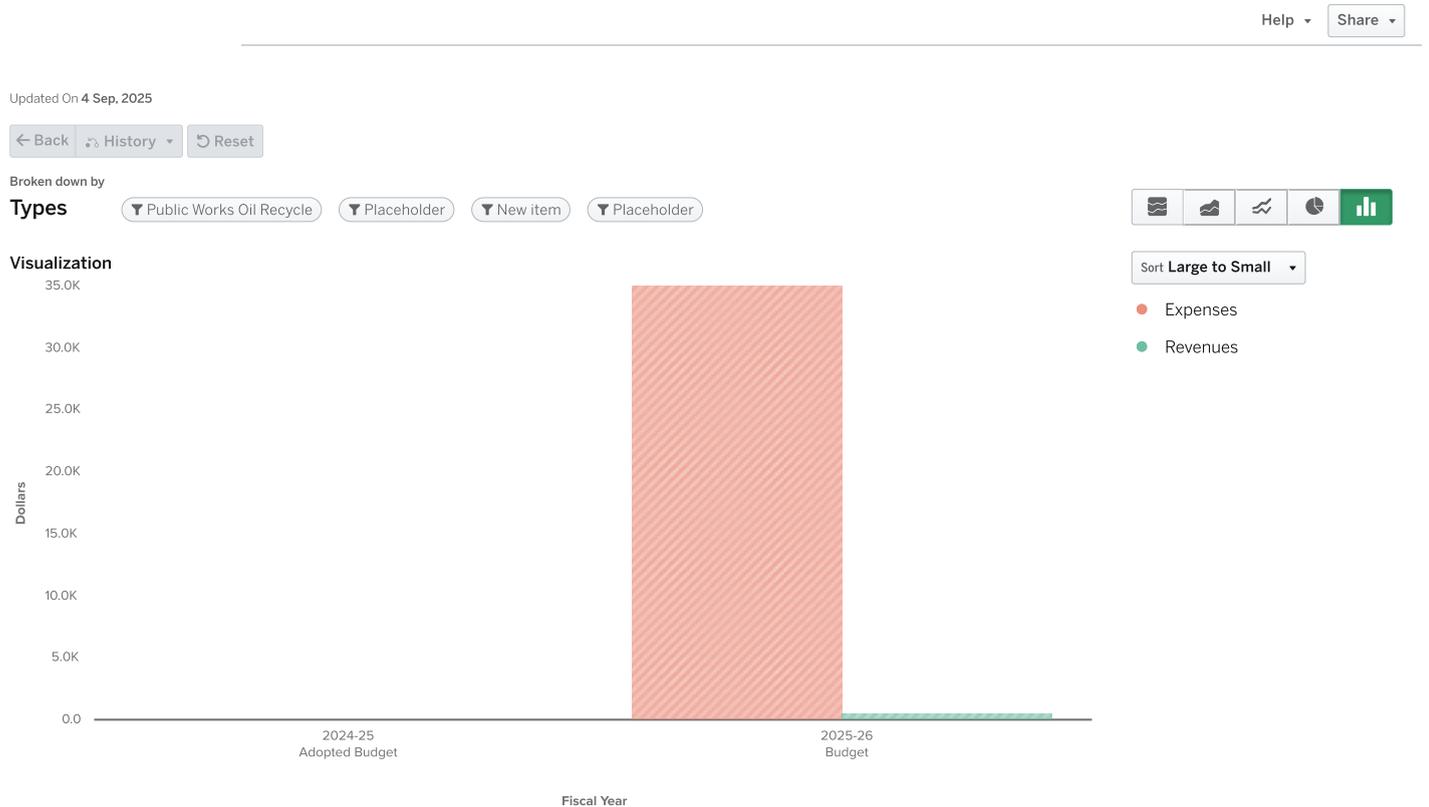
Fund: 0057 Solid Waste Grants (Public Works)  
Budget Unit: 20704 - Oil Recycle Grant  
Function: 03 - Public Ways & Facilities  
Activity: 22 - Public Ways



## DESCRIPTION

Appropriate expenditures in FY25/26 are needed to spend down the remaining cash balance in this fund so it can be closed and made inactive.

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPON	\$366	-	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$366</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$787	\$557	\$603		\$622
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$787</b>	<b>\$557</b>	<b>\$603</b>		<b>\$622</b>
<b>REVENUES TOTAL</b>	<b>\$1,153</b>	<b>\$557</b>	<b>\$603</b>		<b>\$622</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
521700 - MISC EXPENSES	-\$10,000	-	-		\$0
525000 - OVERHEAD	-	\$124	-		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-\$10,000</b>	<b>\$124</b>	<b>-</b>		<b>\$0</b>
TRANSFERS					
580000 - TRANSFER	-	-	-		\$35,000
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$35,000</b>
<b>EXPENSES TOTAL</b>	<b>-\$10,000</b>	<b>\$124</b>	<b>-</b>		<b>\$35,000</b>
<b>Surplus (Deficit)</b>	<b>\$11,153</b>	<b>\$433</b>	<b>\$603</b>		<b>-\$34,378</b>

# PLUMAS COUNTY TRANSIT AUTHORITY



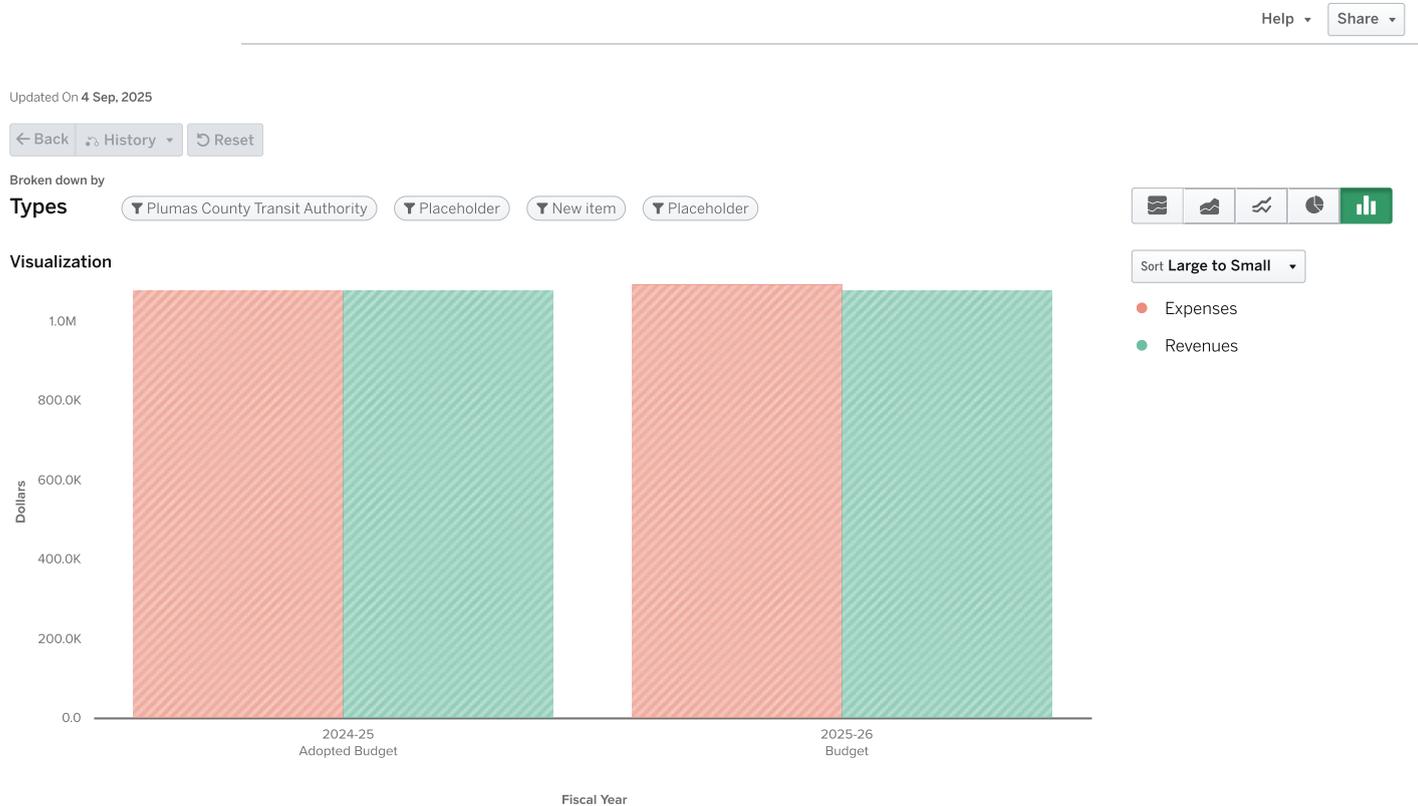
Fund: 0115 Plumas County Transit Authority  
 Budget Unit: 20481 - Plumas County Transit Authority  
 Function: 03 - Public Ways & Facilities  
 Activity: 22 - Public Ways

## DESCRIPTION

This is a congregate fund through which the County's 3<sup>rd</sup> Party Operator for the transit system is funded. Funding is from the Local Transportation Plan, Planning Programming & Monitoring, Transit Assistance Trust, Local Transportation District, and Local Transportation Fund 1/4%.



## REVENUE VS. EXPENDITURE



## BUDGET DETAIL -

# SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	\$829,234	\$903,912	\$926,098		\$1,084,407
<b>OTHER REVENUE TOTAL</b>	<b>\$829,234</b>	<b>\$903,912</b>	<b>\$926,098</b>		<b>\$1,084,407</b>
USE OF MONEY & PROPERTY					
43998 - UNREALIZED GAINS/LOSSES	\$2,940	\$1,731	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$2,940</b>	<b>\$1,731</b>	<b>-</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$832,174</b>	<b>\$905,643</b>	<b>\$926,098</b>		<b>\$1,084,407</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
525000 - OVERHEAD	-	-	-		\$9,685
521900 - PROFESSIONAL SVC	\$829,234	\$903,912	\$926,098		\$1,084,407
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$829,234</b>	<b>\$903,912</b>	<b>\$926,098</b>		<b>\$1,094,092</b>
<b>EXPENSES TOTAL</b>	<b>\$829,234</b>	<b>\$903,912</b>	<b>\$926,098</b>		<b>\$1,094,092</b>
<b>Surplus (Deficit)</b>	<b>\$2,940</b>	<b>\$1,731</b>	<b>\$0</b>		<b>-\$9,685</b>

# QUINCY LIGHTING DISTRICT

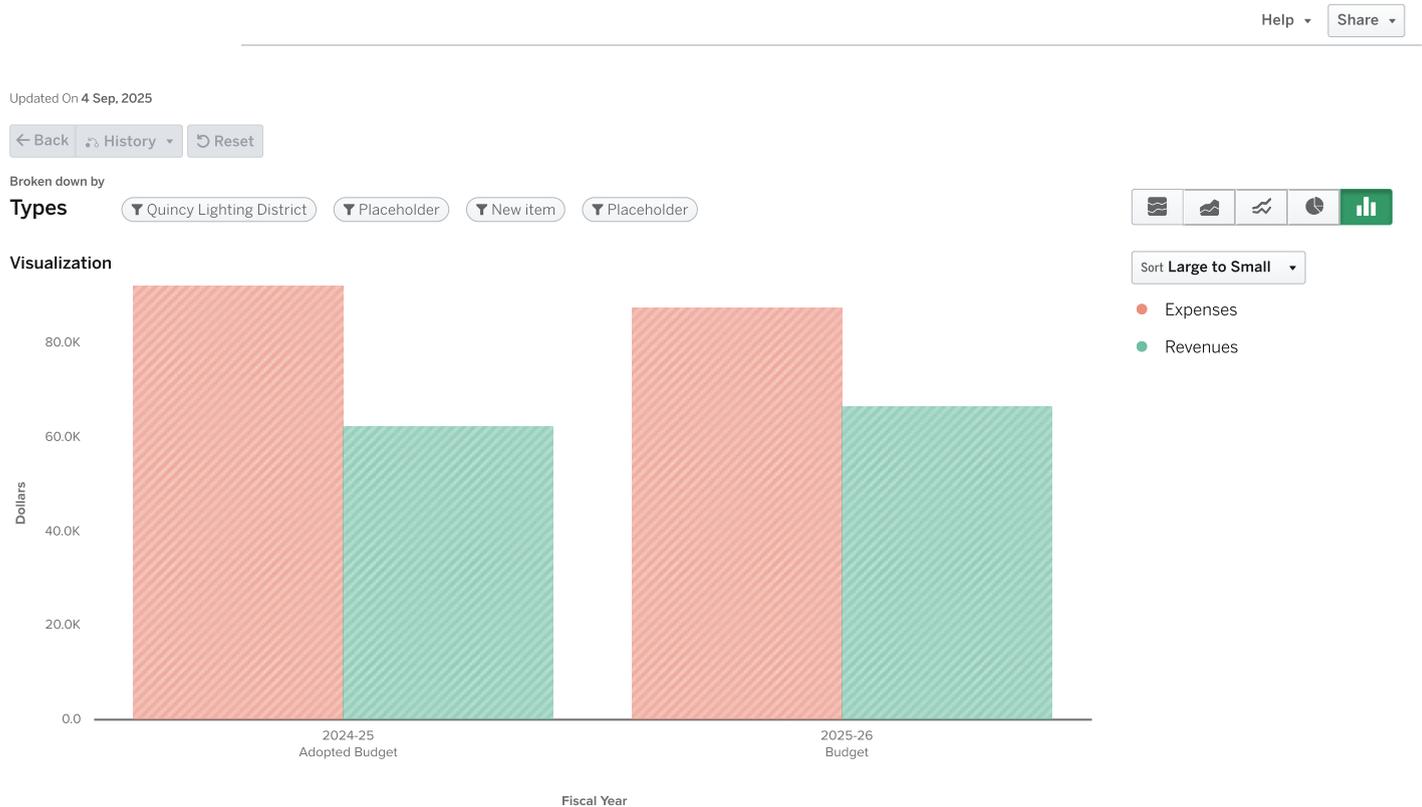
Fund: 0204 Quincy Lighting  
Budget Unit: 26040 - Quincy Lighting District  
Function: 09 - District Function  
Activity: 99 - District Activity



## DESCRIPTION

Quincy Lighting District is a dependent lighting district managed by Engineering Department staff. This District provides street lighting for the community of Quincy and is funded by property taxes and Road Department contributions.

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44230 - STATE-HOMEOWNERS PROP.TAX	\$254	\$247	\$242		\$250
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$254</b>	<b>\$247</b>	<b>\$242</b>		<b>\$250</b>
TAX REVENUE					
40010 - CURRENT SECURED TAXES	\$42,275	\$44,052	\$48,091		\$45,000
40020 - CURRENT UNSECURED TAXES	\$1,116	\$1,336	\$1,196		\$1,100
40040 - PRIOR UNSECURED TAXES	\$25	\$19	\$43		\$30
40130 - SUPPLEMENTAL TAXES	\$912	\$843	\$733		\$1,000
<b>TAX REVENUE TOTAL</b>	<b>\$44,327</b>	<b>\$46,249</b>	<b>\$50,063</b>		<b>\$47,130</b>
TRANSFERS					
48000 - TRANSFER-IN	\$36,000	\$18,000	-		\$18,000
<b>TRANSFERS TOTAL</b>	<b>\$36,000</b>	<b>\$18,000</b>	<b>-</b>		<b>\$18,000</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$2,388	\$2,034	\$1,913		\$1,500
43998 - UNREALIZED GAINS/LOSSES	\$737	\$625	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$3,124</b>	<b>\$2,659</b>	<b>\$1,913</b>		<b>\$1,500</b>
<b>REVENUES TOTAL</b>	<b>\$83,706</b>	<b>\$67,155</b>	<b>\$52,218</b>		<b>\$66,880</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
521300 - MAINT.-BLDG. & GROUNDS	-	-	\$6,288		\$8,000
525000 - OVERHEAD	\$739	\$120	-		-\$196
524400 - SPECIAL DEPARTMENT EXPENSE	-	\$800	-		\$1,000
525500 - TAX ADMIN FEE	\$1,039	\$1,042	\$1,042		\$1,100
527800 - UTILITIES	\$53,586	\$63,023	\$69,378		\$70,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$55,363</b>	<b>\$64,985</b>	<b>\$76,707</b>		<b>\$79,904</b>
TRANSFERS					
580000 - TRANSFER	\$0	-	\$3,062		\$8,000
580001 - TRANSFER	\$27,845	\$6,690	-		\$0
<b>TRANSFERS TOTAL</b>	<b>\$27,845</b>	<b>\$6,690</b>	<b>\$3,062</b>		<b>\$8,000</b>
<b>EXPENSES TOTAL</b>	<b>\$83,208</b>	<b>\$71,675</b>	<b>\$79,769</b>		<b>\$87,904</b>
<b>Surplus (Deficit)</b>	<b>\$497</b>	<b>-\$4,519</b>	<b>-\$27,551</b>		<b>-\$21,024</b>

# ROAD DEPARTMENT

Fund: 0002 Road  
 Budget Unit: 20521 - Road Department  
 Function: 03 - Public Ways & Facilities  
 Activity: 22 - Public Ways



## REVENUE VS. EXPENDITURE

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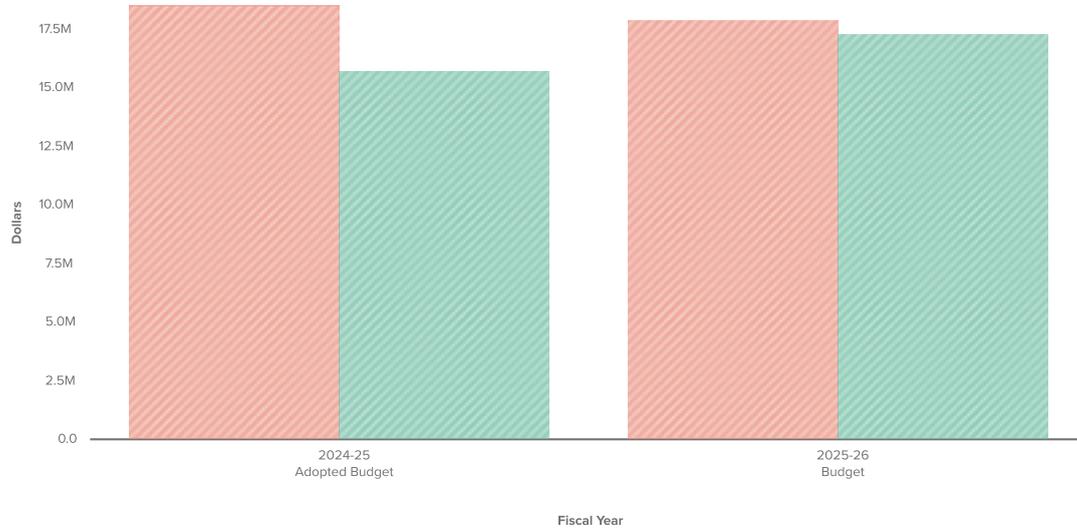
Types ▾ Road Department ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Public Works Maintenance Worker I/II/III	24	24	24	24	24
Director of Public Works	1	1	1	1	1
Senior Engineering Technician	0	0	1	1	1
Assistant Director of Public Works	1	1	1	1	1
Equipment Maintenance Supervisor	1	1	1	1	1
Principal Transportation Planner	0	1	1	1	1
Public Works Maintenance Supervisor	6	6	6	6	6

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Public Works Administrative Services Officer	0	1	1	1	1
Associate Engineer OR Solid Waste Program Manager/Associate Engineer OR Assistant Engineer OR Engineering Technician I/II	4	3	3	3	3
Welder	1	1	1	1	1
Power Equipment Mechanic I/II OR Mechanic/Shop Technician	6	6	6	6	6
Lead Power Equipment Mechanic	1	1	1	1	1
Deputy Director of Public Works	1	1	1	1	1
Engineering Technician I/II	0	0	0	0	0
Fiscal and Technical Services Assistant I/II/III	2	2	2	2	2
Public Works Fiscal Officer/Administrative Services Manager	1	0	0	0	0
Public Works Environmental Senior Planner	1	0	0	0	0
Equipment Service Worker	1	1	1	1	1
Public Works Maintenance Leadworker	6	6	6	6	6
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>57</b>	<b>56</b>	<b>57</b>	<b>57</b>	<b>57</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
<b>CHARGES FOR SERVICES</b>				
45004 - FUEL FACILITY OTHER REV.	\$107,693	\$112,490	\$103,021	\$125,000
45442 - INTER-CO CHRNG SVC	\$533,141	\$680,360	\$535,054	\$500,000
45009 - LDR FEES & CHARGES	\$5,954	\$5,229	\$8,212	\$6,500
45308 - OUTSIDE SERVICE REIM.	\$3,436	\$16,382	\$17,286	\$13,000
45308P - OUTSIDE SERVICE REIM.	\$1,150	\$0	\$5,484	\$0
45138 - RESTITUTION	\$350	-	\$540	\$0
45261P - TRANSP & ENCROAC PERMITS	\$60	\$0	-	\$0
45261 - TRANSP.& ENCROAC. PERMITS	\$11,183	\$7,289	\$9,405	\$12,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$662,967</b>	<b>\$821,750</b>	<b>\$679,001</b>	<b>\$656,500</b>
<b>LICENSES &amp; PERMITS</b>				
41050 - FRANCHISES	\$94,390	\$94,096	\$113,227	\$100,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$94,390</b>	<b>\$94,096</b>	<b>\$113,227</b>	<b>\$100,000</b>
<b>OTHER REVENUE</b>				
46253 - REIMB - CO DISASTR RESPNS	\$9,458	-	-	\$0
46251 - REIMBURSEMENTS/REFUNDS	\$522	\$74,561	\$108	\$157,000
46082 - SALE OF SURPLUS PROP	\$573	\$2,156	\$2,677	\$5,000
<b>OTHER REVENUE TOTAL</b>	<b>\$10,553</b>	<b>\$76,717</b>	<b>\$2,785</b>	<b>\$162,000</b>
<b>STATE &amp; FEDERAL AID</b>				
44415 - FEDERAL - OTHER	\$68,976	\$219,186	\$0	\$400,000
44417 - FEDERAL RIP/STIP	\$17,935	\$90,150	\$7,283	\$50,000
44428 - FED - HBRR BRIDGE	\$607,364	\$162,505	\$6,983	\$4,500,000
44429 - FED- HR3	\$227,968	\$151,352	\$0	\$0
44512 - HR 2389	\$1,441,141	\$1,475,370	\$248,083	\$2,750,000
44210 - STATE-AID FOR DISASTER	\$236,341	\$106,971	\$0	\$0
44109 - STATE-AID OHV (LIC FEES)	\$10,261	\$27,382	\$10,744	\$30,000
44033 - STATE AID STIP	-	-	-	\$1,500,000
44027 - STATE GRANT	\$132,323	\$98,216	\$28,267	\$120,000
44030 - STATE-HIGHWAY USERS TAX	\$2,647,468	\$2,795,590	\$2,655,418	\$2,902,011
44120 - STATE-OHV GRANT RD MAINT	-	\$73,469	\$39,644	\$314,000
44382 - STATE- PROP 1B	\$2,442,199	\$2,800,850	\$2,757,545	\$2,999,007
44354 - STATE-TEA21 RSTP	\$238,395	\$238,395	\$238,395	\$238,395
44355 - STATE - TEA APPRT EXCHNG	\$100,000	\$100,000	\$100,000	\$100,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
44508 - ST-DIESEL TX/OIL RECYL	\$12,075	\$13,531	\$5,842	\$5,000	
44508P - ST-DIESEL TX/OIL RECYL	\$388	\$0	-	\$0	
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$8,182,835</b>	<b>\$8,352,966</b>	<b>\$6,098,202</b>	<b>\$15,908,413</b>	
<b>TAX REVENUE</b>					
40070 - TIMBER YIELD TAX	\$1,382	\$935	\$1,069	\$1,000	
<b>TAX REVENUE TOTAL</b>	<b>\$1,382</b>	<b>\$935</b>	<b>\$1,069</b>	<b>\$1,000</b>	
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	\$185,342	\$206,055	\$180,360	\$292,000	
48021 - TRF IN - ARPA FUNDS	\$253,000	-	-	\$0	
48100 - TRF IN DISASTER	\$406,322	-	\$408,335	\$0	
48005 - TRANSFER-IN5	-	-	\$196,701	\$0	
<b>TRANSFERS TOTAL</b>	<b>\$844,664</b>	<b>\$206,055</b>	<b>\$785,396</b>	<b>\$292,000</b>	
<b>USE OF MONEY &amp; PROPERTY</b>					
43000 - INTEREST INCOME LEASE	-	-\$2,878	-	\$0	
43010 - INTEREST-INVESTED FUNDS	\$99,980	\$184,535	\$206,289	\$150,000	
43020 - RENTS & CONCESSIONS	\$48,837	\$50,259	\$50,271	\$40,000	
43998 - UNREALIZED GAINS/LOSSES	\$30,883	\$38,352	-	\$0	
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$179,700</b>	<b>\$270,268</b>	<b>\$256,561</b>	<b>\$190,000</b>	
<b>REVENUES TOTAL</b>	<b>\$9,976,490</b>	<b>\$9,822,788</b>	<b>\$7,936,241</b>	<b>\$17,309,913</b>	
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
540110 - CAPITAL IMPROVEMENTS	-	-	-	\$143,000	
549500 - COMPUTER HARDWARE	-	-	\$0	\$10,000	
543260 - DOORS	-	-	-	\$35,000	
542600 - EQUIPMENT	-	-	-	\$106,000	
54050 - OFFICE EQUIPMENT	-	-	-	\$60,000	
541900 - PW INDUSTRIAL EQUIP	\$491,853	\$27,132	\$202,782	\$710,000	
<b>FIXED ASSETS TOTAL</b>	<b>\$491,853</b>	<b>\$27,132</b>	<b>\$202,782</b>	<b>\$1,064,000</b>	
<b>OTHER CHARGES</b>					
532500 - RIGHT OF WAY	\$1,950	\$950	\$500	\$40,000	
<b>OTHER CHARGES TOTAL</b>	<b>\$1,950</b>	<b>\$950</b>	<b>\$500</b>	<b>\$40,000</b>	
<b>SALARIES &amp; BENEFITS</b>					
51121 - BOOT ALLOWANCE	\$18,450	\$18,106	\$24,168	\$30,000	
51110 - COMPENSATION INSURANCE	\$208,939	\$162,854	\$234,631	\$337,253	
51100 - FICA/MEDICARE OASDI	\$238,959	\$258,549	\$265,494	\$300,213	
51090 - GROUP INSURANCE	\$574,594	\$653,291	\$796,966	\$924,044	
51150 - LIFE INSURANCE	\$334	\$293	\$273	\$370	
51081 - OPEB LIABILITY	\$135,555	\$137,649	\$132,287	\$153,074	
51020 - OTHER WAGES	\$91,867	\$107,217	\$119,152	\$125,000	
51060 - OVERTIME PAY	\$221,961	\$122,560	\$127,090	\$150,000	
51000 - REGULAR WAGES	\$2,762,626	\$3,068,292	\$3,164,410	\$3,914,794	
51080 - RETIREMENT	\$247,173	\$792,163	\$860,601	\$944,082	
51123 - TOOL ALLOWANCE	\$6,000	\$4,925	\$4,379	\$7,500	
51070 - UNEMPLOYMENT INSURANCE	\$13,519	\$10,978	\$9,944	\$10,378	
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$4,519,977</b>	<b>\$5,336,876</b>	<b>\$5,739,393</b>	<b>\$6,896,708</b>	
<b>SERVICES &amp; SUPPLIES</b>					
524601 - CARB COMPLIANCE EXP	-	\$2,039	\$8,056	\$9,000	
520202 - CELL PHONE SERVICE	\$1,411	\$1,477	\$1,511	\$2,000	
529874 - CHAINS, VEHICLE	\$49,358	\$62,409	\$162	\$70,000	
524765 - CHIP SEAL	\$78,620	\$94,078	\$162,371	\$0	
524764 - COLD MIX	\$68,035	\$184,376	\$163,443	\$230,000	
529851 - COMPUTER HARDWARE/SUPPL	\$14,069	\$1,917	\$3,676	\$10,000	
520230 - COPY CHARGES	\$34	-	\$169	\$500	
520250 - COPY MACHINE LEASE	\$2,985	\$3,874	\$3,090	\$5,000	
520980 - CUTTING EDGES -SUPPLY	\$29,419	\$23,272	\$5,271	\$40,000	
524304 - DIGITAL CAMERA	-	-	\$143	\$500	

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
527802 - ELECTRIC CHARGES	\$75,712	\$70,022	\$80,443		\$80,000
520900 - EQUIPMENT MAINTENANCE	\$390,979	\$350,722	\$511,797		\$490,000
523800 - EQUIP RENT/LEASE	\$9,915	-	-		\$20,000
521102 - FUEL - VEHICLE	\$590,223	\$461,924	\$409,201		\$600,000
520400 - HOUSEHOLD EXPENSE	\$12,168	\$12,913	\$13,431		\$14,000
520203 - INTERNET SERVICE	\$6,562	\$8,715	\$11,211		\$12,000
525119 - LIABILITY SELF-FUND INSURANCE	\$187,363	\$135,308	\$145,655		\$240,346
521300 - MAINT.-BLDG. & GROUNDS	\$9,614	\$13,639	\$37,096		\$21,500
521600 - MEMBERSHIPS/ANNUAL DUES	\$2,657	\$2,578	\$2,439		\$3,100
521800 - OFFICE EXPENSE	\$9,238	\$6,205	\$5,509		\$10,000
521230 - OFFICE FURNITURE/EQUIP	\$607	\$2,070	\$412		\$1,000
521104 - OIL, GREASE, LUBES--FLEET	\$29,482	\$39,430	\$28,681		\$30,000
525000 - OVERHEAD	\$241,342	\$351,941	\$13		\$500,771
524766 - PAINT HWY/BEADS	\$48,171	\$92,610	\$92,944		\$85,000
524763 - PAVING MATERIAL	\$91,910	\$279,972	\$181,415		\$330,000
520201 - PHONE - LAND LINE (S)	\$7,726	\$7,923	\$8,836		\$10,000
520210 - POSTAGE/SHIP, MAIL COST	\$1,174	\$513	\$41		\$1,000
521107 - PRE-EMPLOYMENT COSTS	\$230	-	-		\$400
521820 - PRINTER	\$624	\$225	\$86		\$1,000
520234 - PRINTER SUPPLIES	\$1,439	\$1,973	\$3,432		\$3,700
521900 - PROFESSIONAL SVC	\$643,051	\$425,343	\$490,323		\$6,500,000
527803 - PROPANE/OTHR HEATING FUEL	\$136,752	\$104,433	\$94,435		\$130,000
523700 - PUBLICATIONS-LEGAL NOTICE	\$630	\$709	\$28		\$3,500
526003 - RADIO/PHONE -MOBILE	-	-	\$1,965		\$12,000
521220 - RECLMTN MINE-ROCKY PNT	\$5,257	\$5,312	\$1,997		\$21,000
521210 - RECLMTN MINE-WILLOW CRK	\$5,069	\$5,123	\$1,997		\$21,000
520407 - REFUSE DISPOSAL	\$10,950	\$11,410	\$12,078		\$12,000
524200 - RENTS/LEASES STRUCTURES	\$34,202	\$33,715	\$31,979		\$40,000
520940 - SAFETY EQUIPMENT/EXPENSES	\$5,636	\$3,892	\$2,920		\$5,000
524760 - SALT	\$14,760	\$6,599	\$2,328		\$23,660
524761 - SAND	\$62,559	\$85,222	\$80,941		\$60,000
524767 - SIGNS	\$40,686	\$38,495	\$41,278		\$50,000
524300 - SMALL TOOLS/INSTRUMENTS	\$9,480	\$14,326	\$12,829		\$17,000
520410 - SOFTWARE LICENSE	\$24,182	\$19,130	\$35,023		\$45,000
524400 - SPECIAL DEPARTMENT EXPENSE	\$46,229	\$43,294	\$124,230		\$75,000
529800 - TIRES, VEHICLE	\$20,118	\$29,832	\$66,244		\$30,000
527000 - TRAINING	-	\$1,589	\$3,590		\$9,000
527400 - TRAVEL- IN COUNTY	-	-	-		\$150
527500 - TRAVEL- OUT OF COUNTY	\$2,383	\$4,713	\$3,606		\$7,500
527807 - WATER/SEWER CHARGES	\$6,501	\$6,062	\$7,360		\$10,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$3,029,513</b>	<b>\$3,051,325</b>	<b>\$2,895,688</b>		<b>\$9,892,627</b>
TRANSFERS					
570000 - TRANSFERS IN/OUT-IT	-	-	-		\$18,897
580000 - TRANSFER	\$43,975	\$27,317	\$4,719		\$28,000
<b>TRANSFERS TOTAL</b>	<b>\$43,975</b>	<b>\$27,317</b>	<b>\$4,719</b>		<b>\$46,897</b>
<b>EXPENSES TOTAL</b>	<b>\$8,087,268</b>	<b>\$8,443,600</b>	<b>\$8,843,082</b>		<b>\$17,940,232</b>
<b>Surplus (Deficit)</b>	<b>\$1,889,222</b>	<b>\$1,379,187</b>	<b>-\$906,841</b>		<b>-\$630,319</b>

# SOLID WASTE BOTTLE GRANT

Fund: 0057 Solid Waste Grants (Public Works)  
Budget Unit: 20705 - Solid Waste Bottle Grant  
Function: 04 - Health & Sanitation  
Activity: 25 - Sanitation



## DESCRIPTION

The purpose of the grant is to issue **up to \$1,500,000 annually** in the form of grants for beverage container recycling and litter reduction programs to promote increased recycling of beverage containers throughout California and reduce beverage container litter in the waste stream.



## REVENUE VS. EXPENDITURE

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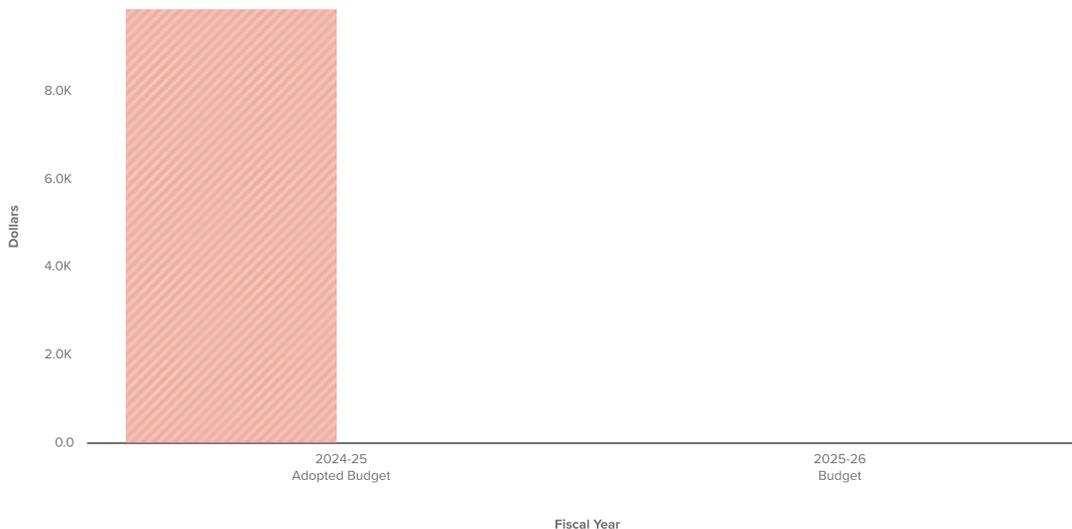
Types Solid Waste Bottle Grant Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## BUDGET DETAIL -

# SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$391	\$503	\$515		\$0
43998 - UNREALIZED GAINS/LOSSES	\$443	\$331	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$834</b>	<b>\$834</b>	<b>\$515</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$834</b>	<b>\$834</b>	<b>\$515</b>		<b>\$0</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
521700 - MISC EXPENSES	\$9,819	-	-		\$0
525000 - OVERHEAD	-\$14	-\$37	-		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$9,805</b>	<b>-\$37</b>	<b>-</b>		<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$9,805</b>	<b>-\$37</b>	<b>-</b>		<b>\$0</b>
<b>Surplus (Deficit)</b>	<b>-\$8,971</b>	<b>\$871</b>	<b>\$515</b>		<b>\$0</b>

# SOLID WASTE PLANNING/OPERATION



Fund: 0109 Solid Waste Planning/Operations  
 Budget Unit: 20579 - Solid Waste Planning/Operation  
 Function: 04 - Health & Sanitation  
 Activity: 25 - Sanitation

## DESCRIPTION

Solid Waste primary task is managing the Solid Waste franchises in Plumas County and associated reporting to Cal Recycle. Other tasks include reporting on Gopher Hill and Chester landfills as well as managing the green waste program in Chester.



## REVENUE VS. EXPENDITURE

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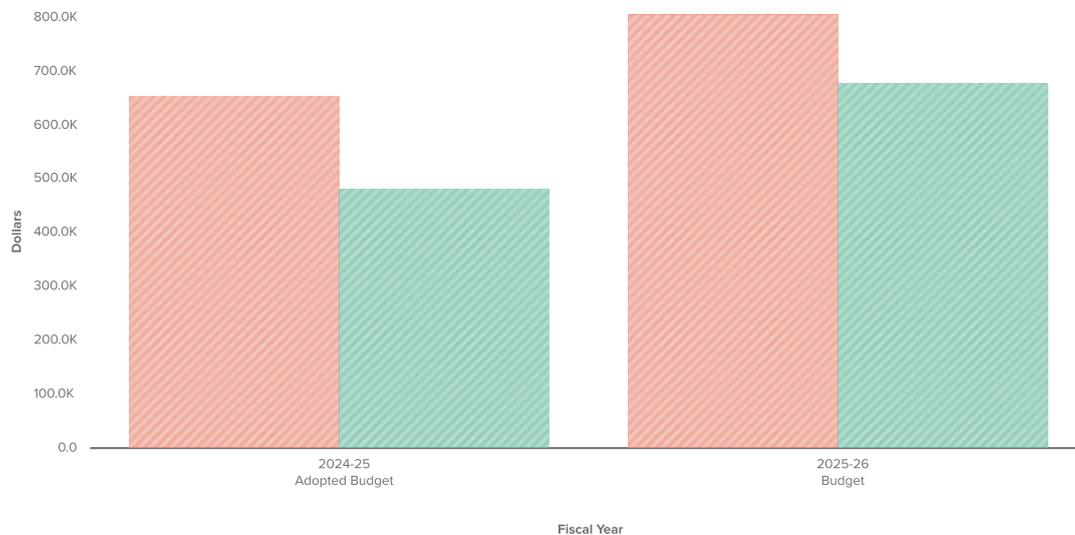
Types Solid Waste Planning/Operation Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



**BUDGET DETAIL -  
SCHEDULE 9**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45073 - GREEN WASTE FEES	\$6,099	\$39,834	\$10,660		\$65,000
45306 - SOLID WASTE SURCHARGE	\$336,389	\$442,291	\$374,961		\$440,000
45306P - SURCHARGE PRIOR YR	\$57,310	\$0	-		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$399,798</b>	<b>\$482,125</b>	<b>\$385,622</b>		<b>\$505,000</b>
<b>OTHER REVENUE</b>					
46251 - REIMBURSEMENTS/REFUNDS	\$8,000	\$87,419	\$9,600		\$66,000
<b>OTHER REVENUE TOTAL</b>	<b>\$8,000</b>	<b>\$87,419</b>	<b>\$9,600</b>		<b>\$66,000</b>
<b>TRANSFERS</b>					
480000 - TRANSFER	-	-	-		\$35,000
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$35,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$92,526	\$116,520	\$123,492		\$75,000
43998 - UNREALIZED GAINS/LOSSES	\$29,741	\$27,294	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$122,267</b>	<b>\$143,814</b>	<b>\$123,492</b>		<b>\$75,000</b>
<b>REVENUES TOTAL</b>	<b>\$530,065</b>	<b>\$713,357</b>	<b>\$518,714</b>		<b>\$681,000</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
548210 - CHESTER TRF ST RECYCLE FC	-	\$36,688	-		\$15,000
548211 - E.QUINCY TRF ST RECYCLE	-	-	-		\$70,000
548212 - GRAEAGLE TRF ST RECYCLE	-	-	-		\$60,000
548213 - DELLEKER TRF ST	-	-	-		\$15,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>\$36,688</b>	<b>-</b>		<b>\$160,000</b>
<b>SALARIES &amp; BENEFITS</b>					
51110 - COMPENSATION INSURANCE	-	\$413	\$380		\$190
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>-</b>	<b>\$413</b>	<b>\$380</b>		<b>\$190</b>
<b>SERVICES &amp; SUPPLIES</b>					
527900 - ADMINISTRATION	\$104,933	\$115,727	\$95,692		\$100,000
521850 - CLOSURE/POST CLOSURE	-	-	-		\$10,000
521300 - MAINT.-BLDG. & GROUNDS	-	-	-		\$10,000
521800 - OFFICE EXPENSE	\$7	-	-		\$750
525000 - OVERHEAD	\$1,415	\$8,018	-		\$18,319
521900 - PROFESSIONAL SVC	\$143,759	\$141,591	\$145,115		\$176,900
523700 - PUBLICATIONS-LEGAL NOTICE	-	-	\$100		\$750
524200 - RENTS/LEASES STRUCTURES	\$100	\$100	\$100		\$100
524400 - SPECIAL DEPARTMENT EXPENSE	\$80,978	\$67,949	\$86,606		\$100,000
527500 - TRAVEL- OUT OF COUNTY	\$352	\$260	\$373		\$3,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$331,544</b>	<b>\$333,644</b>	<b>\$327,987</b>		<b>\$419,819</b>
<b>TRANSFERS</b>					
580000 - TRANSFER	\$45,079	\$105,252	\$74,719		\$150,306
580717 - TRF-GRN WST INTR DPT CST	\$58,413	\$57,267	\$72,407		\$75,000
<b>TRANSFERS TOTAL</b>	<b>\$103,492</b>	<b>\$162,519</b>	<b>\$147,126</b>		<b>\$225,306</b>
<b>EXPENSES TOTAL</b>	<b>\$435,036</b>	<b>\$533,264</b>	<b>\$475,492</b>		<b>\$805,315</b>
<b>Surplus (Deficit)</b>	<b>\$95,029</b>	<b>\$180,093</b>	<b>\$43,221</b>		<b>-\$124,315</b>

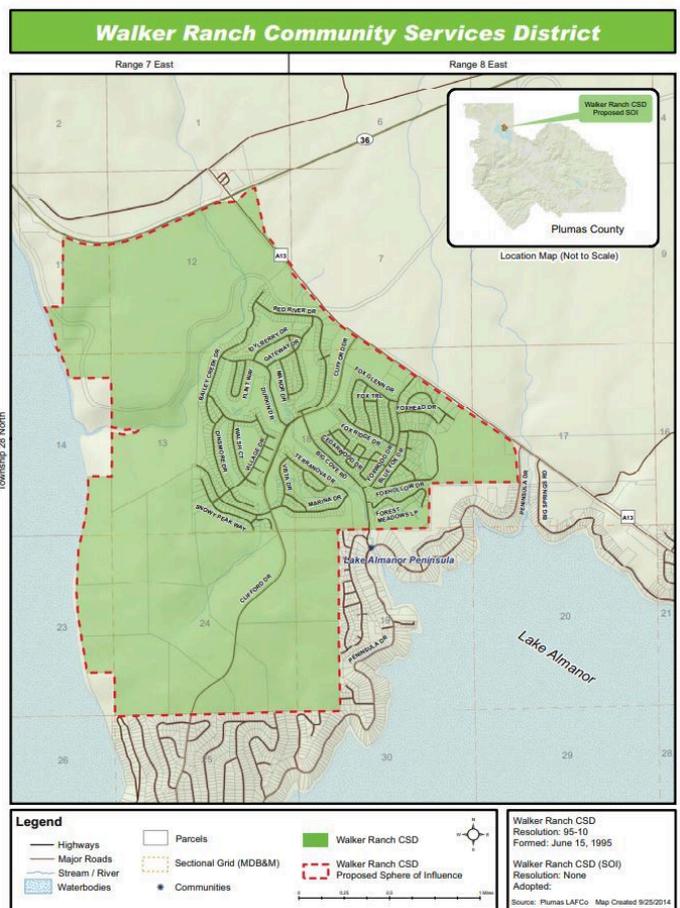
# WALKER RANCH COMMUNITY SERVICE DISTRICT (CSD)

Fund: 0221 Walker Ranch CSD  
 Budget Unit: 26201 - Walker Ranch CSD  
 Function: 09 - District Function  
 Activity: 99 - District Activity



## DESCRIPTION

Walker Ranch CSD is a dependent special district managed by Engineering Department staff. This district provided water and sewer service to customers in the district.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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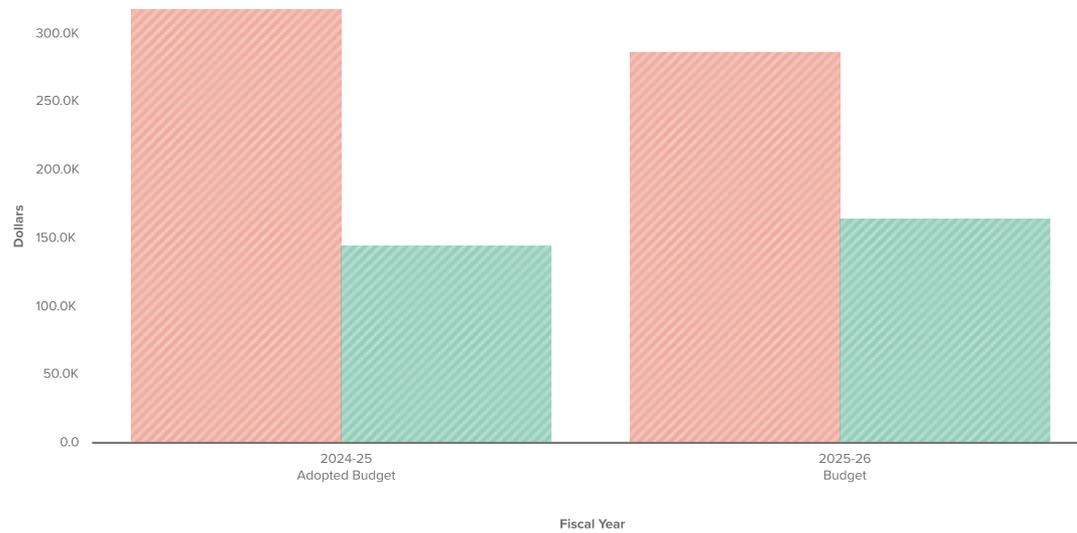
Types Walker Ranch CSD Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
CHARGES FOR SERVICES					
45210 - CONNECTION FEES	\$15,000	\$24,000	\$15,000		\$15,000
45250 - SERVICE CHARGES	\$114,019	\$109,786	\$104,968		\$110,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$129,019</b>	<b>\$133,786</b>	<b>\$119,968</b>		<b>\$125,000</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$33,715	\$38,108	\$32,518		\$40,000
43998 - UNREALIZED GAINS/LOSSES	\$11,355	\$9,591	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$45,070</b>	<b>\$47,699</b>	<b>\$32,518</b>		<b>\$40,000</b>
<b>REVENUES TOTAL</b>	<b>\$174,089</b>	<b>\$181,485</b>	<b>\$152,486</b>		<b>\$165,000</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
520500 - INSURANCE	\$8,472	\$9,865	\$9,724		\$10,000
521600 - MEMBERSHIPS/ANNUAL DUES	\$1,250	\$1,281	\$1,351		\$1,750
521800 - OFFICE EXPENSE	\$12	-	-		\$500
525000 - OVERHEAD	\$4,707	\$4,513	-		\$6,601
520210 - POSTAGE/SHIP, MAIL COST	\$2,365	\$133	\$143		\$300
521900 - PROFESSIONAL SVC	\$126,495	\$254,705	\$130,600		\$140,000
524400 - SPECIAL DEPARTMENT EXPENSE	\$10,127	\$21,663	\$22,252		\$23,000
527800 - UTILITIES	\$66,127	\$69,634	\$93,122		\$90,000
522150 - WELL TESTING PROF SVC	\$1,048	\$2,408	\$4,229		\$4,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$220,603</b>	<b>\$364,202</b>	<b>\$261,422</b>		<b>\$276,651</b>
TRANSFERS					
580001 - TRANSFER	\$4,128	\$4,617	\$3,309		\$10,000
<b>TRANSFERS TOTAL</b>	<b>\$4,128</b>	<b>\$4,617</b>	<b>\$3,309</b>		<b>\$10,000</b>

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
EXPENSES TOTAL	\$224,731	\$368,819	\$264,731		\$286,651
Surplus (Deficit)	-\$50,642	-\$187,334	-\$112,246		-\$121,651

# RISK MANAGEMENT



## DEPARTMENT NARRATIVE

Department Head: Risk Management  
Title: Travis Goings

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. The team ensures compliance with local, state, and federal occupational health regulations. Provides training, equipment guidance, safety testing, inspections, and procedural support. The team is the liaison with OSHA and related regulators.

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.



## HIGHLIGHTS FROM THE PAST YEAR

### Risk Management-

We obtained a 96.32% score on our 2024 Trindel audit. This is due to the hard work from the Risk Management team organizing trainings and a strong safety culture throughout all county departments.

The team has worked diligently with Trindel along with our secondary and excess insurers to limit and mitigate claims against the county and limit our exposures.

The team provided multiple training opportunities to the county employees including driving and trailering classes, CPR, supervisor, leadership & team building classes.

### OES-

The team has been able to close out multiple prior emergency events through FEMA and Cal OES.

The team is in the process of completing a Multi Jurisdictional Hazard Mitigation Plan.

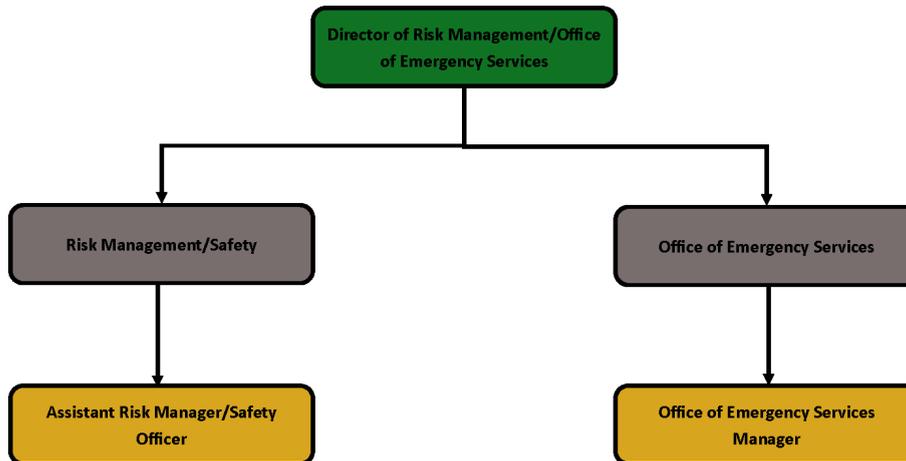
We have created a positive collaboration with the city of Portola and multiple other emergency organizations to work on future emergency's and disasters.

The team had two exercises simulating disasters, where we worked in coordination with multiple emergency responders and county stakeholders.

## PERSONNEL SUMMARY

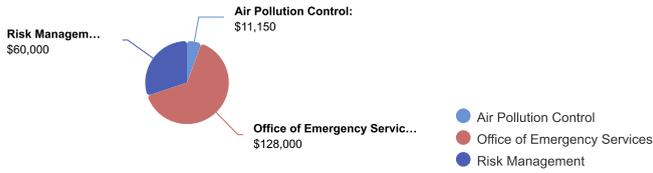
Program	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>				
Risk Management	2	2	2	2
Office of Emergency Services	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

## DEPARTMENT ORGANIZATIONAL CHART

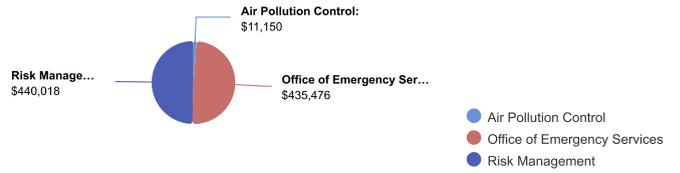


## PROGRAMMATIC REVENUES

## PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget  
FY2026



FY25-26 Recommended Budget  
FY2026

Data Updated: Sep 05, 2025, 10:22 AM

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Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPON	\$55,748	\$567,003	\$141,445		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$73,510	\$0	\$0		\$0
46059 - SAFETY INCENTIVE	-	-	-		\$60,000
<b>OTHER REVENUE TOTAL</b>	<b>\$129,258</b>	<b>\$567,003</b>	<b>\$141,445</b>		<b>\$60,000</b>
STATE & FEDERAL AID					
44375 - STATE-CALOES HAZ MIT	-	-	\$65,913		\$0
44380 - STATE- EMPG/OES	-	-	-		\$128,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$65,913</b>		<b>\$128,000</b>
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	\$22,000	\$11,000	\$10,820		\$11,150
48000 - TRANSFER-IN	-	-	\$432,534		\$1,693
48005 - TRANSFER-IN5	-	-	\$21,095		\$0
<b>TRANSFERS TOTAL</b>	<b>\$22,000</b>	<b>\$11,000</b>	<b>\$464,449</b>		<b>\$12,843</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-\$67	-\$70	-\$75		\$0
43998 - UNREALIZED GAINS/LOSSES	-\$90	\$10	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-\$157</b>	<b>-\$60</b>	<b>-\$75</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$151,101</b>	<b>\$577,943</b>	<b>\$671,732</b>		<b>\$200,843</b>
<b>Expenses</b>					
FIXED ASSETS					
541500 - VEHICLE	-	-	-		\$60,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$60,000</b>
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	\$800	\$1,720	\$960		\$0
51110 - COMPENSATION INSURANCE	-	\$259	\$724		\$1,458
51100 - FICA/MEDICARE OASDI	\$7,945	\$17,710	\$20,563		\$22,452
51090 - GROUP INSURANCE	\$15,544	\$43,375	\$63,210		\$69,928
51150 - LIFE INSURANCE	\$304	\$533	\$553		\$705
51081 - OPEB LIABILITY	\$2,378	\$2,415	\$6,963		\$8,057
51020 - OTHER WAGES	-	-	-		-\$40,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
51060 - OVERTIME PAY	-	\$21,183	\$25,245		\$42,000
51000 - REGULAR WAGES	\$108,585	\$215,948	\$250,921		\$293,475
51080 - RETIREMENT	\$13,677	\$66,067	\$72,390		\$74,476
51070 - UNEMPLOYMENT INSURANCE	-	\$23	\$44		\$91
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$149,233</b>	<b>\$369,233</b>	<b>\$441,573</b>		<b>\$472,642</b>
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	-	\$4,500	-		\$25,000
520202 - CELL PHONE SERVICE	-	-	\$777		\$2,200
520200 - COMMUNICATIONS	-	-	-		\$2,600
529851 - COMPUTER HARDWARE/SUPPL	-\$2,650	\$2,263	-		\$3,000
520900 - EQUIPMENT MAINTENANCE	-	\$1,241	\$612		\$126,500
521102 - FUEL - VEHICLE	\$362	\$931	\$681		\$3,000
525119 - LIABILITY SELF-FUND INSURANCE	-	-	\$597		\$1,155
521600 - MEMBERSHIPS/ANNUAL DUES	-	-	-		\$2,500
52170 - MISCELLANEOUS EXPENSE	\$3,795,916	-	\$6,754		\$0
520901 - OFFICE EQUIP MAINTENANCE	-	-	-		\$1,000
521800 - OFFICE EXPENSE	\$1,877	\$2,829	\$1,622		\$4,700
521801 - Office Water	-	-	\$224		\$600
525000 - OVERHEAD	-\$10	-\$30	-		\$17,022
520220 - PAPER/PAPER SUPPLIES	-	-	-		-\$1
520201 - PHONE - LAND LINE (S)	\$67	\$1,854	\$1,988		\$3,300
520210 - POSTAGE/SHIP, MAIL COST	-	-	-		\$150
521900 - PROFESSIONAL SVC	\$40,738	\$10,457	\$10,820		\$111,160
523804 - RADIO EQUIP RENT/LEASE	-	\$5,157	\$12,409		\$16,500
520940 - SAFETY EQUIPMENT/EXPENSES	\$188	\$23	\$148		\$7,500
524400 - SPECIAL DEPARTMENT EXPENSE	-	\$3,677	\$118,290		\$10,000
527000 - TRAINING	-	-	\$200		\$2,000
527001 - TRAINING PUT ON BY CNTY	-	-	-		\$1,000
527400 - TRAVEL - IN COUNTY	\$537	-	\$86		\$3,500
527500 - TRAVEL - OUT OF COUNTY	\$130	\$232	\$2,059		\$7,500
520108 - UNIFORMS	-	-	\$239		\$400
520902 - VEHICLE MAINTENANCE	-	\$2,013	\$1		\$2,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$3,837,155</b>	<b>\$35,147</b>	<b>\$157,507</b>		<b>\$354,786</b>
TRANSFERS					
580000 - TRANSFER	-	-	\$6,240		\$0
58000 - TRANSFER-OUT	\$406,322	-	\$840,869		\$1,693
<b>TRANSFERS TOTAL</b>	<b>\$406,322</b>	<b>-</b>	<b>\$847,109</b>		<b>\$1,693</b>
<b>EXPENSES TOTAL</b>	<b>\$4,392,710</b>	<b>\$404,379</b>	<b>\$1,446,189</b>		<b>\$889,121</b>
<b>Surplus (Deficit)</b>	<b>-\$4,241,608</b>	<b>\$173,564</b>	<b>-\$774,457</b>		<b>-\$688,278</b>

# AIR POLLUTION CONTROL

Fund: 0201 Air Pollution Control  
Budget Unit: 26010 - Air Pollution Control  
Function: 09 - District Function  
Activity: 99 - District Activity



## DESCRIPTION

In 1986 through an Agreement with Sierra and Nevada Counties, Plumas County agreed to provide funding for a tri-county air quality management district. California law requires all counties to participate in an air pollution control program. The mission statement for this District is to protect the public health with respect to air quality. Their customers are the citizens and businesses of their District. Their goals are to reduce air pollution, fulfill all mandates and promote cleaner and healthier communities throughout their District.



## REVENUE VS. EXPENDITURE

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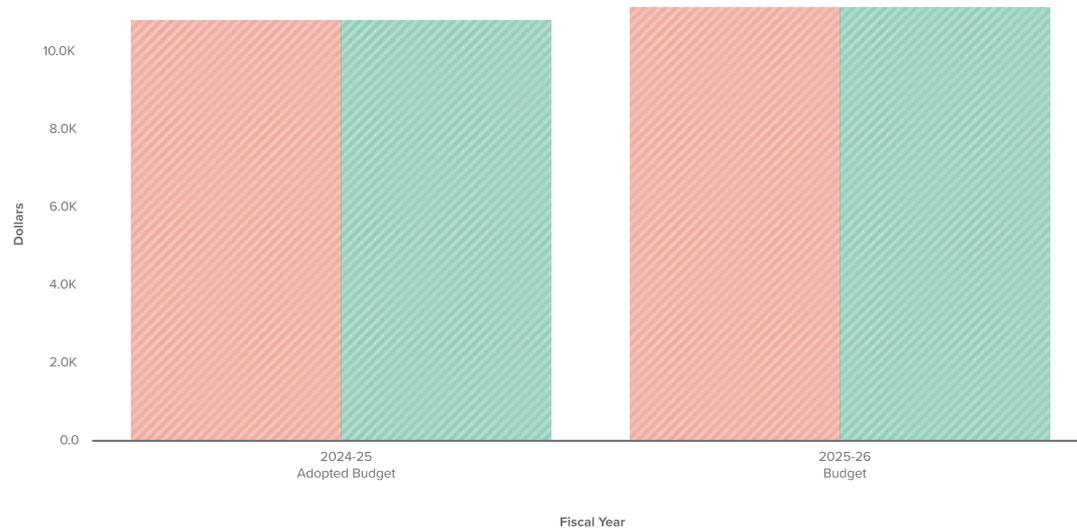
Types ▾ Air Pollution Control ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	\$22,000	\$11,000	\$10,820		\$11,150
<b>TRANSFERS TOTAL</b>	<b>\$22,000</b>	<b>\$11,000</b>	<b>\$10,820</b>		<b>\$11,150</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-\$67	-\$70	-\$75		\$0
43998 - UNREALIZED GAINS/LOSSES	-\$90	\$10	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-\$157</b>	<b>-\$60</b>	<b>-\$75</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$21,843</b>	<b>\$10,940</b>	<b>\$10,745</b>		<b>\$11,150</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
525000 - OVERHEAD	-\$10	-\$30	-		-\$10
521900 - PROFESSIONAL SVC	\$10,457	\$10,457	\$10,820		\$11,160
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$10,447</b>	<b>\$10,427</b>	<b>\$10,820</b>		<b>\$11,150</b>
<b>EXPENSES TOTAL</b>	<b>\$10,447</b>	<b>\$10,427</b>	<b>\$10,820</b>		<b>\$11,150</b>
<b>Surplus (Deficit)</b>	<b>\$11,396</b>	<b>\$513</b>	<b>-\$75</b>		<b>\$0</b>

# DISASTER RECOVERY OPERATIONS CENTER (DROC)



Fund: 0023 Disaster Recovery Operations Center (DROC)  
Budget Unit: 20023 - Disaster Recovery Operations Center (DROC)  
Function: 01 - General Government  
Activity: 11 - Finance

## DESCRIPTION

A County Disaster Recovery Operations Center (DROC) is a critical hub for managing and coordinating recovery efforts following a major disaster or emergency within a county. This center operates to ensure a swift, efficient, and organized recovery process, helping the community restore normalcy and rebuild after disasters such as hurricanes, earthquakes, floods, wildfires, and other significant incidents.

## REVENUE VS. EXPENDITURE

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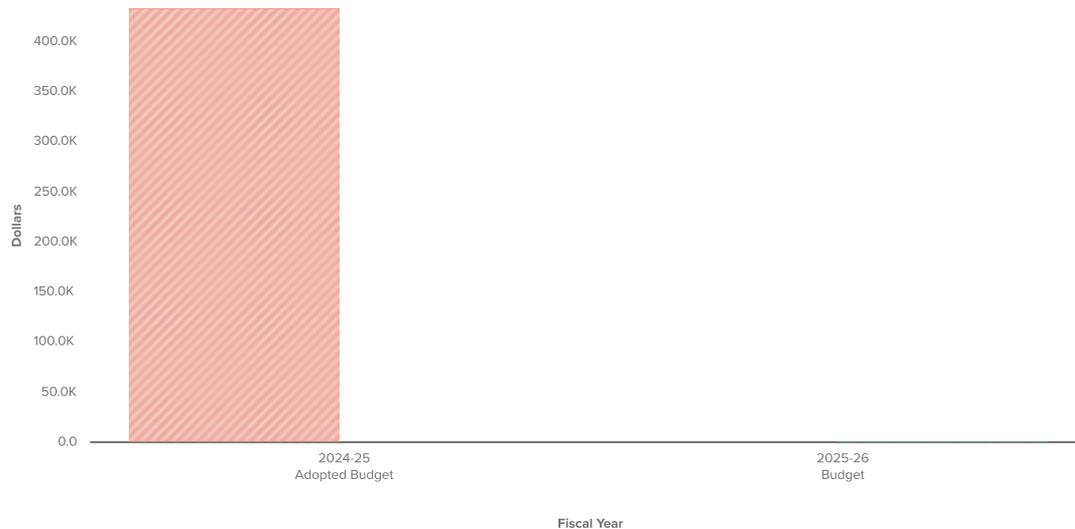
Types Disaster Recovery Operations ... Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## BUDGET DETAIL -

# SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
TRANSFERS					
48000 - TRANSFER-IN	-	-	-		\$1,693
<b>TRANSFERS TOTAL</b>	-	-	-		<b>\$1,693</b>
<b>REVENUES TOTAL</b>	-	-	-		<b>\$1,693</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	-	\$259	\$332		\$322
51070 - UNEMPLOYMENT INSURANCE	-	\$23	\$20		\$20
<b>SALARIES &amp; BENEFITS TOTAL</b>	-	<b>\$282</b>	<b>\$352</b>		<b>\$342</b>
SERVICES & SUPPLIES					
529851 - COMPUTER HARDWARE/SUPPL	-\$4,673	-	-		\$0
525119 - LIABILITY SELF-FUND INSURANCE	-	-	\$274		\$255
525000 - OVERHEAD	-	-	-		\$187
521900 - PROFESSIONAL SVC	\$30,281	-	-		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$25,608</b>	-	<b>\$274</b>		<b>\$442</b>
TRANSFERS					
58000 - TRANSFER-OUT	-	-	\$432,534		\$0
<b>TRANSFERS TOTAL</b>	-	-	<b>\$432,534</b>		<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$25,608</b>	<b>\$282</b>	<b>\$433,160</b>		<b>\$784</b>
<b>Surplus (Deficit)</b>	<b>-\$25,608</b>	<b>-\$282</b>	<b>-\$433,160</b>		<b>\$909</b>

# DISASTER RESPONSE

Fund: 0022 Disaster Response Fund  
Budget Unit: 20022 - Disaster Response  
Function: 01 - General Government  
Activity: 11 - Finance



## DESCRIPTION

This is a financial reserve established to support immediate and long-term recovery efforts following natural or man-made disasters. This is critical for providing swift aid, supporting emergency services, and facilitating the rebuilding of affected communities.

## REVENUE VS. EXPENDITURE

Help Share

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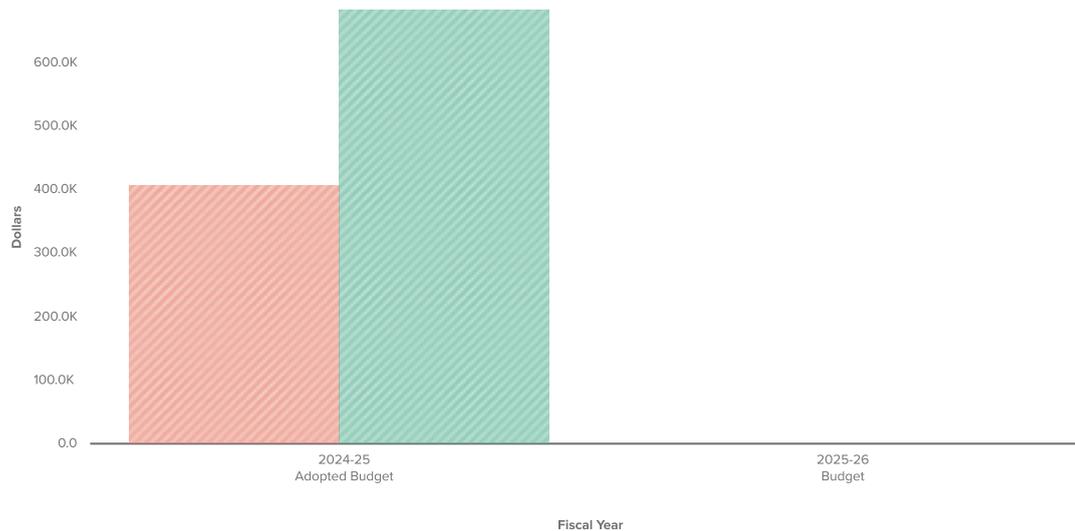
Types Disaster Response Placeholder New item Placeholder



Sort Large to Small

- Revenues
- Expenses

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPON	\$55,748	\$567,003	\$141,445		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$73,510	\$0	\$0		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$129,258</b>	<b>\$567,003</b>	<b>\$141,445</b>		<b>\$0</b>
TRANSFERS					
48000 - TRANSFER-IN	-	-	\$432,534		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$432,534</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$129,258</b>	<b>\$567,003</b>	<b>\$573,979</b>		<b>\$0</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
52170 - MISCELLANEOUS EXPENSE	\$3,795,916	-	\$6,754		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$3,795,916</b>	<b>-</b>	<b>\$6,754</b>		<b>\$0</b>
TRANSFERS					
58000 - TRANSFER-OUT	\$406,322	-	\$408,335		\$1,693
<b>TRANSFERS TOTAL</b>	<b>\$406,322</b>	<b>-</b>	<b>\$408,335</b>		<b>\$1,693</b>
<b>EXPENSES TOTAL</b>	<b>\$4,202,238</b>	<b>-</b>	<b>\$415,089</b>		<b>\$1,693</b>
<b>Surplus (Deficit)</b>	<b>-\$4,072,980</b>	<b>\$567,003</b>	<b>\$158,889</b>		<b>-\$1,693</b>

# OFFICE OF EMERGENCY SERVICES

Fund: 0001 General  
Budget Unit: 20470 - Office of Emergency Services  
Function: 01 - General Government  
Activity: 21 - Other Protection



## DESCRIPTION

The Office of Emergency Services is the emergency management agency for Plumas County. Plumas County OES is under the direction of the Plumas County Risk Management. The team coordinates disaster planning and response coordination during emergency events (wildfires, floods, etc.). The team works with Federal and State agency's to coordinate public assistance recovery from natural and human-caused disasters. This office maintains the county's Emergency Operations Plan. The team ensures training opportunities are available for coordinated efforts with other responding agency's throughout the county.

The OES department coordinates and operates the Emergency Operations Center during emergency events. They work with State, local and outside agency's to assist in sheltering operations during emergency events.

The vision of a safe and resilient Plumas County depends on effective leadership and meaningful partnerships. In these ways, the Office of Emergency Services strives to protect lives, minimize property damage, and assist individuals and communities more quickly recover from the effects of a disaster.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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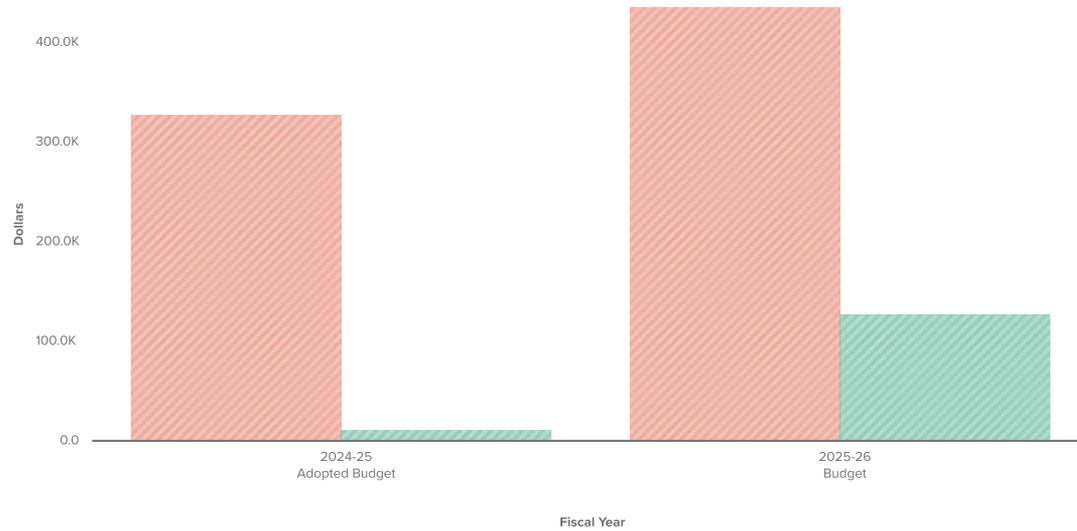
Types Office of Emergency Services Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>				
Plumas County Office of Emergency Services - OES Manager	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
STATE & FEDERAL AID				
44375 - STATE-CALOES HAZ MIT	-	-	\$65,913	\$0
44380 - STATE- EMPG/OES	-	-	-	\$128,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$65,913</b>	<b>\$128,000</b>
TRANSFERS				
48005 - TRANSFER-IN5	-	-	\$13,050	\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$13,050</b>	<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$78,962</b>	<b>\$128,000</b>
<b>Expenses</b>				
SALARIES & BENEFITS				
51120 - CELL PHONE ALLOW	-	\$760	\$480	\$0
51110 - COMPENSATION INSURANCE	-	-	\$12	\$219
51100 - FICA/MEDICARE OASDI	\$247	\$6,167	\$7,086	\$6,084
51090 - GROUP INSURANCE	-	\$15,413	\$29,693	\$31,025

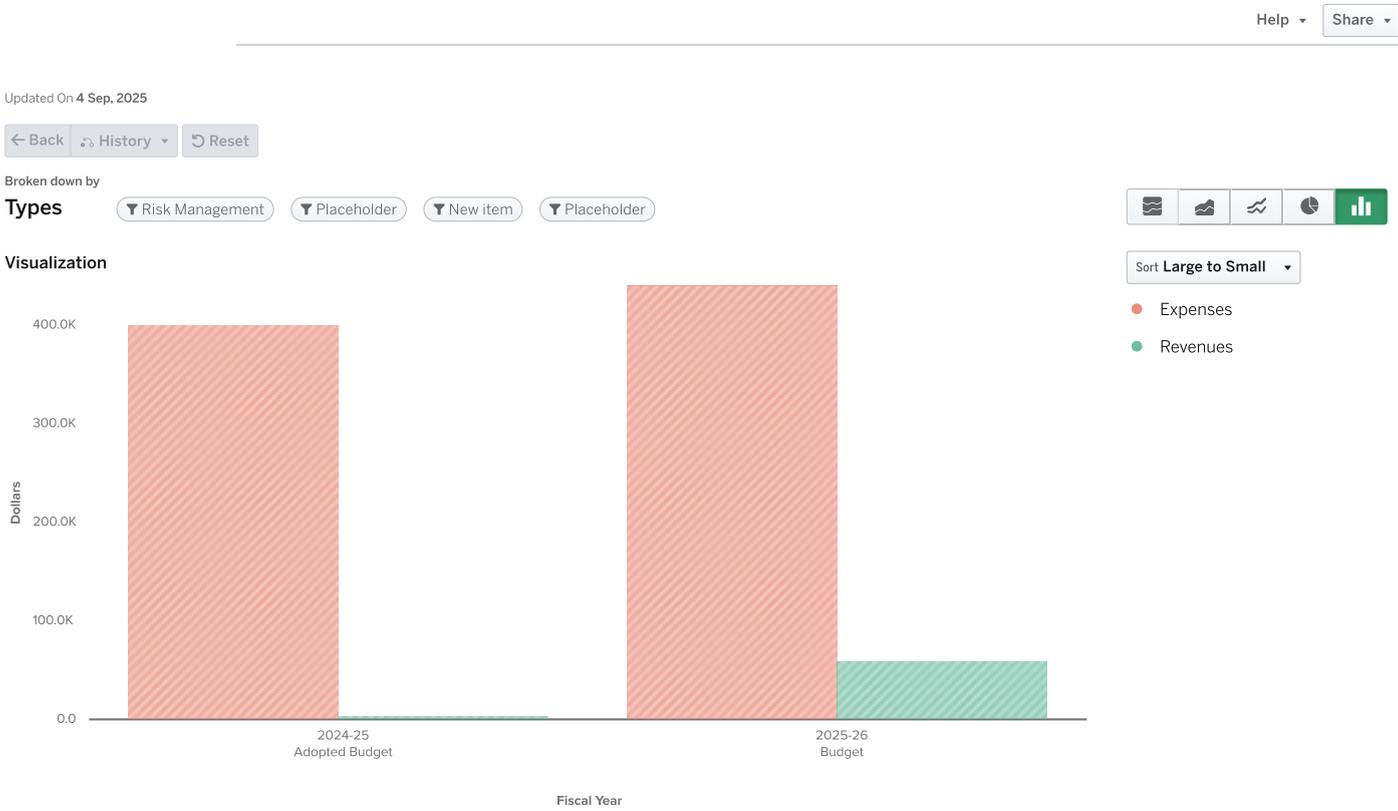
	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
51150 - LIFE INSURANCE	\$11	\$128	\$134		\$169
51081 - OPEB LIABILITY	-	-	\$2,321		\$2,686
51020 - OTHER WAGES	-	-	-		-\$40,000
51060 - OVERTIME PAY	-	\$20,473	\$25,073		\$40,000
51000 - REGULAR WAGES	\$3,235	\$59,346	\$67,108		\$79,517
51080 - RETIREMENT	\$425	\$21,364	\$19,413		\$18,054
51070 - UNEMPLOYMENT INSURANCE	-	-	\$1		\$14
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$3,918</b>	<b>\$123,652</b>	<b>\$151,320</b>		<b>\$137,768</b>
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	-	\$4,500	-		\$25,000
520202 - CELL PHONE SERVICE	-	-	\$347		\$800
520200 - COMMUNICATIONS	-	-	-		\$2,600
520900 - EQUIPMENT MAINTENANCE	-	-	-		\$125,000
521102 - FUEL - VEHICLE	-	-	\$123		\$1,000
525119 - LIABILITY SELF-FUND INSURANCE	-	-	\$10		\$174
521800 - OFFICE EXPENSE	-	-	\$203		\$1,000
525000 - OVERHEAD	-	-	-		\$11,235
520220 - PAPER/PAPER SUPPLIES	-	-	-		-\$1
520201 - PHONE - LAND LINE (S)	-	\$1,854	\$1,988		\$2,700
521900 - PROFESSIONAL SVC	-	-	-		\$100,000
523804 - RADIO EQUIP RENT/LEASE	-	\$5,157	\$12,409		\$16,500
520940 - SAFETY EQUIPMENT/EXPENSES	-	-	-		\$5,000
524400 - SPECIAL DEPARTMENT EXPENSE	-	-	\$116,846		\$0
527400 - TRAVEL - IN COUNTY	-	-	\$86		\$1,500
527500 - TRAVEL - OUT OF COUNTY	-	-	\$2,059		\$5,000
520108 - UNIFORMS	-	-	\$200		\$200
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-</b>	<b>\$11,512</b>	<b>\$134,270</b>		<b>\$297,708</b>
TRANSFERS					
580000 - TRANSFER	-	-	\$6,240		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$6,240</b>		<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$3,918</b>	<b>\$135,164</b>	<b>\$291,830</b>		<b>\$435,476</b>
<b>Surplus (Deficit)</b>	<b>-\$3,918</b>	<b>-\$135,164</b>	<b>-\$212,868</b>		<b>-\$307,476</b>

# RISK MANAGEMENT

Fund: 0001 General  
 Budget Unit: 20032 - Risk Management  
 Function: 01 - General Government  
 Activity: 10 - Legislative & Admin



## REVENUE VS. EXPENDITURE



## POSITION ALLOCATION

Position	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>				
Director of Risk Management & Safety	1	1	1	1
Office of Emergency Services Manager	1	0	0	0
Assistant Risk Manager/Occupational Safety & Health Specialist	0	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**BUDGET DETAIL -  
SCHEDULE 9**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE					
46059 - SAFETY INCENTIVE	-	-	-		\$60,000
<b>OTHER REVENUE TOTAL</b>	<b>\$0</b>	<b>-</b>	<b>-</b>		<b>\$60,000</b>
TRANSFERS					
48005 - TRANSFER-IN5	-	-	\$8,046		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$8,046</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>-</b>	<b>\$8,046</b>		<b>\$60,000</b>
<b>Expenses</b>					
FIXED ASSETS					
541500 - VEHICLE	-	-	-		\$60,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$60,000</b>
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	\$800	\$960	\$480		\$0
51110 - COMPENSATION INSURANCE	-	-	\$380		\$917
51100 - FICA/MEDICARE OASDI	\$7,697	\$11,543	\$13,477		\$16,368
51090 - GROUP INSURANCE	\$15,544	\$27,962	\$33,517		\$38,903
51150 - LIFE INSURANCE	\$293	\$405	\$419		\$536
51081 - OPEB LIABILITY	\$2,378	\$2,415	\$4,642		\$5,371
51060 - OVERTIME PAY	-	\$710	\$172		\$2,000
51000 - REGULAR WAGES	\$105,350	\$156,603	\$183,813		\$213,958
51080 - RETIREMENT	\$13,252	\$44,702	\$52,977		\$56,422
51070 - UNEMPLOYMENT INSURANCE	-	-	\$23		\$57
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$145,314</b>	<b>\$245,299</b>	<b>\$289,900</b>		<b>\$334,532</b>
SERVICES & SUPPLIES					
520202 - CELL PHONE SERVICE	-	-	\$430		\$1,400
529851 - COMPUTER HARDWARE/SUPPL	\$2,023	\$2,263	-		\$3,000
520900 - EQUIPMENT MAINTENANCE	-	\$1,241	\$612		\$1,500
521102 - FUEL - VEHICLE	\$362	\$931	\$558		\$2,000
525119 - LIABILITY SELF-FUND INSURANCE	-	-	\$313		\$726
521600 - MEMBERSHIPS/ANNUAL DUES	-	-	-		\$2,500
520901 - OFFICE EQUIP MAINTENANCE	-	-	-		\$1,000
521800 - OFFICE EXPENSE	\$1,877	\$2,829	\$1,419		\$3,700
521801 - Office Water	-	-	\$224		\$600
525000 - OVERHEAD	-	-	-		\$5,610
520201 - PHONE - LAND LINE (S)	\$67	-	-		\$600
520210 - POSTAGE/SHIP, MAIL COST	-	-	-		\$150
520940 - SAFETY EQUIPMENT/EXPENSES	\$188	\$23	\$148		\$2,500
524400 - SPECIAL DEPARTMENT EXPENSE	-	\$3,677	\$1,445		\$10,000
527000 - TRAINING	-	-	\$200		\$2,000
527001 - TRAINING PUT ON BY CNTY	-	-	-		\$1,000
527400 - TRAVEL - IN COUNTY	\$537	-	-		\$2,000
527500 - TRAVEL - OUT OF COUNTY	\$130	\$232	-		\$2,500
520108 - UNIFORMS	-	-	\$39		\$200
520902 - VEHICLE MAINTENANCE	-	\$2,013	\$1		\$2,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$5,184</b>	<b>\$13,208</b>	<b>\$5,389</b>		<b>\$45,486</b>
<b>EXPENSES TOTAL</b>	<b>\$150,499</b>	<b>\$258,506</b>	<b>\$295,289</b>		<b>\$440,018</b>
<b>Surplus (Deficit)</b>	<b>-\$150,499</b>	<b>-\$258,506</b>	<b>-\$287,244</b>		<b>-\$380,018</b>

# SHERIFF



## DEPARTMENT NARRATIVE

Department Head: Chad Hermann  
Title: Sheriff-Coroner



### MISSION STATEMENT:

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.

### SUMMARY:

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.

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. Deputies respond to approximately 3,919 calls for service per year.
- Dispatch/Warrants: In 2024, the Sheriff's Dispatch Center received approximately 10641 calls of which approximately 7,382 were 9-1-1 emergency calls. The Dispatch Center processed approximately 393 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 2024, 136 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 completed the move-in to the new 60-bed Plumas County Correctional Facility. The transition to the new direct supervision has been a needed transition from the old lineal style jail. Correctional Staff have been continually adapting to the new facility to make the operation and safety of the facility their top priority. In 2024, the average daily population in the jail was 26 inmates in 2024, a slight decrease from 34 in 2023. Annual bookings decreased from approximately 689 in 2023 to 538

in 2024. 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, Cal-Aim 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. Approximately 643 civil service orders were processed in 2024.

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 10,641 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 56 sex offenders and two Arson offenders 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 470 residential alarm permits, 75+ ABC Permits, and citizen concealed weapons (CCW) applications.

In 2024, the unit processed approximately 131 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 2024, the Records Unit processed about 665 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.

## HIGHLIGHTS FROM THE PAST YEAR

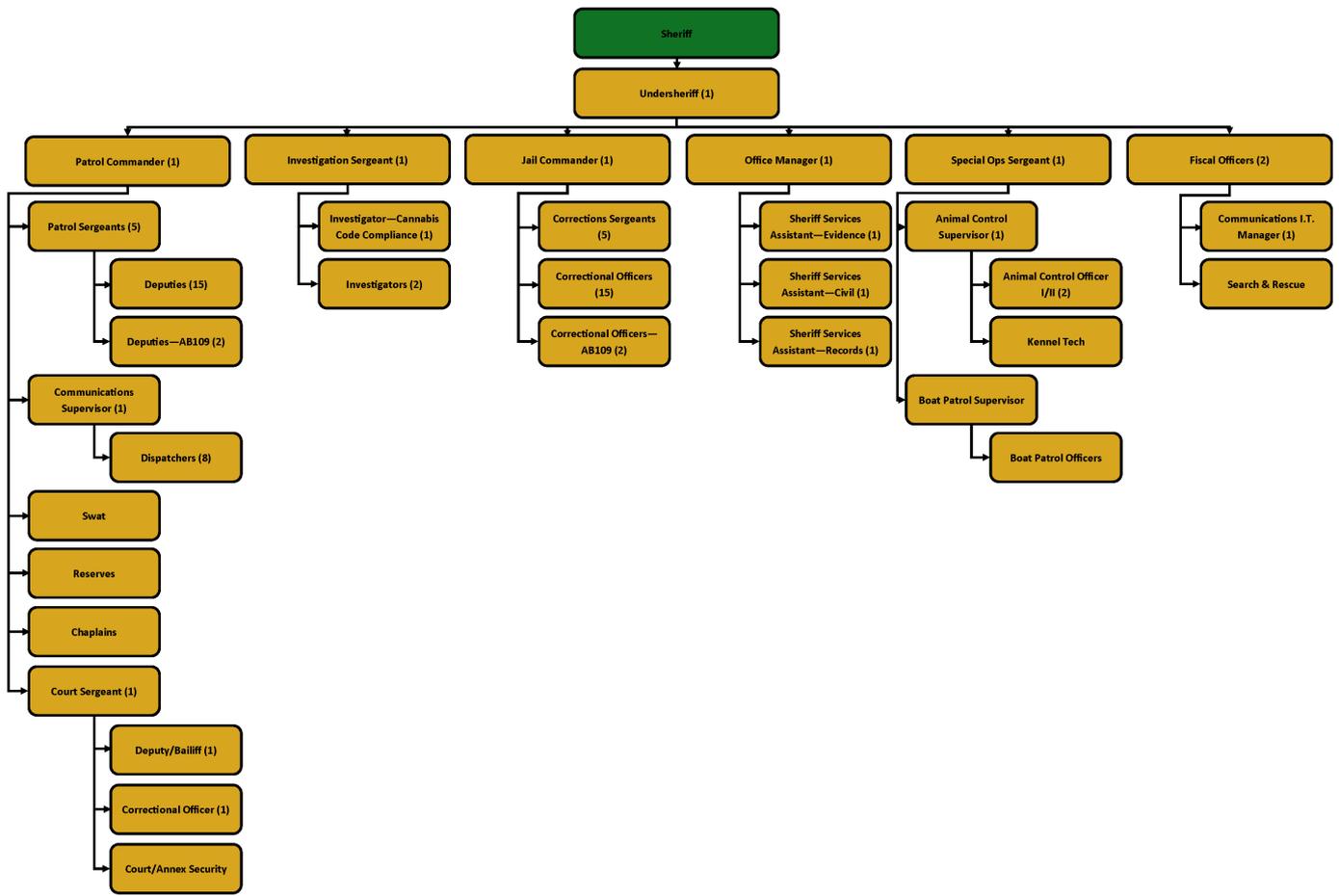
In Fiscal Year 2024/25 the Plumas County Sheriff's Office had several highlights through hard work and dedication from the members of our department,

- We were able to get hiring bonuses for Correctional Officers, Dispatch and Patrol Deputies. The bonus helped with recruitment and retention, thus cutting down on mandatory overtime to cover shifts. The reduced work provided staff with the opportunity to have time off and decompress rather than working 6 days per week.
- We completed the new jail project and moved into the facility in October. This was a heavy lift for staff, but the transition to the new facility went flawlessly. More importantly, the cost of the jail was nearly completed within the allotted budget.
- We were able to get our new Computer Dispatching, Report Management and Jail Management system operational and in use despite our in-house I.T. retiring as we started the project.
- Our partnerships with the County Department Heads have improved tremendously. We are working together to save money where possible while providing the best possible service to the county.
- We received grant funding for Boats and Waterways, an officer wellness program, funds for spay and neutering, a traffic collision software program, and the last phase of our body worn cameras.
- We have been working with Sierra Electronics to bolster the infrastructure of our communications systems to enhance public safety.
- We developed our plan and process to install laptops in patrol vehicles which will provide patrol staff with the ability to work remotely on reports within the county. This plan should be fully implemented in the upcoming fiscal year. We utilized Homeland Security grant funds to complete this project with no impact on the general fund.
- Due to the retirement of our in-house I.T., we have developed a great partnership with County I.T. and are working closely with them on much needed security measures and software upgrades.
- The basic work equipment upgrades within the Sheriff's Office have provided staff with a safer and healthier work environment.
- Successfully completed mandatory POST and BSCC training for the majority of staff.

## PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Community Corrections Partnership AB109 - Sheriff	4	4	4	4	4
Animal Control	2	2	3	3	3
Jails	20	20	20	20	20
Court Security	3	3	3	3	3
Sheriff	45	43	45	45	45
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>74</b>	<b>72</b>	<b>75</b>	<b>75</b>	<b>75</b>

## DEPARTMENT ORGANIZATIONAL CHART



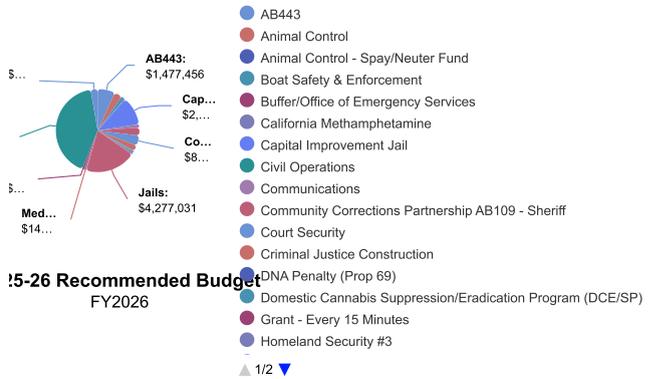
## PROGRAMMATIC REVENUES



Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC EXPENDITURES



Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45014 - ANIMAL ADOPTIONS	\$600	\$930	\$750		\$700
45012 - ANIMAL BOARD	\$8,016	\$3,473	\$4,301		\$3,200
45024 - ANIMAL CNTRL FEES & FINES	\$949	\$413	\$489		\$500

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
45015 - ANIMAL DISPOSAL	\$1,550	\$1,212	\$1,200		\$1,000
45013 - ANIMAL REDEMPTIONS	\$2,615	\$1,424	\$1,900		\$2,000
45351 - BOOKING FEE	\$15,131	\$22,571	\$11,288		\$0
45084 - CIVIL FEES	\$528	\$930	\$1,822		\$1,800
45080 - CIVIL PROCESS SERVICES	\$10,532	\$9,835	\$10,809		\$11,000
45426 - COPIES-REPORTS OR PLANS	\$1,991	\$2,541	\$1,727		\$2,500
45180 - EDUC. SVCS. / POST	\$4,711	-	\$36,662		\$26,000
45223 - ELECTRONIC MONITORING FEE	\$7,762	\$15,525	\$7,762		\$0
45186 - FAIL TO APPR PC 853.7A	\$115	\$12	\$143		\$110
45121 - FINGERPRINTING FEES	\$10,400	\$9,535	\$7,660		\$9,500
45120 - LAW ENFORCMT-CITY-COUNTY	\$130,000	\$130,000	\$130,000		\$150,000
45040 - LEASE PAYMENT	-	\$11,215	\$70,255		\$65,113
45200 - OTHR SVC OR SVC TO CRTS	\$2,600	\$2,715	\$2,579		\$3,000
45082 - S.O. CIVIL OPERATIONS	\$8,203	\$7,465	\$8,129		\$8,000
45421 - TESTING FEES - PROB & SO	\$2,974	\$2,770	\$1,981		\$2,500
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$208,678</b>	<b>\$222,567</b>	<b>\$299,457</b>		<b>\$286,923</b>
FINES & PENALTIES					
42014 - ASSETS FORFEITURE	-	-	\$6,704		\$0
42037 - DNA PENALTY (PROP 69)	\$4,377	-	-		\$4,000
42040 - OTHER COURT FINES	\$43,925	\$46,706	\$43,046		\$44,000
42041 - OTHER FINES	\$8	-	-		\$0
<b>FINES &amp; PENALTIES TOTAL</b>	<b>\$48,310</b>	<b>\$46,706</b>	<b>\$49,750</b>		<b>\$48,000</b>
LICENSES & PERMITS					
41000 - ANIMAL LICENSES	\$9,120	\$11,347	\$10,759		\$10,500
41040 - OTHER LICENSES & PERMITS	\$18,577	\$16,793	\$15,560		\$19,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$27,697</b>	<b>\$28,140</b>	<b>\$26,319</b>		<b>\$29,500</b>
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	\$36,807	\$43,575	\$39,684		\$71,000
46018 - COMMISSARY	\$38,608	\$41,185	\$42,193		\$40,000
46070P - CONTRI OTHR AGENCY PRIOR	\$1,532	-	-		\$0
46239 - DONATIONS	\$478	\$7,496	\$8,715		\$25,600
46259 - FORFEITED DEPOSIT	\$1,450	\$1,250	\$1,075		\$150
46056 - MEDCOM - RADIO	-	\$42,000	\$18,000		\$18,000
46024 - OTHER - SERVICE PROVIDED	\$64,233	\$69,082	\$89,814		\$96,000
46253 - REIMB - CO DISASTR RESPNS	\$1,797	-	\$103,658		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$10,581	\$539,058	\$41,971		\$101,573
46082 - SALE OF SURPLUS PROP	\$8,441	\$3,129	\$145,927		\$4,000
46170 - SHERF / RESERV CONTRACT	-	\$648	\$814		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$163,928</b>	<b>\$747,423</b>	<b>\$491,850</b>		<b>\$356,323</b>
STATE & FEDERAL AID					
44500 - FEDL-LAW ENFORCEMENT	\$36,055	\$42,867	\$42,085		\$65,000
44520 - FEDL-OTHER & FAA	\$12,788	\$897	\$4,966		\$5,869
44109 - STATE-AID OHV (LIC FEES)	\$48,439	\$27,382	\$10,744		\$23,000
44358 - STATE - ASSET SEIZURE	-	-	\$2,011		\$0
44260 - STATE-BOAT PATROL	\$267,417	\$123,193	\$127,523		\$93,764
44380 - STATE- EMPG/OES	\$258,176	\$0	-		\$0
44132 - STATE HOMELAND DEFENSE	\$3,060	\$7,300	\$80,247		\$159,632
44110 - STATE-OHV GRANT SHERIFF	\$34,892	\$20,268	\$0		\$32,857
44110P - STATE-OHV GRANT SHERIFF	-	\$25,071	-		\$0
44290P - STATE OTHER	\$440	\$0	-		\$0
44290 - STATE-OTHER	\$7,478,495	\$11,747,862	\$281,411		\$1,282,834
44281 - STATE-STC JAIL TRAINING	\$10,428	\$10,479	\$9,648		\$14,470
44393 - ST-SLESF & JUVNL JST	\$173,909	\$196,135	\$205,069		\$158,500
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$8,324,099</b>	<b>\$12,201,452</b>	<b>\$763,705</b>		<b>\$1,835,926</b>
TAX REVENUE					
40020 - CURRENT UNSECURED TAXES	\$39,927	\$39,436	\$38,964		\$38,964

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
40061 - SALES TAX 1/2% PUB SAFETY	\$1,724,651	\$1,375,931	\$1,622,708		\$1,825,641
<b>TAX REVENUE TOTAL</b>	<b>\$1,764,577</b>	<b>\$1,415,368</b>	<b>\$1,661,672</b>		<b>\$1,864,605</b>
<b>TRANSFERS</b>					
48211 - CONTRI TRANS FR CO GEN	\$7,230,927	\$8,437,259	\$9,591,914		\$10,501,380
480001 - TRANSFER FR OTHER AGENCY	-	-	\$1,994		-
48000 - TRANSFER-IN	\$52,998	\$257,068	\$72,704		\$644,505
48001 - TRANSFER-IN1	\$23,647	\$1,795	\$5,056		\$21,686
48002 - TRANSFER-IN2	-	\$5,462	-		\$128,998
48003 - TRANSFER-IN3	\$615	\$359	\$406		\$6,158
48004 - TRANSFER-IN4	\$139,829	-	-		\$113
48021 - TRF IN - ARPA FUNDS	\$235,950	\$120,297	\$351,274		\$0
48079 - TRN-CCPIF AB109	\$534,685	\$568,117	\$632,307		\$632,715
48716 - TRN-SO CAL EMA	\$29,486	\$29,486	\$29,486		\$29,486
48715 - TRN-SO SLESA	\$500,000	\$500,000	\$500,000		\$500,000
48700 - TRN-ST SO TRIAL CRT SEC	\$498,644	\$489,970	\$451,115		\$441,000
48005 - TRANSFER-IN5	-	-	\$252,137		\$144
<b>TRANSFERS TOTAL</b>	<b>\$9,246,780</b>	<b>\$10,409,813</b>	<b>\$11,888,393</b>		<b>\$12,906,185</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$107,085	\$99,064	\$140,634		\$8,850
43998 - UNREALIZED GAINS/LOSSES	\$16,761	\$15,782	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$123,846</b>	<b>\$114,846</b>	<b>\$140,634</b>		<b>\$8,850</b>
<b>REVENUES TOTAL</b>	<b>\$19,907,916</b>	<b>\$25,186,315</b>	<b>\$15,321,781</b>		<b>\$17,336,312</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
543900 - CAMERAS/CAMERA EQUIPMENT	-	-	-		\$112,000
542200 - COMMUNICATION EQUIPMENT	\$39,915	\$41,841	-		\$54,010
549500 - COMPUTER HARDWARE	-	\$21,611	\$6,540		\$0
542600 - EQUIPMENT	\$75,637	-	\$19,052		\$70,500
54500 - FENCING	-	-	-		\$100,000
544130 - GENERATOR	\$197,556	-	-		\$45,000
541245 - INDUSTRIAL WASHER	-	\$30,792	-		\$0
549921 - LIVE SCAN - FINGER PRNT	-	-	\$7,020		\$0
545700 - PATROL EQUIPMENT	\$17,266	\$214,896	\$25,473		\$24,154
542203 - REPEATER EQUIP/INSTALL	-	-	-		\$45,000
540412 - SOFTWARE	-	\$120,297	-		\$0
541500 - VEHICLE	\$652,100	\$232,291	\$223,880		\$400,000
<b>FIXED ASSETS TOTAL</b>	<b>\$982,474</b>	<b>\$661,728</b>	<b>\$281,964</b>		<b>\$850,664</b>
<b>OTHER CHARGES</b>					
530100 - SUPPORT - CARE OF PERSONS	\$4,644	\$2,371	\$3,357		\$10,000
<b>OTHER CHARGES TOTAL</b>	<b>\$4,644</b>	<b>\$2,371</b>	<b>\$3,357</b>		<b>\$10,000</b>
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	\$25,730	\$30,120	\$27,860		\$37,440
51125 - CLOTHING ALLOWANCE	\$42,050	\$48,675	\$55,975		\$69,925
51110 - COMPENSATION INSURANCE	\$449,271	\$392,478	\$607,752		\$590,205
51100 - FICA/MEDICARE OASDI	\$197,449	\$222,702	\$251,630		\$305,049
51090 - GROUP INSURANCE	\$828,914	\$776,216	\$1,059,237		\$1,418,181
51040 - HOLIDAY PAY	\$22,304	\$27,886	\$35,233		\$46,000
51150 - LIFE INSURANCE	\$334	\$334	\$334		\$1,472
51081 - OPEB LIABILITY	\$173,605	\$176,289	\$174,064		\$201,414
51020 - OTHER WAGES	\$320,803	\$401,244	\$449,978		\$554,500
51060 - OVERTIME PAY	\$565,639	\$582,847	\$776,561		\$831,000
51000 - REGULAR WAGES	\$3,914,495	\$4,360,946	\$4,603,916		\$5,526,439
51080 - RETIREMENT	\$1,390,767	\$1,881,538	\$3,155,639		\$2,380,299
51070 - UNEMPLOYMENT INSURANCE	\$20,238	\$15,489	\$15,601		\$17,944
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$7,951,599</b>	<b>\$8,916,764</b>	<b>\$11,213,781</b>		<b>\$11,979,868</b>
<b>SERVICES &amp; SUPPLIES</b>					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
524900 - AMMUNITION/TACTICAL SUPP	\$50,336	\$68,519	\$51,068		\$163,203
524033 - ANIMAL FOOD/LITTER	\$1,940	\$2,452	\$1,071		\$2,800
524405 - ANIMAL -SPECIAL DEPT EXP	\$61,127	\$118,364	\$149,175		\$8,808
520411 - ANN SOFTWARE FEE/MAINT	\$63,872	\$105,432	\$521,849		\$420,498
521100 - BADGES	\$329	\$2,000	\$874		\$6,500
521103 - BATTERIES	\$986	\$75	\$744		\$4,500
524430 - CABLE RADIO/TV	\$1,014	\$1,964	\$1,279		\$2,000
521260 - CAMERA/CAMERA ACCESSORY	\$18,865	-	-		\$16,100
520202 - CELL PHONE SERVICE	\$3,155	\$2,346	\$2,674		\$10,050
520402 - CLEANING SUPPLIES	\$343	\$465	\$1,216		\$1,400
520700 - CLOTHING & SUPPL INMATE	\$4,730	\$5,901	\$10,572		\$8,200
524409 - COMMISSARY EXPENSES	\$16,137	\$25,353	\$20,882		\$40,000
521250 - COMMUNICATION EQUIP	\$57,453	\$27,221	\$24,965		\$132,573
520912 - COMMUNICATION EQUIP MAINT	\$11,410	\$20,183	\$30,834		\$71,803
520200 - COMMUNICATIONS	\$2,904	\$2,746	\$2,752		\$2,772
529500 - COMPUTER	\$3,160	\$10,058	\$96,986		\$15,000
529851 - COMPUTER HARDWARE/SUPPL	\$6,014	\$5,117	\$29,738		\$85,522
520250 - COPY MACHINE LEASE	\$13,092	\$9,800	\$8,678		\$12,500
524438 - CORONER EXPENSES	\$66,608	\$44,479	\$52,527		\$70,000
520419 - COVID PPE & CLEANING COST	\$816	-	-		\$0
520404 - CUSTODIAL SERVICE	\$1,600	-	-		\$0
524804 - DRUG TESTING SUPPLIES	-	-	-		\$2,000
527802 - ELECTRIC CHARGES	\$126,754	\$163,394	\$252,770		\$220,000
520907 - EQUIP. MAINT.CONTRACT	\$30,143	\$30,143	\$26,693		\$80,000
520900 - EQUIPMENT MAINTENANCE	\$33,392	\$17,169	\$27,857		\$80,577
520303 - FOOD - INMATE	\$128,244	\$110,228	\$85,005		\$115,000
521102 - FUEL - VEHICLE	\$173,557	\$137,526	\$135,014		\$202,000
527804 - HEATING FUEL/OIL	\$32,504	\$25,940	\$1,956		\$10,000
526300 - HELICOPTER/AIRCRAFT EXP	\$27,550	\$25,425	\$26,717		\$42,000
520400 - HOUSEHOLD EXPENSE	\$29,408	\$35,739	\$36,400		\$37,000
520500 - INSURANCE	\$2,130	\$2,860	\$3,101		\$3,026
520203 - INTERNET SERVICE	\$2,314	\$2,470	\$3,179		\$3,500
526100 - INVESTIGATIONS	\$1,938	\$3,127	\$3,900		\$4,000
524550 - KITCHEN EQUIPMENT	\$1,295	-	-		\$4,000
525119 - LIABILITY SELF-FUND INSURANCE	\$479,099	\$539,532	\$627,168		\$205,285
521300 - MAINT.-BLDG. & GROUNDS	\$10,574	\$13,761	\$8,502		\$118,600
521980 - MEDICAL SERVICE - PROF SV	\$159,757	\$243,309	\$242,749		\$254,424
521500 - MEDICAL SUPPLIES	\$193	\$4,554	\$5,727		\$7,500
521600 - MEMBERSHIPS/ANNUAL DUES	\$5,191	\$5,579	\$6,724		\$7,694
521700 - MISC EXPENSES	\$716	\$1,044	\$185		\$11,442
526600 - NARCOTIC INVESTIGATION	-	-\$2,000	-		\$3,000
521800 - OFFICE EXPENSE	\$8,295	\$10,914	\$14,856		\$19,572
521230 - OFFICE FURNITURE/EQUIP	-	\$100,249	\$52,466		\$46,880
525000 - OVERHEAD	\$28,927	\$30,356	-		\$1,135,245
520220 - PAPER/PAPER SUPPLIES	\$1,847	\$1,990	\$2,187		\$2,850
521504 - PERSCRPTNS/PHARMACEUTICL	\$84,156	\$27,226	\$19,944		\$50,000
520406 - PEST CONTROL	\$552	\$606	\$646		\$700
520201 - PHONE - LAND LINE (S)	\$29,401	\$28,953	\$27,941		\$29,306
520290 - POSTAGE MACHINE RENT/LEAS	\$715	\$707	\$684		\$810
520210 - POSTAGE/SHIP, MAIL COST	\$101	\$450	\$2,387		\$2,800
521107 - PRE-EMPLOYMENT COSTS	\$5,730	\$5,881	\$8,935		\$9,000
520233 - PRINTING SVC/CHRGs	\$790	\$1,174	\$1,163		\$5,600
521900 - PROFESSIONAL SVC	\$9,444,143	\$12,329,277	\$1,649,788		\$1,171,664
527803 - PROPANE/OTHR HEATING FUEL	\$36,105	\$31,386	\$59,931		\$70,250
523804 - RADIO EQUIP RENT/LEASE	\$34,281	\$27,641	\$31,144		\$41,472
523670 - REF MANUAL/LAW, CODE BOOKS	\$1,152	\$1,166	\$4,895		\$7,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
520407 - REFUSE DISPOSAL	\$15,465	\$16,893	\$18,579		\$24,604
524200 - RENTS/LEASES STRUCTURES	-	\$33,251	\$11,084		\$0
520940 - SAFETY EQUIPMENT/EXPENSES	\$58,670	\$14,671	\$34,688		\$140,325
521903 - SECURITY SYSTEM SVC	\$1,620	\$1,555	\$3,405		\$4,680
524050 - SPAY/NEUTER REBATE	\$2,309	\$4,890	\$13,707		\$46,677
524400 - SPECIAL DEPARTMENT EXPENSE	\$61,131	\$41,816	\$56,108		\$88,259
521505 - SPECIAL RX	\$615	\$366	\$412		\$5,867
524207 - STORAGE SPACE RENT	\$11,592	\$10,392	\$10,392		\$15,000
523711 - SUBSCRIPTIONS	-	-	\$1,272		\$1,500
528220 - TELEVISION(S)	\$757	\$82	-		\$5,000
524870 - TEST -EMPLEE MED/IMMUN	\$3,433	\$3,250	\$1,398		\$3,500
528400 - CONTINGENCIES	-	-	-		\$582,500
521240 - TOOLS & EQUIPMENT	\$17,891	\$6,960	\$23,533		\$163,600
527400 - TRAVEL- IN COUNTY	\$5,905	\$4,334	\$5,645		\$8,000
527500 - TRAVEL- OUT OF COUNTY	\$93,866	\$100,305	\$120,434		\$214,035
520108 - UNIFORMS	-	-	-		\$200
527800 - UTILITIES	\$38,291	\$48,299	\$47,960		\$51,060
520902 - VEHICLE MAINTENANCE	\$75,585	\$127,187	\$117,648		\$187,000
521970 - VET SERVICE	\$2,435	\$9,903	\$7,036		\$7,500
527807 - WATER/SEWER CHARGES	\$51,632	\$63,324	\$75,684		\$73,040
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$11,748,040</b>	<b>\$14,897,731</b>	<b>\$4,927,483</b>		<b>\$6,700,773</b>
<b>TRANSFERS</b>					
580003 - INTER FUND TRANSFER	-	\$586	-		\$0
580004 - INTERFUND TRASNFER	\$1,243	-	-		\$0
580000 - TRANSFER	\$147,829	-	-		\$369,336
580001 - TRANSFER	-	-	-		\$435
580002 - TRANSFER	-	-	-		\$709
580005 - TRANSFER	-	\$5,462	-		\$0
580008 - TRANSFER	-	\$135	-		\$0
58000 - TRANSFER-OUT	-	-	-		\$1,300,000
58001 - TRANSFER-OUT1	-	-	-		\$594,000
580006 - TRF TO AOD	\$4,215	\$1,622	\$8,676		\$6,485
<b>TRANSFERS TOTAL</b>	<b>\$153,287</b>	<b>\$7,805</b>	<b>\$8,676</b>		<b>\$2,270,965</b>
<b>EXPENSES TOTAL</b>	<b>\$20,840,043</b>	<b>\$24,486,399</b>	<b>\$16,435,261</b>		<b>\$21,812,270</b>
<b>Surplus (Deficit)</b>	<b>-\$932,127</b>	<b>\$699,916</b>	<b>-\$1,113,480</b>		<b>-\$4,475,958</b>

# AB 443 - RURAL & SMALL COUNTY LAW ENFORCEMENT

Fund: 0017 0017G Sheriff - Grants  
Budget Unit: 70331 - AB 443 - Rural & Small County Law Enforcement  
Function: 02 - Public Protection  
Activity: 18 - Police Protection



## DESCRIPTION

Assembly Bill 443 (AB 443), passed by the California Legislature in 2023, focuses on enhancing the standards and protocols related to peace officers and the determination of bias in law enforcement. This bill mandates the Commission on Peace Officer Standards and Training (POST) to establish a clear definition of "biased conduct," which includes both explicit and implicit biases. Law enforcement agencies are required to use this definition in any investigations involving bias-related complaints or incidents.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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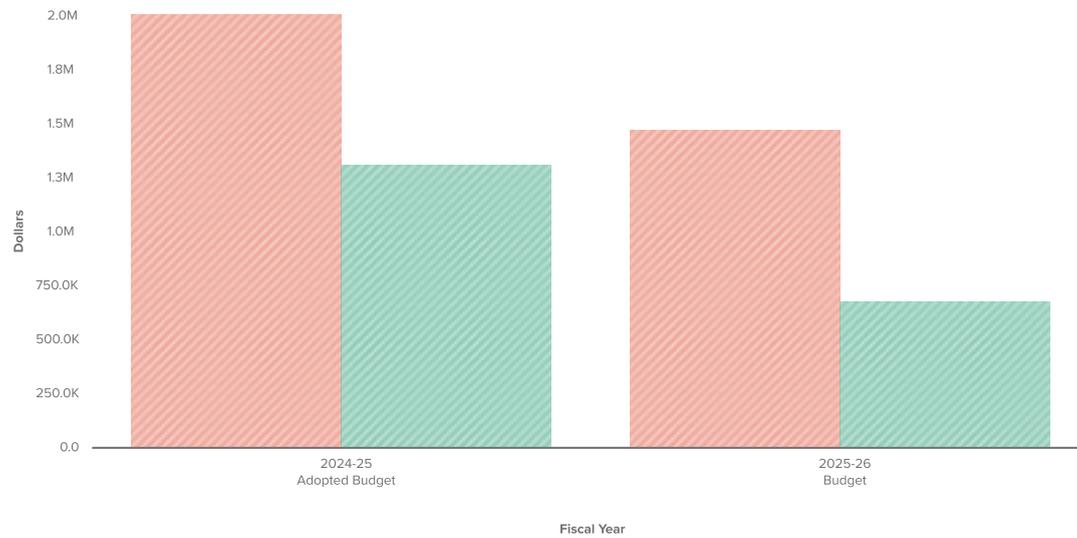
Types AB443 Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	\$21,957	\$26,362	\$16,071		\$0
46251 - REIMBURSEMENTS/REFUNDS	-	\$113,439	\$34,197		\$0
46082 - SALE OF SURPLUS PROP	\$4,890	\$495	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$26,847</b>	<b>\$140,296</b>	<b>\$50,268</b>		<b>\$0</b>
STATE & FEDERAL AID					
44520 - FEDL-OTHER & FAA	\$5,988	\$897	\$4,966		\$5,869
44290 - STATE-OTHER	\$29,982	-	-		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$35,970</b>	<b>\$897</b>	<b>\$4,966</b>		<b>\$5,869</b>
TRANSFERS					
480001 - TRANSFER FR OTHER AGENCY	-	-	\$1,994		-
48000 - TRANSFER-IN	\$24,614	\$228,108	\$38,618		\$164,154
48001 - TRANSFER-IN1	-	-	-		\$12,045
48021 - TRF IN - ARPA FUNDS	-	\$120,297	\$351,274		\$0
48715 - TRN-SO SLESA	\$500,000	\$500,000	\$500,000		\$500,000
<b>TRANSFERS TOTAL</b>	<b>\$524,614</b>	<b>\$848,405</b>	<b>\$891,886</b>		<b>\$676,199</b>
<b>REVENUES TOTAL</b>	<b>\$587,431</b>	<b>\$989,598</b>	<b>\$947,120</b>		<b>\$682,068</b>
<b>Expenses</b>					
FIXED ASSETS					
543900 - CAMERAS/CAMERA EQUIPMENT	-	-	-		\$22,000
542600 - EQUIPMENT	\$22,337	-	\$19,052		\$70,500
544130 - GENERATOR	-	-	-		\$45,000
541245 - INDUSTRIAL WASHER	-	\$30,792	-		\$0
545700 - PATROL EQUIPMENT	-	\$214,896	\$14,500		\$24,154

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
540412 - SOFTWARE	-	\$120,297	-		\$0
541500 - VEHICLE	\$405,490	\$232,291	\$82,261		\$200,000
<b>FIXED ASSETS TOTAL</b>	<b>\$427,827</b>	<b>\$598,276</b>	<b>\$115,812</b>		<b>\$361,654</b>
<b>SALARIES &amp; BENEFITS</b>					
51110 - COMPENSATION INSURANCE	\$547	\$525	\$558		\$423
51100 - FICA/MEDICARE OASDI	\$3,223	\$2,004	\$478		\$2,661
51020 - OTHER WAGES	\$26,027	\$26,193	\$0		\$30,000
51060 - OVERTIME PAY	\$47,319	-	\$19,127		\$25,000
51080 - RETIREMENT	-	-	\$5,394		\$0
51070 - UNEMPLOYMENT INSURANCE	\$580	\$398	\$23		\$23
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$77,696</b>	<b>\$29,120</b>	<b>\$25,579</b>		<b>\$58,107</b>
<b>SERVICES &amp; SUPPLIES</b>					
524900 - AMMUNITION/TACTICAL SUPP	\$37,878	\$56,290	\$40,651		\$150,143
520411 - ANN SOFTWARE FEE/MAINT	\$45,730	\$57,894	\$444,772		\$133,191
521100 - BADGES	\$329	\$2,000	\$874		\$5,500
521103 - BATTERIES	-	-	-		\$2,500
521260 - CAMERA/CAMERA ACCESSORY	\$60	-	-		\$0
520912 - COMMUNICATION EQUIP MAINT	\$942	\$9,842	\$16,406		\$39,400
529500 - COMPUTER	\$3,160	\$10,058	\$6,371		\$10,000
529851 - COMPUTER HARDWARE/SUPPL	\$3,523	\$2,175	\$6,209		\$8,000
520907 - EQUIP. MAINT.CONTRACT	\$30,143	\$30,143	\$26,693		\$80,000
521102 - FUEL - VEHICLE	\$53,997	\$23,105	\$14,184		\$40,000
525119 - LIABILITY SELF-FUND INSURANCE	\$405	\$363	\$316		\$284
521300 - MAINT.-BLDG. & GROUNDS	-	\$294	-		\$59,900
521800 - OFFICE EXPENSE	\$1,106	\$4,477	\$5,078		\$7,500
521230 - OFFICE FURNITURE/EQUIP	-	\$5,677	\$6,252		\$45,880
525000 - OVERHEAD	\$13,028	\$3,472	-		\$738
520233 - PRINTING SVC/CHRGs	-	\$868	-		\$3,000
521900 - PROFESSIONAL SVC	\$1,913	\$23,646	\$24,000		\$30,000
520940 - SAFETY EQUIPMENT/EXPENSES	\$28,049	\$10,833	\$6,813		\$30,000
524400 - SPECIAL DEPARTMENT EXPENSE	\$5,843	\$15,610	\$19,810		\$16,965
521240 - TOOLS & EQUIPMENT	-	-	-		\$27,500
527500 - TRAVEL - OUT OF COUNTY	\$45,799	\$37,032	\$40,602		\$60,000
520902 - VEHICLE MAINTENANCE	\$39,239	\$57,908	\$69,455		\$75,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$311,145</b>	<b>\$351,687</b>	<b>\$728,487</b>		<b>\$825,501</b>
<b>TRANSFERS</b>					
580003 - INTER FUND TRANSFER	-	\$586	-		\$0
580004 - INTERFUND TRASNFER	\$1,243	-	-		\$0
580000 - TRANSFER	\$8,000	-	-		\$225,000
580002 - TRANSFER	-	-	-		\$709
580005 - TRANSFER	-	\$5,462	-		\$0
580008 - TRANSFER	-	\$135	-		\$0
580006 - TRF TO AOD	\$4,215	\$1,622	\$8,676		\$6,485
<b>TRANSFERS TOTAL</b>	<b>\$13,458</b>	<b>\$7,805</b>	<b>\$8,676</b>		<b>\$232,194</b>
<b>EXPENSES TOTAL</b>	<b>\$830,126</b>	<b>\$986,889</b>	<b>\$878,555</b>		<b>\$1,477,456</b>
<b>Surplus (Deficit)</b>	<b>-\$242,695</b>	<b>\$2,710</b>	<b>\$68,565</b>		<b>-\$795,388</b>

# ANIMAL CONTROL

Fund: 0001 General  
Budget Unit: 20428 - Animal Control  
Function: 02 - Public Protection  
Activity: 21 - Other Protection



## DESCRIPTION

Plumas County Animal Services is responsible for enforcing local and state laws related to the treatment and control of animals. This agency is operate under the jurisdiction of the Plumas County Sheriff's Office. Their primary goals are to ensure public safety, promote the humane treatment of animals, and manage issues related to stray, dangerous, or neglected animals.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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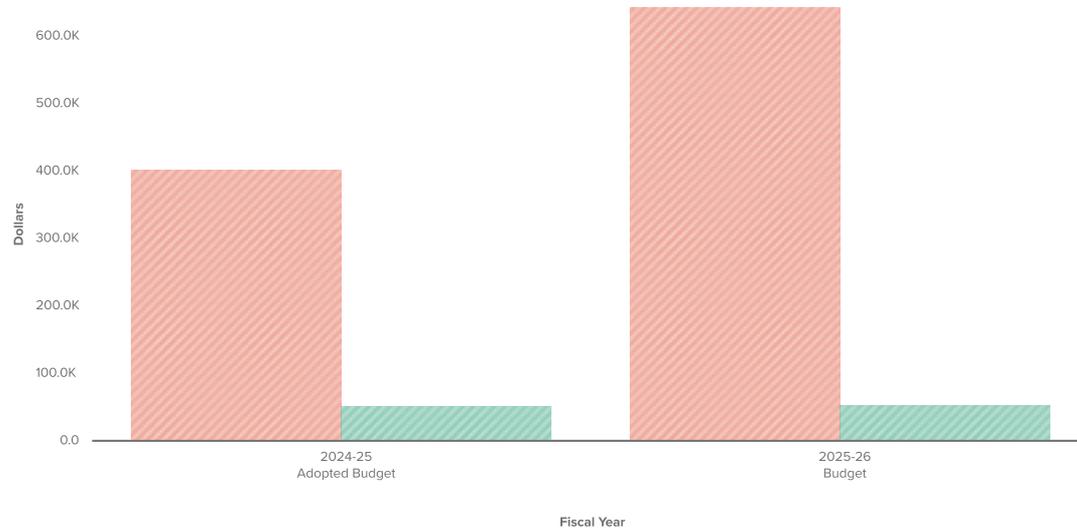
Types Animal Control Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Animal Control Supervisor	1	1	1	1	1
Animal Control Officer I/II	1	1	2	2	2
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45014 - ANIMAL ADOPTIONS	\$600	\$930	\$750		\$700
45012 - ANIMAL BOARD	\$8,016	\$3,473	\$4,301		\$3,200
45015 - ANIMAL DISPOSAL	\$1,550	\$1,212	\$1,200		\$1,000
45013 - ANIMAL REDEMPTIONS	\$2,615	\$1,424	\$1,900		\$2,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$12,781</b>	<b>\$7,040</b>	<b>\$8,151</b>		<b>\$6,900</b>
<b>LICENSES &amp; PERMITS</b>					
41000 - ANIMAL LICENSES	\$9,120	\$11,347	\$10,759		\$10,500
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$9,120</b>	<b>\$11,347</b>	<b>\$10,759</b>		<b>\$10,500</b>
<b>OTHER REVENUE</b>					
46070 - CNTRB FR OTHR AGENCY	-	-	-		\$36,000
46239 - DONATIONS	\$130	-	-		\$0
46082 - SALE OF SURPLUS PROP	-	-	\$2,140		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>OTHER REVENUE TOTAL</b>	<b>\$130</b>	<b>-</b>	<b>\$2,140</b>		<b>\$36,000</b>
TRANSFERS					
48005 - TRANSFER-IN5	-	-	\$34,943		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$34,943</b>		<b>\$0</b>
USE OF MONEY & PROPERTY					
<b>REVENUES TOTAL</b>	<b>\$22,031</b>	<b>\$18,387</b>	<b>\$55,993</b>		<b>\$53,400</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	\$1,392	\$482	\$1,041		\$1,547
51100 - FICA/MEDICARE OASDI	\$8,908	\$11,361	\$12,950		\$16,519
51090 - GROUP INSURANCE	\$25,277	\$35,681	\$78,296		\$80,040
51081 - OPEB LIABILITY	\$4,757	\$4,830	\$6,963		\$8,057
51020 - OTHER WAGES	\$28,442	\$19,915	\$13,049		\$27,500
51060 - OVERTIME PAY	\$3,302	\$2,489	\$4,618		\$6,000
51000 - REGULAR WAGES	\$89,071	\$133,285	\$164,576		\$189,924
51080 - RETIREMENT	\$7,870	\$36,347	\$40,260		\$45,368
51070 - UNEMPLOYMENT INSURANCE	\$1,124	\$997	\$555		\$1,698
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$170,143</b>	<b>\$245,387</b>	<b>\$322,306</b>		<b>\$376,653</b>
SERVICES & SUPPLIES					
524033 - ANIMAL FOOD/LITTER	\$1,940	\$2,452	\$1,071		\$2,800
524405 - ANIMAL -SPECIAL DEPT EXP	\$2,557	\$2,695	\$1,183		\$3,000
520402 - CLEANING SUPPLIES	\$343	\$465	\$1,216		\$1,400
520250 - COPY MACHINE LEASE	\$548	\$452	\$568		\$800
527802 - ELECTRIC CHARGES	\$26,095	\$40,683	\$39,365		\$40,000
520900 - EQUIPMENT MAINTENANCE	-	-	-		\$2,500
525119 - LIABILITY SELF-FUND INSURANCE	\$1,029	\$1,084	\$1,322		\$1,457
521300 - MAINT.-BLDG. & GROUNDS	\$154	\$1,667	\$205		\$2,700
521800 - OFFICE EXPENSE	\$267	\$122	\$248		\$300
525000 - OVERHEAD	-	-	-		\$147,183
520220 - PAPER/PAPER SUPPLIES	\$107	\$190	\$250		\$250
520201 - PHONE - LAND LINE (S)	\$428	\$385	\$499		\$506
520210 - POSTAGE/SHIP, MAIL COST	\$1	-	\$200		\$200
521900 - PROFESSIONAL SVC	\$226	-	-		\$1,500
527803 - PROPANE/OTHR HEATING FUEL	\$41	\$94	\$52		\$250
520407 - REFUSE DISPOSAL	\$1,169	\$1,275	\$2,015		\$2,000
524400 - SPECIAL DEPARTMENT EXPENSE	-	\$500	\$900		\$0
521240 - TOOLS & EQUIPMENT	\$241	\$315	\$176		\$36,900
527400 - TRAVEL- IN COUNTY	\$5,905	\$4,334	\$5,440		\$7,000
527500 - TRAVEL- OUT OF COUNTY	-	\$2,224	-		\$1,000
520108 - UNIFORMS	-	-	-		\$200
520902 - VEHICLE MAINTENANCE	\$950	\$2,570	\$3,069		\$4,000
521970 - VET SERVICE	\$2,435	\$9,903	\$7,036		\$7,500
527807 - WATER/SEWER CHARGES	\$1,487	\$1,398	\$1,696		\$2,200
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$45,923</b>	<b>\$72,807</b>	<b>\$66,513</b>		<b>\$265,646</b>
<b>EXPENSES TOTAL</b>	<b>\$216,066</b>	<b>\$318,194</b>	<b>\$388,819</b>		<b>\$642,299</b>
<b>Surplus (Deficit)</b>	<b>-\$194,035</b>	<b>-\$299,807</b>	<b>-\$332,826</b>		<b>-\$588,899</b>

# ANIMAL CONTROL - SPAY/NEUTER FUND

Fund: 0063 Animal Control Spay/Neuter  
Budget Unit: 20424 - Animal Control - Spay/Neuter Fund  
Function: 02 - Public Protection  
Activity: 21 - Other Protection



## DESCRIPTION

When these funds are available, they provide Plumas County residents with vouchers to spay/neuter adoptable pets.



## REVENUE VS. EXPENDITURE

Help Share

Updated On 4 Sep, 2025

Back History Reset

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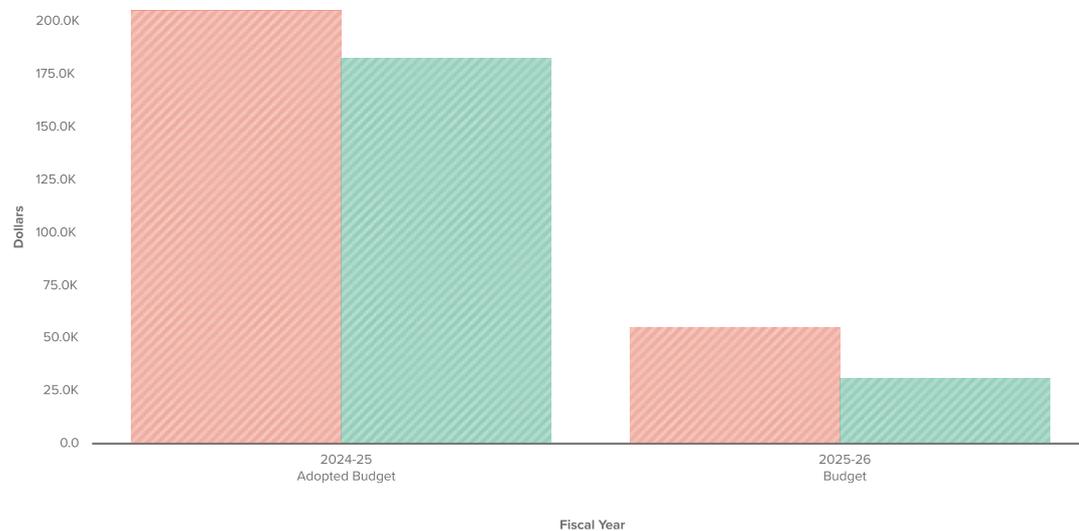
Types Animal Control - Spay/Neuter ... Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45024 - ANIMAL CNTRL FEES & FINES	\$949	\$413	\$489		\$500
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$949</b>	<b>\$413</b>	<b>\$489</b>		<b>\$500</b>
<b>OTHER REVENUE</b>					
46239 - DONATIONS	\$348	\$7,496	\$8,715		\$25,600
46259 - FORFEITED DEPOSIT	\$1,450	\$1,250	\$1,075		\$150
<b>OTHER REVENUE TOTAL</b>	<b>\$1,798</b>	<b>\$8,746</b>	<b>\$9,790</b>		<b>\$25,750</b>
<b>STATE &amp; FEDERAL AID</b>					
44290 - STATE-OTHER	\$180,000	\$0	\$150,000		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$180,000</b>	<b>\$0</b>	<b>\$150,000</b>		<b>\$0</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	-	-	-		\$3,157
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$3,157</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$1,348	\$2,724	\$3,357		\$2,000
43998 - UNREALIZED GAINS/LOSSES	\$69	\$1,252	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$1,417</b>	<b>\$3,976</b>	<b>\$3,357</b>		<b>\$2,000</b>
<b>REVENUES TOTAL</b>	<b>\$184,163</b>	<b>\$13,135</b>	<b>\$163,636</b>		<b>\$31,407</b>
<b>Expenses</b>					
<b>SERVICES &amp; SUPPLIES</b>					
524405 - ANIMAL -SPECIAL DEPT EXP	\$58,570	\$115,669	\$147,992		\$5,808
525000 - OVERHEAD	-	-	-		\$3,157
524050 - SPAY/NEUTER REBATE	\$2,309	\$4,890	\$13,707		\$46,677
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$60,879</b>	<b>\$120,558</b>	<b>\$161,699</b>		<b>\$55,642</b>
<b>EXPENSES TOTAL</b>	<b>\$60,879</b>	<b>\$120,558</b>	<b>\$161,699</b>		<b>\$55,642</b>
<b>Surplus (Deficit)</b>	<b>\$123,284</b>	<b>-\$107,423</b>	<b>\$1,937</b>		<b>-\$24,235</b>

# ASSET FORFEITURE EDUCATION

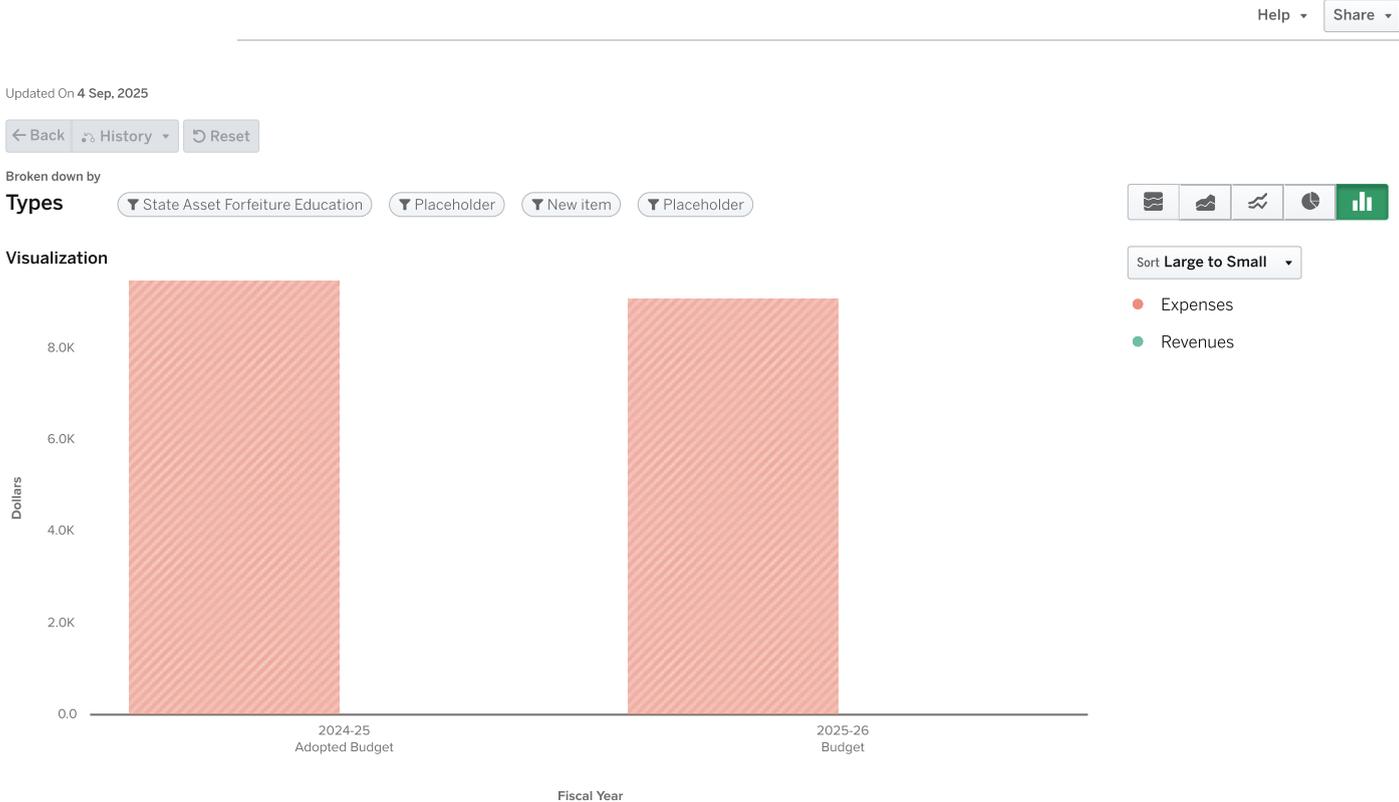
Fund: 0017 0017F Sheriff - Asset Forfeiture Education  
Budget Unit: 70391 - Asset Forfeiture Education  
Function: 02 - Public Protection  
Activity: 18 - Police Protection



## DESCRIPTION

Asset forfeiture proceeds are generally required to be distributed in particular ways and used for particular purposes. One of the mandated purposes is providing anti-drug education.

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
STATE & FEDERAL AID					
44358 - STATE - ASSET SEIZURE	-	-	\$2,011		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$2,011</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$2,011</b>		<b>\$0</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
525000 - OVERHEAD	-\$36	-\$3	-		\$103
524400 - SPECIAL DEPARTMENT EXPENSE	\$5,342	\$908	\$2,380		\$8,998
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$5,306</b>	<b>\$905</b>	<b>\$2,380</b>		<b>\$9,101</b>
<b>EXPENSES TOTAL</b>	<b>\$5,306</b>	<b>\$905</b>	<b>\$2,380</b>		<b>\$9,101</b>
<b>Surplus (Deficit)</b>	<b>-\$5,306</b>	<b>-\$905</b>	<b>-\$369</b>		<b>-\$9,101</b>

# BOATING SAFETY & ENFORCEMENT

Fund: 0017 0017G Sheriff - Grant  
 Budget Unit: 70350 - Boat Safety & Enforcement  
 Function: 02 - Public Protection  
 Activity: 18 - Police Protection



## DESCRIPTION

Plumas County Boat Patrol is responsible for ensuring the safety and regulation of waterways within Plumas County. They enforce local, state, and federal boating laws and promote safe boating practices. Boat Patrol is essential for maintaining safe and enjoyable waterways. Their efforts help to prevent accidents, protect natural resources, and ensure that recreational and commercial boating activities are conducted responsibly.



## REVENUE VS. EXPENDITURE



# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44260 - STATE-BOAT PATROL	\$267,417	\$123,193	\$127,523		\$93,764
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$267,417</b>	<b>\$123,193</b>	<b>\$127,523</b>		<b>\$93,764</b>
TAX REVENUE					
40020 - CURRENT UNSECURED TAXES	\$39,927	\$39,436	\$38,964		\$38,964
<b>TAX REVENUE TOTAL</b>	<b>\$39,927</b>	<b>\$39,436</b>	<b>\$38,964</b>		<b>\$38,964</b>
<b>REVENUES TOTAL</b>	<b>\$307,344</b>	<b>\$162,629</b>	<b>\$166,487</b>		<b>\$132,728</b>
<b>Expenses</b>					
FIXED ASSETS					
542600 - EQUIPMENT	\$53,301	-	-		\$0
<b>FIXED ASSETS TOTAL</b>	<b>\$53,301</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
SALARIES & BENEFITS					
51125 - CLOTHING ALLOWANCE	\$900	-	\$1,600		\$2,500
51110 - COMPENSATION INSURANCE	\$1,333	\$1,069	\$1,303		\$1,193
51100 - FICA/MEDICARE OASDI	\$4,907	\$5,472	\$7,969		\$8,415
51020 - OTHER WAGES	\$62,152	\$71,984	\$100,427		\$105,000
51060 - OVERTIME PAY	\$1,914	\$1,562	\$1,836		\$5,000
51070 - UNEMPLOYMENT INSURANCE	\$6,772	\$3,886	\$5,086		\$6,199
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$77,978</b>	<b>\$83,974</b>	<b>\$118,220</b>		<b>\$128,307</b>
SERVICES & SUPPLIES					
521100 - BADGES	-	-	-		\$1,000
520900 - EQUIPMENT MAINTENANCE	\$20,432	\$10,570	\$17,070		\$22,878
521102 - FUEL - VEHICLE	\$22,150	\$16,817	\$12,474		\$35,000
520500 - INSURANCE	\$2,130	\$2,476	\$2,476		\$2,526
525119 - LIABILITY SELF-FUND INSURANCE	\$986	\$1,011	\$1,074		\$971
525000 - OVERHEAD	\$1,084	\$881	-		\$2,704
524400 - SPECIAL DEPARTMENT EXPENSE	\$1,970	\$302	-		\$8,500
524207 - STORAGE SPACE RENT	\$9,600	\$8,400	\$8,400		\$13,000
521240 - TOOLS & EQUIPMENT	\$9,773	\$3,241	\$7,417		\$15,000
527400 - TRAVEL- IN COUNTY	-	-	\$205		\$1,000
527500 - TRAVEL- OUT OF COUNTY	-	-	-		\$10,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$68,125</b>	<b>\$43,698</b>	<b>\$49,117</b>		<b>\$112,579</b>
<b>EXPENSES TOTAL</b>	<b>\$199,403</b>	<b>\$127,672</b>	<b>\$167,337</b>		<b>\$240,886</b>
<b>Surplus (Deficit)</b>	<b>\$107,940</b>	<b>\$34,957</b>	<b>-\$850</b>		<b>-\$108,158</b>

# BUFFER/OFFICE OF EMERGENCY SERVICES



Fund: 0017 0017G Sheriff - Grants  
Budget Unit: 70329 - Buffer/Office of Emergency Services  
Function: 02 - Public Protection  
Activity: 18 - Police Protection

## DESCRIPTION

The Office of Emergency Services was previously budgeted under the Sheriff's Office. This budget will be closed out in FY 25/26.

## REVENUE VS. EXPENDITURE

Help Share

Updated On 4 Sep, 2025

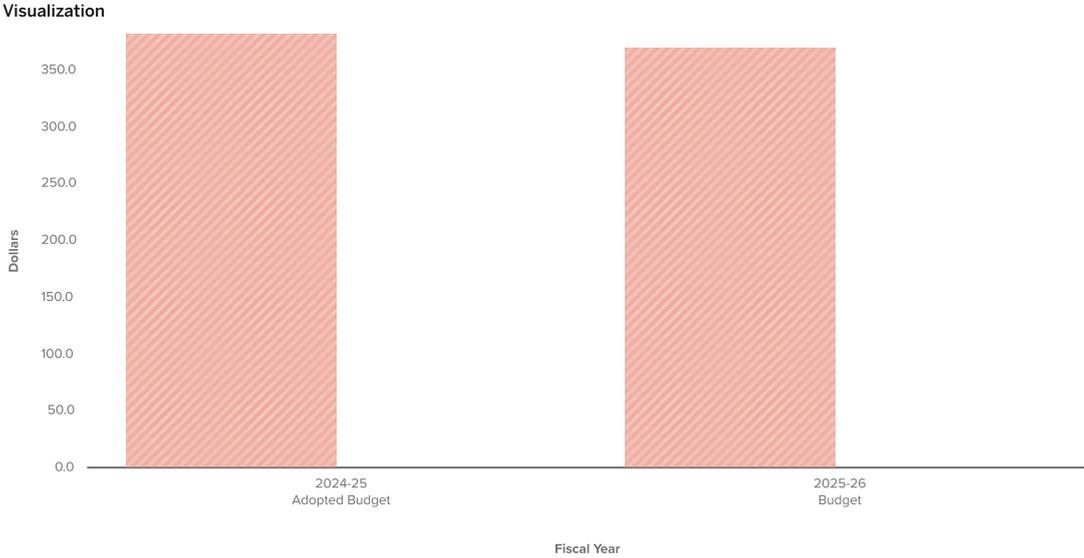
Back History Reset

Broken down by Types: Buffer/Office of Emergency Ser... Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44380 - STATE- EMPG/OES	\$258,176	\$0	-		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$258,176</b>	<b>\$0</b>	<b>-</b>		<b>\$0</b>
TRANSFERS					
48000 - TRANSFER-IN	\$9,702	\$4,500	-		\$0
48002 - TRANSFER-IN2	-	\$5,462	-		\$0
<b>TRANSFERS TOTAL</b>	<b>\$9,702</b>	<b>\$9,962</b>	<b>-</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$267,878</b>	<b>\$9,962</b>	<b>-</b>		<b>\$0</b>
<b>Expenses</b>					
FIXED ASSETS					
544130 - GENERATOR	\$197,556	-	-		\$0
<b>FIXED ASSETS TOTAL</b>	<b>\$197,556</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	\$7,612	-	-		\$0
521260 - CAMERA/CAMERA ACCESSORY	\$13,360	-	-		\$0
521250 - COMMUNICATION EQUIP	\$7,947	-	-		\$0
525000 - OVERHEAD	-	-	-		\$345
520201 - PHONE - LAND LINE (S)	\$1,701	-	-		\$0
521900 - PROFESSIONAL SVC	\$1,060	\$0	-		\$0
523804 - RADIO EQUIP RENT/LEASE	\$7,515	-	-		\$0
520940 - SAFETY EQUIPMENT/EXPENSES	\$17,178	-	-		\$0
524400 - SPECIAL DEPARTMENT EXPENSE	\$2,295	-	-		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$58,667</b>	<b>\$0</b>	<b>-</b>		<b>\$345</b>
TRANSFERS					
580000 - TRANSFER	\$139,829	-	-		\$26
<b>TRANSFERS TOTAL</b>	<b>\$139,829</b>	<b>-</b>	<b>-</b>		<b>\$26</b>
<b>EXPENSES TOTAL</b>	<b>\$396,052</b>	<b>\$0</b>	<b>-</b>		<b>\$371</b>
<b>Surplus (Deficit)</b>	<b>-\$128,174</b>	<b>\$9,962</b>	<b>\$0</b>		<b>-\$371</b>

# CALIFORNIA MULTI JURISDICTIONAL ENFORCEMENT METHAMPHETAMINE



Fund: 0017 0017G Sheriff - Grants  
Budget Unit: 70343 - California Multi-Jurisdictional Methamphetamine Enforcement (CalMMET)  
Function: 02 - Public Protection  
Activity: 18 - Police Protection

## DESCRIPTION

The California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) program is a statewide initiative designed to combat the production, distribution, and use of methamphetamine through coordinated law enforcement efforts. This program brings together various law enforcement agencies at the local, state, and federal levels to address the methamphetamine problem comprehensively and effectively.

The Cal-MMET program represents a comprehensive and collaborative approach to tackling the methamphetamine problem in California. By leveraging the strengths and resources of multiple jurisdictions and agencies, the program aims to achieve significant and lasting reductions in methamphetamine-related activities and their impact on communities.

## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

← Back ↻ History ↺ Reset

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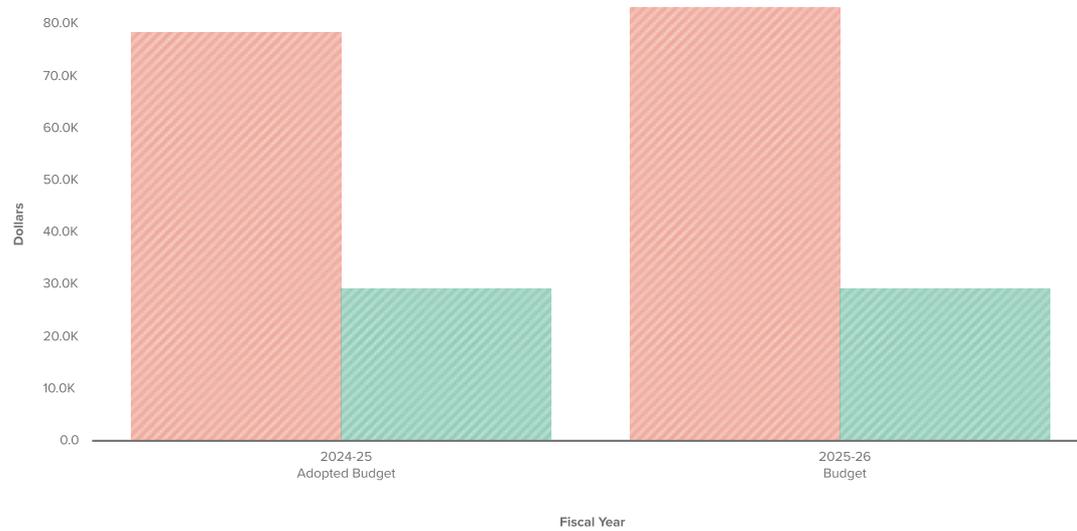
Types California Methamphetamine Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
TRANSFERS				
48716 - TRN-SO CAL EMA	\$29,486	\$29,486	\$29,486	\$29,486
<b>TRANSFERS TOTAL</b>	<b>\$29,486</b>	<b>\$29,486</b>	<b>\$29,486</b>	<b>\$29,486</b>
<b>REVENUES TOTAL</b>	<b>\$29,486</b>	<b>\$29,486</b>	<b>\$29,486</b>	<b>\$29,486</b>
<b>Expenses</b>				
SALARIES & BENEFITS				
51100 - FICA/MEDICARE OASDI	\$84	\$85	\$84	\$290
51060 - OVERTIME PAY	\$5,793	\$5,877	\$5,807	\$20,000
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$5,877</b>	<b>\$5,963</b>	<b>\$5,892</b>	<b>\$20,290</b>
SERVICES & SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	-	\$11,262	\$8,871	\$6,061
521103 - BATTERIES	\$516	-	\$744	\$1,500
521260 - CAMERA/CAMERA ACCESSORY	\$44	-	-	\$2,000
521102 - FUEL - VEHICLE	\$12,864	\$10,186	\$8,310	\$15,000
526600 - NARCOTIC INVESTIGATION	-	-\$2,000	-	\$3,000
525000 - OVERHEAD	\$510	\$416	-	\$385
524400 - SPECIAL DEPARTMENT EXPENSE	\$400	\$2,203	\$623	\$5,500
528400 - CONTINGENCIES	-	-	-	\$18,514
527500 - TRAVEL- OUT OF COUNTY	-	\$375	\$220	\$3,000
520902 - VEHICLE MAINTENANCE	\$2,500	\$2,046	\$267	\$8,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$16,835</b>	<b>\$24,488</b>	<b>\$19,034</b>	<b>\$62,960</b>
<b>EXPENSES TOTAL</b>	<b>\$22,712</b>	<b>\$30,450</b>	<b>\$24,926</b>	<b>\$83,250</b>

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
Surplus (Deficit)	\$6,775	-\$964	\$4,560		-\$53,764

# CAPITAL IMPROVEMENT JAIL

Fund: 0096 0096J Capital Improvement Jail  
Budget Unit: 20141 - Capital Improvement Jail  
Function: 01 - General Government  
Activity: 36 - Plant Acquisition



## DESCRIPTION

Capital improvements for jails involve significant investments to upgrade and maintain the correctional facility to ensure they meet current standards and future needs. In Plumas County, these improvements included the construction and completion of a new correctional facility. This account covered costs for construction and equipping the new jail facility which was finished in 2024.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

← Back ↻ History ↺ Reset

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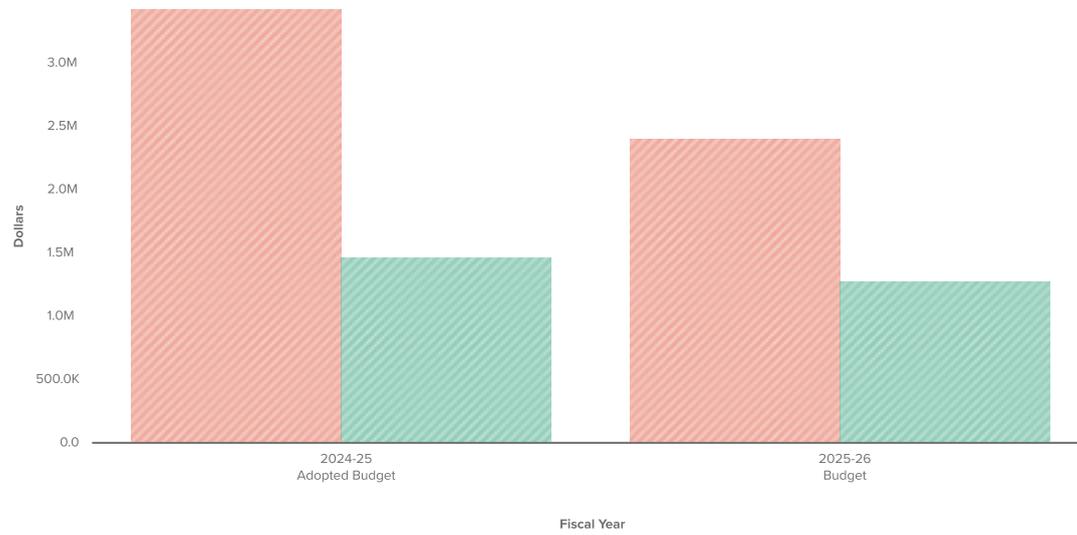
Types ▾ Capital Improvement Jail ▾ Placeholder ▾ New item ▾ Placeholder



Sort **Large to Small** ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44290 - STATE-OTHER	\$7,260,271	\$11,731,894	\$88,235		\$1,282,834
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$7,260,271</b>	<b>\$11,731,894</b>	<b>\$88,235</b>		<b>\$1,282,834</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$97,752	\$87,716	\$118,191		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$97,752</b>	<b>\$87,716</b>	<b>\$118,191</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$7,358,023</b>	<b>\$11,819,610</b>	<b>\$206,426</b>		<b>\$1,282,834</b>
<b>Expenses</b>					
FIXED ASSETS					
549500 - COMPUTER HARDWARE	-	-	\$6,540		\$0
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$6,540</b>		<b>\$0</b>
SERVICES & SUPPLIES					
521230 - OFFICE FURNITURE/EQUIP	-	\$94,572	\$46,214		\$0
525000 - OVERHEAD	-	-	-		\$128,649
521900 - PROFESSIONAL SVC	\$8,732,810	\$11,566,252	\$989,034		\$392,304
524400 - SPECIAL DEPARTMENT EXPENSE	-	-	\$4,767		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$8,732,810</b>	<b>\$11,660,823</b>	<b>\$1,040,016</b>		<b>\$520,953</b>
TRANSFERS					
58000 - TRANSFER-OUT	-	-	-		\$1,300,000
58001 - TRANSFER-OUT1	-	-	-		\$594,000
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$1,894,000</b>
<b>EXPENSES TOTAL</b>	<b>\$8,732,810</b>	<b>\$11,660,823</b>	<b>\$1,046,556</b>		<b>\$2,414,953</b>

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
Surplus (Deficit)	-\$1,374,787	\$158,787	-\$840,130	-\$1,132,119	

# CIVIL OPERATIONS

Fund: 0017 0017C Sheriff Civil Operations  
Budget Unit: 20342 - Civil Operations  
Function: 02 - Public Protection  
Activity: 18 - Police Protection



## DESCRIPTION

Expenses related to providing mandatory Civil operations in Plumas County.

## REVENUE VS. EXPENDITURE

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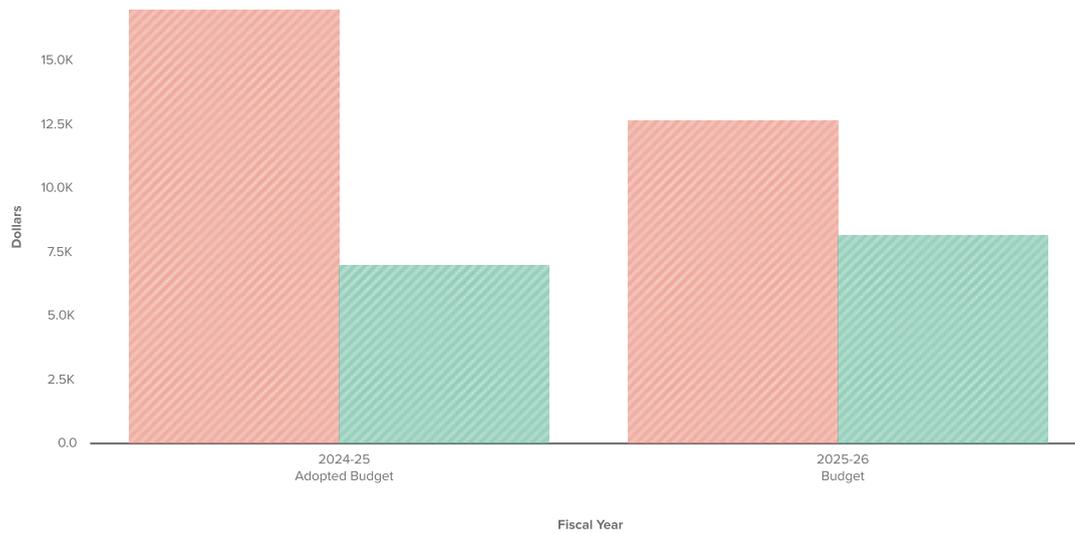
Types Civil Operations Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45082 - S.O. CIVIL OPERATIONS	\$8,203	\$7,465	\$8,129		\$8,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$8,203</b>	<b>\$7,465</b>	<b>\$8,129</b>		<b>\$8,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$304	\$395	\$258		\$200
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$304</b>	<b>\$395</b>	<b>\$258</b>		<b>\$200</b>
<b>REVENUES TOTAL</b>	<b>\$8,507</b>	<b>\$7,861</b>	<b>\$8,387</b>		<b>\$8,200</b>
<b>Expenses</b>					
<b>SERVICES &amp; SUPPLIES</b>					
520411 - ANN SOFTWARE FEE/MAINT	\$5,000	\$4,893	\$5,138		\$5,344
529851 - COMPUTER HARDWARE/SUPL	\$139	-	-		\$0
520250 - COPY MACHINE LEASE	\$2,000	\$1,654	\$1,390		\$1,600
521800 - OFFICE EXPENSE	-	-	-		\$1,272
521230 - OFFICE FURNITURE/EQUIP	-	-	-		\$1,000
525000 - OVERHEAD	-\$79	\$1,951	-		\$2,226
520220 - PAPER/PAPER SUPPLIES	-	-	-		\$300
520210 - POSTAGE/SHIP, MAIL COST	-	-	-		\$100
520233 - PRINTING SVC/CHRG	-	-	-		\$100
527500 - TRAVEL - OUT OF COUNTY	-	\$4,698	\$2,041		\$747
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$7,060</b>	<b>\$13,196</b>	<b>\$8,570</b>		<b>\$12,689</b>
<b>EXPENSES TOTAL</b>	<b>\$7,060</b>	<b>\$13,196</b>	<b>\$8,570</b>		<b>\$12,689</b>
<b>Surplus (Deficit)</b>	<b>\$1,447</b>	<b>-\$5,335</b>	<b>-\$183</b>		<b>-\$4,489</b>

# COMMUNICATIONS

Fund: 0017 0017G Sheriff - Grants  
Budget Unit: 70375 - Communications  
Function: 02 - Public Protection  
Activity: 18 - Police Protection

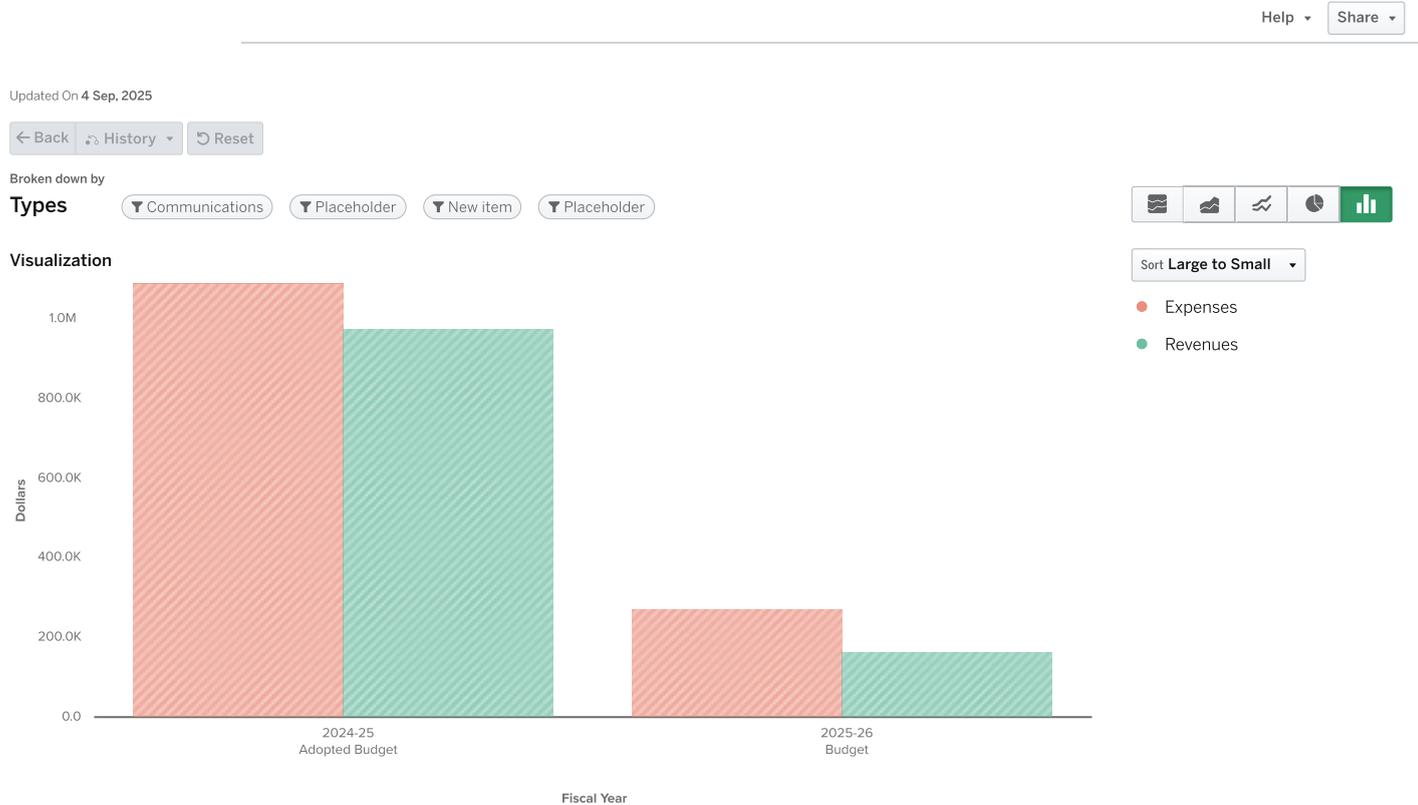


## DESCRIPTION

Maintaining and managing the expenses of an emergency communications network is critical for ensuring reliable communication during crises. This involves various activities and cost considerations to keep the network operational and efficient. In late 2024, several components of the communications system have aged out of service and will need to be replaced in 2025.



## REVENUE VS. EXPENDITURE



**BUDGET DETAIL -  
SCHEDULE 9**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45040 - LEASE PAYMENT	-	\$11,215	\$70,255		\$65,113
<b>CHARGES FOR SERVICES TOTAL</b>	<b>-</b>	<b>\$11,215</b>	<b>\$70,255</b>		<b>\$65,113</b>
<b>OTHER REVENUE</b>					
46251 - REIMBURSEMENTS/REFUNDS	\$9,107	\$78,699	\$0		\$98,573
<b>OTHER REVENUE TOTAL</b>	<b>\$9,107</b>	<b>\$78,699</b>	<b>\$0</b>		<b>\$98,573</b>
<b>REVENUES TOTAL</b>	<b>\$9,107</b>	<b>\$89,914</b>	<b>\$70,255</b>		<b>\$163,686</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
542200 - COMMUNICATION EQUIPMENT	\$6,692	-	-		\$17,000
<b>FIXED ASSETS TOTAL</b>	<b>\$6,692</b>	<b>-</b>	<b>-</b>		<b>\$17,000</b>
<b>SERVICES &amp; SUPPLIES</b>					
521250 - COMMUNICATION EQUIP	\$1,619	\$15,467	\$19,362		\$112,073
525000 - OVERHEAD	-	-	-		\$864
521900 - PROFESSIONAL SVC	-	-	\$2,765		\$0
523804 - RADIO EQUIP RENT/LEASE	\$3,714	-	\$2,403		\$11,595
528400 - CONTINGENCIES	-	-	-		\$81,453
527800 - UTILITIES	\$38,291	\$48,299	\$47,960		\$51,060
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$43,624</b>	<b>\$63,766</b>	<b>\$72,491</b>		<b>\$257,045</b>
<b>EXPENSES TOTAL</b>	<b>\$50,317</b>	<b>\$63,766</b>	<b>\$72,491</b>		<b>\$274,045</b>
<b>Surplus (Deficit)</b>	<b>-\$41,210</b>	<b>\$26,147</b>	<b>-\$2,236</b>		<b>-\$110,359</b>

# COMMUNITY CORRECTIONS PARTNERSHIP AB109 - SHERIFF

Fund: 00017 0017G Sheriff - Grants  
Budget Unit: 70362 - Community Corrections Partnership AB109 - Sheriff  
Function: 02 - Public Protection  
Activity: 18 - Police Protection



## DESCRIPTION

The Community Corrections Partnership (CCP) was established as part of California's Public Safety Realignment under Assembly Bill 109 (AB 109) in 2011. This legislation shifted the responsibility for many non-violent, non-serious, and non-sexual offenders from state prisons to county jurisdictions. AB 109 aimed to reduce recidivism and improve public safety by encouraging local governments to strengthen their community corrections programs through evidence-based practices.

The CCP in each county is responsible for developing and implementing local plans to manage these offenders. These plans are submitted to the county Board of Supervisors for approval. The partnership typically includes various local officials such as the Chief Probation Officer (who chairs the CCP), the Sheriff-Coroner, the District Attorney, the Public Defender, and representatives from health and human services, the judiciary, and law enforcement.

## REVENUE VS. EXPENDITURE

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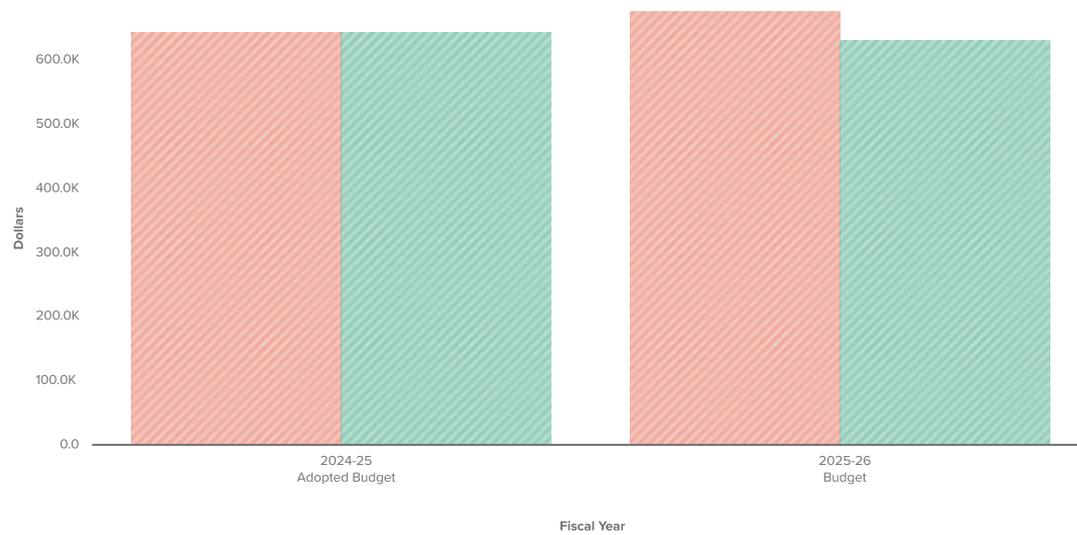
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Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Correctional Officer I/II	2	2	2	2	2
Deputy Sheriff I/II	2	2	2	2	2
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
<b>CHARGES FOR SERVICES</b>				
45223 - ELECTRONIC MONITORING FEE	\$7,762	\$15,525	\$7,762	\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$7,762</b>	<b>\$15,525</b>	<b>\$7,762</b>	<b>\$0</b>
<b>TRANSFERS</b>				
48000 - TRANSFER-IN	\$8,000	-	-	\$0
48079 - TRN-CCPIF AB109	\$534,685	\$568,117	\$632,307	\$632,715
48005 - TRANSFER-IN5	-	-	\$12,741	\$0
<b>TRANSFERS TOTAL</b>	<b>\$542,685</b>	<b>\$568,117</b>	<b>\$645,048</b>	<b>\$632,715</b>
<b>REVENUES TOTAL</b>	<b>\$550,448</b>	<b>\$583,642</b>	<b>\$652,810</b>	<b>\$632,715</b>
<b>Expenses</b>				
<b>SALARIES &amp; BENEFITS</b>				
51120 - CELL PHONE ALLOW	\$1,200	\$1,920	\$1,120	\$1,920
51125 - CLOTHING ALLOWANCE	\$3,000	\$3,700	\$3,700	\$3,700

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
51110 - COMPENSATION INSURANCE	\$3,123	\$2,836	\$3,715		\$3,685
51100 - FICA/MEDICARE OASDI	\$12,442	\$14,137	\$12,429		\$13,031
51090 - GROUP INSURANCE	\$19,527	\$21,224	\$47,387		\$55,273
51040 - HOLIDAY PAY	\$300	-	-		\$0
51081 - OPEB LIABILITY	\$9,513	\$9,660	\$9,283		\$10,743
51060 - OVERTIME PAY	\$57,572	\$63,811	\$63,458		\$50,000
51000 - REGULAR WAGES	\$212,903	\$254,153	\$236,054		\$240,428
51080 - RETIREMENT	\$23,466	\$45,132	\$99,972		\$98,291
51070 - UNEMPLOYMENT INSURANCE	\$305	\$250	\$218		\$226
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$343,352</b>	<b>\$416,824</b>	<b>\$477,335</b>		<b>\$477,297</b>
<b>SERVICES &amp; SUPPLIES</b>					
520700 - CLOTHING & SUPPL INMATE	\$980	\$1,035	\$1,348		\$1,200
524804 - DRUG TESTING SUPPLIES	-	-	-		\$2,000
520303 - FOOD - INMATE	\$28,921	\$29,171	\$17,968		\$25,000
520400 - HOUSEHOLD EXPENSE	\$6,958	\$7,842	\$6,155		\$8,000
525119 - LIABILITY SELF-FUND INSURANCE	\$2,309	\$2,598	\$2,935		\$2,895
521980 - MEDICAL SERVICE - PROF SV	\$95,498	\$119,468	\$104,034		\$104,424
525000 - OVERHEAD	\$12,787	\$17,790	-		\$33,324
521504 - PERSCRPTNS/PHARMACEUTICL	\$48,463	\$984	\$1,752		\$15,000
521900 - PROFESSIONAL SVC	\$3,471	\$4,286	\$2,880		\$7,000
524400 - SPECIAL DEPARTMENT EXPENSE	\$26,309	-	-		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$225,695</b>	<b>\$183,175</b>	<b>\$137,072</b>		<b>\$198,843</b>
<b>EXPENSES TOTAL</b>	<b>\$569,047</b>	<b>\$599,999</b>	<b>\$614,407</b>		<b>\$676,140</b>
<b>Surplus (Deficit)</b>	<b>-\$18,599</b>	<b>-\$16,357</b>	<b>\$38,403</b>		<b>-\$43,425</b>

# CORRECTIONS

Fund: 0001 0001S Sheriff  
Budget Unit: 70380 - Corrections  
Function: 02 - Public Protection  
Activity: 19 - Detention & Correction



## DESCRIPTION

Correctional Facility operations encompass a wide range of activities and responsibilities that ensure the safe, secure, and effective management of a detention facility. These operations are crucial for maintaining order, providing necessary services to inmates, and ensuring compliance with legal and regulatory standards. Key components of the facility's operations include:

### 1. Security and Safety:

- Perimeter Security: Ensuring the facility is secure from unauthorized entry and escape through the use of fences, walls, surveillance cameras, and security personnel.
- Inmate Supervision: Continuous monitoring of inmates through direct supervision or video surveillance to prevent violence, escape, and other incidents.
- Emergency Preparedness: Developing and implementing plans for emergencies, such as fires, riots, natural disasters, and medical crises.

### 2. Inmate Intake and Classification:

- Booking and Intake: Processing new inmates, including collecting personal information, conducting searches, and documenting belongings.
- Classification: Assessing inmates to determine their security risk, housing needs, and any special requirements based on factors such as criminal history, behavior, and medical or mental health conditions.

### 3. Housing and Facility Management:

- Inmate Housing: Assigning inmates to appropriate housing units based on classification assessments, ensuring separation of different categories of inmates (e.g., violent vs. non-violent).
- Facility Maintenance: Regular upkeep of the facility's infrastructure, including plumbing, electrical systems, and HVAC, to ensure a safe and habitable environment.

### 4. Health and Welfare Services:

- Medical Care: Providing routine and emergency medical services, including access to physicians, nurses, and mental health professionals.
- Nutritional Services: Ensuring inmates receive adequate and balanced meals that meet dietary guidelines.
- Mental Health Services: Offering mental health assessments, counseling, and treatment programs to address inmates' psychological needs.

### 5. Rehabilitation and Programs:

- Educational Programs: Offering classes and vocational training to help inmates develop skills that can aid in their reintegration into society.
- Rehabilitation Programs: Providing substance abuse treatment, anger management courses, and other programs aimed at reducing recidivism.
- Recreational Activities: Facilitating physical activities and recreational opportunities to promote physical health and mental well-being.

### 6. Legal and Regulatory Compliance:

- Adherence to Laws: Ensuring the facility operates in compliance with local, state, and federal laws, including inmate rights and conditions of confinement.
- Inspections and Audits: Regularly conducting internal and external inspections and audits to identify and address any areas of non-compliance.

### 7. Staff Management and Training:

- Hiring and Training: Recruiting qualified staff and providing ongoing training to ensure they are equipped to handle their responsibilities effectively and safely.

- Professional Development: Offering opportunities for career advancement and professional development to retain experienced personnel.

## REVENUE VS. EXPENDITURE

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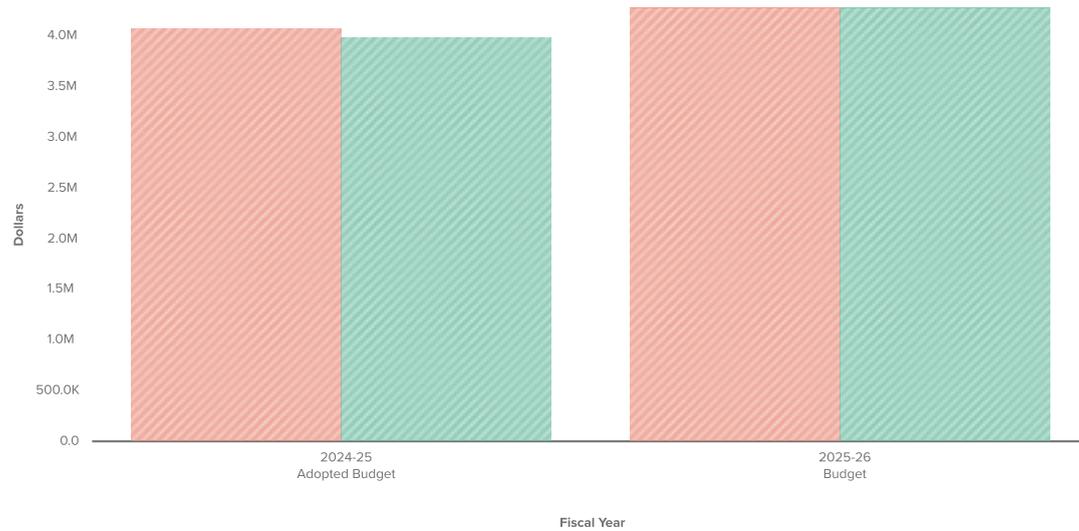
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Visualization



Sort **Large to Small** ▼

- Expenses
- Revenues

## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Correctional Officer I/II	15	15	15	15	15
Correctional Sergeant	5	5	5	5	5
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>

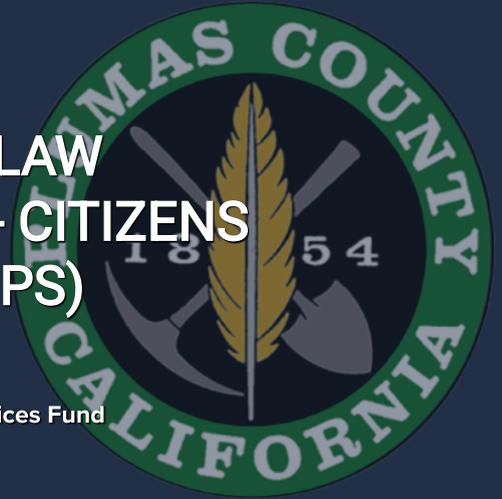
## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45351 - BOOKING FEE	\$15,131	\$22,571	\$11,288		\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$15,131</b>	<b>\$22,571</b>	<b>\$11,288</b>		<b>\$0</b>
<b>OTHER REVENUE</b>					
46251 - REIMBURSEMENTS/REFUNDS	\$223	\$6,642	\$6,282		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>OTHER REVENUE TOTAL</b>	<b>\$223</b>	<b>\$6,642</b>	<b>\$6,282</b>	<b>\$0</b>	
STATE & FEDERAL AID					
44290 - STATE-OTHER	\$1,000	-	\$0	\$0	
44281 - STATE-STC JAIL TRAINING	\$10,428	\$10,479	\$9,648	\$14,470	
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$11,428</b>	<b>\$10,479</b>	<b>\$9,648</b>	<b>\$14,470</b>	
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	\$2,751,456	\$3,295,799	\$3,148,334	\$4,055,055	
48000 - TRANSFER-IN	-	-	-	\$195,000	
48001 - TRANSFER-IN1	-	-	-	\$2,641	
48002 - TRANSFER-IN2	-	-	-	\$3,998	
48003 - TRANSFER-IN3	\$615	\$359	\$406	\$5,867	
48021 - TRF IN - ARPA FUNDS	\$235,950	-	-	\$0	
48005 - TRANSFER-IN5	-	-	\$40,512	\$0	
<b>TRANSFERS TOTAL</b>	<b>\$2,988,021</b>	<b>\$3,296,158</b>	<b>\$3,189,251</b>	<b>\$4,262,561</b>	
<b>REVENUES TOTAL</b>	<b>\$3,014,803</b>	<b>\$3,335,850</b>	<b>\$3,216,470</b>	<b>\$4,277,031</b>	
<b>Expenses</b>					
FIXED ASSETS					
541500 - VEHICLE	\$242,256	-	-	\$0	
<b>FIXED ASSETS TOTAL</b>	<b>\$242,256</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	\$1,050	\$1,800	\$2,975	\$3,000	
51125 - CLOTHING ALLOWANCE	\$9,200	\$11,350	\$15,275	\$19,300	
51110 - COMPENSATION INSURANCE	\$16,089	\$12,823	\$14,494	\$13,606	
51100 - FICA/MEDICARE OASDI	\$55,971	\$62,046	\$88,592	\$116,702	
51090 - GROUP INSURANCE	\$151,672	\$123,134	\$167,887	\$303,794	
51040 - HOLIDAY PAY	\$3,129	\$1,411	\$6,538	\$7,500	
51081 - OPEB LIABILITY	\$47,562	\$48,298	\$46,417	\$53,709	
51020 - OTHER WAGES	\$22,110	\$44,931	\$67,127	\$100,000	
51060 - OVERTIME PAY	\$157,022	\$175,667	\$258,866	\$260,000	
51000 - REGULAR WAGES	\$580,753	\$597,984	\$832,719	\$1,212,775	
51080 - RETIREMENT	\$47,220	\$205,249	\$253,174	\$293,089	
51070 - UNEMPLOYMENT INSURANCE	\$4,566	\$3,826	\$3,617	\$3,560	
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$1,096,344</b>	<b>\$1,288,519</b>	<b>\$1,757,681</b>	<b>\$2,387,035</b>	
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	-	-	-	\$179,161	
520700 - CLOTHING & SUPPL INMATE	\$3,750	\$4,865	\$6,967	\$7,000	
529851 - COMPUTER HARDWARE/SUPPL	\$91	\$442	\$500	\$500	
520250 - COPY MACHINE LEASE	\$1,313	\$1,654	\$1,390	\$1,600	
520419 - COVID PPE & CLEANING COST	\$816	-	-	\$0	
527802 - ELECTRIC CHARGES	\$57,990	\$65,091	\$141,256	\$112,000	
520900 - EQUIPMENT MAINTENANCE	\$3,956	\$445	\$6,845	\$7,000	
520303 - FOOD - INMATE	\$99,324	\$81,057	\$67,036	\$90,000	
521102 - FUEL - VEHICLE	\$12,485	\$7,916	\$8,112	\$10,000	
527804 - HEATING FUEL/OIL	\$32,504	\$25,940	\$1,956	\$10,000	
520400 - HOUSEHOLD EXPENSE	\$22,450	\$27,897	\$26,710	\$29,000	
525119 - LIABILITY SELF-FUND INSURANCE	\$249,708	\$201,693	\$229,943	\$10,099	
521300 - MAINT.-BLDG. & GROUNDS	\$4,813	\$6,996	\$4,900	\$7,000	
521980 - MEDICAL SERVICE - PROF SV	\$64,260	\$123,841	\$138,715	\$150,000	
521500 - MEDICAL SUPPLIES	\$193	\$4,554	\$5,727	\$7,500	
521800 - OFFICE EXPENSE	\$1,980	\$1,275	\$1,958	\$2,000	
525000 - OVERHEAD	-	-	-	\$313,252	
520220 - PAPER/PAPER SUPPLIES	\$472	-	\$500	\$500	
521504 - PERSCRPTNS/PHARMACEUTICL	\$35,693	\$26,242	\$18,192	\$35,000	
520406 - PEST CONTROL	\$552	\$606	\$646	\$700	
520233 - PRINTING SVC/CHRG	\$158	-	\$364	\$500	
521900 - PROFESSIONAL SVC	\$583,761	\$636,560	\$616,820	\$718,860	

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
527803 - PROPANE/OTHR HEATING FUEL	\$26,507	\$24,606	\$51,851		\$55,000
520407 - REFUSE DISPOSAL	\$9,339	\$10,188	\$11,259		\$16,244
521903 - SECURITY SYSTEM SVC	\$420	\$315	\$1,785		\$3,060
524400 - SPECIAL DEPARTMENT EXPENSE	\$15,760	\$18,803	\$15,159		\$16,653
521505 - SPECIAL RX	\$615	\$366	\$412		\$5,867
527500 - TRAVEL- OUT OF COUNTY	\$20,140	\$18,204	\$30,991		\$35,000
527807 - WATER/SEWER CHARGES	\$45,400	\$57,392	\$69,290		\$66,500
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$1,294,450</b>	<b>\$1,346,949</b>	<b>\$1,459,287</b>		<b>\$1,889,996</b>
<b>EXPENSES TOTAL</b>	<b>\$2,633,050</b>	<b>\$2,635,469</b>	<b>\$3,216,969</b>		<b>\$4,277,031</b>
<b>Surplus (Deficit)</b>	\$381,753	\$700,381	-\$499		\$0

# CORRECTIONS- SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND - CITIZENS OPTION FOR PUBLIC SAFETY (COPS)



Fund: 0017 0017G Sheriff - Grants  
 Budget Unit: 70359 - Corrections - Supplemental Law Enforcement Services Fund  
 Function: 02 - Public Protection  
 Activity: 18 - Police Protection

## DESCRIPTION

The Citizens Option for Public Safety (COPS) program is a state-funded initiative in California designed to provide financial support to local law enforcement agencies. The program, established in 1996, allocates funds to cities and counties to augment public safety expenditures, specifically for "front-line" law enforcement services. These funds are intended to supplement, not replace, existing public safety funding. This budget is for the funds allocated specifically to the jail.

## REVENUE VS. EXPENDITURE

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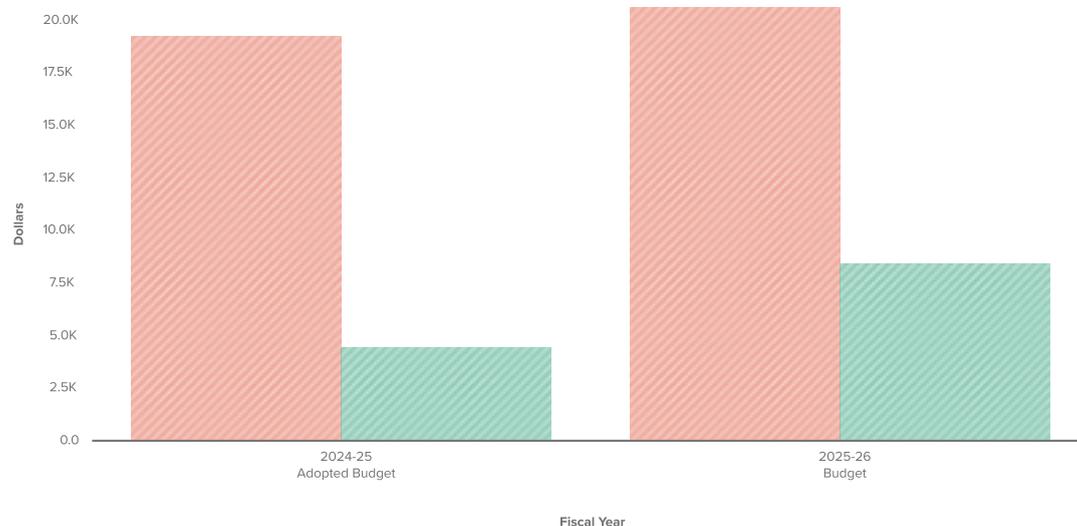
Types Jail - Supplemental Law Enforc... Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE					
46251 - REIMBURSEMENTS/REFUNDS	-	\$3,389	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>-</b>	<b>\$3,389</b>	<b>-</b>		<b>\$0</b>
STATE & FEDERAL AID					
44393 - ST- SLESF & JUVNL JST	\$8,637	\$9,976	\$10,406		\$8,500
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$8,637</b>	<b>\$9,976</b>	<b>\$10,406</b>		<b>\$8,500</b>
<b>REVENUES TOTAL</b>	<b>\$8,637</b>	<b>\$13,365</b>	<b>\$10,406</b>		<b>\$8,500</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
524900 - AMMUNITION/TACTICAL SUPP	-	\$4,229	-		\$13,060
525000 - OVERHEAD	\$70	\$336	-		\$235
520940 - SAFETY EQUIPMENT/EXPENSES	\$3,000	\$3,389	\$13,070		\$7,334
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$3,070</b>	<b>\$7,954</b>	<b>\$13,070</b>		<b>\$20,629</b>
<b>EXPENSES TOTAL</b>	<b>\$3,070</b>	<b>\$7,954</b>	<b>\$13,070</b>		<b>\$20,629</b>
<b>Surplus (Deficit)</b>	<b>\$5,568</b>	<b>\$5,410</b>	<b>-\$2,664</b>		<b>-\$12,129</b>

# COURT SECURITY

Fund: 0017 0017G Sheriff - Grants  
Budget Unit: 70387 - Court Security  
Function: 02 - Public Protection  
Activity: 18 - Police Protection



## DESCRIPTION

County court security is a crucial aspect of maintaining safety and order within the Plumas County judicial facilities. The responsibilities for court security falls under the jurisdiction of the Sheriff's Department. These responsibilities include:

1. **Screening and Access Control:** Ensuring that all individuals entering the courthouse are screened for weapons and other prohibited items through the use of metal detectors, X-ray machines, and personal searches.
2. **Courtroom Security:** Providing security during court proceedings to ensure the safety of judges, jurors, witnesses, defendants, and the public. This may involve the presence of armed deputies or officers in the courtroom.
3. **Transporting Inmates:** Safely transporting inmates from detention facilities to the courthouse and back. This includes securing inmates in holding cells within the courthouse before and after their court appearances.
4. **Emergency Response:** Being prepared to respond to emergencies, such as medical incidents, threats, or acts of violence within the courthouse. This includes having a well-coordinated response plan and communication system.
5. **Monitoring and Surveillance:** Using surveillance cameras and other monitoring technologies to oversee the courthouse's interior and exterior for any suspicious activities or security breaches.
6. **Security Assessments and Planning:** Conducting regular security assessments to identify potential vulnerabilities and developing plans to address them. This may include updating security protocols and training staff on emergency procedures.
7. **Collaborating with Other Agencies:** Working with other law enforcement agencies, emergency services, and court administration to ensure comprehensive security coverage and effective incident management.



## REVENUE VS. EXPENDITURE

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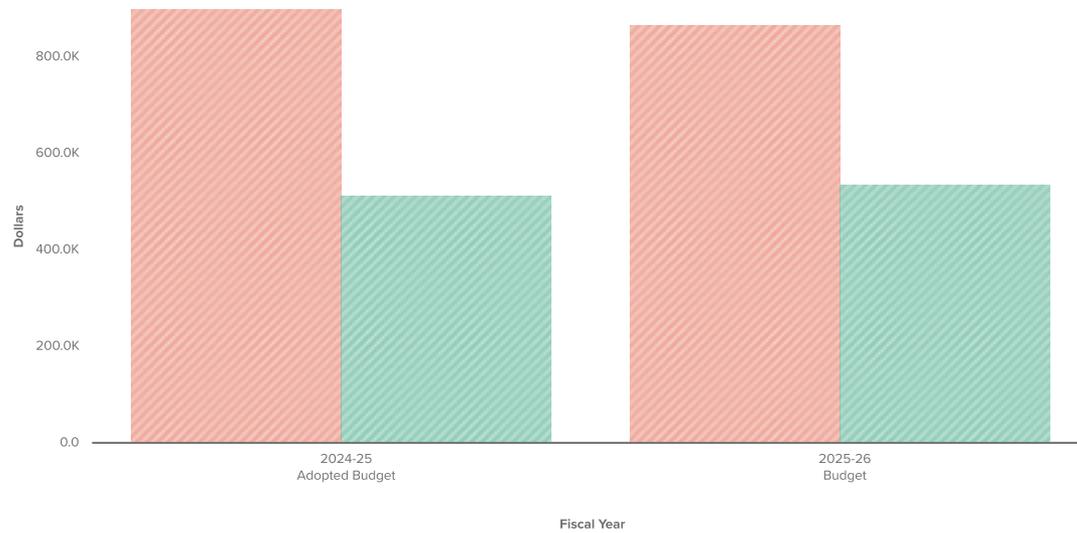
Types ▾ Court Security ▾ Placeholder ▾ New item ▾ Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
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
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>OTHER REVENUE</b>					
46024 - OTHER - SERVICE PROVIDED	\$64,233	\$69,082	\$89,814		\$96,000
46251 - REIMBURSEMENTS/REFUNDS	-	\$297	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$64,233</b>	<b>\$69,379</b>	<b>\$89,814</b>		<b>\$96,000</b>
<b>TRANSFERS</b>					
48700 - TRN-ST SO TRIAL CRT SEC	\$498,644	\$489,970	\$451,115		\$441,000
48005 - TRANSFER-IN5	-	-	\$12,983		\$0
<b>TRANSFERS TOTAL</b>	<b>\$498,644</b>	<b>\$489,970</b>	<b>\$464,098</b>		<b>\$441,000</b>
<b>REVENUES TOTAL</b>	<b>\$562,877</b>	<b>\$559,349</b>	<b>\$553,912</b>		<b>\$537,000</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
541500 - VEHICLE	\$4,353	-	\$68,811		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>FIXED ASSETS TOTAL</b>	<b>\$4,353</b>	<b>-</b>	<b>\$68,811</b>		<b>\$0</b>
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	\$400	\$960	\$1,240		\$1,920
51125 - CLOTHING ALLOWANCE	\$1,200	\$2,000	\$2,000		\$3,425
51110 - COMPENSATION INSURANCE	\$5,066	\$4,483	\$5,427		\$5,220
51100 - FICA/MEDICARE OASDI	\$13,366	\$14,773	\$15,937		\$22,226
51090 - GROUP INSURANCE	\$5,828	\$27,658	\$50,065		\$60,100
51040 - HOLIDAY PAY	\$488	-	\$2,430		\$3,500
51081 - OPEB LIABILITY	\$7,135	\$7,245	\$6,963		\$8,057
51020 - OTHER WAGES	\$130,972	\$147,176	\$165,761		\$192,000
51060 - OVERTIME PAY	\$33,918	\$47,886	\$53,217		\$70,000
51000 - REGULAR WAGES	\$108,387	\$168,410	\$177,278		\$225,582
51080 - RETIREMENT	\$14,684	\$33,760	\$116,970		\$124,313
51070 - UNEMPLOYMENT INSURANCE	\$1,398	\$1,376	\$1,215		\$1,144
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$322,843</b>	<b>\$455,727</b>	<b>\$598,504</b>		<b>\$717,487</b>
<b>SERVICES &amp; SUPPLIES</b>					
521102 - FUEL - VEHICLE	\$8,990	\$7,884	\$5,287		\$12,000
525119 - LIABILITY SELF-FUND INSURANCE	\$3,746	\$4,131	\$4,493		\$4,164
521800 - OFFICE EXPENSE	-	\$41	\$177		\$500
525000 - OVERHEAD	-	-	-		\$21,018
520940 - SAFETY EQUIPMENT/EXPENSES	\$5,000	-	\$10,024		\$5,000
528400 - CONTINGENCIES	-	-	-		\$100,996
521240 - TOOLS & EQUIPMENT	-	-	\$916		\$5,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$17,736</b>	<b>\$12,055</b>	<b>\$20,897</b>		<b>\$148,678</b>
<b>EXPENSES TOTAL</b>	<b>\$344,932</b>	<b>\$467,782</b>	<b>\$688,211</b>		<b>\$866,165</b>
<b>Surplus (Deficit)</b>	<b>\$217,945</b>	<b>\$91,567</b>	<b>-\$134,299</b>		<b>-\$329,165</b>

# CRIMINAL JUSTICE CONSTRUCTION



Fund: 0093 Criminal Justice Construction Fund  
 Budget Unit: 20293 - Criminal Justice Construction  
 Function: 02 - Public Protection  
 Activity: 17 - Judicial

## DESCRIPTION

These funds are used for the purpose of assisting in the construction, reconstruction, expansion, improvement, operation, or maintenance of the Plumas County criminal justice and court facilities and for improvement of criminal justice automated information systems.

## REVENUE VS. EXPENDITURE

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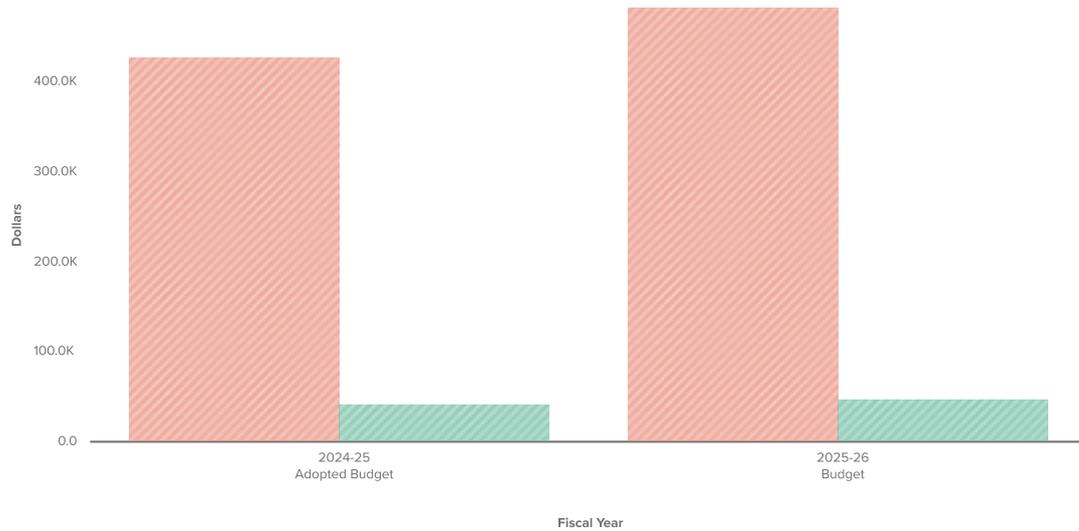
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Types Criminal Justice Construction Placeholder New item Placeholder



Visualization

Sort Large to Small



- Expenses
- Revenues

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>FINES &amp; PENALTIES</b>					
42040 - OTHER COURT FINES	\$43,925	\$46,706	\$43,046		\$44,000
<b>FINES &amp; PENALTIES TOTAL</b>	<b>\$43,925</b>	<b>\$46,706</b>	<b>\$43,046</b>		<b>\$44,000</b>
<b>OTHER REVENUE</b>					
46251 - REIMBURSEMENTS/REFUNDS	-	\$333,412	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>-</b>	<b>\$333,412</b>	<b>-</b>		<b>\$0</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$3,712	\$3,006	\$13,508		\$3,000
43998 - UNREALIZED GAINS/LOSSES	\$1,617	\$804	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$5,329</b>	<b>\$3,810</b>	<b>\$13,508</b>		<b>\$3,000</b>
<b>REVENUES TOTAL</b>	<b>\$49,255</b>	<b>\$383,928</b>	<b>\$56,554</b>		<b>\$47,000</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
543900 - CAMERAS/CAMERA EQUIPMENT	-	-	-		\$90,000
54500 - FENCING	-	-	-		\$100,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$190,000</b>
<b>SERVICES &amp; SUPPLIES</b>					
525000 - OVERHEAD	-	-	-		\$2,304
521900 - PROFESSIONAL SVC	\$116,213	\$94,247	\$10,028		\$15,000
524400 - SPECIAL DEPARTMENT EXPENSE	-	-	-		\$7,531
528400 - CONTINGENCIES	-	-	-		\$267,330
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$116,213</b>	<b>\$94,247</b>	<b>\$10,028</b>		<b>\$292,165</b>
<b>EXPENSES TOTAL</b>	<b>\$116,213</b>	<b>\$94,247</b>	<b>\$10,028</b>		<b>\$482,165</b>
<b>Surplus (Deficit)</b>	<b>-\$66,958</b>	<b>\$289,681</b>	<b>\$46,526</b>		<b>-\$435,165</b>

# DNA PENALTY (PROP 69)

Fund: 0037 DNA Penalty (Prop 69)  
 Budget Unit: 20237 - DNA Penalty (Prop 69)  
 Function: 02 - Public Protection  
 Activity: 17 - Judicial



## DESCRIPTION

These funds are used to reimburse the local sheriff or other law enforcement agencies for the collection of DNA specimens, samples, and print impressions. Specifically used to maintain the required live scan equipment.

## REVENUE VS. EXPENDITURE

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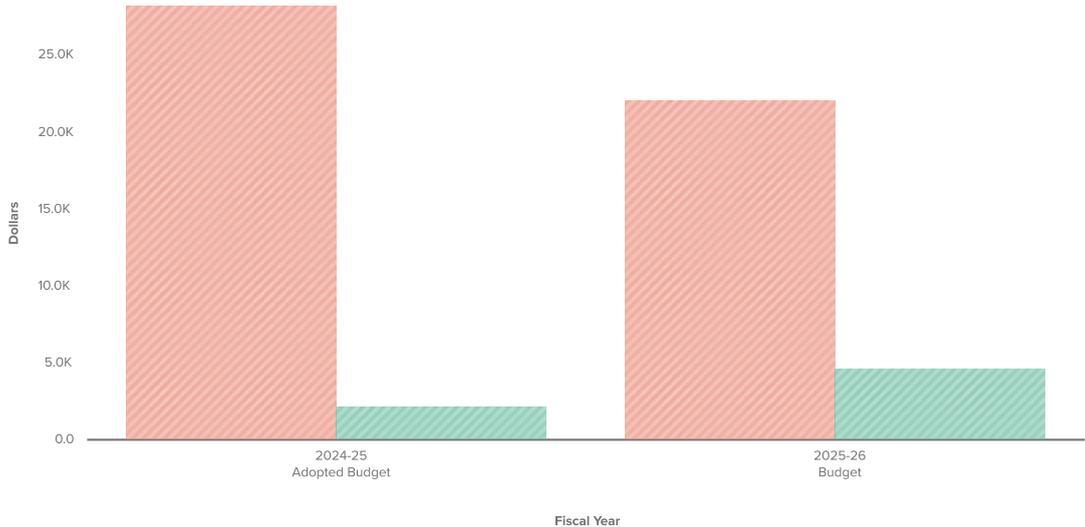
Types DNA Penalty (Prop 69) Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>FINES &amp; PENALTIES</b>					
42037 - DNA PENALTY (PROP 69)	\$4,377	-	-		\$4,000
<b>FINES &amp; PENALTIES TOTAL</b>	<b>\$4,377</b>	<b>-</b>	<b>-</b>		<b>\$4,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$654	\$880	\$824		\$650
43998 - UNREALIZED GAINS/LOSSES	\$214	\$217	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$868</b>	<b>\$1,097</b>	<b>\$824</b>		<b>\$650</b>
<b>REVENUES TOTAL</b>	<b>\$5,245</b>	<b>\$1,097</b>	<b>\$824</b>		<b>\$4,650</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
549921 - LIVE SCAN - FINGER PRNT	-	-	\$7,020		\$0
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$7,020</b>		<b>\$0</b>
<b>SERVICES &amp; SUPPLIES</b>					
520900 - EQUIPMENT MAINTENANCE	\$1,920	\$1,920	\$2,450		\$18,199
521700 - MISC EXPENSES	-	\$370	-		\$3,942
525000 - OVERHEAD	-\$18	-\$27	-		\$8
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$1,902</b>	<b>\$2,263</b>	<b>\$2,450</b>		<b>\$22,149</b>
<b>EXPENSES TOTAL</b>	<b>\$1,902</b>	<b>\$2,263</b>	<b>\$9,469</b>		<b>\$22,149</b>
<b>Surplus (Deficit)</b>	<b>\$3,343</b>	<b>-\$1,167</b>	<b>-\$8,645</b>		<b>-\$17,499</b>

# DOMESTIC CANNABIS ERADICATION/SUPPRESSION PROGRAM

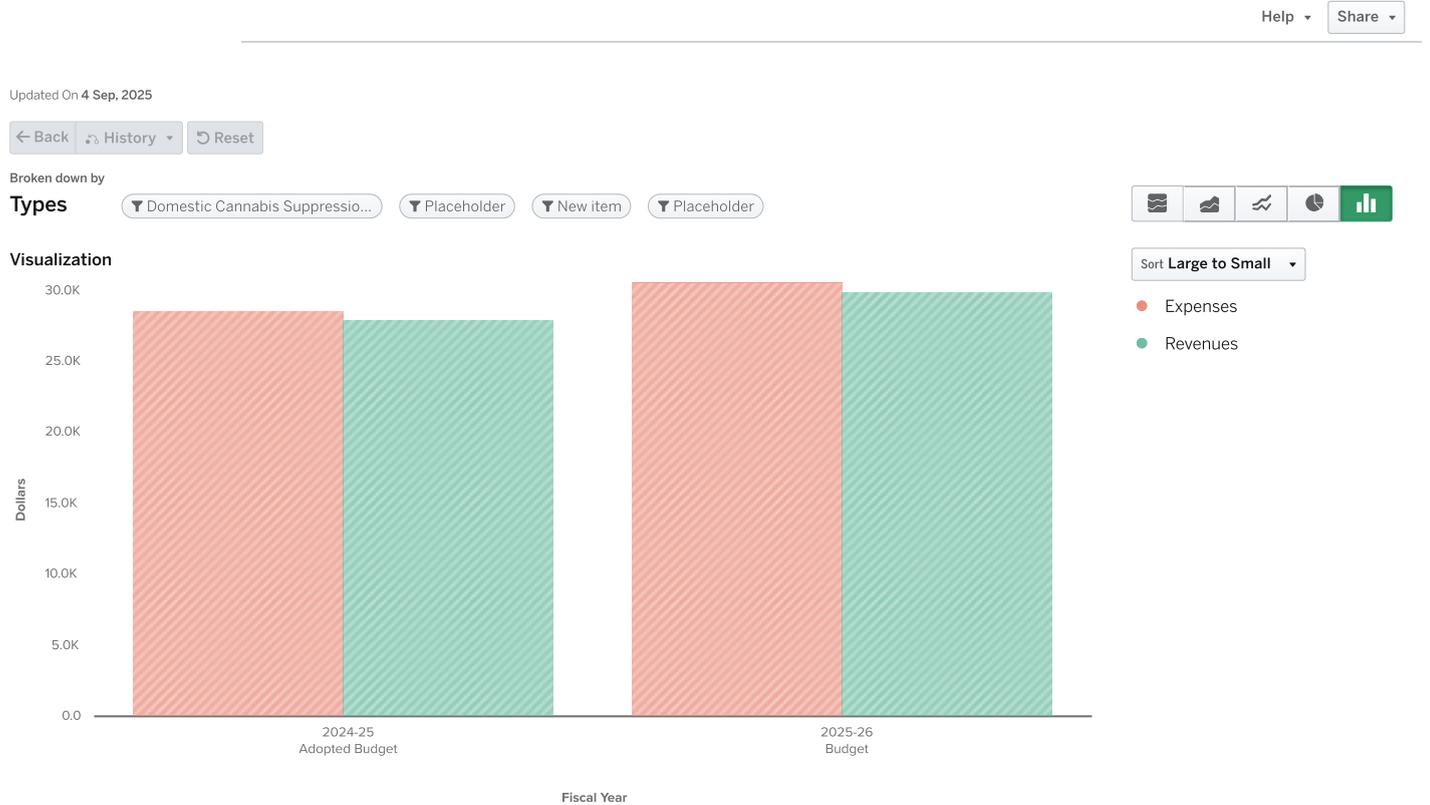


Fund: 0017 0017G Sheriff - Grants  
 Budget Unit: 70348 - Domestic Cannabis Suppression/Eradication Program (DCE/SP)  
 Function: 02 - Public Protection  
 Activity: 18 - Police Protection

## DESCRIPTION

The Domestic Cannabis Suppression/Eradication Program (DCE/SP) is a nationwide initiative aimed at reducing the illegal cultivation of cannabis within the United States. The program is coordinated by the Drug Enforcement Administration (DEA) and involves collaboration with state and local law enforcement agencies to identify, suppress, and eradicate illicit cannabis cultivation operations. The program focuses on both public lands, such as national forests and parks, and private properties where illegal growing activities occur.

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL -

# SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
STATE & FEDERAL AID					
44500 - FEDL-LAW ENFORCEMENT	\$27,550	\$25,425	\$26,717		\$30,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$27,550</b>	<b>\$25,425</b>	<b>\$26,717</b>		<b>\$30,000</b>
TRANSFERS					
48001 - TRANSFER-IN1	\$1,243	\$586	-		\$0
<b>TRANSFERS TOTAL</b>	<b>\$1,243</b>	<b>\$586</b>	<b>-</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$28,793</b>	<b>\$26,011</b>	<b>\$26,717</b>		<b>\$30,000</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
526300 - HELICOPTER/AIRCRAFT EXP	\$27,550	\$25,425	\$26,717		\$30,000
525000 - OVERHEAD	\$596	\$43	-		\$130
524400 - SPECIAL DEPARTMENT EXPENSE	-	-	-		\$423
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$28,146</b>	<b>\$25,468</b>	<b>\$26,717</b>		<b>\$30,553</b>
<b>EXPENSES TOTAL</b>	<b>\$28,146</b>	<b>\$25,468</b>	<b>\$26,717</b>		<b>\$30,553</b>
<b>Surplus (Deficit)</b>	<b>\$647</b>	<b>\$543</b>	<b>\$0</b>		<b>-\$553</b>

# GRANT - EVERY 15 MINUTES

Fund: 0017 0017G Sheriff - Grants  
Budget Unit: 70340 - Grant - Every 15 Minutes  
Function: 02 - Public Protection  
Activity: 18 - Police Protection



## DESCRIPTION

Grant funds for providing the CHP Every 15 Minutes Program - has not been funded in the past few years. This budget will be closed out in FY 25/26.



## REVENUE VS. EXPENDITURE

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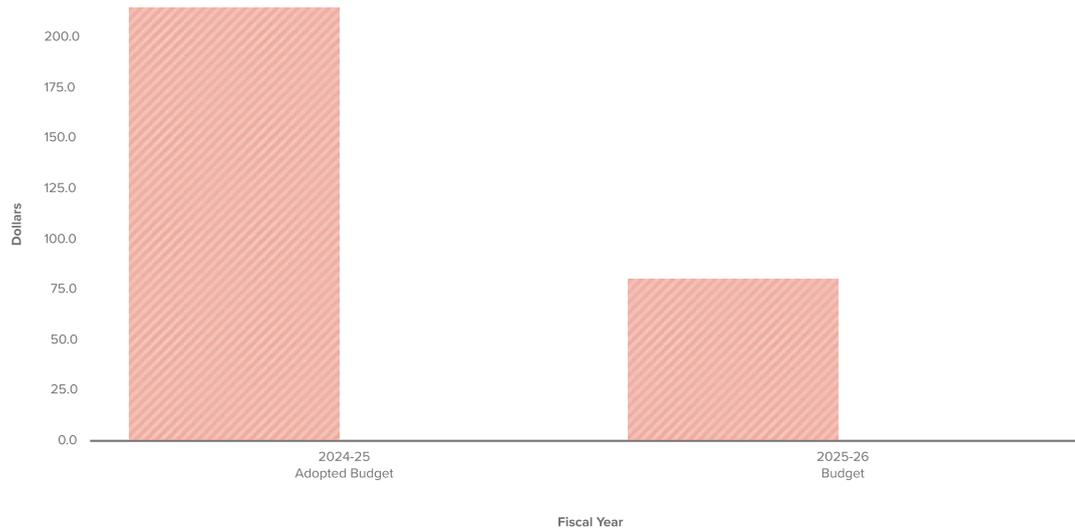
Types Grant - Every 15 Minutes Placeholder New item Placeholder



Sort **Large to Small**

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Expenses</b>					
<b>SERVICES &amp; SUPPLIES</b>					
521800 - OFFICE EXPENSE	-	-	\$134		\$0
525000 - OVERHEAD	-\$46	-\$58	-		-\$6
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-\$46</b>	<b>-\$58</b>	<b>\$134</b>		<b>-\$6</b>
<b>TRANSFERS</b>					
580000 - TRANSFER	-	-	-		\$87
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$87</b>
<b>EXPENSES TOTAL</b>	<b>-\$46</b>	<b>-\$58</b>	<b>\$134</b>		<b>\$81</b>
<b>Surplus (Deficit)</b>	<b>\$46</b>	<b>\$58</b>	<b>-\$134</b>		<b>-\$81</b>

# HOMELAND SECURITY #3 - FEDERAL HOMELAND SECURITY GRANT PROGRAM (HSGP)



Fund: 0017 0017G Sheriff - Grants  
 Budget Unit: 70386 - Homeland Security #3 - Federal Homeland Security Grant Program (HSGP)  
 Function: 02 - Public Protection  
 Activity: 18 - Police Protection

## DESCRIPTION

The Federal Homeland Security Grant Program (HSGP) is a suite of grant programs designed to enhance the ability of state, local, tribal, and territorial governments to prepare for, prevent, respond to, and recover from terrorist attacks and other disasters. Administered by the Federal Emergency Management Agency (FEMA), HSGP provides funding for a range of activities, including planning, equipment acquisition, training, exercises, and management and administration.

## REVENUE VS. EXPENDITURE

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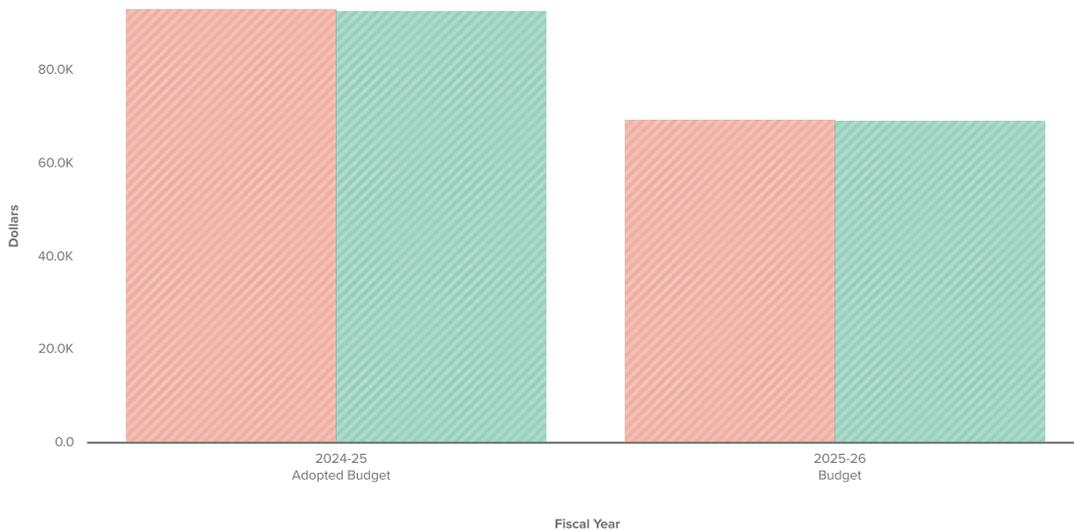
Types Homeland Security #3 Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44132 - STATE HOMELAND DEFENSE	-	\$0	\$5,275		\$68,624
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>-</b>	<b>\$0</b>	<b>\$5,275</b>		<b>\$68,624</b>
TRANSFERS					
48000 - TRANSFER-IN	-	-	-		\$709
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$709</b>
<b>REVENUES TOTAL</b>	<b>-</b>	<b>\$0</b>	<b>\$5,275</b>		<b>\$69,333</b>
<b>Expenses</b>					
FIXED ASSETS					
542200 - COMMUNICATION EQUIPMENT	\$33,223	-	-		\$37,010
<b>FIXED ASSETS TOTAL</b>	<b>\$33,223</b>	<b>-</b>	<b>-</b>		<b>\$37,010</b>
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	\$1,403	-	-		\$10,300
521260 - CAMERA/CAMERA ACCESSORY	\$5,400	-	-		\$7,800
521250 - COMMUNICATION EQUIP	\$44,137	-	\$5,275		\$4,000
529851 - COMPUTER HARDWARE/SUPL	-	-	\$19,170		\$6,514
525000 - OVERHEAD	-	-	-		\$866
527500 - TRAVEL- OUT OF COUNTY	-	-	-		\$3,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$50,939</b>	<b>-</b>	<b>\$24,445</b>		<b>\$32,480</b>
<b>EXPENSES TOTAL</b>	<b>\$84,162</b>	<b>-</b>	<b>\$24,445</b>		<b>\$69,490</b>
<b>Surplus (Deficit)</b>	<b>-\$84,162</b>	<b>\$0</b>	<b>-\$19,170</b>		<b>-\$157</b>

# HOMELAND SECURITY - OES - FEDERAL HOMELAND SECURITY GRANT PROGRAM (HSGP)



Fund: 0017 0017G Sheriff - Grants  
 Budget Unit: 70345 - Homeland Security - OES - Federal Homeland Security Grant Program (HSGP)  
 Function: 02 - Public Protection  
 Activity: 18 - Police Protection

## DESCRIPTION

The Federal Homeland Security Grant Program (HSGP) is a suite of grant programs designed to enhance the ability of state, local, tribal, and territorial governments to prepare for, prevent, respond to, and recover from terrorist attacks and other disasters. Administered by the Federal Emergency Management Agency (FEMA), HSGP provides funding for a range of activities, including planning, equipment acquisition, training, exercises, and management and administration.

## REVENUE VS. EXPENDITURE



# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
STATE & FEDERAL AID					
44132 - STATE HOMELAND DEFENSE	\$0	\$7,300	\$6,507		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$0</b>	<b>\$7,300</b>	<b>\$6,507</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>\$7,300</b>	<b>\$6,507</b>		<b>\$0</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	-	\$7,300	-		\$0
521250 - COMMUNICATION EQUIP	-	\$6,507	-		\$0
529500 - COMPUTER	-	-	\$64,769		\$0
529851 - COMPUTER HARDWARE/SUPPL	-	-	\$1,493		\$0
525000 - OVERHEAD	-\$349	\$407	-		\$20
527500 - TRAVEL- OUT OF COUNTY	-	-	\$1,248		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-\$349</b>	<b>\$14,214</b>	<b>\$67,510</b>		<b>\$20</b>
TRANSFERS					
580000 - TRANSFER	-	-	-		\$12,045
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$12,045</b>
<b>EXPENSES TOTAL</b>	<b>-\$349</b>	<b>\$14,214</b>	<b>\$67,510</b>		<b>\$12,065</b>
<b>Surplus (Deficit)</b>	<b>\$349</b>	<b>-\$6,914</b>	<b>-\$61,003</b>		<b>-\$12,065</b>

# HOMELAND SECURITY - SHERIFF - FEDERAL HOMELAND SECURITY GRANT PROGRAM (HSGP)



Fund: 0017 0017G Sheriff - Grants  
 Budget Unit: 70344 - Homeland Security - Sheriff - Federal Homeland Security Grant Program (HSGP)  
 Function: 02 - Public Protection  
 Activity: 18 - Police Protection

## DESCRIPTION

The Federal Homeland Security Grant Program (HSGP) is a suite of grant programs designed to enhance the ability of state, local, tribal, and territorial governments to prepare for, prevent, respond to, and recover from terrorist attacks and other disasters. Administered by the Federal Emergency Management Agency (FEMA), HSGP provides funding for a range of activities, including planning, equipment acquisition, training, exercises, and management and administration.

## REVENUE VS. EXPENDITURE

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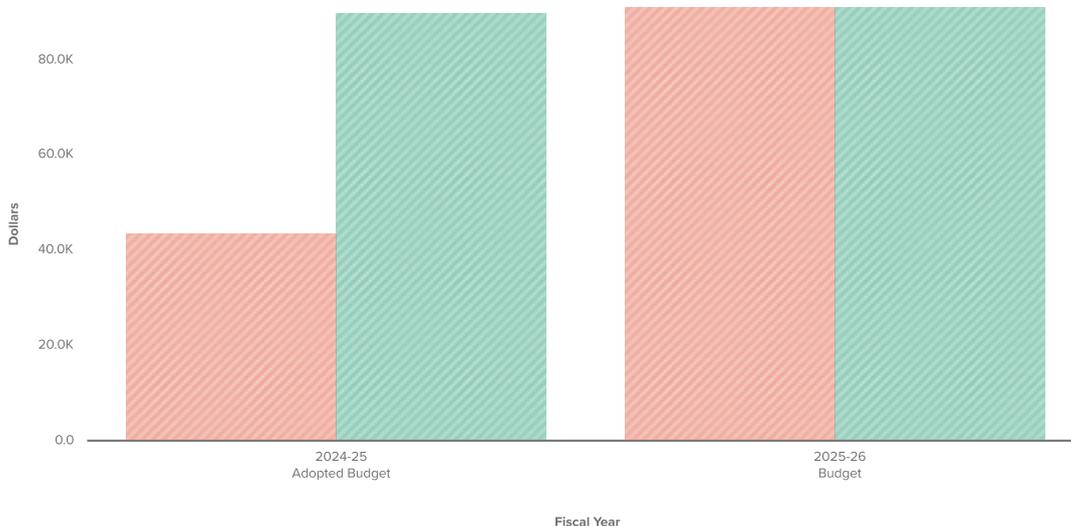
Types Homeland Security - Sheriff Placeholder New item Placeholder



Sort Large to Small

- Revenues
- Expenses

Visualization



# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
STATE & FEDERAL AID					
44132 - STATE HOMELAND DEFENSE	\$3,060	-	\$68,465		\$91,008
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$3,060</b>	<b>-</b>	<b>\$68,465</b>		<b>\$91,008</b>
<b>REVENUES TOTAL</b>	<b>\$3,060</b>	<b>-</b>	<b>\$68,465</b>		<b>\$91,008</b>
<b>Expenses</b>					
FIXED ASSETS					
542200 - COMMUNICATION EQUIPMENT	-	\$41,841	-		\$0
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>\$41,841</b>	<b>-</b>		<b>\$0</b>
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	-	-	-		\$20,000
521250 - COMMUNICATION EQUIP	\$3,060	\$4,553	-		\$4,500
529500 - COMPUTER	-	-	\$22,071		\$0
529851 - COMPUTER HARDWARE/SUPPL	-	-	-		\$63,508
525000 - OVERHEAD	-	-	-		-\$108
521240 - TOOLS & EQUIPMENT	-	-	-		\$3,000
527500 - TRAVEL- OUT OF COUNTY	-	-	-		\$108
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$3,060</b>	<b>\$4,553</b>	<b>\$22,071</b>		<b>\$91,008</b>
<b>EXPENSES TOTAL</b>	<b>\$3,060</b>	<b>\$46,394</b>	<b>\$22,071</b>		<b>\$91,008</b>
<b>Surplus (Deficit)</b>	<b>\$0</b>	<b>-\$46,394</b>	<b>\$46,394</b>		<b>\$0</b>

# INMATE WELFARE

Fund: 0017 0017I Inmate Welfare Fund  
Budget Unit: 22911 - Inmate Welfare  
Function: 02 - Public Protection  
Activity: 19 - Detention & Correction



## DESCRIPTION

These funds are used exclusively for the benefit, education, and welfare of the inmates confined within the Plumas County Jail.

## REVENUE VS. EXPENDITURE

Help Share

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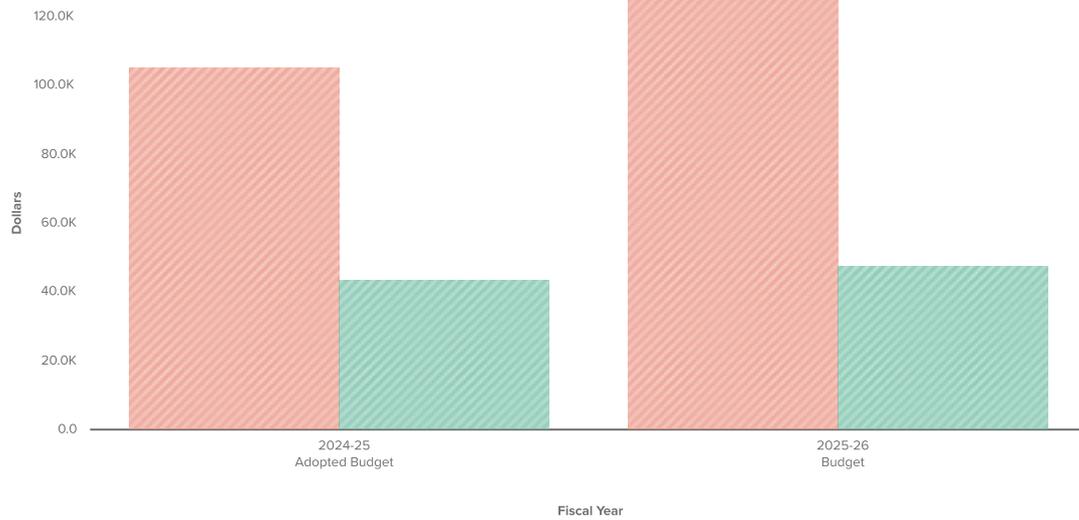
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Types Inmate Welfare Placeholder New item Placeholder



Visualization

Sort Large to Small



- Expenses
- Revenues

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE					
46018 - COMMISSARY	\$38,608	\$41,185	\$42,193		\$40,000
<b>OTHER REVENUE TOTAL</b>	<b>\$38,608</b>	<b>\$41,185</b>	<b>\$42,193</b>		<b>\$40,000</b>
TRANSFERS					
48000 - TRANSFER-IN	\$4,215	\$1,622	\$8,676		\$6,485
<b>TRANSFERS TOTAL</b>	<b>\$4,215</b>	<b>\$1,622</b>	<b>\$8,676</b>		<b>\$6,485</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$1,614	\$2,277	\$2,484		\$1,000
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$1,614</b>	<b>\$2,277</b>	<b>\$2,484</b>		<b>\$1,000</b>
<b>REVENUES TOTAL</b>	<b>\$44,438</b>	<b>\$45,084</b>	<b>\$53,352</b>		<b>\$47,485</b>
<b>Expenses</b>					
OTHER CHARGES					
530100 - SUPPORT - CARE OF PERSONS	\$4,644	\$2,371	\$3,357		\$10,000
<b>OTHER CHARGES TOTAL</b>	<b>\$4,644</b>	<b>\$2,371</b>	<b>\$3,357</b>		<b>\$10,000</b>
SERVICES & SUPPLIES					
524430 - CABLE RADIO/TV	\$1,014	\$1,964	\$1,279		\$2,000
524409 - COMMISSARY EXPENSES	\$16,137	\$25,353	\$20,882		\$40,000
529851 - COMPUTER HARDWARE/SUPPL	-	-	-		\$4,000
524550 - KITCHEN EQUIPMENT	\$1,295	-	-		\$4,000
521300 - MAINT.-BLDG. & GROUNDS	\$3,657	\$2,778	\$798		\$12,000
521700 - MISC EXPENSES	\$716	\$674	\$185		\$7,500
525000 - OVERHEAD	\$1,622	\$5,149	-		\$6,485
520201 - PHONE - LAND LINE (S)	\$245	\$221	\$217		\$300
521900 - PROFESSIONAL SVC	\$3,193	\$4,286	\$4,260		\$7,000
523670 - REF MANUAL/LAW, CODE BOOKS	\$1,152	\$1,166	\$4,895		\$7,000
523711 - SUBSCRIPTIONS	-	-	\$1,272		\$1,500
528220 - TELEVISION(S)	\$757	\$82	-		\$5,000
528400 - CONTINGENCIES	-	-	-		\$15,171
521240 - TOOLS & EQUIPMENT	-	-	-		\$4,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$29,787</b>	<b>\$41,672</b>	<b>\$33,788</b>		<b>\$115,956</b>
<b>EXPENSES TOTAL</b>	<b>\$34,430</b>	<b>\$44,044</b>	<b>\$37,145</b>		<b>\$125,956</b>
<b>Surplus (Deficit)</b>	<b>\$10,008</b>	<b>\$1,041</b>	<b>\$16,208</b>		<b>-\$78,471</b>

# MEDCOM

Fund: 0017 0017G Sheriff - Grants  
Budget Unit: 70357 - Medcom  
Function: 02 - Public Protection  
Activity: 18 - Police Protection



## DESCRIPTION

These funds are used for maintaining emergency medical communications equipment and services.

## REVENUE VS. EXPENDITURE

Help Share

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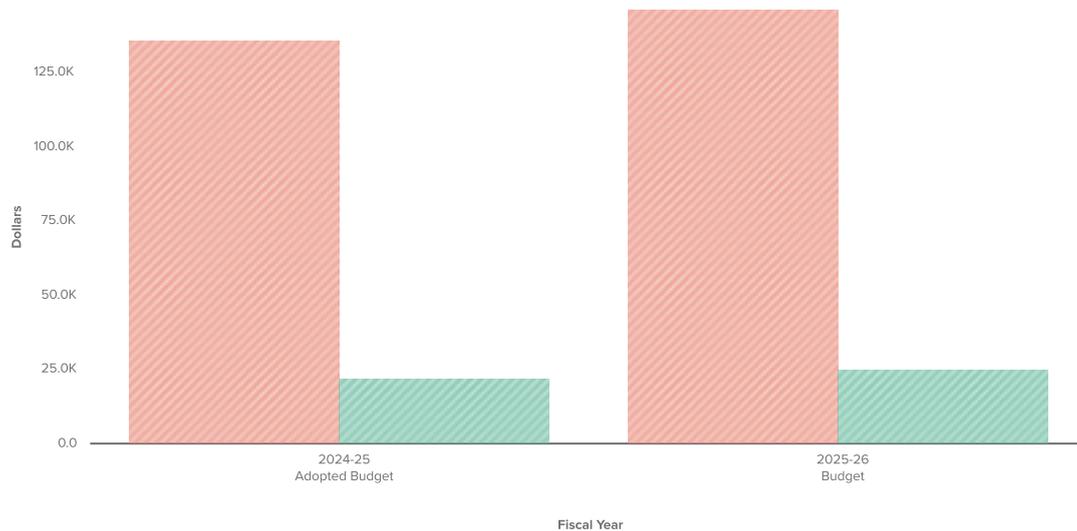
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Types Medcom Placeholder New item Placeholder



Visualization

Sort Large to Small



- Expenses
- Revenues

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE					
46056 - MEDCOM - RADIO	-	\$42,000	\$18,000		\$18,000
<b>OTHER REVENUE TOTAL</b>	<b>-</b>	<b>\$42,000</b>	<b>\$18,000</b>		<b>\$18,000</b>
TRANSFERS					
48000 - TRANSFER-IN	\$6,466	\$6,909	\$5,224		\$0
48001 - TRANSFER-IN1	-	-	-		\$7,000
<b>TRANSFERS TOTAL</b>	<b>\$6,466</b>	<b>\$6,909</b>	<b>\$5,224</b>		<b>\$7,000</b>
<b>REVENUES TOTAL</b>	<b>\$6,466</b>	<b>\$48,909</b>	<b>\$23,224</b>		<b>\$25,000</b>
<b>Expenses</b>					
FIXED ASSETS					
542203 - REPEATER EQUIP/INSTALL	-	-	-		\$45,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$45,000</b>
SERVICES & SUPPLIES					
521250 - COMMUNICATION EQUIP	-	-	-		\$10,000
520912 - COMMUNICATION EQUIP MAINT	\$9,983	\$10,342	\$13,153		\$30,403
525000 - OVERHEAD	-\$159	-\$117	-		\$326
528400 - CONTINGENCIES	-	-	-		\$60,202
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$9,824</b>	<b>\$10,225</b>	<b>\$13,153</b>		<b>\$100,931</b>
<b>EXPENSES TOTAL</b>	<b>\$9,824</b>	<b>\$10,225</b>	<b>\$13,153</b>		<b>\$145,931</b>
<b>Surplus (Deficit)</b>	<b>-\$3,358</b>	<b>\$38,684</b>	<b>\$10,071</b>		<b>-\$120,931</b>

# NARCOTICS - ASSET FORFEITURE (FEDERAL)

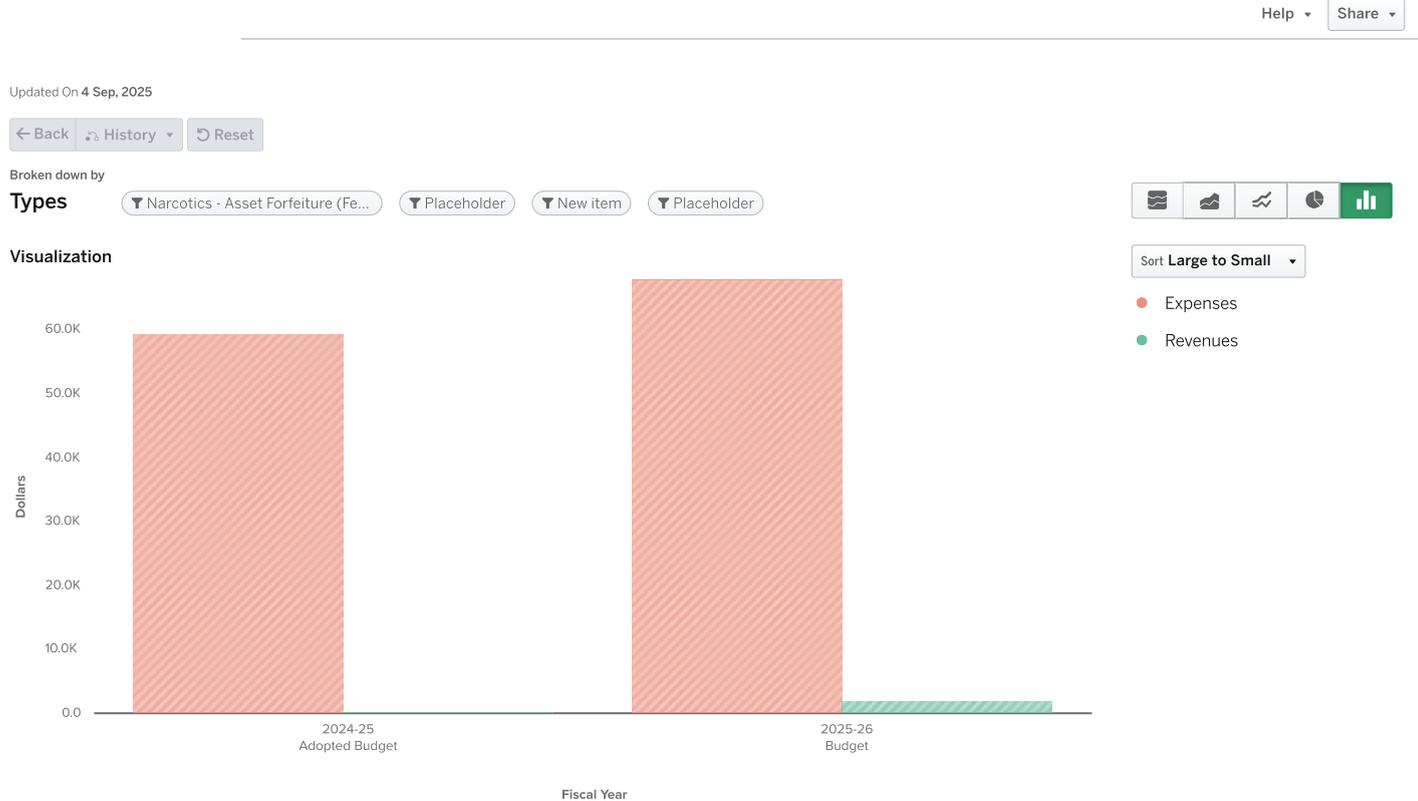
Fund: 0017 0017N Narcotics Fund  
Budget Unit: 20343 - Narcotics - Asset Forfeiture (Federal)  
Function: 02 - Public Protection  
Activity: 18 - Police Protection



## DESCRIPTION

Federal Narcotics Asset Forfeiture programs are critical tools used by law enforcement agencies to disrupt and dismantle drug trafficking organizations by seizing assets derived from or used in criminal activities. These programs aim to deprive criminals of the proceeds of their illegal activities, thus weakening their financial infrastructure and operational capabilities. Asset forfeiture is also intended to deter crime by removing the financial incentives associated with drug trafficking and other narcotics-related offenses.

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL -

# SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>FINES &amp; PENALTIES</b>					
42014 - ASSETS FORFEITURE	-	-	\$6,704		\$0
<b>FINES &amp; PENALTIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$6,704</b>		<b>\$0</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$1,700	\$2,066	\$2,012		\$2,000
43998 - UNREALIZED GAINS/LOSSES	\$14,861	\$13,509	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$16,561</b>	<b>\$15,575</b>	<b>\$2,012</b>		<b>\$2,000</b>
<b>REVENUES TOTAL</b>	<b>\$16,561</b>	<b>\$15,575</b>	<b>\$8,716</b>		<b>\$2,000</b>
<b>Expenses</b>					
<b>SERVICES &amp; SUPPLIES</b>					
521260 - CAMERA/CAMERA ACCESSORY	-	-	-		\$2,000
526300 - HELICOPTER/AIRCRAFT EXP	-	-	-		\$12,000
525000 - OVERHEAD	-\$132	-\$95	-		\$24
524207 - STORAGE SPACE RENT	\$1,992	\$1,992	\$1,992		\$2,000
528400 - CONTINGENCIES	-	-	-		\$38,834
521240 - TOOLS & EQUIPMENT	-	-	\$379		\$5,000
527500 - TRAVEL- OUT OF COUNTY	-	\$4,039	-		\$8,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$1,860</b>	<b>\$5,936</b>	<b>\$2,371</b>		<b>\$67,858</b>
<b>EXPENSES TOTAL</b>	<b>\$1,860</b>	<b>\$5,936</b>	<b>\$2,371</b>		<b>\$67,858</b>
<b>Surplus (Deficit)</b>	<b>\$14,701</b>	<b>\$9,639</b>	<b>\$6,345</b>		<b>-\$65,858</b>

# OES/ANTI DRUG ABUSE - SHERIFF

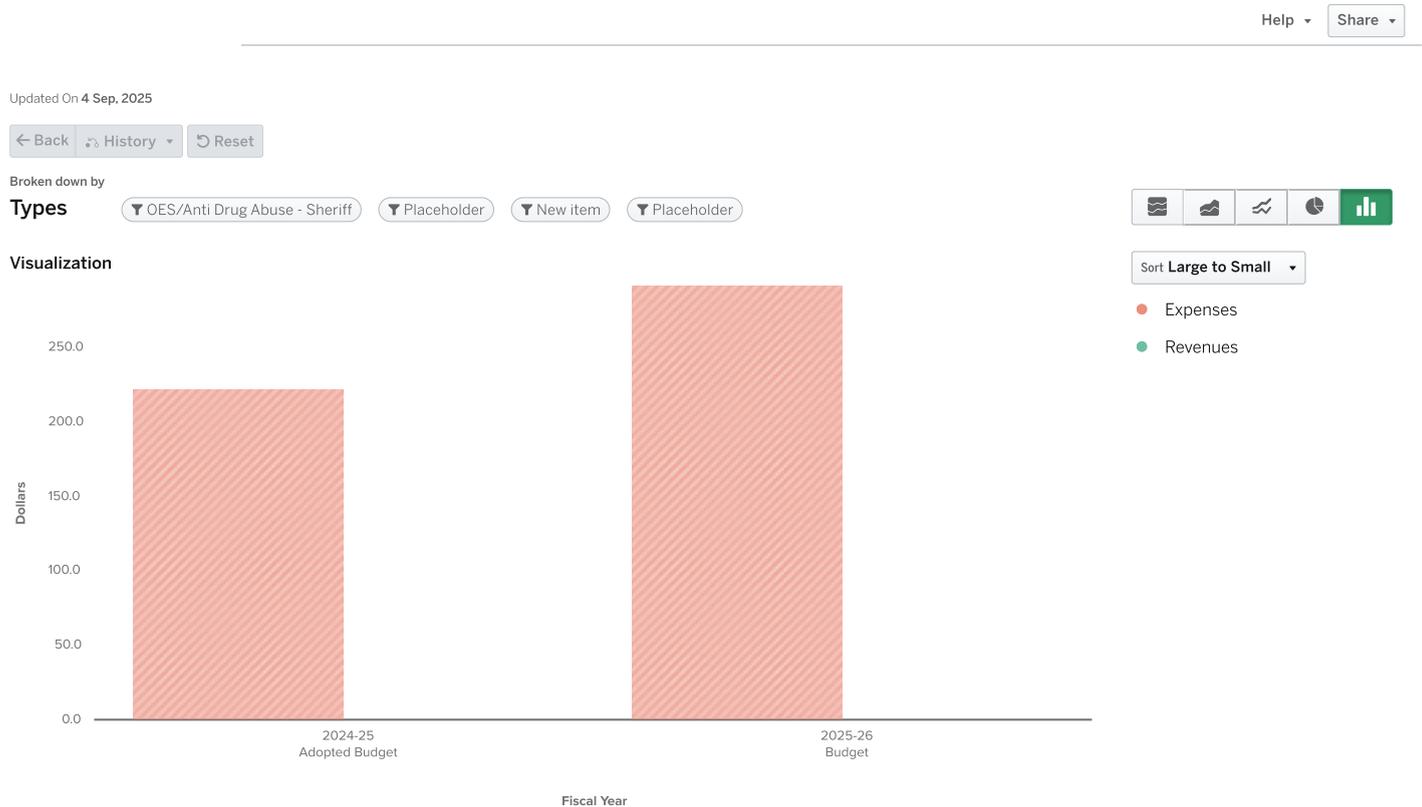


Fund: 0017 0017G Sheriff - Grants  
Budget Unit: 70385 - OES/Anti Drug Abuse - Sheriff  
Function: 02 - Public Protection  
Activity: 18 - Police Protection

## DESCRIPTION

Provided anti-drug abuse enforcement. No longer funded and budget is for expenses relating to when program was funded. This budget will be closed out in FY 25/26.

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
TRANSFERS					
48000 - TRANSFER-IN	-	\$135	-		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>\$135</b>	<b>-</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>-</b>	<b>\$135</b>	<b>-</b>		<b>\$0</b>
<b>Expenses</b>					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	\$170	\$156	\$68		\$0
51070 - UNEMPLOYMENT INSURANCE	\$17	\$4	-		\$0
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$187</b>	<b>\$160</b>	<b>\$68</b>		<b>\$0</b>
SERVICES & SUPPLIES					
525119 - LIABILITY SELF-FUND INSURANCE	\$126	\$47	-		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$126</b>	<b>\$47</b>	<b>-</b>		<b>\$0</b>
TRANSFERS					
580001 - TRANSFER	-	-	-		\$291
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$291</b>
<b>EXPENSES TOTAL</b>	<b>\$313</b>	<b>\$207</b>	<b>\$68</b>		<b>\$291</b>
<b>Surplus (Deficit)</b>	<b>-\$313</b>	<b>-\$72</b>	<b>-\$68</b>		<b>-\$291</b>

# OFF HIGHWAY VEHICLE GRANT

Fund: 0017 0017G Sheriff - Grants  
Budget Unit: 70384 - Off Highway Vehicle Grant  
Function: 02 - Public Protection  
Activity: 18 - Police Protection



## DESCRIPTION

The Off-Highway Vehicle (OHV) Grant Program provides funding to support the development, maintenance, and management of off-highway vehicle recreational areas, trails, and facilities. These grants aim to enhance recreational opportunities while promoting safe and environmentally responsible use of OHVs, such as all-terrain vehicles (ATVs), dirt bikes, snowmobiles, and four-wheel drive vehicles.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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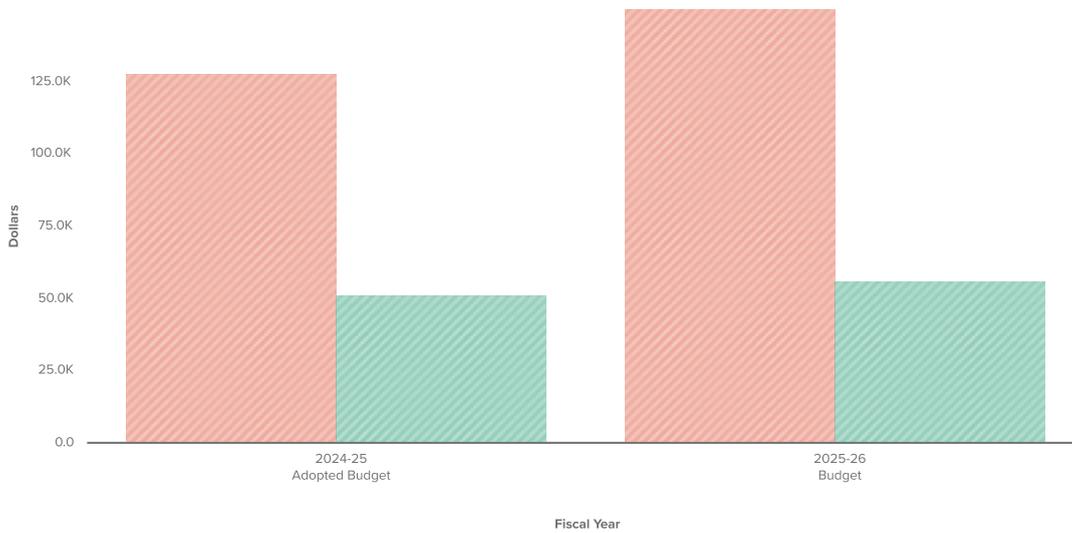
Types Off Highway Vehicle Grant Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	-	-	\$27,192	\$0
<b>OTHER REVENUE TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$27,192</b>	<b>\$0</b>
STATE & FEDERAL AID				
44109 - STATE-AID OHV (LIC FEES)	\$48,439	\$27,382	\$10,744	\$23,000
44110 - STATE-OHV GRANT SHERIFF	\$34,892	\$20,268	\$0	\$32,857
44110P - STATE-OHV GRANT SHERIFF	-	\$25,071	-	\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$83,331</b>	<b>\$72,720</b>	<b>\$10,744</b>	<b>\$55,857</b>
<b>REVENUES TOTAL</b>	<b>\$83,331</b>	<b>\$72,720</b>	<b>\$37,936</b>	<b>\$55,857</b>
<b>Expenses</b>				
FIXED ASSETS				
545700 - PATROL EQUIPMENT	\$17,266	-	\$10,973	\$0
<b>FIXED ASSETS TOTAL</b>	<b>\$17,266</b>	<b>-</b>	<b>\$10,973</b>	<b>\$0</b>
SALARIES & BENEFITS				
51110 - COMPENSATION INSURANCE	-	\$0	-	\$2
51100 - FICA/MEDICARE OASDI	\$618	\$417	\$1,031	\$1,015
51060 - OVERTIME PAY	\$41,150	\$26,013	\$45,948	\$70,000
51070 - UNEMPLOYMENT INSURANCE	-	-	-	\$1
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$41,768</b>	<b>\$26,431</b>	<b>\$46,978</b>	<b>\$71,018</b>
SERVICES & SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	\$4,766	\$3,529	\$826	\$25,000
525119 - LIABILITY SELF-FUND INSURANCE	-	-	\$2	\$2
525000 - OVERHEAD	\$284	-\$40	-	\$781
521240 - TOOLS & EQUIPMENT	\$6,949	\$3,130	\$2,934	\$20,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
527500 - TRAVEL- OUT OF COUNTY	-	-	-		\$33,180
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$11,999</b>	<b>\$6,618</b>	<b>\$3,762</b>		<b>\$78,963</b>
<b>EXPENSES TOTAL</b>	<b>\$71,033</b>	<b>\$33,049</b>	<b>\$61,714</b>		<b>\$149,981</b>
Surplus (Deficit)	\$12,298	\$39,671	-\$23,778		-\$94,124

# PUBLIC SAFETY INTEROPERABLE COMMUNICATION GRANT

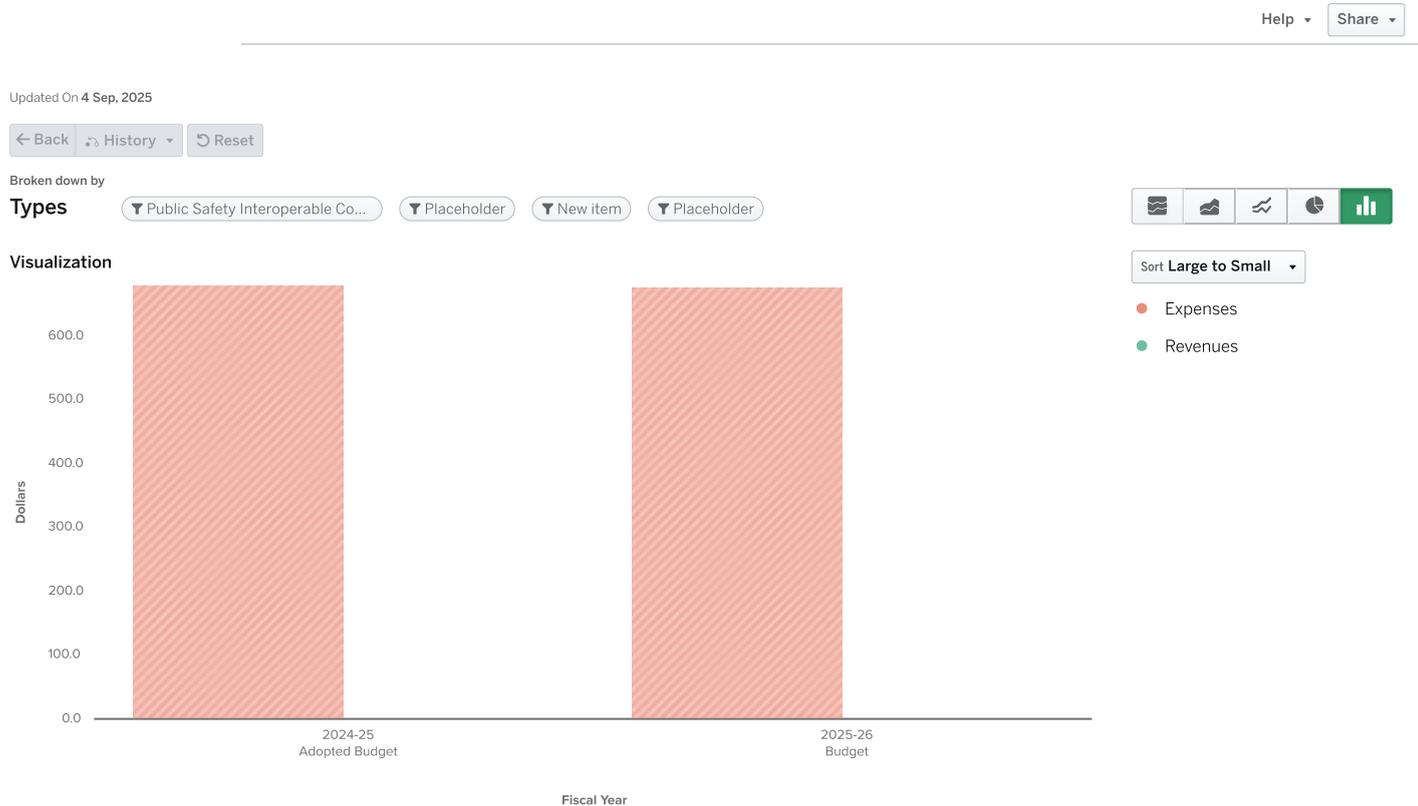
Fund: 0017 0017G Sheriff - Grants  
Budget Unit: 70339 - Public Safety Interoperable Communication Grant  
Function: 02 - Public Protection  
Activity: 18 - Police Protection



## DESCRIPTION

Former communication grant funding is no longer received. This budget will be closed out in the FY 25/26.

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Expenses</b>					
<b>SERVICES &amp; SUPPLIES</b>					
525000 - OVERHEAD	-\$19	-\$25	-		-\$6
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-\$19</b>	<b>-\$25</b>	<b>-</b>		<b>-\$6</b>
<b>TRANSFERS</b>					
580000 - TRANSFER	-	-	-		\$539
580001 - TRANSFER	-	-	-		\$144
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$683</b>
<b>EXPENSES TOTAL</b>	<b>-\$19</b>	<b>-\$25</b>	<b>-</b>		<b>\$677</b>
<b>Surplus (Deficit)</b>	<b>\$19</b>	<b>\$25</b>	<b>\$0</b>		<b>-\$677</b>

# SB678

Fund: 0017 0017G Sheriff - Grants  
Budget Unit: 70388 - SB678  
Function: 02 - Public Protection  
Activity: 18 - Police Protection



## DESCRIPTION

This program provided for community corrections programs the Sheriff/Jail assisted with. It is no longer funded and the budget represented here is for expenses related to when the program was funded. This budget will be closed out in FY 25/26.

## REVENUE VS. EXPENDITURE

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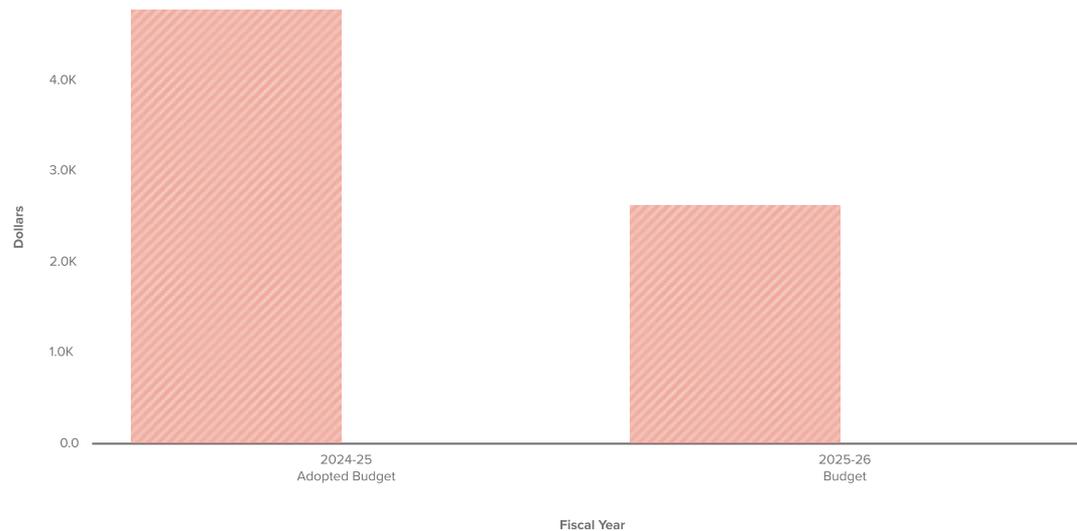
Types SB678 Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51110 - COMPENSATION INSURANCE	\$641	\$580	\$356		\$0
51070 - UNEMPLOYMENT INSURANCE	\$62	\$24	-		\$0
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$703</b>	<b>\$604</b>	<b>\$356</b>		<b>\$0</b>
<b>SERVICES &amp; SUPPLIES</b>					
520700 - CLOTHING & SUPPL INMATE	-	-	\$2,256		\$0
525119 - LIABILITY SELF-FUND INSURANCE	\$474	\$255	-		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$474</b>	<b>\$255</b>	<b>\$2,256</b>		<b>\$0</b>
<b>TRANSFERS</b>					
580000 - TRANSFER	-	-	-		\$2,641
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$2,641</b>
<b>EXPENSES TOTAL</b>	<b>\$1,177</b>	<b>\$859</b>	<b>\$2,612</b>		<b>\$2,641</b>
<b>Surplus (Deficit)</b>	<b>-\$1,177</b>	<b>-\$859</b>	<b>-\$2,612</b>		<b>-\$2,641</b>

# SHERIFF

Fund: 0001 0001S Sheriff  
 Budget Unit: 70330 - Sheriff  
 Function: 02 - Public Protection  
 Activity: 18 - Police Protection



## REVENUE VS. EXPENDITURE

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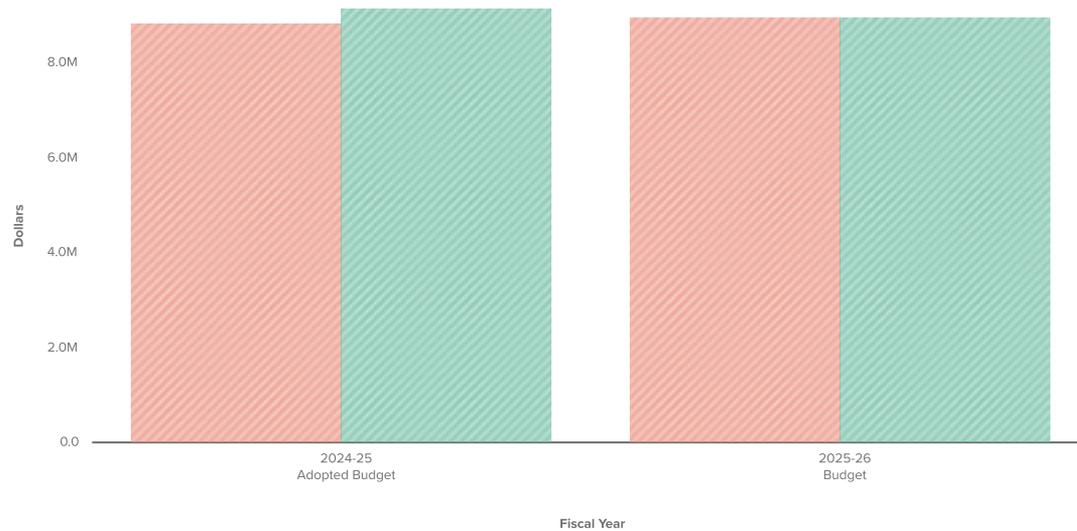
**Types** ▼ Sheriff ▼ Placeholder ▼ New item ▼ Placeholder



Sort **Large to Small** ▼

- Revenues
- Expenses

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Sheriff Investigator Sergeant/Code Compliance Supervisor	1	1	1	1	1
Patrol Commander	1	1	1	1	1
Sheriff's Special Operations Sergeant	1	1	1	1	1
Sheriff/Coroner	1	1	1	1	1
Communications Supervisor	1	1	1	1	1
Deputy Sheriff II Communications Equipment Coordinator	1	1	1	1	0
Undersheriff	1	1	1	1	1
Sheriff's Investigator/Cannabis Code Compliance	1	1	1	1	1
Sheriff Services Assistant I/II	3	3	3	3	3
Jail Commander	1	1	1	1	1

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Sheriff's Dispatcher I/II	8	8	8	8	8
Deputy Sheriff I/II	14	14	15	15	16
Sheriff's Sergeant	6	6	5	5	5
Sheriff's Office Manager	0	0	1	1	1
Sheriff's Investigator	2	2	2	2	2
Sheriff Fiscal Officer I/II	1	1	2	2	2
Sheriff Deputy/Training/Policy Advisor	1	0	0	0	0
Sheriff Emergency Services & Training Coordinator	1	0	0	0	0
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>45</b>	<b>43</b>	<b>45</b>	<b>45</b>	<b>45</b>

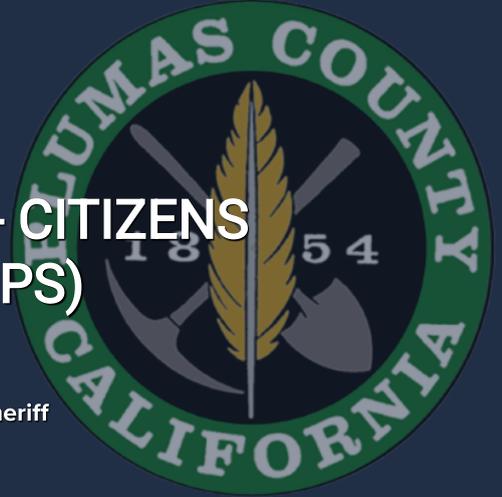
## BUDGET DETAIL - SCHEDULE 9

	ACTUALS		FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>				
<b>CHARGES FOR SERVICES</b>				
45084 - CIVIL FEES	\$528	\$930	\$1,822	\$1,800
45080 - CIVIL PROCESS SERVICES	\$10,532	\$9,835	\$10,809	\$11,000
45426 - COPIES-REPORTS OR PLANS	\$1,991	\$2,541	\$1,727	\$2,500
45180 - EDUC. SVCS. / POST	\$4,711	-	\$36,662	\$26,000
45186 - FAIL TO APPR PC 853.7A	\$115	\$12	\$143	\$110
45121 - FINGERPRINTING FEES	\$10,400	\$9,535	\$7,660	\$9,500
45120 - LAW ENFORCMT-CITY-COUNTY	\$130,000	\$130,000	\$130,000	\$150,000
45200 - OTHR SVC OR SVC TO CRTS	\$2,600	\$2,715	\$2,579	\$3,000
45421 - TESTING FEES - PROB & SO	\$2,974	\$2,770	\$1,981	\$2,500
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$163,852</b>	<b>\$158,337</b>	<b>\$193,382</b>	<b>\$206,410</b>
<b>FINES &amp; PENALTIES</b>				
42041 - OTHER FINES	\$8	-	-	\$0
<b>FINES &amp; PENALTIES TOTAL</b>	<b>\$8</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
<b>LICENSES &amp; PERMITS</b>				
41040 - OTHER LICENSES & PERMITS	\$18,577	\$16,793	\$15,560	\$19,000
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$18,577</b>	<b>\$16,793</b>	<b>\$15,560</b>	<b>\$19,000</b>
<b>OTHER REVENUE</b>				
46070 - CNTRB FR OTHR AGENCY	\$14,850	\$17,213	\$23,612	\$35,000
46070P - CONTRI OTHR AGENCY PRIOR	\$1,532	-	-	\$0
46253 - REIMB - CO DISASTR RESPONS	\$1,797	-	\$103,658	\$0
46251 - REIMBURSEMENTS/REFUNDS	\$1,251	\$3,180	\$1,492	\$3,000
46082 - SALE OF SURPLUS PROP	\$2,197	\$2,359	\$116,546	\$4,000
46170 - SHERF / RESERV CONTRACT	-	\$648	\$814	\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$21,627</b>	<b>\$23,400</b>	<b>\$246,122</b>	<b>\$42,000</b>
<b>STATE &amp; FEDERAL AID</b>				
44500 - FEDL-LAW ENFORCEMENT	\$8,505	\$17,442	\$15,368	\$35,000
44290P - STATE OTHER	\$440	\$0	-	\$0
44290 - STATE-OTHER	\$7,242	\$15,968	\$4,976	\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$16,187</b>	<b>\$33,409</b>	<b>\$20,345</b>	<b>\$35,000</b>
<b>TAX REVENUE</b>				
40061 - SALES TAX 1/2% PUB SAFETY	\$1,724,651	\$1,375,931	\$1,622,708	\$1,825,641
<b>TAX REVENUE TOTAL</b>	<b>\$1,724,651</b>	<b>\$1,375,931</b>	<b>\$1,622,708</b>	<b>\$1,825,641</b>
<b>TRANSFERS</b>				
48211 - CONTRI TRANS FR CO GEN	\$4,479,471	\$5,141,460	\$6,443,580	\$6,446,325
48000 - TRANSFER-IN	-	\$15,794	\$20,187	\$275,000
48001 - TRANSFER-IN1	\$22,404	\$1,209	\$5,056	\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
48002 - TRANSFER-IN2	-	-	-		\$125,000
48003 - TRANSFER-IN3	-	-	-		\$291
48004 - TRANSFER-IN4	\$139,829	-	-		\$113
48005 - TRANSFER-IN5	-	-	\$150,959		\$144
<b>TRANSFERS TOTAL</b>	<b>\$4,641,703</b>	<b>\$5,158,463</b>	<b>\$6,619,781</b>		<b>\$6,846,873</b>
USE OF MONEY & PROPERTY					
<b>REVENUES TOTAL</b>	<b>\$6,586,606</b>	<b>\$6,766,334</b>	<b>\$8,717,899</b>		<b>\$8,974,924</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51120 - CELL PHONE ALLOW	\$23,080	\$25,440	\$22,525		\$30,600
51125 - CLOTHING ALLOWANCE	\$27,750	\$31,625	\$33,400		\$41,000
51110 - COMPENSATION INSURANCE	\$420,909	\$369,524	\$580,790		\$564,529
51100 - FICA/MEDICARE OASDI	\$97,930	\$112,406	\$112,160		\$124,190
51090 - GROUP INSURANCE	\$626,610	\$568,519	\$715,603		\$918,974
51040 - HOLIDAY PAY	\$18,387	\$26,475	\$26,265		\$35,000
51150 - LIFE INSURANCE	\$334	\$334	\$334		\$1,472
51081 - OPEB LIABILITY	\$104,638	\$106,256	\$104,438		\$120,848
51020 - OTHER WAGES	\$51,100	\$91,045	\$103,613		\$100,000
51060 - OVERTIME PAY	\$217,649	\$259,541	\$323,685		\$325,000
51000 - REGULAR WAGES	\$2,923,382	\$3,207,113	\$3,193,290		\$3,657,730
51080 - RETIREMENT	\$1,297,525	\$1,561,050	\$2,639,870		\$1,819,238
51070 - UNEMPLOYMENT INSURANCE	\$5,414	\$4,728	\$4,887		\$5,093
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$5,814,710</b>	<b>\$6,364,056</b>	<b>\$7,860,862</b>		<b>\$7,743,674</b>
<b>SERVICES &amp; SUPPLIES</b>					
524900 - AMMUNITION/TACTICAL SUPP	\$12,458	\$8,000	\$10,417		\$0
520411 - ANN SOFTWARE FEE/MAINT	\$4,128	\$4,078	\$3,223		\$23,339
521103 - BATTERIES	\$470	\$75	-		\$500
521260 - CAMERA/CAMERA ACCESSORY	-	-	-		\$4,300
520202 - CELL PHONE SERVICE	\$3,155	\$2,346	\$2,674		\$10,050
521250 - COMMUNICATION EQUIP	\$690	\$693	\$328		\$2,000
520912 - COMMUNICATION EQUIP MAINT	\$485	-	\$1,275		\$2,000
520200 - COMMUNICATIONS	\$2,904	\$2,746	\$2,752		\$2,772
529500 - COMPUTER	-	-	\$3,775		\$5,000
529851 - COMPUTER HARDWARE/SUPPL	\$2,261	\$2,500	\$2,366		\$3,000
520250 - COPY MACHINE LEASE	\$9,231	\$6,040	\$5,329		\$8,500
524438 - CORONER EXPENSES	\$66,608	\$44,479	\$52,527		\$70,000
520404 - CUSTODIAL SERVICE	\$1,600	-	-		\$0
527802 - ELECTRIC CHARGES	\$42,670	\$57,620	\$72,148		\$68,000
520900 - EQUIPMENT MAINTENANCE	\$2,318	\$705	\$665		\$5,000
521102 - FUEL - VEHICLE	\$63,070	\$71,618	\$72,522		\$65,000
520500 - INSURANCE	-	\$384	\$625		\$500
520203 - INTERNET SERVICE	\$2,314	\$2,470	\$3,179		\$3,500
526100 - INVESTIGATIONS	\$1,938	\$3,127	\$3,900		\$4,000
525119 - LIABILITY SELF-FUND INSURANCE	\$220,316	\$328,350	\$387,083		\$185,413
521300 - MAINT.-BLDG. & GROUNDS	\$1,950	\$2,026	\$2,598		\$37,000
521600 - MEMBERSHIPS/ANNUAL DUES	\$5,191	\$5,579	\$6,724		\$7,694
521800 - OFFICE EXPENSE	\$4,942	\$5,000	\$7,260		\$8,000
525000 - OVERHEAD	-	-	-		\$469,875
520220 - PAPER/PAPER SUPPLIES	\$1,268	\$1,800	\$1,437		\$1,800
520201 - PHONE - LAND LINE (S)	\$27,027	\$28,347	\$27,225		\$28,500
520290 - POSTAGE MACHINE RENT/LEAS	\$715	\$707	\$684		\$810
520210 - POSTAGE/SHIP, MAIL COST	\$100	\$450	\$2,187		\$2,500
521107 - PRE-EMPLOYMENT COSTS	\$5,730	\$5,881	\$8,935		\$9,000
520233 - PRINTING SVC/CHRG	\$632	\$306	\$799		\$2,000
527803 - PROPANE/OTHR HEATING FUEL	\$9,556	\$6,686	\$8,029		\$15,000
523804 - RADIO EQUIP RENT/LEASE	\$23,052	\$27,641	\$28,741		\$29,877

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
520407 - REFUSE DISPOSAL	\$4,957	\$5,430	\$5,305		\$6,360
524200 - RENTS/LEASES STRUCTURES	-	\$33,251	\$11,084		\$0
520940 - SAFETY EQUIPMENT/EXPENSES	\$5,444	\$449	\$4,780		\$5,000
521903 - SECURITY SYSTEM SVC	\$1,200	\$1,240	\$1,620		\$1,620
524400 - SPECIAL DEPARTMENT EXPENSE	\$3,212	\$3,489	\$7,105		\$8,500
524870 - TEST -EMPLEE MED/IMMUN	\$3,433	\$3,250	\$1,398		\$3,500
521240 - TOOLS & EQUIPMENT	\$928	\$275	\$11,712		\$12,000
527500 - TRAVEL - OUT OF COUNTY	\$27,927	\$33,733	\$45,331		\$60,000
520902 - VEHICLE MAINTENANCE	\$32,897	\$43,000	\$44,997		\$55,000
527807 - WATER/SEWER CHARGES	\$4,744	\$4,533	\$4,698		\$4,340
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$601,519</b>	<b>\$748,305</b>	<b>\$857,436</b>		<b>\$1,231,250</b>
<b>EXPENSES TOTAL</b>	<b>\$6,416,229</b>	<b>\$7,112,361</b>	<b>\$8,718,298</b>		<b>\$8,974,924</b>
Surplus (Deficit)	\$170,377	-\$346,028	-\$399		\$0

# SHERIFF - SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND - CITIZENS OPTION FOR PUBLIC SAFETY (COPS)

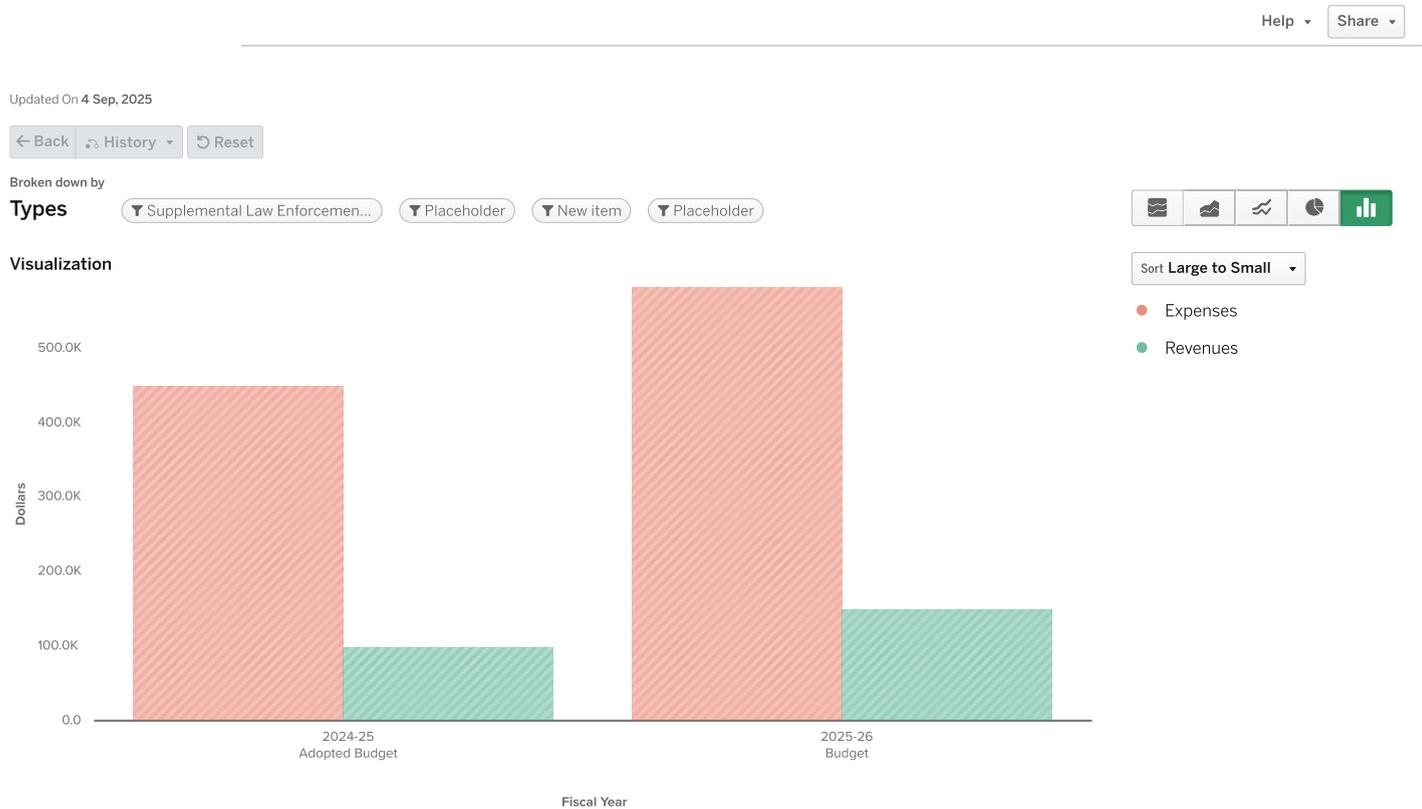


Fund: 0017 0017G Sheriff - Grants  
 Budget Unit: 70356 - Supplemental Law Enforcement Services Fund - Sheriff  
 Function: 02 - Public Protection  
 Activity: 18 - Police Protection

## DESCRIPTION

The Citizens Option for Public Safety (COPS) program is a state-funded initiative in California designed to provide financial support to local law enforcement agencies. The program, established in 1996, allocates funds to cities and counties to augment public safety expenditures, specifically for "front-line" law enforcement services. These funds are intended to supplement, not replace, existing public safety funding. This budget is for the funds allocated specifically to the Sheriff's Office.

## REVENUE VS. EXPENDITURE



# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
OTHER REVENUE					
46082 - SALE OF SURPLUS PROP	\$1,354	\$275	\$49		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$1,354</b>	<b>\$275</b>	<b>\$49</b>		<b>\$0</b>
STATE & FEDERAL AID					
44290 - STATE-OTHER	-	-	\$38,200		\$0
44393 - ST-SLESF & JUVNL JST	\$165,271	\$186,159	\$194,663		\$150,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$165,271</b>	<b>\$186,159</b>	<b>\$232,863</b>		<b>\$150,000</b>
<b>REVENUES TOTAL</b>	<b>\$166,626</b>	<b>\$186,434</b>	<b>\$232,912</b>		<b>\$150,000</b>
<b>Expenses</b>					
FIXED ASSETS					
549500 - COMPUTER HARDWARE	-	\$21,611	-		\$0
541500 - VEHICLE	-	-	\$72,809		\$200,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>\$21,611</b>	<b>\$72,809</b>		<b>\$200,000</b>
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	-	\$20,005	\$59,845		\$43,102
521102 - FUEL - VEHICLE	-	-	\$14,125		\$25,000
525000 - OVERHEAD	\$5	\$260	-		\$270
520940 - SAFETY EQUIPMENT/EXPENSES	-	-	-		\$92,991
524400 - SPECIAL DEPARTMENT EXPENSE	-	-	\$5,363		\$15,189
521240 - TOOLS & EQUIPMENT	-	-	-		\$35,200
520902 - VEHICLE MAINTENANCE	-	\$21,664	-\$140		\$45,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$5</b>	<b>\$41,929</b>	<b>\$79,192</b>		<b>\$256,752</b>
TRANSFERS					
580000 - TRANSFER	-	-	-		\$125,000
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$125,000</b>
<b>EXPENSES TOTAL</b>	<b>\$5</b>	<b>\$63,540</b>	<b>\$152,001</b>		<b>\$581,752</b>
<b>Surplus (Deficit)</b>	<b>\$166,621</b>	<b>\$122,894</b>	<b>\$80,911</b>		<b>-\$431,752</b>

# STATE CRIMINAL ALIEN ASSISTANCE PROGRAM



Fund: 0017 0017G Sheriff - Grants  
Budget Unit: 70338 - State Criminal Alien Assistance Program  
Function: 02 - Public Protection  
Activity: 18 - Police Protection

## DESCRIPTION

Federal funds received for expenses related to housing undocumented individuals in the Plumas County jail. This grant is no longer applied for and the budget will be closed out in FY 25/26.

## REVENUE VS. EXPENDITURE

Help Share

Updated On 4 Sep, 2025

Back History Reset

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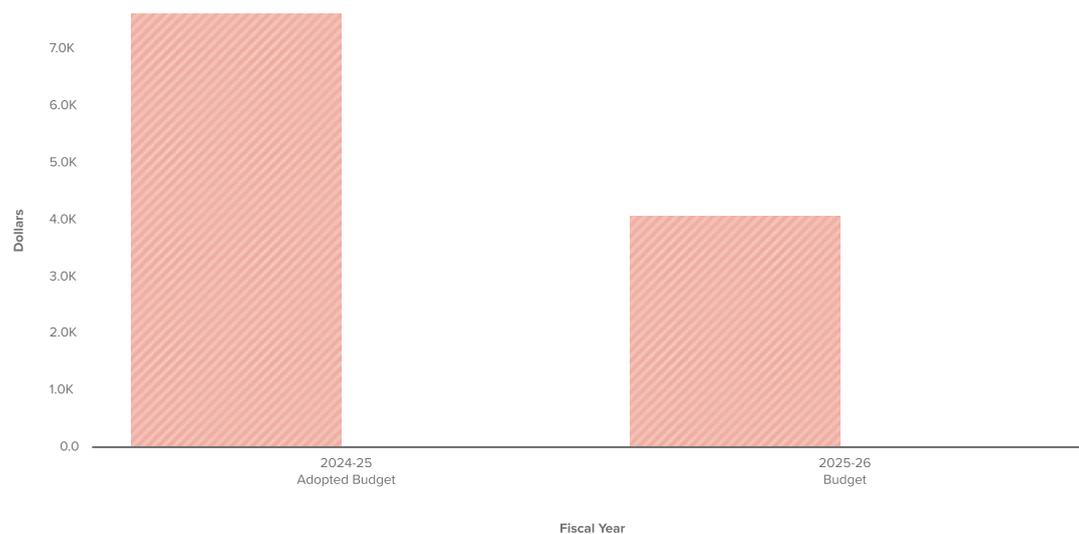
Types State Criminal Alien Assistance... Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44520 - FEDL-OTHER & FAA	\$6,800	-	-		\$0
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$6,800</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$6,800</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
520400 - HOUSEHOLD EXPENSE	-	-	\$3,535		\$0
525000 - OVERHEAD	-\$221	\$16	-		\$93
521900 - PROFESSIONAL SVC	\$1,496	-	-		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$1,275</b>	<b>\$16</b>	<b>\$3,535</b>		<b>\$93</b>
TRANSFERS					
580000 - TRANSFER	-	-	-		\$3,998
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$3,998</b>
<b>EXPENSES TOTAL</b>	<b>\$1,275</b>	<b>\$16</b>	<b>\$3,535</b>		<b>\$4,091</b>
<b>Surplus (Deficit)</b>	<b>\$5,525</b>	<b>-\$16</b>	<b>-\$3,535</b>		<b>-\$4,091</b>

# SOCIAL SERVICES



## DEPARTMENT NARRATIVE

Department Head: Vacant  
Title: 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.

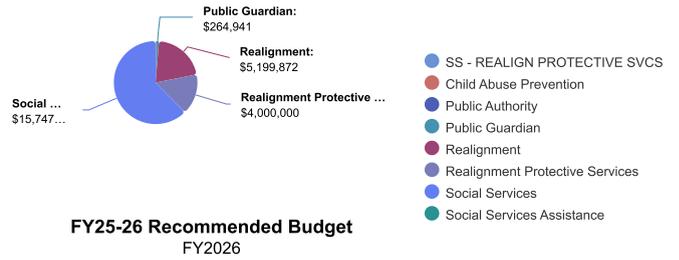
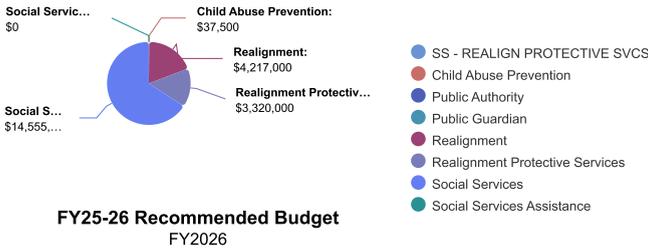
## HIGHLIGHTS FROM THE PAST YEAR

None to report. (Due to the transition and vacancy in the Director position )



## PROGRAMMATIC REVENUES

## PROGRAMMATIC EXPENDITURES



Data Updated: Sep 05, 2025, 10:22 AM

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Data Updated: Sep 05, 2025, 10:22 AM

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## PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026
<b>Revenues</b>					
CHARGES FOR SERVICES					
45064 - CHILDREN'S TRUST FEES	\$2,299	\$2,634	\$2,598		\$2,500
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$2,299</b>	<b>\$2,634</b>	<b>\$2,598</b>		<b>\$2,500</b>
OTHER REVENUE					
46209 - ADMIN REPAYMENT	\$13,349	\$16,825	\$16,443		\$20,000
46070 - CNTRB FR OTHR AGENCY	\$1,987	\$1,897	-		\$3,500
46500 - CONTRIBS. FROM PUBLIC	\$27,983	\$20,280	\$26,566		\$10,000
46253 - REIMB - CO DISASTR RESPNS	\$1,874	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$503	\$13,122	\$505,755		\$2,000
46210 - REPAYMENT OF AID	\$48,768	\$67,567	\$172,404		\$100,000
<b>OTHER REVENUE TOTAL</b>	<b>\$94,465</b>	<b>\$119,690</b>	<b>\$721,168</b>		<b>\$135,500</b>
STATE & FEDERAL AID					
44381 - ACCESS TO TECH GRANT	\$26,258	\$38,080	\$17,098		\$0
44520 - FEDL-OTHER & FAA	\$28,400	\$28,611	\$28,437		\$30,000
44430 - FEDL-PUBLIC ASST.PROGRAM	\$870,062	\$776,389	\$1,265,483		\$1,500,000
44400 - FEDL-WELFARE PUB. ADMIN.	\$1,111,024	\$1,157,457	\$880,377		\$1,000,000
44061 - STATE ARC ASSISTANCE	\$2,016,914	\$2,305,301	\$2,504,544		\$2,500,000
44091 - STATE ARC ASSISTANCE	\$29,246	\$12,399	\$4,835		\$100,000
44090 - STATE-PUBLIC ASST.PROGRAM	\$409,954	\$618,583	\$143,246		\$100,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$4,491,858</b>	<b>\$4,936,820</b>	<b>\$4,844,019</b>		<b>\$5,230,000</b>
TRANSFERS					
48000 - TRANSFER-IN	\$18,000,000	\$3,000,000	\$5,368,000		\$9,200,000
48782 - TRN-FAMILY SPT SUBACT	\$422,117	\$596,391	\$589,340		\$605,000
48725 - TRN-SS ADULT FOSTER CARE	\$286,131	\$285,058	\$129,438		\$200,000
48720 - TRN-SS ADULT PROTCT SVC	\$1,461,548	\$2,514,427	\$2,183,994		\$2,500,000
48780 - TRN-SS CAL WORKS MOE	\$350,010	\$447,532	\$407,786		\$482,000
48781 - TR-SS-PROTECTIVE SVC	\$2,026,544	\$3,088,481	\$2,504,135		\$3,100,000
48520 - TRN - CBCAP FROM SS	-	\$17,701	\$17,568		\$20,000
<b>TRANSFERS TOTAL</b>	<b>\$22,546,350</b>	<b>\$9,949,590</b>	<b>\$11,200,259</b>		<b>\$16,107,000</b>
USE OF MONEY & PROPERTY					
43067 - BOOTH RENTAL	\$380	\$20	-		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
43010 - INTEREST-INVESTED FUNDS	\$767,650	\$577,881	\$654,020	\$655,000	
43998 - UNREALIZED GAINS/LOSSES	\$166,137	\$152,026	-	\$0	
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$934,167</b>	<b>\$729,927</b>	<b>\$654,020</b>	<b>\$655,000</b>	
<b>REVENUES TOTAL</b>	<b>\$28,069,140</b>	<b>\$15,738,662</b>	<b>\$17,422,064</b>	<b>\$22,130,000</b>	
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
541501 - VEHICLE 4X4	-	-	-	\$150,000	
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$150,000</b>	
<b>OTHER CHARGES</b>					
531400 - EMERGENT SHELTER	-	-	-	\$12,000	
531300 - GENERAL RELIEF	\$19,819	\$8,238	\$5,391	\$100,000	
532800 - IHSS/PCS PROGRAM	\$662,997	\$692,890	\$752,677	\$800,000	
532600 - ILP PROGRAM	\$3,934	\$12,716	\$15,026	\$22,000	
530900 - SPPRT CARE AFDC/FC/AAP/KN	\$1,955,525	\$2,199,809	\$2,822,968	\$3,500,000	
530700 - SUPPORT CARE AFDC FG/U	\$1,409,585	\$1,187,627	\$1,467,151	\$2,000,000	
532305 - TOP REFUNDS	\$1,657	\$4,830	\$2,707	\$8,000	
<b>OTHER CHARGES TOTAL</b>	<b>\$4,053,517</b>	<b>\$4,106,110</b>	<b>\$5,065,920</b>	<b>\$6,442,000</b>	
<b>SALARIES &amp; BENEFITS</b>					
51128 - BILINGUAL ALLOWANCE	\$2,118	\$1,680	\$1,750	\$2,520	
51120 - CELL PHONE ALLOW	\$11,000	\$12,950	\$10,225	\$6,900	
51110 - COMPENSATION INSURANCE	\$69,285	\$83,029	\$76,304	\$70,452	
51100 - FICA/MEDICARE OASDI	\$144,913	\$155,050	\$155,100	\$220,471	
51090 - GROUP INSURANCE	\$360,380	\$396,411	\$454,785	\$812,159	
51150 - LIFE INSURANCE	\$334	\$306	\$223	\$367	
51081 - OPEB LIABILITY	\$101,070	\$102,632	\$98,636	\$114,133	
51020 - OTHER WAGES	\$47,044	\$50,779	\$65,296	\$165,100	
51060 - OVERTIME PAY	\$40,704	\$62,382	\$74,300	\$70,000	
51000 - REGULAR WAGES	\$1,814,110	\$1,882,202	\$1,893,866	\$2,880,800	
51080 - RETIREMENT	\$166,018	\$567,548	\$609,854	\$687,674	
51070 - UNEMPLOYMENT INSURANCE	\$14,541	\$12,638	\$10,975	\$10,790	
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$2,771,517</b>	<b>\$3,327,607</b>	<b>\$3,451,314</b>	<b>\$5,041,366</b>	
<b>SERVICES &amp; SUPPLIES</b>					
520206 - ACCESS TO TECH GRANT EXP	\$25,858	\$40,824	\$11,656	\$0	
525130 - AFDC CHILDCARE	\$129,479	\$131,137	\$179,482	\$234,000	
524130 - AIR TRAVEL NON-EMPLEE	\$699	-	\$1,410	\$2,500	
524900 - AMMUNITION/TACTICAL SUPP	-	-	-	\$500	
525100 - ANCILLARY, ETC SP DEPT	\$210	\$912	\$1,150	\$20,000	
523710 - ANNUAL PUB/REF MANUALS	\$404	\$72	\$454	\$700	
525080 - CAPIT EXPENSES- STATE	\$79,322	\$93,583	\$230,062	\$323,500	
520202 - CELL PHONE SERVICE	\$456	\$456	\$537	\$18,480	
523501 - CHILD ABUSE AWARENESS MO	\$106	\$2,387	\$88	\$3,300	
523500 - CHILDRENS FAIR EXP	\$6,356	\$9,265	\$9,985	\$8,500	
521231 - COMPUTERS<1500.00	\$6,279	-	\$74,921	\$20,000	
526900 - CONTRACTS	\$364,751	\$370,597	\$490,459	\$458,500	
520250 - COPY MACHINE LEASE	\$7,518	\$6,976	\$7,966	\$9,515	
525200 - DATA PROCESSING FEES	\$536	\$597	\$1,605	\$3,000	
520907 - EQUIP MAINT.CONTRACT	\$5,929	\$8,612	\$7,453	\$12,275	
527411 - FOSTER CARE - COUNTY ONLY FUND	\$50,453	\$54,268	\$70,367	\$50,000	
524170 - GRANT	\$735	\$1,640	-	\$3,500	
527750 - IN CNTY HOSTING	-	-	\$740	\$800	
527550 - IN COUNTY HOSTING	\$4,400	\$2,423	\$3,581	\$5,000	
525119 - LIABILITY SELF-FUND INSURANCE	\$82,674	\$37,158	\$41,421	\$40,007	
521600 - MEMBERSHIPS/ANNUAL DUES	\$26,966	\$28,212	\$31,952	\$54,330	
521800 - OFFICE EXPENSE	\$18,743	\$21,277	\$20,273	\$34,500	
521230 - OFFICE FURNITURE/EQUIP	\$475	\$396	\$2,078	\$5,000	
525000 - OVERHEAD	\$550,826	\$705,507	-	\$960,049	

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
520201 - PHONE - LAND LINE (S)	\$4,007	\$5,425	\$11,818	\$11,720	
520225 - PO BOX RENT/ANNUAL FEES	\$140	\$298	\$308	\$600	
520290 - POSTAGE MACHINE RENT/LEAS	\$4,600	\$4,600	\$4,847	\$6,000	
520210 - POSTAGE/SHIP, MAIL COST	\$39,230	\$33,733	\$42,425	\$50,250	
520261 - PRE-PRINTED FORMS	-	\$351	-	\$500	
527410 - CLIENT SERVICE EXP	\$9,752	\$6,336	\$4,819	\$12,000	
521900 - PROFESSIONAL SVC	\$720,866	\$1,965,924	\$1,342,039	\$1,651,500	
523000 - PROMOTIONAL MATERIAL	\$697	\$1,150	\$184	\$3,300	
523700 - PUBLICATIONS-LEGAL NOTICE	\$2,372	\$2,748	\$2,862	\$3,000	
521986 - SECURITY	\$19,813	\$21,308	\$27,704	\$22,420	
520410 - SOFTWARE LICENSE	-	-	-	\$5,000	
524400 - SPECIAL DEPARTMENT EXPENSE	\$2,855	\$4,328	\$24,384	\$40,000	
524207 - STORAGE SPACE RENT	\$2,436	\$2,639	\$2,153	\$3,000	
527000 - TRAINING	\$8,534	\$15,954	\$51,060	\$72,000	
527400 - TRAVEL- IN COUNTY	\$6,895	\$9,280	\$9,663	\$20,000	
527500 - TRAVEL- OUT OF COUNTY	\$24,038	\$30,651	\$35,201	\$79,000	
520902 - VEHICLE MAINTENANCE	\$10,715	\$11,622	\$11,840	\$46,000	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$2,220,125</b>	<b>\$3,632,648</b>	<b>\$2,758,948</b>	<b>\$4,294,246</b>	
TRANSFERS					
57001 - INTERFUND TRANSFER	-	-	-	\$100,800	
570000 - TRANSFERS IN/OUT-IT	-	-	-	\$20,000	
580000 - TRANSFER	\$18,000,000	\$3,000,000	\$5,368,000	\$9,200,000	
58000 - TRANSFER-OUT	\$100,800	\$67,200	-	\$0	
58520 - TRN - CBCAP TO CAP COUNCI	-	\$17,701	\$17,568	\$20,000	
<b>TRANSFERS TOTAL</b>	<b>\$18,100,800</b>	<b>\$3,084,901</b>	<b>\$5,385,568</b>	<b>\$9,340,800</b>	
<b>EXPENSES TOTAL</b>	<b>\$27,145,959</b>	<b>\$14,151,266</b>	<b>\$16,661,750</b>	<b>\$25,268,412</b>	
<b>Surplus (Deficit)</b>	<b>\$923,181</b>	<b>\$1,587,396</b>	<b>\$760,314</b>	<b>-\$3,138,412</b>	

# CHILD ABUSE PREVENTION

Fund: 0004 Child Abuse Prevention  
Budget Unit: 22341 - Child Abuse Prevention  
Function: 02 - Public Protection  
Activity: 21 - Other Protection



## DESCRIPTION

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.

## REVENUE VS. EXPENDITURE

Help Share

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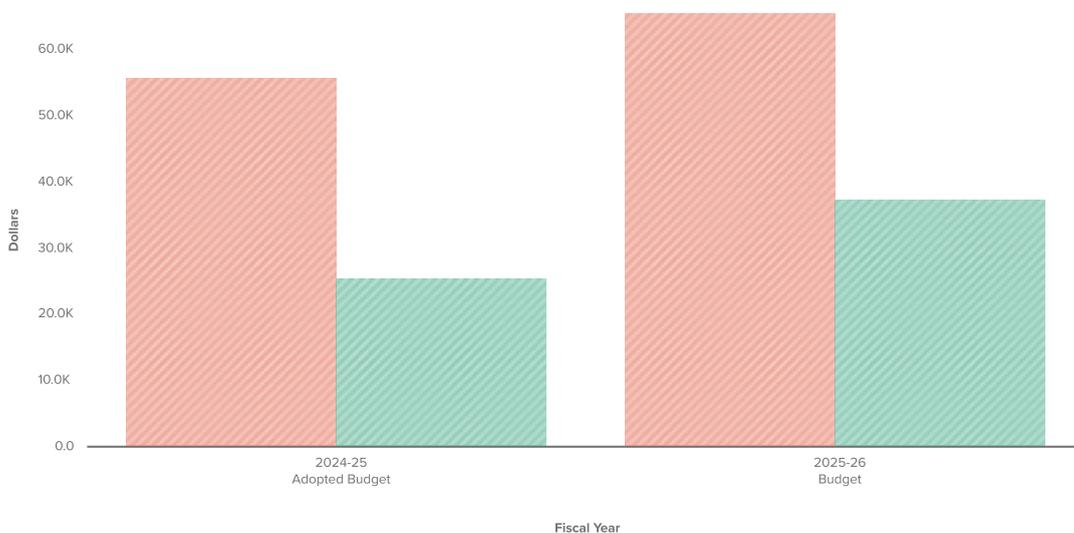
Types Child Abuse Prevention Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues

Visualization



**BUDGET DETAIL -  
SCHEDULE 9**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45064 - CHILDREN'S TRUST FEES	\$2,299	\$2,634	\$2,598		\$2,500
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$2,299</b>	<b>\$2,634</b>	<b>\$2,598</b>		<b>\$2,500</b>
<b>OTHER REVENUE</b>					
46500 - CONTRIBS. FROM PUBLIC	\$27,983	\$20,280	\$26,566		\$10,000
46251 - REIMBURSEMENTS/REFUNDS	\$255	-	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$28,238</b>	<b>\$20,280</b>	<b>\$26,566</b>		<b>\$10,000</b>
<b>TRANSFERS</b>					
48520 - TRN - CBCAP FROM SS	-	\$17,701	\$17,568		\$20,000
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>\$17,701</b>	<b>\$17,568</b>		<b>\$20,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43067 - BOOTH RENTAL	\$380	\$20	-		\$0
43010 - INTEREST-INVESTED FUNDS	\$4,402	\$5,364	\$5,974		\$5,000
43998 - UNREALIZED GAINS/LOSSES	\$1,303	\$1,327	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$6,084</b>	<b>\$6,711</b>	<b>\$5,974</b>		<b>\$5,000</b>
<b>REVENUES TOTAL</b>	<b>\$36,622</b>	<b>\$47,327</b>	<b>\$52,705</b>		<b>\$37,500</b>
<b>Expenses</b>					
<b>SERVICES &amp; SUPPLIES</b>					
523501 - CHILD ABUSE AWARENESS MO	\$106	\$2,387	\$88		\$3,300
523500 - CHILDRENS FAIR EXP	\$6,356	\$9,265	\$9,985		\$8,500
526900 - CONTRACTS	\$23,494	\$26,373	\$21,586		\$38,500
527550 - IN COUNTY HOSTING	\$4,400	\$2,423	\$3,581		\$5,000
521600 - MEMBERSHIPS/ANNUAL DUES	-	-	-		\$330
525000 - OVERHEAD	\$920	\$6,816	-		\$6,593
523000 - PROMOTIONAL MATERIAL	\$697	\$1,150	\$184		\$3,300
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$35,973</b>	<b>\$48,414</b>	<b>\$35,423</b>		<b>\$65,523</b>
<b>EXPENSES TOTAL</b>	<b>\$35,973</b>	<b>\$48,414</b>	<b>\$35,423</b>		<b>\$65,523</b>
<b>Surplus (Deficit)</b>	<b>\$648</b>	<b>-\$1,087</b>	<b>\$17,282</b>		<b>-\$28,023</b>

# PUBLIC GUARDIAN

Fund: 20430 - Public Guardian  
Budget Unit: 20430 - Public Guardian  
Function: 02 - Public Protection  
Activity: 21 - Other Protection



## DESCRIPTION

The Public Guardian is responsible for the care of individuals who are no longer able to make decisions or care for themselves. A conservatorship is a legal process where a 3rd party (conservator) is given the legal authority to manage the financial affairs and/or the care of another individual (conservatee). The Superior Court determines whether a person is unable to care for and make decisions for themselves and whether a conservatorship is appropriate. Once appointed by the court, the Public Guardian assumes personal and/or financial responsibilities for the care of the conservatee and their needs and assets.



## REVENUE VS. EXPENDITURE

Updated On 4 Sep, 2025

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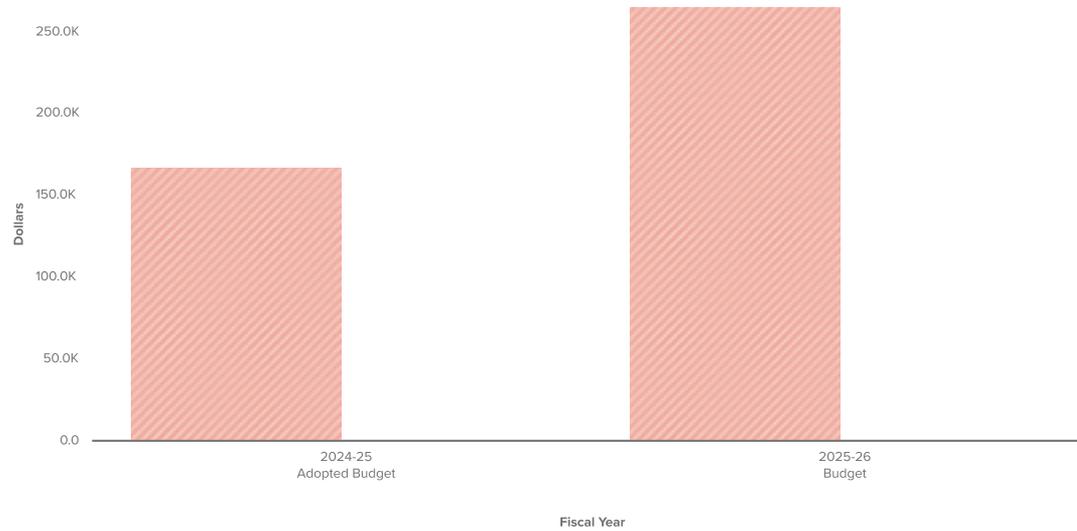
Types Public Guardian Placeholder New item Placeholder



Sort Large to Small ▾

- Expenses
- Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Deputy Public Guardian/Conservator I/II	0.5	0.5	0.5	0.5	0.5
Chief Deputy Public Guardian/Conservator	1	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>OTHER REVENUE</b>					
46253 - REIMB - CO DISASTR RESPONS	\$14	-	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$14</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$14</b>	<b>-</b>	<b>-</b>		<b>\$0</b>
<b>Expenses</b>					
<b>SALARIES &amp; BENEFITS</b>					
51128 - BILINGUAL ALLOWANCE	-	-	-		\$420
51120 - CELL PHONE ALLOW	-	-	-		\$300
51110 - COMPENSATION INSURANCE	\$554	\$337	\$698		\$989
51100 - FICA/MEDICARE OASDI	\$5,062	\$6,483	\$7,215		\$8,714
51090 - GROUP INSURANCE	\$24,462	\$30,257	\$34,343		\$35,899
51081 - OPEB LIABILITY	\$3,567	\$3,622	\$3,481		\$4,028
51020 - OTHER WAGES	-	\$10,473	\$416		\$15,100

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
51060 - OVERTIME PAY	-	\$405	\$235	\$0	
51000 - REGULAR WAGES	\$74,082	\$78,229	\$97,983	\$116,831	
51080 - RETIREMENT	\$6,499	\$21,953	\$21,256	\$27,044	
51070 - UNEMPLOYMENT INSURANCE	\$54	\$51	\$62	\$75	
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$114,280</b>	<b>\$151,810</b>	<b>\$165,689</b>	<b>\$209,400</b>	
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	\$404	\$72	\$454	\$700	
525119 - LIABILITY SELF-FUND INSURANCE	\$410	\$530	\$832	\$954	
521600 - MEMBERSHIPS/ANNUAL DUES	\$2,050	\$2,050	\$4,032	\$4,000	
521800 - OFFICE EXPENSE	-	\$464	\$160	\$500	
525000 - OVERHEAD	-	-	-	\$39,397	
520201 - PHONE - LAND LINE (S)	\$220	\$219	\$256	\$720	
520225 - PO BOX RENT/ANNUAL FEES	\$140	\$152	\$154	\$300	
520210 - POSTAGE/SHIP, MAIL COST	\$25	-	-	\$250	
520261 - PRE-PRINTED FORMS	-	\$351	-	\$500	
521900 - PROFESSIONAL SVC	\$991	\$1,500	\$979	\$1,500	
521986 - SECURITY	\$637	\$684	\$890	\$720	
527000 - TRAINING	-	\$455	\$455	\$2,000	
527500 - TRAVEL- OUT OF COUNTY	\$213	\$208	\$2,571	\$4,000	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$5,090</b>	<b>\$6,685</b>	<b>\$10,783</b>	<b>\$55,541</b>	
<b>EXPENSES TOTAL</b>	<b>\$119,370</b>	<b>\$158,496</b>	<b>\$176,473</b>	<b>\$264,941</b>	
<b>Surplus (Deficit)</b>	<b>-\$119,357</b>	<b>-\$158,496</b>	<b>-\$176,473</b>	<b>-\$264,941</b>	

# REALIGNMENT

Fund: 0013 0013R Social Services - Realignment  
Budget Unit: 70593 - Realignment  
Function: 05 - Public Assistance  
Activity: 26 - Administration



## DESCRIPTION

In 1991, the legislature realigned several health and social services programs from the state to the counties. To offset the added expenses to Counties, a fund was established to earmark portions of Vehicle License Fees (VLF) and Sales Tax revenues for the programs, known as 1991 Realignment

## REVENUE VS. EXPENDITURE



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
<b>TRANSFERS</b>					
48782 - TRN-FAMILY SPT SUBACT	\$422,117	\$596,391	\$589,340		\$605,000
48725 - TRN-SS ADULT FOSTER CARE	\$286,131	\$285,058	\$129,438		\$200,000
48720 - TRN-SS ADULT PROTCT SVC	\$1,461,548	\$2,514,427	\$2,183,994		\$2,500,000
48780 - TRN-SS CAL WORKS MOE	\$350,010	\$447,532	\$407,786		\$482,000
<b>TRANSFERS TOTAL</b>	<b>\$2,519,806</b>	<b>\$3,843,408</b>	<b>\$3,310,557</b>		<b>\$3,787,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	\$514,847	\$290,202	\$335,956		\$430,000
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$514,847</b>	<b>\$290,202</b>	<b>\$335,956</b>		<b>\$430,000</b>
<b>REVENUES TOTAL</b>	<b>\$3,034,653</b>	<b>\$4,133,610</b>	<b>\$3,646,513</b>		<b>\$4,217,000</b>
<b>Expenses</b>					
<b>SERVICES &amp; SUPPLIES</b>					
525000 - OVERHEAD	\$116	-\$142	-		-\$128
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$116</b>	<b>-\$142</b>	<b>-</b>		<b>-\$128</b>
<b>TRANSFERS</b>					
580000 - TRANSFER	\$14,000,000	\$2,000,000	\$3,368,000		\$5,200,000
<b>TRANSFERS TOTAL</b>	<b>\$14,000,000</b>	<b>\$2,000,000</b>	<b>\$3,368,000</b>		<b>\$5,200,000</b>
<b>EXPENSES TOTAL</b>	<b>\$14,000,116</b>	<b>\$1,999,858</b>	<b>\$3,368,000</b>		<b>\$5,199,872</b>
<b>Surplus (Deficit)</b>	<b>-\$10,965,463</b>	<b>\$2,133,752</b>	<b>\$278,513</b>		<b>-\$982,872</b>

# REALIGNMENT PROTECTIVE SERVICES



Fund: 0013 0013P Realignment - Protective Services  
Budget Unit: 70595 - Realignment Protective Services  
Function: 05 - Public Assistance  
Activity: 26 - Administration

## DESCRIPTION

The 2011 California realignment was a significant shift of responsibilities and funding for certain state programs to counties, primarily focused on public safety, mental health, and social services. Counties receive dedicated funding sources, including a portion of sales tax and vehicle license fees, to manage the newly transferred programs.

## REVENUE VS. EXPENDITURE

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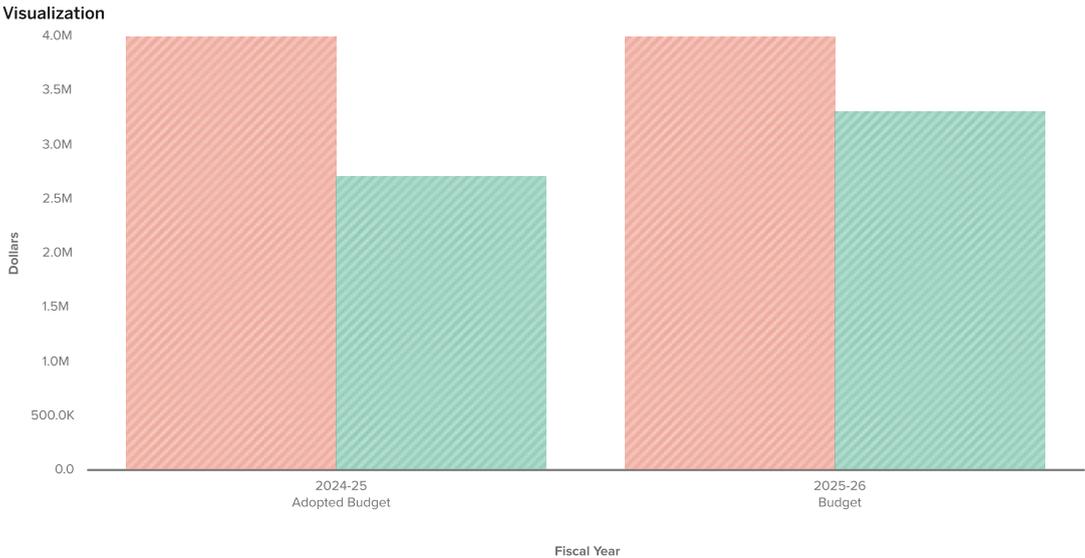
Back History Reset

Broken down by Types  
Realignment Protective Services Placeholder New item Placeholder



Sort Large to Small

- Expenses
- Revenues



## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
TRANSFERS					
48781 - TR-SS-PROTECTIVE SVC	\$2,026,544	\$3,088,481	\$2,504,135		\$3,100,000
<b>TRANSFERS TOTAL</b>	<b>\$2,026,544</b>	<b>\$3,088,481</b>	<b>\$2,504,135</b>		<b>\$3,100,000</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$248,401	\$282,315	\$312,090		\$220,000
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$248,401</b>	<b>\$282,315</b>	<b>\$312,090</b>		<b>\$220,000</b>
<b>REVENUES TOTAL</b>	<b>\$2,274,945</b>	<b>\$3,370,796</b>	<b>\$2,816,225</b>		<b>\$3,320,000</b>
<b>Expenses</b>					
TRANSFERS					
580000 - TRANSFER	\$4,000,000	\$1,000,000	\$2,000,000		\$4,000,000
<b>TRANSFERS TOTAL</b>	<b>\$4,000,000</b>	<b>\$1,000,000</b>	<b>\$2,000,000</b>		<b>\$4,000,000</b>
<b>EXPENSES TOTAL</b>	<b>\$4,000,000</b>	<b>\$1,000,000</b>	<b>\$2,000,000</b>		<b>\$4,000,000</b>
<b>Surplus (Deficit)</b>	<b>-\$1,725,055</b>	<b>\$2,370,796</b>	<b>\$816,225</b>		<b>-\$680,000</b>

# SOCIAL SERVICES

Fund: 0013 Department of Social Services  
 Budget Unit: 70590 - Social Services  
 Function: 05 - Public Assistance  
 Activity: 26 - Administration



## REVENUE VS. EXPENDITURE

← Back ↻ History ↺ Reset

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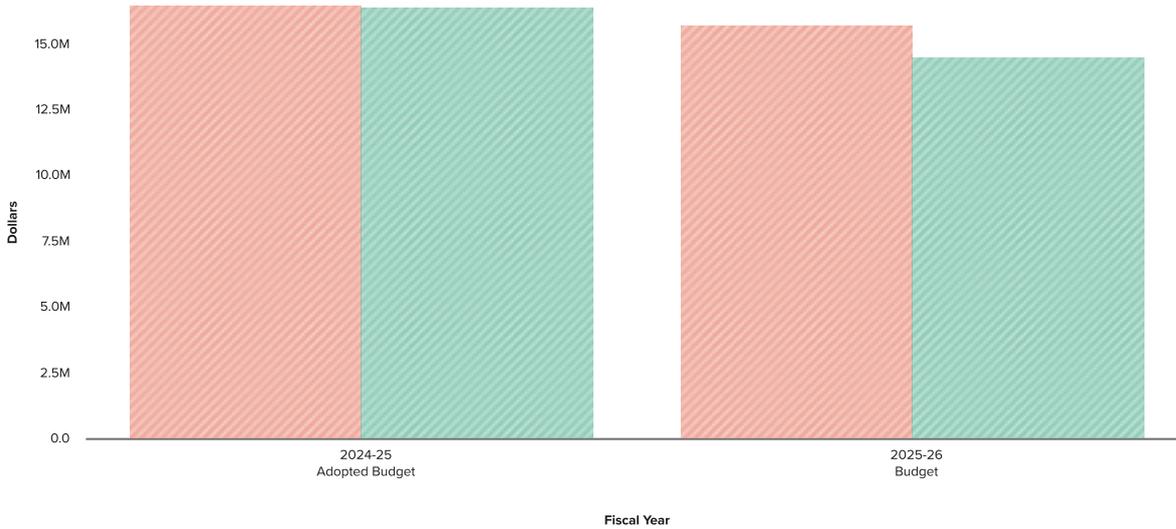
Types ▼ Social Services ▼ Placeholder ▼ New item ▼ Placeholder



Sort Large to Small

Expenses  
Revenues

Visualization



## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Eligibility Specialist Supervisor	1	1	1	1	1
Staff Services Analyst I/II	2	2	2	2	2
Office Assistant I/II/III	2	2	2	2	2
Staff Services Manager	1	1	1	1	1
Office Supervisor	2	2	2	2	2
Welfare Fraud Investigator I/II	1	1	1	1	1
Social Worker I/II/III	7	7	7	7	7
Social Services Supervisor I/II	2	2	2	2	2
Employment and Training Supervisor	1	1	1	1	1
Social Services Director/Public Guardian/Public Conservator	1	1	1	1	1

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Staff Services Specialist	0	0	0	0	1
Deputy Director/Social Services Program Manager	1	1	1	1	1
Information Systems Technician	1	1	1	1	1
Program Manager I/II	1	1	1	1	1
Senior Social Worker A/B	2	2	2	2	2
Fiscal and Technical Services Assistant I/II/III	2	2	2	2	2
Social Services Aide	2	2	2	2	2
Employment and Training Worker I/II/III	3	3	3	3	3
Administrative Assistant I/II	1	1	1	1	0
Eligibility Specialist I/II/III	8	8	8	8	8
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>41</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>Revenues</b>					
OTHER REVENUE					
46209 - ADMIN REPAYMENT	\$13,349	\$16,825	\$16,443		\$20,000
46070 - CNTRB FR OTHR AGENCY	\$1,987	\$1,897	-		\$3,500
46253 - REIMB - CO DISASTR RESPON	\$1,861	-	-		\$0
46251 - REIMBURSEMENTS/REFUNDS	\$248	\$13,122	\$505,755		\$2,000
46210 - REPAYMENT OF AID	\$48,768	\$67,567	\$172,404		\$100,000
<b>OTHER REVENUE TOTAL</b>	<b>\$66,213</b>	<b>\$99,410</b>	<b>\$694,602</b>		<b>\$125,500</b>
STATE & FEDERAL AID					
44381 - ACCESS TO TECH GRANT	\$26,258	\$38,080	\$17,098		\$0
44520 - FEDL-OTHER & FAA	\$28,400	\$28,611	\$28,437		\$30,000
44430 - FEDL-PUBLIC ASST.PROGRAM	\$870,062	\$776,389	\$1,265,483		\$1,500,000
44400 - FEDL-WELFARE PUB. ADMIN.	\$1,111,024	\$1,157,457	\$880,377		\$1,000,000
44061 - STATE ARC ASSISTANCE	\$2,016,914	\$2,305,301	\$2,504,544		\$2,500,000
44091 - STATE ARC ASSISTANCE	\$29,246	\$12,399	\$4,835		\$100,000
44090 - STATE-PUBLIC ASST.PROGRAM	\$409,954	\$618,583	\$143,246		\$100,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$4,491,858</b>	<b>\$4,936,820</b>	<b>\$4,844,019</b>		<b>\$5,230,000</b>
TRANSFERS					
48000 - TRANSFER-IN	\$18,000,000	\$3,000,000	\$5,368,000		\$9,200,000
<b>TRANSFERS TOTAL</b>	<b>\$18,000,000</b>	<b>\$3,000,000</b>	<b>\$5,368,000</b>		<b>\$9,200,000</b>
USE OF MONEY & PROPERTY					
43998 - UNREALIZED GAINS/LOSSES	\$164,834	\$150,698	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$164,834</b>	<b>\$150,698</b>	<b>-</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$22,722,906</b>	<b>\$8,186,929</b>	<b>\$10,906,621</b>		<b>\$14,555,500</b>
<b>Expenses</b>					
FIXED ASSETS					
541501 - VEHICLE 4X4	-	-	-		\$150,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$150,000</b>
OTHER CHARGES					
531400 - EMERGENT SHELTER	-	-	-		\$12,000
531300 - GENERAL RELIEF	\$19,819	\$8,238	\$5,391		\$100,000
532800 - IHSS/PCS PROGRAM	\$662,997	\$692,890	\$752,677		\$800,000
532600 - ILP PROGRAM	\$3,934	\$12,716	\$15,026		\$22,000
530900 - SPRT CARE AFDC/FC/AAP/KN	\$1,955,525	\$2,199,809	\$2,822,968		\$3,500,000
530700 - SUPPORT CARE AFDC FG/U	\$1,409,585	\$1,187,627	\$1,467,151		\$2,000,000
532305 - TOP REFUNDS	\$1,657	\$4,830	\$2,707		\$8,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET
	FY2023	FY2024	FY2025	FY2026
<b>OTHER CHARGES TOTAL</b>	<b>\$4,053,517</b>	<b>\$4,106,110</b>	<b>\$5,065,920</b>	<b>\$6,442,000</b>
SALARIES & BENEFITS				
51128 - BILINGUAL ALLOWANCE	\$2,118	\$1,680	\$1,750	\$2,100
51120 - CELL PHONE ALLOW	\$11,000	\$12,950	\$10,225	\$6,600
51110 - COMPENSATION INSURANCE	\$68,730	\$82,692	\$75,606	\$69,463
51100 - FICA/MEDICARE OASDI	\$139,851	\$148,567	\$147,885	\$211,757
51090 - GROUP INSURANCE	\$335,919	\$366,153	\$420,442	\$776,260
51150 - LIFE INSURANCE	\$334	\$306	\$223	\$367
51081 - OPEB LIABILITY	\$97,503	\$99,010	\$95,155	\$110,105
51020 - OTHER WAGES	\$47,044	\$40,306	\$64,880	\$150,000
51060 - OVERTIME PAY	\$40,704	\$61,976	\$74,065	\$70,000
51000 - REGULAR WAGES	\$1,740,027	\$1,803,973	\$1,795,883	\$2,763,969
51080 - RETIREMENT	\$159,519	\$545,595	\$588,598	\$660,630
51070 - UNEMPLOYMENT INSURANCE	\$14,487	\$12,587	\$10,913	\$10,715
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$2,657,237</b>	<b>\$3,175,796</b>	<b>\$3,285,624</b>	<b>\$4,831,966</b>
SERVICES & SUPPLIES				
520206 - ACCESS TO TECH GRANT EXP	\$25,858	\$40,824	\$11,656	\$0
525130 - AFDC CHILDCARE	\$129,479	\$131,137	\$179,482	\$234,000
524130 - AIR TRAVEL NON-EMPLEE	\$699	-	\$1,410	\$2,500
524900 - AMMUNITION/TACTICAL SUPP	-	-	-	\$500
525100 - ANCILLARY, ETC SP DEPT	\$210	\$912	\$1,150	\$20,000
525080 - CAPIT EXPENSES- STATE	\$79,322	\$93,583	\$230,062	\$323,500
520202 - CELL PHONE SERVICE	\$456	\$456	\$537	\$18,480
521231 - COMPUTERS<1500.00	\$6,279	-	\$74,921	\$20,000
526900 - CONTRACTS	\$341,257	\$344,224	\$468,874	\$420,000
520250 - COPY MACHINE LEASE	\$7,518	\$6,976	\$7,966	\$9,515
525200 - DATA PROCESSING FEES	\$536	\$597	\$1,605	\$3,000
520907 - EQUIP. MAINT.CONTRACT	\$5,929	\$8,612	\$7,453	\$12,275
527411 - FOSTER CARE - COUNTY ONLY FUND	\$50,453	\$54,268	\$70,367	\$50,000
524170 - GRANT	\$735	\$1,640	-	\$3,500
527750 - IN CNTY HOSTING	-	-	\$740	\$800
525119 - LIABILITY SELF-FUND INSURANCE	\$82,264	\$36,628	\$40,589	\$39,053
521600 - MEMBERSHIPS/ANNUAL DUES	\$24,916	\$26,162	\$27,920	\$50,000
521800 - OFFICE EXPENSE	\$18,743	\$20,813	\$20,113	\$34,000
521230 - OFFICE FURNITURE/EQUIP	\$475	\$396	\$2,078	\$5,000
525000 - OVERHEAD	\$542,793	\$711,305	-	\$923,605
520201 - PHONE - LAND LINE (\$)	\$3,787	\$5,206	\$11,562	\$11,000
520225 - PO BOX RENT/ANNUAL FEES	-	\$146	\$154	\$300
520290 - POSTAGE MACHINE RENT/LEAS	\$4,600	\$4,600	\$4,847	\$6,000
520210 - POSTAGE/SHIP, MAIL COST	\$39,205	\$33,733	\$42,425	\$50,000
527410 - CLIENT SERVICE EXP	\$9,752	\$6,336	\$4,819	\$12,000
521900 - PROFESSIONAL SVC	\$719,876	\$1,964,424	\$1,341,059	\$1,650,000
523700 - PUBLICATIONS-LEGAL NOTICE	\$2,372	\$2,748	\$2,862	\$3,000
521986 - SECURITY	\$19,177	\$20,624	\$26,814	\$21,700
520410 - SOFTWARE LICENSE	-	-	-	\$5,000
524400 - SPECIAL DEPARTMENT EXPENSE	\$2,855	\$4,328	\$24,384	\$40,000
524207 - STORAGE SPACE RENT	\$2,436	\$2,639	\$2,153	\$3,000
527000 - TRAINING	\$8,534	\$15,499	\$50,605	\$70,000
527400 - TRAVEL- IN COUNTY	\$6,895	\$9,280	\$9,663	\$20,000
527500 - TRAVEL- OUT OF COUNTY	\$23,825	\$30,443	\$32,631	\$75,000
520902 - VEHICLE MAINTENANCE	\$10,715	\$11,622	\$11,840	\$46,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$2,171,949</b>	<b>\$3,590,163</b>	<b>\$2,712,741</b>	<b>\$4,182,728</b>
TRANSFERS				
57001 - INTERFUND TRANSFER	-	-	-	\$100,800
570000 - TRANSFERS IN/OUT-IT	-	-	-	\$20,000
58000 - TRANSFER-OUT	\$100,800	\$67,200	-	\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
58520 - TRN - CBCAP TO CAP COUNCI	-	\$17,701	\$17,568	\$20,000	
<b>TRANSFERS TOTAL</b>	<b>\$100,800</b>	<b>\$84,901</b>	<b>\$17,568</b>	<b>\$140,800</b>	
<b>EXPENSES TOTAL</b>	<b>\$8,983,502</b>	<b>\$10,956,970</b>	<b>\$11,081,854</b>	<b>\$15,747,494</b>	
Surplus (Deficit)	\$13,739,404	-\$2,770,042	-\$175,232	-\$1,191,994	

# TREASURER-TAX COLLECTOR



## DEPARTMENT NARRATIVE

Department Head: Julie White

Title: 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

## HIGHLIGHTS FROM THE PAST YEAR

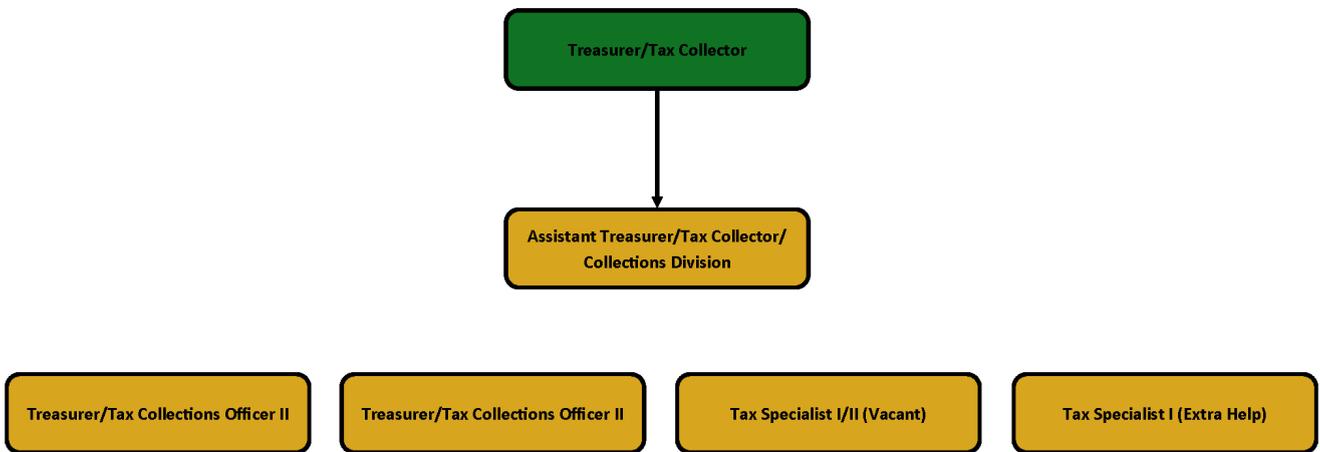
- Mailed 1,296 Fiscal Year (F/Y) 2023-2024 Delinquent Secured property tax notices.
- Mailed 2,709 F/Y 2024-2025 Current Unsecured property tax bills.
- Mailed 23,537 F/Y 2024-2025 Current Secured property tax bills.
- Mailed over 1,500 corrected property tax bills for special assessments.
- Sent 2,460 Reminder Notices for Secured property tax bills.
- Processed Current Unsecured late notices, 10-day lien notices, liens and releases upon payment.
- Seized a bank account for Delinquent Unsecured property taxes for over \$34,000.
- Sent 2,191 Transient Occupancy Tax (T.O.T.) Returns and continue to work with the Megabyte software system to progress in the implementation.
- Assisted Feather River Tourism (Plumas County Tourism) with data to initiate petitions to continue the 2% Assessment of gross T.O.T. receipts.
- Conducted a Tax Defaulted Property Tax Auction starting with 107 parcels. In conclusion 3 properties were withdrawn, 27 property owners paid before the sale, 24 sold at auction and 53 will be re-offered in September 2025. Plumas County is a Teeter County, this reimburses the General Fund for property taxes apportioned and all penalties, interest and fees go to the General Fund.
- 251 Passports were processed; we are one of the only certification offices in the state where you do not need an appointment to process a passport.
- The Treasury is continuing to move forward with the Sympro investment software and to establish a Treasury Oversight Committee.

- Continuing to cross train staff in balancing the Treasury and banks daily.
- The Collections Division has sent several Code Compliance Citations for collections on behalf of the Building/Code Compliance department.
- Collection Division continues to collect on delinquent traffic citations, library fines, animal shelter fees, probation/criminal accounts and restitution.
- Processed and organized thousands of returned mail and researched for correct addresses to forward to the County Assessor's office for accurate tax bill mailings.

## PERSONNEL SUMMARY

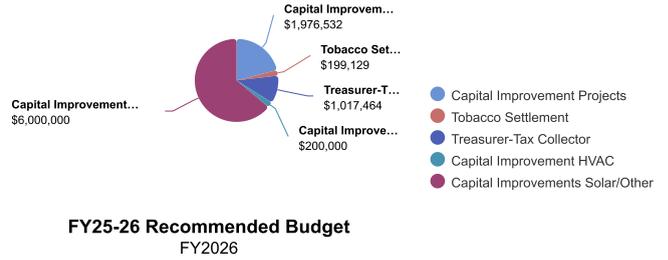
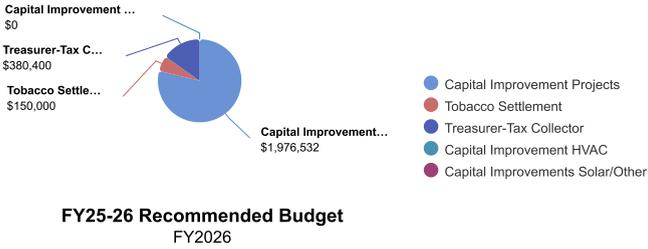
Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Treasurer/Tax Collector	1	1	1	1	1
Treasurer/Tax Collections Officer I/II OR Treasurer/Tax Specialist I/II	3	3	3	3	3
Assistant Treasurer/Tax Collector	1	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

## DEPARTMENT ORGANIZATIONAL CHART



# PROGRAMMATIC REVENUES

# PROGRAMMATIC EXPENDITURES



Data Updated: Sep 05, 2025, 10:22 AM

[View Report](#)

Data Updated: Sep 05, 2025, 10:22 AM

[View Report](#)

# PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45006 - 5% SUPP. ADMIN. FEE	\$46,422	\$24,682	\$32,692		\$25,000
45010 - ASSM-TAX COLLECTOR FEES	\$17,457	\$34,238	\$30,882		\$30,000
45027 - COMPREHENSIVE COLL FEE	\$24,298	\$15,775	\$11,576		\$15,000
45002 - INTEREST INV. ADMIN. CHG.	\$151,879	\$271,579	\$68,000		\$135,000
45770 - PASSPORT FEES	\$10,535	\$8,290	\$9,487		\$7,500
45028 - RETURN CHECK FEES	\$2,217	\$800	\$690		\$700
45005 - SB 2557 COLLECTION CHARGE	\$46,492	\$46,532	\$46,532		\$45,000
45008 - SPEC. ASSMT.HANDLING CHG	\$6,098	\$5,998	\$7,366		\$7,000
45011 - TBID - TREAS 2% OF 2%	\$4,179	\$4,895	\$4,605		\$3,000
45003 - TOT 3% COLLECTION FEE	\$20,193	\$104,501	\$89,163		\$55,000
45007 - TREAS \$20 DEL COST	\$41,580	\$64,300	\$53,920		\$49,000
45091 - TREAS. COLLECTION FEES	\$7,474	\$2,899	\$32,498		\$7,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$378,823</b>	<b>\$584,490</b>	<b>\$387,411</b>		<b>\$379,200</b>
<b>CONTROLS</b>					
49002 - Proceeds from Loan	-	-	\$1,450,000		\$0
<b>CONTROLS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,450,000</b>		<b>\$0</b>
<b>LICENSES &amp; PERMITS</b>					
41010 - BUSINESS LICENSES	\$200	\$200	\$600		\$200
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$200</b>	<b>\$200</b>	<b>\$600</b>		<b>\$200</b>
<b>OTHER REVENUE</b>					
46030 - PROB / RESTIT COLLECT FEE	\$1,617	\$43	\$63		\$1,000
46253 - REIMB - CO DISASTR RESPONS	\$829	-	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$2,446</b>	<b>\$43</b>	<b>\$63</b>		<b>\$1,000</b>
<b>STATE &amp; FEDERAL AID</b>					
44365 - ST- TOBACCO SETTLMNT	\$193,061	\$172,174	\$163,327		\$150,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$193,061</b>	<b>\$172,174</b>	<b>\$163,327</b>		<b>\$150,000</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	\$6,000	\$6,000	\$1,200,000		\$200,000
48001 - TRANSFER-IN1	-	-	\$2,283,125		\$1,776,532
48002 - TRANSFER-IN2	-	\$1,566,197	-		\$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
48005 - TRANSFER-IN5	-	-	\$22,391		\$0
<b>TRANSFERS TOTAL</b>	<b>\$6,000</b>	<b>\$1,572,197</b>	<b>\$3,505,516</b>		<b>\$1,976,532</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$22,728	\$36,135	\$59,796		\$0
43998 - UNREALIZED GAINS/LOSSES	\$35,388	\$39,195	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$58,116</b>	<b>\$75,329</b>	<b>\$59,796</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$638,646</b>	<b>\$2,404,434</b>	<b>\$5,566,714</b>		<b>\$2,506,932</b>
<b>Expenses</b>					
FIXED ASSETS					
540110 - CAPITAL IMPROVEMENTS	-	-	-		\$6,200,000
540412 - SOFTWARE	-	\$11,181	\$39,940		\$50,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>\$11,181</b>	<b>\$39,940</b>		<b>\$6,250,000</b>
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	\$35,239	\$2,004	\$3,733		\$4,867
51100 - FICA/MEDICARE OASDI	\$23,054	\$26,228	\$26,194		\$33,754
51090 - GROUP INSURANCE	\$68,719	\$81,561	\$102,139		\$135,180
51150 - LIFE INSURANCE	\$334	\$334	\$334		\$370
51081 - OPEB LIABILITY	\$11,890	\$12,074	\$11,604		\$13,428
51020 - OTHER WAGES	\$9,110	\$11,705	\$19,071		\$20,000
51060 - OVERTIME PAY	-	\$132	\$53		\$0
51000 - REGULAR WAGES	\$317,668	\$345,787	\$344,890		\$441,227
51080 - RETIREMENT	\$32,781	\$96,096	\$91,440		\$109,123
51070 - UNEMPLOYMENT INSURANCE	\$537	\$434	\$382		\$377
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$499,333</b>	<b>\$576,356</b>	<b>\$599,841</b>		<b>\$758,326</b>
SERVICES & SUPPLIES					
524705 - BANK FEES/COSTS	\$27,598	\$22,341	\$12,050		\$40,000
529500 - COMPUTER	-	-	-		\$7,000
520250 - COPY MACHINE LEASE	\$2,112	\$2,851	\$0		\$3,000
529350 - INTEREST ON LOAN	\$378,609	-	\$630,316		\$730,547
525119 - LIABILITY SELF-FUND INSURANCE	\$4,075	\$4,517	\$5,146		\$4,838
520213 - MAILERS/COSTS COLLECTIONS	\$1,180	\$2,688	\$1,252		\$2,500
521600 - MEMBERSHIPS/ANNUAL DUES	\$400	\$450	\$500		\$500
520901 - OFFICE EQUIP MAINTENANCE	-	-	-		\$1,000
521800 - OFFICE EXPENSE	\$4,372	\$4,514	\$2,859		\$6,000
521801 - Office Water	-	-	\$540		\$2,500
525000 - OVERHEAD	\$691	-\$1,169	-		\$40,114
520201 - PHONE - LAND LINE (S)	\$317	\$285	\$436		\$500
520210 - POSTAGE/SHIP, MAIL COST	\$19,707	\$10,362	\$19,483		\$21,000
529506 - PRINCIPAL ON LOAN	\$790,000	\$1,169,932	\$1,125,000		\$1,205,000
521900 - PROFESSIONAL SVC	\$62,081	\$54,909	\$544,001		\$95,000
523700 - PUBLICATIONS-LEGAL NOTICE	-	\$150	-		\$1,000
520214 - TAX BILL COSTS	\$6,175	\$15,942	\$14,802		\$17,000
527400 - TRAVEL- IN COUNTY	-	\$0	-		\$300
527500 - TRAVEL- OUT OF COUNTY	\$1,361	\$3,077	\$4,466		\$7,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$1,298,678</b>	<b>\$1,290,850</b>	<b>\$2,360,849</b>		<b>\$2,184,799</b>
TRANSFERS					
580000 - TRANSFER	-	\$600,000	-		\$0
58000 - TRANSFER-OUT	-	-	\$200,000		\$200,000
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>\$600,000</b>	<b>\$200,000</b>		<b>\$200,000</b>
<b>EXPENSES TOTAL</b>	<b>\$1,798,011</b>	<b>\$2,478,387</b>	<b>\$3,200,631</b>		<b>\$9,393,125</b>
<b>Surplus (Deficit)</b>	<b>-\$1,159,365</b>	<b>-\$73,953</b>	<b>\$2,366,084</b>		<b>-\$6,886,193</b>

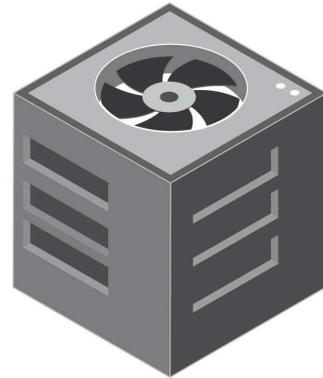
# CAPITAL IMPROVEMENT HVAC

Fund: 0096 0096E Capital Improvement Energy  
Budget Unit: 20142 - Capital Improvement HVAC  
Function: 00 - Undefined  
Activity: 00 - Undefined



## DESCRIPTION

Plumas County has a current Capital Improvement Project utilizing Opterra (formerly Engie). The project includes interior and exterior LED lighting in several County buildings, solar installation at the Annex Building and replacing HVAC systems. The project was funded by a \$8.46 million 2024 Equipment Lease Purchase Agreement, (the "2024 ELPA") and the \$1.45 million 2024 Lease Agreement (the "2024 Lease") with Webster National Bank. The 2024 ELPA funded several energy projects and the 2024 Lease funded two HVAC replacement projects.



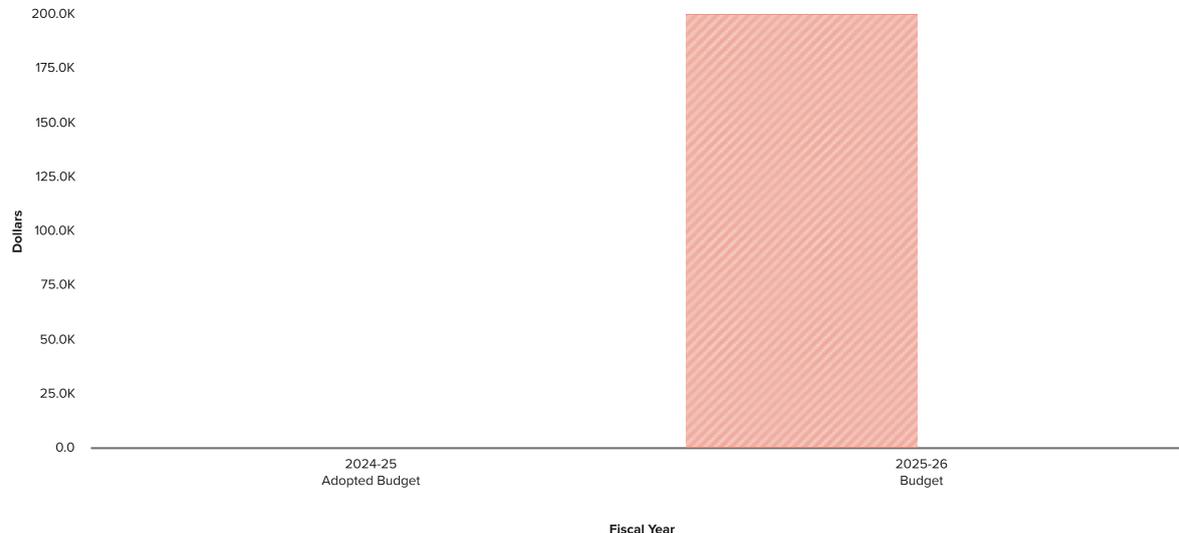
## REVENUE VS. EXPENDITURE

← Back History Reset

Broken down by

Types Capital Improvement HVAC Placeholder New item Placeholder

Visualization



Sort Large to Small

Expenses

Revenues

# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CONTROLS</b>					
49002 - Proceeds from Loan	-	-	\$1,450,000		\$0
<b>CONTROLS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,450,000</b>		<b>\$0</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	-	-	\$1,000,000		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,000,000</b>		<b>\$0</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43010 - INTEREST-INVESTED FUNDS	-	-	\$41,772		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$41,772</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$2,491,772</b>		<b>\$0</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
540110 - CAPITAL IMPROVEMENTS	-	-	-		\$200,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>\$200,000</b>
<b>SERVICES &amp; SUPPLIES</b>					
521900 - PROFESSIONAL SVC	-	-	\$480,121		\$0
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$480,121</b>		<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$480,121</b>		<b>\$200,000</b>
<b>Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,011,651</b>		<b>-\$200,000</b>

# CAPITAL IMPROVEMENT PROJECTS



Fund: 0096 Capital Improvements  
 Budget Unit: 20140 - Capital Improvement Projects  
 Function: 01 - General Government  
 Activity: 36 - Plant Acquisition

## DESCRIPTION

Capital Improvement Projects are multi-year investments in County facilities, infrastructure, and equipment that preserve assets, enhance service delivery, and reduce long-term operating costs. Projects are prioritized based on health and safety, regulatory compliance, asset condition, and alignment with County goals.

## REVENUE VS. EXPENDITURE

← Back History Reset

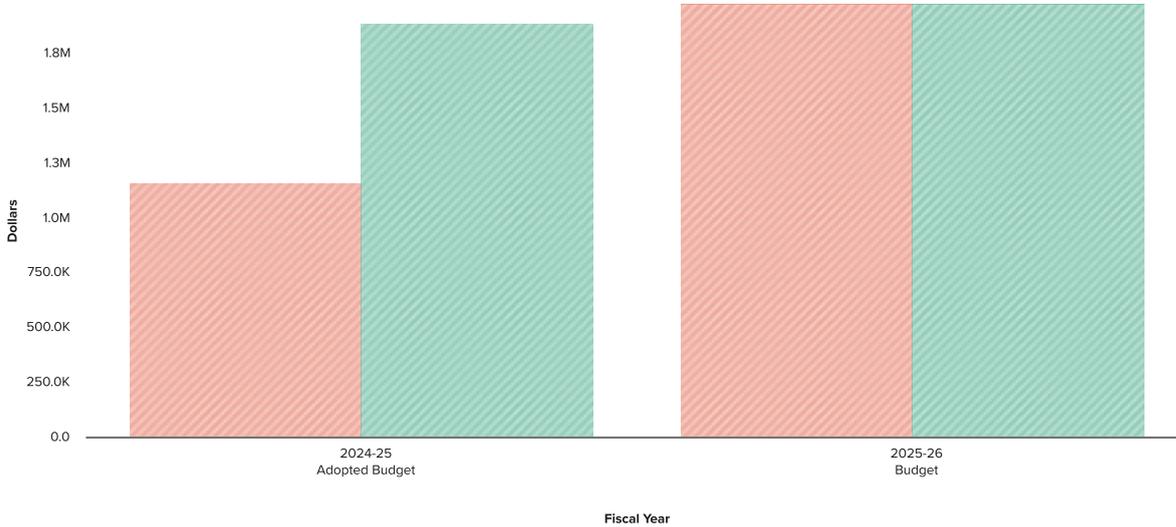
Broken down by

Types Capital Improvement Projects Placeholder New item Placeholder



Visualization

Sort Large to Small



Revenues  
Expenses

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	-	-	\$200,000		\$200,000
48001 - TRANSFER-IN1	-	-	\$2,283,125		\$1,776,532
48002 - TRANSFER-IN2	-	\$1,566,197	-		\$0
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>\$1,566,197</b>	<b>\$2,483,125</b>		<b>\$1,976,532</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
43998 - UNREALIZED GAINS/LOSSES	\$28,405	\$31,224	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$28,405</b>	<b>\$31,224</b>	<b>-</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$28,405</b>	<b>\$1,597,421</b>	<b>\$2,483,125</b>		<b>\$1,976,532</b>
<b>Expenses</b>					
<b>SERVICES &amp; SUPPLIES</b>					
529350 - INTEREST ON LOAN	\$378,609	-	\$630,316		\$730,547
525000 - OVERHEAD	-	-	-		\$40,985
529506 - PRINCIPAL ON LOAN	\$790,000	\$1,169,932	\$1,125,000		\$1,205,000
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$1,168,609</b>	<b>\$1,169,932</b>	<b>\$1,755,316</b>		<b>\$1,976,532</b>
<b>EXPENSES TOTAL</b>	<b>\$1,168,609</b>	<b>\$1,169,932</b>	<b>\$1,755,316</b>		<b>\$1,976,532</b>
<b>Surplus (Deficit)</b>	<b>-\$1,140,204</b>	<b>\$427,489</b>	<b>\$727,809</b>		<b>\$0</b>

# CAPITAL IMPROVEMENT SOLAR/OTHER

Fund: 0096 0096E Capital Improvement Energy  
 Budget Unit: 20143 - Capital Improvement Solar/Other  
 Function: 01 - General Government  
 Activity: 00 - Undefined



## DESCRIPTION

Plumas County has a current Capital Improvement Project utilizing Opterra (formerly Engie). The project includes interior and exterior LED lighting in several County buildings, solar installation at the Annex Building and replacing HVAC systems. The project was funded by a \$8.46 million 2024 Equipment Lease Purchase Agreement, (the "2024 ELPA") and the \$1.45 million 2024 Lease Agreement (the "2024 Lease") with Webster National Bank. The 2024 ELPA funded several energy projects and the 2024 Lease funded two HVAC replacement projects.



## REVENUE VS. EXPENDITURE

← Back   History   Reset

Broken down by

Types   Capital Improvements Solar/Ot...   Placeholder   New item   Placeholder

Visualization

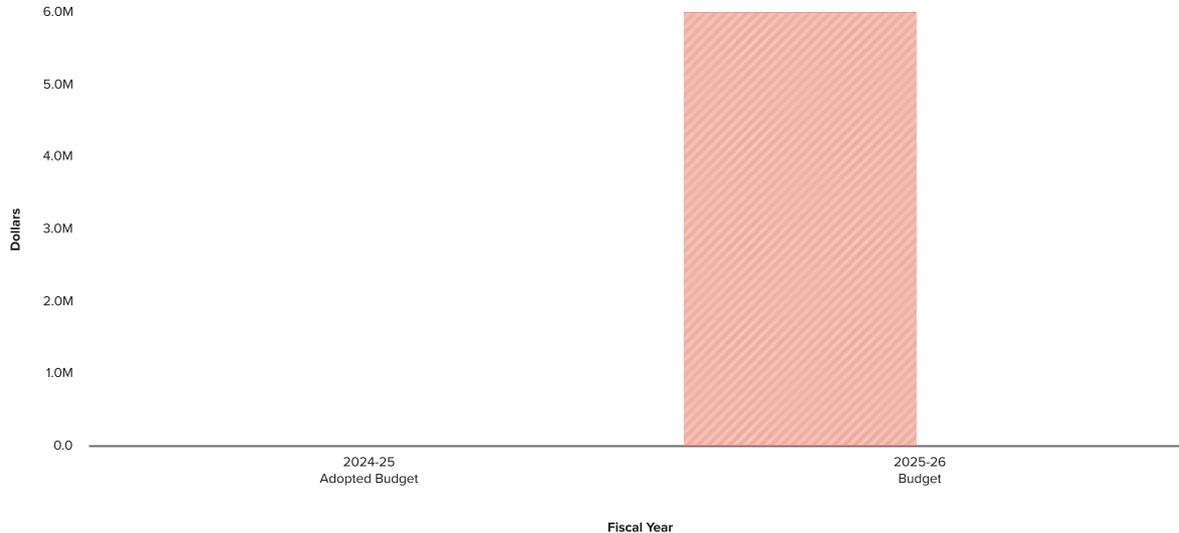


Table   Line   Area   Pie   Bar

Sort Large to Small

Expenses  
Revenues

# BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
540110 - CAPITAL IMPROVEMENTS	-	-	-		\$6,000,000
<b>FIXED ASSETS TOTAL</b>	-	-	-		<b>\$6,000,000</b>
<b>EXPENSES TOTAL</b>	-	-	-		<b>\$6,000,000</b>
<b>Surplus (Deficit)</b>	\$0	\$0	\$0		-\$6,000,000

# TOBACCO SETTLEMENT



Fund: 0053 Tobacco Settlement Fund  
Budget Unit: 40044 - Tobacco Settlement  
Function: 04 - Health & Sanitation  
Activity: 24 - Health

## DESCRIPTION

The Tobacco Settlement Fund is derived from the Master Settlement Agreement (MSA) reached in 1998 between major tobacco companies and 46 states, including California. Under this agreement, tobacco manufacturers make annual payments to states in perpetuity to compensate for public health costs associated with tobacco-related illnesses.

Counties in California receive a portion of these funds through the state's allocation process. The use of Tobacco Settlement Funds varies by jurisdiction but is generally directed toward health-related programs and services. Eligible uses may include public health initiatives, healthcare access, tobacco prevention and cessation efforts, and capital improvements to health facilities.

## REVENUE VS. EXPENDITURE

← Back History Reset

Broken down by

Types Tobacco Settlement Placeholder New item Placeholder

Visualization

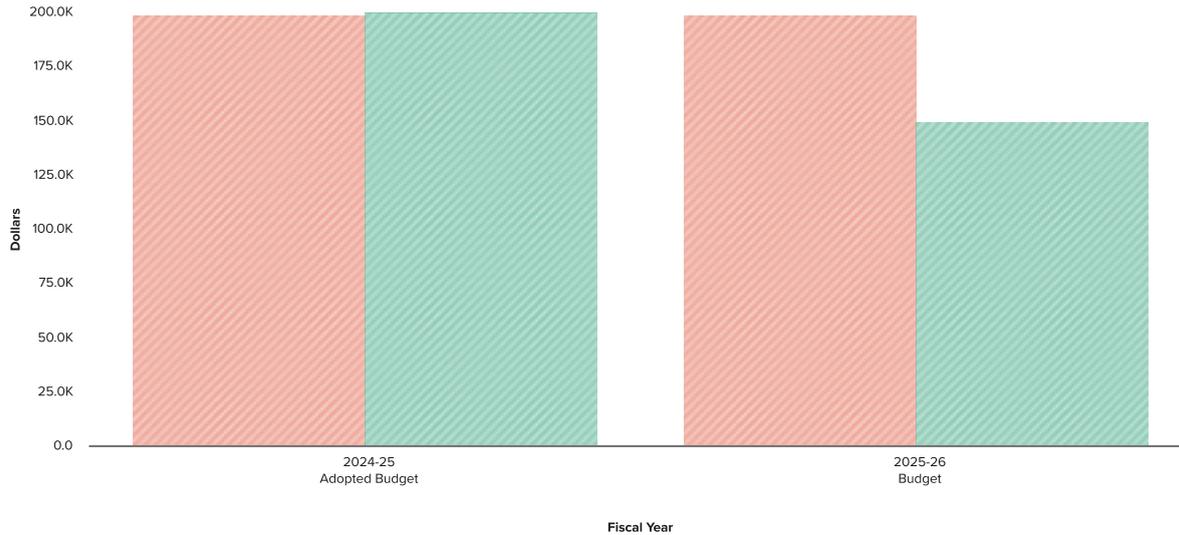


Table Line Chart Pie Chart Bar Chart

Sort Large to Small

Expenses

Revenues

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
STATE & FEDERAL AID					
44365 - ST- TOBACCO SETTLMNT	\$193,061	\$172,174	\$163,327		\$150,000
<b>STATE &amp; FEDERAL AID TOTAL</b>	<b>\$193,061</b>	<b>\$172,174</b>	<b>\$163,327</b>		<b>\$150,000</b>
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	\$22,728	\$36,135	\$18,024		\$0
43998 - UNREALIZED GAINS/LOSSES	\$6,983	\$7,971	-		\$0
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$29,711</b>	<b>\$44,105</b>	<b>\$18,024</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$222,772</b>	<b>\$216,279</b>	<b>\$181,351</b>		<b>\$150,000</b>
<b>Expenses</b>					
SERVICES & SUPPLIES					
525000 - OVERHEAD	\$691	-\$1,169	-		-\$871
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$691</b>	<b>-\$1,169</b>	<b>-</b>		<b>-\$871</b>
TRANSFERS					
580000 - TRANSFER	-	\$600,000	-		\$0
58000 - TRANSFER-OUT	-	-	\$200,000		\$200,000
<b>TRANSFERS TOTAL</b>	<b>-</b>	<b>\$600,000</b>	<b>\$200,000</b>		<b>\$200,000</b>
<b>EXPENSES TOTAL</b>	<b>\$691</b>	<b>\$598,831</b>	<b>\$200,000</b>		<b>\$199,129</b>
<b>Surplus (Deficit)</b>	<b>\$222,081</b>	<b>-\$382,552</b>	<b>-\$18,649</b>		<b>-\$49,129</b>

# TREASURER-TAX COLLECTOR

Fund: 0001 General  
 Budget Unit: 20050 - Treasurer-Tax Collector  
 Function: 01 - General Government  
 Activity: 11 - Finance



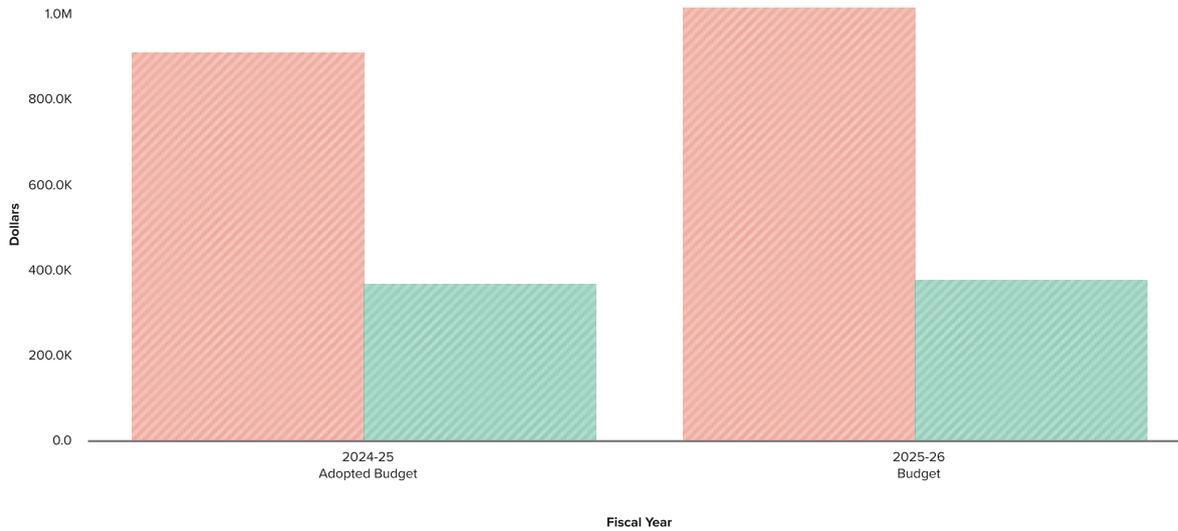
## REVENUE VS. EXPENDITURE

← Back ↻ History ↺ Reset

Broken down by

Types ▼ Treasurer-Tax Collector ▼ Placeholder ▼ New item ▼ Placeholder

Visualization



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Sort Large to Small

Expenses  
Revenues

## POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Full-Time Equivalent Positions</b>					
Treasurer/Tax Collector	1	1	1	1	1
Treasurer/Tax Collections Officer I/II OR Treasurer/Tax Specialist I/II	3	3	3	3	3
Assistant Treasurer/Tax Collector	1	1	1	1	1
<b>FULL-TIME EQUIVALENT POSITIONS</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

## BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025		FY2026
<b>Revenues</b>					
<b>CHARGES FOR SERVICES</b>					
45006 - 5% SUPP. ADMIN. FEE	\$46,422	\$24,682	\$32,692		\$25,000
45010 - ASSM-TAX COLLECTOR FEES	\$17,457	\$34,238	\$30,882		\$30,000
45027 - COMPREHENSIVE COLL FEE	\$24,298	\$15,775	\$11,576		\$15,000
45002 - INTEREST INV. ADMIN. CHG.	\$151,879	\$271,579	\$68,000		\$135,000
45770 - PASSPORT FEES	\$10,535	\$8,290	\$9,487		\$7,500
45028 - RETURN CHECK FEES	\$2,217	\$800	\$690		\$700
45005 - SB 2557 COLLECTION CHARGE	\$46,492	\$46,532	\$46,532		\$45,000
45008 - SPEC. ASSMT.HANDLING CHG	\$6,098	\$5,998	\$7,366		\$7,000
45011 - TBID - TREAS 2% OF 2%	\$4,179	\$4,895	\$4,605		\$3,000
45003 - TOT 3% COLLECTION FEE	\$20,193	\$104,501	\$89,163		\$55,000
45007 - TREAS \$20 DEL COST	\$41,580	\$64,300	\$53,920		\$49,000
45091 - TREAS. COLLECTION FEES	\$7,474	\$2,899	\$32,498		\$7,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$378,823</b>	<b>\$584,490</b>	<b>\$387,411</b>		<b>\$379,200</b>
<b>LICENSES &amp; PERMITS</b>					
41010 - BUSINESS LICENSES	\$200	\$200	\$600		\$200
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$200</b>	<b>\$200</b>	<b>\$600</b>		<b>\$200</b>
<b>OTHER REVENUE</b>					
46030 - PROB / RESTIT COLLECT FEE	\$1,617	\$43	\$63		\$1,000
46253 - REIMB - CO DISASTR RESPON	\$829	-	-		\$0
<b>OTHER REVENUE TOTAL</b>	<b>\$2,446</b>	<b>\$43</b>	<b>\$63</b>		<b>\$1,000</b>
<b>TRANSFERS</b>					
48000 - TRANSFER-IN	\$6,000	\$6,000	-		\$0
48005 - TRANSFER-IN5	-	-	\$22,391		\$0
<b>TRANSFERS TOTAL</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$22,391</b>		<b>\$0</b>
<b>REVENUES TOTAL</b>	<b>\$387,470</b>	<b>\$590,734</b>	<b>\$410,466</b>		<b>\$380,400</b>
<b>Expenses</b>					
<b>FIXED ASSETS</b>					
540412 - SOFTWARE	-	\$11,181	\$39,940		\$50,000
<b>FIXED ASSETS TOTAL</b>	<b>-</b>	<b>\$11,181</b>	<b>\$39,940</b>		<b>\$50,000</b>
<b>SALARIES &amp; BENEFITS</b>					
51110 - COMPENSATION INSURANCE	\$35,239	\$2,004	\$3,733		\$4,867
51100 - FICA/MEDICARE OASDI	\$23,054	\$26,228	\$26,194		\$33,754
51090 - GROUP INSURANCE	\$68,719	\$81,561	\$102,139		\$135,180
51150 - LIFE INSURANCE	\$334	\$334	\$334		\$370
51081 - OPEB LIABILITY	\$11,890	\$12,074	\$11,604		\$13,428
51020 - OTHER WAGES	\$9,110	\$11,705	\$19,071		\$20,000
51060 - OVERTIME PAY	-	\$132	\$53		\$0
51000 - REGULAR WAGES	\$317,668	\$345,787	\$344,890		\$441,227
51080 - RETIREMENT	\$32,781	\$96,096	\$91,440		\$109,123
51070 - UNEMPLOYMENT INSURANCE	\$537	\$434	\$382		\$377
<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>\$499,333</b>	<b>\$576,356</b>	<b>\$599,841</b>		<b>\$758,326</b>
<b>SERVICES &amp; SUPPLIES</b>					
524705 - BANK FEES/COSTS	\$27,598	\$22,341	\$12,050		\$40,000
529500 - COMPUTER	-	-	-		\$7,000
520250 - COPY MACHINE LEASE	\$2,112	\$2,851	\$0		\$3,000
525119 - LIABILITY SELF-FUND INSURANCE	\$4,075	\$4,517	\$5,146		\$4,838
520213 - MAILERS/COSTS COLLECTIONS	\$1,180	\$2,688	\$1,252		\$2,500
521600 - MEMBERSHIPS/ANNUAL DUES	\$400	\$450	\$500		\$500
520901 - OFFICE EQUIP MAINTENANCE	-	-	-		\$1,000
521800 - OFFICE EXPENSE	\$4,372	\$4,514	\$2,859		\$6,000
521801 - Office Water	-	-	\$540		\$2,500
520201 - PHONE - LAND LINE (S)	\$317	\$285	\$436		\$500
520210 - POSTAGE/SHIP, MAIL COST	\$19,707	\$10,362	\$19,483		\$21,000
521900 - PROFESSIONAL SVC	\$62,081	\$54,909	\$63,880		\$95,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	
	FY2023	FY2024	FY2025	FY2026	
523700 - PUBLICATIONS-LEGAL NOTICE	-	\$150	-	\$1,000	
520214 - TAX BILL COSTS	\$6,175	\$15,942	\$14,802	\$17,000	
527400 - TRAVEL- IN COUNTY	-	\$0	-	\$300	
527500 - TRAVEL- OUT OF COUNTY	\$1,361	\$3,077	\$4,466	\$7,000	
<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$129,378</b>	<b>\$122,087</b>	<b>\$125,412</b>	<b>\$209,138</b>	
<b>EXPENSES TOTAL</b>	<b>\$628,711</b>	<b>\$709,624</b>	<b>\$765,194</b>	<b>\$1,017,464</b>	
<b>Surplus (Deficit)</b>	<b>-\$241,242</b>	<b>-\$118,890</b>	<b>-\$354,728</b>	<b>-\$637,064</b>	

# ALL FUNDS SUMMARY



# GOVERNMENTAL FUNDS SUMMARY



## SCHEDULE 2



# FUND BALANCE - GOVERNMENTAL FUNDS



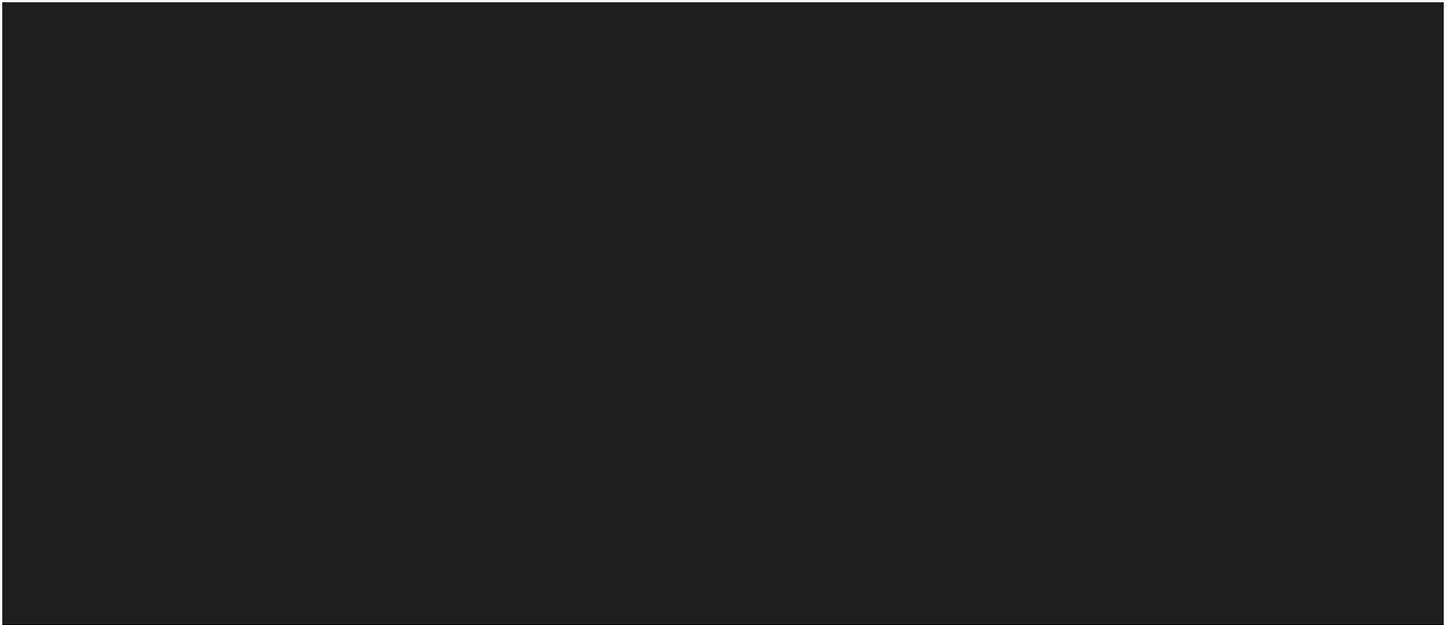
## SCHEDULE 3



# OBLIGATED FUND BALANCE - BY GOVERNMENTAL FUNDS



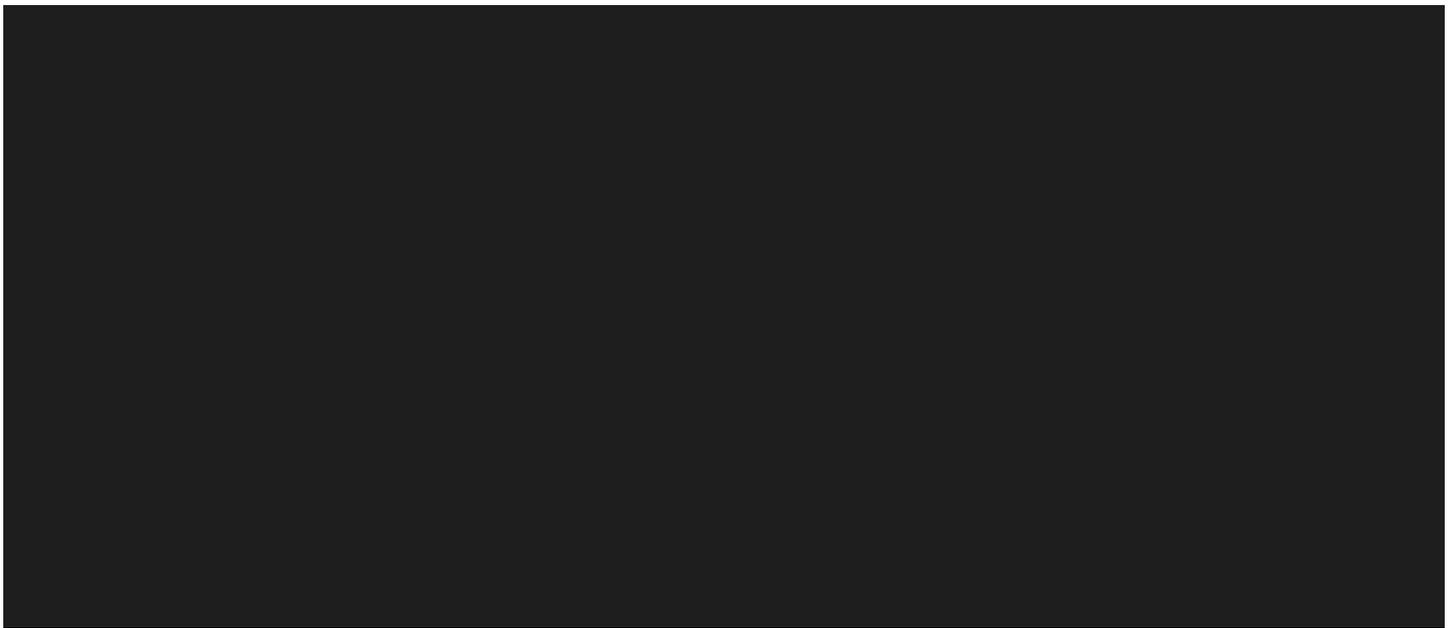
## SCHEDULE 4



# SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND GOVERNMENTAL FUNDS



## SCHEDULE 5



# DETAIL OF ADDITIONAL SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS



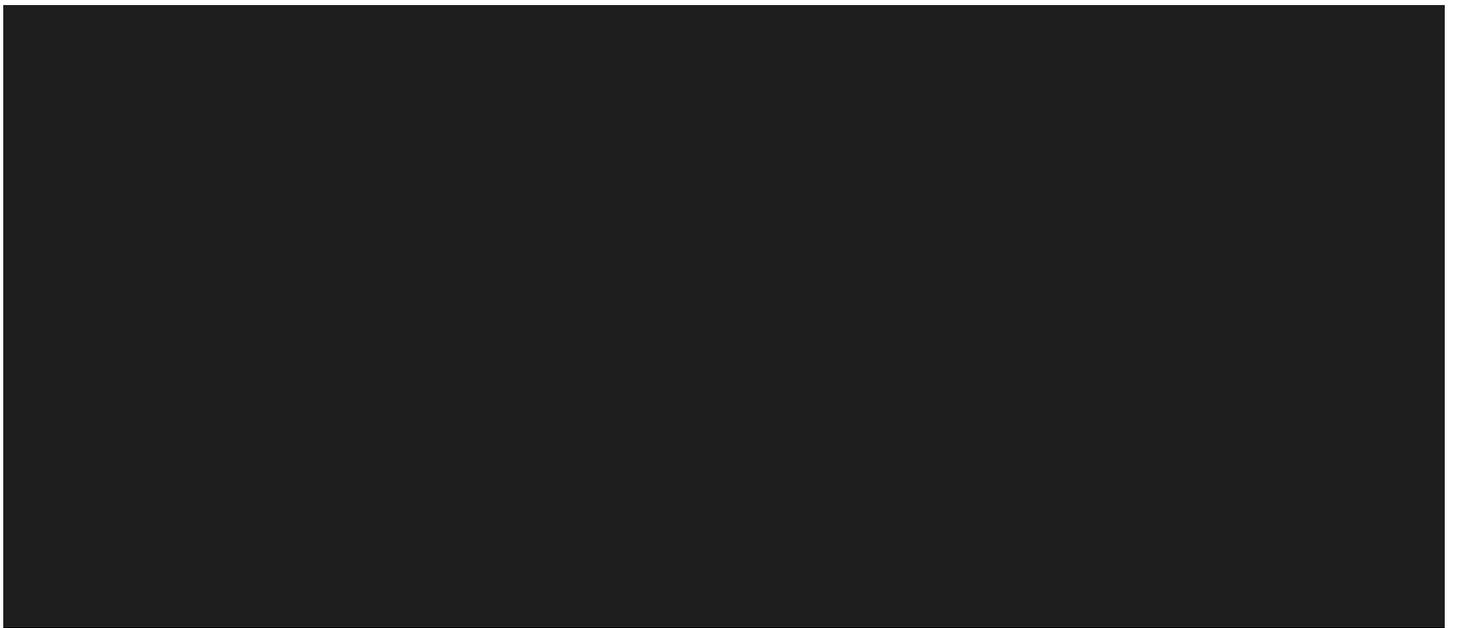
## SCHEDULE 6



# SUMMARY OF FINANCING USES BY FUNCTION AND FUND GOVERNMENTAL FUNDS



## SCHEDULE 7



# DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT GOVERNMENTAL FUNDS



## SCHEDULE 8



# FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT GOVERNMENTAL FUNDS



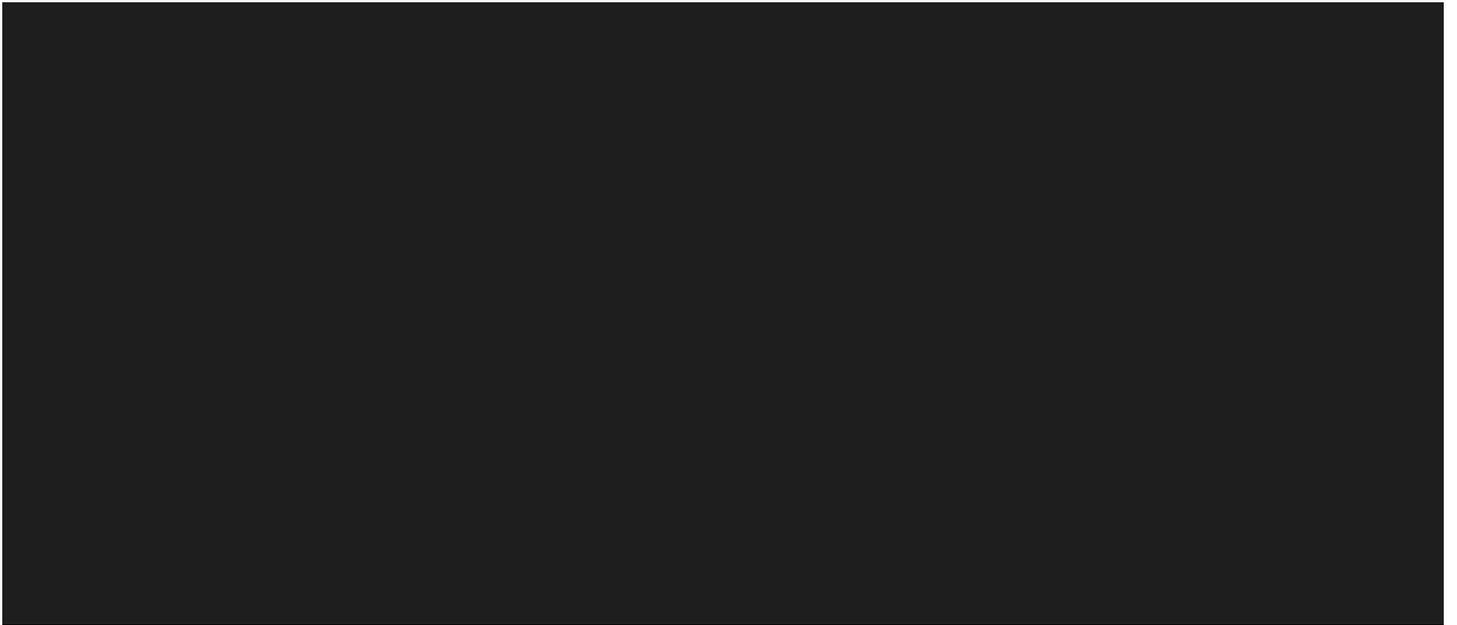
## SCHEDULE 9



# OPERATION OF INTERNAL SERVICE FUND



## SCHEDULE 10



# OPERATION OF ENTERPRISE FUND



## SCHEDULE 11



# SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY - NONENTERPRISE



## SCHEDULE 12



# SPECIAL DISTRICTS AND OTHER AGENCIES - NONENTERPRISE



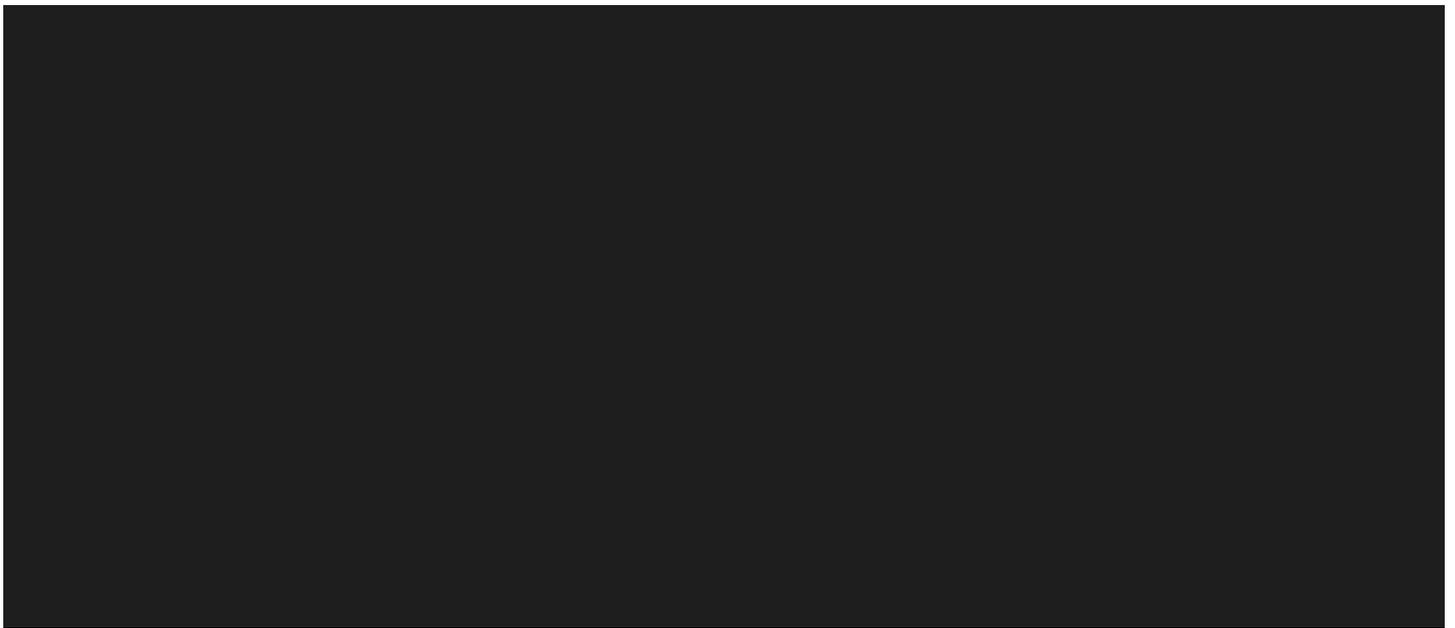
## SCHEDULE 13



# SPECIAL DISTRICTS AND OTHER AGENCIES NONENTERPRISE - OBLIGATED FUND BALANCES



## SCHEDULE 14



# SPECIAL DISTRICTS AND TOHER AGENCIES SUMMARY NONENTERPRISE FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT



## SCHEDULE 15



# CAPITAL & FIXED ASSETS



## FY 2025-2026

Budget Unit	Asset Type	Item Description	Amount Requested 2025/26
Agricultural Commissioner - 20425	Improvements	Conference System/Remodel	\$10,500.00
Behavioral Health - 70571	Equipment	Vehicle	\$80,000.00
Clerk-Recorder - 20100	Equipment	Election Equipment	\$121,371.00
Clerk-Recorder - 20559	Equipment	Election Equipment	\$30,000.00
Clerk-Recorder - 22281	Equipment	Computer Hardware	\$4,000.00
Clerk-Recorder - 22411	Equipment	Equipment	\$20,000.00
Clerk-Recorder - 22411	Equipment	Computer Hardware	\$20,000.00
County Counsel - 20080	Equipment	Software	\$22,000.00
County Counsel - 20080	Equipment	Computer Hardware	\$3,000.00
District Attorney - 70301	Equipment	Vehicle 4x4	\$60,000.00
Facility Services - 20120	Improvements	Fire alarm in Courthouse/Elevator in Assessor's building	\$325,000.00
Facility Services - 20120	Improvements	Other Improvement Projects	\$615,500.00
Facility Services - 20756	Improvements	Pickleball Courts	\$50,000.00
Facility Services - 20891	Equipment	Equipment Replacement	\$20,000.00
Facility Services - 20892	Improvements	Beacon Tower Quincy Construction	\$301,143.00
Facility Services - 20892	Improvements	ALP Quincy	\$287,325.00

Facility Services - 20892	Improvements	Perimeter Fence Quincy	\$101,000.00
Facility Services - 20892	Improvements	ALP Rogers	\$284,800.00
Facility Services - 20892	Improvements	Fuel Farm Chester	\$149,255.00
Facility Services - 20892	Improvements	Reseal Taxiway/Apron Chester	\$45,000.00
Facility Services - 20892	Improvements	Reseal - Beckwourth	\$45,000.00
Information Technology - 20220	Improvements	Remodel	\$7,000.00
Probation - 20409	Equipment	Vehicle	\$50,000.00
Public Health - 70560	Equipment	Vehicle	\$60,000.00
Public Health - 70566	Equipment	Equipment	\$15,540.00
Public Works - 20521	Equipment	PW Industrial Equipment	\$710,000.00
Public Works - 20521	Doors	Replacement Shop Doors	\$35,000.00
Public Works - 20521	Hardware	Office Plotter and Scanner	\$10,000.00
Public Works - 20521	Equipment	CRAFCO Agg Patcher	\$106,000.00
Public Works - 20521	Improvements	Fuel pumps for the Graeagle and Beckwourth maintenance yards	\$143,000.00
Public Works - 20521	Equipment	Security Cameras for Maintenance Shop	\$60,000.00
Public Works - 20579	Improvements	Chester Transfer Site - Recycle	\$15,000.00
Public Works - 20579	Improvements	Quincy Transfer Site - Recycle	\$70,000.00
Public Works - 20579	Improvements	Graeagle Transfer Site - Recycle	\$60,000.00
Public Works - 20579	Improvements	Delleker Transfer Site - Recycle	\$15,000.00
Public Works - 26100	Improvements	Lake Davis Construction Project	\$30,000.00
Risk Management - 20032	Equipment	Vehicle	\$60,000.00
Sheriff - 20293	Fencing	Fencing & Gates	\$100,000.00
Sheriff - 20293	Cameras/Camera Equipment	Security Cameras	\$90,000.00
Sheriff - 70331	Cameras/Camera Equipment	Cameras	\$22,000.00

Sheriff - 70331	Equipment	Vehicles	\$200,000.00
Sheriff - 70331	Equipment	SAR Equipment	\$70,500.00
Sheriff - 70331	Patrol Equipment	SAR Equipment	\$24,154.00
Sheriff - 70331	Equipment	Generator	\$45,000.00
Sheriff - 70356	Equipment	Vehicle	\$200,000.00
Sheriff - 70357	Equipment	Repeater Replacement	\$45,000.00
Sheriff - 70375	Equipment	Equipment	\$17,000.00
Sheriff - 70386	Equipment	Equipment	\$37,010.00
Social Services - 70590	Equipment	Vehicle 4x4	\$150,000.00
Treasurer-Tax Collector - 20050	Equipment	Software\$	\$50,000.00
Treasurer-Tax Collector - 20142	Improvements	HVAC Leaseback Lease	\$200,000.00
Treasurer-Tax Collector - 20143	Improvements	Solar and Other Equipment Lease	\$6,000,000.00
		<b>TOTALS</b>	<b>\$11,292,098.00</b>

# PROP 4 RESOLUTION



# TAX RATE AND BONDS RESOLUTION



Going to the Board of Supervisors on September 9th, 2025.

# GLOSSARY



- **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 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.
- **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. 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.

# GUIDE TO THE BUDGET



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.

## WHAT 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 (FASS). Similarly, principles used to account for local government finances are established by the Governmental Accounting Standards Board (GASS).

## 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?***

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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?***

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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***

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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***

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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.



**NOTICE IS HEREBY GIVEN:**

1. That the Plumas County Recommended Budget for Fiscal Year 2025/2026 (July 1, 2025, to June 30, 2026) pursuant to Government Code Section 29064(a) is available for inspection at the office of the Clerk of the Board of Supervisors, Room 309, Courthouse, Quincy CA.
2. The Plumas County Board of Supervisors will conduct its hearing on the Fiscal Year 2025/2026 County Budget at 9:00 a.m. on September 15, 2025, to 9:00 a.m. on September 30, 2025. The hearing will take place in the Board of Supervisors' Chambers in the County Courthouse, Third Floor, Room 308, Quincy, California. Any member of the general public may appear at the hearing and be heard regarding any item of the budget or for the inclusion of additional items. All proposals for revisions shall be in writing to the Clerk of the Board before the close of the public hearing. Members of the public are strongly encouraged to submit their comments using e-mail address [Public@countyofplumas.com](mailto:Public@countyofplumas.com)



**PLUMAS COUNTY  
BOARD OF SUPERVISORS  
MEMORANDUM**

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**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Martee Nieman, Auditor-Controller  
**MEETING DATE:** September 15, 2025  
**SUBJECT:** **CONTINUE PUBLIC HEARING:** The Board of Supervisors will continue the public hearing on the FY 2025/2026 County Budget. Any member of the general public may appear at the hearing or submit their comments using the email address [public@countyofplumas.com](mailto:public@countyofplumas.com)

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**Recommendation:**

**CONTINUE PUBLIC HEARING:** The Board of Supervisors will continue the public hearing on the FY 2025/2026 County Budget. Any member of the general public may appear at the hearing or submit their comments using the email address [public@countyofplumas.com](mailto:public@countyofplumas.com).

**Background and Discussion:**

**CONTINUE PUBLIC HEARING:** The Board of Supervisors will continue the public hearing on the FY 2025/2026 County Budget. Any member of the general public may appear at the hearing or submit their comments using the email address [public@countyofplumas.com](mailto:public@countyofplumas.com).

**Action:**

**CONTINUE PUBLIC HEARING:** The Board of Supervisors will continue the public hearing on the FY 2025/2026 County Budget. Any member of the general public may appear at the hearing or submit their comments using the email address [public@countyofplumas.com](mailto:public@countyofplumas.com).

**Fiscal Impact:**

General Fund Impact.

**Attachments:**

None