

SCHEDULE 1

2024 - 25

General Fund
Expenses

State Controller Schedules
County Budget Act

Starting GF
Unassigned
Fund Balance

Plumas County
All Funds Summary
Fiscal Year 2024-25

Schedule 1
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Fund Name	1	Total Financing Sources		Total Financing Uses	
		Fund Balance Available June 30, 2024	Decreases to Obligated Fund Balances	Additional Funding Sources	Increases to Obligated Fund Balances
Governmental Funds					
General Fund		6,891,163	3,459,118	47,282,674	57,616,932
Special Revenue Funds		0	1,783,117	61,191,708	17,465,535
Capital Projects Funds		0	49,750	40,250	90,000
Debt Service Funds		0	1,894,000	6,165,166	8,059,166
Total Governmental Funds		6,891,163	23,186,585	114,679,798	143,231,633
Other Funds					
Enterprise		0	924,612	3,928,596	4,853,208
Internal Service		0	0	3,432,824	2,796,010
Special District		0	482,614	2,025,910	2,508,524
Total Other Funds		0	1,407,226	9,387,330	10,157,742
Total All Funds		6,891,163	24,593,811	124,067,128	153,389,375

Expenses = 57,616,932

(-)

Revenue = 47,282,674

Deficit 10,334,258

General Fund Revenue

Starting Fund Balance 6,891,163

(-)

10,334,258

Fund balance needed to balance

Taking out of Obligated Fund balance

Fund balance exhausts to Need additi 3,443,095

2024-2025 RECOMMENDED BUDGET

See Schedule 4

SCHEDULE 1

2023-24

State Controller Schedules
County Budget Act

Starting GF
Massive
Fund Balance

Plumas County
All Funds Summary
Fiscal Year 2023-24

General Fund
EXPENDITURES

Schedule 1
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Fund Name	Total Financing Sources		Total Financing Uses	
	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Increases Obligated Fund Balances	Total Financing Uses
1	2	3	4	5
Governmental Funds				
General Fund	15,571,208	199,841	42,439,091	58,210,140
Special Revenue Funds	7,789,635	17,206,249	57,400,117	82,396,001
Capital Projects Funds	0	93,035	40,000	133,035
Debt Service Funds	0	1,169,932	14,127,324	15,297,256
Total Governmental Funds	23,360,843	18,669,057	114,006,532	156,036,432
Other Funds				
Enterprise	0	0	4,820,579	4,820,579
Internal Service	0	0	3,442,824	3,442,824
Special District	(2,342)	247,171	2,126,401	2,371,230
Total Other Funds	(2,342)	247,171	10,389,804	10,634,633
Total All Funds	23,358,501	18,916,228	124,396,336	166,671,065

Expenditures (c) = 51,091,809
+ transfers out

Revenue (4) = 42,439,091
+ transfers ins

Deficit 8,652,718

95 vacancies → per CAO & BOS 3/12
→ how many GF
→ how much added to GF Fund Balance

General Fund
REVENUE

Starting Fund Balance 15,571,208

Fund balance needed to balance *8,652,718

6,918,490

1

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SCHEDULE 4

State Controller Schedules
County Budget Act

Plumas County
Obligated Fund Balances - By Governmental Funds
Fiscal Year 2024-25

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Fund Name and Fund Balance Descriptions	Obligated Fund Balance June 30, 2024	Decreases or Cancellations		Increases or Creations		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
Special Revenue Funds (continued)						
00140014B MENTAL HLTH BEHAVIORAL HL	Restricted	30,941	30,941	30,941	0	0
00140014C CAL-WORKS M.H. & A.D.	Restricted	5	5	5	0	0
00140014H SIERRA HOUSE BOARD & CARE	Restricted	4,965	4,965	4,965	0	0
00140014S SAMHSA	Restricted	29,050	29,050	29,050	0	0
00140014W WRAP AROUND	Restricted	6,929	104	104	0	6,825
0015 PUBLIC HEALTH	Restricted	1,545,559	1,122,344	1,122,344	0	423,215
00150015E E.M.S.	Restricted	8,104	0	0	7,891	15,995
00150015P PUBLIC HLTH EMRG PREPAR	Restricted	191,645	43,580	43,580	0	148,065
00150015V HEALTH VITAL STATISTICS	Restricted	10,558	2,152	2,152	0	8,406
0016 ALCOHOL & DRUG	Restricted	581,136	581,136	581,136	0	0
00160016A A&D PROP 36	Restricted	4,014	0	0	0	4,014
00170017C SHERIFF CIVIL OPERATIONS	Restricted	19,421	19,421	19,421	0	0
00170017F SHREF -ASSET FORFEETR EDU	Restricted	9,428	9,428	9,428	0	0
00170017G SHERIFF -GRANTS	Restricted	1,805,147	1,712,969	1,712,969	0	92,178
00170017I INMATE WELFARE FUND	Restricted	71,800	68,646	68,646	0	3,154
00170017N NARCOTICS FUND	Restricted	59,132	58,942	58,942	0	190

2024-2025 RECOMMENDED BUDGET

SCHEDULE 4

State Controller Schedules
County Budget Act

Plumas County
Obligated Fund Balances - By Governmental Funds
Fiscal Year 2024-25

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Fund Name and Fund Balance Descriptions 1	Obligated Fund Balance June 30, 2024 2	Decreases or Cancellations		Increases or Creations		Total Obligated Fund Balances for the Budget Year 7
		Adopted by the Board of Supervisors 3	Recommended 4	Adopted by the Board of Supervisors 5	Recommended 6	
Special Revenue Funds (continued)						
0018 DA - ADULT DRUG COURT	Restricted	55,952	55,952	55,952	0	0
0019 CARES ACT - COVID19	Restricted	67,876	0	0	0	67,876
0021 ARPA 2021	Restricted	1,354,024	351,274	351,274	0	1,002,750
0022 DISASTER RESPONSE FUND	Restricted	128,884	0	0	276,179	405,063
0023 DISASTR RECOV OP CNTR DROC	Restricted	433,017	433,017	433,017	0	0
0025 COUNTY LOCAL REV AB109	Restricted	1,089,996	52,386	52,386	0	1,037,610
0026 LOCAL ASSISTANCE & TCF	Restricted	6,106,420	578,189	578,189	0	5,528,231
0035 CHILD SUPPORT	Restricted	493,549	0	0	16,342	509,891
0037 DNA PENALTY (PROP 69)	Restricted	25,954	25,954	25,954	0	0
0046 PROB GRANT DEPT(S)	Restricted	891,074	162,995	162,995	0	728,079
00460046C CRIMINAL LAB PENALTY	Restricted	20,391	0	0	0	20,391
00460046D PROB-DIV JUV	Restricted	802,057	280,000	280,000	0	522,057
00460046P PROB-PRETRIAL	Restricted	86,855	0	0	8,849	95,704
00460046R PROB-ADULT HIGH RISK	Restricted	1,224,276	676,600	676,600	0	547,676
0047 PLAN - DWR DACTI	Restricted	19	0	0	0	19
0048 Plan Prop 1 IRWM	Restricted	37,313	0	0	0	37,313

SCHEDULE 4

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Plumas County
Obligated Fund Balances - By Governmental Funds
Fiscal Year 2024-25

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Fund Name and Fund Balance Descriptions 1	Obligated Fund Balance June 30, 2024 2	Decreases or Cancellations		Increases or Creations		Total Obligated Fund Balances for the Budget Year 7
		Recommended 3	Adopted by the Board of Supervisors 4	Recommended 5	Adopted by the Board of Supervisors 6	
Special Revenue Funds (continued)						
0049 PLAN GRANT-DWR/SGM	Restricted	165	0	0	0	165
0050 PLAN GRANT - SB2	Restricted	2,780	0	0	0	2,780
0052 PLAN - HHAP GRANT	Restricted	77,633	68,037	0	0	9,596
0053 TOBACCO SETTLEMENT FUND	Restricted	629,379	0	0	1,169	630,548
0054 OPIOID SETTLEMENT FUND	Restricted	720,882	0	0	0	720,882
0055 PG&E SETTLEMENT	Restricted	10,634,840	133,000	0	0	10,501,840
005600561 DIXIE-TRIDENL	Restricted	1,921,923	0	0	0	1,921,923
0057 SW GRANTS (PW)	Restricted	33,190	9,863	0	0	23,327
0058 CDBG CARES ACT CV-2-3	Restricted	0	0	9,150	9,150	9,150
0059 CDBG ANNUAL ED	Restricted	0	0	300	300	300
0062 RECORDERS FUND	Restricted	108,739	108,739	0	0	0
00620062M RECORDER MICROGRAPHICS	Restricted	162,649	124,939	0	0	37,710
00620062O RECORDER'S OFFICE MODERN	Restricted	209,439	198,872	0	0	10,567
0063 ANIMAL CONT. SPAY/NEUTER	Restricted	24,047	24,047	0	0	0
0064 DOMESTIC VIOL ASSISTANCE	Restricted	15,469	11,173	0	0	4,296
0065 ERDS	Restricted	48,221	15,517	0	0	32,704

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Obligated Fund Balances - By Governmental Funds
Fiscal Year 2024-25

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Fund Name and Fund Balance Descriptions	Obligated Fund Balance June 30, 2024	Decreases or Cancellations		Increases or Creations		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
1	2	3	4	5	6	7	
Special Revenue Funds (continued)							
0067 HAVA - ELECTIONS							
0070 PCCDC PILT CDBG	Restricted	47,468	41,962	41,962	0	0	5,506
00D1 ASSET FORFEITURE	Restricted	6,497	0	0	0	0	6,497
00D2 ENVIRONMENTAL SETTLEMENT	Restricted	16,507	500	500	0	0	16,007
	Restricted	468,058	0	0	190,000	190,000	658,058
Total Special Revenue Funds		72,145,951	17,783,717	17,783,717	1,509,890	1,509,890	55,872,124
Capital Projects Funds							
0093 CRIMINAL JUS. CONST. FUND							
	Restricted	50,442	49,750	49,750	0	0	692
Total Capital Projects Funds		50,442	49,750	49,750	0	0	692
Debt Service Funds							
00960096J CAPITAL IMP JAIL							
	Restricted	1,894,000	1,894,000	1,894,000	0	0	0
Total Debt Service Funds		1,894,000	1,894,000	1,894,000	0	0	0