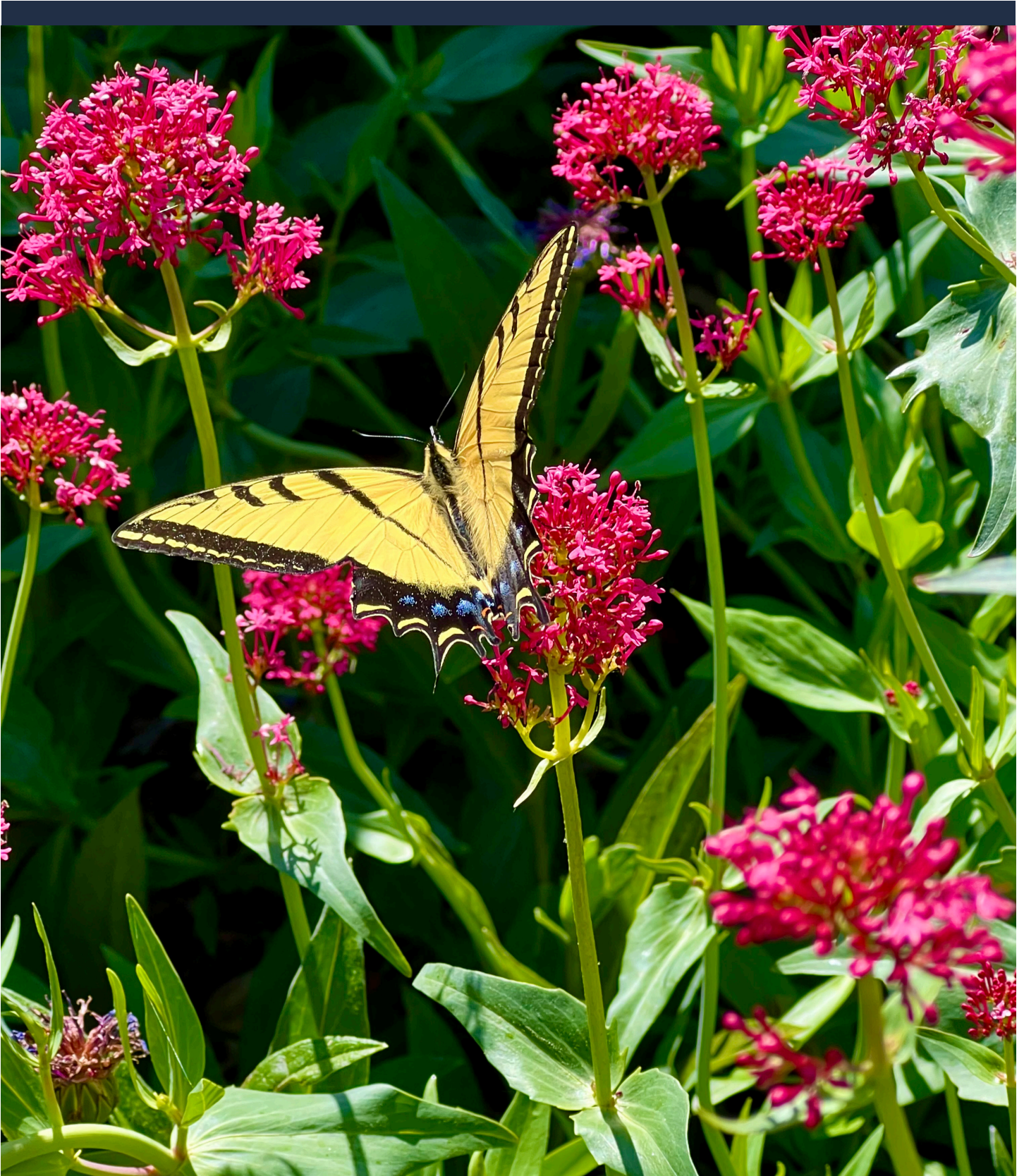




Plumas County

Recommended Budget

Fiscal Year 2023-2024



Debra Lucero, County Administrative Officer & Martee Graham, Auditor-Controller

FISCAL YEAR 2023-2024

Recommended Budget



Submitted to the Board of Supervisors

By

Debra Lucero, County Administrative Officer &

Martee Graham, Auditor-Controller

September 2023



PLUMAS COUNTY

CALIFORNIA County Administrative Officer



September 29, 2023

Recommended Budget for Fiscal Year 2023-24

I am pleased to submit for your consideration the Recommended Budget for Fiscal Year 2023-24. This Recommended Budget is a spending plan designed to best support the County, its public services, and employees through effectively and efficiently utilizing its available resources.

In recent years, the County has been challenged and worked through significant disruptions. The global COVID pandemic presented in 2020, the Dixie Fire which occurred in July of 2021, a serious cyber-attack in November of 2021, and the U.S. economic period of "The Great Resignation" where locally we had 19 department heads resign within a two-year period. Despite these difficult circumstances, the County has persevered and is poised to tackle several priorities in the 2023-24 fiscal year covering employee staffing, salaries and benefits, department technology, financial process improvements, and capital projects. These are included below:

Employee Staffing, Salaries & Benefits:

- Position allocation for fiscal year 2023/2024 for the final recommended budget is 416.376 Full-Time Equivalents (FTE's).

This includes a net increase of 6.25 FTE over fiscal year 2022/2023 (10.575 FTE from July of 2022).

We have approximately 12 new job classifications including but not limited to:

- One new job class in the County Administrative Office
- Two new job classes in Public Works
- Three new job classes in Child Support
- One new job class in OES
- Three new job classes in Public Health
- Two new job classes in Information Technology

We have approximately 9 amended job classifications including but not limited to:

- One in Behavioral Health
- Seven in Child Support
- One in the Board of Supervisors
- Negotiations are ongoing with our nine bargaining units. Two recently passed Memorandums of Understanding (MOU's) show a 6% increase in wages for 27 employees resulting in a \$246,610 increase to the General Fund expenditures. An across-the-board 6% increase for General Fund employees would result in \$1,226,626 additional expense. We are forecasting this type of expenditure, but negotiations are ongoing and no other agreements have been reached.

Technology:

- Tyler-Munis improvements and implementation of critical modules – Chart of Accounts revisions to adopt a standardized format, Payroll module, Fixed Asset module, Cash Management module, Budget module, Project Management module.
- New system to improve Transient Occupancy Tax process within Treasurer-Tax Collector's office.
- New system to automate investment recording and reporting within Treasurer-Tax Collector's and Auditor-Controller departments.
- Utilization of new system to digitize Auditor-Controller processes.
- Full implementation of the CivicClerk process for departments, county boards and commissions to eliminate paper costs and considerable staff time.
- Training in all new systems.

Financial Process Improvements:

- Engaged with 3rd party accounting firm for staff augmentation, audit readiness, & process improvements.
- Financial reporting and budgeting performed timely, more accurately and more efficiently, including identifying all revenues available for budgeting purposes.
- Cash & investment processes improved to increase internal controls and timeliness of payments, regularly perform bank reconciliations, automation of daily and monthly tasks, increased visibility on investment performance.
- Reviewing all funds and subfunds to prepare for the changeover to a new Chart of Accounts.

Capital Projects (more than \$100,000 in value and typically paid for with grant dollars)

- New jail facility
- Airport resealing projects at Beckwourth and Chester
- Pavement maintenance projects in Chester and Quincy
- Wildfire hazard assessments to install fencing for Chester and Quincy
- County mobile library
- New communications equipment, computer-aided dispatch system, generator - Sheriff's Department
- New vehicles and/or transportation vans in Senior Nutrition, Probation, Sheriff, Social Services, Public Health

Additionally, as we look beyond our immediate budget, we will begin planning for other concerns the County is facing including:

- A strategy to deal with the next wave of retirements within the County
- County workers employee retention & compensation
- Growing uncertainty around stable sources of discretionary revenue, particularly with an aging population (32% of the population of Plumas County is over the age of 65 – more than double the state average) and the fact our county is projected to lose population. An older population typically needs more medical, transportation and social services.
- Rising County costs projecting to exceed growth of discretionary revenue estimated at 3% annually or about \$600,000.
- Recruiting and funding additional staff for the jail facility when complete
- Addressing aging and failing infrastructure across the County
- Exploring opportunities to offset rising energy costs:
 - The County started an energy assessment of the entire campus – more than 45 buildings, structures, large equipment like generators, parks, etc. We are looking to upgrade aging HVAC systems, generators, lighting due to increases in electrical bills, natural gas and kerosene. Last

year, the County experienced an overall 29% increase. This fiscal year, we are already seeing a 7% increase – just a few months into 2023-24 fiscal year.

As this was my inaugural year within the County of Plumas as the County Administrative Officer, I am especially thankful to each of the department heads who have helped me understand the challenges and operations of their departments. This budget reflects an enormous amount of work on behalf of the department heads, fiscal officers, the Auditor-Controller, and staff throughout the organization and I appreciate all their hard work. I see great potential in this leadership team and the future of the County.

Additionally, the staff have taken on an intense learning curve to truly implement our financial system, which has been in place for five years but not fully operational. Learning a new chart of accounts, new processes, and better internal controls can be daunting and exhausting so I am particularly appreciative to our employees for embracing these challenges.

The priorities expressed in this budget and plans that are in place will continue to make Plumas County a better place to live, work and play.

Sincerely,



Debra Lucero
County Administrative Officer



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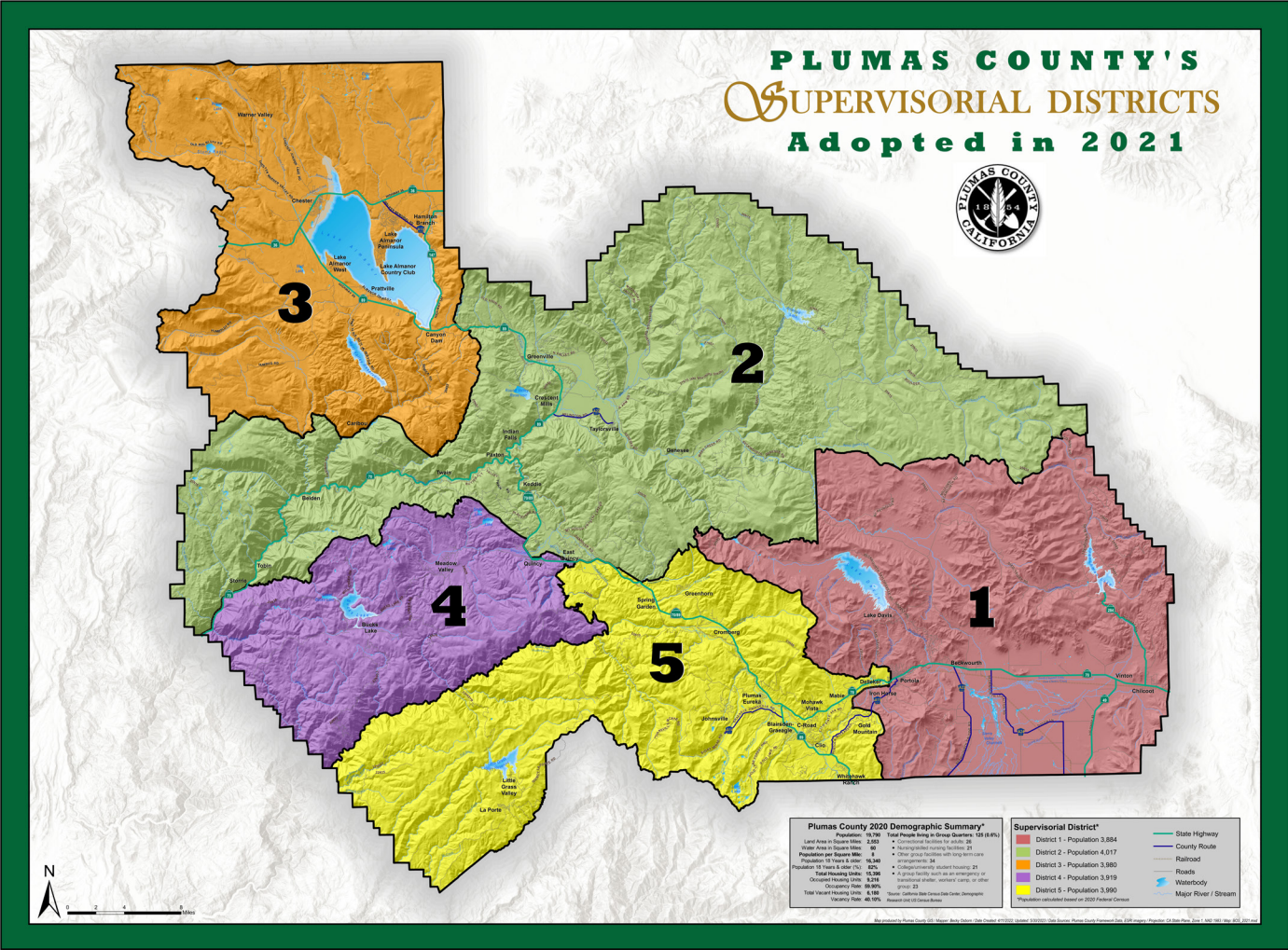
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REFERENCE MATERIALS

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DISTRICT 1
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DISTRICT 2
Kevin Goss

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Tom McGowan

DISTRICT 4
Greg Hagwood

DISTRICT 5
Jeff Engel

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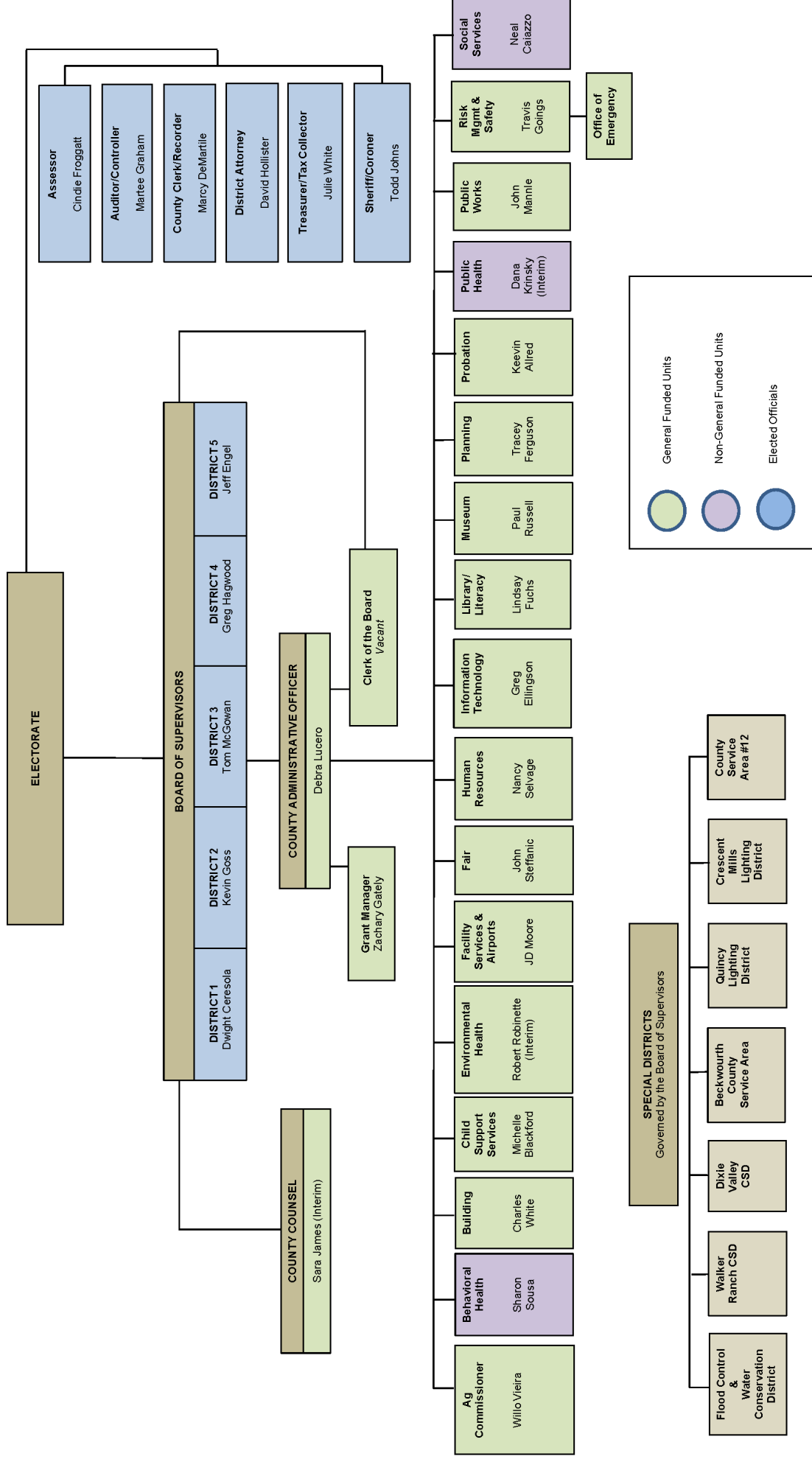
Chair - Supervisor, District 4 Greg Hagwood
Vice-Chair - Supervisor, District 1 Dwight Ceresola
Supervisor, District 2 Kevin Goss
Supervisor, District 3 Tom McGowan
Supervisor, District 5 Jeff Engel

Assessor Cindie Froggatt
Auditor/Controller Martee Nieman-Graham
Clerk/Recorder Marcy DeMartile
District Attorney and Public Administrator David Hollister
Sheriff/Coroner Todd Johns
Treasurer/Tax Collector/Collections Julie White

DEPARTMENT DIRECTORS/ADMINISTRATORS

Administrative Officer, General Services Debra Lucero
Agricultural Commissioner/Sealer of Weights & Measure/Animal Control.. Willo Vieira
Building Charles White
Child Support Services Michelle Blackford
Clerk of the Board of Supervisors Vacant
County Counsel (Interim) Sara James
Environmental Health Director (Interim) Rob Robinette
Facility Services JD Moore
Fair John Steffanic
Farm Advisor David Lyle
Human Resources Nancy Selvage
Information Technology Greg Ellingson
Librarian Lindsay Fuchs
Mental Health Sharon Sousa
Museum Paul Russell
Office of Emergency Services Todd Johns
Planning Tracey Ferguson
Probation Keevin Allred
Public Health/Veteran's Services (Interim) Dana Krinsky
Public Works John Mannle
Risk Management Travis Goings
Social Services/Public Guardian Neal Caiazzo

ORGANIZATIONAL CHART



Updated: 09/01/2023

POSITION ALLOCATION

		22/23 Positions Adopted	23/24 Positions Requested	23/24 Positions Recommended	23/24 Positions Adopted
CLASSIFICATION					
GENERAL					
BOARD OF SUPERVISORS					
Supervisor	20010	5.000	5.000	5.000	5.000
Clerk of the Board		1.000	1.000	1.000	1.000
		6.000	6.000	6.000	6.000
ADMINISTRATIVE OFFICE					
County Administrative Officer	20030	1.000	1.000	1.000	1.000
Grant Manager		1.000	1.000	1.000	1.000
		2.000	2.000	2.000	2.000
RISK MANAGEMENT					
Director of Risk Management & Safety	20032	1.000	1.000	1.000	1.000
Plumas County Office of Emergency Svcs - OES Mgr.		1.000	0.000	0.000	0.000
Assistant Risk Mgr/Occupational Safety & Health Spec.		0.000	1.000	1.000	1.000
		2.000	2.000	2.000	2.000
HUMAN RESOURCES					
Human Resources Director	20035	1.000	1.000	1.000	1.000
Human Resources Analyst I/II		1.000	1.000	1.000	1.000
Human Resources Payroll Specialist I/II		2.000	2.000	2.000	2.000
Human Resources Technician I/II/III		1.000	1.000	1.000	1.000
		5.000	5.000	5.000	5.000
AUDITOR-CONTROLLER					
Auditor/Controller	20040	1.000	1.000	1.000	1.000
Assistant Auditor Controller OR		1.000	1.000	1.000	1.000
Chief Deputy Auditor					
Accountant OR Accountant Auditor I/II		3.000	3.000	3.000	3.000
Assistant Risk Mgr/Occupational Safety & Health Spec.		0.000	0.000	0.000	0.000
Accountant Auditor/Liability Risk Analyst		0.000	0.000	0.000	0.000
Accountant/Workers Compensation Analyst		0.000	0.000	0.000	0.000
Payroll Specialist I/II		1.000	1.000	1.000	1.000
Fiscal and Technical Services Assistant I/II/III		0.000	1.000	1.000	1.000
Fiscal Support Coordinator OR		0.000	0.000	0.000	0.000
Auditor Accounting Technician OR					
Auditor Accounting Clerk I/II					
		6.000	7.000	7.000	7.000
TREASURER-TAX COLLECTOR					
Treasurer/Tax Collector	20050	1.000	1.000	1.000	1.000
Assistant Treasurer/Tax Collector		1.000	1.000	1.000	1.000
Collections Officer I/II		0.000	0.000	0.000	0.000
Accounting Technician		0.000	0.000	0.000	0.000
Treasurer/Tax Technician		0.000	0.000	0.000	0.000
Treasurer/Tax Collections Officer I/II OR		3.000	3.000	3.000	3.000
Treasurer/Tax Specialist I/II					
		5.000	5.000	5.000	5.000
ASSESSOR					
Assessor	20060	1.000	1.000	1.000	1.000
Chief Appraiser		1.000	1.000	1.000	1.000
Auditor/Appraiser I/II/III OR		0.000	0.000	0.000	0.000
Assistant County Assessor					

POSITION ALLOCATION

CLASSIFICATION		22/23 Positions Adopted	23/24 Positions Requested	23/24 Positions Recommended	23/24 Positions Adopted
ASSESSOR - Continued	20060				
Appraiser I/II/III OR		3.000	3.000	3.000	3.000
Appraisal Assistant					
Department Fiscal Officer I/II OR		1.000	1.000	1.000	1.000
Assessor's Officer Manager					
GIS Technician		0.000	0.000	0.000	0.000
Cadastral Drafting Specialist		1.000	1.000	1.000	1.000
Property Tax Assessment Technician OR		1.000	1.000	1.000	1.000
Property Tax Assessment Specialist I/II					
		8.000	8.000	8.000	8.000
COUNTY COUNSEL	20080				
County Counsel		1.000	1.000	1.000	1.000
Assistant Co-Counsel OR		2.000	2.000	2.000	2.000
Deputy County Counsel I/II/III					
Paralegal I/II/III OR		1.000	1.000	1.000	1.000
Management Analyst I/II					
		4.000	4.000	4.000	4.000
ELECTIONS-COUNTY CLERK	20100				
Clerk/Recorder		0.4479	0.4479	0.4479	0.4479
Assistant County Clerk/Recorder		0.4479	0.4479	0.4479	0.4479
Elections Specialist		0.000	0.000	0.000	0.000
Elections Coordinator		0.750	0.750	0.750	0.750
Deputy Clerk/Recorder I/II OR		1.000	1.000	1.000	1.000
Elections Services Assistant I/II					
		2.6458	2.6458	2.6458	2.6458
DEPARTMENT OF FACILITY SERVICES	20120				
Director of Facility Services		0.830	0.830	0.830	0.830
Department Fiscal Officer I/II		1.000	1.000	1.000	1.000
Building & Grounds Maintenance Supervisor I/II		1.000	1.000	1.000	1.000
Building & Grounds Maintenance Technician		1.000	1.000	1.000	1.000
Building & Grounds Maintenance Worker I/II/III		4.000	4.000	4.000	4.000
Fiscal & Technical Services Asst. I/II/III		0.000	0.000	0.000	0.000
Administrative Assistant I/II		0.000	0.000	0.000	0.000
		7.830	7.830	7.830	7.830
PARKS SERVICES	20756				
Building & Grounds Maintenance Worker I/II/III		1.000	1.000	1.000	1.000
		1.000	1.000	1.000	1.000
FAIR	20190				
County Fair/Event Ctr Manager		1.000	1.000	1.000	1.000
Fair Fiscal Coordinator I/II		0.000	0.000	0.000	0.000
Department Fiscal Officer I/II		0.000	0.000	0.000	0.000
Building & Grounds Maintenance Supervisor I/II		1.000	1.000	1.000	1.000
Building & Grounds Maintenance Worker I/II/III		0.000	0.000	0.000	0.000
		2.000	2.000	2.000	2.000

POSITION ALLOCATION

CLASSIFICATION		22/23 Positions Adopted	23/24 Positions Requested	23/24 Positions Recommended	23/24 Positions Adopted
ENGINEERING-PUBLIC WORKS					
	20210				
Senior Engineering Technician OR		1.000	1.000	1.000	1.000
Engineering Technician I/II					
Management Analyst I/II		1.000	1.000	1.000	1.000
Fiscal & Technical Service Assistant I/II/III		0.000	0.000	0.000	0.000
Recording Secretary		0.000	0.000	0.000	0.000
		2.000	2.000	2.000	2.000
INFORMATION TECHNOLOGY					
	20220				
Director of Information Technology		1.000	1.000	1.000	1.000
Systems Analyst I/II		1.000	1.000	1.000	1.000
Office Automation Analyst		0.000	0.000	0.000	0.000
SAAS Systems Administrator		1.000	1.000	1.000	1.000
Programmer Analyst		0.000	0.000	0.000	0.000
Network / EDR Administrator		1.000	1.000	1.000	1.000
Office Automation Specialist		0.000	0.000	0.000	0.000
Telecommunications Technician		0.000	0.000	0.000	0.000
		4.000	4.000	4.000	4.000
RECORDS MANAGEMENT					
	20469				
Clerk/Recorder		0.1042	0.1042	0.1042	0.1042
Asst. County Clerk/Recorder		0.1042	0.1042	0.1042	0.1042
		0.2084	0.2084	0.2084	0.2084
RECORDS MODERNIZATION					
	22411				
Clerk/Recorder		0.020	0.020	0.020	0.020
Asst. County Clerk/Recorder		0.020	0.020	0.020	0.020
		0.040	0.040	0.040	0.040
GENERAL TOTALS		57.7242	58.7242	58.7242	58.7242
PUBLIC PROTECTION					
CHILD SUPPORT SERVICES					
	70280				
Director of Child Support Services		1.000	1.000	1.000	1.000
Deputy Child Support Attorney I/II		0.000	0.000	0.000	0.000
Assistant Director of Child Support Services OR		1.000	1.000	1.000	1.000
Community Outreach Coordinator					
Department Fiscal Officer I/II OR		0.000	0.000	0.000	0.000
Child Support Accounting Specialist					
Supervising Child Support Specialist		0.000	0.000	0.000	0.000
Program Training Compliance Analyst		0.000	0.000	0.000	0.000
Child Support Specialist I/II/III OR		4.000	4.000	4.000	4.000
Child Support Assistant I/II/III					
Child Support Services Legal Clerk I/II/III		0.000	0.000	0.000	0.000
Administrative Assistant I/II		0.000	0.000	0.000	0.000
Fiscal and Technical Services Assistant I/II/III		0.000	0.000	0.000	0.000
Office Assistant I/II/III		0.000	0.000	0.000	0.000
		6.000	6.000	6.000	6.000

POSITION ALLOCATION

CLASSIFICATION		22/23 Positions Adopted	23/24 Positions Requested	23/24 Positions Recommended	23/24 Positions Adopted
ANIMAL CONTROL	20428				
Animal Control Supervisor		1.000	1.000	1.000	1.000
Animal Control Officer I/II		1.000	2.000	2.000	2.000
		2.000	3.000	3.000	3.000
DISTRICT ATTORNEY/CRIMINAL	70301				
District Attorney		1.000	1.000	1.000	1.000
Sr. DA Investigator		0.000	0.000	0.000	0.000
District Attorney Investigator		0.000	0.000	0.000	0.000
Assistant District Attorney OR		2.000	2.000	2.000	2.000
Deputy District Attorney I/II/III					
Family Violence Officer		0.000	0.000	0.000	0.000
Department Fiscal Officer I/II OR		0.600	0.800	0.800	0.800
Grant Compliance Officer					
District Attorney Administrator/Asst. Public Admin OR		3.000	3.000	3.000	3.000
Paralegal I/II/III OR					
Legal Services Assistant I/II OR					
Legal Secretary-Trainee/Legal Secretary/Legal Secretary-Senior					
Investigative Assistant OR		2.000	2.000	2.000	2.000
Investigation Specialist					
		8.600	8.800	8.800	8.800
DISTRICT ATTORNEY/OCJP-ADA	70302				
		0.000	0.000	0.000	0.000
		0.000	0.000	0.000	0.000
DA-DIVERSION	70303				
Community Care Case Manager		1.000	1.000	1.000	1.000
		1.000	1.000	1.000	1.000
DA/SRVP GRANT	70306				
		0.000	0.000	0.000	0.000
		0.000	0.000	0.000	0.000
DA/SLESF	70307				
Alternative Sentencing Manager		1.000	1.000	1.000	1.000
Community Care Case Manager		2.000	2.000	2.000	2.000
		3.000	3.000	3.000	3.000
PUBLIC ADMINISTRATOR-D.A.	20432				
Department Fiscal Officer I/II OR		0.400	0.200	0.200	0.200
Grant Compliance Officer					
		0.400	0.200	0.200	0.200
INTENSIVE DRUG OCJP-PROB.	20370				
		0.00	0.00	0.00	0.00
		0.000	0.000	0.000	0.000
PROBATION	20400				
Chief Probation Officer		1.000	1.000	1.000	1.000
Supervising Deputy Probation Officer		1.000	1.000	1.000	1.000
Department Fiscal Officer I/II		1.000	1.000	1.000	1.000
Management Analyst I/II		1.000	1.000	1.000	1.000
Deputy Probation Officer I/II/III		6.000	6.000	6.000	6.000
Report Writer		0.000	0.000	0.000	0.000
Probation Program Coordinator/Admin. Asst.		0.000	0.000	0.000	0.000

POSITION ALLOCATION

CLASSIFICATION		22/23 Positions Adopted	23/24 Positions Requested	23/24 Positions Recommended	23/24 Positions Adopted
PROBATION - Continued	20400				
Detention Coordinator		0.000	0.000	0.000	0.000
Probation Assistant		4.000	4.000	4.000	4.000
Legal Services Assistant I/II OR		2.000	2.000	2.000	2.000
Administrative Assistant I/II OR					
Office Assistant I/II/III					
		16.000	16.000	16.000	16.000
PROBATION INTENSIVE SUPERVISION	20402				
		0.000	0.000	0.000	0.000
		0.000	0.000	0.000	0.000
PROBATION OFFENDER TREATMENT RECOVERY/ACT	20403				
		0.000	0.000	0.000	0.000
		0.000	0.000	0.000	0.000
PROBATION PRETRIAL	20405				
Deputy Probation Officer I/II/III		1.000	1.000	1.000	1.000
		1.000	1.000	1.000	1.000
PROBATION- GRANT -ADULT HIGH RISK	20409				
Management Analyst I/II		0.000	0.000	0.000	0.000
Probation Assistant		0.000	0.000	0.000	0.000
		0.000	0.000	0.000	0.000
PROBATION YOUTH OFFENDER BLOCK GRANT	20415				
Management Analyst I/II		0.000	0.000	0.000	0.000
Fiscal Officer I/II		0.000	0.000	0.000	0.000
Probation Assistant		0.000	0.000	0.000	0.000
		0.000	0.000	0.000	0.000
PROBATION - AB109	20418				
Probation Officer I/II/III		0.000	0.000	0.000	0.000
		0.000	0.000	0.000	0.000
VICTIM WITNESS - Sheriff	20420				
Victim/Witness Coordinator		1.000	1.000	1.000	1.000
Victim/Witness Advocate		2.000	2.000	2.000	2.000
		3.000	3.000	3.000	3.000
PUB. GUARDIAN/CONS./SOCIAL SERVE.	20430				
Chief Deputy Public Guardian/Conservator		1.000	1.000	1.000	1.000
Deputy Public Guardian/Conservator I/II		0.500	0.500	0.500	0.500
		1.500	1.500	1.500	1.500
SHERIFF	70330				
Sheriff/Coroner		1.000	1.000	1.000	1.000
Undersheriff		1.000	1.000	1.000	1.000
Patrol Commander		1.000	1.000	1.000	1.000
Sheriff Investigator Sergeant / Code Compliance Supervisor		1.000	1.000	1.000	1.000
Sheriff's Special Operations Sergeant		1.000	1.000	1.000	1.000
Jail Commander		1.000	1.000	1.000	1.000
Sheriff's Sergeant		6.000	5.000	5.000	5.000
Sheriff's Investigator / Cannabis Code Compliance		1.000	1.000	1.000	1.000
Sheriff's Investigator		2.000	2.000	2.000	2.000
Deputy Sheriff II Communications Equipment Coordinator		1.000	1.000	1.000	1.000

POSITION ALLOCATION

CLASSIFICATION		22/23 Positions Adopted	23/24 Positions Requested	23/24 Positions Recommended	23/24 Positions Adopted
SHERIFF - Continued	70330				
Deputy Sheriff I/II		14.000	15.000	15.000	15.000
Sheriff Fiscal Officer I/II		1.000	2.000	2.000	2.000
Communications Supervisor		1.000	1.000	1.000	1.000
Sheriff's Office Manager		0.000	1.000	1.000	1.000
Crime Analyst		0.000	0.000	0.000	0.000
Sheriff Emergency Services & Training Coordinator		0.000	0.000	0.000	0.000
Sheriff's Dispatcher I/II		8.000	8.000	8.000	8.000
Sheriff Services Assistant I/II		3.000	3.000	3.000	3.000
		43.000	45.000	45.000	45.000
SHERIFF - AB 109	70362				
Correctional Officer I/II		2.000	2.000	2.000	2.000
Deputy Sheriff I/II		2.000	2.000	2.000	2.000
		4.000	4.000	4.000	4.000
JAIL	70380				
Jail Commander		0.000	0.000	0.000	0.000
Correctional Sergeant		5.000	5.000	5.000	5.000
Correctional Officer I/II		15.000	15.000	15.000	15.000
		20.000	20.000	20.000	20.000
JAIL - SB 678	70388				
Correctional Officer I/II		0.000	0.000	0.000	0.000
Deputy Sheriff I/II		0.000	0.000	0.000	0.000
		0.000	0.000	0.000	0.000
COURT SECURITY	70387				
Correctional Officer I/II		1.000	1.000	1.000	1.000
Deputy Sheriff II		1.000	1.000	1.000	1.000
Deputy Sheriff Sergeant		1.000	1.000	1.000	1.000
		3.000	3.000	3.000	3.000
AGRICULTURAL COMMISSIONER	20425				
Agricultural Commissioner/Sealer of Weights & Measures		1.000	1.000	1.000	1.000
Deputy Agricultural Commissioner/Sealer of Weights & Measures OR		2.000	2.000	2.000	2.000
Agricultural Weights & Measures Inspector I/II/III OR					
Agricultural Weights & Measures Technician I/II/III					
Administrative Assistant I/II OR		1.000	1.000	1.000	1.000
Agricultural & Standards Management Analyst I/II					
		4.000	4.000	4.000	4.000
CLERK-RECORDER	20460				
County Clerk - Recorder		0.4279	0.4279	0.4279	0.4279
Assistant County Clerk/Recorder		0.4279	0.4279	0.4279	0.4279
Supervising Deputy Recorder		0.000	0.000	0.000	0.000
Elections Specialist		0.000	0.000	0.000	0.000
Elections Coordinator		0.250	0.250	0.250	0.250
Lead Deputy Clerk/Recorder OR		2.000	2.000	2.000	2.000
Deputy Clerk/Recorder I/II					
		3.1058	3.1058	3.1058	3.1058

POSITION ALLOCATION

CLASSIFICATION		22/23 Positions Adopted	23/24 Positions Requested	23/24 Positions Recommended	23/24 Positions Adopted
OFFICE OF EMERGENCY SERVICES	20470				
Director of Risk Management & Safety		0.000	0.000	0.000	0.000
Plumas County Office of Emergency Svcs - OES Mgr.		0.000	1.000	1.000	1.000
		0.000	1.000	1.000	1.000
BUILDING DEPARTMENT	20426				
Director of Bulding Services		1.000	1.000	1.000	1.000
Assistant Building Official		0.000	0.000	0.000	0.000
Project Manager		0.000	0.000	0.000	0.000
Senior Building Plancheck/Inspector OR		0.000	0.000	0.000	0.000
Building Plancheck/Inspector OR					
Plans Examiner I/II					
Senior Building Inspector OR		3.000	3.000	3.000	3.000
Building Inspector I/II					
Senior Permit Technician OR		2.000	3.000	3.000	3.000
Permit Technician					
Department Fiscal Officer I/II		0.500	0.500	0.500	0.500
Administrative Assistant I/II		1.000	1.000	1.000	1.000
		7.500	8.500	8.500	8.500
PLANNING DEPARTMENT	20490				
Planning Director		1.000	1.000	1.000	1.000
Assistant Planning Director		1.000	1.000	1.000	1.000
Senior Planner OR		2.000	2.000	2.000	2.000
Associate Planner OR					
Assistant Planner					
Executive Assistant - Planning		0.000	0.000	0.000	0.000
Department Fiscal Officer I/II		0.400	0.400	0.400	0.400
Administrative Assistant I/II		0.000	0.000	0.000	0.000
		4.400	4.400	4.400	4.400
CODE ENFORCEMENT	20450				
ChiefCode Enforcement Officer		1.000	1.000	1.000	1.000
Code Enforcement Officer		1.000	1.000	1.000	1.000
		2.000	2.000	2.000	2.000
GIS DEPARTMENT	20510				
Geographic Information Systems Coordinator		1.000	1.000	1.000	1.000
Geographic Information System Planner I/II OR		0.000	0.000	0.000	0.000
Planning Technician					
Department Fiscal Officer I/II		0.100	0.100	0.100	0.100
		1.100	1.100	1.100	1.100
PUBLIC PROTECTION TOTALS		134.6058	139.6058	139.6058	139.6058

POSITION ALLOCATION

CLASSIFICATION		22/23 Positions Adopted	23/24 Positions Requested	23/24 Positions Recommended	23/24 Positions Adopted
<u>PUBLIC WAYS AND FACILITIES</u>					
PUBLIC WORKS DEPARTMENT	20521				
Director of Public Works		1.000	1.000	1.000	1.000
Assistant Director of Public Works		1.000	1.000	1.000	1.000
Deputy Director of Public Works		1.000	1.000	1.000	1.000
Associate Engineer OR		3.000	4.000	4.000	4.000
Solid Waste Program Manager/Associate Engineer OR					
Assistant Engineer OR					
Engineering Technician I/II					
Equipment Maintenance Supervisor		1.000	1.000	1.000	1.000
Principal Transportation Planner		1.000	1.000	1.000	1.000
Public Works Administrative Services Officer		1.000	1.000	1.000	1.000
Public Works Fiscal Off/Adm Serv.Manager		0.000	0.000	0.000	0.000
Lead Power Equipment Mechanic		1.000	1.000	1.000	1.000
Public Works Maintenance Supervisor		6.000	6.000	6.000	6.000
Power Equipment Mechanic I/II OR		6.000	6.000	6.000	6.000
Mechanic/Shop Technician					
Equipment Service Worker		1.000	1.000	1.000	1.000
Public Works Maintenance Leadworker		6.000	6.000	6.000	6.000
Welder		1.000	1.000	1.000	1.000
Public Works Maintenance Worker I/II/III		24.000	24.000	24.000	24.000
Fiscal & Technical Services Assistant I/II/III		2.000	2.000	2.000	2.000
Engineering Aide		0.000	0.000	0.000	0.000
		56.000	57.000	57.000	57.000
FLOOD CONTROL PROGRAM	26103				
General Manager		0.000	0.000	0.000	0.000
		0.000	0.000	0.000	0.000
AIRPORTS (A Division of Facility Services)	20891				
Director of Facility Services		0.170	0.170	0.170	0.170
Airport Manager		1.625	1.625	1.625	1.625
Project Manager		0.000	0.000	0.000	0.000
Geographic Information System Planner II		0.000	0.000	0.000	0.000
		1.795	1.795	1.795	1.795
PUBLIC WAYS AND FACILITIES TOTALS		57.795	58.795	58.795	58.795
<u>PUBLIC ASSISTANCE</u>					
VETERANS' SERVICE (A Division of Public Health)	20640				
Division Director Veterans Service Officer		1.000	1.000	1.000	1.000
Veterans Service Representative I/II OR		1.500	1.500	1.500	1.500
Administrative Assistant I/II					
		2.500	2.500	2.500	2.500

POSITION ALLOCATION

CLASSIFICATION		22/23 Positions Adopted	23/24 Positions Requested	23/24 Positions Recommended	23/24 Positions Adopted
SENIOR SERVICES (A Division of Public Health)	20480 & 20830				
Senior Services Division Director		1.000	1.000	1.000	1.000
Office Supervisor		0.000	0.000	0.000	0.000
Department Fiscal Officer I/II OR		0.000	0.000	0.000	0.000
Grant Compliance Officer					
Office Assistant I/II/III		0.000	1.000	1.000	1.000
Driver I/II/III		2.800	2.800	2.800	2.800
Site Manager		2.750	2.750	2.750	2.750
Head Cook		2.625	2.625	2.625	2.625
Assistant Cook		2.125	2.125	2.125	2.125
		11.300	12.300	12.300	12.300
SOCIAL SERVICES	70590				
Social Services Director/Pub. Guardian/Pub. Conservator		1.000	1.000	1.000	1.000
Deputy Director/SS Program Manager		1.000	1.000	1.000	1.000
Staff Services Manager		1.000	1.000	1.000	1.000
Childrens Services Coordinator		0.000	0.000	0.000	0.000
Program Manager I/II		1.000	1.000	1.000	1.000
Social Services Supervisor I/II		2.000	2.000	2.000	2.000
Welfare Fraud Investigator I/II		1.000	1.000	1.000	1.000
Employment and Training Supervisor		1.000	1.000	1.000	1.000
Systems Support Analyst		0.000	0.000	0.000	0.000
Staff Services Analyst I/II		2.000	2.000	2.000	2.000
Senior Social Worker A/B		2.000	2.000	2.000	2.000
Social Worker I/II/III		7.000	7.000	7.000	7.000
Eligibility Specialist Supervisor		1.000	1.000	1.000	1.000
Employment and Training Worker I/II/III		3.000	3.000	3.000	3.000
Legal Services Assistant I/II		0.000	0.000	0.000	0.000
Information Systems Technician		1.000	1.000	1.000	1.000
Office Supervisor		2.000	2.000	2.000	2.000
Eligibility Specialist I/II/III		8.000	8.000	8.000	8.000
Social Services Aide		2.000	2.000	2.000	2.000
Administrative Assistant I/II		1.000	1.000	1.000	1.000
Fiscal and Technical Services Assistant I/II/III		2.000	2.000	2.000	2.000
Office Assistant I/II/III		2.000	2.000	2.000	2.000
		41.000	41.000	41.000	41.000
PUBLIC ASSISTANCE TOTALS		54.8000	55.8000	55.8000	55.8000
HEALTH AND SANITATION					
ENVIRONMENTAL HEALTH	20550				
Environmental Health Director		1.000	1.000	1.000	1.000
Senior Environmental Health Specialist		0.000	0.000	0.000	0.000
Environmental Health Specialist I/II/III OR		4.000	4.000	4.000	4.000
Hazardous Materials Specialist I/II/III					
Environmental Health Technician I/II		2.000	2.000	2.000	2.000
Environmental Health Aide		0.000	0.000	0.000	0.000
Administrative Assistant I/II		0.000	0.000	0.000	0.000
Office Assistant I/II/III		0.000	0.000	0.000	0.000
		7.000	7.000	7.000	7.000

POSITION ALLOCATION

CLASSIFICATION		22/23 Positions Adopted	23/24 Positions Requested	23/24 Positions Recommended	23/24 Positions Adopted
PUBLIC HEALTH-STATE AID	70559				
Public Health Program Division Chief		0.025	0.025	0.025	0.025
Health Education Coordinator I/II OR		0.420	0.420	0.420	0.420
Health Education Specialist OR					
Community Outreach Coordinator					
Public Health Nurse I/II/III OR		0.130	0.130	0.130	0.130
Registered Nurse I/II OR					
Licensed Vocational Nurse I/II					
HIV Specialty Clinic Therapist		0.000	0.000	0.000	0.000
Department Fiscal Officer I/II OR		0.110	0.110	0.110	0.110
Management Analyst I/II OR					
Grant Compliance Officer OR					
PH Administrative Services Officer					
		0.685	0.685	0.685	0.685
PUBLIC HEALTH	70560				
Public Health Director		1.000	1.000	1.000	1.000
Assistant Public Health Director		1.000	1.000	1.000	1.000
Director of Nursing		0.690	0.690	0.690	0.690
Public Health Program Division Chief		0.975	0.975	0.975	0.975
Physicians Assistant OR		1.000	1.000	1.000	1.000
Nurse Practitioner					
Public Health Nurse I/II/III OR		6.070	6.070	6.070	6.070
Registered Nurse I/II OR					
Licensed Vocational Nurse I/II					
Registered Dental Assistant I/II		0.750	0.000	0.000	0.000
HIV Specialty Clinic Therapist		0.000	0.000	0.000	0.000
Health Education Coordinator I/II OR		11.330	12.330	12.330	12.330
Health Education Specialist OR					
Community Outreach Coordinator					
Additional 2.0 FTE HEC/HES/COC position eff 4/6/2021 through 7/31/2023 by BOS Resolution No. 20-8580 approved 4/6/2021					
Additional 2.0 FTE HEC/HES/COC position eff 12/21/2021 through 07/31/2023 by BOS Resolution No. 21-8647 approved 12/21/2021					
Health Education Coordinator I/II OR		4.000	0.000	0.000	0.000
Health Education Specialist OR					
Community Outreach Coordinator					
Epidemiologist		1.000	1.000	1.000	1.000
Public Health Database Analyst		1.000	1.000	1.000	1.000
Public Health Emergency Preparedness Coordinator		1.000	0.500	0.500	0.500
Mentoring Coordinator		0.000	0.000	0.000	0.000
Department Fiscal Officer I/II OR		3.730	3.730	3.730	3.730
Management Analyst I/II OR					
Grant Compliance Officer OR					
PH Administrative Services Officer					
Office Supervisor		0.825	1.825	1.825	1.825
Administrative Assistant I/II OR		2.750	2.750	2.750	2.750
Office Assistant I/II/III OR					
Fiscal and Technical Services Assistant I/II/III					
		37.120	33.870	33.870	33.870

POSITION ALLOCATION

CLASSIFICATION		22/23 Positions Adopted	23/24 Positions Requested	23/24 Positions Recommended	23/24 Positions Adopted
CDC BASE/PAN FLUE	70561				
Director of Nursing		0.180	0.180	0.180	0.180
Assistant Public Health Director		0.000	0.000	0.000	0.000
Public Health Program Division Chief		0.000	0.000	0.000	0.000
Public Health Nurse I/II/III OR		0.000	0.000	0.000	0.000
Registered Nurse I/II OR					
Licensed Vocational Nurse I/II					
Health Education Coordinator I/II OR		0.350	0.350	0.350	0.350
Health Education Specialist OR					
Community Outreach Coordinator					
Public Health Emergency Preparedness Coordinator		0.000	0.150	0.150	0.150
Department Fiscal Officer I/II OR		0.080	0.080	0.080	0.080
Grant Compliance Officer OR					
Management Analyst I/II OR					
PH Administrative Services Officer					
		0.610	0.760	0.760	0.760
CHILDREN AND FAMILIES COMMISSION	70562				
Grants Compliance Officer		0.000	0.000	0.000	0.000
Administrative Assistant I/II		0.000	0.000	0.000	0.000
Family Care Coordinator (contracted)		0.500	0.500	0.500	0.500
Executive Director (contracted)		1.000	1.000	1.000	1.000
		1.500	1.500	1.500	1.500
HPP 70566	70566				
Director of Nursing		0.130	0.130	0.130	0.130
Assistant Public Health Director		0.000	0.000	0.000	0.000
Public Health Nurse I/II/III OR		0.000	0.000	0.000	0.000
Registered Nurse I/II OR					
Licensed Vocational Nurse I/II					
Health Education Coordinator I/II OR		0.400	0.400	0.400	0.400
Health Education Specialist OR					
Community Outreach Coordinator					
Public Health Emergency Preparedness Coordinator		0.000	0.350	0.350	0.350
Department Fiscal Officer I/II OR		0.080	0.080	0.080	0.080
Grant Compliance Officer OR					
Management Analyst I/II OR					
PH Administrative Services Officer					
		0.610	0.960	0.960	0.960
BEHAVIORAL HEALTH	70570				
Behavioral Health Director		1.000	1.000	1.000	1.000
Behavioral Health Deputy Director		0.000	0.000	0.000	0.000
BH Quality Improvement Compliance Manager		1.000	1.000	1.000	1.000
BH Unit Supervisor		1.5000	1.5000	1.5000	1.5000
BH Unit Supervisor - Nursing		1.0000	1.0000	1.0000	1.0000
AOD Programs Clinician - Supervisor		0.000	0.000	0.000	0.000
Management Analyst I/II		0.500	0.500	0.500	0.500
BH Therapist I/II OR Senior		6.200	6.200	6.200	6.200

POSITION ALLOCATION

CLASSIFICATION		22/23 Positions Adopted	23/24 Positions Requested	23/24 Positions Recommended	23/24 Positions Adopted
BEHAVIORAL HEALTH - Continued	70570				
DIC Therapist		0.000	0.000	0.000	0.000
BH Case Management Specialist I/II OR Senior		8.300	8.300	8.300	8.300
Psychiatrist/Medical Director		0.000	0.000	0.000	0.000
BH LVN I/II OR		1.750	1.750	1.750	1.750
BH RN I/II OR					
BH Psychiatric Nurse I/II OR					
BH Nurse Practitioner					
DIC LVN I/II OR		0.000	0.000	0.000	0.000
DIC RN I/II					
BH Administrative Services Officer		1.000	1.000	1.000	1.000
BH Department Fiscal Officer I/II OR		0.500	0.500	0.500	0.500
Management Analyst I/II					
BH Systems Analyst OR		2.250	2.250	2.250	2.250
Information System Technician					
Continuing Care Coordinator		1.000	1.000	1.000	1.000
Lead Residential Care Facility Attendant		0.000	0.000	0.000	0.000
Office Supervisor		1.000	1.000	1.000	1.000
BH Administrative Assistant I/II		1.500	1.500	1.500	1.500
BH Clinical Records Specialist		0.500	0.500	0.500	0.500
BH Supervising Site Coordinator		0.000	0.000	0.000	0.000
BH Site Coordinator-DIC		0.000	0.000	0.000	0.000
BH Site Coordinator-Quincy		0.000	0.000	0.000	0.000
BH Supervising Site Coordinator	70571	1.000	1.000	1.000	1.000
BH Site Coordinator-DIC OR		3.000	3.000	3.000	3.000
BH Site Coordinator-Chester OR					
BH Site Coordinator-Greenville OR					
BH Site Coordinator-Portola					
BH Support Services Coordinator		0.000	0.000	0.000	0.000
MHSA Coordinator		1.000	1.000	1.000	1.000
Management Analyst I/II		0.250	0.250	0.250	0.250
Behavioral Health Therapist I/II or Senior		2.000	2.000	2.000	2.000
Crisis Team BH Therapist -Senior		0.000	0.000	0.000	0.000
BH Case Management Specialist I/II OR Senior		3.000	3.000	3.000	3.000
Crisis Case Management Specialist I/II OR Senior		0.000	0.000	0.000	0.000
BH Support Services Tech I/II		2.000	2.000	2.000	2.000
BH Administrative Assistant I/II		0.500	0.500	0.500	0.500
BH Quality Assurance Coordinator		0.000	0.000	0.000	0.000
BH Systems Analyst OR		0.200	0.200	0.200	0.200
Information System Technician					
BH Clinical Records Specialist		0.500	0.500	0.500	0.500
Residential Care Facility Attendant		0.000	0.000	0.000	0.000
BH Unit Supervisor	70575	0.500	0.500	0.500	0.500
Management Analyst I/II		0.250	0.250	0.250	0.250
BH Systems Analyst OR		0.050	0.050	0.050	0.050
Information System Technician					
Behavioral Health Therapist I/II or Senior		0.550	0.550	0.550	0.550
BH Case Management Specialist I/II OR Senior		0.700	0.700	0.700	0.700

POSITION ALLOCATION

CLASSIFICATION		22/23 Positions Adopted	23/24 Positions Requested	23/24 Positions Recommended	23/24 Positions Adopted
BEHAVIORAL HEALTH - Continued	70575				
BH LVN I/II OR		0.250	0.250	0.250	0.250
BH RN I/II OR					
BH Psychiatric Nurse I/II OR					
BH Nurse Practitioner					
BH Unit Supervisor	70578	0.0000	0.0000	0.0000	0.0000
BH AOD Administrator	70580	1.000	1.000	1.000	1.000
Behavioral Health Therapist I/II or Senior		0.250	0.250	0.250	0.250
BH Case Management Specialist I/II OR Senior		1.000	1.000	1.000	1.000
BH Department Fiscal Officer I/II OR		0.500	0.500	0.500	0.500
Management Analyst I/II					
BH Systems Analyst OR		0.500	0.500	0.500	0.500
Information System Technician					
MHSA Coordinator		0.000	0.000	0.000	0.000
BH Administrative Assistant I/II		0.000	0.000	0.000	0.000
Continuing Care Coordinator	70574	0.000	0.000	0.000	0.000
Sierra House Residential Care Facility Supervisor		0.000	0.000	0.000	0.000
Lead Residential Care Facility Attendant		0.000	0.000	0.000	0.000
Residential Care Facility Attendant		0.000	0.000	0.000	0.000
		48.0000	48.0000	48.0000	48.0000
HEALTH AND SANITATION TOTALS		95.525	92.775	92.775	92.775
EDUCATION					
LIBRARY	20670				
County Librarian		0.500	0.500	0.500	0.500
Librarian		0.500	0.000	0.000	0.000
Fiscal & Technical Services Asst. I/II/III		1.000	1.000	1.000	1.000
Branch Library Assistant I/II		1.726	1.726	1.726	1.726
Library Technician OR		1.000	2.500	2.500	2.500
Library Aide					
		4.726	5.726	5.726	5.726
LITERACY	20675				
County Librarian		0.500	0.500	0.500	0.500
Librarian		0.500	0.000	0.000	0.000
Lib./Literacy Program Coordinator		0.000	0.000	0.000	0.000
Lib./Literacy Program Assistant I/II		0.950	1.450	1.450	1.450
Library Literacy Clerk		0.000	0.000	0.000	0.000
		1.950	1.950	1.950	1.950
SIERRA COUNTY LITERACY	20678				
Literacy Program Coordinator		0.000	0.000	0.000	0.000
Literacy Program Assistant		0.000	0.000	0.000	0.000
		0.000	0.000	0.000	0.000
FARM ADVISOR	20680				
Administrative Assistant I/II		1.000	1.000	1.000	1.000
4H Program Asst.		0.000	0.000	0.000	0.000
Office Assistant I/II/III		0.000	0.000	0.000	0.000
		1.000	1.000	1.000	1.000

POSITION ALLOCATION

CLASSIFICATION		22/23 Positions Adopted	23/24 Positions Requested	23/24 Positions Recommended	23/24 Positions Adopted
EDUCATION TOTALS		7.676	8.676	8.676	8.676
RECREATION AND CULTURE					
MUSEUM	20780				
Museum Director		1.000	1.000	1.000	1.000
Assistant Museum Director OR		1.000	1.000	1.000	1.000
Museum Registrar					
		2.000	2.000	2.000	2.000
RECREATION AND CULTURE TOTALS		2.000	2.000	2.000	2.000
GRAND TOTALS:		410.1260	416.3760	416.3760	416.3760

BUDGET SUMMARY

The Plumas County Recommended Budget contains the proposed spending authority for all County departments.

Some highlights of the \$149.1 million Recommended Budget include the following one-time monies:

- **PG&E Settlement Funds** - \$7.8 million use of these funds have been discussed briefly but, in general, are seen as match to mitigation and rebuild grants, cash flow for the new jail (as a loan to be repaid to the fund and only if needed), contribution to investment portfolio to realize new cash, and other necessities such as new radio equipment, towers, repairs to HVAC, plumbing, etc.
- **Local Assistance and Tribal Consistency Fund (LATCF)** - \$7.4 million to offset lost revenue due to federal lands. A portion of these funds are being used to offset rising health care increases for County employees to cover an agreed upon 85/15 split (the County supplying 85%), and nearly \$500,000 to date for the accounting firm hired to assist in catching up in both the Treasurer-Tax Collector and Auditor-Controller's offices as well as assisting in establishing new internal controls, budgeting processes and more.
- **Insurance settlement** - \$2.2 million (to date) for buildings, equipment lost in the Dixie Fire – the County is still negotiating a final settlement.
- **Opioid Settlement Funding** - \$162,772 of Restricted funds
- **Continue disaster recovery** activities related to the recent winter snowstorms, Dixie Fire, Beckwourth Complex Fire.

Other notable one-time monies include the \$3.6 million in American Rescue Plan Funding – some of which is carryover spending from FY 2022-23 to be used on:

- **Administration/Facility Services** – \$120,724: The funds were earmarked to pay for the assistance of the California Health Collaborative; a TOT audit; air scrubbers, and reimbursement for increased janitorial services during the pandemic.
- **Engineering** – \$286,000: The funds were to be used for the Beckwourth sewer pump and the Blairsden bridge project. The sewer project has been completed but went over budget and the county will use LATCF funding (see above). The Blairsden bridge project is set for mid-2024.
- **Human Resources** – \$1.3 million: The funds were designated for a one-time \$1,500 stipend for essential workers, and reimbursement for sick time due to COVID. The board also approved the use of the funds to hire a grant manager. There is enough money in these funds to approve another \$1,000 payment for all permanent full-time employees working for the county prior to April 10, 2022 (with the exception of department heads and elected officials).
- **Information Technology** – \$300,000: IT is utilizing these funds to update the county's cyber security and other related hardware and software items.

BUDGET SUMMARY (CONT.)

- **Library** – \$24,794: The money will be used to improve digital access and services including e-books and e-audiobooks.
- **Sheriff/Jail** – \$707,521: The money was earmarked to purchase two new transport vans (included in Capital projects) equipped with airborne particle mitigation and update the computer system including the emergency response system. The vans have been received and paid for; and the computer system installation is proceeding (first installment has been paid).
- **Broadband** – \$400,000: Broadband access and business grants were two public priorities. The County has spent \$25,000 to leverage a \$125,000 study to provide the County with a broadband plan.
- **Business/Community grants** – \$540,000: These funds were distributed to 55 Plumas County businesses and nonprofits – there are still a few outlying businesses.

On the horizon, the County will be researching and evaluating a project to modernize equipment, improve energy efficiency, and decrease costs.

The County is at a point where deferred funding has caused a detrimental amount of deferred maintenance. We are reviewing a \$15 million project in coordination with Engie (an energy transition company) and financed over the next 20 years to replace major heating/cooling systems, generators, improve ventilation within county buildings, lighting efficiency, and more. Many of the County's systems are far beyond their natural life. It is estimated the County will incur payments of \$2-\$3 million annually for the financing of new equipment and a solar array, but will still save approximately \$100,000 annually in repairs and more efficient energy generation despite the expenditures. This is not budgeted for this fiscal year; and all the work that has been done to review our equipment and build a replacement plan has been provided, to date, by Engie at no cost. We are still in the exploration phase and finalizing a work plan.

And finally, the County will begin its budgeting process again in January 2024 to adopt a final budget in June 2024, instead of the later October 2, 2024 date. A supplemental budget will be presented by October 2 to accommodate year-end close-out activities. This will allow Public Works and Facility Services to get an earlier start on Capital projects like repaving, repairs and outdoor maintenance. Our construction season is short in the Sierra and we need the additional time for outdoor projects.

GENERAL FUND BALANCES

	UnAudited Estimate 2023	* 2022	Audited Actual 2021	Audited Actual 2019	Audited Actual 2018	Audited Actual 2017
Unassigned	\$ 12,029,184		\$ 8,666,148	\$ 7,991,723	\$ 8,053,739	\$ 6,820,810
Committed	\$ 6,253,543		\$ 2,952,749	\$ 2,052,726	\$ 2,052,663	\$ 2,052,589
Restricted	\$ 1,499,337		\$ 1,839,975	\$ 1,939,355	\$ 2,003,547	\$ 1,314,465
Nonspendable	\$ 23,916		\$ 865,560	\$ 753,816	\$ 675,692	\$ 610,656
Assigned	\$ 3,728,502		\$ 3,138,002	\$ 1,269,982	\$ 1,213,586	\$ 873,054
General Fund Total	\$23,534,482		\$ 17,462,434	\$ 14,007,602	\$ 13,999,227	\$ 11,671,574

*2022 data is pending external audit

2023 fund balances are estimates based on transactions recorded throughout the year in the financial reporting system and direct communication with department heads. It is necessary to estimate these balances for the purpose of generating the required Budget Schedules. These fund balances are subject to change based on detailed review and completion of the County's annual third-party audit.

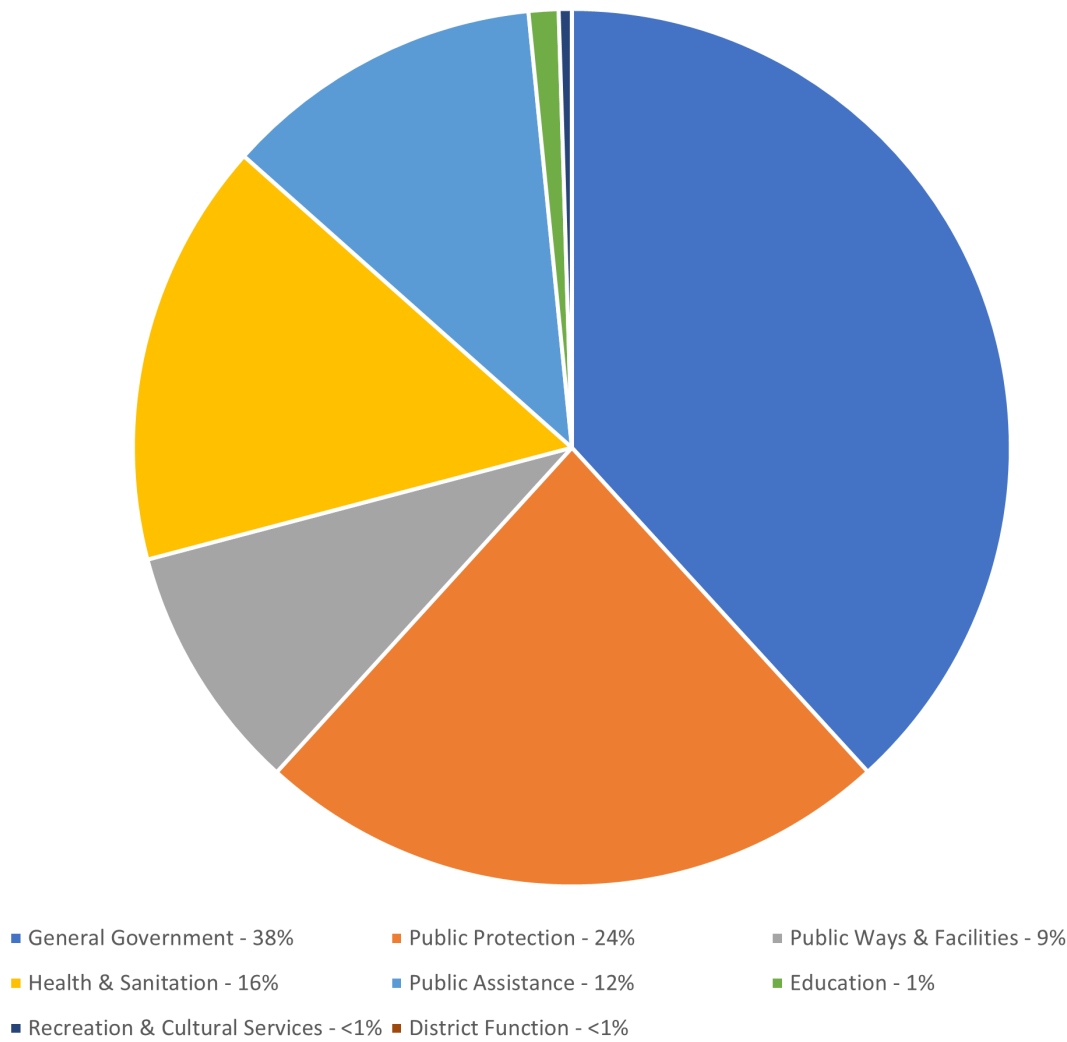
- **Unassigned** Fund balance represents the portion of the County's fund balance that is not restricted or committed to a specific purpose. It is available for any lawful purpose, including County operations, capital projects, or debt service. *FY22-23: \$12.0M unaudited estimate is designated as Unassigned, an increase of \$3.4M over FY20-21 driven by subsequent years expenses actualizing below budget.*
- **Committed** fund balance represents the calculated value of the General Reserve (8% of last audited operating revenue) plus the calculated value of the Strategic Reserve (16% of last audited operating revenue) plus any amounts constrained for a specific purpose by the Board of Supervisors. *FY22-23: Committed fund values finished the year at an estimated unaudited \$6.2M, an increase of \$3.3M versus FY20-21.*
- **Restricted** Fund Balance are legally designated for specific purpose stipulated by an external party such as a grantor, a bond covenant, or a law. These funds can only be used for the specific purposes for which they are restricted. *FY22-23: \$1.5M unaudited estimate for specific purposes under the District Attorney (\$200K) and the Sheriff (\$1.2M) for public safety.*
- **Nonspendable** Fund represents a portion of the County's fund balance that is legally/contractually required to be maintained intact (examples would be prepaid expenses, or inventories, advances to other funds). *FY22-23: \$24K unaudited estimate is due to prepaid expenses made in FY22-23 for FY23-24 expenses. The decrease versus FY20-21 was driven by General Fund Advances to other funds that were paid off in FY22-23.*
- **Assigned** Funds represent a portion of the County's fund balance that is designated by the Board of Supervisors for a specific purpose. Assigned funds are not legally restricted, they are earmarked for a specific use which can be redirected at the direction of the Board of Supervisors. *FY22-23: Assigned fund values finished the year at an unaudited estimate of \$3.8M, an increase of \$590K over FY20-21 driven by subsequent years expenses actualizing below budget. In the budget for FY23-24, assigned funds were reviewed and recategorized to Unassigned.*

Appropriations

The fiscal year 2023-24 Recommended Budget is comprised of \$140.1 million in governmental funds, \$2.8 million in internal service funds, \$4.0 million in enterprise funds, and \$2.2 million in special district and other agency funds, for a total of \$149.1 million.

Figure 1 illustrates recommended spending authority in governmental funds among major program areas. As a political subdivision of the State of California, the County expends most of its funds on federal and State programs such as public assistance, mental health, public health, and other social services as mandated by law. The County spends most of its discretionary revenues on general government and public safety.

2023-2024 Governmental Funds Appropriations



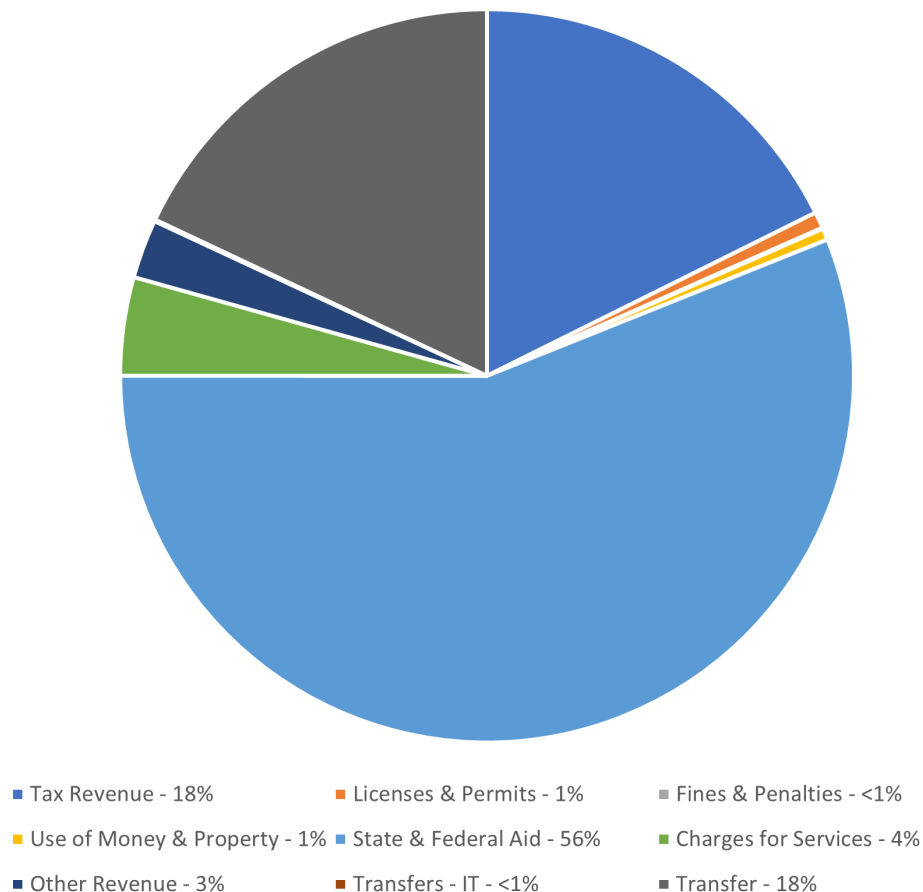
REVENUES SUMMARY

Revenues

Revenues in all governmental funds for fiscal year 2023-24 are estimated at \$112.3 million. These revenues are deposited into either the General Fund or other governmental funds such as special revenue funds. The \$112.3 million in revenue is comprised of \$98.1 million in outside revenues and \$14.2 million in other financing sources, which is comprised mostly of operating transfers into governmental funds. The recommended spending plan is balanced with an unused General Fund Appropriation for Contingencies balance, savings from departments, and unspent Capital Projects rolled forward from the previous fiscal year.

Revenues in the General Fund support a wide variety of services and programs for Plumas County residents, including law enforcement, fire protection, jail operations, criminal prosecution, libraries, tax collection, building inspection, property assessment, agricultural regulation, the County's share of mandated health and social services and other essential services. Revenues deposited into special revenue and capital project funds are limited to specific purposes, such as the provision of health and human services, public works and transit, child support services, and capital projects.

2023-2024 Governmental Funds Revenue



FISCAL YEAR 2023-2024

SUMMARY SCHEDULES



SCHEDULE 1

State Controller Schedules
County Budget Act

Plumas County
All Funds Summary
Fiscal Year 2023-24

Schedule 1
Page 1.1

Fund Name 1	Total Financing Sources					Total Financing Uses		
	Fund Balance Available June 30, 2023	Decreases to		Additional Funding Sources	Total Financing Sources	Increases		Total Financing Uses
		2	Obligated Fund Balances			Financing Uses	Obligated Fund Balances	
		3	4	5	6	7	8	
Governmental Funds								
General Fund	12,029,184	3,741,865	40,730,628	56,501,677	51,134,939	5,366,738	56,501,677	
Special Revenue Funds	7,789,635	16,972,649	57,400,117	82,162,401	73,634,150	8,528,251	82,162,401	
Capital Projects Funds	0	93,035	40,000	133,035	133,035	0	133,035	
Debt Service Funds	0	1,069,692	14,127,324	15,197,016	15,197,016	0	15,197,016	
Total Governmental Funds	19,818,819	21,877,241	112,298,069	153,994,129	140,099,140	13,894,989	153,994,129	
Other Funds								
Enterprise	0	0	4,820,579	4,820,579	3,981,578	839,001	4,820,579	
Internal Service	0	0	3,442,824	3,442,824	2,794,499	648,325	3,442,824	
Special District	(2,342)	247,161	2,126,401	2,371,220	2,216,251	154,969	2,371,220	
Total Other Funds	(2,342)	247,161	10,389,804	10,634,623	8,992,328	1,642,295	10,634,623	
Total All Funds	19,816,477	22,124,402	122,687,873	164,628,752	149,091,468	15,537,284	164,628,752	

SCHEDULE 2

State Controller Schedules
County Budget Act

Plumas County
Governmental Funds Summary
Fiscal Year 2023-24

Schedule 2
Page 2.1

Fund Name 1	Fund Balance Available June 30, 2023 2	Total Financing Sources			Total Financing Uses		
		Decreases to		Total Financing Sources 4	Increases to		Total Financing Uses 7
		Obligated Fund Balances 3	Additional Funding Sources 3		Financing Uses 6	Obligated Fund Balances 6	
General Fund							
0001 GENERAL	12,590,848	0	27,631,906	40,222,754	36,297,527	5,366,738	41,664,265
0001 0001C CAPITAL REPLACEMENT FUND	0	145,698	0	145,698	0	0	0
0001 0001D DISTRICT ATTORNEY	0	1,721,252	869,649	2,590,901	2,762,003	0	2,762,003
0001 0001H HOMICIDE TRIAL COSTS	0	21,669	0	21,669	0	0	0
0001 0001I GEN FUND DEV/IMPACT	0	10,473	0	10,473	0	0	0
0001 0001N SENIOR CITIZENS NUTRITION	(561,664)	0	1,092,350	530,686	1,124,904	0	1,124,904
0001 0001R SUPERVISOR COMM.SVC.FUND	0	0	0	0	0	0	0
0001 0001S SHERIFF	0	1,829,415	11,108,723	12,938,138	10,922,503	0	10,922,503
0001 0001T TAYLORSVILLE SCH PRESER	0	4,848	0	4,848	2	0	2
0001 0001V ABAND VEH ABATEMT FUND	0	8,510	28,000	36,510	28,000	0	28,000
Total General Fund	12,029,184	3,741,865	40,730,628	56,501,677	51,134,939	5,366,738	56,501,677
Special Revenue Funds							
0002 ROAD	0	906,631	11,842,352	12,748,983	12,748,983	0	12,748,983
0003 FISH AND GAME	0	0	51,750	51,750	15,113	36,637	51,750
0004 CHILD ABUSE PREVENTION	0	9,050	38,300	47,350	47,350	0	47,350
0005 COUNTY FAIR	0	402,197	374,527	776,724	776,724	0	776,724
0009 AUD- CO LOCAL REV 2011	0	0	7,208,668	7,208,668	7,208,668	0	7,208,668
0011 TITLE III	0	887,393	251,712	1,139,105	1,139,105	0	1,139,105
0013 DEPT. SOCIAL SERVICES	0	8,780,164	6,419,962	15,200,126	15,200,010	0	15,200,010
0013 0013P REALIGN - PROT SERVICES	0	0	0	0	0	0	0
0013 0013R SS - REALIGNMENT	0	0	0	0	116	0	116
0014 MENTAL HEALTH	0	200,954	6,710,744	6,911,698	7,140,657	0	7,140,657
0014 0014A MENTAL HLTH MHSA	0	0	4,163,000	4,163,000	3,955,268	0	3,955,268
0014 0014B MENTAL HLTH BEHAVIORAL HL	0	0	78,058	78,058	78,249	0	78,249
0014 0014C CAL-WORKS M.H. & A.D.	0	0	0	0	(56)	0	(56)
0014 0014H SIERRA HOUSE BOARD & CARE	0	0	0	0	12,383	0	12,383
0014 0014S SAMHSA	0	0	311,097	311,097	277,656	0	277,656
0014 0014W WRAP AROUND	0	0	0	0	(304)	0	(304)
0015 PUBLIC HEALTH	0	4,070	7,791,885	7,795,955	7,746,881	0	7,746,881
0015 0015E E.M.S.	0	0	62,000	62,000	62,000	0	62,000
0015 0015M PUBLIC HEALTH - MAA ADMIN	0	0	0	0	0	0	0
0015 0015P PUBLIC HLTH EMRG PREPAR	0	0	257,759	257,759	305,869	0	305,869

SCHEDULE 2 (CONT.)

State Controller Schedules
County Budget Act

Plumas County
Governmental Funds Summary
Fiscal Year 2023-24

Schedule 2
Page 2.2

Fund Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2023	Decreases to		Additional Funding Sources	Increases to		Total Financing Uses	
		Fund Balances	Obligated		Fund Balances	Obligated		
1	2	3	4	5	6	7	8	
Special Revenue Funds (continued)								
0015 0015V HEALTH VITAL STATISTICS	0	0	1,700	1,700	2,664	0	2,664	
0016 ALCOHOL & DRUG	0	328,038	1,025,471	1,353,509	1,353,526	0	1,353,526	
0016 0016A A&D PROP 36	0	0	0	0	(17)	0	(17)	
0017 0017C SHERIFF CIVIL OPERATIONS	0	15,201	5,000	20,201	20,201	0	20,201	
0017 0017F SHRFF - ASSET FORFEITR EDU	0	10,375	0	10,375	10,375	0	10,375	
0017 0017G SHERIFF -GRANTS	0	1,662,443	4,534,406	6,196,849	6,196,849	0	6,196,849	
0017 0017I INMATE WELFARE FUND	0	58,792	31,622	90,414	90,414	0	90,414	
0017 0017N NARCOTICS FUND	0	61,667	40	61,707	61,707	0	61,707	
0018 DA - ADULT DRUG COURT	0	0	55,952	55,952	55,952	0	55,952	
0019 CARES ACT - COVID19	0	0	0	0	0	0	0	
0021 ARPA 2021	0	1,476,866	0	1,476,866	1,476,866	0	1,476,866	
0022 DISASTER RESPONSE FUND	0	0	876,373	876,373	408,854	467,519	876,373	
0023 DISASTR RECOV OP CNTR DROC	0	432,534	519	433,053	433,053	0	433,053	
0025 COUNTY LOCAL REV AB109	0	52,386	1,243,026	1,295,412	1,295,412	0	1,295,412	
0026 LOCAL ASSISTANCE & TCF	0	0	0	0	0	0	0	
0035 CHILD SUPPORT	0	0	962,976	962,976	938,516	24,460	962,976	
0037 DNA PENALTY (PROP 69)	0	26,867	4,200	31,067	31,067	0	31,067	
0046 PROB GRANT DEPT(S)	0	794,928	475,738	1,270,666	627,119	0	627,119	
0046 0046C CRIMINAL LAB PENALTY	0	0	0	0	27	0	27	
0046 0046D PROB-DIV JUV	0	0	263,858	263,858	500,828	0	500,828	
0046 0046P PROB-PRETRIAL	0	0	176,953	176,953	179,331	0	179,331	
0046 0046R PROB-ADULT HIGH RISK	0	0	456,387	456,387	860,559	0	860,559	
0047 PLAN - DWR DACTI	0	0	0	0	0	0	0	
0048 Plan Prop 1 IRWM	0	148,806	1,124,015	1,272,821	1,272,821	0	1,272,821	
0049 PLAN GRANT-DWR/SGM	0	0	0	0	0	0	0	
0050 PLAN GRANT - SB2	0	0	346,517	346,517	316,517	30,000	346,517	
0052 PLAN - HHAP GRANT	0	73,151	0	73,151	73,151	0	73,151	
0053 TOBACCO SETTLEMENT FUND	0	691	0	691	691	0	691	
0054 OPIOID SETTLEMENT FUND	0	0	0	0	0	0	0	
0055 PG&E SETTLEMENT	7,789,635	0	0	7,789,635	10,000	7,779,635	7,789,635	
0057 SW GRANTS (PW)	0	9,886	0	9,886	9,886	0	9,886	
0062 RECORDERS FUND	0	424,182	2,571	426,753	108,014	0	108,014	

SCHEDULE 2 (CONT.)

State Controller Schedules
County Budget Act

Plumas County
Governmental Funds Summary
Fiscal Year 2023-24

Schedule 2
Page 2.3

Fund Name 1	Fund Balance Available June 30, 2023 2	Total Financing Sources			Total Financing Uses		
		Decreases to		Additional Funding Sources 4	Increases to		Total Financing Uses 8
		Obligated Fund Balances 3			Obligated Fund Balances 6		
				Total Financing Sources 5			
Special Revenue Funds (continued)							
0062 0062M RECORDER MICROGRAPHICS	0	0	7,840	7,840	126,225	0	126,225
0062 0062O RECORDER'S OFFICE MODERN	0	0	27,318	27,318	227,672	0	227,672
0063 ANIMAL CONT. SPAY/NEUTER	0	129,464	900	130,364	130,364	0	130,364
0064 DOMESTIC VIOL ASSISTANCE	0	15,066	2,500	17,566	17,566	0	17,566
0065 ERDS	0	15,517	12,000	27,517	27,517	0	27,517
0067 HAVA - ELECTIONS	0	44,830	421	45,251	45,251	0	45,251
0070 PCCDC PILT CDBG	0	0	0	0	0	0	0
00D1 ASSET FORFEITURE	0	500	0	500	500	0	500
00D2 ENVIRONMENTAL SETTLEMENT	0	0	200,000	200,000	10,000	190,000	200,000
Total Special Revenue Funds	7,789,635	16,972,649	57,400,117	82,162,401	73,634,150	8,528,251	82,162,401
Capital Projects Funds							
0093 CRIMINAL JUS. CONST. FUND	0	93,035	40,000	133,035	133,035	0	133,035
Total Capital Projects Funds	0	93,035	40,000	133,035	133,035	0	133,035
Debt Service Funds							
0096 CAPITAL IMPROVEMENTS	0	1,069,692	0	1,069,692	1,169,932	0	1,169,932
0096 0096A CAP IMPRPV ANIMAL SHLTER	0	0	0	0	0	0	0
0096 0096C CAP IMP COURTHOUSE REMOD	0	0	0	0	0	0	0
0096 0096D CRTHS ANNXX/HLTH & HMN SVC	0	0	0	0	0	0	0
0096 0096J CAPITAL IMP JAIL	0	0	14,127,324	14,127,324	14,027,084	0	14,027,084
Total Debt Service Funds	0	1,069,692	14,127,324	15,197,016	15,197,016	0	15,197,016
Total Governmental Funds	19,818,819	21,877,241	112,298,069	153,994,129	140,099,140	13,894,989	153,994,129
Appropriations Limit	40,599,399						
Appropriations Subject to Limit	0						

SCHEDULE 3

State Controller Schedules
County Budget Act

Schedule 3
Page 3.1

Plumas County
Fund Balance - Governmental Funds
Fiscal Year 2023-24

Fund Name 1	Total Fund Balance June 30, 2023 2	Less Obligated Fund Balances			Assigned 5	Fund Balance Available June 30, 2023 6
		Encumbrances 3	Nonspendable, Restricted, and Committed 4			
General Fund						
0001 GENERAL	18,850,672	0	6,259,824	0	12,590,848	
0001 0001C CAPITAL REPLACEMENT FUND	145,698	0	0	145,698	0	
0001 0001D DISTRICT ATTORNEY	1,922,645	0	201,393	1,721,252	0	
0001 0001H HOMICIDE TRIAL COSTS	21,669	0	0	21,669	0	
0001 0001I GEN FUND DEV/IMPACT	10,473	0	0	10,473	0	
0001 0001N SENIOR CITIZENS NUTRITION	(561,664)	0	0	0	(561,664)	
0001 0001R SUPERVISOR COMM.SVC.FUND	2,881	0	2,881	0	0	
0001 0001S SHERIFF	3,128,749	0	1,312,698	1,816,051	0	
0001 0001T TAYLORSVILLE SCH PRESER	4,848	0	0	4,848	0	
0001 0001V ABAND VEH ABATEMT FUND	8,510	0	0	8,510	0	
Total General Fund	23,534,481	0	7,776,796	3,728,501	12,029,184	
Special Revenue Funds						
0002 ROAD	5,614,757	0	5,614,757	0	0	
0003 FISH AND GAME	265,445	0	265,445	0	0	
0004 CHILD ABUSE PREVENTION	143,523	0	143,523	0	0	
0005 COUNTY FAIR	683,366	0	683,366	0	0	
0009 AUD- CO LOCAL REV 2011	4,292,268	0	4,292,268	0	0	
0011 TITLE III	1,424,600	0	1,424,600	0	0	
0013 DEPT. SOCIAL SERVICES	3,044,150	0	3,044,150	0	0	
0013 0013P REALIGN - PROT SERVICES	7,107,627	0	7,107,627	0	0	
0013 0013R SS - REALIGNMENT	8,216,846	0	8,216,846	0	0	
0014 MENTAL HEALTH	3,940,922	0	3,940,922	0	0	
0014 0014A MENTAL HLTH MHSA	2,673,095	0	2,673,095	0	0	
0014 0014B MENTAL HLTH BEHAVIORAL HL	24,799	0	24,799	0	0	
0014 0014C CAL-WORKS M.H. & A.D.	(28,471)	0	(28,471)	0	0	
0014 0014H SIERRA HOUSE BOARD & CARE	(14,637)	0	(14,637)	0	0	
0014 0014S SAMHSA	(89,392)	0	(89,392)	0	0	
0014 0014W WRAP AROUND	6,669	0	6,669	0	0	
0015 PUBLIC HEALTH	990,767	0	990,767	0	0	
0015 0015E E.M.S.	18,512	0	18,512	0	0	
0015 0015P PUBLIC HLTH EMRG PREPAR	(198,464)	0	(198,464)	0	0	
0015 0015V HEALTH VITAL STATISTICS	9,230	0	9,230	0	0	

SCHEDULE 3 (CONT.)

State Controller Schedules
County Budget Act

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State Controller Schedules		Plumas County				
County Budget Act		Fund Balance - Governmental Funds				
		Fiscal Year 2023-24				
Fund Name 1	Total Fund Balance June 30, 2023 2	Less Obligated Fund Balances			Assigned 5	Fund Balance Available June 30, 2023 6
		Encumbrances 3	Nonspendable, Restricted, and Committed 4			
Special Revenue Funds (continued)						
0016 ALCOHOL & DRUG	676,818	0	676,818		0	0
0016 0016A A&D PROP 36	4,014	0	4,014		0	0
0017 0017C SHERIFF CIVIL OPERATIONS	19,936	0	19,936		0	0
0017 0017F SHRFF -ASSET FORFEITR EDU	10,376	0	10,376		0	0
0017 0017G SHERIFF -GRANTS	1,761,442	0	1,761,442		0	0
0017 0017I INMATE WELFARE FUND	60,029	0	60,029		0	0
0017 0017N NARCOTICS FUND	61,667	0	61,667		0	0
0018 DA - ADULT DRUG COURT	13,175	0	13,175		0	0
0019 CARES ACT - COVID19	64,167	0	64,167		0	0
0021 ARPA 2021	1,493,111	0	1,493,111		0	0
0022 DISASTER RESPONSE FUND	(455,482)	0	(455,482)		0	0
0023 DISASTR RECOV OP CNTR DROC	432,534	0	432,534		0	0
0025 COUNTY LOCAL REV AB109	984,904	0	984,904		0	0
0026 LOCAL ASSISTANCE & TCF	3,713,056	0	3,713,056		0	0
0035 CHILD SUPPORT	280,105	0	280,105		0	0
0037 DNA PENALTY (PROP 69)	26,867	0	26,867		0	0
0046 PROB GRANT DEPT(S)	1,682,365	0	1,682,365		0	0
0047 PLAN - DWR DACTI	16	0	16		0	0
0048 Plan Prop 1 IRWM	150,138	0	150,138		0	0
0049 PLAN GRANT-DWR/SGM	111	0	111		0	0
0050 PLAN GRANT - SB2	0	0	0		0	0
0052 PLAN - HHAP GRANT	73,452	0	73,452		0	0
0053 TOBACCO SETTLEMENT FUND	988,659	0	988,659		0	0
0054 OPIOID SETTLEMENT FUND	465,336	0	465,336		0	0
0055 PG&E SETTLEMENT	10,302,851	0	2,503,216	10,000		7,789,635
0057 SW GRANTS (PW)	31,094	0	31,094		0	0
0062 RECORDERS FUND	446,395	0	446,395		0	0
0063 ANIMAL CONT. SPAY/NEUTER	129,465	0	129,465		0	0
0064 DOMESTIC VIOL ASSISTANCE	15,066	0	15,066		0	0
0065 ERDS	40,227	0	40,227		0	0
0067 HAVA - ELECTIONS	44,830	0	44,830		0	0
0070 PCCDC PILT CDBG	6,147	0	6,147		0	0

SCHEDULE 3 (CONT.)

State Controller Schedules
County Budget Act

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Plumas County

Fund Balance - Governmental Funds

Fiscal Year 2023-24

Fund Name 1	Total Fund Balance June 30, 2023 2	Less Obligated Fund Balances			Fund Balance Available June 30, 2023 6
		Encumbrances 3	Nonspendable, Restricted, and Committed 4	Assigned 5	
Special Revenue Funds (continued)					
00D1 ASSET FORFEITURE	15,619	0	15,619	0	0
00D2 ENVIRONMENTAL SETTLEMENT	235,868	0	235,868	0	0
Total Special Revenue Funds	61,899,970	0	54,100,335	10,000	7,789,635
Capital Projects Funds					
0093 CRIMINAL JUS. CONST. FUND	93,035	0	93,035	0	0
Total Capital Projects Funds	93,035	0	93,035	0	0
Debt Service Funds					
0096 CAPITAL IMPROVEMENTS	1,324,129	0	1,324,129	0	0
Total Debt Service Funds	1,324,129	0	1,324,129	0	0
Total Governmental Funds	86,851,615	0	63,294,295	3,738,501	19,818,819

SCHEDULE 4

State Controller Schedules
County Budget Act

Plumas County
Obligated Fund Balances - By Governmental Funds
Fiscal Year 2023-24

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1 Fund Name and Fund Balance Descriptions	2 Obligated Fund Balance June 30, 2023	Decreases or Cancellations		Increases or Creations		7 Total Obligated Fund Balances for the Budget Year
		3 Recommended	4 Adopted by the Board of Supervisors	5 Recommended	6 Adopted by the Board of Supervisors	
General Fund						
0001 GENERAL						
NonSpendable	9,162	0	0	0	0	9,162
Committed	6,250,662	0	0	0	0	6,250,662
Assigned	0	0	0	5,366,738	5,366,738	5,366,738
Total 0001 GENERAL	6,259,824	0	0	5,366,738	5,366,738	11,626,562
GENERAL SUBFUNDS						
NonSpendable	14,754	13,364	13,364	0	0	1,390
Restricted	1,499,337	0	0	0	0	1,499,337
Committed	2,881	0	0	0	0	2,881
Assigned	3,728,501	3,728,501	3,728,501	0	0	0
Total GENERAL SUBFUNDS	5,245,473	3,741,865	3,741,865	0	0	1,503,608
Total General Fund	11,505,297	3,741,865	3,741,865	5,366,738	5,366,738	13,130,170
Special Revenue Funds						
0002 ROAD						
NonSpendable	413,454	0	0	0	0	413,454
Restricted	5,201,303	906,631	906,631	0	0	4,294,672
0003 FISH AND GAME						
Restricted	265,445	0	0	36,637	36,637	302,082
0004 CHILD ABUSE PREVENTION						
Restricted	143,523	9,050	9,050	0	0	134,473
0005 COUNTY FAIR						
NonSpendable	700	0	0	0	0	700
Restricted	682,666	402,197	402,197	0	0	280,469
0009 AUD- CO LOCAL REV 2011						
Restricted	4,292,268	0	0	0	0	4,292,268
0011 TITLE III						
Restricted	1,424,600	887,393	887,393	0	0	537,207
0013 DEPT. SOCIAL SERVICES						
Restricted	3,044,150	8,780,164	8,780,164	0	0	(5,736,014)
00130013P REALIGN - PROT SERVICES						
Restricted	7,107,627	0	0	0	0	7,107,627

SCHEDULE 4 (CONT.)

State Controller Schedules
County Budget Act

Plumas County
Obligated Fund Balances - By Governmental Funds
Fiscal Year 2023-24

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Fund Name and Fund Balance Descriptions 1	Obligated Fund Balance June 30, 2023 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)						
00130013R SS - REALIGNMENT						
0014 MENTAL HEALTH	Restricted	8,216,846	0	0	0	8,216,846
00140014A MENTAL HLTH MHSA	Restricted	3,940,922	200,954	0	0	3,739,968
00140014B MENTAL HLTH BEHAVIORAL HL	Restricted	2,673,095	0	0	0	2,673,095
00140014C CAL-WORKS M.I.H. & A.D.	Restricted	24,799	0	0	0	24,799
00140014H SIERRA HOUSE BOARD & CARE	Restricted	(28,471)	0	0	0	(28,471)
00140014S SAMHSA	Restricted	(14,637)	0	0	0	(14,637)
00140014W WRAP AROUND	Restricted	(89,392)	0	0	0	(89,392)
0015 PUBLIC HEALTH	Restricted	6,669	0	0	0	6,669
00150015E E.M.S.	NonSpendable	6,842	0	0	0	6,842
	Restricted	983,925	4,070	0	0	979,855
00150015P PUBLIC HLTH EMRG PREPAR	Restricted	18,512	0	0	0	18,512
00150015V HEALTH VITAL STATISTICS	Restricted	(198,464)	0	0	0	(198,464)
0016 ALCOHOL & DRUG	Restricted	9,230	0	0	0	9,230
00160016A A&D PROP 36	Restricted	676,818	328,038	0	0	348,780
00170017C SHERIFF CIVIL OPERATIONS	Restricted	4,014	0	0	0	4,014
	NonSpendable	4,893	4,893	0	0	0
	Restricted	15,043	10,308	0	0	4,735

SCHEDULE 4 (CONT.)

State Controller Schedules
County Budget Act

Plumas County
Obligated Fund Balances - By Governmental Funds
Fiscal Year 2023-24

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Fund Name and Fund Balance Descriptions 1	Obligated Fund Balance June 30, 2023 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)						
00170017F SHRFF -ASSET FORFEITR EDU	Restricted	10,376	10,375	0	0	1
00170017G SHERIFF -GRANTS	NonSpendable	14,578	14,578	0	0	0
	Restricted	1,746,864	1,647,865	0	0	98,999
00170017I INMATE WELFARE FUND	Restricted	60,029	58,792	0	0	1,237
00170017N NARCOTICS FUND	Restricted	61,667	61,667	0	0	0
0018 DA - ADULT DRUG COURT	Restricted	13,175	0	0	0	13,175
0019 CARES ACT - COVID19	Restricted	64,167	0	0	0	64,167
0021 ARPA 2021	Restricted	1,493,111	1,476,866	0	0	16,245
0022 DISASTER RESPONSE FUND	Restricted	(455,482)	0	467,519	467,519	12,037
0023 DISASTR RECOV OP CNTR DROC	Restricted	432,534	432,534	0	0	0
0025 COUNTY LOCAL REV AB109	Restricted	984,904	52,386	0	0	932,518
0026 LOCAL ASSISTANCE & TCF	Restricted	3,713,056	0	0	0	3,713,056
0035 CHILD SUPPORT	Restricted	280,105	0	0	0	304,565
0037 DNA PENALTY (PROP 69)	Restricted	26,867	26,867	0	0	0
0046 PROB GRANT DEPT(S)	NonSpendable	1,860	0	0	0	1,860
	Restricted	1,680,505	794,928	0	0	885,577
0047 PLAN - DWR DACTI	Restricted	16	0	0	0	16

SCHEDULE 4 (CONT.)

State Controller Schedules
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Plumas County
Obligated Fund Balances - By Governmental Funds
Fiscal Year 2023-24

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Fund Name and Fund Balance Descriptions 1	Obligated Fund Balance June 30, 2023 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)						
0048 Plan Prop 1 IRWM						
0049 PLAN GRANT-DWR/SGM	Restricted	150,138	148,806	0	0	1,332
0050 PLAN GRANT - SB2	Restricted	111	0	0	0	111
0052 PLAN - HHAP GRANT	Restricted	0	0	30,000	30,000	30,000
0053 TOBACCO SETTLEMENT FUND	Restricted	73,452	73,151	0	0	301
0054 OPIOID SETTLEMENT FUND	Committed	988,659	691	0	0	987,968
0055 PG&E SETTLEMENT	Restricted	465,336	0	0	0	465,336
0057 SW GRANTS (PW)	Restricted	2,503,216	0	0	0	2,503,216
0062 RECORDERS FUND	Assigned	10,000	0	7,779,635	7,779,635	7,789,635
0063 ANIMAL CONT. SPAY/NEUTER	Restricted	31,094	9,886	0	0	21,208
0064 DOMESTIC VIOL ASSISTANCE	Restricted	446,395	424,182	0	0	22,213
0065 ERDS	Restricted	129,465	129,464	0	0	1
0067 HAVA - ELECTIONS	Restricted	15,066	15,066	0	0	0
0070 PCCDC PILT CDBG	Restricted	40,227	15,517	0	0	24,710
00D1 ASSET FORFEITURE	Restricted	44,830	44,830	0	0	0
	Restricted	6,147	0	0	0	6,147
	Restricted	15,619	500	0	0	15,119

SCHEDULE 4 (CONT.)

State Controller Schedules
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Plumas County
Obligated Fund Balances - By Governmental Funds
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Fund Name and Fund Balance Descriptions 1	Obligated Fund Balance June 30, 2023 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)							
00D2 ENVIRONMENTAL SETTLEMENT							
Restricted	235,868	0	0	190,000	190,000	425,868	
Total Special Revenue Funds	54,110,335	16,972,649	16,972,649	8,528,251	8,528,251	45,665,937	
Capital Projects Funds							
0093 CRIMINAL JUS. CONST. FUND							
Restricted	93,035	93,035	93,035	0	0	0	
Total Capital Projects Funds	93,035	93,035	93,035	0	0	0	
Debt Service Funds							
0096 CAPITAL IMPROVEMENTS							
Restricted	1,324,129	1,069,692	1,069,692	0	0	254,437	
Total Debt Service Funds	1,324,129	1,069,692	1,069,692	0	0	254,437	

SCHEDULE 5

State Controller Schedules
County Budget Act

Plumas County
Summary of Additional Financing Sources by Source and Fund
Governmental Funds
Fiscal Year 2023-24

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2023-24
Adopted by the
Board of
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Description 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
Summarization by Source				
40 - TAX REVENUE	21,646,843	21,054,358	19,458,104	19,826,362
41 - LICENSES & PERMITS	1,089,560	1,289,283	819,100	812,200
42 - FINES & PENALTIES	203,967	200,383	53,135	48,315
43 - USE OF MONEY & PROPERTY	2,832,414	1,545,968	632,555	576,015
44 - STATE & FEDERAL AID	45,548,164	52,391,436	77,726,181	62,969,104
45 - CHARGES FOR SERVICES	4,675,643	4,147,657	4,678,628	4,869,095
46 - OTHER REVENUE	7,627,348	1,371,679	1,350,482	2,911,738
47 - TRANSFERS - IT	78,822	0	78,822	78,822
48 - TRANSFER	27,539,604	39,912,369	25,180,960	20,206,418
Total Summarization by Source	111,242,365	121,913,133	129,977,967	112,298,069
Summarization by Fund				
0001 - GENERAL	27,845,456	28,808,854	28,293,453	27,631,906
0001 0001C - CAPITAL REPLACEMENT FUND	660	0	0	0
0001 0001D - DISTRICT ATTORNEY	2,259,254	2,726,970	2,579,225	869,649
0001 0001H - HOMICIDE TRIAL COSTS	0	0	0	0
0001 0001I - GEN FUND DEV/IMPACT	47	0	0	0
0001 0001N - SENIOR CITIZENS NUTRITION	646,564	687,408	950,035	1,092,350
0001 0001R - SUPERVISOR COMM.SVC.FUND	13	0	0	0
0001 0001S - SHERIFF	9,927,224	9,428,978	9,860,143	11,108,723
0001 0001T - TAYLORSVILLE SCH PRESER	22	0	0	0
0001 0001V - ABAND VEH ABATEMT FUND	397	6,991	7,350	28,000
0002 - ROAD	10,322,688	9,843,340	13,566,033	11,842,352
0003 - FISH AND GAME	64,031	143,387	1,750	51,750
0004 - CHILD ABUSE PREVENTION	33,418	30,917	39,300	38,300
0005 - COUNTY FAIR	1,630,524	426,270	425,427	374,527
0009 - AUD- CO LOCAL REV 2011	11,024,212	10,090,999	7,208,668	7,208,668
0011 - TITLE III	216,686	237,364	216,686	251,712
0013 - DEPT. SOCIAL SERVICES	4,822,289	22,201,925	17,247,430	6,419,962
0013 0013P - REALIGN - PROT SERVICES	3,309,734	1,792,087	0	0
0013 0013R - SS - REALIGNMENT	4,699,242	2,216,721	0	0
0014 - MENTAL HEALTH	5,917,261	5,283,749	6,493,472	6,710,744
0014 0014A - MENTAL HLTH MHSA	3,172,557	2,075,764	3,272,642	4,163,000
0014 0014B - MENTAL HLTH BEHAVIORAL HL	48	1,203	74,819	78,058
0014 0014C - CAL-WORKS M.H. & A.D.	(129)	0	0	0
0014 0014H - SIERRA HOUSE BOARD & CARE	(42)	0	13,462	0
0014 0014S - SAMHSA	391,575	182,155	311,097	311,097
0014 0014W - WRAP AROUND	27	0	0	0
0015 - PUBLIC HEALTH	4,012,060	4,204,109	6,653,928	7,791,885
0015 0015E - E.M.S.	38,505	38,736	0	62,000
0015 0015M - PUBLIC HEALTH - MAA ADMIN	0	294	0	0
0015 0015P - PUBLIC HLTH EMRG PREPAR	294,586	178,938	257,759	257,759
0015 0015V - HEALTH VITAL STATISTICS	2,588	2,207	1,700	1,700
0016 - ALCOHOL & DRUG	422,337	614,630	985,471	1,025,471
0016 0016A - A&D PROP 36	0	0	0	0
0017 0017C - SHERIFF CIVIL OPERATIONS	7,561	8,203	3,505	5,000
0017 0017F - SHRFF -ASSET FORFEITR EDU	0	0	0	0
0017 0017G - SHERIFF -GRANTS	2,422,957	2,580,070	4,043,475	4,534,406
0017 0017I - INMATE WELFARE FUND	26,604	42,823	28,240	31,622

SCHEDULE 5 (CONT.)

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Plumas County
Summary of Additional Financing Sources by Source and Fund
Governmental Funds
Fiscal Year 2023-24

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2023-24
Adopted by the
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Description 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
Summarization by Fund (continued)				
0017 0017N - NARCOTICS FUND	304	0	40	40
0018 - DA - ADULT DRUG COURT	153,265	122,896	189,737	55,952
0019 - CARES ACT - COVID19	76,960	0	0	0
0021 - ARPA 2021	1,834,813	1,826,520	0	0
0022 - DISASTER RESPONSE FUND	5,106,249	129,258	0	876,373
0023 - DISASTR RECOV OP CNTR DROC	1,349,006	0	0	519
0025 - COUNTY LOCAL REV AB109	1,108,514	1,074,430	792,768	1,243,026
0026 - LOCAL ASSISTANCE & TCF	0	3,762,368	0	0
0035 - CHILD SUPPORT	582,720	549,587	911,408	962,976
0037 - DNA PENALTY (PROP 69)	6,464	4,377	4,015	4,200
0046 - PROB GRANT DEPT(S)	471,336	232,254	677,950	475,738
0046 0046C - CRIMINAL LAB PENALTY	691	1,114	0	0
0046 0046D - PROB-DIV JUV	0	250,000	2,547,086	263,858
0046 0046P - PROB-PRETRIAL	0	41,756	177,506	176,953
0046 0046R - PROB-ADULT HIGH RISK	460,898	452,931	456,387	456,387
0047 - PLAN - DWR DACTI	26,983	0	0	0
0048 - Plan Prop 1 IRWM	512,958	7,345	0	1,124,015
0049 - PLAN GRANT-DWR/SGM	22,651	10,163	0	0
0050 - PLAN GRANT - SB2	0	0	0	346,517
0052 - PLAN - HHAP GRANT	23,248	0	0	0
0053 - TOBACCO SETTLEMENT FUND	215,735	193,061	0	0
0054 - OPIOID SETTLEMENT FUND	0	465,336	0	0
0057 - SW GRANTS (PW)	277	366	0	0
0062 - RECORDERS FUND	1,841	747	2,571	2,571
0062 0062M - RECORDER MICROGRAPHICS	9,468	5,836	7,840	7,840
0062 0062O - RECORDER'S OFFICE MODERN	11,046	5,997	27,318	27,318
0063 - ANIMAL CONT. SPAY/NEUTER	6,215	182,587	1,000	900
0064 - DOMESTIC VIOL ASSISTANCE	3,548	3,486	2,005	2,500
0065 - ERDS	8,402	5,483	12,000	12,000
0067 - HAVA - ELECTIONS	221	0	421	421
0070 - PCCDC PILT CDBG	28	0	0	0
0093 - CRIMINAL JUS. CONST. FUND	41,719	40,974	45,250	40,000
0096 - CAPITAL IMPROVEMENTS	0	0	0	0
0096 0096A - CAP IMRPV ANIMAL SHLTER	0	0	0	0
0096 0096C - CAP IMP COURTHOUSE REMOD	0	0	0	0
0096 0096D - CRTHS ANNX/HLTH & HMN SVC	0	0	0	0
0096 0096J - CAPITAL IMP JAIL	5,693,156	8,480,370	21,387,595	14,127,324
00D1 - ASSET FORFEITURE	71	0	0	0
00D2 - ENVIRONMENTAL SETTLEMENT	2,622	208,799	200,000	200,000
Total Summarization by Fund	111,242,365	121,913,133	129,977,967	112,298,069

SCHEDULE 6

State Controller Schedules
County Budget Act

Plumas County
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2023-24

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2023-24
Adopted by the
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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Board of Supervisors 7
Special Revenue Funds (continued)						
44 - STATE FEDERAL AID (continued)						
48 - TRANSFER			511,626	7,345	0	1,124,015
48000 - TRANSFER-IN			0	0	0	0
Total 48 - TRANSFER			0	0	0	0
Total 0048 - Plan Prop 1 IRWM FINANCING SOURCES			512,958	7,345	0	1,124,015
0049 - PLAN GRANT-DWR/SGM						
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			53	0	0	0
Total 43 - USE OF MONEY & PROPERTY			53	0	0	0
44 - STATE FEDERAL AID						
44027 - STATE GRANT			22,598	10,163	0	0
Total 44 - STATE & FEDERAL AID			22,598	10,163	0	0
48 - TRANSFER						
48000 - TRANSFER-IN			0	0	0	0
Total 48 - TRANSFER			0	0	0	0
Total 0049 - PLAN GRANT-DWR/SGM FINANCING SOURCES			22,651	10,163	0	0
0050 - PLAN GRANT - SB2						
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			0	0	0	0
Total 43 - USE OF MONEY & PROPERTY			0	0	0	0
44 - STATE FEDERAL AID						
44027 - STATE GRANT			0	0	0	160,000
44028 - STATE GRANT REVENUE			0	0	0	65,000
44029 - STATE GRANT REV			0	0	0	121,517
Total 44 - STATE & FEDERAL AID			0	0	0	346,517
Total 0050 - PLAN GRANT - SB2 FINANCING SOURCES			0	0	0	346,517
0052 - PLAN - HHAP GRANT						
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			299	0	0	0
Total 43 - USE OF MONEY & PROPERTY			299	0	0	0
44 - STATE FEDERAL AID						
44027 - STATE GRANT			0	0	0	0

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Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
44 - STATE FEDERAL AID (continued)						
		44028 - STATE GRANT REVENUE	22,949	0	0	0
		Total 44 - STATE & FEDERAL AID	22,949	0	0	0
		Total 0052 - PLAN - HHAP GRANT FINANCING SOURCES	23,248	0	0	0
0053 - TOBACCO SETTLEMENT FUND						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	2,936	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	2,936	0	0	0
44 - STATE FEDERAL AID						
		44365 - ST- TOBACCO SETTLMNT	212,799	193,061	0	0
		Total 44 - STATE & FEDERAL AID	212,799	193,061	0	0
48 - TRANSFER						
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	0	0	0	0
		Total 0053 - TOBACCO SETTLEMENT FUND FINANCING SOURCES	215,735	193,061	0	0
0054 - OPIOID SETTLEMENT FUND						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
44 - STATE FEDERAL AID						
		44054 - ST-OPIOID SETTLEMENT	0	465,336	0	0
		Total 44 - STATE & FEDERAL AID	0	465,336	0	0
48 - TRANSFER						
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	0	0	0	0
		Total 0054 - OPIOID SETTLEMENT FUND FINANCING SOURCES	0	465,336	0	0
0057 - SW GRANTS (PW)						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	277	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	277	0	0	0
44 - STATE FEDERAL AID						
		44279 - STATE BOTTLE GRANT SW	0	0	0	0
		44279P - ST-BOTTLE GRANT	0	0	0	0

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Fiscal Year 2023-24						
Financing		Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Adopted by the Board of Supervisors 7
Fund Name 1	Source Category 2					
Special Revenue Funds (continued)						
44 - STATE FEDERAL AID (continued)						
	44356 - ST. OIL RECYCLE GRANT/HHW		0	0	0	0
	44356P - ST. OIL RECYCLE GRANT/HHW		0	0	0	0
	Total 44 - STATE & FEDERAL AID		0	0	0	0
46 - OTHER REVENUE						
	46253 - REIMB - CO DISASTR RESPON		0	366	0	0
	Total 46 - OTHER REVENUE		0	366	0	0
0062 - RECORDERS FUND	Total 0057 - SW GRANTS (PW) FINANCING SOURCES		277	366	0	0
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		408	0	871	871
	Total 43 - USE OF MONEY & PROPERTY		408	0	871	871
45 - CHARGES FOR SERVICES						
	45132 - HLTH. VRIP H & S 10605.3		1,212	676	1,700	1,700
	45166 - SS TRUNCATION FEE		221	71	0	0
	Total 45 - CHARGES FOR SERVICES		1,433	747	1,700	1,700
0062 0062M - RECORDER MICROGRAPHICS	Total 0062 - RECORDERS FUND FINANCING SOURCES		1,841	747	2,571	2,571
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		629	0	840	840
	Total 43 - USE OF MONEY & PROPERTY		629	0	840	840
45 - CHARGES FOR SERVICES						
	45130 - RECORDING FEES		8,839	5,836	7,000	7,000
	Total 45 - CHARGES FOR SERVICES		8,839	5,836	7,000	7,000
Total 0062 0062M - RECORDER MICROGRAPHICS FINANCING SOURCES			9,468	5,836	7,840	7,840
0062 00620 - RECORDER'S OFFICE MODERN						
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		989	0	2,318	2,318
	Total 43 - USE OF MONEY & PROPERTY		989	0	2,318	2,318
45 - CHARGES FOR SERVICES						
	45130 - RECORDING FEES		10,027	5,997	25,000	25,000
	Total 45 - CHARGES FOR SERVICES		10,027	5,997	25,000	25,000

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Governmental Funds						
Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22	2022-23	2023-24	2023-24
			Actual 4	Actual 5	Recommended 6	Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
46 - OTHER REVENUE						
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	0	0	0	0
48 - TRANSFER						
		48000 - TRANSFER-IN	30	0	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		Total 48 - TRANSFER	30	0	0	0
Total 0062 00620 - RECORDER'S OFFICE MODERN FINANCING SOURCES			11,046	5,997	27,318	27,318
0063 - ANIMAL CONT. SPAY/NEUTER						
42 - FINES PENALTIES						
		45024 - ANIMAL CNTRL FEES & FINES	0	0	0	0
		Total 42 - FINES & PENALTIES	0	0	0	0
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	16	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	16	0	0	0
44 - STATE FEDERAL AID						
		44290 - STATE-OTHER	0	180,000	0	0
		Total 44 - STATE & FEDERAL AID	0	180,000	0	0
45 - CHARGES FOR SERVICES						
		45024 - ANIMAL CNTRL FEES & FINES	909	789	1,000	750
		Total 45 - CHARGES FOR SERVICES	909	789	1,000	750
46 - OTHER REVENUE						
		46239 - DONATIONS	4,265	348	0	0
		46259 - FORFEITED DEPOSIT	1,025	1,450	0	150
		Total 46 - OTHER REVENUE	5,290	1,798	0	150
48 - TRANSFER						
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	0	0	0	0
Total 0063 - ANIMAL CONT. SPAY/NEUTER FINANCING SOURCES			6,215	182,587	1,000	900
0064 - DOMESTIC VIOL ASSISTANCE						
41 - LICENSES PERMITS						
		41055 - MARRIAGE LICENSE	3,492	3,486	2,000	2,500
		Total 41 - LICENSES & PERMITS	3,492	3,486	2,000	2,500

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Governmental Funds							2023-24
Fiscal Year 2023-24							Adopted by the
Financing		Financing Source Account		2021-22	2022-23	2023-24	Board of
Fund Name	Source Category	3	4	Actual	Actual	Recommended	Supervisors
1	2				5	6	7
Special Revenue Funds (continued)							
43 - USE OF MONEY PROPERTY							
43010 - INTEREST-INVESTED FUNDS							
Total 43 - USE OF MONEY & PROPERTY				56	0	5	0
Total 0064 - DOMESTIC VIOL ASSISTANCE FINANCING SOURCES				3,548	3,486	2,005	2,500
0065 - ERDS							
43 - USE OF MONEY PROPERTY							
43010 - INTEREST-INVESTED FUNDS							
Total 43 - USE OF MONEY & PROPERTY				141	0	0	0
45 - CHARGES FOR SERVICES							
45165 - ERDS RECORDING FEE				8,261	5,483	12,000	12,000
Total 45 - CHARGES FOR SERVICES				8,261	5,483	12,000	12,000
46 - OTHER REVENUE							
46060 - OTHER-MISCELLANEOUS				0	0	0	0
Total 46 - OTHER REVENUE				0	0	0	0
Total 0065 - ERDS FINANCING SOURCES				8,402	5,483	12,000	12,000
0067 - HAVA - ELECTIONS							
43 - USE OF MONEY PROPERTY							
43010 - INTEREST-INVESTED FUNDS							
Total 43 - USE OF MONEY & PROPERTY				221	0	421	421
Total 0067 - HAVA - ELECTIONS FINANCING SOURCES				221	0	421	421
0070 - PCCDC PILT CDBG							
43 - USE OF MONEY PROPERTY							
43010 - INTEREST-INVESTED FUNDS							
Total 43 - USE OF MONEY & PROPERTY				28	0	0	0
44 - STATE FEDERAL AID							
44290 - STATE-OTHER							
Total 44 - STATE & FEDERAL AID				0	0	0	0
46 - OTHER REVENUE							
46070 - CNTRB FR OTHR AGENCY				0	0	0	0
Total 46 - OTHER REVENUE				0	0	0	0
48 - TRANSFER							
48000 - TRANSFER-IN				0	0	0	0
48211 - CONTRI TRANS FR CO GEN				0	0	0	0

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Governmental Funds						
Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22	2022-23	2023-24	2023-24
			Actual 4	Actual 5	Recommended 6	Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
48 - TRANSFER (continued)						
Total 48 - TRANSFER			0	0	0	0
Total 0070 - PCCDC PILT CDBG FINANCING SOURCES			28	0	0	0
00D1 - ASSET FORFEITURE						
42 - FINES PENALTIES						
42014 - ASSETS FORFEITURE			0	0	0	0
Total 42 - FINES & PENALTIES			0	0	0	0
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			71	0	0	0
Total 43 - USE OF MONEY & PROPERTY			71	0	0	0
48 - TRANSFER						
48000 - TRANSFER-IN			0	0	0	0
Total 48 - TRANSFER			0	0	0	0
Total 00D1 - ASSET FORFEITURE FINANCING SOURCES			71	0	0	0
00D2 - ENVIRONMENTAL SETTLEMENT						
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			122	0	0	0
Total 43 - USE OF MONEY & PROPERTY			122	0	0	0
46 - OTHER REVENUE						
46611 - REVENUE FROM SETTLEMENTS			2,500	208,799	200,000	200,000
Total 46 - OTHER REVENUE			2,500	208,799	200,000	200,000
48 - TRANSFER						
48000 - TRANSFER-IN			0	0	0	0
Total 48 - TRANSFER			0	0	0	0
Total 00D2 - ENVIRONMENTAL SETTLEMENT FINANCING SOURCES			2,622	208,799	200,000	200,000
Total Special Revenue Funds FINANCING SOURCES			105,507,490	113,391,789	108,545,122	98,130,745
Capital Projects Funds (continued)						
0093 - CRIMINAL JUS. CONST. FUND						
42 - FINES PENALTIES						
42040 - OTHER COURT FINES			40,377	40,974	45,000	40,000
Total 42 - FINES & PENALTIES			40,377	40,974	45,000	40,000
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			1,342	0	250	0

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Governmental Funds Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Adopted by the Board of Supervisors 7
Capital Projects Funds (continued)						
43 - USE OF MONEY PROPERTY (continued)						
Total 43 - USE OF MONEY & PROPERTY			1,342	0	250	0
Total 0093 - CRIMINAL JUS. CONST. FUND FINANCING SOURCES			41,719	40,974	45,250	40,000
Total Capital Projects Funds FINANCING SOURCES			105,549,209	113,432,763	108,590,372	98,170,745
Debt Service Funds (continued)						
0096 - CAPITAL IMPROVEMENTS						
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			0	0	0	0
Total 43 - USE OF MONEY & PROPERTY			0	0	0	0
44 - STATE FEDERAL AID						
44365 - ST- TOBACCO SETTLMNT			0	0	0	0
Total 44 - STATE & FEDERAL AID			0	0	0	0
48 - TRANSFER						
48000 - TRANSFER-IN			0	0	0	0
48001 - TRANSFER-IN1			0	0	0	0
48002 - TRANSFER-IN2			0	0	0	0
Total 48 - TRANSFER			0	0	0	0
Total 0096 - CAPITAL IMPROVEMENTS FINANCING SOURCES			0	0	0	0
0096 0096A - CAP IMPRPV ANIMAL SHLTR						
46 - OTHER REVENUE						
46078 - REVENUE FROM LOANS			0	0	0	0
Total 46 - OTHER REVENUE			0	0	0	0
Total 0096 0096A - CAP IMPRPV ANIMAL SHLTR FINANCING SOURCES			0	0	0	0
0096 0096C - CAP IMP COURTHOUSE REMOD						
46 - OTHER REVENUE						
46078 - REVENUE FROM LOANS			0	0	0	0
Total 46 - OTHER REVENUE			0	0	0	0
Total 0096 0096C - CAP IMP COURTHOUSE REMOD FINANCING SOURCES			0	0	0	0
0096 0096D - CRTHS ANN/HLTH HMN SVC						
46 - OTHER REVENUE						
46078 - REVENUE FROM LOANS			0	0	0	0
Total 46 - OTHER REVENUE			0	0	0	0
Total 0096 0096D - CRTHS ANN/HLTH & HMN SVC FINANCING SOURCES			0	0	0	0

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Governmental Funds						
Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22	2022-23	2023-24	Adopted by the Board of Supervisors 7
			Actual 4	Actual 5	Recommended 6	
Debt Service Funds (continued)						
0096 0096J - CAPITAL IMP JAIL						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	1,871,643	1,220,099	0	0
		Total 43 - USE OF MONEY & PROPERTY	1,871,643	1,220,099	0	0
44 - STATE FEDERAL AID						
		44290 - STATE-OTHER	527,513	7,260,271	20,860,082	14,127,324
		44290P - STATE OTHER	0	0	527,513	0
		Total 44 - STATE & FEDERAL AID	527,513	7,260,271	21,387,595	14,127,324
46 - OTHER REVENUE						
		46070 - CNTRB FR OTHR AGENCY	1,000,000	0	0	0
		Total 46 - OTHER REVENUE	1,000,000	0	0	0
48 - TRANSFER						
		48000 - TRANSFER-IN	400,000	0	0	0
		48001 - TRANSFER-IN1	1,300,000	0	0	0
		48002 - TRANSFER-IN2	594,000	0	0	0
		Total 48 - TRANSFER	2,294,000	0	0	0
		Total 0096 0096J - CAPITAL IMP JAIL FINANCING SOURCES	5,693,156	8,480,370	21,387,595	14,127,324
		Total Debt Service Funds FINANCING SOURCES	111,242,365	121,913,133	129,977,967	112,298,069

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Board of Supervisors 7
General Fund (continued)						
44 - STATE FEDERAL AID (continued)						
		44291P - STATE-OCJP DA DC	0	0	0	0
		44293 - STATE-E.BYRNE MM JAG BSCC	0	0	0	0
		44393 - ST- SLESF & JUVNL JST	8,167	8,255	8,000	7,000
		44393P - SLESF/JUV SLESF	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44416 - FEDERAL JAG GRANT	0	0	0	0
		44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID			306,770	536,926	419,632	264,096
45 - CHARGES FOR SERVICES						
		45028 - RETURN CHECK FEES	0	0	0	0
		45083 - COPY/CERT COPY/POSTAGE	1,275	598	750	300
		45084 - CIVIL FEES	0	0	0	0
		45420 - TESTING FEES - D.A.-DUI	3,317	2,814	3,000	2,500
Total 45 - CHARGES FOR SERVICES			4,592	3,412	3,750	2,800
46 - OTHER REVENUE						
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	0	0	0	85,000
		46082 - SALE OF SURPLUS PROP	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	1,500	218	0	0
		46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE			1,500	218	0	85,000
48 - TRANSFER						
		47001 - INTERFUND TRANSFER	0	0	0	0
		48000 - TRANSFER-IN	54,400	0	0	0
		48001 - TRANSFER-IN1	16,892	17,283	12,000	16,000
		48002 - TRANSFER-IN2	0	0	0	0
		48003 - TRANSFER-IN3	0	0	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48079 - TRN-CCPIF AB109	160,965	169,239	189,252	376,753
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	1,567,129	1,864,591	1,864,591	0
		48705 - TRN-ST DA 1/2 AB118	0	0	0	0

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Governmental Funds								
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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22	2022-23	2023-24	2023-24		
			Actual 4	Actual 5	Recommended 6	Adopted by the Board of Supervisors 7		
General Fund (continued)								
48 - TRANSFER (continued)								
	48718 - TRN-PRB/SO/DA COPS JV JST		0	0	0	0	0	0
	48999 - TRANSFER FROM STR SUPPS		0	0	0	0	0	0
Total 48 - TRANSFER			1,799,386	2,051,113	2,065,843	392,753		
Total 0001 0001D - DISTRICT ATTORNEY FINANCING SOURCES			2,259,254	2,726,970	2,579,225	869,649		
0001 0001H - HOMICIDE TRIAL COSTS								
48 - TRANSFER								
	48000 - TRANSFER-IN		0	0	0	0	0	0
	48211 - CONTRI TRANS FR CO GEN		0	0	0	0	0	0
Total 48 - TRANSFER			0	0	0	0	0	0
Total 0001 0001H - HOMICIDE TRIAL COSTS FINANCING SOURCES			0	0	0	0	0	0
0001 0001I - GEN FUND DEV/IMPACT								
43 - USE OF MONEY PROPERTY								
	43010 - INTEREST-INVESTED FUNDS		47	0	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY			47	0	0	0	0	0
45 - CHARGES FOR SERVICES								
	45396 - DEVELOPMENT/IMPACT FEES		0	0	0	0	0	0
Total 45 - CHARGES FOR SERVICES			0	0	0	0	0	0
Total 0001 0001I - GEN FUND DEV/IMPACT FINANCING SOURCES			47	0	0	0	0	0
0001 0001N - SENIOR CITIZENS NUTRITION								
43 - USE OF MONEY PROPERTY								
	43016 - INTEREST INCOME		4	15	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY			4	15	0	0	0	0
44 - STATE FEDERAL AID								
	44027 - STATE GRANT		0	59,105	40,766	0		
	44212 - STATE - USDA FUNDS (AAA)		20,893	16,877	23,213	23,213		
	44212P - STATE-USDA FUNDS (AAA)		0	0	0	0		
	44213 - STATE - TITLE III (AAA)		282,573	332,558	304,938	510,310		
	44213P - STATE- AAA SENIORS TITLE		0	0	0	0		
	44408 - FEDERAL STIMULUS (ARRA)		0	153,441	132,594	111,717		
	44408P - FEDERAL STIMULUS		0	0	0	0		
	44419 - FAMILIES 1ST COVID		3,724	933	0	0		
Total 44 - STATE & FEDERAL AID			307,190	562,914	501,511	645,240		

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Governmental Funds						
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Financing		Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Adopted by the Board of Supervisors 7
Fund Name 1	Source Category 2					
General Fund (continued)						
46 - OTHER REVENUE						
		46070 - CNTRB FR OTHR AGENCY	20,000	37,426	15,000	15,000
		46239 - DONATIONS	72,217	86,291	90,000	90,000
		46251 - REIMBURSEMENTS/REFUNDS	518	746	0	0
		46253 - REIMB - CO DISASTR RESPONS	627	16	0	0
		Total 46 - OTHER REVENUE	93,362	124,479	105,000	105,000
48 - TRANSFER						
		48000 - TRANSFER-IN	12,240	0	0	107,990
		48001 - TRANSFER-IN1	0	0	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		48007 - TSF-IN CRF REIMB	0	0	109,404	0
		48100 - TRF IN DIASTER	3,903	0	0	0
		48211 - CONTRI TRANS FR CO GEN	229,865	0	234,120	234,120
		Total 48 - TRANSFER	246,008	0	343,524	342,110
0001 0001N - SENIOR CITIZENS NUTRITION FINANCING SOURCES						
			646,564	687,408	950,035	1,092,350
0001 0001R - SUPERVISOR COMM.SVC.FUND						
40 - TAX REVENUE						
		40070 - TIMBER YIELD TAX	0	0	0	0
		Total 40 - TAX REVENUE	0	0	0	0
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	13	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	13	0	0	0
0001 0001R - SUPERVISOR COMM.SVC.FUND FINANCING SOURCES						
			13	0	0	0
0001 0001S - SHERIFF						
40 - TAX REVENUE						
		40061 - SALES TAX 1/2% PUB SAFETY	1,690,181	1,555,957	1,500,000	1,600,000
		Total 40 - TAX REVENUE	1,690,181	1,555,957	1,500,000	1,600,000
41 - LICENSES PERMITS						
		41040 - OTHER LICENSES & PERMITS	17,122	18,577	18,000	19,000
		Total 41 - LICENSES & PERMITS	17,122	18,577	18,000	19,000
42 - FINES PENALTIES						
		42041 - OTHER FINES	40	8	20	10
		Total 42 - FINES & PENALTIES	40	8	20	10

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Fiscal Year 2023-24						
Financing		Financing Source Account 3	2021-22	2022-23	2023-24	Adopted by the Board of Supervisors 7
Fund Name 1	Source Category 2		Actual 4	Actual 5	Recommended 6	
General Fund (continued)						
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		0	0	0	0
Total 43 - USE OF MONEY & PROPERTY			0	0	0	0
44 - STATE FEDERAL AID						
	44251 - STATE-CRT SEC AB 118		0	0	0	0
	44281 - STATE-STC JAIL TRAINING		15,000	10,428	15,000	8,500
	44290 - STATE-OTHER		5,500	8,242	0	0
	44290P - STATE OTHER		0	0	0	0
	44334 - SSI ADMIN.REPORTING		0	0	0	0
	44408 - FEDERAL STIMULUS (ARRA)		0	0	0	0
	44408P - FEDERAL STIMULUS		0	0	0	0
	44500 - FEDL-LAW ENFORCEMENT		0	8,505	38,000	35,000
Total 44 - STATE & FEDERAL AID			20,500	27,175	53,000	43,500
45 - CHARGES FOR SERVICES						
	45043 - INMATE MEDICAL		0	0	0	0
	45080 - CIVIL PROCESS SERVICES		9,892	10,532	10,000	11,000
	45084 - CIVIL FEES		576	528	250	400
	45086 - ABATEMENTS ORD 18-1111		12,500	0	0	0
	45120 - LAW ENFORCMT-CITY-COUNTY		130,000	130,000	130,000	130,000
	45121 - FINGERPRINTING FEES		9,380	10,400	9,000	9,500
	45170 - INSTITUTIONAL CARE		0	0	0	0
	45170P - INSTITUTIONAL CARE		0	0	0	0
	45180 - EDUC. SVCS. / POST		35,024	4,711	25,000	15,000
	45186 - FAIL TO APPR PC 853.7A		100	115	100	110
	45200 - OTHR SVC OR SVC TO CRTS		4,090	2,600	4,000	3,000
	45351 - BOOKING FEE		6,375	15,131	6,000	4,000
	45421 - TESTING FEES - PROB & SO		2,962	2,974	3,500	2,500
	45426 - COPIES-REPORTS OR PLANS		1,890	1,991	2,000	2,000
	45426P - COPIES REPORTS OR PLANS		0	0	0	0
	45510 - BAILIFF SERVICES		0	0	0	0
	45511 - COURT SERVICES		0	0	0	0
Total 45 - CHARGES FOR SERVICES			212,789	178,982	189,850	177,510

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Governmental Funds						
Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22	2022-23	2023-24	Adopted by the Board of Supervisors 7
			Actual 4	Actual 5	Recommended 6	
General Fund (continued)						
46 - OTHER REVENUE						
		46070 - CNTRB FR OTHR AGENCY	6,781	11,554	15,000	15,000
		46070P - CONTRI OTHR AGENCY PRIOR	0	1,532	0	0
		46082 - SALE OF SURPLUS PROP	360	2,197	1,200	4,000
		46110 - JUDGEMENTS & DAMAGES	471	0	0	0
		46130 - SHERF / WORK RELEASE	0	0	0	0
		46170 - SHERF / RESERV CONTRACT	0	0	0	0
		46239 - DONATIONS	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	16,486	1,474	4,000	2,000
		46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
		46253 - REIMB - CO DISASTR RESPNS	77,829	1,797	0	0
Total 46 - OTHER REVENUE			101,927	18,554	20,200	21,000
48 - TRANSFER						
		48000 - TRANSFER-IN	5,000	0	305,051	305,412
		48001 - TRANSFER-IN1	83,858	22,404	36,307	82,519
		48002 - TRANSFER-IN2	156,699	0	145,438	180,000
		48003 - TRANSFER-IN3	2,196	615	7,179	6,563
		48004 - TRANSFER-IN4	126,803	139,829	118,221	0
		48005 - TRANSFER-IN5	0	0	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48021 - TRF IN - ARPA FUNDS	0	235,950	235,950	235,950
		48100 - TRF IN DIASTER	267,770	0	0	0
		48170 - TSFR-CARES JAIL INTAKE	11,412	0	0	0
		48211 - CONTRI TRANS FR CO GEN	7,230,927	7,230,927	7,230,927	8,437,259
		48700 - TRN-ST SO TRIAL CRT SEC	0	0	0	0
		48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER			7,884,665	7,629,725	8,079,073	9,247,703
Total 0001 0001S - SHERIFF FINANCING SOURCES			9,927,224	9,428,978	9,860,143	11,108,723
0001 0001T - TAYLORSVILLE SCH PRESER						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	22	0	0	0
Total 43 - USE OF MONEY & PROPERTY			22	0	0	0
Total 0001 0001T - TAYLORSVILLE SCH PRESER FINANCING SOURCES			22	0	0	0

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Governmental Funds								
Fiscal Year 2023-24								
Financing			2021-22		2022-23		2023-24	
Fund Name	Source Category	Financing Source Account	Actual	Actual	Recommended	Adopted by the		
1	2	3	4	5	6	Board of		
Supervisors							7	
General Fund (continued)								
0001 0001V - ABAND VEH ABATEMT FUND								
43 - USE OF MONEY PROPERTY								
		43010 - INTEREST-INVESTED FUNDS	53	0	0	0	0	
		Total 43 - USE OF MONEY & PROPERTY	53	0	0	0	0	
44 - STATE FEDERAL AID								
		44671 - STATE- VEH ABATE	0	6,991	7,350	28,000		
		Total 44 - STATE & FEDERAL AID	0	6,991	7,350	28,000		
46 - OTHER REVENUE								
		46251 - REIMBURSEMENTS/REFUNDS	344	0	0	0	0	
		Total 46 - OTHER REVENUE	344	0	0	0	0	
48 - TRANSFER								
		48000 - TRANSFER-IN	0	0	0	0	0	
		Total 48 - TRANSFER	0	0	0	0	0	
Total 0001 0001V - ABAND VEH ABATEMT FUND FINANCING SOURCES								
			397	6,991	7,350	28,000		
Total General Fund FINANCING SOURCES								
			40,679,637	41,659,201	41,690,206	40,730,628		
Special Revenue Funds (continued)								
0002 - ROAD								
40 - TAX REVENUE								
		40070 - TIMBER YIELD TAX	1,427	1,382	1,000	1,000		
		Total 40 - TAX REVENUE	1,427	1,382	1,000	1,000		
41 - LICENSES PERMITS								
		41050 - FRANCHISES	83,039	94,390	83,000	90,000		
		41050P - FRANCHISES	0	0	0	0		
		Total 41 - LICENSES & PERMITS	83,039	94,390	83,000	90,000		
42 - FINES PENALTIES								
		41050P - FRANCHISES	0	0	0	0		
		42085 - DEVELOP FEE PRO RATA SHR	0	0	10	0		
		Total 42 - FINES & PENALTIES	0	0	10	0		
43 - USE OF MONEY PROPERTY								
		43010 - INTEREST-INVESTED FUNDS	11,723	0	28,000	10,000		
		43020 - RENTS & CONCESSIONS	27,300	48,837	25,000	40,000		
		Total 43 - USE OF MONEY & PROPERTY	39,023	48,837	53,000	50,000		

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Governmental Funds						
Fiscal Year 2023-24						
Financing		Financing Source Account 3	2021-22	2022-23	2023-24	2023-24
Fund Name 1	Source Category 2		Actual 4	Actual 5	Recommended 6	Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
44 - STATE FEDERAL AID						
44027 - STATE GRANT			120,112	132,323	150,000	160,000
44027P - STATE GRANT			52,989	0	0	0
44030 - STATE-HIGHWAY USERS TAX			2,630,476	2,647,468	2,845,915	2,934,611
44033 - STATE AID STIP			0	0	0	0
44033P - STATE AID- STIP			0	0	0	0
44034 - STATE-OHV TRAIL GRANT			0	0	0	0
44102 - STATE - AIR RESRC BRD GRN			0	0	0	0
44109 - STATE-AID OHV (LIC FEES)			28,587	10,261	30,000	30,000
44120 - STATE-OHV GRANT RD MAINT			251,134	0	264,830	264,830
44210 - STATE-AID FOR DISASTER			0	236,341	0	0
44228 - STATE- PROP 50			0	0	0	0
44276 - STATE - TIRE GRANT			0	0	0	0
44290 - STATE-OTHER			181,836	0	0	0
44353 - STATE SR25			0	0	0	0
44353P - STATE SR25			0	0	0	0
44354 - STATE-TEA21 RSTP			238,395	238,395	238,395	238,395
44354P - STATE- TEA21 RSTP			0	0	0	0
44355 - STATE - TEA APPRT EXCHNG			100,000	100,000	100,000	100,000
44355P - STATE- TEA APPRT EXCHG			0	0	0	0
44382 - STATE- PROP 1B			2,053,439	2,442,199	2,465,733	2,675,016
44394 - PROP 42 LOCAL STRT& ROAD			0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)			0	0	0	0
44415 - FEDERAL - OTHER			345,935	68,976	400,000	400,000
44417 - FEDERAL RIP/STIP			60,851	17,935	300,000	180,000
44428 - FED - HBRR BRIDGE			418,936	607,364	3,600,000	2,100,000
44428P - FED -HBRR BRIDGE			6,748	0	0	0
44429 - FED- HR3			1,079,093	227,968	0	0
44429P - FED-HR3			8,435	0	0	0
44508 - ST-DIESEL TX/OIL RECYL			9,363	12,075	5,000	5,000
44508P - ST-DIESEL TX/OIL RECYL			1,597	0	0	0
44512 - HR 2389			1,315,595	1,441,141	1,315,595	1,500,000
44512P - HR 2389			0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	2023-24 Adopted by the Board of Supervisors 7
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Special Revenue Funds (continued)

44 - STATE FEDERAL AID (continued)

Total 44 - STATE & FEDERAL AID	8,903,521	8,182,446	11,715,468	10,587,852
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45 - CHARGES FOR SERVICES

42085 - DEVELOP FEE PRO RATA SHR	0	0	10	0
45004 - FUEL FACILITY OTHER REV.	56,713	107,693	1,000	125,000
45009 - LDR FEES & CHARGES	5,879	5,954	6,500	6,500
45099 - PC 1464 ST. PEN F&G	0	0	10	0
45138 - RESTITUTION	676	350	10	0
45260 - ROAD & STREET SERVICE	0	0	25	0
45261 - TRANSP & ENCROAC. PERMITS	8,981	11,183	8,000	12,000
45261P - TRANSP & ENCROAC PERMITS	550	0	0	0
45301 - TIPPING FEE	0	0	0	0
45301P - TIPPING FEE	0	0	0	0
45308 - OUTSIDE SERVICE REIM.	(28,897)	3,436	480,000	5,000
45308P - OUTSIDE SERVICE REIM.	30,843	0	0	0
45442 - INTER-CO CHRGS SVC	514,484	532,452	350,000	500,000
45442P - INTER-CO SVC PRIOR YR	10	0	0	0

Total 45 - CHARGES FOR SERVICES	589,239	661,068	845,555	648,500
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46 - OTHER REVENUE

46024 - OTHER - SERVICE PROVIDED	0	0	0	0
46082 - SALE OF SURPLUS PROP	1,268	573	5,000	5,000
46251 - REIMBURSEMENTS/REFUNDS	0	522	5,000	5,000
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46253 - REIMB - CO DISASTR RESPONDS	53,034	9,458	0	0

Total 46 - OTHER REVENUE	54,302	10,553	10,000	10,000
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48 - TRANSFER

48000 - TRANSFER-IN	101,165	185,342	600,000	100,000
48001 - TRANSFER-IN1	500,000	0	5,000	5,000
48007 - TSF-IN CRF REIMB	0	0	0	300,000
48021 - TRF IN - ARPA FUNDS	0	253,000	253,000	0
48100 - TRF IN DIASTER	50,972	406,322	0	50,000

Total 48 - TRANSFER	652,137	844,664	858,000	455,000
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Total 0002 - ROAD FINANCING SOURCES	10,322,688	9,843,340	13,566,033	11,842,352
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Governmental Funds Fiscal Year 2023-24						
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual	2023-24 Recommended	Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
0003 - FISH AND GAME						
42 - FINES PENALTIES						
		42040 - OTHER COURT FINES	1,291	1,262	1,000	1,000
		Total 42 - FINES & PENALTIES	1,291	1,262	1,000	1,000
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	520	0	750	750
		Total 43 - USE OF MONEY & PROPERTY	520	0	750	750
44 - STATE FEDERAL AID						
		44440 - FEDERAL-IN LIEU TAXES	1,903	1,903	0	0
		44490 - FEDERAL-GRAZING FEES	317	222	0	0
		Total 44 - STATE & FEDERAL AID	2,220	2,125	0	0
46 - OTHER REVENUE						
		46060 - OTHER-MISCELLANEOUS	0	0	0	0
		46239 - DONATIONS	0	0	0	0
		46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
		46612 - PGE SETTLEMENT-REVENUE	60,000	140,000	0	50,000
		Total 46 - OTHER REVENUE	60,000	140,000	0	50,000
		Total 0003 - FISH AND GAME FINANCING SOURCES	64,031	143,387	1,750	51,750
0004 - CHILD ABUSE PREVENTION						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	743	0	1,000	0
		43067 - BOOTH RENTAL	270	380	300	300
		Total 43 - USE OF MONEY & PROPERTY	1,013	380	1,300	300
44 - STATE FEDERAL AID						
		44520 - FEDL-OTHER & FAA	259	0	0	0
		Total 44 - STATE & FEDERAL AID	259	0	0	0
45 - CHARGES FOR SERVICES						
		45064 - CHILDREN'S TRUST FEES	2,426	2,299	2,500	2,500
		Total 45 - CHARGES FOR SERVICES	2,426	2,299	2,500	2,500
46 - OTHER REVENUE						
		46058 - REIMB FOR CAPIT EXP	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	0	255	0	0

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Fiscal Year 2023-24						
Financing		Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Adopted by the Board of Supervisors 7
Fund Name 1	Source Category 2					
Special Revenue Funds (continued)						
46 - OTHER REVENUE (continued)						
	46500 - CONTRIBS. FROM PUBLIC		29,720	27,983	18,000	18,000
48 - TRANSFER		Total 46 - OTHER REVENUE	29,720	28,238	18,000	18,000
	48000 - TRANSFER-IN		0	0	0	0
	48520 - TRN - CBCAP FROM SS		0	0	17,500	17,500
Total 48 - TRANSFER			0	0	17,500	17,500
Total 0004 - CHILD ABUSE PREVENTION FINANCING SOURCES			33,418	30,917	39,300	38,300
0005 - COUNTY FAIR						
40 - TAX REVENUE						
	40070 - TIMBER YIELD TAX		2,803	2,714	2,000	2,000
Total 40 - TAX REVENUE			2,803	2,714	2,000	2,000
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		3,452	0	100	100
	43016 - INTEREST INCOME		0	0	0	0
	43071 - CARNIVAL		0	0	0	0
	43072 - CARNIVAL PRE-SALE		1,835	30,340	44,000	33,000
	43073 - FOOD CONCESSIONS		600	26,393	25,000	25,000
	43074 - NON-FOOD CONCESSIONS		3,115	10,500	9,000	9,000
	43091 - RENTAL OF BUILDINGS		12,300	22,419	25,000	25,000
	43092 - GROUNDS RENTAL		597,350	102,364	130,000	130,000
	43096 - RENTAL-STALL		0	0	1,000	1,000
	43099 - RENTAL-GRANDSTAND		3,750	6,895	7,900	8,000
	43608 - RENTAL-STORAGE		15,959	15,735	13,000	16,000
	45034 - RENTAL-FESTIVAL		0	0	5,000	5,000
Total 43 - USE OF MONEY & PROPERTY			638,361	214,646	260,000	252,100
44 - STATE FEDERAL AID						
	44200 - STATE-AID FOR CO. FAIRS		780,000	61,000	48,428	48,428
	44290 - STATE-OTHER		82,970	66,932	34,000	0
Total 44 - STATE & FEDERAL AID			862,970	127,932	82,428	48,428
45 - CHARGES FOR SERVICES						
	45034 - RENTAL-FESTIVAL		3,697	6,046	0	0
	45078 - CAMPING FEES		640	16,320	3,000	2,000

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Governmental Funds									
Fiscal Year 2023-24									
Financing			2021-22		2022-23		2023-24		2023-24
Fund Name	Source Category	Financing Source Account	Actual	Actual	Actual	Recommended	Supervisors	Board of	
1	2	3	4	5	6	7			
Special Revenue Funds (continued)									
45 - CHARGES FOR SERVICES (continued)									
	45138 - RESTITUTION		40	528	0	0	0	0	
	45250 - SERVICE CHARGES		0	0	0	0	0	0	
	45601 - FAIR ADMISSION		0	24,034	24,000	24,000	24,000	24,000	
	45602 - FAIR ADMISSION-DISCOUNT		0	8,133	5,500	5,500	5,000	5,000	
	45610 - ENTRY FEES/EXHIBIT		2,183	2,858	5,000	5,000	3,000	3,000	
	45621 - ENTRY FEES/SHOW		498	3,995	5,000	5,000	4,000	4,000	
	45622 - STALL FEES		1,785	2,002	2,500	2,500	2,500	2,500	
	45632 - BULL RIDE/RODEO		0	0	0	0	0	0	
	45633 - SATURDAY SHOW		0	4,692	0	0	1,000	1,000	
	45635 - FAIR ATTRACTION		0	0	0	0	0	0	
Total 45 - CHARGES FOR SERVICES			8,843	68,608	45,000	45,000	41,500	41,500	
46 - OTHER REVENUE									
	46070 - CNTRB FR OTHR AGENCY		5,000	5,000	5,000	5,000	5,000	5,000	
	46239 - DONATIONS		632	932	2,000	2,000	2,000	2,000	
	46251 - REIMBURSEMENTS/REFUNDS		101,004	3,255	2,500	2,500	0	0	
	46253 - REIMB - CO DISASTR RESPON		0	0	0	0	0	0	
	46281 - PARKING		0	0	2,000	2,000	0	0	
	46604 - EXHIBIT GUIDE REVENUE		0	0	0	0	0	0	
	46605 - CAMPING FAIR		1,760	1,260	10,500	10,500	11,500	11,500	
	46606 - SPONSORSHIPS		0	500	5,000	5,000	4,000	4,000	
	46607 - OTHER MISCELLANEOUS		2,652	1,423	4,000	4,000	3,000	3,000	
Total 46 - OTHER REVENUE			111,048	12,370	31,000	31,000	25,500	25,500	
48 - TRANSFER									
	48000 - TRANSFER-IN		6,499	0	4,999	4,999	4,999	4,999	
	48211 - CONTRI TRANS FR CO GEN		0	0	0	0	0	0	
Total 48 - TRANSFER			6,499	0	4,999	4,999	4,999	4,999	
Total 0005 - COUNTY FAIR FINANCING SOURCES			1,630,524	426,270	425,427	425,427	374,527	374,527	
0009 - AUD-CO LOCAL REV 2011									
44 - STATE FEDERAL AID									
	44700 - ST-SO TRIAL CRT SECURITY		(31,344)	0	375,000	375,000	375,000	375,000	
	44700A - ST-SO TRL CT SEC SUB		522,763	498,644	0	0	0	0	
	44705 - ST-DA 1/2 AB118 SUBACT		(644)	0	4,500	4,500	4,500	4,500	

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Governmental Funds						
Fiscal Year 2023-24						
Fund Name 1	Financing		2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Adopted by the Board of Supervisors 7
	Source Category 2	Financing Source Account 3				
Special Revenue Funds (continued)						
44 - STATE FEDERAL AID (continued)						
		44705A - ST-DA 1/2 1020 SUBACCT	15,133	18,314	0	0
		44706 - ST-PD 1/2 AB118 SUBACCT	(644)	0	4,500	4,500
		44706A - ST-PD 1/2 1020 SUBACCT	15,133	19,555	0	0
		44709 - ST-PROB JJA YTH OFFNDR	(9,775)	0	100,000	100,000
		44709A - ST-PROB YTH OFFDR BGSA	121,781	123,113	0	0
		44710 - ST-PROB JJA JUV RNTRY	0	0	0	0
		44710A - ST-PROB JUV RNTRY GSA	0	0	0	0
		44711 - ST MH-BEHAV HLTH SUB	(77,838)	0	900,000	900,000
		44711A - ST MH-BEHAV HLTH SUB	1,717,118	1,410,259	0	0
		44712 - ST-MH AB118 SUBACCT	(61,975)	0	875,378	875,378
		44712A - ST-MH AB 118 SUBACCT	1,022,139	797,980	0	0
		44713 - ST-MH BEHAV HLTH SUBACCT	0	0	0	0
		44713A - DO NOT USE USE 44711A	0	0	0	0
		44714 - ST-DON'T USE	0	0	0	0
		44715 - ST-SO SLESA	0	0	500,000	500,000
		44715A - ST-SO ELEAS SUBACCT	541,452	568,514	0	0
		44716 - ST-SO CAL EMA	0	0	29,000	29,000
		44716A - ST-SO CAL EMA SUBACCT	29,486	29,486	0	0
		44718 - ST-PRB/SO/DA COPS, JV JST	0	0	0	0
		44718A - ST-PROB/DA/SO JV JST SUB	24,393	0	0	0
		44720 - ST-SS ADLT PROTECT SVC	0	0	0	0
		44720A - ST-SS ADLT PROT SVC SUB	0	0	0	0
		44725 - ST-SS FOSTER CARE	0	0	0	0
		44725A - ST-SS FOSTER CARE SUB	0	0	0	0
		44730 - ST-SS FOSTR CARE ADMIN	0	0	0	0
		44730A - ST-SS FOSTER CARE ADM SUB	0	0	0	0
		44735 - ST-SS CHLD WELFARE SVC	0	0	0	0
		44735A - ST-SS CHLD WELF SVC SUB	0	0	0	0
		44740 - ST-SS ADOPT ADMIN	0	0	0	0
		44740A - ST-SS ADOPT ADM SUBACCT	0	0	0	0
		44745 - ST-SS CHLD ABUSE PRVNTN	0	0	0	0
		44745A - ST-SS CHLD AB PRVNT SUB	0	0	0	0

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Governmental Funds						
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Financing		Financing Source Account 3	2021-22	2022-23	2023-24	Adopted by the Board of Supervisors 7
Fund Name 1	Source Category 2		Actual 4	Actual 5	Recommended 6	
Special Revenue Funds (continued)						
44 - STATE FEDERAL AID (continued)						
		44750 - ST-SS ADOPT ASST PROG	0	0	0	0
		44750A - ST-ADOPT ASST SUBACCT	0	0	0	0
		44760 - ST-A/D DRUG COURT	0	0	0	0
		44760A - ST-A/D DRUG CT SUBACCT	0	1,318	0	0
		44765 - ST-A/D NONDRUG M/CAL	0	0	0	0
		44765A - ST-A/D NONDRUG SUBACCT	0	0	0	0
		44770 - ST-A/D DRUG M/CAL	0	0	0	0
		44770A - ST-A/D DRUG M/CAL SUB	0	0	0	0
		44780 - ST-SS CAL WORKS MOE	(27,696)	0	0	0
		44780A - ST-SS CAL WORKS MOE	450,317	443,086	0	0
		44781 - ST-SS PROT SVC SUBACCT	(173,747)	0	2,320,290	2,320,290
		44781A - ST-SS PROT SVC SUBACCT	3,158,126	2,915,152	0	0
		44782 - ST-FAMILY SPT SUBACT	(212,258)	0	2,100,000	2,100,000
		44782A - ST-FAMILY SPT SUBACT	4,002,292	3,265,578	0	0
Total 44 - STATE & FEDERAL AID			11,024,212	10,090,999	7,208,668	7,208,668
Total 0009 - AUD- CO LOCAL REV 2011 FINANCING SOURCES			11,024,212	10,090,999	7,208,668	7,208,668
0011 - TITLE III						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY			0	0	0	0
44 - STATE FEDERAL AID						
		44512 - HR 2389	216,686	237,364	216,686	251,712
Total 44 - STATE & FEDERAL AID			216,686	237,364	216,686	251,712
48 - TRANSFER						
		48000 - TRANSFER-IN	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER			0	0	0	0
Total 0011 - TITLE III FINANCING SOURCES			216,686	237,364	216,686	251,712
0013 - DEPT. SOCIAL SERVICES						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43067 - BOOTH RENTAL	0	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	2023-24 Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
43 - USE OF MONEY PROPERTY (continued)						
Total 43 - USE OF MONEY & PROPERTY			0	0	0	0
44 - STATE FEDERAL AID						
		44044 - STATE-VEH LIC FEES	0	0	0	0
		44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
		44061 - STATE ARC ASSISTANCE	2,325,090	1,770,792	2,200,000	2,200,000
		44090 - STATE-PUBLIC ASST.PROGRAM	431,126	399,356	600,000	600,000
		44091 - STATE ARC ASSISTANCE	34,672	27,220	15,000	30,000
		44093 - STATE - CMSP INCENTIVE	0	0	0	0
		44171 - ST CHILD POVERTY SUBACT	0	0	0	0
		44381 - ACCESS TO TECH GRANT	0	14,132	0	157,462
		44400 - FEDL-WELFARE PUB. ADMIN.	1,134,230	1,048,405	1,750,000	1,750,000
		44430 - FEDL-PUBLIC ASST.PROGRAM	731,883	847,407	12,000,000	1,000,000
		44520 - FEDL-OTHER & FAA	28,416	28,400	32,000	32,000
Total 44 - STATE & FEDERAL AID			4,685,417	4,135,712	16,597,000	5,769,462
46 - OTHER REVENUE						
		46064 - 6 MO. OLD CANCELLED WRTS.	0	0	0	0
		46067 - 6MON.OLD PAYROLL WARRANTS	0	0	0	0
		46070 - CNTRB FR OTHER AGENCY	1,784	1,987	3,500	3,500
		46209 - ADMIN REPAYMENT	14,551	13,349	20,000	20,000
		46210 - REPAYMENT OF AID	51,454	48,768	55,000	55,000
		46251 - REIMBURSEMENTS/REFUNDS	797	248	2,000	2,000
		46253 - REIMB - CO DISASTR RESPONS	14,883	1,861	0	0
		46500 - CONTRIBS. FROM PUBLIC	0	0	0	0
		46999 - REIMB PR YR VOID WARRANT	0	0	0	0
Total 46 - OTHER REVENUE			83,469	66,213	80,500	80,500
48 - TRANSFER						
		48000 - TRANSFER-IN	46,500	18,000,000	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48011 - TRN - ADMIN	0	0	185,000	185,000
		48012 - TRN - ASSISTANCE	0	0	384,930	385,000
		48100 - TRF IN DIASTER	6,903	0	0	0
		48720 - TRN-SS ADULT PROTCT SVC	0	0	0	0

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Governmental Funds Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
48 - TRANSFER (continued)						
		48725 - TRN-SS ADULT FOSTER CARE	0	0	0	0
		48730 - TRN-SS FOSTR CARE ADMIN	0	0	0	0
		48735 - TRN-SS CHLD WELFARE SVC	0	0	0	0
		48740 - TRS-SS ADOPT ADMIN	0	0	0	0
		48745 - TRN-SS CHLD ABUSE PRVNT	0	0	0	0
		48750 - TRN-SS ADOPT ASST PROG	0	0	0	0
		48781 - TR-SS-PROTECTIVE SVC	0	0	0	0
		48782 - TRN-FAMILY SPT SUBACT	0	0	0	0
Total 48 - TRANSFER			53,403	18,000,000	569,930	570,000
Total 0013 - DEPT. SOCIAL SERVICES FINANCING SOURCES			4,822,289	22,201,925	17,247,430	6,419,962
0013 0013P - REALIGN - PROT SERVICES						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	31,179	0	0	0
Total 43 - USE OF MONEY & PROPERTY			31,179	0	0	0
48 - TRANSFER						
		48000 - TRANSFER-IN	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48781 - TR-SS-PROTECTIVE SVC	3,278,555	1,792,087	0	0
Total 48 - TRANSFER			3,278,555	1,792,087	0	0
Total 0013 0013P - REALIGN - PROT SERVICES FINANCING SOURCES			3,309,734	1,792,087	0	0
0013 0013R - SS - REALIGNMENT						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	75,833	0	0	0
Total 43 - USE OF MONEY & PROPERTY			75,833	0	0	0
44 - STATE FEDERAL AID						
		44142 - ST.-AID HLTH REALIGN. REV	0	0	0	0
Total 44 - STATE & FEDERAL AID			0	0	0	0
48 - TRANSFER						
		48000 - TRANSFER-IN	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48720 - TRN-SS ADULT PROTCT SVC	3,054,780	1,269,202	0	0
		48725 - TRN-SS ADULT FOSTER CARE	514,347	270,999	0	0

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Governmental Funds						
Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22	2022-23	2023-24	Adopted by the Board of Supervisors 7
			Actual 4	Actual 5	Recommended 6	
Special Revenue Funds (continued)						
48 - TRANSFER (continued)						
		48780 - TRN-SS CAL WORKS MOE	480,719	306,274	0	0
		48782 - TRN-FAMILY SPT SUBACT	573,563	370,246	0	0
		Total 48 - TRANSFER	4,623,409	2,216,721	0	0
		Total 0013 0013R - SS - REALIGNMENT FINANCING SOURCES	4,699,242	2,216,721	0	0
0014 - MENTAL HEALTH						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	16,214	0	45,000	45,000
		Total 43 - USE OF MONEY & PROPERTY	16,214	0	45,000	45,000
44 - STATE FEDERAL AID						
		44044 - STATE-VEH LIC FEES	224,995	190,306	43,718	150,000
		44142 - ST-AID HLTH REALIGN. REV	0	484,223	41,941	41,941
		44290 - STATE-OTHER	1,253,961	559,945	557,189	557,189
		44295 - STATE-MENTAL HEALTH	2,519,217	1,633,407	2,750,000	2,750,000
		44296 - ST-MH EPSDT SV	0	0	0	0
		44297 - ST-MH-HFP SV	0	0	0	0
		44298 - ST-MH KATIE A SV	0	0	0	0
		44515 - FED-MENTAL HEALTH	0	0	0	0
		48296 - ST-MHEPSDTSV TI	0	0	57,000	57,000
		48297 - ST-MH-HFP SV TI	0	0	57,000	57,000
		48298 - ST-MH KATIE A SV TI	0	0	407,639	407,639
		48515 - FED-MENTAL HLTH TI	0	0	407,639	407,639
		Total 44 - STATE & FEDERAL AID	3,998,173	2,867,881	4,322,126	4,428,408
45 - CHARGES FOR SERVICES						
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		45143 - MISC HLTH CONTRACTS	0	0	0	0
		45150 - MENTAL HEALTH-PATIENT FEE	17,520	30,665	20,000	20,000
		45156 - M.H. OUT OF COUNTY MATCH	0	0	0	0
		45200 - OTHER SVC OR SVC TO CRTS	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	17,520	30,665	20,000	20,000
46 - OTHER REVENUE						
		46070 - CNTRB FR OTHER AGENCY	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	0	260	0	0

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Governmental Funds						
Fiscal Year 2023-24						
Financing		Financing Source Account 3	2021-22	2022-23	2023-24	Adopted by the Board of Supervisors 7
Fund Name 1	Source Category 2		Actual 4	Actual 5	Recommended 6	
Special Revenue Funds (continued)						
46 - OTHER REVENUE (continued)						
	46253 - REIMB - CO DISASTR RESPON		521	33	9,010	0
Total 46 - OTHER REVENUE			521	293	9,010	0
48 - TRANSFER						
	48000 - TRANSFER-IN		31,950	0	2,000	2,000
	48001 - TRANSFER-IN1		170,000	0	280,000	400,000
	48002 - TRANSFER-IN2		42,000	0	44,000	44,000
	48003 - TRANSFER-IN3		0	0	0	0
	48004 - TRANSFER-IN4		0	0	0	0
	48005 - TRANSFER-IN5		0	0	9,322	9,322
	48006 - TRANSFER-IN6		17,054	11,822	20,412	20,412
	48007 - TSF-IN CRF REIMB		(10,624}	0	21,247	21,247
	48008 - TRANSFER-IN8		0	0	95,000	95,000
	48009 - TRAN IN/OUT		0	0	0	0
	48100 - TRF IN DIASTER		2,391	0	0	0
	48143 - TSFR-CARES REALIGN BACKFILL		0	0	0	0
	48211 - CONTRI TRANS FR CO GEN		7,672	0	7,672	7,672
	48296 - ST-MHEPDS TV TI		210,520	645,332	289,045	289,045
	48297 - ST-MH-HFP SV TI		28,155	77,395	5,999	5,999
	48298 - ST-MH KATIE A SV TI		71,030	128,619	40,000	40,000
	48515 - FED-MENTAL HLTH TI		253,395	696,555	407,639	407,639
	48712 - TRN-MH AB118 SUBACCT		1,061,290	825,187	875,000	875,000
Total 48 - TRANSFER			1,884,833	2,384,910	2,097,336	2,217,336
Total 0014 - MENTAL HEALTH FINANCING SOURCES			5,917,261	5,283,749	6,493,472	6,710,744
0014 0014A - MENTAL HLTH MHSA						
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		13,572	0	25,000	13,000
Total 43 - USE OF MONEY & PROPERTY			13,572	0	25,000	13,000
44 - STATE FEDERAL AID						
	44027 - STATE GRANT		0	0	0	0
	44290 - STATE-OTHER		2,639,300	1,941,078	2,383,653	4,000,000
	44295 - STATE-MENTAL HEALTH		0	0	50,000	0
Total 44 - STATE & FEDERAL AID			2,639,300	1,941,078	2,433,653	4,000,000

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Governmental Funds						
Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22	2022-23	2023-24	Adopted by the Board of Supervisors 2023-24
			Actual 4	Actual 5	Recommended 6	
Special Revenue Funds (continued)						
46 - OTHER REVENUE						
		46070 - CNTRB FR OTHR AGENCY	0	0	82,500	0
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	0	0	82,500	0
48 - TRANSFER						
		48000 - TRANSFER-IN	519,685	134,686	650,000	0
		480001 - TRANSFER FR OTHER AGENCY	0	0	81,489	150,000
		48001 - TRANSFER-IN1	0	0	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		48003 - TRANSFER-IN3	0	0	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48009 - TRAN IN/OUT	0	0	0	0
		Total 48 - TRANSFER	519,685	134,686	731,489	150,000
Total 0014 0014A - MENTAL HLTH MHSA FINANCING SOURCES 3,172,557 2,075,764 3,272,642 4,163,000						
0014 0014B - MENTAL HLTH BEHAVIORAL HL						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	48	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	48	0	0	0
44 - STATE FEDERAL AID						
		44079 - STATE- CORR AB109	0	0	0	0
		44290 - STATE-OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	0	0	0	0
46 - OTHER REVENUE						
		46253 - REIMB - CO DISASTR RESPON	0	1,203	0	0
		Total 46 - OTHER REVENUE	0	1,203	0	0
48 - TRANSFER						
		48000 - TRANSFER-IN	0	0	0	0
		480000 - TRANSFER	0	0	0	0
		480001 - TRANSFER FR OTHER AGENCY	0	0	0	0
		480002 - TRANSFER FR OTHER AGENCY	0	0	0	0
		48079 - TRN-CCPIF AB109	0	0	74,819	78,058
		Total 48 - TRANSFER	0	0	74,819	78,058
Total 0014 0014B - MENTAL HLTH BEHAVIORAL HL FINANCING SOURCES 48 1,203 74,819 78,058						

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Governmental Funds						
Fiscal Year 2023-24						
Fund Name 1	Financing		2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Adopted by the Board of Supervisors 7
	Source Category 2	Financing Source Account 3				
Special Revenue Funds (continued)						
0014 0014C - CAL-WORKS M.H. A.D.						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	(129)	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	(129)	0	0	0
44 - STATE FEDERAL AID						
		44288 - STATE - CAL WORKS	0	0	0	0
		Total 44 - STATE & FEDERAL AID	0	0	0	0
45 - CHARGES FOR SERVICES						
		45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	0	0	0	0
46 - OTHER REVENUE						
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	0	0	0	0
48 - TRANSFER						
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	0	0	0	0
Total 0014 0014C - CAL-WORKS M.H. & A.D. FINANCING SOURCES						
			(129)	0	0	0
0014 0014H - SIERRA HOUSE BOARD CARE						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	(42)	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	(42)	0	0	0
45 - CHARGES FOR SERVICES						
		45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
		45298 - BRD & CARE- S.O.C.	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	0	0	0	0
48 - TRANSFER						
		48000 - TRANSFER-IN	0	0	13,462	0
		48001 - TRANSFER-IN1	0	0	0	0
		48004 - TRANSFER-IN4	0	0	0	0
		Total 48 - TRANSFER	0	0	13,462	0
Total 0014 0014H - SIERRA HOUSE BOARD & CARE FINANCING SOURCES						
			(42)	0	13,462	0

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Governmental Funds						
Fiscal Year 2023-24						
Financing		Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Adopted by the Board of Supervisors 7
Fund Name 1	Source Category 2					
Special Revenue Funds (continued)						
0014 0014S - SAMHSA						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	(763)	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	(763)	0	0	0
44 - STATE FEDERAL AID						
		44295 - STATE-MENTAL HEALTH	0	0	0	0
		44295P - STATE- MENTAL HLTH	0	0	0	0
		44431 - FEDERAL - SAMHSA	223,957	182,155	311,097	311,097
		44431P - FEDERAL -SAMHSA	165,381	0	0	0
		Total 44 - STATE & FEDERAL AID	389,338	182,155	311,097	311,097
45 - CHARGES FOR SERVICES						
		45150P - MNTHL HTLH PATIENT -PRIOR	0	0	0	0
		45152 - DROP IN CENTER - SAMHSA	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	0	0	0	0
48 - TRANSFER						
		48000 - TRANSFER-IN	3,000	0	0	0
		48001 - TRANSFER-IN1	0	0	0	0
		48004 - TRANSFER-IN4	0	0	0	0
		48005 - TRANSFER-IN5	0	0	0	0
		Total 48 - TRANSFER	3,000	0	0	0
Total 0014 0014S - SAMHSA FINANCING SOURCES						
			391,575	182,155	311,097	311,097
0014 0014W - WRAP AROUND						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	27	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	27	0	0	0
48 - TRANSFER						
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	0	0	0	0
Total 0014 0014W - WRAP AROUND FINANCING SOURCES						
			27	0	0	0
0015 - PUBLIC HEALTH						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	6,088	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	6,088	0	0	0

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	2023-24 Adopted by the Board of Supervisors 7
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Special Revenue Funds (continued)

44 - STATE FEDERAL AID

44044 - STATE-VEH LIC FEES			808,770	1,226,189	840,000	840,000
44044P - STATE-VEH LIC FEES PR YR			0	0	0	0
44101 - STATE-AID FOR ALCOHOL			0	0	0	0
44141 - ST.-AID HLTH CAT. PROGRAM			877,619	1,223,865	4,184,096	5,124,445
44141P - ST AID HLTH CAT PRIOR YR			908,283	620,486	0	0
44142 - ST.-AID HLTH REALIGN. REV			147,616	318,642	0	0
44142P - ST -HTLH REALIGN PR			0	0	0	0
44143 - ST. AID REALIGN BACKFILL			0	0	0	0
44144 - STATE-AID PERINATAL D&A			0	0	0	0
44145 - STATE-CHILD LEAD GRANT			38,302	0	71,305	0
44145P - STATE-CHILD LEAD PR			26,575	37,105	0	0
44149 - STATE-HEALTH ADMIN-TCS			300,000	300,000	300,000	300,000
44149P - STATE- HLTH ADMIN TSC PR			0	0	0	0
44290 - STATE-OTHER			0	0	0	0
44415 - FEDERAL - OTHER			0	0	0	0
44427 - FED.AID HEALTH CAT.			0	0	242,236	242,236
44427P - FED- HLTH CAT PRIOR			0	0	0	0
44516 - FED-BLOCK GRANT ALCOHOL			0	0	0	0
44516P - FED-BLOCK GRANT ALCOHOL			0	0	0	0

Total 44 - STATE & FEDERAL AID 3,107,165 3,726,287 5,637,637 6,506,681

45 - CHARGES FOR SERVICES

45083 - COPY/CERT COPY/POSTAGE			0	0	0	0
45140 - HEALTH FEES - OTHER			16,267	11,781	139,537	112,537
45140P - MINT HLTH FEES-PR YEAR			0	143	0	0
45143 - MISC HLTH CONTRACTS			528,093	218,565	491,021	786,934
45143P - MISC HLTH CONTRACTS			0	0	0	0

Total 45 - CHARGES FOR SERVICES 544,360 230,489 630,558 899,471

46 - OTHER REVENUE

45083 - COPY/CERT COPY/POSTAGE			0	0	0	0
46070 - CNTRB FR OTHR AGENCY			0	0	0	0
46082 - SALE OF SURPLUS PROP			0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS			2,885	94	0	0

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Governmental Funds								
Fiscal Year 2023-24								
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22	2022-23	2023-24	2023-24		
			Actual 4	Actual 5	Recommended 6	Adopted by the Board of Supervisors 7		
Special Revenue Funds (continued)								
46 - OTHER REVENUE (continued)								
		46253 - REIMB - CO DISASTR RESPNS	3,602	0	0	0	0	0
		Total 46 - OTHER REVENUE	6,487	94	0	0	0	0
48 - TRANSFER								
		48000 - TRANSFER-IN	37,245	0	0	0	0	0
		48001 - TRANSFER-IN1	65,000	89,280	65,000	65,000	65,000	65,000
		48002 - TRANSFER-IN2	0	0	0	0	0	0
		48003 - TRANSFER-IN3	594	1,796	3,100	3,100	3,100	3,100
		48004 - TRANSFER-IN4	154,749	89,763	107,805	107,805	107,805	107,805
		48005 - TRANSFER-IN5	0	0	143,533	143,533	143,533	143,533
		48006 - TRANSFER-IN6	0	0	0	0	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0	0	0
		48008 - TRANSFER-IN8	0	0	0	0	0	0
		48100 - TRF IN DIASTER	24,077	0	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	66,295	66,400	66,295	66,295	66,295	66,295
		48765 - TRN-A/D NON DRUG M/CAL	0	0	0	0	0	0
		Total 48 - TRANSFER	347,960	247,239	385,733	385,733	385,733	385,733
Total 0015 - PUBLIC HEALTH FINANCING SOURCES			4,012,060	4,204,109	6,653,928	6,653,928	7,791,885	7,791,885
0015 0015E - E.M.S.								
43 - USE OF MONEY PROPERTY								
		43010 - INTEREST-INVESTED FUNDS	43	0	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	43	0	0	0	0	0
45 - CHARGES FOR SERVICES								
		45142 - HLTH EMS	38,462	38,736	0	0	62,000	62,000
		Total 45 - CHARGES FOR SERVICES	38,462	38,736	0	0	62,000	62,000
Total 0015 0015E - E.M.S. FINANCING SOURCES			38,505	38,736	0	0	62,000	62,000
0015 0015M - PUBLIC HEALTH - MAA ADMIN								
46 - OTHER REVENUE								
		46253 - REIMB - CO DISASTR RESPNS	0	294	0	0	0	0
		Total 46 - OTHER REVENUE	0	294	0	0	0	0
		Total 0015 0015M - PUBLIC HEALTH - MAA ADMIN FINANCING SOURCES	0	294	0	0	0	0

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Governmental Funds									
Fiscal Year 2023-24									
Financing			2021-22			2022-23		2023-24	
Fund Name	Source Category	Financing Source Account	Actual	Actual	Recommended	Adopted by the	Board of		
1	2	3	4	5	6	Supervisors	7		
Special Revenue Funds (continued)									
0015 0015P - PUBLIC HLTH EMRG PREPAR									
43 - USE OF MONEY PROPERTY									
	43010 - INTEREST-INVESTED FUNDS		502	0	0	0	0		
	Total 43 - USE OF MONEY & PROPERTY		502	0	0	0	0		
44 - STATE FEDERAL AID									
	44141 - ST.-AID HLTH CAT. PROGRAM		113,276	82,774	257,759	257,759			
	44141P - ST AID HLTH CAT PRIOR YR		171,499	96,164	0	0			
	Total 44 - STATE & FEDERAL AID		284,775	178,938	257,759	257,759			
46 - OTHER REVENUE									
	46251 - REIMBURSEMENTS/REFUNDS		7,554	0	0	0	0		
	Total 46 - OTHER REVENUE		7,554	0	0	0	0		
48 - TRANSFER									
	48000 - TRANSFER-IN		1,755	0	0	0	0		
	48001 - TRANSFER-IN1		0	0	0	0	0		
	48002 - TRANSFER-IN2		0	0	0	0	0		
	Total 48 - TRANSFER		1,755	0	0	0	0		
Total 0015 0015P - PUBLIC HLTH EMRG PREPAR FINANCING SOURCES									
			294,586	178,938	257,759	257,759			
0015 0015V - HEALTH VITAL STATISTICS									
43 - USE OF MONEY PROPERTY									
	43010 - INTEREST-INVESTED FUNDS		36	0	0	0	0		
	Total 43 - USE OF MONEY & PROPERTY		36	0	0	0	0		
45 - CHARGES FOR SERVICES									
	45132 - HLTH. VRIP H & S 10605.3		2,379	2,203	1,500	1,500			
	45137 - HLTH B & D 1605.5		173	4	200	200			
	Total 45 - CHARGES FOR SERVICES		2,552	2,207	1,700	1,700			
	Total 0015 0015V - HEALTH VITAL STATISTICS FINANCING SOURCES		2,588	2,207	1,700	1,700			
0016 - ALCOHOL DRUG									
42 - FINES PENALTIES									
	42060 - CO ALC ABUSE/PREV.1463.25		2,971	2,998	3,105	3,105			
	Total 42 - FINES & PENALTIES		2,971	2,998	3,105	3,105			
43 - USE OF MONEY PROPERTY									
	43010 - INTEREST-INVESTED FUNDS		0	0	0	0	0		
	Total 43 - USE OF MONEY & PROPERTY		0	0	0	0	0		

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Governmental Funds						
Fiscal Year 2023-24						
Financing		Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Adopted by the Board of Supervisors 7
Fund Name 1	Source Category 2					
Special Revenue Funds (continued)						
44 - STATE FEDERAL AID						
		44027 - STATE GRANT	0	0	0	0
		44101 - STATE-AID FOR ALCOHOL	0	0	0	0
		44144 - STATE-AID PERINATAL D&A	0	0	0	0
		44226 - STATE - DRUG COURT	0	0	20,000	0
		44290 - STATE-OTHER	50,000	0	50,000	50,000
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44516 - FED-BLOCK GRANT ALCOHOL	111,436	602,269	440,000	440,000
		44516P - FED-BLOCK GRANT ALCOHOL	245,825	0	202,000	202,000
		Total 44 - STATE & FEDERAL AID	407,261	602,269	712,000	692,000
45 - CHARGES FOR SERVICES						
		45143 - MISC HLTH CONTRACTS	0	0	0	0
		45263 - FIRST OFFENDER	0	0	0	0
		45272 - CLIENT FEES DRUG/ALCOHOL	0	237	0	0
		45305 - DRUG COURT FEE	17	0	0	0
		45330 - DRUG PROG. FEE/DIVERSION	3,316	2,814	3,291	3,291
		45331 - ASSMT VC 23649 \$100	6,147	6,312	7,075	7,075
		Total 45 - CHARGES FOR SERVICES	9,480	9,363	10,366	10,366
46 - OTHER REVENUE						
		46607 - OTHER MISCELLANEOUS	0	0	0	0
		Total 46 - OTHER REVENUE	0	0	0	0
48 - TRANSFER						
		48000 - TRANSFER-IN	2,625	0	0	60,000
		48001 - TRANSFER-IN1	0	0	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		48003 - TRANSFER-IN3	0	0	0	0
		48004 - TRANSFER-IN4	0	0	0	0
		48760 - TRN-A/D DRUG COURT	0	0	100,000	100,000
		48765 - TRN-A/D NON DRUG M/CAL	0	0	135,000	135,000
		48765P - TRN-S/D NON DRUG M/CAL	0	0	0	0
		48770 - TRN-A/D DRUG M/CAL	0	0	25,000	25,000
		Total 48 - TRANSFER	2,625	0	260,000	320,000
		Total 0016 - ALCOHOL & DRUG FINANCING SOURCES	422,337	614,630	985,471	1,025,471

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Governmental Funds							
Fiscal Year 2023-24							
Financing		Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Adopted by the Board of Supervisors 7	2023-24
Fund Name 1	Source Category 2						
Special Revenue Funds (continued)							
0016 0016A - AD PROP 36							
45 - CHARGES FOR SERVICES							
		45272 - CLIENT FEES DRUG/ALCOHOL	0	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	0	0	0	0	0
0017 0017C - SHERIFF CIVIL OPERATIONS							
		Total 0016 0016A - A&D PROP 36 FINANCING SOURCES	0	0	0	0	0
43 - USE OF MONEY PROPERTY							
		43010 - INTEREST-INVESTED FUNDS	48	0	5	0	0
		Total 43 - USE OF MONEY & PROPERTY	48	0	5	0	0
45 - CHARGES FOR SERVICES							
		45082 - S.O. CIVIL OPERATIONS	7,513	8,203	3,500	5,000	5,000
		Total 45 - CHARGES FOR SERVICES	7,513	8,203	3,500	5,000	5,000
0017 0017C - SHERIFF CIVIL OPERATIONS FINANCING SOURCES							
		Total 0017 0017C - SHERIFF CIVIL OPERATIONS FINANCING SOURCES	7,561	8,203	3,505	5,000	5,000
0017 0017F - SHRFF -ASSET FORFEITR EDU							
44 - STATE FEDERAL AID							
		44290 - STATE-OTHER	0	0	0	0	0
		44358 - STATE - ASSET SEIZURE	0	0	0	0	0
		Total 44 - STATE & FEDERAL AID	0	0	0	0	0
46 - OTHER REVENUE							
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0	0
		Total 46 - OTHER REVENUE	0	0	0	0	0
0017 0017F - SHRFF -ASSET FORFEITR EDU FINANCING SOURCES							
		Total 0017 0017F - SHRFF -ASSET FORFEITR EDU FINANCING SOURCES	0	0	0	0	0
0017 0017G - SHERIFF -GRANTS							
40 - TAX REVENUE							
		40020 - CURRENT UNSECURED TAXES	32,286	39,927	32,286	39,927	39,927
		Total 40 - TAX REVENUE	32,286	39,927	32,286	39,927	39,927
43 - USE OF MONEY PROPERTY							
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	0	0	0	0	0
44 - STATE FEDERAL AID							
		44027 - STATE GRANT	35,289	0	0	0	0
		44055 - STATE AID AB 443	0	0	0	0	0
		44065 - STATE-TOBACCO GRANT	0	0	0	0	0

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Financing
Source Category
2
Financing Source Account
3

2021-22
Actual
4

2022-23
Actual
5

2023-24
Recommended
6

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Special Revenue Funds (continued)

44 - STATE FEDERAL AID (continued)

44079 - STATE- CORR AB109
44095 - RESIL ALLOC FOR PSPS 2019
44109 - STATE-AID OHV (LIC FEES)
44110 - STATE-OHV GRANT SHERIFF
44110P - STATE-OHV GRANT SHERIFF
44132 - STATE HOMELAND DEFENSE
44132P - STATE -HOME LAND DEF
44251 - STATE-CRT SEC AB 118
44260 - STATE-BOAT PATROL
44260P - STATE -BOAT PATROL
44263 - STATE-OCIP S.O. DC
44263P - STATE- OCIP SO DC
44290 - STATE-OTHER
44290P - STATE OTHER
44375 - STATE-CALOES HAZ MIT
44375P - STATE-CALOES HAZ MIT PY
44380 - STATE- EMPG/OES
44380P - STATE EMPG/OES
44393 - ST- SLESF & JUVNL JST
44393P - SLESF/JUV SLESF
44408 - FEDERAL STIMULUS (ARRA)
44416 - FEDERAL JAG GRANT
44416P - FEDERAL JAG GRANT
44500 - FEDL-LAW ENFORCEMENT
44520 - FEDL-OTHER & FAA
44520P - FEDL-OTHER & FAA

45 - CHARGES FOR SERVICES

45040 - LEASE PAYMENT
45223 - ELECTRONIC MONITORING FEE
45510 - BAILIFF SERVICES

Total 44 - STATE & FEDERAL AID 674,090 818,408 1,155,547 799,612
Total 45 - CHARGES FOR SERVICES 20,640 7,762 29,000 29,000

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Governmental Funds						
Fiscal Year 2023-24						
Financing		Financing Source Account 3	2021-22	2022-23	2023-24	Adopted by the Board of Supervisors 7
Fund Name 1	Source Category 2		Actual 4	Actual 5	Recommended 6	
Special Revenue Funds (continued)						
46 - OTHER REVENUE						
		46024 - OTHER - SERVICE PROVIDED	62,155	64,233	72,000	72,000
		46056 - MEDCOM - RADIO	18,000	0	18,000	18,000
		46070 - CNTRB FR OTHR AGENCY	0	21,957	0	902,000
		46070P - CONTRI OTHR AGENCY PRIOR	0	0	0	0
		46082 - SALE OF SURPLUS PROP	855	6,244	0	0
		46239 - DONATIONS	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	65,440	9,107	45,000	45,000
Total 46 - OTHER REVENUE			146,450	101,541	135,000	1,037,000
48 - TRANSFER						
		48000 - TRANSFER-IN	26,607	48,374	513,132	618,107
		48001 - TRANSFER-IN1	2,133	1,243	2,770	586
		48002 - TRANSFER-IN2	1,367	0	276	0
		48003 - TRANSFER-IN3	0	0	794	0
		48021 - TRF IN - ARPA FUNDS	0	0	471,571	471,571
		48079 - TRN-CCPIF AB109	485,792	534,685	534,685	568,117
		48100 - TRF IN DIASTER	29,340	0	201,414	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		48212 - CONTRI TRANS FR G.F.	0	0	0	0
		48700 - TRN-ST SO TRIAL CRT SEC	474,766	498,644	441,000	441,000
		48715 - TRN-SO SLESA	500,000	500,000	500,000	500,000
		48716 - TRN-SO CAL EMA	29,486	29,486	26,000	29,486
Total 48 - TRANSFER			1,549,491	1,612,432	2,691,642	2,628,867
Total 0017 0017G - SHERIFF -GRANTS FINANCING SOURCES			2,422,957	2,580,070	4,043,475	4,534,406
0017 0017I - INMATE WELFARE FUND						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	256	0	25	0
Total 43 - USE OF MONEY & PROPERTY			256	0	25	0
46 - OTHER REVENUE						
		46018 - COMMISSARY	24,095	38,608	24,000	30,000
		46055 - UNCLAIMED FUNDS	0	0	0	0
		46239 - DONATIONS	0	0	0	0

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Governmental Funds						
Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22	2022-23	2023-24	Adopted by the Board of Supervisors 7
			Actual 4	Actual 5	Recommended 6	
Special Revenue Funds (continued)						
46 - OTHER REVENUE (continued)						
48 - TRANSFER			24,095	38,608	24,000	30,000
48000 - TRANSFER-IN						
Total 48 - TRANSFER			2,253	4,215	4,215	1,622
Total 0017 0017I - INMATE WELFARE FUND FINANCING SOURCES			2,253	4,215	4,215	1,622
0017 0017N - NARCOTICS FUND			26,604	42,823	28,240	31,622
42 - FINES PENALTIES						
42014 - ASSETS FORFEITURE			0	0	0	0
Total 42 - FINES & PENALTIES			0	0	0	0
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			304	0	40	40
Total 43 - USE OF MONEY & PROPERTY			304	0	40	40
44 - STATE FEDERAL AID						
44412 - FED-ASSET FORFEITURE			0	0	0	0
Total 44 - STATE & FEDERAL AID			0	0	0	0
46 - OTHER REVENUE						
46082 - SALE OF SURPLUS PROP			0	0	0	0
Total 46 - OTHER REVENUE			0	0	0	0
Total 0017 0017N - NARCOTICS FUND FINANCING SOURCES			304	0	40	40
0018 - DA - ADULT DRUG COURT						
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			0	0	0	0
Total 43 - USE OF MONEY & PROPERTY			0	0	0	0
44 - STATE FEDERAL AID						
44415 - FEDERAL - OTHER			153,265	122,896	189,737	55,952
Total 44 - STATE & FEDERAL AID			153,265	122,896	189,737	55,952
48 - TRANSFER						
48000 - TRANSFER-IN			0	0	0	0
Total 48 - TRANSFER			0	0	0	0
Total 0018 - DA - ADULT DRUG COURT FINANCING SOURCES			153,265	122,896	189,737	55,952

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Governmental Funds						
Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
0019 - CARES ACT - COVID19						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	257	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	257	0	0	0
44 - STATE FEDERAL AID						
		44089 - SB889 COVID19 EMERG HMILESS	0	0	0	0
		44143 - ST. AID REALIGN BACKFILL	76,703	0	0	0
		44415 - FEDERAL - OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	76,703	0	0	0
		Total 0019 - CARES ACT - COVID19 FINANCING SOURCES	76,960	0	0	0
0021 - ARPA 2021						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	8,293	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	8,293	0	0	0
44 - STATE FEDERAL AID						
		44027 - STATE GRANT	1,826,520	1,826,520	0	0
		Total 44 - STATE & FEDERAL AID	1,826,520	1,826,520	0	0
		Total 0021 - ARPA 2021 FINANCING SOURCES	1,834,813	1,826,520	0	0
0022 - DISASTER RESPONSE FUND						
46 - OTHER REVENUE						
		46060 - OTHER-MISCELLANEOUS	0	0	0	0
		46070 - CNTRB FR OTHER AGENCY	5,005,848	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	401	73,510	0	0
		46253 - REIMB - CO DISASTR RESPONS	0	55,748	0	443,839
		Total 46 - OTHER REVENUE	5,006,249	129,258	0	443,839
48 - TRANSFER						
		48000 - TRANSFER-IN	100,000	0	0	432,534
		Total 48 - TRANSFER	100,000	0	0	432,534
		Total 0022 - DISASTER RESPONSE FUND FINANCING SOURCES	5,106,249	129,258	0	876,373
0023 - DISASTR RECOV OP CNTR DROC						
46 - OTHER REVENUE						
		46060 - OTHER-MISCELLANEOUS	6	0	0	0
		46070 - CNTRB FR OTHER AGENCY	0	0	0	0

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Governmental Funds						
Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22	2022-23	2023-24	Adopted by the Board of Supervisors 7
			Actual 4	Actual 5	Recommended 6	
Special Revenue Funds (continued)						
46 - OTHER REVENUE (continued)						
	46251 - REIMBURSEMENTS/REFUNDS		0	0	0	0
	46255 - DISASTER RESP INSUR REIMB		599,000	0	0	0
	Total 46 - OTHER REVENUE		599,006	0	0	0
48 - TRANSFER						
	48000 - TRANSFER-IN		750,000	0	0	519
	Total 48 - TRANSFER		750,000	0	0	519
Total 0023 - DISASTR RECOV OP CNTR DROC FINANCING SOURCES						
			1,349,006	0	0	519
0025 - COUNTY LOCAL REV AB109						
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		0	0	0	0
	Total 43 - USE OF MONEY & PROPERTY		0	0	0	0
44 - STATE FEDERAL AID						
	44079 - STATE- CORR AB109		(53,832)	0	0	0
	44079A - TRN-SO LOCAL COMM CORR		1,162,346	1,074,430	792,768	1,243,026
	44143 - ST. AID REALIGN BACKFILL		0	0	0	0
	Total 44 - STATE & FEDERAL AID		1,108,514	1,074,430	792,768	1,243,026
48 - TRANSFER						
	48143 - TSFR-CARES REALIGN BACKFILL		0	0	0	0
	Total 48 - TRANSFER		0	0	0	0
Total 0025 - COUNTY LOCAL REV AB109 FINANCING SOURCES						
			1,108,514	1,074,430	792,768	1,243,026
0026 - LOCAL ASSISTANCE TCF						
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		0	0	0	0
	Total 43 - USE OF MONEY & PROPERTY		0	0	0	0
44 - STATE FEDERAL AID						
	44027 - STATE GRANT		0	0	0	0
	44415 - FEDERAL - OTHER		0	3,762,368	0	0
	Total 44 - STATE & FEDERAL AID		0	3,762,368	0	0
48 - TRANSFER						
	48000 - TRANSFER-IN		0	0	0	0
	Total 48 - TRANSFER		0	0	0	0
Total 0026 - LOCAL ASSISTANCE & TCF FINANCING SOURCES						
			0	3,762,368	0	0

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			Actual	4	Actual	5	Recommended	Adopted by the Board of Supervisors
							6	7
Special Revenue Funds (continued)								
0035 - CHILD SUPPORT								
43 - USE OF MONEY PROPERTY								
		43010 - INTEREST-INVESTED FUNDS	2,126		0		0	0
		Total 43 - USE OF MONEY & PROPERTY	2,126		0		0	0
44 - STATE FEDERAL AID								
		44170 - STATE-CHILD SUPPORT	217,232		199,037		309,879	327,412
		44411 - FED-CHILD SUPPORT	358,862		350,550		601,529	635,564
		Total 44 - STATE & FEDERAL AID	576,094		549,587		911,408	962,976
48 - TRANSFER								
		48000 - TRANSFER-IN	4,500		0		0	0
		Total 48 - TRANSFER	4,500		0		0	0
Total 0035 - CHILD SUPPORT FINANCING SOURCES								
Total 0035 - CHILD SUPPORT FINANCING SOURCES			582,720		549,587		911,408	962,976
0037 - DNA PENALTY (PROP 69)								
42 - FINES PENALTIES								
		42037 - DNA PENALTY (PROP 69)	6,362		4,377		4,000	4,200
		Total 42 - FINES & PENALTIES	6,362		4,377		4,000	4,200
43 - USE OF MONEY PROPERTY								
		43010 - INTEREST-INVESTED FUNDS	102		0		15	0
		Total 43 - USE OF MONEY & PROPERTY	102		0		15	0
Total 0037 - DNA PENALTY (PROP 69) FINANCING SOURCES			6,464		4,377		4,015	4,200
0046 - PROB GRANT DEPT(S)								
43 - USE OF MONEY PROPERTY								
		43010 - INTEREST-INVESTED FUNDS	3,394		0		4,524	4,254
		Total 43 - USE OF MONEY & PROPERTY	3,394		0		4,524	4,254
44 - STATE FEDERAL AID								
		44079 - STATE - CORR AB109	0		0		0	0
		44226 - STATE - DRUG COURT	0		0		0	0
		44290 - STATE-OTHER	0		0		0	0
		44340 - STATE-JUVENILE PREV.PROB.	0		0		0	0
		44340P - STATE JUVENILE PROV PROB	0		0		0	0
		44393 - ST- SLESF & JUVNL JST	104,696		108,087		88,000	88,000
		44393P - SLESF/JUV SLESF	0		0		0	0
		44408 - FEDERAL STIMULUS (ARRA)	0		0		0	0

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Governmental Funds									
Fiscal Year 2023-24									
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22	2022-23	2023-24	2023-24		Adopted by the Board of Supervisors 7	
			Actual 4	Actual 5	Recommended 6				
Special Revenue Funds (continued)									
44 - STATE FEDERAL AID (continued)									
	44408P - FEDERAL STIMULUS		0	108,087	88,000		88,000	0	
46 - OTHER REVENUE									
	46251 - REIMBURSEMENTS/REFUNDS		0	0	0	0	0	0	
Total 46 - OTHER REVENUE									
			0	0	0	0	0	0	
48 - TRANSFER									
	48010 - TRF FR AOD		0	0	0	0	0	0	
	48079 - TRN-CCPIF AB109		227,593	0	442,170	266,484		0	
	48143 - TSFR-CARES REALIGN BACKFILL		0	0	0	0	0	0	
	48709 - TRN-PROB JJA YTH OFFNDR		135,653	124,167	143,256	117,000		0	
	48709A - TRN-PROB JJA YTH OFFNDR		0	0	0	0	0	0	
Total 48 - TRANSFER									
			363,246	232,254	585,426	383,484		0	
Total 0046 - PROB GRANT DEPT(S) FINANCING SOURCES									
			471,336	677,950	475,738			0	
0046 0046C - CRIMINAL LAB PENALTY									
42 - FINES PENALTIES									
	45823 - CIMINAL LAB PENALTY		0	0	0	0	0	0	
Total 42 - FINES & PENALTIES									
			0	0	0	0	0	0	
43 - USE OF MONEY PROPERTY									
	43010 - INTEREST-INVESTED FUNDS		78	0	0	0	0	0	
Total 43 - USE OF MONEY & PROPERTY									
			78	0	0	0	0	0	
45 - CHARGES FOR SERVICES									
	45823 - CIMINAL LAB PENALTY		613	1,114	0	0	0	0	
Total 45 - CHARGES FOR SERVICES									
			613	1,114	0	0	0	0	
Total 0046 0046C - CRIMINAL LAB PENALTY FINANCING SOURCES									
			691	1,114	0	0	0	0	
0046 0046D - PROB-DIV JUV									
44 - STATE FEDERAL AID									
	44719 - ST-YTH PROGRAM FCL		0	0	47,086	13,858		0	
Total 44 - STATE & FEDERAL AID									
			0	0	47,086	13,858		0	
48 - TRANSFER									
	48711 - TRANSFER-IN JUV JUST		0	250,000	2,500,000	250,000		0	
Total 48 - TRANSFER									
			0	250,000	2,500,000	250,000		0	
Total 0046 0046D - PROB-DIV JUV FINANCING SOURCES									
			0	250,000	2,547,086	263,858		0	

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Governmental Funds						
Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22	2022-23	2023-24	2023-24
			Actual 4	Actual 5	Recommended 6	Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
0046 0046P - PROB-PRETRIAL						
48 - TRANSFER						
	48000 - TRANSFER-IN		0	0		0
	48708 - PROB PRETRIAL-TRF IN		0	41,756	177,506	176,953
	Total 48 - TRANSFER		0	41,756	177,506	176,953
0046 0046R - PROB-ADULT HIGH RISK						
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		3,391	0	3,456	3,456
	Total 43 - USE OF MONEY & PROPERTY		3,391	0	3,456	3,456
44 - STATE FEDERAL AID						
	44009 - STATE- SB678 PROB		442,681	442,681	442,681	442,681
	44009P - STATE SB678 PROB		0	0	0	0
	44290 - STATE-OTHER		14,826	10,250	10,250	10,250
	Total 44 - STATE & FEDERAL AID		457,507	452,931	452,931	452,931
46 - OTHER REVENUE						
	46251 - REIMBURSEMENTS/REFUNDS		0	0	0	0
	Total 46 - OTHER REVENUE		0	0	0	0
0047 - PLAN - DWR DACTI						
	Total 0046 0046R - PROB-ADULT HIGH RISK FINANCING SOURCES		460,898	452,931	456,387	456,387
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		16	0	0	0
	Total 43 - USE OF MONEY & PROPERTY		16	0	0	0
44 - STATE FEDERAL AID						
	44027 - STATE GRANT		26,967	0	0	0
	Total 44 - STATE & FEDERAL AID		26,967	0	0	0
0048 - Plan Prop 1 IRWM						
	Total 0047 - PLAN - DWR DACTI FINANCING SOURCES		26,983	0	0	0
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		1,332	0	0	0
	Total 43 - USE OF MONEY & PROPERTY		1,332	0	0	0
44 - STATE FEDERAL AID						
	44027 - STATE GRANT		511,626	7,345	0	1,124,015

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Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	2023-24 Adopted by the Board of Supervisors 7
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Special Revenue Funds (continued)

44 - STATE FEDERAL AID (continued)

48 - TRANSFER			511,626	7,345	0	1,124,015
48000 - TRANSFER-IN			0	0	0	0
Total 48 - TRANSFER			0	0	0	0
Total 0048 - Plan Prop 1 IRWM FINANCING SOURCES			512,958	7,345	0	1,124,015
0049 - PLAN GRANT-DWR/SGM						
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			53	0	0	0
Total 43 - USE OF MONEY & PROPERTY			53	0	0	0
44 - STATE FEDERAL AID						
44027 - STATE GRANT			22,598	10,163	0	0
Total 44 - STATE & FEDERAL AID			22,598	10,163	0	0
48 - TRANSFER						
48000 - TRANSFER-IN			0	0	0	0
Total 48 - TRANSFER			0	0	0	0
Total 0049 - PLAN GRANT-DWR/SGM FINANCING SOURCES			22,651	10,163	0	0
0050 - PLAN GRANT - SB2						
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			0	0	0	0
Total 43 - USE OF MONEY & PROPERTY			0	0	0	0
44 - STATE FEDERAL AID						
44027 - STATE GRANT			0	0	0	160,000
44028 - STATE GRANT REVENUE			0	0	0	65,000
44029 - STATE GRANT REV			0	0	0	121,517
Total 44 - STATE & FEDERAL AID			0	0	0	346,517
Total 0050 - PLAN GRANT - SB2 FINANCING SOURCES			0	0	0	346,517
0052 - PLAN - HHAP GRANT						
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			299	0	0	0
Total 43 - USE OF MONEY & PROPERTY			299	0	0	0
44 - STATE FEDERAL AID						
44027 - STATE GRANT			0	0	0	0

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Governmental Funds						
Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
44 - STATE FEDERAL AID (continued)						
		44028 - STATE GRANT REVENUE	22,949	0	0	0
		Total 44 - STATE & FEDERAL AID	22,949	0	0	0
		Total 0052 - PLAN - HHAP GRANT FINANCING SOURCES	23,248	0	0	0
0053 - TOBACCO SETTLEMENT FUND						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	2,936	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	2,936	0	0	0
44 - STATE FEDERAL AID						
		44365 - ST- TOBACCO SETTLMNT	212,799	193,061	0	0
		Total 44 - STATE & FEDERAL AID	212,799	193,061	0	0
48 - TRANSFER						
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	0	0	0	0
		Total 0053 - TOBACCO SETTLEMENT FUND FINANCING SOURCES	215,735	193,061	0	0
0054 - OPIOID SETTLEMENT FUND						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
44 - STATE FEDERAL AID						
		44054 - ST-OPIOID SETTLEMENT	0	465,336	0	0
		Total 44 - STATE & FEDERAL AID	0	465,336	0	0
48 - TRANSFER						
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	0	0	0	0
		Total 0054 - OPIOID SETTLEMENT FUND FINANCING SOURCES	0	465,336	0	0
0057 - SW GRANTS (PW)						
43 - USE OF MONEY PROPERTY						
		43010 - INTEREST-INVESTED FUNDS	277	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	277	0	0	0
44 - STATE FEDERAL AID						
		44279 - STATE BOTTLE GRANT SW	0	0	0	0
		44279P - ST-BOTTLE GRANT	0	0	0	0

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Governmental Funds						
Fiscal Year 2023-24						
Financing		Financing Source Account 3	2021-22	2022-23	2023-24	Adopted by the Board of Supervisors 7
Fund Name 1	Source Category 2		Actual 4	Actual 5	Recommended 6	
Special Revenue Funds (continued)						
44 - STATE FEDERAL AID (continued)						
	44356 - ST. OIL RECYCLE GRANT/HHW		0	0	0	0
	44356P - ST. OIL RECYCLE GRANT/HHW		0	0	0	0
	Total 44 - STATE & FEDERAL AID		0	0	0	0
46 - OTHER REVENUE						
	46253 - REIMB - CO DISASTR RESPON		0	366	0	0
	Total 46 - OTHER REVENUE		0	366	0	0
0062 - RECORDERS FUND						
	Total 0057 - SW GRANTS (PW) FINANCING SOURCES		277	366	0	0
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		408	0	871	871
	Total 43 - USE OF MONEY & PROPERTY		408	0	871	871
45 - CHARGES FOR SERVICES						
	45132 - HLTH. VRIP H & S 10605.3		1,212	676	1,700	1,700
	45166 - SS TRUNCATION FEE		221	71	0	0
	Total 45 - CHARGES FOR SERVICES		1,433	747	1,700	1,700
0062 0062M - RECORDERS FUND FINANCING SOURCES						
	Total 0062 - RECORDERS FUND FINANCING SOURCES		1,841	747	2,571	2,571
0062 0062M - RECORDER MICROGRAPHICS						
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		629	0	840	840
	Total 43 - USE OF MONEY & PROPERTY		629	0	840	840
45 - CHARGES FOR SERVICES						
	45130 - RECORDING FEES		8,839	5,836	7,000	7,000
	Total 45 - CHARGES FOR SERVICES		8,839	5,836	7,000	7,000
0062 00620 - RECORDER MICROGRAPHICS FINANCING SOURCES						
	Total 00620 - RECORDER'S OFFICE MODERN		9,468	5,836	7,840	7,840
0062 00620 - RECORDER'S OFFICE MODERN						
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		989	0	2,318	2,318
	Total 43 - USE OF MONEY & PROPERTY		989	0	2,318	2,318
45 - CHARGES FOR SERVICES						
	45130 - RECORDING FEES		10,027	5,997	25,000	25,000
	Total 45 - CHARGES FOR SERVICES		10,027	5,997	25,000	25,000

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Governmental Funds						
Fiscal Year 2023-24						
Financing		Financing Source Account 3	2021-22 Actual 4	2022-23 Actual 5	2023-24 Recommended 6	Adopted by the Board of Supervisors 7
Fund Name 1	Source Category 2					
Special Revenue Funds (continued)						
46 - OTHER REVENUE						
	46251 - REIMBURSEMENTS/REFUNDS		0	0	0	0
	Total 46 - OTHER REVENUE		0	0	0	0
48 - TRANSFER						
	48000 - TRANSFER-IN		30	0	0	0
	48007 - TSF-IN CRF REIMB		0	0	0	0
	Total 48 - TRANSFER		30	0	0	0
Total 0062 00620 - RECORDER'S OFFICE MODERN FINANCING SOURCES						
			11,046	5,997	27,318	27,318
0063 - ANIMAL CONT. SPAY/NEUTER						
42 - FINES PENALTIES						
	45024 - ANIMAL CNTRL FEES & FINES		0	0	0	0
	Total 42 - FINES & PENALTIES		0	0	0	0
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		16	0	0	0
	Total 43 - USE OF MONEY & PROPERTY		16	0	0	0
44 - STATE FEDERAL AID						
	44290 - STATE-OTHER		0	180,000	0	0
	Total 44 - STATE & FEDERAL AID		0	180,000	0	0
45 - CHARGES FOR SERVICES						
	45024 - ANIMAL CNTRL FEES & FINES		909	789	1,000	750
	Total 45 - CHARGES FOR SERVICES		909	789	1,000	750
46 - OTHER REVENUE						
	46239 - DONATIONS		4,265	348	0	0
	46259 - FORFEITED DEPOSIT		1,025	1,450	0	150
	Total 46 - OTHER REVENUE		5,290	1,798	0	150
48 - TRANSFER						
	48211 - CONTRI TRANS FR CO GEN		0	0	0	0
	Total 48 - TRANSFER		0	0	0	0
Total 0063 - ANIMAL CONT. SPAY/NEUTER FINANCING SOURCES						
			6,215	182,587	1,000	900
0064 - DOMESTIC VIOL ASSISTANCE						
41 - LICENSES PERMITS						
	41055 - MARRIAGE LICENSE		3,492	3,486	2,000	2,500
	Total 41 - LICENSES & PERMITS		3,492	3,486	2,000	2,500

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Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22	2022-23	2023-24	2023-24
			Actual 4	Actual 5	Recommended 6	Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		56	0	5	0
	Total 43 - USE OF MONEY & PROPERTY		56	0	5	0
0065 - ERDS	Total 0064 - DOMESTIC VIOL ASSISTANCE FINANCING SOURCES		3,548	3,486	2,005	2,500
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		141	0	0	0
	Total 43 - USE OF MONEY & PROPERTY		141	0	0	0
45 - CHARGES FOR SERVICES						
	45165 - ERDS RECORDING FEE		8,261	5,483	12,000	12,000
	Total 45 - CHARGES FOR SERVICES		8,261	5,483	12,000	12,000
46 - OTHER REVENUE						
	46060 - OTHER-MISCELLANEOUS		0	0	0	0
	Total 46 - OTHER REVENUE		0	0	0	0
0067 - HAVA - ELECTIONS	Total 0065 - ERDS FINANCING SOURCES		8,402	5,483	12,000	12,000
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		221	0	421	421
	Total 43 - USE OF MONEY & PROPERTY		221	0	421	421
0070 - PCCDC PILT CDBG	Total 0067 - HAVA - ELECTIONS FINANCING SOURCES		221	0	421	421
43 - USE OF MONEY PROPERTY						
	43010 - INTEREST-INVESTED FUNDS		28	0	0	0
	Total 43 - USE OF MONEY & PROPERTY		28	0	0	0
44 - STATE FEDERAL AID						
	44290 - STATE-OTHER		0	0	0	0
	Total 44 - STATE & FEDERAL AID		0	0	0	0
46 - OTHER REVENUE						
	46070 - CNTRB FR OTHR AGENCY		0	0	0	0
	Total 46 - OTHER REVENUE		0	0	0	0
48 - TRANSFER						
	48000 - TRANSFER-IN		0	0	0	0
	48211 - CONTRI TRANS FR CO GEN		0	0	0	0

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Governmental Funds						
Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22	2022-23	2023-24	2023-24
			Actual 4	Actual 5	Recommended 6	Adopted by the Board of Supervisors 7
Special Revenue Funds (continued)						
48 - TRANSFER (continued)						
Total 48 - TRANSFER			0	0	0	0
Total 0070 - PCCDC PILT CDBG FINANCING SOURCES			28	0	0	0
00D1 - ASSET FORFEITURE						
42 - FINES PENALTIES						
42014 - ASSETS FORFEITURE			0	0	0	0
Total 42 - FINES & PENALTIES			0	0	0	0
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			71	0	0	0
Total 43 - USE OF MONEY & PROPERTY			71	0	0	0
48 - TRANSFER						
48000 - TRANSFER-IN			0	0	0	0
Total 48 - TRANSFER			0	0	0	0
Total 00D1 - ASSET FORFEITURE FINANCING SOURCES			71	0	0	0
00D2 - ENVIRONMENTAL SETTLEMENT						
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			122	0	0	0
Total 43 - USE OF MONEY & PROPERTY			122	0	0	0
46 - OTHER REVENUE						
46611 - REVENUE FROM SETTLEMENTS			2,500	208,799	200,000	200,000
Total 46 - OTHER REVENUE			2,500	208,799	200,000	200,000
48 - TRANSFER						
48000 - TRANSFER-IN			0	0	0	0
Total 48 - TRANSFER			0	0	0	0
Total 00D2 - ENVIRONMENTAL SETTLEMENT FINANCING SOURCES			2,622	208,799	200,000	200,000
Total Special Revenue Funds FINANCING SOURCES			105,507,490	113,391,789	108,545,122	98,130,745
Capital Projects Funds (continued)						
0093 - CRIMINAL JUS. CONST. FUND						
42 - FINES PENALTIES						
42040 - OTHER COURT FINES			40,377	40,974	45,000	40,000
Total 42 - FINES & PENALTIES			40,377	40,974	45,000	40,000
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			1,342	0	250	0

SCHEDULE 6 (CONT.)

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Governmental Funds						
Fiscal Year 2023-24						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	2021-22	2022-23	2023-24	Adopted by the Board of Supervisors 7
			Actual 4	Actual 5	Recommended 6	
Capital Projects Funds (continued)						
43 - USE OF MONEY PROPERTY (continued)						
Total 43 - USE OF MONEY & PROPERTY			1,342	0	250	0
Total 0093 - CRIMINAL JUS. CONST. FUND FINANCING SOURCES			41,719	40,974	45,250	40,000
Total Capital Projects Funds FINANCING SOURCES			105,549,209	113,432,763	108,590,372	98,170,745
Debt Service Funds (continued)						
0096 - CAPITAL IMPROVEMENTS						
43 - USE OF MONEY PROPERTY						
43010 - INTEREST-INVESTED FUNDS			0	0	0	0
Total 43 - USE OF MONEY & PROPERTY			0	0	0	0
44 - STATE FEDERAL AID						
44365 - ST- TOBACCO SETTLMNT			0	0	0	0
Total 44 - STATE & FEDERAL AID			0	0	0	0
48 - TRANSFER						
48000 - TRANSFER-IN			0	0	0	0
48001 - TRANSFER-IN1			0	0	0	0
48002 - TRANSFER-IN2			0	0	0	0
Total 48 - TRANSFER			0	0	0	0
Total 0096 - CAPITAL IMPROVEMENTS FINANCING SOURCES			0	0	0	0
0096 0096A - CAP IMPRPV ANIMAL SHLTR						
46 - OTHER REVENUE						
46078 - REVENUE FROM LOANS			0	0	0	0
Total 46 - OTHER REVENUE			0	0	0	0
Total 0096 0096A - CAP IMPRPV ANIMAL SHLTR FINANCING SOURCES			0	0	0	0
0096 0096C - CAP IMP COURTHOUSE REMOD						
46 - OTHER REVENUE						
46078 - REVENUE FROM LOANS			0	0	0	0
Total 46 - OTHER REVENUE			0	0	0	0
Total 0096 0096C - CAP IMP COURTHOUSE REMOD FINANCING SOURCES			0	0	0	0
0096 0096D - CRTHS ANN/HLTH HMN SVC						
46 - OTHER REVENUE						
46078 - REVENUE FROM LOANS			0	0	0	0
Total 46 - OTHER REVENUE			0	0	0	0
Total 0096 0096D - CRTHS ANN/HLTH & HMN SVC FINANCING SOURCES			0	0	0	0

SCHEDULE 6 (CONT.)

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Governmental Funds									
Fiscal Year 2023-24									
Financing		Financing Source Account		2021-22		2022-23		2023-24	
Fund Name	Source Category			Actual	Actual	Recommended	Adopted by the		
1	2	3		4	5	6	Board of		
							Supervisors		7
Debt Service Funds (continued)									
0096 0096J - CAPITAL IMP JAIL									
43 - USE OF MONEY PROPERTY									
43010 - INTEREST-INVESTED FUNDS				1,871,643	1,220,099	0	0		
Total 43 - USE OF MONEY & PROPERTY				1,871,643	1,220,099	0	0		
44 - STATE FEDERAL AID									
44290 - STATE-OTHER				527,513	7,260,271	20,860,082	14,127,324		
44290P - STATE OTHER				0	0	527,513	0		
Total 44 - STATE & FEDERAL AID				527,513	7,260,271	21,387,595	14,127,324		
46 - OTHER REVENUE									
46070 - CNTRB FR OTHR AGENCY				1,000,000	0	0	0		
Total 46 - OTHER REVENUE				1,000,000	0	0	0		
48 - TRANSFER									
48000 - TRANSFER-IN				400,000	0	0	0		
48001 - TRANSFER-IN1				1,300,000	0	0	0		
48002 - TRANSFER-IN2				594,000	0	0	0		
Total 48 - TRANSFER				2,294,000	0	0	0		
Total 0096 0096J - CAPITAL IMP JAIL FINANCING SOURCES				5,693,156	8,480,370	21,387,595	14,127,324		
Total Debt Service Funds FINANCING SOURCES				111,242,365	121,913,133	129,977,967	112,298,069		

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Adopted by the
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Description 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
Summarization by Function				
00 - UNDEFINED	0	0	0	10,000
01 - GENERAL GOVERNMENT	38,570,804	43,295,024	53,032,704	53,240,838
02 - PUBLIC PROTECTION	20,663,207	20,731,882	28,293,158	32,766,696
03 - PUBLIC WAYS & FACILITIES	8,941,271	8,146,385	13,348,506	12,748,983
04 - HEALTH & SANITATION	14,973,209	13,890,537	20,265,017	21,831,368
05 - PUBLIC ASSISTANCE	10,220,692	28,077,692	15,210,725	16,498,222
06 - EDUCATION	703,681	829,885	1,205,397	1,532,561
07 - RECREATION & CULTURAL SERVICES	449,840	453,918	749,145	671,851
09 - DISTRICT FUNCTION	0	0	0	0
Total Financing Uses by Function	94,522,704	115,425,323	132,104,652	139,300,519
Appropriations for Contingencies				
0001 - GENERAL	0	0	324,133	265,520
0001 0001D - DISTRICT ATTORNEY	0	0	0	0
0001 0001I - GEN FUND DEV/IMPACT	0	0	0	0
0001 0001N - SENIOR CITIZENS NUTRITION	0	0	0	0
0002 - ROAD	0	0	0	0
0004 - CHILD ABUSE PREVENTION	0	0	0	0
0011 - TITLE III	0	0	0	0
0013 - DEPT. SOCIAL SERVICES	0	0	0	0
0014 - MENTAL HEALTH	0	0	0	0
0014 0014A - MENTAL HLTH MHSA	0	0	0	0
0014 0014B - MENTAL HLTH BEHAVIORAL HL	0	0	0	0
0014 0014C - CAL-WORKS M.H. & A.D.	0	0	0	0
0014 0014H - SIERRA HOUSE BOARD & CARE	0	0	0	0
0014 0014W - WRAP AROUND	0	0	0	0
0016 - ALCOHOL & DRUG	0	0	0	0
0017 0017C - SHERIFF CIVIL OPERATIONS	0	0	0	0
0017 0017G - SHERIFF -GRANTS	0	0	135,828	313,211
0017 0017I - INMATE WELFARE FUND	0	0	0	0
0017 0017N - NARCOTICS FUND	0	0	19,401	0
0035 - CHILD SUPPORT	0	0	0	0
0037 - DNA PENALTY (PROP 69)	0	0	0	0
0046 0046C - CRIMINAL LAB PENALTY	0	0	0	0
0057 - SW GRANTS (PW)	0	0	0	0
0062 - RECORDERS FUND	0	0	42,156	42,156
0062 0062M - RECORDER MICROGRAPHICS	0	0	90,814	90,814
0062 0062O - RECORDER'S OFFICE MODERN	0	0	64,174	64,174
0064 - DOMESTIC VIOL ASSISTANCE	0	0	0	0
0065 - ERDS	0	0	16,517	16,517
0067 - HAVA - ELECTIONS	0	0	6,229	6,229
0093 - CRIMINAL JUS. CONST. FUND	0	0	0	0
Total Appropriations for Contingencies	0	0	699,252	798,621
Subtotal Financing Uses	94,522,704	115,425,323	132,803,904	140,099,140
Provisions for Obligated Fund Balances				
0001 - GENERAL			5,366,738	5,366,738
0001 0001C - CAPITAL REPLACEMENT FUND			0	0
0001 0001D - DISTRICT ATTORNEY			0	0
0001 0001H - HOMICIDE TRIAL COSTS			0	0

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Description 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
Provisions for Obligated Fund Balances (continued)				
0001 0001I - GEN FUND DEV/IMPACT			0	0
0001 0001N - SENIOR CITIZENS NUTRITION			0	0
0001 0001R - SUPERVISOR COMM.SVC.FUND			0	0
0001 0001S - SHERIFF			0	0
0001 0001T - TAYLORSVILLE SCH PRESER			0	0
0001 0001V - ABAND VEH ABATEMT FUND			0	0
0002 - ROAD			0	0
0003 - FISH AND GAME			36,637	36,637
0004 - CHILD ABUSE PREVENTION			0	0
0005 - COUNTY FAIR			0	0
0009 - AUD- CO LOCAL REV 2011			0	0
0011 - TITLE III			0	0
0013 - DEPT. SOCIAL SERVICES			0	0
0013 0013P - REALIGN - PROT SERVICES			0	0
0013 0013R - SS - REALIGNMENT			0	0
0014 - MENTAL HEALTH			0	0
0014 0014A - MENTAL HLTH MHSA			0	0
0014 0014B - MENTAL HLTH BEHAVIORAL HL			0	0
0014 0014C - CAL-WORKS M.H. & A.D.			0	0
0014 0014H - SIERRA HOUSE BOARD & CARE			0	0
0014 0014S - SAMHSA			0	0
0014 0014W - WRAP AROUND			0	0
0015 - PUBLIC HEALTH			0	0
0015 0015E - E.M.S.			0	0
0015 0015P - PUBLIC HLTH EMRG PREPAR			0	0
0015 0015V - HEALTH VITAL STATISTICS			0	0
0016 - ALCOHOL & DRUG			0	0
0016 0016A - A&D PROP 36			0	0
0017 0017C - SHERIFF CIVIL OPERATIONS			0	0
0017 0017F - SHRFF -ASSET FORFEITR EDU			0	0
0017 0017G - SHERIFF -GRANTS			0	0
0017 0017I - INMATE WELFARE FUND			0	0
0017 0017N - NARCOTICS FUND			0	0
0018 - DA - ADULT DRUG COURT			0	0
0019 - CARES ACT - COVID19			0	0
0021 - ARPA 2021			0	0
0022 - DISASTER RESPONSE FUND			467,519	467,519
0023 - DISASTR RECOV OP CNTR DROC			0	0
0025 - COUNTY LOCAL REV AB109			0	0
0026 - LOCAL ASSISTANCE & TCF			0	0
0035 - CHILD SUPPORT			24,460	24,460
0037 - DNA PENALTY (PROP 69)			0	0
0046 - PROB GRANT DEPT(S)			0	0
0047 - PLAN - DWR DACTI			0	0
0048 - Plan Prop 1 IRWM			0	0
0049 - PLAN GRANT-DWR/SGM			0	0
0050 - PLAN GRANT - SB2			30,000	30,000
0052 - PLAN - HHAP GRANT			0	0

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Description 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
Provisions for Obligated Fund Balances (continued)				
0053 - TOBACCO SETTLEMENT FUND			0	0
0054 - OPIOID SETTLEMENT FUND			0	0
0055 - PG&E SETTLEMENT			7,779,635	7,779,635
0057 - SW GRANTS (PW)			0	0
0062 - RECORDERS FUND			0	0
0063 - ANIMAL CONT. SPAY/NEUTER			0	0
0064 - DOMESTIC VIOL ASSISTANCE			0	0
0065 - ERDS			0	0
0067 - HAVA - ELECTIONS			0	0
0070 - PCCDC PILT CDBG			0	0
0093 - CRIMINAL JUS. CONST. FUND			0	0
0096 - CAPITAL IMPROVEMENTS			0	0
00D1 - ASSET FORFEITURE			0	0
00D2 - ENVIRONMENTAL SETTLEMENT			190,000	190,000
Total Obligated Fund Balances			13,894,989	13,894,989
Total Financing Uses	94,522,704	115,425,323	146,698,893	153,994,129
Summarization by Fund				
0001 - GENERAL	25,999,645	25,309,219	36,418,278	41,664,265
0001 0001C - CAPITAL REPLACEMENT FUND	0	0	0	0
0001 0001D - DISTRICT ATTORNEY	2,061,124	2,003,574	2,521,818	2,762,003
0001 0001H - HOMICIDE TRIAL COSTS	5,158	0	0	0
0001 0001I - GEN FUND DEV/IMPACT	0	0	0	0
0001 0001N - SENIOR CITIZENS NUTRITION	887,117	1,047,083	1,041,172	1,124,904
0001 0001R - SUPERVISOR COMM.SVC.FUND	0	0	0	0
0001 0001S - SHERIFF	9,066,904	9,110,874	10,221,905	10,922,503
0001 0001T - TAYLORSVILLE SCH PRESER	(62)	(2)	62	2
0001 0001V - ABAND VEH ABATEMT FUND	7,692	3,067	7,350	28,000
0002 - ROAD	8,916,872	8,156,385	13,348,379	12,748,983
0003 - FISH AND GAME	4,300	39,833	47,778	51,750
0004 - CHILD ABUSE PREVENTION	32,573	35,911	44,992	47,350
0005 - COUNTY FAIR	1,370,825	809,511	838,565	776,724
0009 - AUD- CO LOCAL REV 2011	10,666,257	7,534,191	7,208,668	7,208,668
0011 - TITLE III	40,766	56,720	1,027,351	1,139,105
0013 - DEPT. SOCIAL SERVICES	9,176,090	8,881,413	13,969,586	15,200,010
0013 0013P - REALIGN - PROT SERVICES	0	4,000,000	0	0
0013 0013R - SS - REALIGNMENT	128	14,000,116	128	116
0014 - MENTAL HEALTH	5,437,170	5,295,517	6,602,489	7,140,657
0014 0014A - MENTAL HLTH MHSA	2,804,139	2,190,728	3,747,554	3,955,268
0014 0014B - MENTAL HLTH BEHAVIORAL HL	32,801	16,902	69,879	78,249
0014 0014C - CAL-WORKS M.H. & A.D.	(88)	(51)	134	(56)
0014 0014H - SIERRA HOUSE BOARD & CARE	(13,647)	12,812	47,973	12,383
0014 0014S - SAMHSA	256,935	185,683	361,942	277,656
0014 0014W - WRAP AROUND	(638)	(250)	1,174	(304)
0015 - PUBLIC HEALTH	4,771,756	4,693,481	6,814,643	7,746,881
0015 0015E - E.M.S.	36,552	38,967	227	62,000
0015 0015P - PUBLIC HLTH EMRG PREPAR	272,541	207,689	236,218	305,869
0015 0015V - HEALTH VITAL STATISTICS	390	1,794	1,654	2,664
0016 - ALCOHOL & DRUG	760,954	544,926	1,336,490	1,353,526

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Description 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
Summarization by Fund (continued)				
0016 0016A - A&D PROP 36	(60)	(17)	60	(17)
0017 0017C - SHERIFF CIVIL OPERATIONS	1,708	7,060	17,363	20,201
0017 0017F - SHRFF -ASSET FORFEITR EDU	1,337	5,306	15,681	10,375
0017 0017G - SHERIFF -GRANTS	2,262,100	2,603,985	5,219,507	6,196,849
0017 0017I - INMATE WELFARE FUND	31,575	33,758	79,267	90,414
0017 0017N - NARCOTICS FUND	6,919	1,860	63,304	61,707
0018 - DA - ADULT DRUG COURT	163,414	152,912	189,737	55,952
0019 - CARES ACT - COVID19	29,735	0	0	0
0021 - ARPA 2021	584,685	1,583,535	0	1,476,866
0022 - DISASTER RESPONSE FUND	1,497,417	4,202,238	467,519	876,373
0023 - DISASTR RECOV OP CNTR DROC	890,864	25,608	0	433,053
0025 - COUNTY LOCAL REV AB109	875,239	703,924	935,592	1,295,412
0026 - LOCAL ASSISTANCE & TCF	0	49,312	0	0
0035 - CHILD SUPPORT	578,568	698,627	935,989	962,976
0037 - DNA PENALTY (PROP 69)	2,708	1,902	28,319	31,067
0046 - PROB GRANT DEPT(S)	437,349	511,342	830,472	627,119
0046 0046C - CRIMINAL LAB PENALTY	(18)	27	18	27
0046 0046D - PROB-DIV JUV	0	48,336	250,000	500,828
0046 0046P - PROB-PRETRIAL	0	11,791	266,239	179,331
0046 0046R - PROB-ADULT HIGH RISK	318,371	242,513	685,386	860,559
0047 - PLAN - DWR DACTI	27,777	0	0	0
0048 - Plan Prop 1 IRWM	115,408	254,757	0	1,272,821
0049 - PLAN GRANT-DWR/SGM	22,598	10,163	0	0
0050 - PLAN GRANT - SB2	0	0	30,000	346,517
0052 - PLAN - HHAP GRANT	0	0	0	73,151
0053 - TOBACCO SETTLEMENT FUND	(967)	691	967	691
0054 - OPIOID SETTLEMENT FUND	0	0	0	0
0055 - PG&E SETTLEMENT	0	0	7,779,635	7,789,635
0057 - SW GRANTS (PW)	33,931	(195)	184	9,886
0062 - RECORDERS FUND	7,425	9,716	104,855	108,014
0062 0062M - RECORDER MICROGRAPHICS	329	411	126,143	126,225
0062 0062O - RECORDER'S OFFICE MODERN	6,618	4,862	210,783	227,672
0063 - ANIMAL CONT. SPAY/NEUTER	1,300	60,879	8,843	130,364
0064 - DOMESTIC VIOL ASSISTANCE	(107)	2,401	15,923	17,566
0065 - ERDS	0	0	27,517	27,517
0067 - HAVA - ELECTIONS	(46)	3,894	48,833	45,251
0070 - PCCDC PILT CDBG	0	0	0	0
0093 - CRIMINAL JUS. CONST. FUND	185,635	116,213	215,156	133,035
0096 - CAPITAL IMPROVEMENTS	1,166,197	1,168,609	1,168,610	1,169,932
0096 0096A - CAP IMRPV ANIMAL SHLTR	0	0	0	0
0096 0096C - CAP IMP COURTHOUSE REMOD	0	0	0	0
0096 0096D - CRTHS ANN/HLTH & HMN SVC	0	0	0	0
0096 0096J - CAPITAL IMP JAIL	2,680,441	8,732,810	20,860,082	14,027,084
00D1 - ASSET FORFEITURE	0	0	500	500
00D2 - ENVIRONMENTAL SETTLEMENT	0	0	200,000	200,000
Total Financing Uses	94,522,704	115,425,323	146,698,893	153,994,129

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Function, Activity and Budget Unit 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
00-UNDEFINED				
00-UNDEFINED				
00000 - UNDEFINED	0	0	0	10,000
Total 00 - UNDEFINED	0	0	0	10,000
Total 00 - UNDEFINED	0	0	0	10,000
01-GENERAL GOVERNMENT				
10-LEGISLATIVE ADMIN				
20002 - AUD - CARES PASS THRU	29,735	0	0	0
20003 - ARPA 2021	584,685	1,583,535	0	1,476,866
20009 - AUD-CO LOCAL REV 2011	10,666,257	7,534,191	7,208,668	7,208,668
20010 - BOARD OF SUPERVISORS	601,296	591,089	575,262	680,675
20018 - TAYLRSVL SCH PRESER	(62)	(2)	62	2
20020 - GENERAL SERVICES	2,102,381	907,702	889,356	1,189,221
20026 - GEN FND - TITLE III	0	0	0	0
20027 - TITLE III	40,766	56,720	1,027,351	1,139,105
20029 - CAPITAL REPLACEMENT	0	0	0	0
20030 - CAO	250,106	641,988	441,172	936,954
20031 - CONTRIBUTIONS	9,547,188	9,466,717	10,509,385	13,124,938
20032 - RISK MANAGEMENT	0	153,022	212,953	346,005
20035 - HUMAN RESOURCES	436,142	491,258	569,797	686,755
80026 - LOCAL ASSISTANCE & TCF	0	49,312	0	0
Total 10 - LEGISLATIVE & ADMIN	24,258,494	21,475,532	21,434,006	26,789,189
11-FINANCE				
20022 - DISASTER RESPONSE	1,497,417	4,202,238	0	408,854
20023 - DIS RECOV OPS CENTER - DROC	890,864	25,608	0	433,053
20040 - AUDITOR-CONTROLLER	828,000	740,523	928,237	1,037,675
20050 - TREASURER-TAX COLLECTOR	709,147	641,948	739,375	845,590
20060 - ASSESSOR	700,090	708,624	1,003,624	931,730
Total 11 - FINANCE	4,625,518	6,318,941	2,671,236	3,656,902
12-COUNSEL				
20080 - COUNTY COUNSEL	611,743	626,213	718,810	978,596
Total 12 - COUNSEL	611,743	626,213	718,810	978,596
13-ELECTIONS				
20100 - ELECTIONS	351,720	272,258	604,465	583,640
20559 - HAVA - ELECTIONS	(46)	3,894	42,604	39,022
Total 13 - ELECTIONS	351,674	276,152	647,069	622,662
14-PROPERTY MANAGEMENT				
20120 - FACILITY SERVICES	2,036,748	2,368,939	2,921,969	2,835,546
Total 14 - PROPERTY MANAGEMENT	2,036,748	2,368,939	2,921,969	2,835,546
15-PROMOTION				
20033 - ECONOMIC DEVELOPMENT-CAO	0	0	0	0
20190 - COUNTY FAIR	1,370,825	809,511	838,565	776,724
Total 15 - PROMOTION	1,370,825	809,511	838,565	776,724
16-OTHER GENERAL				
20055 - PCCDC CDBG GRANT	0	0	0	0
20057 - **DO NOT USE**PCCDC PILT	0	0	0	0
20210 - ENGINEER	175,597	171,075	200,355	224,795
20220 - INFORMATION TECHNOLOGY	1,131,759	1,175,530	1,275,441	1,393,051
20240 - INSURANCE & BONDS	0	0	0	0

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Function, Activity and Budget Unit 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
01-GENERAL GOVERNMENT (continued)				
16-OTHER GENERAL (continued)				
20423 - GENERAL PLAN	5,469	9,698	59,509	320,950
20510 - GIS	148,910	148,380	163,353	176,455
Total 16 - OTHER GENERAL	1,461,735	1,504,683	1,698,658	2,115,251
21-OTHER PROTECTION				
20470 - OFF- EMERGENCY SERVICES	4	3,918	0	192,094
Total 21 - OTHER PROTECTION	4	3,918	0	192,094
26-ADMINISTRATION				
20465 - ELECTR RCDG RCVRY SYS	0	0	11,000	11,000
20488 - VRIP-VITAL STATS	274	317	10,274	10,317
20489 - SS TRUNCATION PROGRAM	7,151	9,399	52,425	55,541
Total 26 - ADMINISTRATION	7,425	9,716	73,699	76,858
36-PLANT ACQUISITION				
20136 - CRTHS ANNX/HLTH & HMN SVC	0	0	0	0
20137 - COURTHOUSE REMODL	0	0	0	0
20139 - CAP PROJ-ANIMAL SHLTR	0	0	0	0
20140 - CAPITAL IMPROVEMENT PROJECTS	1,166,197	1,168,609	1,168,610	1,169,932
20141 - CAPITAL IMPROVEMENT JAIL	2,680,441	8,732,810	20,860,082	14,027,084
Total 36 - PLANT ACQUISITION	3,846,638	9,901,419	22,028,692	15,197,016
Total 01 - GENERAL GOVERNMENT	38,570,804	43,295,024	53,032,704	53,240,838
02-PUBLIC PROTECTION				
16-OTHER GENERAL				
20455 - COORD COUNCIL	0	0	24,832	0
Total 16 - OTHER GENERAL	0	0	24,832	0
17-JUDICIAL				
20237 - DNA PENALTY (PROP 69)	2,708	1,902	28,319	31,067
20270 - GRAND JURY	10,045	15,309	24,517	24,533
20290 - MUNICIPAL COURT	6,109	0	0	0
20293 - CRIMINAL JUSTICE CONSTRUCTION	185,635	116,213	215,156	133,035
20320 - PUBLIC DEFENDER	388,922	355,834	414,164	413,375
70280 - CHILD SUPP	578,568	698,627	911,529	938,516
70301 - DISTRICT ATTORNEY	1,482,300	1,509,750	1,864,592	2,044,574
70302 - DA/OCJP ADA	(35)	6,367	35	6,367
70303 - DA/SPOUSAL ABUSE PROG.	0	13,142	115,410	318,474
70304 - DA-AUTO & WC FRAUD	0	0	0	0
70305 - DA-JAG GRANT DEPT	0	0	0	0
70306 - DA/VERTICAL PROSECUTION	12	0	0	0
70307 - DA/ALTERN SENTENCING PRG	578,847	474,315	541,781	392,588
70311 - DA-ASSET FORFEITURE	0	0	500	500
70312 - DA-ENVIRO SETTLEMENT	0	0	10,000	10,000
70318 - DA-ADULT DRUG CRT GRANT	163,414	152,912	189,737	55,952
Total 17 - JUDICIAL	3,396,525	3,344,371	4,315,740	4,368,981
18-POLICE PROTECTION				
20342 - CIVIL OPERATIONS	1,708	7,060	17,363	20,201
20343 - NARCOTICS	6,919	1,860	43,903	61,707
70329 - SO-BUFFER / OES	208,443	396,053	391,287	0
70330 - SHERIFF	6,509,186	6,471,540	6,925,739	7,596,192
70331 - AB 443	435,687	818,375	2,350,425	2,342,545

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02-PUBLIC PROTECTION (continued)				
18-POLICE PROTECTION (continued)				
70338 - SCAAP -SO	2,076	1,275	4,545	7,642
70339 - PSIC GRNT (OLD COPS TECH)	(25)	(19)	117	113
70340 - EVERY 15 MIN	(16)	(46)	112	156
70343 - CALMMET - SO	26,410	22,711	69,547	80,153
70344 - HOMELND SEC - SHRFF	0	3,060	92,959	89,899
70345 - HOMELND SEC - OES	95,100	(349)	545	92,720
70348 - DCE/SP	13,871	28,146	46,016	35,596
70350 - BOAT SFTY & ENFRCMNT	185,414	198,964	275,282	361,787
70356 - SLESF - SHRFF	156,685	5	161,326	327,924
70357 - SHERIFF-MEDCOM	16,478	9,824	100,534	96,768
70359 - SLESF - JAIL	9,757	3,022	11,815	13,549
70362 - SHERIFF-CCP AB109	488,622	570,880	558,300	607,803
70370 - BAILIFF	0	0	0	0
70375 - COMMUNICATIONS	90,047	50,316	201,658	1,062,448
70384 - OHV GRANT	56,897	71,033	129,116	131,890
70385 - OES/ADA SHRFF	(384)	313	1,178	205
70386 - HOMELAND SECURITY#3	0	84,163	89,325	157
70387 - COURT SECURITY	475,380	345,082	597,934	627,495
70388 - SB678	1,658	1,177	1,658	4,788
70391 - SO -ASST FORFEITURE EDU	1,337	5,306	15,681	10,375
70399 - JAIL CONSTRUCTION - SB844	0	0	0	0
Total 18 - POLICE PROTECTION	8,781,250	9,089,751	12,086,365	13,572,113
19-DETENTION CORRECTION				
20028 - HOMICIDE TRIAL COSTS	5,158	0	0	0
20370 - INTENS DRG SUP	0	0	0	58
20400 - PROBATION	1,277,132	980,821	1,603,796	1,660,257
20401 - PROB-EVIDENCE BASED SUPRV	0	0	0	0
20402 - PROB-JJCPA SLESF	55,828	44,755	118,432	118,512
20403 - PROB-OTRAP	0	0	0	0
20404 - PROB-DIV JUV	0	48,336	250,000	500,828
20405 - PROB-PRETRIAL	0	11,791	266,239	179,331
20407 - PROB-CRT DRUG	0	0	0	0
20409 - PROB-ADULT HIGH RISK	318,371	242,513	685,386	860,559
20415 - PROB- JUVENAL JUSTICE	165,256	127,240	269,870	242,123
20418 - PROB-AB109	216,265	339,347	442,170	266,484
20420 - VICTIM WITNESS	253,824	294,345	339,727	398,428
20900 - CRIMINAL LAB PENALTY	(18)	27	18	27
22911 - INMATE WELFARE	31,575	33,758	79,267	90,414
70380 - JAILS	2,557,718	2,639,334	3,296,166	3,326,311
Total 19 - DETENTION & CORRECTION	4,881,109	4,762,267	7,351,071	7,643,332
20-PROTECTION INSPECTION				
20425 - AG COMMISSIONER	549,640	573,516	665,682	635,440
20426 - BUILDING	552,225	587,659	847,238	940,136
20446 - BUILDING DEVELOPMENT/IMPACT	0	0	0	0
20447 - ABANDND VEHICLE ABATEMENT	7,692	3,067	7,350	28,000
20450 - CODE COMPLIANCE/ABATE	150,814	200,989	250,730	288,661
20490 - PLANNING	452,259	343,203	587,746	735,019

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02-PUBLIC PROTECTION (continued)				
20-PROTECTION INSPECTION (continued)				
20491 - PLANNING DWR/SGM	22,598	10,163	0	0
20492 - PLANNING-HOMELESS HHAP	0	0	0	73,151
20495 - PLAN - HCD SB2	0	0	0	316,517
20497 - PLANNING-DWR/DACTI	27,777	0	0	0
20498 - Planning - IRWM	115,408	254,757	0	1,272,821
Total 20 - PROTECTION INSPECTION	1,878,413	1,973,354	2,358,746	4,289,745
21-OTHER PROTECTION				
20413 - DOMESTIC VIOLENCE ASSISTANCE	(107)	2,401	15,923	17,566
20424 - ANIMAL CONTROL	1,300	60,879	8,843	130,364
20428 - ANIMAL CONTROL	209,518	218,067	235,858	381,395
20430 - PUBLIC GUARDIAN	110,356	119,370	199,989	197,277
20432 - PUBLIC ADMINISTRATOR	47,405	47,249	52,687	51,057
20460 - CO CLERK-RECORDER	343,102	238,255	362,746	388,072
20469 - RECORDS MANAGEMENT	58,725	52,010	106,468	108,010
20500 - FISH AND GAME	4,300	39,833	11,141	15,113
22281 - RECORDER MICROGRAPHIC	329	411	35,329	35,411
22341 - CHILD ABUSE PREVENTION	32,573	35,911	44,992	47,350
22411 - RECORDER MODERNIZATION	6,618	4,862	146,609	163,498
Total 21 - OTHER PROTECTION	814,119	819,248	1,220,585	1,535,113
24-HEALTH				
20621 - EMS	36,552	38,967	227	62,000
Total 24 - HEALTH	36,552	38,967	227	62,000
26-ADMINISTRATION				
20895 - CCPIF - COMM CRR AB109	875,239	703,924	935,592	1,295,412
Total 26 - ADMINISTRATION	875,239	703,924	935,592	1,295,412
Total 02 - PUBLIC PROTECTION	20,663,207	20,731,882	28,293,158	32,766,696
03-PUBLIC WAYS FACILITIES				
22-PUBLIC WAYS				
20521 - ROAD DEPARTMENT	8,916,872	8,156,385	13,348,379	12,748,983
20704 - PUBLIC WORKS OIL RECYCLE	24,399	(10,000)	127	0
Total 22 - PUBLIC WAYS	8,941,271	8,146,385	13,348,506	12,748,983
Total 03 - PUBLIC WAYS & FACILITIES	8,941,271	8,146,385	13,348,506	12,748,983
04-HEALTH SANITATION				
24-HEALTH				
20054 - OPIOID SETTLEMENT FUND	0	0	0	0
20550 - ENVIRONMENTAL HEALTH	642,391	730,827	1,043,783	948,015
20555 - SAFE DRINKING WATER GRANT	0	0	0	0
20560 - HEALTH DEPT	0	0	0	0
20565 - HLTH VRIP H&S 10605.3	390	1,794	1,654	2,664
40044 - TOBACCO SETTLEMENT	(967)	691	967	691
70559 - FED AID TL III.(HLTH)	170,702	180,739	239,655	240,593
70560 - HEALTH	4,601,054	4,512,742	6,574,988	7,506,288
70561 - HLTH CDC BASE/PAN FLU	117,723	106,284	116,462	140,111
70566 - HLTH- HPP	154,818	101,405	119,756	165,758
70567 - HLTHH1N1	0	0	0	0
70568 - HLTHPHER	0	0	0	0
70569 - MENTAL HEALTH BEHAVIORAL	32,801	16,902	69,879	78,249

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04-HEALTH SANITATION (continued)				
24-HEALTH (continued)				
70570 - MNTH HLTH	5,437,170	5,295,517	6,602,489	7,140,657
70571 - M.H. MHSA	2,237,676	2,004,918	3,174,048	3,323,622
70572 - M.H. MHSA INN	0	0	0	0
70573 - MSHA PEI	502,235	145,982	486,302	539,825
70574 - SIERRA HSE BRD/CR	(13,647)	12,812	47,973	12,383
70575 - SAMHSA M.H.	256,935	185,683	361,942	277,656
70576 - MHSA EHR TECHNOLOGY	(79)	(59)	79	(59)
70577 - CAL-WRKS M.H.	(88)	(51)	134	(56)
70578 - WRAP AROUND PRG.	(638)	(250)	1,174	(304)
70579 - MHSA-WRKFRM ED TRN	64,307	39,887	87,125	91,880
70580 - ALCOHOL & DRUG	587,005	535,972	801,143	818,974
70582 - DRINK/DRIVE PROG	0	0	0	0
70587 - A&D PROP 36	(60)	(17)	60	(17)
70630 - DRUG COURT (A&D)	173,949	8,954	535,347	534,552
Total 24 - HEALTH	14,963,677	13,880,732	20,264,960	21,821,482
25-SANITATION				
20705 - SW-BOTTLE GRANT	9,532	9,805	57	9,886
Total 25 - SANITATION	9,532	9,805	57	9,886
Total 04 - HEALTH & SANITATION	14,973,209	13,890,537	20,265,017	21,831,368
05-PUBLIC ASSISTANCE				
26-ADMINISTRATION				
70590 - SOCIAL SRVC	9,183,603	8,874,416	13,962,073	15,193,013
70591 - PUBLIC AUTHORITY	(295)	18,741	295	18,741
70592 - SS - REALIGN PROTECTIVE SVCS	0	0	0	0
70593 - SS - REALIGNMENT	128	14,000,116	128	116
70594 - SOC SVC ASSTNC	(7,218)	(11,744)	7,218	(11,744)
70595 - SS - REALIGN PROT SVCS	0	4,000,000	0	0
Total 26 - ADMINISTRATION	9,176,218	26,881,529	13,969,714	15,200,126
30-CARE OF COURT WARDS				
20639 - COURT/CARE, COURT WARDS	0	0	0	0
Total 30 - CARE OF COURT WARDS	0	0	0	0
31-VETERANS SERVICE				
20640 - VETERANS SERVICES	157,357	149,080	199,839	173,192
Total 31 - VETERANS SERVICE	157,357	149,080	199,839	173,192
38-OTHER ASSISTANCE				
20830 - SENIOR SERVICES-NUTRITION	887,117	1,047,083	1,041,172	1,124,904
Total 38 - OTHER ASSISTANCE	887,117	1,047,083	1,041,172	1,124,904
Total 05 - PUBLIC ASSISTANCE	10,220,692	28,077,692	15,210,725	16,498,222
06-EDUCATION				
32-LIBRARY SERVICES				
20670 - COUNTY LIBRARY	470,616	597,737	883,323	1,189,082
20675 - COUNTY LITERACY	148,191	143,963	223,921	238,527
20678 - SIERRA COUNTY LITERACY	5	19	0	15
Total 32 - LIBRARY SERVICES	618,812	741,719	1,107,244	1,427,624
33-AGRICULTURAL EDUCATION				
20680 - FARM ADVISOR	84,869	88,166	98,153	104,937
Total 33 - AGRICULTURAL EDUCATION	84,869	88,166	98,153	104,937

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06-EDUCATION (continued)				
Total 06 - EDUCATION	703,681	829,885	1,205,397	1,532,561
07-RECREATION CULTURAL SERVICES				
34-CULTURAL SERVICES				
20780 - MUSEUM	115,061	109,353	225,012	243,023
Total 34 - CULTURAL SERVICES	115,061	109,353	225,012	243,023
35-MEMORIAL BUILDINGS				
20790 - CHESTER MEMORIAL HALL	19,874	22,584	22,535	28,305
20800 - GREENVILLE TOWNHALL	3,582	2,510	6,897	2,678
20810 - PORTOLA MEMORIAL HALL	74,181	118,790	82,482	52,051
20820 - QUINCY MEMORIAL HALL	33,077	35,944	36,031	41,650
Total 35 - MEMORIAL BUILDINGS	130,714	179,828	147,945	124,684
37-RECREATION FACILITIES				
20710 - SUPERVISOR DISTRICT 1	0	0	0	0
20720 - SUPERVISOR DISTRICT 2	0	0	0	0
20730 - SUPERVISOR DISTRICT 3	0	0	0	0
20740 - SUPERVISOR DISTRICT 4	0	0	0	0
20750 - SUPERVISOR DISTRICT 5	0	0	0	0
20756 - COUNTY PARKS	190,003	146,597	357,683	284,134
20840 - ALMANOR REC-GEN FUNDED	14,062	18,140	18,505	20,010
Total 37 - RECREATION FACILITIES	204,065	164,737	376,188	304,144
Total 07 - RECREATION & CULTURAL SERVICES	449,840	453,918	749,145	671,851
09-DISTRICT FUNCTION				
99-DISTRICT ACTIVITY				
20522 - ROAD CONTINGENCIES	0	0	0	0
20980 - CONTINGENCY-GENERAL	0	0	0	0
Total 99 - DISTRICT ACTIVITY	0	0	0	0
Total 09 - DISTRICT FUNCTION	0	0	0	0
Grand Total Financing Uses by Function	94,522,704	115,425,323	132,104,652	139,300,519

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DEPARTMENT BUDGETS



AGRICULTURAL COMMISSIONER

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Fund: 0001 GENERAL

Budget Unit: 20425 - AG COMMISSIONER

Function: 02 - PUBLIC PROTECTION Activity: 20 - PROTECTION INSPECTION

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Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44180 - STATE-AID FOR AGRICULTURE	315,993	327,473	317,886	315,921
44180P - STATE AID FOR AG	17,460	0	2,500	1,200
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
44505 - FED-MAPPING NOXIOUS WEEDS	0	0	0	0
44505P - FED-NOXIOUS WEEDS PR YR	0	0	0	0
Total 44 - STATE & FEDERAL AID	333,453	327,473	320,386	317,121
45-CHARGES FOR SERVICES				
45070 - AGRICULTURAL SERVICES	35,137	27,577	33,000	27,000
45070P - AGRICULTURAL SERVICES	0	0	100	0
Total 45 - CHARGES FOR SERVICES	35,137	27,577	33,100	27,000
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	56,181	58,470	45,000	55,000
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	768	0	0	0
Total 46 - OTHER REVENUE	56,949	58,470	45,000	55,000
48-TRANSFER				
48000 - TRANSFER-IN	4,500	4,500	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	973	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	5,473	4,500	0	0
Total Revenue	431,012	418,020	398,486	399,121
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	242,056	272,454	275,313	270,269
51020 - OTHER WAGES	4,349	7,862	25,400	25,000
51060 - OVERTIME PAY	873	0	500	500
51070 - UNEMPLOYMENT INSURANCE	256	366	2,346	305
51080 - RETIREMENT	63,463	23,195	75,733	82,000
51081 - OPEB LIABILITY	7,999	9,513	7,999	9,513
51090 - GROUP INSURANCE	67,346	73,270	84,824	74,403
51100 - FICA/MEDICARE OASDI	18,164	20,879	24,037	23,446
51110 - COMPENSATION INSURANCE	4,001	3,750	4,678	24,499
51120 - CELL PHONE ALLOW	2,040	1,880	2,040	1,800
51150 - LIFE INSURANCE	334	334	334	334
Total 51 - SALARIES & BENEFITS	410,881	413,503	503,204	512,069
52-SERVICES SUPPLIES				
520000 - AGRICULTURE	5,569	8,852	9,000	9,500
520200 - COMMUNICATIONS	0	0	130	130
520201 - PHONE - LAND LINE (S)	274	261	325	1,725
520210 - POSTAGE/SHIP, MAIL COST	717	316	400	400
520220 - PAPER/PAPER SUPPLIES	0	0	0	750
520221 - ENVELOPES	0	0	0	0

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Fund: 0001 GENERAL

Budget Unit: 20425 - AG COMMISSIONER

Function: 02 - PUBLIC PROTECTION Activity: 20 - PROTECTION INSPECTION

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Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520407 - REFUSE DISPOSAL	40	9	50	50
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	2,053	1,857	1,913	2,300
520902 - VEHICLE MAINTENANCE	5,426	2,656	1,787	2,000
520940 - SAFETY EQUIPMENT/EXPENSES	1,575	2,374	1,600	1,200
521107 - PRE-EMPLOYMENT COSTS	0	0	100	0
521600 - MEMBERSHIPS/ANNUAL DUES	2,241	2,161	2,261	2,261
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	5,303	6,314	1,000	1,000
521900 - PROFESSIONAL SVC	81,617	0	0	0
523800 - EQUIP RENT/LEASE	4,000	3,000	3,000	3,000
524300 - SMALL TOOLS/INSTRUMENTS	1,772	434	1,700	1,500
524400 - SPECIAL DEPARTMENT EXPENSE	9,768	4,415	6,259	7,435
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	2,135	2,772	1,727	3,170
527000 - TRAINING	2,670	1,020	3,100	4,000
527400 - TRAVEL- IN COUNTY	8,057	5,908	8,500	6,000
527500 - TRAVEL- OUT OF COUNTY	2,469	1,734	2,500	4,500
527550 - IN COUNTY HOSTING	0	676	676	750
527802 - ELECTRIC CHARGES	2,328	2,633	2,700	2,700
527803 - PROPANE/OTHR HEATING FUEL	745	2,415	3,000	3,000
Total 52 - SERVICES & SUPPLIES	138,759	49,807	51,728	57,371
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	55,375	55,375	0
541500 - VEHICLE	0	0	0	0
541980 - TRUCK	0	43,216	55,375	66,000
542600 - EQUIPMENT	0	11,615	0	0
Total 54 - FIXED ASSETS	0	110,206	110,750	66,000
Total Expenditures and Appropriations	549,640	573,516	665,682	635,440
Net Cost	118,628	155,496	267,196	236,319

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Fund: 0001 GENERAL

Budget Unit: 20060 - ASSESSOR

Function: 01 - GENERAL GOVERNMENT

Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45005 - SB 2557 COLLECTION CHARGE	105,272	104,995	95,000	0
45010 - ASSM-TAX COLLECTOR FEES	15,284	16,738	12,000	0
Total 45 - CHARGES FOR SERVICES	120,556	121,733	107,000	0
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	500	87,000	0
46253 - REIMB - CO DISASTR RESPONS	0	446	0	0
Total 46 - OTHER REVENUE	0	946	87,000	0
48-TRANSFER				
48000 - TRANSFER-IN	9,000	9,000	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	1,671	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	10,671	9,000	0	0
Total Revenue	131,227	131,679	194,000	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	473,207	499,827	557,746	459,624
51020 - OTHER WAGES	624	0	0	30,730
51060 - OVERTIME PAY	3,875	4,172	0	0
51070 - UNEMPLOYMENT INSURANCE	262	761	868	618
51080 - RETIREMENT	63,603	44,464	166,497	144,096
51081 - OPEB LIABILITY	15,998	19,024	15,998	19,024
51090 - GROUP INSURANCE	56,206	63,949	72,760	178,990
51100 - FICA/MEDICARE OASDI	36,226	37,514	44,577	40,217
51110 - COMPENSATION INSURANCE	25,357	7,809	25,357	2,768
51150 - LIFE INSURANCE	334	334	334	334
Total 51 - SALARIES & BENEFITS	675,692	677,854	884,137	876,401
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	390	412	2,300	2,300
520210 - POSTAGE/SHIP, MAIL COST	2,737	2,483	4,500	4,500
520220 - PAPER/PAPER SUPPLIES	600	564	1,000	1,000
520230 - COPY CHARGES	0	0	0	0
520233 - PRINTING SVC/CHRGs	3,260	3,289	4,000	4,500
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	2,877	2,950	4,500	4,500
520410 - SOFTWARE LICENSE	650	0	1,900	1,900
520419 - COVID PPE & CLEANING COST	0	48	1,500	0
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	1,059	2,800	3,500
521107 - PRE-EMPLOYMENT COSTS	0	0	200	0
521600 - MEMBERSHIPS/ANNUAL DUES	825	1,000	1,000	1,500
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,482	1,924	2,860	3,000
521900 - PROFESSIONAL SVC	0	4,984	4,000	4,000

ASSESSOR (CONT.)

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Fund: 0001 GENERAL

Budget Unit: 20060 - ASSESSOR

Function: 01 - GENERAL GOVERNMENT

Activity: 11 - FINANCE

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
523710 - ANNUAL PUB/REF MANUALS	3,639	1,729	2,140	2,200
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,567	5,774	4,567	6,429
527400 - TRAVEL- IN COUNTY	270	543	1,000	1,000
527500 - TRAVEL- OUT OF COUNTY	2,551	4,011	12,000	15,000
529851 - COMPUTER HARDWARE/SUPPL	550	0	0	0
Total 52 - SERVICES & SUPPLIES	24,398	30,770	50,267	55,329
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	69,220	0
Total 57 - TRANSFER OUT	0	0	69,220	0
Total Expenditures and Appropriations	700,090	708,624	1,003,624	931,730
Net Cost	568,863	576,945	809,624	931,730

AUDITOR-CONTROLLER

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Fund: 0001 GENERAL

Budget Unit: 20040 - AUDITOR-CONTROLLER

Function: 01 - GENERAL GOVERNMENT

Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object	2023-24			
	2021-22 Actual	2022-23 Actual	2023-24 Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45005 - SB 2557 COLLECTION CHARGE	3,910	3,900	2,000	2,000
45020 - AUDITING-ACCOUNTING FEES	56,639	36,504	54,340	54,300
45080 - CIVIL PROCESS SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	60,549	40,404	56,340	56,300
46-OTHER REVENUE				
46059 - SAFETY INCENTIVE	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
47001 - INTERFUND TRANSFER	0	0	0	0
48000 - TRANSFER-IN	9,000	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	9,000	0	0	0
Total Revenue	69,549	40,404	56,340	56,300
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	416,412	289,870	401,004	445,368
51020 - OTHER WAGES	41,361	79,945	30,000	30,000
51060 - OVERTIME PAY	12,874	8,507	6,000	0
51070 - UNEMPLOYMENT INSURANCE	181	648	181	532
51080 - RETIREMENT	115,715	32,183	118,687	144,349
51081 - OPEB LIABILITY	11,999	14,269	11,999	14,269
51090 - GROUP INSURANCE	77,891	86,466	141,564	130,972
51100 - FICA/MEDICARE OASDI	37,233	29,013	35,164	36,997
51110 - COMPENSATION INSURANCE	7,725	7,231	7,725	3,132
51120 - CELL PHONE ALLOW	0	0	0	0
51128 - BILINGUAL ALLOWANCE	0	35	0	420
51150 - LIFE INSURANCE	825	696	1,003	1,003
Total 51 - SALARIES & BENEFITS	722,216	548,863	753,327	807,042
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	263	315	275	300
520210 - POSTAGE/SHIP, MAIL COST	8,413	7,871	9,000	10,000
520220 - PAPER/PAPER SUPPLIES	1,278	2,142	2,050	3,000
520221 - ENVELOPES	1,471	1,521	1,600	1,600
520227 - FOLDERS/FILES/BINDERS	278	222	500	500
520230 - COPY CHARGES	0	0	0	0
520243 - WARRANTS	2,303	4,309	4,310	5,000
520250 - COPY MACHINE LEASE	3,726	4,553	4,500	4,500
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0
520419 - COVID PPE & CLEANING COST	60	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521102 - FUEL - VEHICLE	0	0	0	0

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Fund: 0001 - GENERAL

Budget Unit: 20040 - AUDITOR-CONTROLLER

Function: 01 - GENERAL GOVERNMENT

Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521107 - PRE-EMPLOYMENT COSTS	0	0	0	200
521230 - OFFICE FURNITURE/EQUIP	2,050	176	0	3,000
521600 - MEMBERSHIPS/ANNUAL DUES	706	396	600	600
521800 - OFFICE EXPENSE	3,720	3,068	3,290	4,000
521900 - PROFESSIONAL SVC	38,609	145,800	40,000	130,000
523710 - ANNUAL PUB/REF MANUALS	0	1,565	1,565	2,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	1,380	1,475	1,500
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	3,966	4,910	3,966	5,533
527000 - TRAINING	149	0	1,000	1,500
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	431	2,189	3,725	5,000
529500 - COMPUTER	1,892	1,943	2,400	2,400
Total 52 - SERVICES & SUPPLIES	69,315	182,360	80,256	180,633
54-FIXED ASSETS				
540412 - SOFTWARE	36,469	0	40,000	40,000
Total 54 - FIXED ASSETS	36,469	0	40,000	40,000
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	54,654	0
Total 57 - TRANSFER OUT	0	0	54,654	0
Total Expenditures and Appropriations	828,000	731,223	928,237	1,007,087
Net Cost	758,451	690,819	871,897	950,787

AUDITOR-CONTROLLER LOCAL REVENUE 2011

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Fund: 0009 - AUD- CO LOCAL REV 2011

Budget Unit: 20009 - AUD-CO LOCAL REV 2011

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44700 - ST-SO TRIAL CRT SECURITY	(31,344)	0	375,000	375,000
44700A - ST-SO TRL CT SEC SUB	522,763	498,644	0	0
44705 - ST-DA 1/2 AB118 SUBACCT	(644)	0	4,500	4,500
44705A - ST-DA 1/2 1020 SUBACCT	15,133	18,314	0	0
44706 - ST-PD 1/2 AB118 SUBACCT	(644)	0	4,500	4,500
44706A - ST-PD 1/2 1020 SUBACCT	15,133	19,555	0	0
44709 - ST-PROB JJA YTH OFFNDR	(9,775)	0	100,000	100,000
44709A - ST-PROB YTH OFFDR BGSA	121,781	123,113	0	0
44710 - ST-PROB JJA JUV RNTRY	0	0	0	0
44710A - ST-PROB JUV RNTRY GSA	0	0	0	0
44711 - ST MH-BEHAV HLTH SUB	(77,838)	0	900,000	900,000
44711A - ST MH-BEHAV HLTH SUB	1,717,118	1,410,259	0	0
44712 - ST-MH AB118 SUBACCT	(61,975)	0	875,378	875,378
44712A - ST-MH AB 118 SUBACCT	1,022,139	797,980	0	0
44713 - ST-MH BEHAV HLTH SUBACCT	0	0	0	0
44713A - DO NOT USE USE 44711A	0	0	0	0
44714 - ST-DON'T USE	0	0	0	0
44715 - ST-SO SLESA	0	0	500,000	500,000
44715A - ST-SO ELEAS SUBACCT	541,452	568,514	0	0
44716 - ST-SO CAL EMA	0	0	29,000	29,000
44716A - ST-SO CAL EMA SUBACCT	29,486	29,486	0	0
44718 - ST-PRB/SO/DA COPS, JV JST	0	0	0	0
44718A - ST-PROB/DA/SO JV JST SUB	24,393	0	0	0
44720 - ST-SS ADLT PROTCT SVC	0	0	0	0
44720A - ST-SS ADLT PROT SVC SUB	0	0	0	0
44725 - ST-SS FOSTER CARE	0	0	0	0
44725A - ST-SS FOSTER CARE SUB	0	0	0	0
44730 - ST-SS FOSTR CARE ADMIN	0	0	0	0
44730A - ST-SS FOSTER CARE ADM SUB	0	0	0	0
44735 - ST-SS CHLD WELFARE SVC	0	0	0	0
44735A - ST-SS CHLD WELF SVC SUB	0	0	0	0
44740 - ST-SS ADOPT ADMIN	0	0	0	0
44740A - ST-SS ADOPT ADM SUBACCT	0	0	0	0
44745 - ST-SS CHLD ABUSE PRVNTN	0	0	0	0
44745A - ST-SS CHLD AB PRVNT SUB	0	0	0	0
44750 - ST-SS ADOPT ASST PROG	0	0	0	0
44750A - ST-ADOPT ASST SUBACCT	0	0	0	0
44760 - ST-A/D DRUG COURT	0	0	0	0
44760A - ST-A/D DRUG CT SUBACCT	0	1,318	0	0
44765 - ST-A/D NONDRUG M/CAL	0	0	0	0
44765A - ST-A/D NONDRUG SUBACCT	0	0	0	0
44770 - ST-A/D DRUG M/CAL	0	0	0	0
44770A - ST-A/D DRUG M/CAL SUB	0	0	0	0

AUDITOR-CONTROLLER LOCAL REVENUE 2011 (CONT.)

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Fund: 0009 - AUD- CO LOCAL REV 2011

Budget Unit: 20009 - AUD-CO LOCAL REV 2011

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID (continued)				
44780 - ST-SS CAL WORKS MOE	(27,696)	0	0	0
44780A - ST-SS CAL WORKS MOE	450,317	443,086	0	0
44781 - ST-SS PROT SVC SUBACCT	(173,747)	0	2,320,290	2,320,290
44781A - ST-SS PROT SVC SUBACCT	3,158,126	2,915,152	0	0
44782 - ST-FAMILY SPT SUBACT	(212,258)	0	2,100,000	2,100,000
44782A - ST-FAMILY SPT SUBACT	4,002,292	3,265,578	0	0
Total 44 - STATE & FEDERAL AID	11,024,212	10,090,999	7,208,668	7,208,668
Total Revenue	11,024,212	10,090,999	7,208,668	7,208,668
58-TRANSFERS				
580700 - TRN-SO TRIAL CRT SEC	474,766	498,644	375,000	375,000
580705 - TRN-DA 1/2 AB118	0	0	4,500	4,500
580706 - TRN-PD 1/2 AB118	0	0	4,500	4,500
580709 - TRN- PROB JJA YTH OFFNDER	135,653	124,167	100,000	100,000
580710 - TRN-PROB JJA JUV RNTRY	0	0	0	0
580711 - TRAN-MH BEHAV HEALTH	953,536	1,576,334	900,000	900,000
580712 - TRN-MH AB118 SUBACCT	670,853	726,556	875,378	875,378
580715 - TRN-SO SLESA	500,000	500,000	500,000	500,000
580716 - TRN-SO CAL EMA	29,486	29,486	29,000	29,000
580718 - TRN-PRB/SO/DA COPS JV JST	0	0	0	0
580720 - TRN-ADULT PROTCT SVC	0	0	0	0
580725 - TRN-SS FOSTER CARE	0	0	0	0
580730 - TRN-SS FOSTER CARE ADMIN	0	0	0	0
580735 - TRN-SS CLD WELFARE SVC	0	0	0	0
580740 - TRN-SS ADOPT ADMIN	0	0	0	0
580745 - TRN-SS CHLD ABUSE PRVNT	0	0	0	0
580750 - TRN-SS ADOPT ASST PROG	0	0	0	0
580760 - TRN-A/D DRUG COURT	0	0	0	0
580765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
580770 - TRN-A/D DRUG M/CAL	0	0	0	0
580780 - TRN-SS CAL WORKS MOE	480,719	166,953	0	0
580781 - TRN-SS PROT SVC SUBACCT	0	0	2,320,290	2,320,290
580782 - TRN-FAMILY SPT SUBACT	7,421,244	3,841,854	2,100,000	2,100,000
Total 58 - TRANSFERS	10,666,257	7,463,994	7,208,668	7,208,668
Total Expenditures and Appropriations	10,666,257	7,463,994	7,208,668	7,208,668
Net Cost	(357,955)	(2,627,005)	0	0

MENTAL HEALTH

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Fund: 0014 - MENTAL HEALTH
Budget Unit: 70570 - MNTL HLTH

Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	16,214	0	45,000	45,000
Total 43 - USE OF MONEY & PROPERTY	16,214	0	45,000	45,000
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	224,995	190,306	43,718	43,718
44142 - ST.-AID HLTH REALIGN. REV	0	484,223	41,941	41,941
44290 - STATE-OTHER	1,253,961	366,757	557,189	557,189
44295 - STATE-MENTAL HEALTH	2,519,217	1,633,407	2,750,000	2,750,000
44296 - ST-MH EPSDT SV	0	0	0	0
44297 - ST-MH-HFP SV	0	0	0	0
44298 - ST-MH KATIE A SV	0	0	0	0
44515 - FED-MENTAL HEALTH	0	0	0	0
48296 - ST-MHEPSDTSV TI	0	0	57,000	57,000
48297 - ST-MH-HFP SV TI	0	0	57,000	57,000
48298 - ST-MH KATIE A SV TI	0	0	407,639	407,639
48515 - FED-MENTAL HLTH TI	0	0	407,639	407,639
Total 44 - STATE & FEDERAL AID	3,998,173	2,674,693	4,322,126	4,322,126
45-CHARGES FOR SERVICES				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
45143 - MISC HLTH CONTRACTS	0	0	0	0
45150 - MENTAL HEALTH-PATIENT FEE	17,520	30,452	20,000	20,000
45156 - M.H. OUT OF COUNTY MATCH	0	0	0	0
45200 - OTHR SVC OR SVC TO CRTS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	17,520	30,452	20,000	20,000
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	260	0	0
46253 - REIMB - CO DISASTR RESPNS	521	33	9,010	0
Total 46 - OTHER REVENUE	521	293	9,010	0
48-TRANSFER				
48000 - TRANSFER-IN	31,950	0	2,000	2,000
48001 - TRANSFER-IN1	170,000	0	280,000	400,000
48002 - TRANSFER-IN2	42,000	0	44,000	44,000
48003 - TRANSFER-IN3	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
48005 - TRANSFER-IN5	0	0	9,322	9,322
48006 - TRANSFER-IN6	17,054	11,822	20,412	20,412
48007 - TSF-IN CRF REIMB	(10,624)	0	21,247	21,247
48008 - TRANSFER-IN8	0	0	95,000	95,000
48009 - TRAN IN/OUT	0	0	0	0
48100 - TRF IN DISASTER	2,391	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	7,672	0	7,672	7,672
48296 - ST-MHEPSDTSV TI	210,520	645,332	289,045	289,045

MENTAL HEALTH (CONT.)

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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70570 - MNTL HLTH

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
48-TRANSFER (continued)				
48297 - ST-MH-HFP SV TI	28,155	77,395	5,999	5,999
48298 - ST-MH KATIE A SV TI	71,030	128,619	40,000	40,000
48515 - FED-MENTAL HLTH TI	253,395	696,555	407,639	407,639
48712 - TRN-MH AB118 SUBACCT	1,061,290	754,990	875,000	875,000
Total 48 - TRANSFER	1,884,833	2,314,713	2,097,336	2,217,336
Total Revenue	5,917,261	5,020,151	6,493,472	6,604,462
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	1,637,501	1,371,777	1,871,215	2,020,168
51020 - OTHER WAGES	21,731	19,938	84,164	80,000
51060 - OVERTIME PAY	43,412	56,623	0	60,000
51070 - UNEMPLOYMENT INSURANCE	2,534	11,981	2,534	2,534
51080 - RETIREMENT	456,645	121,538	543,588	612,919
51081 - OPEB LIABILITY	89,588	65,399	89,588	89,588
51090 - GROUP INSURANCE	200,478	224,425	325,888	495,976
51100 - FICA/MEDICARE OASDI	128,361	109,698	156,289	169,323
51110 - COMPENSATION INSURANCE	39,869	50,560	39,869	43,151
51120 - CELL PHONE ALLOW	3,254	3,492	3,270	2,880
51128 - BILINGUAL ALLOWANCE	717	437	735	315
51150 - LIFE INSURANCE	306	0	334	334
Total 51 - SALARIES & BENEFITS	2,624,396	2,035,868	3,117,474	3,577,188
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	10,005	8,654	10,000	12,000
520202 - CELL PHONE SERVICE	13,311	12,684	16,200	16,200
520203 - INTERNET SERVICE	6,300	5,250	8,000	8,000
520210 - POSTAGE/SHIP, MAIL COST	1,164	753	2,500	2,500
520215 - ANSWERING SERVICE	67,164	67,164	67,200	67,200
520230 - COPY CHARGES	0	0	100	100
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	2,996	2,677	3,500	3,500
520400 - HOUSEHOLD EXPENSE	86	2	1,000	1,000
520415 - COMPUTER UPGRADE	19,173	3,591	5,000	25,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	35,840	40,427	23,090	23,090
520902 - VEHICLE MAINTENANCE	9,305	7,800	25,000	25,000
521230 - OFFICE FURNITURE/EQUIP	5,398	5,325	7,500	7,500
521231 - COMPUTERS<1500.00	0	0	2,500	2,500
521252 - CELL PHONE/EQUIP	450	0	1,000	1,000
521254 - CELL PHONE - WPC	0	0	0	0
521500 - MEDICAL SUPPLIES	478	385	1,500	1,500
521524 - LAND LINE PHONE/EQUIP	13,343	15,161	15,500	15,500
521600 - MEMBERSHIPS/ANNUAL DUES	12,000	12,000	12,000	12,000
521750 - FITNESS & WELLNESS	0	0	0	0
521800 - OFFICE EXPENSE	8,278	7,035	8,500	10,000

MENTAL HEALTH (CONT.)

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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70570 - MNTL HLTH

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521900 - PROFESSIONAL SVC	703,204	1,377,112	915,000	1,000,000
521905 - RESIDENTIAL TREATMENT SVC	523,160	568,823	600,000	1,000,000
521912 - PROFESSIONAL SERVICES-WPC	0	0	30,000	30,000
521960 - QA- OFFICE SUPPLIES	150	607	1,000	1,000
521963 - QA- OUT OF CO TRAVEL	89	1,642	5,000	5,000
521986 - SECURITY	8,926	9,224	10,458	10,458
523500 - CHILDRENS FAIR EXP	230	250	250	250
523711 - SUBSCRIPTIONS	0	0	150	150
524021 - THERAPEUTIC SUPPLIES	169	347	1,000	1,000
524090 - INDPNDT LVNG/DAY TRMNT	30	0	1,000	1,000
524173 - SP GRANT EXP (SEE FILE)	3,356	1,002	79,500	20,000
524200 - RENTS/LEASES STRUCTURES	3,360	1,680	12,000	12,000
524300 - SMALL TOOLS/INSTRUMENTS	0	0	100	100
524410 - NON-EMPLOYEE INCENTIVE	0	0	500	500
524460 - JUVENILE OUTING/INCENTIVE	471	0	1,000	1,000
524480 - PC MNTL HLTH COMM EXP	(37,846)	450	5,000	5,000
524700 - MOUNTAIN VISION EXPENSES	0	0	0	0
525000 - OVERHEAD	262,962	269,285	262,962	262,962
525119 - LIABILITY SELF-FUND INSURANCE	28,743	50,761	28,743	29,913
527000 - TRAINING	588	802	5,000	5,000
527002 - TRAINING - WPC	0	0	0	0
527400 - TRAVEL- IN COUNTY	6,975	9,859	15,000	15,000
527402 - BUS PASSES-NON EMPLOYEE	536	200	1,500	1,500
527410 - CLIENT SERVICE EXP	248	106	4,000	4,000
527412 - IN-COUNTY TRAVEL - WPC	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	4,705	5,155	15,000	15,000
527511 - PC MNT HLTH COMM TRAVEL	0	0	1,500	1,500
527512 - OUT OF COUNTY TRAVEL-WPC	0	0	0	0
527750 - IN CNTY HOSTING	0	0	500	500
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	1,286	0	0	0
528400 - CONTINGENCIES	0	0	0	0
528700 - HOSPITAL SERVICES	590,367	541,801	565,000	565,000
529502 - COMPUTER - WPC	0	0	0	0
529660 - REIMB CLIENT/VENDOR	0	0	0	0
529921 - FINGER PRINTING	226	0	300	300
Total 52 - SERVICES & SUPPLIES	2,307,226	3,028,014	2,771,553	3,221,723
53-OTHER CHARGES				
532300 - CLIENT TRANSPORT	0	0	0	0
Total 53 - OTHER CHARGES	0	0	0	0
54-FIXED ASSETS				
54050 - OFFICE EQUIPMENT	0	0	0	0
541500 - VEHICLE	0	96,082	0	0

MENTAL HEALTH (CONT.)

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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70570 - MNTL HLTH

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
54-FIXED ASSETS (continued)				
541501 - VEHICLE 4X4	0	0	0	0
543700 - COPY MACHINE	0	0	0	0
Total 54 - FIXED ASSETS	0	96,082	0	0
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	2,288	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	2,288	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	0	0	13,462	13,462
580002 - TRANSFER	503,260	134,686	650,000	0
580003 - INTER FUND TRANSFER	0	0	0	60,000
580004 - INTERFUND TRASNFER	0	0	0	0
580005 - TRANSFER	0	0	50,000	50,000
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	503,260	134,686	713,462	123,462
Total Expenditures and Appropriations	5,437,170	5,294,650	6,602,489	6,922,373
Net Cost	(480,091)	274,499	109,017	317,911

MENTAL HEALTH SERVICES ACT

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Financing Sources and Uses by Budget Unit by Object
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Fund: 0014 - MENTAL HEALTH
Budget Unit: 70571 - M.H. MHSA

Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	13,572	0	25,000	13,000
Total 43 - USE OF MONEY & PROPERTY	13,572	0	25,000	13,000
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44290 - STATE-OTHER	2,005,868	1,475,219	1,820,465	3,000,000
44295 - STATE-MENTAL HEALTH	0	0	0	0
Total 44 - STATE & FEDERAL AID	2,005,868	1,475,219	1,820,465	3,000,000
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	82,500	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	82,500	0
48-TRANSFER				
48000 - TRANSFER-IN	519,685	134,686	650,000	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	519,685	134,686	650,000	0
Total Revenue	2,539,125	1,609,905	2,577,965	3,013,000
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	606,374	507,565	769,277	735,738
51020 - OTHER WAGES	67,141	66,103	150,000	150,000
51060 - OVERTIME PAY	32,630	29,784	30,000	30,000
51070 - UNEMPLOYMENT INSURANCE	1,406	5,954	1,406	1,406
51080 - RETIREMENT	185,743	44,816	223,475	223,223
51081 - OPEB LIABILITY	18,398	31,986	18,398	18,398
51090 - GROUP INSURANCE	86,172	95,157	154,092	207,058
51100 - FICA/MEDICARE OASDI	52,741	44,871	73,022	70,762
51110 - COMPENSATION INSURANCE	14,703	13,280	14,703	11,382
51120 - CELL PHONE ALLOW	1,386	1,375	3,390	2,550
51128 - BILINGUAL ALLOWANCE	105	105	105	105
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	1,066,799	840,996	1,437,868	1,450,622
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	7,883	9,183	12,000	8,000
520202 - CELL PHONE SERVICE	4,949	2,809	4,500	4,500
520203 - INTERNET SERVICE	16,415	15,404	30,000	30,000
520205 - PAGER SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	500	500
520215 - ANSWERING SERVICE	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	254	4,011	7,900	7,900
520300 - FOOD	181	0	1,500	1,500

MENTAL HEALTH SERVICES ACT (CONT.)

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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70571 - M.H. MHSA

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520400 - HOUSEHOLD EXPENSE	103	107	1,000	1,000
520407 - REFUSE DISPOSAL	1,518	2,370	3,500	3,500
520415 - COMPUTER UPGRADE	0	655	5,000	5,000
520500 - INSURANCE	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	1,000	1,000
520902 - VEHICLE MAINTENANCE	8,000	7,579	8,000	8,000
521230 - OFFICE FURNITURE/EQUIP	4,038	2,478	5,000	5,000
521231 - COMPUTERS<1500.00	0	0	2,500	2,500
521500 - MEDICAL SUPPLIES	0	487	1,500	1,500
521524 - LAND LINE PHONE/EQUIP	10,642	16,629	12,740	12,740
521600 - MEMBERSHIPS/ANNUAL DUES	4,669	4,669	5,200	5,200
521800 - OFFICE EXPENSE	4,998	10,754	11,000	11,000
521900 - PROFESSIONAL SVC	767,392	830,275	950,000	950,000
521902 - PROFESSIONAL SVC - GRANT	0	0	0	0
521980 - MEDICAL SERVICE - PROF SV	0	0	0	0
523702 - PUB - RECRUITMENT ADS	0	0	3,000	3,000
523711 - SUBSCRIPTIONS	0	0	0	0
524021 - THERAPEUTIC SUPPLIES	230	521	1,500	1,500
524090 - INDPNDT LVNG/DAY TRMNT	0	0	0	0
524173 - SP GRANT EXP (SEE FILE)	7,044	0	15,000	0
524200 - RENTS/LEASES STRUCTURES	51,912	77,282	85,000	85,000
524410 - NON-EMPLOYEE INCENTIVE	42	25	1,000	1,000
524460 - JUVENILE OUTING/INCENTIVE	71	210	1,000	1,000
524480 - PC MNLT HTLH COMM EXP	1,440	1,195	5,000	5,000
524700 - MOUNTAIN VISION EXPENSES	0	0	0	0
525000 - OVERHEAD	71,904	71,116	71,904	71,904
525119 - LIABILITY SELF-FUND INSURANCE	7,847	9,823	7,847	9,991
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	7,231	8,808	12,500	12,500
527402 - BUS PASSES-NON EMPLOYEE	1,088	212	300	2,500
527410 - CLIENT SERVICE EXP	4,268	1,498	10,000	10,000
527500 - TRAVEL- OUT OF COUNTY	2,831	4,279	10,000	10,000
527502 - TRAVEL--SP PROGRM	0	0	0	0
527750 - IN CNTY HOSTING	0	448	1,000	1,000
527802 - ELECTRIC CHARGES	6,808	11,564	12,000	15,000
527803 - PROPANE/OTHR HEATING FUEL	5,789	15,567	12,200	15,000
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	1,330	1,022	2,600	2,600
528400 - CONTINGENCIES	0	0	0	0
529660 - REIMB CLIENT/VENDOR	0	0	0	0
Total 52 - SERVICES & SUPPLIES	1,000,877	1,110,980	1,314,691	1,305,835
54-FIXED ASSETS				
541500 - VEHICLE	0	9,066	90,000	90,000

MENTAL HEALTH SERVICES ACT (CONT.)

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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70571 - M.H. MHSA

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

2023-24

Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
54-FIXED ASSETS (continued)				
542600 - EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	0	9,066	90,000	90,000
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	0	0
580004 - INTERFUND TRASNFER	0	0	0	0
580005 - TRANSFER	0	0	81,489	150,000
58003 - TRANSFER ADMIN (70570)	170,000	0	250,000	400,000
Total 58 - TRANSFERS	170,000	0	331,489	550,000
Total Expenditures and Appropriations	2,237,676	1,961,042	3,174,048	3,396,457
Net Cost	(301,449)	351,137	596,083	383,457

SERVICES ACT PREVENTION & EARLY INTR.

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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70573 - MSHA PEI

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	501,467	368,805	450,000	800,000
44295 - STATE-MENTAL HEALTH	0	0	50,000	0
Total 44 - STATE & FEDERAL AID	501,467	368,805	500,000	800,000
48-TRANSFER				
48009 - TRAN IN/OUT	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	501,467	368,805	500,000	800,000
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	15	5	15	5
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	15	5	15	5
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (\$)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520500 - INSURANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	350,962	34,732	324,432	380,000
524021 - THERAPEUTIC SUPPLIES	0	0	0	0
524173 - SP GRANT EXP (SEE FILE)	0	0	0	0
525000 - OVERHEAD	2,201	718	2,201	2,201
525119 - LIABILITY SELF-FUND INSURANCE	654	802	654	102
527400 - TRAVEL- IN COUNTY	0	0	0	0
527402 - BUS PASSES-NON EMPLOYEE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	353,817	36,252	327,287	382,303
58-TRANSFERS				
580000 - TRANSFER	106,403	109,725	115,000	115,000
58001 - TRANSFER-OUT1	0	0	0	0
58002 - TRANSFER SR SERVICES	0	0	0	0
58003 - TRANSFER ADMIN (70570)	42,000	0	44,000	44,000

SERVICES ACT PREVENTION & EARLY INTR. (CONT.)

State Controller Schedules
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Plumas County
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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70573 - MSHA PEI

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24
				Adopted by the Board of Supervisors
1	2	3	4	5
58-TRANSFERS (continued)				
Total 58 - TRANSFERS	148,403	109,725	159,000	159,000
Total Expenditures and Appropriations	502,235	145,982	486,302	541,308
Net Cost	768	(222,823)	(13,698)	(258,692)

MENTAL HEALTH SERVICES ACT INNOVATION

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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70572 - M.H. MHSA INN

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24
				Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	131,965	97,054	113,188	200,000
Total 44 - STATE & FEDERAL AID	131,965	97,054	113,188	200,000
Total Revenue	131,965	97,054	113,188	200,000
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
580004 - INTERFUND TRASNFER	0	0	0	0
58003 - TRANSFER ADMIN (70570)	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	(131,965)	(97,054)	(113,188)	(200,000)

MENTAL HEALTH SERVICES ACT EDUCATION & TRNG.

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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70579 - MHSA-WRKFRD ED TRN

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
48-TRANSFER				
480001 - TRANSFER FR OTHER AGENCY	0	0	81,489	150,000
Total 48 - TRANSFER	0	0	81,489	150,000
Total Revenue	0	0	81,489	150,000
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	1	3	1	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	43	29	43	25
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	44	32	44	25
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520500 - INSURANCE	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	31,639	0	44,457	0
524173 - SP GRANT EXP (SEE FILE)	30,000	40,000	40,000	50,000
525000 - OVERHEAD	2,601	(167)	2,601	2,601
525119 - LIABILITY SELF-FUND INSURANCE	23	22	23	20
527000 - TRAINING	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	64,263	39,855	87,081	52,621
Total Expenditures and Appropriations	64,307	39,887	87,125	52,646
Net Cost	64,307	39,887	5,636	(97,354)

MENTAL HEALTH SERVICES ACT CAPITAL FAC. & TECH.

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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70576 - MHSA EHR TECHNOLOGY

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
Total Revenue	0	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520500 - INSURANCE	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	(79)	(59)	79	59
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	(79)	(59)	79	59
54-FIXED ASSETS				
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Expenditures and Appropriations	(79)	(59)	79	59
Net Cost	(79)	(59)	79	59

ALCOHOL & DRUG

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Financing Sources and Uses by Budget Unit by Object
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Fund: 0016 - ALCOHOL & DRUG

Budget Unit: 70580 - ALCOHOL & DRUG

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
42-FINES PENALTIES				
42060 - CO ALC ABUSE/PREV.1463.25	2,971	2,998	3,105	3,105
Total 42 - FINES & PENALTIES	2,971	2,998	3,105	3,105
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
44-STATE FEDERAL AID				
44101 - STATE-AID FOR ALCOHOL	0	0	0	0
44144 - STATE-AID PERINATAL D&A	0	0	0	0
44516 - FED-BLOCK GRANT ALCOHOL	111,436	602,269	440,000	440,000
44516P - FED-BLOCK GRANT ALCOHOL	245,825	0	202,000	202,000
Total 44 - STATE & FEDERAL AID	357,261	602,269	642,000	642,000
45-CHARGES FOR SERVICES				
45143 - MISC HLTH CONTRACTS	0	0	0	0
45272 - CLIENT FEES DRUG/ALCOHOL	0	237	0	0
45305 - DRUG COURT FEE	17	0	0	0
45330 - DRUG PROG. FEE/DIVERSION	3,316	2,814	3,291	3,291
45331 - ASSMT VC 23649 \$100	6,147	6,312	7,075	7,075
Total 45 - CHARGES FOR SERVICES	9,480	9,363	10,366	10,366
46-OTHER REVENUE				
46607 - OTHER MISCELLANEOUS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	2,625	0	0	60,000
48001 - TRANSFER-IN1	0	0	0	0
48765 - TRN-A/D NON DRUG M/CAL	0	0	135,000	135,000
48765P - TRN-S/D NON DRUG M/CAL	0	0	0	0
Total 48 - TRANSFER	2,625	0	135,000	195,000
Total Revenue	372,337	614,630	790,471	850,471
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	112,307	170,806	257,307	244,763
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	3,374	12,343	4,000	4,000
51070 - UNEMPLOYMENT INSURANCE	840	1,409	840	840
51080 - RETIREMENT	29,691	14,626	74,748	74,261
51081 - OPEB LIABILITY	5,999	6,540	5,999	59,999
51090 - GROUP INSURANCE	17,340	29,459	39,156	57,299
51100 - FICA/MEDICARE OASDI	8,665	13,878	20,059	19,237
51110 - COMPENSATION INSURANCE	2,240	1,540	2,240	1,392
51120 - CELL PHONE ALLOW	0	38	300	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	180,456	250,639	404,649	461,791
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	1,422	1,178	1,800	1,800

ALCOHOL & DRUG (CONT.)

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Fund: 0016 - ALCOHOL & DRUG

Budget Unit: 70580 - ALCOHOL & DRUG

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520202 - CELL PHONE SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	130	130
520250 - COPY MACHINE LEASE	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	2,044	5,000	5,000
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521500 - MEDICAL SUPPLIES	0	344	500	500
521600 - MEMBERSHIPS/ANNUAL DUES	700	700	700	700
521800 - OFFICE EXPENSE	0	0	1,950	1,950
521900 - PROFESSIONAL SVC	179,483	128,841	170,000	170,000
521905 - RESIDENTIAL TREATMENT SVC	23,030	22,546	45,000	45,000
523000 - PROMOTIONAL MATERIAL	0	0	1,500	1,500
523300 - EDUCATE MATERIAL/INCENT	0	3,046	3,050	12,000
524000 - RENT - OFFICE/SPACE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	37,525	38,074	37,525	37,525
525119 - LIABILITY SELF-FUND INSURANCE	1,195	1,138	1,195	1,062
527000 - TRAINING	0	0	0	10,000
527400 - TRAVEL- IN COUNTY	3,780	45	750	750
527402 - BUS PASSES-NON EMPLOYEE	50	0	1,500	1,500
527500 - TRAVEL- OUT OF COUNTY	121	594	5,000	5,000
527750 - IN CNTY HOSTING	0	0	250	250
528400 - CONTINGENCIES	0	0	0	0
529500 - COMPUTER	0	0	0	0
529921 - FINGER PRINTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	247,306	198,550	275,850	294,667
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	4,494	0	4,494	4,494
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	4,494	0	4,494	4,494
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	145,427	86,682	106,828	106,828
580001 - TRANSFER	9,322	0	9,322	9,322
580002 - TRANSFER	0	0	0	0
580005 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	154,749	86,682	116,150	116,150
Total Expenditures and Appropriations	587,005	535,871	801,143	877,102
Net Cost	214,668	(78,759)	10,672	26,631

DRUG COURT (A&D)

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Fund: 0016 - ALCOHOL & DRUG

Budget Unit: 70630 - DRUG COURT (A&D)

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44226 - STATE - DRUG COURT	0	0	20,000	0
44290 - STATE-OTHER	50,000	0	50,000	50,000
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
Total 44 - STATE & FEDERAL AID	50,000	0	70,000	50,000
48-TRANSFER				
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
48760 - TRN-A/D DRUG COURT	0	0	100,000	100,000
48770 - TRN-A/D DRUG M/CAL	0	0	25,000	25,000
Total 48 - TRANSFER	0	0	125,000	125,000
Total Revenue	50,000	0	195,000	175,000
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	1	3	1	1
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	36	29	36	26
51120 - CELL PHONE ALLOW	0	0	0	0
51128 - BILINGUAL ALLOWANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	37	32	37	27
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521500 - MEDICAL SUPPLIES	0	0	500	500
521600 - MEMBERSHIPS/ANNUAL DUES	3,000	3,000	3,000	3,000
521900 - PROFESSIONAL SVC	124,998	5,900	195,000	195,000
521905 - RESIDENTIAL TREATMENT SVC	5,104	0	70,000	70,000
523000 - PROMOTIONAL MATERIAL	0	0	0	0
524000 - RENT - OFFICE/SPACE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	55,000	55,000
525000 - OVERHEAD	791	0	791	791
525119 - LIABILITY SELF-FUND INSURANCE	19	22	19	24
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	1,000	1,000
528700 - HOSPITAL SERVICES	0	0	160,000	160,000
529500 - COMPUTER	0	0	0	0
Total 52 - SERVICES & SUPPLIES	133,912	8,922	485,310	485,315

DRUG COURT (A&D) (CONT.)

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Fund: 0016 - ALCOHOL & DRUG

Budget Unit: 70630 - DRUG COURT (A&D)

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
58-TRANSFERS				
580000 - TRANSFER	40,000	0	50,000	50,000
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	0	0
580003 - INTER FUND TRANSFER	0	0	0	0
580004 - INTERFUND TRASNFER	0	0	0	0
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	40,000	0	50,000	50,000
Total Expenditures and Appropriations	173,949	8,954	535,347	535,342
Net Cost	123,949	8,954	340,347	360,342

SUBSTANCE ABUSE AND M.H. SERVICES ADMIN.

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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70575 - SAMHSA M.H.

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(763)	0	0	0
Total 43 - USE OF MONEY & PROPERTY	(763)	0	0	0
44-STATE FEDERAL AID				
44295 - STATE-MENTAL HEALTH	0	0	0	0
44295P - STATE- MENTAL HLTH	0	0	0	0
44431 - FEDERAL - SAMHSA	223,957	182,155	311,097	311,097
44431P - FEDERAL -SAMHSA	165,381	0	0	0
Total 44 - STATE & FEDERAL AID	389,338	182,155	311,097	311,097
45-CHARGES FOR SERVICES				
45150P - MNLT HTLH PATIENT -PRIOR	0	0	0	0
45152 - DROP IN CENTER - SAMHSA	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	3,000	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
48005 - TRANSFER-IN5	0	0	0	0
Total 48 - TRANSFER	3,000	0	0	0
Total Revenue	391,575	182,155	311,097	311,097
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	139,849	108,078	158,663	121,018
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	6,990	15,652	5,000	5,000
51070 - UNEMPLOYMENT INSURANCE	46	191	46	46
51080 - RETIREMENT	37,022	9,560	46,092	36,717
51081 - OPEB LIABILITY	0	5,470	0	0
51090 - GROUP INSURANCE	16,453	19,601	28,897	28,355
51100 - FICA/MEDICARE OASDI	10,856	9,282	12,676	9,744
51110 - COMPENSATION INSURANCE	1,887	1,959	1,887	1,738
51119 - LIABILITY INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	450	450	480	450
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	213,553	170,243	253,741	203,068
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520203 - INTERNET SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520300 - FOOD	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0

SUBSTANCE ABUSE AND M.H. SERVICES ADMIN. (CONT.)

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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70575 - SAMHSA M.H.

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520407 - REFUSE DISPOSAL	0	0	0	0
520500 - INSURANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521500 - MEDICAL SUPPLIES	0	0	0	0
521524 - LAND LINE PHONE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	31,766	0	57,000	17,500
521903 - SECURITY SYSTEM SVC	0	0	0	0
523300 - EDUCATE MATERIAL/INCENT	258	0	3,000	3,000
523711 - SUBSCRIPTIONS	0	0	0	0
524021 - THERAPEUTIC SUPPLIES	0	0	0	0
524090 - INDPNDT LVNG/DAY TRMNT	0	0	0	0
525000 - OVERHEAD	14,434	12,992	14,434	14,434
525119 - LIABILITY SELF-FUND INSURANCE	620	971	620	1,441
527400 - TRAVEL- IN COUNTY	170	0	1,000	1,000
527402 - BUS PASSES-NON EMPLOYEE	0	0	1,500	1,500
527410 - CLIENT SERVICE EXP	0	0	4,400	4,400
527500 - TRAVEL- OUT OF COUNTY	6,758	1,329	5,000	0
527802 - ELECTRIC CHARGES	0	0	0	0
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	54,006	15,292	86,954	43,275
58-TRANSFERS				
580000 - TRANSFER	(10,624)	0	21,247	27,152
Total 58 - TRANSFERS	(10,624)	0	21,247	27,152
Total Expenditures and Appropriations	256,935	185,535	361,942	273,495
Net Cost	(134,640)	3,380	50,845	(37,602)

MENTAL HEALTH BEHAVIORAL

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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70569 - MENTAL HEALTH BEHAVIORAL

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	48	0	0	0
Total 43 - USE OF MONEY & PROPERTY	48	0	0	0
44-STATE FEDERAL AID				
44079 - STATE- CORR AB109	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPNS	0	1,203	0	0
Total 46 - OTHER REVENUE	0	1,203	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
480000 - TRANSFER	0	0	0	0
480001 - TRANSFER FR OTHER AGENCY	0	0	0	0
480002 - TRANSFER FR OTHER AGENCY	0	0	0	0
48079 - TRN-CCPIF AB109	0	0	74,819	78,058
Total 48 - TRANSFER	0	0	74,819	78,058
Total Revenue	48	1,203	74,819	78,058
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	5	3	5	5
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	205	31	205	28
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	210	34	210	33
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520500 - INSURANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521252 - CELL PHONE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0

MENTAL HEALTH BEHAVIORAL (CONT.)

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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70569 - MENTAL HEALTH BEHAVIORAL

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521900 - PROFESSIONAL SVC	15,280	4,860	52,000	52,000
524021 - THERAPEUTIC SUPPLIES	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	148	163	148	0
525119 - LIABILITY SELF-FUND INSURANCE	109	23	109	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527800 - UTILITIES	0	0	0	0
52840 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	15,537	5,046	52,257	52,000
58-TRANSFERS				
580006 - TRF TO AOD	17,054	11,822	17,412	26,058
Total 58 - TRANSFERS	17,054	11,822	17,412	26,058
Total Expenditures and Appropriations	32,801	16,902	69,879	78,091
Net Cost	32,753	15,699	(4,940)	33

OPIOID SETTLEMENT FUND

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Fund: 0054 OPIOID SETTLEMENT FUND

Budget Unit: 20054 - OPIOID SETTLEMENT FUND

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

2023-24

Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
44-STATE FEDERAL AID				
44054 - ST-OPIOID SETTLEMENT	0	465,336	0	0
Total 44 - STATE & FEDERAL AID	0	465,336	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	465,336	0	0
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	(465,336)	0	0

Fund: 0001 - GENERAL

Budget Unit: 20426 - BUILDING

Function: 02 - PUBLIC PROTECTION

Activity: 20 - PROTECTION INSPECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
41-LICENSES PERMITS				
41020 - CONSTRUCTION PERMITS	820,690	976,136	572,000	550,000
Total 41 - LICENSES & PERMITS	820,690	976,136	572,000	550,000
42-FINES PENALTIES				
42010 - VEHICLE CODE FINES	45	0	0	0
Total 42 - FINES & PENALTIES	45	0	0	0
44-STATE FEDERAL AID				
44225 - STATE-SMIP/EDUCATION	118	214	50	200
44671 - STATE- VEH ABATE	0	0	0	0
44671P - ST- VEH ABATE PRIOR	0	0	0	0
Total 44 - STATE & FEDERAL AID	118	214	50	200
45-CHARGES FOR SERVICES				
45123 - CO 10% BLG STNDRS FEE	70	114	50	110
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	70	114	50	110
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	5,359	40	0	0
46253 - REIMB - CO DISASTR RESPONS	0	3,199	0	0
Total 46 - OTHER REVENUE	5,359	3,239	0	0
48-TRANSFER				
48000 - TRANSFER-IN	5,250	0	0	12,000
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DISASTER	310	0	0	0
Total 48 - TRANSFER	5,560	0	0	12,000
Total Revenue	831,842	979,703	572,100	562,310
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	313,532	378,748	436,763	489,230
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	5,786	1,354	0	0
51070 - UNEMPLOYMENT INSURANCE	147	523	147	0
51080 - RETIREMENT	92,762	37,610	130,741	152,656
51081 - OPEB LIABILITY	12,998	17,836	12,998	17,836
51090 - GROUP INSURANCE	66,401	77,447	99,971	119,945
51100 - FICA/MEDICARE OASDI	22,616	28,365	33,761	38,463
51110 - COMPENSATION INSURANCE	6,040	5,362	6,040	2,050
51120 - CELL PHONE ALLOW	1,810	2,135	2,160	2,760
51150 - LIFE INSURANCE	334	334	334	334
Total 51 - SALARIES & BENEFITS	522,426	549,714	722,915	823,274
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (\$)	152	143	200	150
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0

BUILDING (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20426 - BUILDING

Function: 02 - PUBLIC PROTECTION Activity: 20 - PROTECTION INSPECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	3,137	2,495	3,000	3,000
520402 - CLEANING SUPPLIES	0	0	0	0
520410 - SOFTWARE LICENSE	0	0	9,900	0
520419 - COVID PPE & CLEANING COST	16	0	100	0
520902 - VEHICLE MAINTENANCE	9,268	5,187	6,000	8,000
521103 - BATTERIES	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	385	385	400	400
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	2,331	3,139	3,200	3,200
521804 - DVD'S/DISKETTES	0	0	0	0
521846 - LABELS	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	500	5,000
521909 - ABATE- PROF SVC	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	500	500
523710 - ANNUAL PUB/REF MANUALS	0	2,802	3,000	500
524300 - SMALL TOOLS/INSTRUMENTS	54	158	800	800
524520 - PERMIT REFUNDS	1,735	2,932	3,000	3,000
524642 - CERTIFICATION/LICENSES	263	125	1,500	1,500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	3,223	3,965	3,223	4,390
527400 - TRAVEL- IN COUNTY	9,160	12,761	12,000	12,500
527500 - TRAVEL- OUT OF COUNTY	75	0	1,000	1,500
527750 - IN CNTY HOSTING	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	3,853	4,000	0
Total 52 - SERVICES & SUPPLIES	29,799	37,945	52,323	44,440
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
Total 53 - OTHER CHARGES	0	0	0	0
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541501 - VEHICLE 4X4	0	0	72,000	72,000
Total 54 - FIXED ASSETS	0	0	72,000	72,000
Total Expenditures and Appropriations	552,225	587,659	847,238	939,714
Net Cost	(279,617)	(392,044)	275,138	377,404

ABANDONED VEHICLE ABATEMENT

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Fund: 0001 - GENERAL

Budget Unit: 20447 - ABANDND VEHICLE ABATEMENT

Function: 02 - PUBLIC PROTECTION Activity: 20 - PROTECTION INSPECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	53	0	0	0
Total 43 - USE OF MONEY & PROPERTY	53	0	0	0
44-STATE FEDERAL AID				
44671 - STATE- VEH ABATE	0	6,991	7,350	12,677
Total 44 - STATE & FEDERAL AID	0	6,991	7,350	12,677
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	344	0	0	0
Total 46 - OTHER REVENUE	344	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	397	6,991	7,350	12,677
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
521800 - OFFICE EXPENSE	199	67	100	500
521911 - VEH ABATE-PROF SVC	6,462	1,250	7,250	7,177
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	6,661	1,317	7,350	7,677
58-TRANSFERS				
58000 - TRANSFER-OUT	1,031	0	0	5,000
Total 58 - TRANSFERS	1,031	0	0	5,000
Total Expenditures and Appropriations	7,692	1,317	7,350	12,677
Net Cost	7,295	(5,674)	0	0

CODE COMPLIANCE/ABATEMENT

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Fund: 0001 - GENERAL

Budget Unit: 20450 - CODE COMPLIANCE/ABATE

Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
42-FINES PENALTIES				
42010 - VEHICLE CODE FINES	0	0	0	0
Total 42 - FINES & PENALTIES	0	0	0	0
44-STATE FEDERAL AID				
44671 - STATE- VEH ABATE	0	0	0	0
44671P - ST- VEH ABATE PRIOR	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
46-OTHER REVENUE				
46024 - OTHER - SERVICE PROVIDED	0	0	0	0
46116 - ABATEMENT-NON VEH	530	1,235	0	0
Total 46 - OTHER REVENUE	530	1,235	0	0
48-TRANSFER				
48000 - TRANSFER-IN	2,531	0	0	5,000
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DISASTER	1,417	0	0	0
Total 48 - TRANSFER	3,948	0	0	5,000
Total Revenue	4,478	1,235	0	5,000
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	90,868	139,338	139,580	156,327
51060 - OVERTIME PAY	6,928	0	0	0
51070 - UNEMPLOYMENT INSURANCE	328	1,039	328	0
51080 - RETIREMENT	32,589	12,329	40,548	47,430
51081 - OPEB LIABILITY	2,000	4,757	2,000	4,757
51090 - GROUP INSURANCE	2,600	17,868	20,232	24,102
51100 - FICA/MEDICARE OASDI	7,750	11,029	10,953	12,326
51110 - COMPENSATION INSURANCE	625	781	625	2,195
51120 - CELL PHONE ALLOW	600	725	1,200	1,200
Total 51 - SALARIES & BENEFITS	144,288	187,866	215,466	248,337
52-SERVICES SUPPLIES				
520100 - CLOTHING-EMPLOYEE	0	130	900	1,000
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	19	25	28	35
520210 - POSTAGE/SHIP, MAIL COST	491	56	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520250 - COPY MACHINE LEASE	579	434	950	500
520410 - SOFTWARE LICENSE	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	20	0
520902 - VEHICLE MAINTENANCE	1,046	1,314	1,500	4,618
521600 - MEMBERSHIPS/ANNUAL DUES	95	200	200	200
521800 - OFFICE EXPENSE	358	1,560	2,590	3,300
521803 - ABATE-OFFICE EXP	0	0	0	0
521846 - LABELS	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0

CODE COMPLIANCE/ABATEMENT (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20450 - CODE COMPLIANCE/ABATE

Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521909 - ABATE- PROF SVC	0	0	0	0
521911 - VEH ABATE-PROF SVC	0	0	0	0
523670 - REF MANUAL/LAW, CODE BOOKS	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	100	100
523704 - PUBLICATION-ABATE/OTHR	0	0	0	0
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	75	177	500	850
524303 - ABTE SM TOOLS/INSTRMNTS	0	0	15,000	15,000
524642 - CERTIFICATION/LICENSES	0	200	400	210
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	334	577	334	773
527400 - TRAVEL- IN COUNTY	3,391	5,641	6,571	8,184
527500 - TRAVEL- OUT OF COUNTY	138	2,809	6,171	3,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	6,526	13,123	35,264	37,770
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
Total 53 - OTHER CHARGES	0	0	0	0
Total Expenditures and Appropriations	150,814	200,989	250,730	286,107
Net Cost	146,336	199,754	250,730	281,107

GENERAL SERVICES

State Controller Schedules
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Plumas County
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Fund: 0001 - GENERAL

Budget Unit: 20020 - GENERAL SERVICES

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	10,022,926	10,374,392	9,945,623	10,144,535
40020 - CURRENT UNSECURED TAXES	252,816	251,405	222,893	222,900
40040 - PRIOR UNSECURED TAXES	6,838	1,983	4,000	4,000
40050 - PENALTIES	267,076	246,556	200,000	200,000
40051 - TEETER PENALTIES	375,162	0	0	25,000
40060 - USE TAX	3,196,784	2,837,305	2,500,000	2,500,000
40064 - VLF SWAP IN-LIEU	2,728,955	2,854,993	2,748,292	2,700,000
40066 - IN-LIEU SALES TX TRPL FLP	0	0	0	0
40070 - TIMBER YIELD TAX	173,491	168,025	150,000	150,000
40080 - AIRCRAFT TAX	13,857	17,457	15,000	15,000
40090 - HOTEL TAX	2,045,878	2,146,038	1,500,000	1,600,000
40110 - TAX SALE	0	0	0	0
40130 - SUPPLEMENTAL TAXES	161,070	97,449	210,010	160,000
40131 - SUPPL TAXES-SB 854	134,626	0	100,000	100,000
40170 - CDC PILT	8,742	24,458	12,000	12,000
Total 40 - TAX REVENUE	19,388,221	19,020,061	17,607,818	17,833,435
41-LICENSES PERMITS				
41050 - FRANCHISES	94,487	104,590	78,000	78,000
Total 41 - LICENSES & PERMITS	94,487	104,590	78,000	78,000
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	93,360	0	180,000	100,000
43011 - INTEREST HEALTH	583	0	0	500
43012 - INTEREST SOCIAL SERVICES	(37,854)	0	0	38,000
43014 - INTEREST - SEN TRANS	(261)	0	0	260
43015 - INTEREST A&D	4,043	0	0	4,000
43016 - INTEREST INCOME	0	0	0	0
43017 - INTEREST -SHERIFF	8,754	0	0	8,500
43018 - INTEREST - DA	2,380	0	0	2,400
43019 - INTEREST -SEN NUTRI	(962)	0	0	970
43020 - RENTS & CONCESSIONS	0	0	0	0
43026 - RENTS & CONC.-COURTHOUSE	3,600	3,635	25,000	25,000
Total 43 - USE OF MONEY & PROPERTY	73,643	3,635	205,000	179,630
44-STATE FEDERAL AID				
44010 - STATE - SB90 MANDATES	0	10,786	0	0
44040 - STATE-MOTOR VEH. IN-LIEU	0	0	0	0
44044 - STATE-VEH LIC FEES	19,355	16,955	15,000	15,000
44230 - STATE-HOMEOWNERS PROP.TAX	58,055	60,996	60,000	60,000
44231 - CFP-COURTS REIMB	17,178	10,307	13,743	13,750
44440 - FEDERAL-IN LIEU TAXES	947,333	819,645	675,225	675,225
Total 44 - STATE & FEDERAL AID	1,041,921	918,689	763,968	763,975
45-CHARGES FOR SERVICES				
45040 - LEASE PAYMENT	22,171	22,836	20,000	20,000
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0

GENERAL SERVICES (CONT.)

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Plumas County
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Fund: 0001 - GENERAL

Budget Unit: 20020 - GENERAL SERVICES

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES (continued)				
45290 - OTHER-C. S. RECOUP 2 1/2%	16,024	12,397	0	16,000
45428 - COST PLAN REIM.	1,903,546	1,854,938	1,513,919	1,854,938
Total 45 - CHARGES FOR SERVICES	1,941,741	1,890,171	1,533,919	1,890,938
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	100
46016 - CREDIT CARD/OTHER REBATE	4,637	6,715	3,000	3,000
46026 - SALE OF PROPERTY	0	0	0	50,000
46055 - UNCLAIMED FUNDS	0	0	0	0
46239 - DONATIONS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	6,699	10,000	0	0
46252 - FLEX BENEFIT REBATE	0	0	0	0
46257 - 4850 REIMBURSEMENT	12,292	65,039	5,000	5,000
46611 - REVENUE FROM SETTLEMENTS	0	0	0	150,000
Total 46 - OTHER REVENUE	23,628	81,754	8,000	208,100
48-TRANSFER				
48000 - TRANSFER-IN	0	779,813	22,000	22,000
48001 - TRANSFER-IN1	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	300,000
Total 48 - TRANSFER	0	779,813	22,000	322,000
Total Revenue	22,563,641	22,798,713	20,218,705	21,276,078
51-SALARIES BENEFITS				
51090 - GROUP INSURANCE	1,356	2,461	2,842	2,841
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	1,356	2,461	2,842	2,841
52-SERVICES SUPPLIES				
521811 - MARKETING	6,000	4,752	9,000	9,000
521900 - PROFESSIONAL SVC	234,256	656,545	200,000	200,000
521901 - LITIGATION	25,050	63,896	200,000	200,000
522600 - PROPERTY INSURANCE	135,585	180,048	77,380	77,380
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
52444 - SPECIAL EXP - FEMA	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	134	0	134	0
Total 52 - SERVICES & SUPPLIES	401,025	905,241	486,514	486,380
54-FIXED ASSETS				
546320 - ROOF PROJ	0	0	0	0
54844 - PCJP-SB844 GF MATCH	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	1,700,000	0	400,000	400,000
58001 - TRANSFER-OUT1	0	0	0	0

GENERAL SERVICES (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20020 - GENERAL SERVICES

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
58-TRANSFERS (continued)				
58999 - TRSFR OUT STR SUPPS	0	0	0	300,000
Total 58 - TRANSFERS	1,700,000	0	400,000	700,000
Total Expenditures and Appropriations	2,102,381	907,702	889,356	1,189,221
Net Cost	(20,461,260)	(21,891,011)	(19,329,349)	(20,086,857)

GENERAL PLAN

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fiscal Year 2023-24

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Fund: 0001 - GENERAL

Budget Unit: 20423 - GENERAL PLAN

Function: 01 - GENERAL GOVERNMENT

Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	410	604	750	750
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	461	600
521800 - OFFICE EXPENSE	86	68	300	100
521900 - PROFESSIONAL SVC	0	0	40,000	300,000
522200 - NON-CO EMP PER-DIEM	3,800	5,200	11,266	12,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	1,200	1,200
523710 - ANNUAL PUB/REF MANUALS	238	238	238	238
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
527380 - NON EMPLOYEE TRAVEL	935	1,696	3,402	4,062
527500 - TRAVEL- OUT OF COUNTY	0	1,892	1,892	2,000
Total 52 - SERVICES & SUPPLIES	5,469	9,698	59,509	320,950
Total Expenditures and Appropriations	5,469	9,698	59,509	320,950
Net Cost	5,469	9,698	59,509	320,950

COUNTY ADMINISTRATIVE OFFICER

State Controller Schedules
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Plumas County
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Fund: 0001 - GENERAL

Budget Unit: 20030 - CAO

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

2023-24

Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
46-OTHER REVENUE				
46059 - SAFETY INCENTIVE	0	0	0	60,000
46060 - OTHER-MISCELLANEOUS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	60,000
48-TRANSFER				
48000 - TRANSFER-IN	1,500	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	9,952	706,000	764,044	764,045
Total 48 - TRANSFER	11,452	706,000	764,044	764,045
Total Revenue	11,452	706,000	764,044	824,045
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	137,349	163,998	250,560	250,560
51020 - OTHER WAGES	7,770	6,712	0	0
51070 - UNEMPLOYMENT INSURANCE	20	122	0	0
51080 - RETIREMENT	44,625	14,556	72,788	72,788
51081 - OPEB LIABILITY	3,999	4,757	3,999	4,757
51090 - GROUP INSURANCE	19,655	14,858	64,670	64,670
51100 - FICA/MEDICARE OASDI	10,908	12,963	18,778	18,778
51110 - COMPENSATION INSURANCE	831	1,248	0	1,116
51120 - CELL PHONE ALLOW	1,230	600	900	960
51122 - CAR ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	351	418	669	669
Total 51 - SALARIES & BENEFITS	226,738	220,232	412,364	414,298
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	328	471	1,000	1,000
520210 - POSTAGE/SHIP, MAIL COST	0	0	150	150
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520233 - PRINTING SVC/CHRGs	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	15	15
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	500	500
520940 - SAFETY EQUIPMENT/EXPENSES	9,371	0	0	0
521102 - FUEL - VEHICLE	118	0	500	500
521600 - MEMBERSHIPS/ANNUAL DUES	758	2,313	2,500	2,500
521750 - FITNESS & WELLNESS	0	0	0	1,500
521800 - OFFICE EXPENSE	456	3,656	6,200	3,000
521811 - MARKETING	0	0	0	2,500
521900 - PROFESSIONAL SVC	0	399,359	0	565,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	9,952	5,139	13,000	13,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	443	922	443	1,405
527000 - TRAINING	1,194	0	1,500	2,500

COUNTY ADMINISTRATIVE OFFICER (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20030 - CAO

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24
				Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
527400 - TRAVEL- IN COUNTY	0	111	0	0
527500 - TRAVEL- OUT OF COUNTY	748	2,285	3,000	5,000
Total 52 - SERVICES & SUPPLIES	23,368	414,256	28,808	598,570
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	250,106	634,488	441,172	1,012,868
Net Cost	238,654	(71,512)	(322,872)	188,823

CONTRIBUTIONS

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Fund: 0001 - GENERAL

Budget Unit: 20031 - CONTRIBUTIONS

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43015 - INTEREST A&D	18	0	0	0
Total 43 - USE OF MONEY & PROPERTY	18	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	18	0	0	0
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
53-OTHER CHARGES				
531100 - CONTRIB CFP PYMNTS	44,591	44,591	44,591	0
532040 - CONTRIB-PCCDC PILOT	0	0	0	0
533090 - CONTRIB ARTS COUNSEL	0	0	0	0
533096 - CONTRIB--RAILROADS DAYS	0	0	0	0
533100 - CONTRIB CHAMBER COMMRC	0	0	0	0
533120 - CONTRIB LAFCO	47,200	49,464	47,200	67,347
533161 - ECON DEV & TOURISM	0	0	0	0
533210 - PAY BACK STATE-A&D GRNT	0	0	0	0
533600 - CONTRIB MEDICAL SVC	32,964	27,964	27,964	0
534360 - CONTRIB TO SENIOR TRANS	39,661	0	39,661	0
534362 - CONTRIB REC CNTR-TO HLTH	0	0	0	0
534950 - CONTRIB TRIAL COURTS	154,384	154,384	154,384	0
535500 - CONTRIB -IV PARK&REC	0	0	0	0
535510 - CONTRIB- E.PL.PARK&REC	0	0	0	0
535520 - CONTRIB-CNTRL PRK&REC	6,500	6,500	6,500	6,500
535530 - CONTRIB- ALMNR PRK&REC	0	0	0	0
535532 - CONTRIB-SIERRA VALLEY GMD	0	0	0	0
Total 53 - OTHER CHARGES	325,300	282,903	320,300	73,847
58-TRANSFERS				
58000 - TRANSFER-OUT	100,000	0	0	0
580000 - TRANSFER	20,000	0	0	0
580001 - TRANSFER	0	0	0	0
583110 - CONTRIB QLQ LITIGATION	0	0	0	0
583180 - CONTRIB TRANS DEBT SVC	0	0	966,197	0
583500 - CONTRIB TRANS AIR POLL CN	0	22,000	11,000	0
583524 - CONTRIB TRANS FLOOD CNTRL	0	0	110,000	0
584320 - CONTRIB EXCESS TRIAL CST	0	0	0	0
584362 - CONTRIB TRANS REC CNRT-HL	0	0	0	0
584960 - CONTRIB TRANS FAIR	0	0	0	0
584980 - CONTRIB TRANS MNTL HLTH	7,672	0	7,672	0
585010 - CONTRIB TRANS PUB HLTH	66,295	66,296	66,295	0
585150 - CONTRIB TRANS DIST ATTRNY	1,567,129	1,864,591	1,567,129	0
585160 - CONTRIB TRANS SHERIFF	4,479,471	4,479,471	4,479,471	0

CONTRIBUTIONS (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20031 - CONTRIBUTIONS

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
58-TRANSFERS (continued)				
585161 - CONTRIB TRANS JAIL	2,751,456	2,751,456	2,751,456	0
585162 - CONTRIB TRANS S/O 15 MIN	0	0	0	0
585370 - CONTRIB TRANS SENIOR NUTR	229,865	0	229,865	0
585572 - CONTRIB TRANS CRSNT LIGHT	0	0	0	0
585573 - CONTRIB PROP 40 PROJ	0	0	0	0
585577 - CONTRIB COORDINATING CO	0	0	0	0
Total 58 - TRANSFERS	9,221,888	9,183,814	10,189,085	0
Total Expenditures and Appropriations	9,547,188	9,466,717	10,509,385	73,847
Net Cost	9,547,170	9,466,717	10,509,385	73,847

CONTINGENCY-GENERAL

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Fund: 0001 - GENERAL

Budget Unit: 20980 - CONTINGENCY-GENERAL

Function: 09 - DISTRICT FUNCTION

Activity: 99 - DISTRICT ACTIVITY

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24
				Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
528400 - CONTINGENCIES	0	0	250,000	0
Total 52 - SERVICES & SUPPLIES	0	0	250,000	0
Total Expenditures and Appropriations	0	0	250,000	0
Net Cost	0	0	250,000	0

CHILD SUPPORT SERVICES

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Fund: 0035 - CHILD SUPPORT

Budget Unit: 70280 - CHILD SUPP

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,126	0	0	0
Total 43 - USE OF MONEY & PROPERTY	2,126	0	0	0
44-STATE FEDERAL AID				
44170 - STATE-CHILD SUPPORT	217,232	199,037	309,879	327,412
44411 - FED-CHILD SUPPORT	358,862	350,550	601,529	635,564
Total 44 - STATE & FEDERAL AID	576,094	549,587	911,408	962,976
48-TRANSFER				
48000 - TRANSFER-IN	4,500	0	0	0
Total 48 - TRANSFER	4,500	0	0	0
Total Revenue	582,720	549,587	911,408	962,976
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	302,934	398,978	448,961	449,458
51020 - OTHER WAGES	0	1,440	15,000	20,000
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	256	1,517	238	238
51080 - RETIREMENT	91,946	122,349	130,423	136,366
51081 - OPEB LIABILITY	13,998	14,269	13,998	14,269
51090 - GROUP INSURANCE	30,130	40,295	67,833	113,061
51100 - FICA/MEDICARE OASDI	23,038	30,331	36,181	36,328
51110 - COMPENSATION INSURANCE	15,809	6,042	15,809	5,103
51128 - BILINGUAL ALLOWANCE	70	0	0	0
51150 - LIFE INSURANCE	334	334	334	334
Total 51 - SALARIES & BENEFITS	478,515	615,555	728,777	775,157
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	3,874	4,327	4,000	4,000
520210 - POSTAGE/SHIP, MAIL COST	1,496	1,483	2,500	1,500
520220 - PAPER/PAPER SUPPLIES	482	964	1,000	1,500
520221 - ENVELOPES	0	0	0	0
520226 - TONER/COPY MACH SUPPL	702	0	2,892	2,892
520250 - COPY MACHINE LEASE	308	324	1,000	1,000
520404 - CUSTODIAL SERVICE	6,000	6,625	7,250	7,500
520407 - REFUSE DISPOSAL	682	723	900	800
520419 - COVID PPE & CLEANING COST	0	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	127	249	2,000	2,000
521230 - OFFICE FURNITURE/EQUIP	107	0	7,000	7,000
521300 - MAINT. BUILDINGS & GROUND	571	700	31,799	32,002
521600 - MEMBERSHIPS/ANNUAL DUES	1,553	632	1,600	1,500
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	715	698	5,000	5,000
521867 - NOTARY PUBLIC SUPPLIES	105	0	500	500
521900 - PROFESSIONAL SVC	1,040	960	11,000	10,000
521903 - SECURITY SYSTEM SVC	204	204	500	500

CHILD SUPPORT SERVICES (CONT.)

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Plumas County
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Fund: 0035 - CHILD SUPPORT

Budget Unit: 70280 - CHILD SUPP

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521980 - MEDICAL SERVICE - PROF SV	0	0	0	0
523711 - SUBSCRIPTIONS	333	479	1,000	1,000
524400 - SPECIAL DEPARTMENT EXPENSE	150	10	500	500
524871 - GENETIC TESTING	0	0	0	0
524901 - PROCESS SVC	3,045	1,305	5,500	5,000
525000 - OVERHEAD	55,121	33,586	55,121	33,586
525119 - LIABILITY SELF-FUND INSURANCE	3,190	3,831	3,190	4,183
525250 - OUTREACH & OTHER PROG EXP	510	387	1,000	1,500
52700 - SPEC.DEPT.-TRAINING	280	0	0	0
527000 - TRAINING	824	1,685	3,000	3,000
527400 - TRAVEL- IN COUNTY	206	66	2,000	2,000
527500 - TRAVEL- OUT OF COUNTY	1,816	6,237	15,000	15,000
527802 - ELECTRIC CHARGES	4,906	5,215	5,000	5,500
527803 - PROPANE/OTHR HEATING FUEL	9,912	10,453	10,500	11,000
527807 - WATER/SEWER CHARGES	1,794	1,929	2,000	2,000
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	100,053	83,072	182,752	161,963
54-FIXED ASSETS				
54150 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Expenditures and Appropriations	578,568	698,627	911,529	937,120
Net Cost	(4,152)	149,040	121	(25,856)

CHILD ABUSE PREVENTION

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Fund: 0004 - CHILD ABUSE PREVENTION

Budget Unit: 22341 - CHILD ABUSE PREVENTION

Function: 02 - PUBLIC PROTECTION

Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	743	0	1,000	0
43067 - BOOTH RENTAL	270	380	300	300
Total 43 - USE OF MONEY & PROPERTY	1,013	380	1,300	300
44-STATE FEDERAL AID				
44520 - FEDL-OTHER & FAA	259	0	0	0
Total 44 - STATE & FEDERAL AID	259	0	0	0
45-CHARGES FOR SERVICES				
45064 - CHILDREN'S TRUST FEES	2,426	2,299	2,500	2,500
Total 45 - CHARGES FOR SERVICES	2,426	2,299	2,500	2,500
46-OTHER REVENUE				
46058 - REIMB FOR CAPIT EXP	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	255	0	0
46500 - CONTRIBS. FROM PUBLIC	29,720	27,983	18,000	18,000
Total 46 - OTHER REVENUE	29,720	28,238	18,000	18,000
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48520 - TRN - CBCAP FROM SS	0	0	17,500	17,500
Total 48 - TRANSFER	0	0	17,500	17,500
Total Revenue	33,418	30,917	39,300	38,300
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	330	330
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
523000 - PROMOTIONAL MATERIAL	2,727	697	3,300	3,300
523500 - CHILDRENS FAIR EXP	3,768	6,294	5,500	6,000
523501 - CHILD ABUSE AWARENESS MO	1,431	106	3,300	3,300
524000 - RENT - OFFICE/SPACE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	662	920	662	920
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
526900 - CONTRACTS	20,241	23,494	27,500	28,500
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527550 - IN COUNTY HOSTING	3,744	4,400	4,400	5,000
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	32,573	35,911	44,992	47,350
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
Total 53 - OTHER CHARGES	0	0	0	0

CHILD ABUSE PREVENTION (CONT.)

Fund: 0004 - CHILD ABUSE PREVENTION
Budget Unit: 22341 - CHILD ABUSE PREVENTION

Function: 02 - PUBLIC PROTECTION Activity: 21 - OTHER PROTECTION				2023-24 Adopted by the Board of Supervisors
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
Total Expenditures and Appropriations	32,573	35,911	44,992	47,350
Net Cost	(845)	4,994	5,692	9,050

TITLE III

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Fund: 0011 - TITLE III

Budget Unit: 20027 - TITLE III

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
44-STATE FEDERAL AID				
44512 - HR 2389	216,686	237,364	216,686	0
Total 44 - STATE & FEDERAL AID	216,686	237,364	216,686	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	216,686	237,364	216,686	0
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
525740 - FIRE PREVENT -TITLE III	0	0	0	0
525742 - FIRE PREVENTION CONTRIB	0	0	186	186
525764 - CONSRVTN PROJ--SRR BUTTES	0	0	0	0
525768 - FOREST ED--NATIVE PLNT	0	0	280	280
525774 - FIRE PREVN--MAIDU STEWARD	0	0	12,750	12,750
525830 - QLG FOREST TITLE III	0	0	1	1
525880 - ALMANOR WTRSHD ADVIS	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
528463 - PL CORP FRCRM-ED/PLNN	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	13,217	13,217
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	11,302	11,302
535570 - CONTRIB TITLE III	0	0	0	0
538800 - FIRE PREVENTION SPLST	0	0	0	0
538990 - OFFICE OF EMERGENCY SVC	0	0	0	0
Total 53 - OTHER CHARGES	0	0	11,302	11,302
58-TRANSFERS				
580156 - TRNS-OES FIRE PREVENTION	0	12,296	115,599	113,005
580157 - TRNS - S/O-OES 2012 APP#1	0	712	0	0
585160 - CONTRIB TRANS SHERIFF	39,461	43,712	75,853	244,243
58516A - CONTRIB TRANS OES/SHERIFF	1,305	0	763,168	782,937
585574 - CONTRIB GIS, PLNN OR BLDG	0	0	0	0
585577 - CONTRIB COORDINATING CO	0	0	48,212	0
588990 - TRNS-TITLE III O.E.S.	0	0	0	0
Total 58 - TRANSFERS	40,766	56,720	1,002,832	1,140,185
Total Expenditures and Appropriations	40,766	56,720	1,027,351	1,164,704
Net Cost	(175,920)	(180,644)	810,665	1,164,704

BOARD OF SUPERVISORS

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Fund: 0001 - GENERAL

Budget Unit: 20010 - BOARD OF SUPERVISORS

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43020 - RENTS & CONCESSIONS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
45-CHARGES FOR SERVICES				
45074 - MISC FEES	0	0	0	0
45395 - FILING FEE	0	70	200	0
Total 45 - CHARGES FOR SERVICES	0	70	200	0
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48021 - TRF IN - ARPA FUNDS	0	0	540,000	0
Total 48 - TRANSFER	0	0	540,000	0
Total Revenue	0	70	540,200	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	350,574	387,974	362,355	362,355
51020 - OTHER WAGES	1,819	202	0	0
51070 - UNEMPLOYMENT INSURANCE	141	500	0	0
51080 - RETIREMENT	79,422	19,009	50,960	50,959
51081 - OPEB LIABILITY	11,999	14,269	11,999	14,269
51090 - GROUP INSURANCE	70,219	73,483	50,974	5,074
51100 - FICA/MEDICARE OASDI	26,750	30,409	28,500	28,500
51110 - COMPENSATION INSURANCE	17,269	12,278	0	18,436
51120 - CELL PHONE ALLOW	5,400	5,360	5,400	5,400
51150 - LIFE INSURANCE	1,815	1,793	1,839	1,839
Total 51 - SALARIES & BENEFITS	565,408	545,277	512,027	486,832
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	457	267	792	800
520210 - POSTAGE/SHIP, MAIL COST	65	62	66	66
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520230 - COPY CHARGES	0	0	0	400
520250 - COPY MACHINE LEASE	690	0	727	8,961
520400 - HOUSEHOLD EXPENSE	198	201	201	250
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	16,375	17,365	17,763	18,763
521750 - FITNESS & WELLNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,070	1,125	1,702	1,800
523700 - PUBLICATIONS-LEGAL NOTICE	4,129	2,904	5,000	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	5,549	8,734	5,548	5,338
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	5,298	5,168	14,500	14,500
527500 - TRAVEL- OUT OF COUNTY	2,057	9,411	16,936	16,936
527750 - IN CNTY HOSTING	0	0	0	0

BOARD OF SUPERVISORS (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20010 - BOARD OF SUPERVISORS

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24
				Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
Total 52 - SERVICES & SUPPLIES	35,888	45,237	63,235	67,814
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	601,296	590,514	575,262	554,646
Net Cost	601,296	590,444	35,062	554,646

PUBLIC DEFENDER

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Fund: 0001 - GENERAL

Budget Unit: 20320 - PUBLIC DEFENDER

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45050 - LEGAL FEES - P.D. & OTHER	0	3,536	4,000	0
Total 45 - CHARGES FOR SERVICES	0	3,536	4,000	0
48-TRANSFER				
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48706 - TRN-ST PD 1/2 AB118	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	3,536	4,000	0
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
521000 - WITNESS FEES/COSTS	0	0	0	0
521900 - PROFESSIONAL SVC	10,825	250	15,000	15,000
524461 - FAMILY SVC COUNSEL	5,721	2,680	11,832	11,500
525000 - OVERHEAD	1,147	0	0	0
525700 - CONFLICT COUNSEL	9,488	6,082	14,957	14,500
525800 - JUVENILE COUNSEL	6,911	0	4,000	4,000
525900 - CONSERVATOR COUNSEL	12,650	13,800	13,800	13,800
526100 - INVESTIGATIONS	1,000	378	9,175	9,175
526500 - EVALUATIONS	10,750	3,400	10,000	10,000
526900 - CONTRACTS	330,430	329,244	335,400	335,400
Total 52 - SERVICES & SUPPLIES	388,922	355,834	414,164	413,375
Total Expenditures and Appropriations	388,922	355,834	414,164	413,375
Net Cost	388,922	352,298	410,164	413,375

GRAND JURY

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Fund: 0001 - GENERAL

Budget Unit: 20270 - GRAND JURY

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24			
	2021-22 Actual	2022-23 Actual	2023-24 Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	62	66
520230 - COPY CHARGES	0	64	100	100
520419 - COVID PPE & CLEANING COST	0	0	0	0
520800 - GRAND JURY	6,095	12,469	17,465	17,465
521800 - OFFICE EXPENSE	0	76	88	100
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	2,500	2,500
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	3,950	0	4,302	4,302
Total 52 - SERVICES & SUPPLIES	10,045	12,609	24,517	24,533
Total Expenditures and Appropriations	10,045	12,609	24,517	24,533
Net Cost	10,045	12,609	24,517	24,533

ELECTIONS

State Controller Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20100 - ELECTIONS

Function: 01 - GENERAL GOVERNMENT

Activity: 13 - ELECTIONS

Detail by Revenue Category and Expenditure Object	2023-24			
	2021-22 Actual	2022-23 Actual	2023-24 Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44019 - COVID19 REIMB TO DEPT	0	0	0	0
44290 - STATE-OTHER	68,141	0	200,000	200,000
Total 44 - STATE & FEDERAL AID	68,141	0	200,000	200,000
45-CHARGES FOR SERVICES				
45030 - ELECTION SERVICES	19,460	35,733	40,000	40,000
Total 45 - CHARGES FOR SERVICES	19,460	35,733	40,000	40,000
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	3,297	3,297	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	3,297	3,297	0	0
Total Revenue	90,898	39,030	240,000	240,000
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	164,864	149,986	178,538	186,788
51020 - OTHER WAGES	7,435	4,038	0	6,000
51060 - OVERTIME PAY	2,489	1,242	0	750
51070 - UNEMPLOYMENT INSURANCE	191	1,198	191	191
51080 - RETIREMENT	41,753	15,478	54,058	58,948
51081 - OPEB LIABILITY	5,291	6,292	5,291	6,292
51090 - GROUP INSURANCE	26,207	29,755	29,193	54,305
51100 - FICA/MEDICARE OASDI	13,106	11,776	13,740	14,872
51110 - COMPENSATION INSURANCE	2,448	2,226	2,448	2,830
51150 - LIFE INSURANCE	150	150	150	150
Total 51 - SALARIES & BENEFITS	263,934	222,141	283,609	331,126
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	(39)	1,000	1,000
520210 - POSTAGE/SHIP, MAIL COST	23,518	(17,102)	31,000	31,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	7,149	7,066	8,000	8,000
520225 - PO BOX RENT/ANNUAL FEES	0	0	1,000	1,000
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520233 - PRINTING SVC/CHRGs	51,004	55,412	60,000	60,000
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	647	0	1,500	1,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
520907 - EQUIP. MAINT.CONTRACT	0	0	0	0
521103 - BATTERIES	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	175	100	800	800
521750 - FITNESS & WELNESS	0	0	0	0

ELECTIONS (CONT.)

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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20100 - ELECTIONS

Function: 01 - GENERAL GOVERNMENT

Activity: 13 - ELECTIONS

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	1,105	1,619	4,000	4,000
521847 - BACK UP MEDIA/COMP	0	0	0	0
521896 - STORAGE BOXES/SUPPLIES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	1,000	1,000
524007 - ELECTION COSTS-OTHER	2,582	1,415	7,000	7,000
524012 - ELECTION DATA BASE SPRT	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,306	1,646	1,306	1,918
527400 - TRAVEL- IN COUNTY	0	0	250	250
527500 - TRAVEL- OUT OF COUNTY	300	0	4,000	4,000
Total 52 - SERVICES & SUPPLIES	87,786	50,117	120,856	121,468
54-FIXED ASSETS				
540450 - ELECTION EQUIPMENT	0	0	200,000	200,000
Total 54 - FIXED ASSETS	0	0	200,000	200,000
Total Expenditures and Appropriations	351,720	272,258	604,465	652,594
Net Cost	260,822	233,228	364,465	412,594

COUNTY CLERK-RECORDER

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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20460 - CO CLERK-RECORDER

Function: 02 - PUBLIC PROTECTION

Activity: 21 - OTHER PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
40-TAX REVENUE				
40100 - DOCUMENTARY STAMP TAX	384,953	299,016	225,000	225,000
Total 40 - TAX REVENUE	384,953	299,016	225,000	225,000
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
45-CHARGES FOR SERVICES				
45025 - INFORMATION ACCESS	4,400	1,200	4,800	1,200
45100 - CRT FEES/CLERK/RECORDER	20,950	23,703	20,000	20,000
45112 - HOUSNG & JBSTAX GC27388.1	33,993	19,932	25,000	25,000
45118 - FEE- ADD'L PAGE GC27361	0	559	20,000	20,000
45130 - RECORDING FEES	200,982	124,221	100,000	100,000
Total 45 - CHARGES FOR SERVICES	260,325	169,615	169,800	166,200
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPNS	1,038	564	0	0
Total 46 - OTHER REVENUE	1,038	564	0	0
48-TRANSFER				
48000 - TRANSFER-IN	4,017	0	0	0
Total 48 - TRANSFER	4,017	0	0	0
Total Revenue	650,333	469,195	394,800	391,200
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	189,247	149,506	193,164	207,711
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	70	137	0	0
51070 - UNEMPLOYMENT INSURANCE	64	242	64	64
51080 - RETIREMENT	69,665	15,123	58,209	65,107
51081 - OPEB LIABILITY	6,211	7,387	6,211	7,387
51090 - GROUP INSURANCE	47,625	37,793	61,634	56,735
51100 - FICA/MEDICARE OASDI	14,466	11,524	17,405	16,146
51110 - COMPENSATION INSURANCE	2,703	2,662	2,702	7,580
51128 - BILINGUAL ALLOWANCE	420	350	420	420
51150 - LIFE INSURANCE	143	143	143	143
Total 51 - SALARIES & BENEFITS	330,614	224,867	339,952	361,293
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	300	372	700	700
520210 - POSTAGE/SHIP, MAIL COST	1,688	1,008	3,000	3,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	3,375	2,904	4,800	4,800
520230 - COPY CHARGES	0	0	100	100
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	740	542	1,000	1,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520907 - EQUIP. MAINT.CONTRACT	484	782	750	750
521600 - MEMBERSHIPS/ANNUAL DUES	594	425	850	850

COUNTY CLERK-RECORDER (CONT.)

State Controller Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20460 - CO CLERK-RECORDER

Function: 02 - PUBLIC PROTECTION

Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521750 - FITNESS & WELLNESS	0	0	0	0
521800 - OFFICE EXPENSE	3,099	5,206	5,000	5,000
523600 - MICROFILMING	0	0	0	0
523670 - REF MANUAL/LAW, CODE BOOKS	0	0	0	0
524207 - STORAGE SPACE RENT	714	72	1,200	1,200
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,394	1,833	1,394	2,130
527500 - TRAVEL- OUT OF COUNTY	100	244	4,000	4,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	12,488	13,388	22,794	23,530
Total Expenditures and Appropriations	343,102	238,255	362,746	384,823
Net Cost	(307,231)	(230,940)	(32,054)	(6,377)

RECORDS MANAGEMENT

State Controller Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20469 - RECORDS MANAGEMENT

Function: 02 - PUBLIC PROTECTION

Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45083 - COPY/CERT COPY/POSTAGE	28,108	16,853	65,000	65,000
Total 45 - CHARGES FOR SERVICES	28,108	16,853	65,000	65,000
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	156	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	156	0	0	0
Total Revenue	28,264	16,853	65,000	65,000
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	19,187	20,506	20,506	20,798
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	11	36	11	11
51080 - RETIREMENT	6,512	2,328	6,467	6,818
51081 - OPEB LIABILITY	417	495	417	495
51090 - GROUP INSURANCE	2,271	3,498	2,434	2,783
51100 - FICA/MEDICARE OASDI	1,471	1,604	1,588	1,620
51110 - COMPENSATION INSURANCE	463	372	463	109
51150 - LIFE INSURANCE	35	35	35	35
Total 51 - SALARIES & BENEFITS	30,367	28,874	31,921	32,669
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	23,065	20,038	65,000	65,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520290 - POSTAGE MACHINE RENT/LEAS	4,702	2,020	6,300	6,300
520419 - COVID PPE & CLEANING COST	0	0	0	0
520907 - EQUIP. MAINT.CONTRACT	0	445	2,500	2,500
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	344	358	500	500
521847 - BACK UP MEDIA/COMP	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	247	275	247	269
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	28,358	23,136	74,547	74,569
Total Expenditures and Appropriations	58,725	52,010	106,468	107,238
Net Cost	30,461	35,157	41,468	42,238

SOCIAL SECURITY TRUNCATION PROGRAM

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Fund: 0062 - RECORDERS FUND

Budget Unit: 20489 - SS TRUNCATION PROGRAM

Function: 01 - GENERAL GOVERNMENT

Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	378	0	631	631
Total 43 - USE OF MONEY & PROPERTY	378	0	631	631
45-CHARGES FOR SERVICES				
45166 - SS TRUNCATION FEE	221	71	0	0
Total 45 - CHARGES FOR SERVICES	221	71	0	0
Total Revenue	599	71	631	631
51-SALARIES BENEFITS				
51020 - OTHER WAGES	6,248	8,038	20,000	20,000
51070 - UNEMPLOYMENT INSURANCE	1	6	1	1
51100 - FICA/MEDICARE OASDI	478	615	2,000	2,000
51110 - COMPENSATION INSURANCE	31	59	31	2,833
Total 51 - SALARIES & BENEFITS	6,758	8,718	22,032	24,834
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	5,000	5,000
521900 - PROFESSIONAL SVC	0	0	25,000	25,000
525000 - OVERHEAD	376	637	376	637
525119 - LIABILITY SELF-FUND INSURANCE	17	44	17	65
528400 - CONTINGENCIES	0	0	29,072	29,072
Total 52 - SERVICES & SUPPLIES	393	681	59,465	59,774
Total Expenditures and Appropriations	7,151	9,399	81,497	84,608
Net Cost	6,552	9,328	80,866	83,977

VITAL RECORDS ISSUANCE AND PRESERVATION

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Financing Sources and Uses by Budget Unit by Object
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Fund: 0062 - RECORDERS FUND

Budget Unit: 20488 - VRIP-VITAL STATS

Function: 01 - GENERAL GOVERNMENT

Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	30	0	240	240
Total 43 - USE OF MONEY & PROPERTY	30	0	240	240
45-CHARGES FOR SERVICES				
45132 - HLTH. VRIP H & S 10605.3	1,212	676	1,700	1,700
Total 45 - CHARGES FOR SERVICES	1,212	676	1,700	1,700
Total Revenue	1,242	676	1,940	1,940
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	1,000	1,000
521900 - PROFESSIONAL SVC	0	0	5,000	5,000
525000 - OVERHEAD	274	317	274	317
528400 - CONTINGENCIES	0	0	13,084	13,084
529851 - COMPUTER HARDWARE/SUPPL	0	0	4,000	4,000
Total 52 - SERVICES & SUPPLIES	274	317	23,358	23,401
Total Expenditures and Appropriations	274	317	23,358	23,401
Net Cost	(968)	(359)	21,418	21,461

RECORDER MODERNIZATION

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Plumas County
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Fund: 0062 - RECORDERS FUND

Budget Unit: 22411 - RECORDER MODERNIZATION

Function: 02 - PUBLIC PROTECTION

Activity: 21 - OTHER PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	989	0	2,318	2,318
Total 43 - USE OF MONEY & PROPERTY	989	0	2,318	2,318
45-CHARGES FOR SERVICES				
45130 - RECORDING FEES	10,027	5,997	25,000	25,000
Total 45 - CHARGES FOR SERVICES	10,027	5,997	25,000	25,000
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	30	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	30	0	0	0
Total Revenue	11,046	5,997	27,318	27,318
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	3,683	3,936	3,936	3,992
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	6	18	6	6
51080 - RETIREMENT	1,250	447	1,241	1,309
51081 - OPEB LIABILITY	80	96	80	96
51090 - GROUP INSURANCE	436	671	467	534
51100 - FICA/MEDICARE OASDI	283	308	305	310
51110 - COMPENSATION INSURANCE	263	188	263	17,923
51119 - LIABILITY INSURANCE	0	0	0	0
51150 - LIFE INSURANCE	7	7	7	7
Total 51 - SALARIES & BENEFITS	6,008	5,671	6,305	24,177
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	306	0	10,000	10,000
521900 - PROFESSIONAL SVC	0	0	85,000	85,000
525000 - OVERHEAD	164	(948)	164	948
525119 - LIABILITY SELF-FUND INSURANCE	140	139	140	118
528400 - CONTINGENCIES	0	0	64,174	64,174
529851 - COMPUTER HARDWARE/SUPPL	0	0	5,000	5,000
Total 52 - SERVICES & SUPPLIES	610	(809)	164,478	165,240
54-FIXED ASSETS				
542600 - EQUIPMENT	0	0	20,000	20,000
549500 - COMPUTER HARDWARE	0	0	20,000	20,000
Total 54 - FIXED ASSETS	0	0	40,000	40,000
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	6,618	4,862	210,783	229,417
Net Cost	(4,428)	(1,135)	183,465	202,099

HAVA - ELECTIONS

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Fund: 0067 - HAVA - ELECTIONS

Budget Unit: 20559 - HAVA - ELECTIONS

Function: 01 - GENERAL GOVERNMENT

Activity: 13 - ELECTIONS

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	221	0	421	421
Total 43 - USE OF MONEY & PROPERTY	221	0	421	421
Total Revenue	221	0	421	421
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	4,000	4,000
525000 - OVERHEAD	(46)	3,894	46	3,894
528400 - CONTINGENCIES	0	0	6,229	6,229
529851 - COMPUTER HARDWARE/SUPPL	0	0	3,000	3,000
Total 52 - SERVICES & SUPPLIES	(46)	3,894	13,275	17,123
54-FIXED ASSETS				
540450 - ELECTION EQUIPMENT	0	0	35,558	35,558
Total 54 - FIXED ASSETS	0	0	35,558	35,558
Total Expenditures and Appropriations	(46)	3,894	48,833	52,681
Net Cost	(267)	3,894	48,412	52,260

ELECTRONIC RECORDING RECOVERY SYSTEMS

State Controller Schedules
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Financing Sources and Uses by Budget Unit by Object
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Fund: 0065 - ERDS

Budget Unit: 20465 - ELECTR RCDG RCVRY SYS

Function: 01 - GENERAL GOVERNMENT

Activity: 26 - ADMINISTRATION

2023-24

**Adopted by the
Board of
Supervisors**

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	141	0	0	0
Total 43 - USE OF MONEY & PROPERTY	141	0	0	0
45-CHARGES FOR SERVICES				
45165 - ERDS RECORDING FEE	8,261	5,483	12,000	12,000
Total 45 - CHARGES FOR SERVICES	8,261	5,483	12,000	12,000
46-OTHER REVENUE				
46060 - OTHER-MISCELLANEOUS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
Total Revenue	8,402	5,483	12,000	12,000
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
521800 - OFFICE EXPENSE	0	0	3,000	3,000
521900 - PROFESSIONAL SVC	0	0	3,000	3,000
525000 - OVERHEAD	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	2,000	2,000
528400 - CONTINGENCIES	0	0	16,517	16,517
529851 - COMPUTER HARDWARE/SUPPL	0	0	3,000	3,000
Total 52 - SERVICES & SUPPLIES	0	0	27,517	27,517
Total Expenditures and Appropriations	0	0	27,517	27,517
Net Cost	(8,402)	(5,483)	15,517	15,517

FARM ADVISOR

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Fund: 0001 - GENERAL

Budget Unit: 20680 - FARM ADVISOR

Function: 06 - EDUCATION

Activity: 33 - AGRICULTURAL EDUCATION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45070 - AGRICULTURAL SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	26,510	21,820	17,228	0
Total 46 - OTHER REVENUE	26,510	21,820	17,228	0
48-TRANSFER				
48000 - TRANSFER-IN	1,500	0	0	0
48100 - TRF IN DISASTER	688	0	0	0
Total 48 - TRANSFER	2,188	0	0	0
Total Revenue	28,698	21,820	17,228	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	36,780	42,054	41,419	43,222
51020 - OTHER WAGES	955	0	0	0
51060 - OVERTIME PAY	639	0	0	0
51070 - UNEMPLOYMENT INSURANCE	14	48	0	0
51080 - RETIREMENT	9,818	3,728	12,032	13,114
51081 - OPEB LIABILITY	2,000	2,378	2,000	2,378
51090 - GROUP INSURANCE	2,400	2,750	2,400	3,600
51100 - FICA/MEDICARE OASDI	3,120	3,432	3,352	3,582
51110 - COMPENSATION INSURANCE	1,459	496	0	200
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	57,185	54,886	61,203	66,096
52-SERVICES SUPPLIES				
520000 - AGRICULTURE	0	0	0	0
520200 - COMMUNICATIONS	643	679	1,200	1,000
520201 - PHONE - LAND LINE (S)	53	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520203 - INTERNET SERVICE	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	440	534	540	800
520250 - COPY MACHINE LEASE	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	50	0
520402 - CLEANING SUPPLIES	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	189	0	700	1,500
521600 - MEMBERSHIPS/ANNUAL DUES	427	0	711	500
521800 - OFFICE EXPENSE	1,226	6,214	7,000	4,000
521900 - PROFESSIONAL SVC	19,781	17,830	17,830	19,585
524000 - RENT - OFFICE/SPACE	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	154	260	300	300

FARM ADVISOR (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20680 - FARM ADVISOR

Function: 06 - EDUCATION

Activity: 33 - AGRICULTURAL EDUCATION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	310	367	310	416
527400 - TRAVEL- IN COUNTY	1,356	1,413	1,400	3,500
527500 - TRAVEL- OUT OF COUNTY	0	344	700	1,000
527750 - IN CNTY HOSTING	160	164	389	700
527802 - ELECTRIC CHARGES	2,200	2,400	2,400	2,400
527803 - PROPANE/OTHR HEATING FUEL	745	3,075	3,420	3,000
Total 52 - SERVICES & SUPPLIES	27,684	33,280	36,950	38,701
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Expenditures and Appropriations	84,869	88,166	98,153	104,797
Net Cost	56,171	66,346	80,925	104,797

COUNTY COUNSEL

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Fund: 0001 - GENERAL

Budget Unit: 20080 - COUNTY COUNSEL

Function: 01 - GENERAL GOVERNMENT

Activity: 12 - COUNSEL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45010 - ASSM-TAX COLLECTOR FEES	0	0	0	0
45390 - SMALL CLAIMS FEES	388	46	100	100
Total 45 - CHARGES FOR SERVICES	388	46	100	100
46-OTHER REVENUE				
46193 - PUBLIC GUARDIAN FEES	0	0	500	500
46194 - Juvenile Dependency Fee	0	0	50,400	550,400
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	50,900	550,900
48-TRANSFER				
48000 - TRANSFER-IN	84,185	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	84,185	0	0	0
Total Revenue	84,573	46	51,000	551,000
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	375,823	437,500	439,745	465,916
51020 - OTHER WAGES	0	0	0	83,000
51060 - OVERTIME PAY	178	0	0	0
51070 - UNEMPLOYMENT INSURANCE	130	507	0	130
51080 - RETIREMENT	98,928	37,056	127,746	135,878
51081 - OPEB LIABILITY	7,999	9,513	7,999	9,513
51090 - GROUP INSURANCE	64,172	67,495	68,873	98,471
51100 - FICA/MEDICARE OASDI	28,366	32,767	32,866	42,453
51110 - COMPENSATION INSURANCE	5,746	6,259	0	2,877
51120 - CELL PHONE ALLOW	0	0	0	0
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	731	726	735	735
Total 51 - SALARIES & BENEFITS	582,073	591,823	677,964	838,973
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	372	376	960	1,000
520204 - INTERNET SEARCH ENGINE	8,017	7,485	8,200	5,100
520210 - POSTAGE/SHIP, MAIL COST	131	100	200	200
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	175	175
520234 - PRINTER SUPPLIES	0	0	100	100
520250 - COPY MACHINE LEASE	450	241	360	3,300
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	5,457	5,497	6,400	6,800
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	4,571	6,726	7,400	6,000
521900 - PROFESSIONAL SVC	0	0	1,000	10,000
523710 - ANNUAL PUB/REF MANUALS	4,632	6,420	5,400	8,500

COUNTY COUNSEL (CONT.)

State Controller Schedules
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Fund: 0001 - GENERAL

Budget Unit: 20080 - COUNTY COUNSEL

Function: 01 - GENERAL GOVERNMENT

Activity: 12 - COUNSEL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
524600 - LITIGATION COSTS	0	45	2,000	2,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	2,851	4,077	2,851	4,688
527000 - TRAINING	0	0	0	4,000
527040 - SMALL CLAIM ADVSR COSTS	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	3,189	3,423	5,800	8,000
540412 - SOFTWARE	0	0	0	3,000
549500 - COMPUTER HARDWARE	0	0	0	3,000
Total 52 - SERVICES & SUPPLIES	29,670	34,390	40,846	65,863
Total Expenditures and Appropriations	611,743	626,213	718,810	904,836
Net Cost	527,170	626,167	667,810	353,836

MUNICIPAL COURT

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Plumas County
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Fund: 0001 - GENERAL

Budget Unit: 20290 - MUNICIPAL COURT

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
42-FINES PENALTIES				
42010 - VEHICLE CODE FINES	223	955	0	0
42011 - COURT COST ADMIN 16028	710	793	0	0
42043 - T.C.REALIGNMENT AB233	149,585	146,453	0	0
42070 - PROOF OF CORRECTION	2,363	2,563	0	0
Total 42 - FINES & PENALTIES	152,881	150,764	0	0
45-CHARGES FOR SERVICES				
45100 - CRT FEES/CLERK/RECORDER	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
Total Revenue	152,881	150,764	0	0
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
53-OTHER CHARGES				
534950 - CONTRIB TRIAL COURTS	6,109	0	0	0
Total 53 - OTHER CHARGES	6,109	0	0	0
Total Expenditures and Appropriations	6,109	0	0	0
Net Cost	(146,772)	(150,764)	0	0

AUD-CARES PASS THRU

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Fund: 0019 - CARES ACT - COVID19

Budget Unit: 20002 - AUD - CARES PASS THRU

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	257	0	0	0
Total 43 - USE OF MONEY & PROPERTY	257	0	0	0
44-STATE FEDERAL AID				
44089 - SB89 COVID19 EMERG HMLESS	0	0	0	0
44143 - ST. AID REALIGN BACKFILL	76,703	0	0	0
44415 - FEDERAL - OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	76,703	0	0	0
Total Revenue	76,960	0	0	0
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	18,323	0	0	0
Total 52 - SERVICES & SUPPLIES	18,323	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	11,412	0	0	0
Total 58 - TRANSFERS	11,412	0	0	0
Total Expenditures and Appropriations	29,735	0	0	0
Net Cost	(47,225)	0	0	0

Fund: 0021 - ARPA 2021

Budget Unit: 20003 - ARPA 2021

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	8,293	0	0	0
Total 43 - USE OF MONEY & PROPERTY	8,293	0	0	0
44-STATE FEDERAL AID				
44027 - STATE GRANT	1,826,520	1,826,520	0	0
Total 44 - STATE & FEDERAL AID	1,826,520	1,826,520	0	0
Total Revenue	1,834,813	1,826,520	0	0
52-SERVICES SUPPLIES				
52170 - MISCELLANEOUS EXPENSE	148,468	88,585	0	0
Total 52 - SERVICES & SUPPLIES	148,468	88,585	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	436,217	1,494,950	0	0
Total 58 - TRANSFERS	436,217	1,494,950	0	0
Total Expenditures and Appropriations	584,685	1,583,535	0	0
Net Cost	(1,250,128)	(242,985)	0	0

DISTRICT ATTORNEY

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Fund: 0001 - GENERAL

Budget Unit: 70301 - DISTRICT ATTORNEY

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40061 - SALES TAX 1/2% PUB SAFETY	146,972	135,301	90,000	125,000
Total 40 - TAX REVENUE	146,972	135,301	90,000	125,000
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	34	0	0	0
Total 43 - USE OF MONEY & PROPERTY	34	0	0	0
44-STATE FEDERAL AID				
44042 - ST VEH THEFT SEC 9250.14	28,559	27,734	26,000	26,000
44079 - STATE- CORR AB109	0	0	0	0
44393 - ST- SLESF & JUVNL JST	8,167	8,255	8,000	7,000
44393P - SLESF/JUV SLESF	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	36,726	35,989	34,000	33,000
45-CHARGES FOR SERVICES				
45028 - RETURN CHECK FEES	0	0	0	0
45083 - COPY/CERT COPY/POSTAGE	1,275	598	750	300
45084 - CIVIL FEES	0	0	0	0
45420 - TESTING FEES - D.A.-DUI	3,317	2,814	3,000	2,500
Total 45 - CHARGES FOR SERVICES	4,592	3,412	3,750	2,800
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
46082 - SALE OF SURPLUS PROP	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	1,500	218	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	1,500	218	0	0
48-TRANSFER				
47001 - INTERFUND TRANSFER	0	0	0	0
48000 - TRANSFER-IN	9,900	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	1,567,129	1,864,591	1,864,591	0
48705 - TRN-ST DA 1/2 AB118	0	0	0	0
48718 - TRN-PRB/SO/DA COPS JV JST	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	1,577,029	1,864,591	1,864,591	0
Total Revenue	1,766,853	2,039,511	1,992,341	160,800
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	529,252	615,034	685,925	776,342
51020 - OTHER WAGES	1,686	2,878	20,000	10,000
51060 - OVERTIME PAY	20,566	17,503	40,000	45,000
51070 - UNEMPLOYMENT INSURANCE	738	2,526	2,481	2,481
51080 - RETIREMENT	715,883	651,907	796,582	244,123
51081 - OPEB LIABILITY	17,197	22,830	17,197	20,452

DISTRICT ATTORNEY (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 70301 - DISTRICT ATTORNEY

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
51-SALARIES BENEFITS (continued)				
51090 - GROUP INSURANCE	59,851	83,443	87,885	148,428
51100 - FICA/MEDICARE OASDI	42,265	46,406	55,912	68,827
51110 - COMPENSATION INSURANCE	24,400	7,673	28,283	6,889
51120 - CELL PHONE ALLOW	3,875	3,480	4,680	4,560
51150 - LIFE INSURANCE	334	334	334	334
Total 51 - SALARIES & BENEFITS	1,416,047	1,454,014	1,739,279	1,327,436
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	1,893	2,705	3,300	3,300
520204 - INTERNET SEARCH ENGINE	9,729	9,533	11,000	16,000
520210 - POSTAGE/SHIP, MAIL COST	328	287	400	400
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520233 - PRINTING SVC/CHRGs	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	2,974	2,703	3,000	3,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	596	2,248	2,300	3,500
521000 - WITNESS FEES/COSTS	1,620	0	1,500	2,500
521102 - FUEL - VEHICLE	2,309	2,413	3,200	3,500
521230 - OFFICE FURNITURE/EQUIP	5,107	3,416	5,000	6,000
521600 - MEMBERSHIPS/ANNUAL DUES	4,033	5,217	6,100	6,500
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	6,585	5,943	7,700	8,000
521900 - PROFESSIONAL SVC	2,280	1,191	37,000	40,000
521908 - COURT REPORTER SVC	0	0	1,000	1,000
521913 - WEB PIX/DESIGN SVC	0	0	0	0
521930 - DUI PROFESSIONAL SVC	3,637	4,130	5,500	6,000
521980 - MEDICAL SERVICE - PROF SV	1,509	1,253	1,800	2,500
523670 - REF MANUAL/LAW, CODE BOOKS	3,076	3,335	4,000	5,000
524207 - STORAGE SPACE RENT	0	0	7,000	7,000
524400 - SPECIAL DEPARTMENT EXPENSE	2,458	2,500	2,500	2,500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,592	5,673	6,327	6,479
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	3,866	3,189	7,000	7,000
527750 - IN CNTY HOSTING	125	0	150	150
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	56,717	55,736	115,777	130,829
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541501 - VEHICLE 4X4	0	0	0	0
543700 - COPY MACHINE	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0

DISTRICT ATTORNEY (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 70301 - DISTRICT ATTORNEY

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

				2023-24
				Adopted by the
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	Board of Supervisors
1	2	3	4	5
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	9,536	0	9,536	12,738
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	9,536	0	9,536	12,738
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	1,482,300	1,509,750	1,864,592	1,471,003
Net Cost	(284,553)	(529,761)	(127,749)	1,310,203

ALTERNATIVE SENTENCING PROGRAM

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Fund: 0001 - GENERAL

Budget Unit: 70307 - DA/ALTERN SENTENCING PRG

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	50,000	0
44079 - STATE- CORR AB109	0	0	0	0
44290 - STATE-OTHER	(87,113)	15,331	15,632	0
44290P - STATE OTHER	357,157	435,606	320,000	0
44291 - STATE-OCJP D.A. DC	0	0	0	0
44293 - STATE-E.BYRNE MM JAG BSCC	0	0	0	0
Total 44 - STATE & FEDERAL AID	270,044	450,937	385,632	0
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	4,500	0	0	0
48001 - TRANSFER-IN1	16,892	17,283	12,000	16,000
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	0	0	0	0
48079 - TRN-CCPIF AB109	160,965	169,239	189,252	376,753
Total 48 - TRANSFER	182,357	186,522	201,252	392,753
Total Revenue	452,401	637,459	586,884	392,753
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	159,520	159,100	158,767	161,519
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	242	106	0	0
51070 - UNEMPLOYMENT INSURANCE	602	1,908	1,897	1,897
51080 - RETIREMENT	41,710	14,104	46,122	49,005
51081 - OPEB LIABILITY	3,999	7,135	3,999	3,999
51090 - GROUP INSURANCE	19,330	13,367	19,330	10,575
51100 - FICA/MEDICARE OASDI	12,221	12,611	12,598	13,284
51110 - COMPENSATION INSURANCE	2,602	2,162	3,247	1,991
51120 - CELL PHONE ALLOW	1,560	1,560	1,560	1,560
Total 51 - SALARIES & BENEFITS	241,786	212,053	247,520	243,830
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	115	500	500
520204 - INTERNET SEARCH ENGINE	7,150	8,559	10,500	11,100
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520300 - FOOD	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	4,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
521102 - FUEL - VEHICLE	0	230	500	500
521230 - OFFICE FURNITURE/EQUIP	0	5,000	5,000	3,000
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	156	0	2,000	2,000
521900 - PROFESSIONAL SVC	323,523	220,007	216,673	5,000

ALTERNATIVE SENTENCING PROGRAM (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 70307 - DA/ALTERN SENTENCING PRG

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
524000 - RENT - OFFICE/SPACE	0	0	0	960
524200 - RENTS/LEASES STRUCTURES	0	0	0	30,000
524207 - STORAGE SPACE RENT	0	0	0	1,000
524804 - DRUG TESTING SUPPLIES	0	0	0	20,000
525119 - LIABILITY SELF-FUND INSURANCE	1,388	1,598	1,277	1,663
527410 - CLIENT SERVICE EXP	330	19,709	36,632	32,002
527500 - TRAVEL- OUT OF COUNTY	2,318	5,349	14,000	10,405
527750 - IN CNTY HOSTING	0	0	0	0
527802 - ELECTRIC CHARGES	0	0	0	7,000
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	8,000
527807 - WATER/SEWER CHARGES	0	0	0	3,000
Total 52 - SERVICES & SUPPLIES	334,865	260,567	287,082	140,130
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58001 - TRANSFER-OUT1	2,196	615	7,179	6,500
Total 58 - TRANSFERS	2,196	615	7,179	6,500
Total Expenditures and Appropriations	578,847	473,235	541,781	390,460
Net Cost	126,446	(164,224)	(45,103)	(2,293)

SPOUSAL ABUSE PROGRAM

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Fund: 0001 - GENERAL

Budget Unit: 70303 - DA/SPOUSAL ABUSE PROG.

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	50,000	0	0
44290 - STATE-OTHER	0	0	0	231,096
Total 44 - STATE & FEDERAL AID	0	50,000	0	231,096
45-CHARGES FOR SERVICES				
45028 - RETURN CHECK FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	85,000
Total 46 - OTHER REVENUE	0	0	0	85,000
48-TRANSFER				
48000 - TRANSFER-IN	40,000	0	0	0
Total 48 - TRANSFER	40,000	0	0	0
Total Revenue	40,000	50,000	0	316,096
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	39,860	39,707
51020 - OTHER WAGES	0	0	20,000	20,000
51060 - OVERTIME PAY	0	12,193	20,000	20,000
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	11,579	12,047
51081 - OPEB LIABILITY	0	0	0	2,378
51090 - GROUP INSURANCE	0	0	17,832	28,326
51100 - FICA/MEDICARE OASDI	0	949	6,139	6,098
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	13,142	115,410	128,556
52-SERVICES SUPPLIES				
520204 - INTERNET SEARCH ENGINE	0	0	0	20,000
521230 - OFFICE FURNITURE/EQUIP	0	0	0	10,000
521800 - OFFICE EXPENSE	0	0	0	10,000
521900 - PROFESSIONAL SVC	0	0	0	75,000
524804 - DRUG TESTING SUPPLIES	0	0	0	25,000
527500 - TRAVEL- OUT OF COUNTY	0	0	0	25,000
Total 52 - SERVICES & SUPPLIES	0	0	0	165,000
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	24,918
Total 58 - TRANSFERS	0	0	0	24,918
Total Expenditures and Appropriations	0	13,142	115,410	318,474
Net Cost	(40,000)	(36,858)	115,410	2,378

ADULT DRUG COURT GRANT

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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0018 - DA - ADULT DRUG COURT

Budget Unit: 70318 - DA-ADULT DRUG CRT GRANT

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
44-STATE FEDERAL AID				
44415 - FEDERAL - OTHER	153,265	122,896	189,737	88,137
Total 44 - STATE & FEDERAL AID	153,265	122,896	189,737	88,137
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	153,265	122,896	189,737	88,137
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	40,178	0
51080 - RETIREMENT	7,326	0	4,799	0
51090 - GROUP INSURANCE	0	0	788	0
51100 - FICA/MEDICARE OASDI	0	0	1,433	0
51120 - CELL PHONE ALLOW	0	0	263	0
Total 51 - SALARIES & BENEFITS	7,326	0	47,461	0
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	2,685	3,000	0
521900 - PROFESSIONAL SVC	150,580	150,227	132,991	88,137
527500 - TRAVEL- OUT OF COUNTY	5,508	0	6,285	0
Total 52 - SERVICES & SUPPLIES	156,088	152,912	142,276	88,137
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	163,414	152,912	189,737	88,137
Net Cost	10,149	30,016	0	0

PUBLIC ADMINISTRATOR

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Fund: 0001 - GENERAL

Budget Unit: 20432 - PUBLIC ADMINISTRATOR

Function: 02 - PUBLIC PROTECTION Activity: 21 - OTHER PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	29	0	0	0
Total 43 - USE OF MONEY & PROPERTY	29	0	0	0
45-CHARGES FOR SERVICES				
45110 - ESTATE FEES	423	0	0	0
Total 45 - CHARGES FOR SERVICES	423	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	600	0	0	0
Total 48 - TRANSFER	600	0	0	0
Total Revenue	1,052	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	28,412	28,079	28,079	27,972
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	10	38	34	34
51080 - RETIREMENT	7,474	2,469	8,157	8,490
51081 - OPEB LIABILITY	800	952	800	952
51090 - GROUP INSURANCE	960	1,100	960	1,440
51100 - FICA/MEDICARE OASDI	2,247	2,234	2,222	2,250
51110 - COMPENSATION INSURANCE	425	394	507	908
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	40,328	35,266	40,759	42,046
52-SERVICES SUPPLIES				
520204 - INTERNET SEARCH ENGINE	1,862	2,542	2,878	4,800
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,075	1,075	1,075	1,500
521800 - OFFICE EXPENSE	112	0	0	200
521900 - PROFESSIONAL SVC	2,335	7,987	6,864	20,000
523670 - REF MANUAL/LAW, CODE BOOKS	0	87	87	125
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	227	292	192	337
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	1,466	0	832	2,000
Total 52 - SERVICES & SUPPLIES	7,077	11,983	11,928	28,962
Total Expenditures and Appropriations	47,405	47,249	52,687	71,008
Net Cost	46,353	47,249	52,687	71,008

ENVIRONMENTAL SETTLEMENT

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Fund: 00D2 - ENVIRONMENTAL SETTLEMENT

Budget Unit: 70312 - DA-ENVIRO SETTLEMENT

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	122	0	0	0
Total 43 - USE OF MONEY & PROPERTY	122	0	0	0
46-OTHER REVENUE				
46611 - REVENUE FROM SETTLEMENTS	2,500	208,799	200,000	200,000
Total 46 - OTHER REVENUE	2,500	208,799	200,000	200,000
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	2,622	208,799	200,000	200,000
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	5,000	5,000
521900 - PROFESSIONAL SVC	0	0	5,000	5,000
Total 52 - SERVICES & SUPPLIES	0	0	10,000	10,000
Total Expenditures and Appropriations	0	0	10,000	10,000
Net Cost	(2,622)	(208,799)	(190,000)	(190,000)

ASSET FORFEITURE

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Fund: 00D1 - ASSET FORFEITURE

Budget Unit: 70311 - DA-ASSET FORFEITURE

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
42-FINES PENALTIES				
42014 - ASSETS FORFEITURE	0	0	0	0
Total 42 - FINES & PENALTIES	0	0	0	0
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	71	0	0	0
Total 43 - USE OF MONEY & PROPERTY	71	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	71	0	0	0
51-SALARIES BENEFITS				
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521922 - ASST FORFEIT. SVC FNDING	0	0	500	500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	500	500
Total Expenditures and Appropriations	0	0	500	500
Net Cost	(71)	0	500	500

HOMICIDE TRIAL COSTS

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Fund: 0001 - GENERAL

Budget Unit: 20028 - HOMICIDE TRIAL COSTS

Function: 02 - PUBLIC PROTECTION Activity: 19 - DETENTION & CORRECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
521977 - TRIAL COURT COSTS	0	0	0	0
525000 - OVERHEAD	5,158	0	0	0
Total 52 - SERVICES & SUPPLIES	5,158	0	0	0
Total Expenditures and Appropriations	5,158	0	0	0
Net Cost	5,158	0	0	0

ENVIRONMENTAL HEALTH

State Controller Schedules
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Fund: 0001 - GENERAL

Budget Unit: 20550 - ENVIRONMENTAL HEALTH

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	1,000	0
44027P - STATE GRANT	0	0	0	0
44138 - STATE-UST LEAK PREV	0	0	0	0
44138P - STATE-UST LEAK PREV	0	0	0	0
44150P - STATE - APSA GRANT	0	0	0	0
44154 - STATE-LEA GRANT	16,965	17,196	15,304	15,499
44154P - STATE-LEA GRANT	0	0	1,700	1,700
44156 - CUPA GRANT	60,000	60,000	60,000	60,000
44157 - SIERRA COUNTY CUPA CONTRA	0	0	0	0
44410 - FED - EPAUCI ENV HLT	0	0	0	0
44410P - FED-EPA/UCI ENV HLT PRIOR	0	0	0	0
Total 44 - STATE & FEDERAL AID	76,965	77,196	78,004	77,199
45-CHARGES FOR SERVICES				
45160 - SANITATION SERVICES	258,820	255,306	249,000	220,612
Total 45 - CHARGES FOR SERVICES	258,820	255,306	249,000	220,612
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46082 - SALE OF SURPLUS PROP	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	2,545	0	0
46253 - REIMB - CO DISASTR RESPNS	7,920	680	0	0
46611 - REVENUE FROM SETTLEMENTS	5,000	0	6,603	0
Total 46 - OTHER REVENUE	12,920	3,225	6,603	0
48-TRANSFER				
48000 - TRANSFER-IN	183,426	200,000	170,000	200,000
48002 - TRANSFER-IN2	3,564	0	0	0
48003 - TRANSFER-IN3	0	15,306	15,306	15,306
48004 - TRANSFER-IN4	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	186,990	215,306	185,306	215,306
Total Revenue	535,695	551,033	518,913	513,117
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	326,988	458,719	559,279	538,651
51020 - OTHER WAGES	2,873	0	0	0
51060 - OVERTIME PAY	7,924	0	0	0
51070 - UNEMPLOYMENT INSURANCE	181	656	181	181
51080 - RETIREMENT	105,609	40,666	162,471	163,427
51081 - OPEB LIABILITY	13,998	16,647	13,998	16,647
51090 - GROUP INSURANCE	55,659	91,625	113,654	112,302
51100 - FICA/MEDICARE OASDI	26,008	35,064	44,252	42,954
51110 - COMPENSATION INSURANCE	7,445	6,731	7,445	2,761

ENVIRONMENTAL HEALTH (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20550 - ENVIRONMENTAL HEALTH

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
51-SALARIES BENEFITS (continued)				
51120 - CELL PHONE ALLOW	0	0	960	960
51150 - LIFE INSURANCE	0	0	334	334
Total 51 - SALARIES & BENEFITS	546,685	650,108	902,574	878,217
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	535	516	2,500	600
520202 - CELL PHONE SERVICE	0	0	0	960
520210 - POSTAGE/SHIP, MAIL COST	1,695	2,702	3,300	4,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	1,638	2,842	3,257	3,300
520419 - COVID PPE & CLEANING COST	0	0	200	0
520850 - LAB/MED/FIELD EQUIP	0	528	924	1,000
520902 - VEHICLE MAINTENANCE	1,235	4,158	5,958	7,000
521600 - MEMBERSHIPS/ANNUAL DUES	0	927	927	900
521800 - OFFICE EXPENSE	1,584	982	3,000	3,000
521846 - LABELS	0	0	0	0
521847 - BACK UP MEDIA/COMP	0	0	0	0
521900 - PROFESSIONAL SVC	66,771	51,887	94,383	15,000
521986 - SECURITY	6,258	5,506	6,628	9,928
523670 - REF MANUAL/LAW, CODE BOOKS	0	0	0	200
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	100	100
524400 - SPECIAL DEPARTMENT EXPENSE	263	1,239	3,000	2,000
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
524876 - TEST-NON EMPEE ENV HLH	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	3,972	4,977	3,972	5,374
527400 - TRAVEL- IN COUNTY	4,452	4,017	9,000	7,000
527500 - TRAVEL- OUT OF COUNTY	349	420	2,000	3,500
529851 - COMPUTER HARDWARE/SUPPL	6,954	18	2,060	4,800
Total 52 - SERVICES & SUPPLIES	95,706	80,719	141,209	68,662
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Expenditures and Appropriations	642,391	730,827	1,043,783	946,879
Net Cost	106,696	179,794	524,870	433,762

FACILITY SERVICES

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Fund: 0001 - GENERAL

Budget Unit: 20120 - FACILITY SERVICES

Function: 01 - GENERAL GOVERNMENT

Activity: 14 - PROPERTY MANAGEMENT

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	28	0	30	30
43022 - RENTS & CONC.-GREENVILLE	11,200	28,850	9,500	0
43026 - RENTS & CONC.-COURTHOUSE	13,165	10,723	7,500	8,500
Total 43 - USE OF MONEY & PROPERTY	24,393	39,573	17,030	8,530
44-STATE FEDERAL AID				
44034 - STATE-OHV TRAIL GRANT	201,735	335,074	300,000	670,000
44231 - CFP--COURTS REIMB	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	201,735	335,074	300,000	670,000
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
45200 - OTHR SVC OR SVC TO CRTS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	9,842	31,568	17,563	8,000
46500 - CONTRIBS. FROM PUBLIC	0	0	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	9,842	31,568	17,563	8,000
48-TRANSFER				
48000 - TRANSFER-IN	12,500	2,000	2,000	2,000
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	64,765	0	64,765	0
48100 - TRF IN DISASTER	306	0	0	0
48998 - USE OF CAPITAL IMPR FUNDS	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	77,571	2,000	66,765	2,000
Total Revenue	313,541	408,215	401,358	688,530
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	390,456	430,051	430,057	448,238
51020 - OTHER WAGES	18,473	24,074	50,000	50,000
51060 - OVERTIME PAY	2,656	2,384	2,000	2,000
51070 - UNEMPLOYMENT INSURANCE	507	1,251	507	507
51080 - RETIREMENT	103,144	42,067	87,045	139,829
51081 - OPEB LIABILITY	13,658	18,621	13,658	18,621
51090 - GROUP INSURANCE	98,270	106,319	101,707	121,296
51100 - FICA/MEDICARE OASDI	30,688	34,832	37,286	39,021
51110 - COMPENSATION INSURANCE	16,456	71,172	16,456	56,048
51120 - CELL PHONE ALLOW	3,695	4,415	3,840	4,440
51121 - BOOT ALLOWANCE	1,800	1,800	1,800	1,800
51150 - LIFE INSURANCE	197	278	277	277
Total 51 - SALARIES & BENEFITS	680,000	737,264	744,633	882,077

FACILITY SERVICES (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20120 - FACILITY SERVICES

Function: 01 - GENERAL GOVERNMENT

Activity: 14 - PROPERTY MANAGEMENT

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
520100 - CLOTHING-EMPLOYEE	560	1,056	1,056	1,300
520104 - SHIRTS/T'S/SWEATS	0	0	0	0
520105 - APPAREL-INCLEMENT WEATHER	0	0	0	0
520106 - GLOVES & SAFETY GLASSES	0	0	0	0
520201 - PHONE - LAND LINE (S)	8,510	8,510	10,000	10,000
520210 - POSTAGE/SHIP, MAIL COST	109	171	200	250
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520225 - PO BOX RENT/ANNUAL FEES	0	0	0	0
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520250 - COPY MACHINE LEASE	1,547	1,941	3,000	2,500
520402 - CLEANING SUPPLIES	15,555	15,000	15,000	19,000
520404 - CUSTODIAL SERVICE	193,485	202,633	214,878	238,581
520406 - PEST CONTROL	1,304	1,475	2,000	3,000
520407 - REFUSE DISPOSAL	25,644	28,047	30,450	30,450
520410 - SOFTWARE LICENSE	5,607	7,060	7,060	7,200
520419 - COVID PPE & CLEANING COST	43,428	0	0	0
520902 - VEHICLE MAINTENANCE	5,413	9,764	12,000	12,000
520903 - COOL/HEAT MAINT CONTRCT	7,357	0	4,000	8,000
520905 - GENERATOR MAIN CONTRCT	13,000	11,689	15,000	15,000
520906 - ELEVATOR MAINT CONTRCT	6,000	19,490	27,000	27,000
520940 - SAFETY EQUIPMENT/EXPENSES	92	357	400	500
521230 - OFFICE FURNITURE/EQUIP	350	0	350	350
521300 - MAINT. BUILDINGS & GROUND	90,277	110,741	115,514	116,500
521302 - FIRE EXTINGUISHER SVC	435	1,806	2,100	2,100
521307 - HEATING/COOLING SYS SVC	3,000	5,000	5,000	5,000
521310 - BIOMASS OPERATION	19,587	2,322	14,500	27,500
521334 - OHV TRAIL GRANT	247,830	354,121	353,046	670,000
521400 - ANNEX INS REPAIRS	0	19,026	0	4,537
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	150	150
521703 - TRAINING MATERIAL/MANUAL	0	0	0	0
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	966	881	1,200	1,200
521900 - PROFESSIONAL SVC	19,982	8,550	22,304	20,000
521903 - SECURITY SYSTEM SVC	5,112	5,352	5,652	5,650
523703 - NEWSPAPER ADS	224	0	300	300
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	343	783	1,800	1,800
524306 - YARD/LAWN MINOR EQUIP	2,503	2,914	3,000	3,000
524307 - YARD/LAWN EQUIP MAINT	956	2,432	2,500	2,500
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0

FACILITY SERVICES (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20120 - FACILITY SERVICES

Function: 01 - GENERAL GOVERNMENT

Activity: 14 - PROPERTY MANAGEMENT

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	98,108	117,194	98,108	18,831
527400 - TRAVEL- IN COUNTY	21,417	28,625	24,500	30,000
527500 - TRAVEL- OUT OF COUNTY	0	0	1,000	1,000
527800 - UTILITIES	76,320	107,378	80,000	0
527802 - ELECTRIC CHARGES	202,567	291,124	268,000	290,000
527803 - PROPANE/OTHR HEATING FUEL	15,483	28,858	29,500	20,000
527804 - HEATING FUEL/OIL	69,717	58,352	66,500	70,000
527807 - WATER/SEWER CHARGES	47,348	49,749	49,500	54,500
529350 - INTEREST ON LOAN	0	0	0	0
529550 - LOAN REPAYMENT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	1,250,136	1,502,401	1,486,568	1,719,699
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
533800 - CONTRIB LAW LIBRARY	8,400	8,400	8,400	8,400
Total 53 - OTHER CHARGES	8,400	8,400	8,400	8,400
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	98,212	38,350	628,650	0
540111 - CAPITAL IMPROVEMENT	0	0	0	0
540190 - CAP IMP HLTH & HMN SVC	0	0	0	0
540191 - CAP IMPROV BIO MASS	0	0	0	0
540412 - SOFTWARE	0	0	0	0
540800 - CAPITAL ENERGY PROJECT	0	0	0	0
541500 - VEHICLE	0	0	0	60,000
542101 - ADA CAPITAL PROJECT	0	0	0	0
544630 - EQUIPMENT REPLACEMENT	0	0	53,718	0
544922 - CTHS SKLGT,HIP ROOF	0	0	0	0
544924 - PERMIT CENTER RAIL	0	0	0	0
544925 - PERMIT CENTER ROOF	0	0	0	0
544926 - PORTOLA MEM HALL ROOF	0	0	0	0
544927 - MUSEUM ROOF PROJ	0	0	0	0
Total 54 - FIXED ASSETS	98,212	38,350	682,368	60,000
Total Expenditures and Appropriations	2,036,748	2,286,415	2,921,969	2,670,176
Net Cost	1,723,207	1,878,200	2,520,611	1,981,646

CAPITAL IMPROVEMENT PROJECTS

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Fund: 0096 - CAPITAL IMPROVEMENTS

Budget Unit: 20140 - CAPITAL IMPROVEMENT PROJECTS

Function: 01 - GENERAL GOVERNMENT

Activity: 36 - PLANT ACQUISITION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
44-STATE FEDERAL AID				
44365 - ST- TOBACCO SETTLMNT	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
524706 - COST OF ISSUANCE	0	0	0	0
52930 - INTEREST	0	0	0	0
529350 - INTEREST ON LOAN	406,197	378,609	378,610	349,932
529506 - PRINCIPAL ON LOAN	760,000	790,000	790,000	820,000
Total 52 - SERVICES & SUPPLIES	1,166,197	1,168,609	1,168,610	1,169,932
53-OTHER CHARGES				
539000 - REFUND BOND ESCROW AG	0	0	0	0
Total 53 - OTHER CHARGES	0	0	0	0
54-FIXED ASSETS				
540190 - CAP IMP HLTH & HMN SVC	0	0	0	0
540260 - CAP IMPROV ANIMAL SHLTR	0	0	0	0
544900 - COURTHOUSE REMODEL	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	1,166,197	1,168,609	1,168,610	1,169,932
Net Cost	1,166,197	1,168,609	1,168,610	1,169,932

COUNTY PARKS

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Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20756 - COUNTY PARKS

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 37 - RECREATION FACILITIES

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
45-CHARGES FOR SERVICES				
45078 - CAMPING FEES	12,265	10,750	16,500	16,500
45138 - RESTITUTION	0	350	200	200
45230 - PARK & RECREATION FEES	22,062	1,898	3,500	3,500
Total 45 - CHARGES FOR SERVICES	34,327	12,998	20,200	20,200
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46607 - OTHER MISCELLANEOUS	24,120	60,027	280,000	219,973
Total 46 - OTHER REVENUE	24,120	60,027	280,000	219,973
48-TRANSFER				
48000 - TRANSFER-IN	1,500	0	0	0
Total 48 - TRANSFER	1,500	0	0	0
Total Revenue	59,947	73,025	300,200	240,173
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	35,622	27,837	39,964	35,213
51020 - OTHER WAGES	10,179	10,490	12,400	12,400
51060 - OVERTIME PAY	189	88	500	0
51070 - UNEMPLOYMENT INSURANCE	612	1,885	612	612
51080 - RETIREMENT	9,785	2,406	11,610	10,684
51081 - OPEB LIABILITY	2,000	2,378	2,000	2,378
51090 - GROUP INSURANCE	7,821	5,991	35,664	0
51100 - FICA/MEDICARE OASDI	3,501	3,233	4,113	3,727
51110 - COMPENSATION INSURANCE	792	694	792	1,197
51120 - CELL PHONE ALLOW	912	538	600	600
51121 - BOOT ALLOWANCE	300	300	300	300
Total 51 - SALARIES & BENEFITS	71,713	55,840	108,555	67,111
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	5,360	6,155	6,670	6,690
520407 - REFUSE DISPOSAL	3,904	4,892	5,000	5,500
521300 - MAINT. BUILDINGS & GROUND	2,223	4,471	8,500	7,500
521900 - PROFESSIONAL SVC	1,966	2,489	2,500	2,600
521902 - PROFESSIONAL SVC - GRANT	65,000	33,456	184,636	151,180
524200 - RENTS/LEASES STRUCTURES	16,800	16,800	16,800	16,800
524307 - YARD/LAWN EQUIP MAINT	0	0	300	300
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	422	513	422	561
527400 - TRAVEL- IN COUNTY	233	0	400	300
527802 - ELECTRIC CHARGES	13,755	13,789	14,500	15,000
527804 - HEATING FUEL/OIL	305	578	1,000	700
527807 - WATER/SEWER CHARGES	8,322	7,614	8,400	8,700
Total 52 - SERVICES & SUPPLIES	118,290	90,757	249,128	215,831
Total Expenditures and Appropriations	190,003	146,597	357,683	282,942
Net Cost	130,056	73,572	57,483	42,769

ALMANOR RECREATION-GENERAL FUNDED

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Fund: 0001 - GENERAL

Budget Unit: 20840 - ALMANOR REC-GEN FUNDED

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43020 - RENTS & CONCESSIONS	4,960	6,538	5,500	5,500
Total 43 - USE OF MONEY & PROPERTY	4,960	6,538	5,500	5,500
Total Revenue	4,960	6,538	5,500	5,500
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	4,105	4,176	4,176	4,335
520407 - REFUSE DISPOSAL	1,364	1,772	1,772	1,860
521300 - MAINT. BUILDINGS & GROUND	1,225	3,000	3,000	4,000
521302 - FIRE EXTINGUISHER SVC	0	0	50	50
525000 - OVERHEAD	0	0	0	0
527802 - ELECTRIC CHARGES	2,471	3,459	3,787	3,700
527803 - PROPANE/OTHR HEATING FUEL	3,878	4,705	4,705	5,000
527807 - WATER/SEWER CHARGES	1,019	1,028	1,015	1,065
Total 52 - SERVICES & SUPPLIES	14,062	18,140	18,505	20,010
Total Expenditures and Appropriations	14,062	18,140	18,505	20,010
Net Cost	9,102	11,602	13,005	14,510

CHESTER MEMORIAL HALL

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Fund: 0001 - GENERAL

Budget Unit: 20790 - CHESTER MEMORIAL HALL

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 35 - MEMORIAL BUILDINGS

				2023-24
Detail by Revenue Category and Expenditure Object				Adopted by the Board of Supervisors
1	2021-22 Actual	2022-23 Actual	2023-24 Recommended	5
43-USE OF MONEY PROPERTY				
43021 - RENTS & CONC.-CHESTER	4,465	4,615	4,000	4,000
Total 43 - USE OF MONEY & PROPERTY	4,465	4,615	4,000	4,000
Total Revenue	4,465	4,615	4,000	4,000
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	3,910	4,037	4,037	4,260
520407 - REFUSE DISPOSAL	1,828	2,378	2,400	2,520
521300 - MAINT. BUILDINGS & GROUND	1,971	3,114	3,000	4,000
521302 - FIRE EXTINGUISHER SVC	464	373	373	500
525000 - OVERHEAD	0	0	0	0
527802 - ELECTRIC CHARGES	4,981	5,395	5,400	6,800
527803 - PROPANE/OTHR HEATING FUEL	5,880	6,500	6,500	9,400
527807 - WATER/SEWER CHARGES	840	787	825	825
Total 52 - SERVICES & SUPPLIES	19,874	22,584	22,535	28,305
Total Expenditures and Appropriations	19,874	22,584	22,535	28,305
Net Cost	15,409	17,969	18,535	24,305

GREENVILLE TOWNHALL

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Fund: 0001 - GENERAL

Budget Unit: 20800 - GREENVILLE TOWNHALL

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 35 - MEMORIAL BUILDINGS

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43022 - RENTS & CONC.-GREENVILLE	100	0	0	0
Total 43 - USE OF MONEY & PROPERTY	100	0	0	0
Total Revenue	100	0	0	0
51-SALARIES BENEFITS				
51020 - OTHER WAGES	364	0	3,650	0
51070 - UNEMPLOYMENT INSURANCE	1	5	1	0
51080 - RETIREMENT	0	0	0	0
51100 - FICA/MEDICARE OASDI	28	0	279	0
51110 - COMPENSATION INSURANCE	41	47	41	11
Total 51 - SALARIES & BENEFITS	434	52	3,971	11
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	542	0	0	0
520406 - PEST CONTROL	0	0	0	0
520407 - REFUSE DISPOSAL	85	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521302 - FIRE EXTINGUISHER SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	26	35	26	33
527802 - ELECTRIC CHARGES	205	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	33	0	0	0
527807 - WATER/SEWER CHARGES	2,257	2,423	2,900	2,600
Total 52 - SERVICES & SUPPLIES	3,148	2,458	2,926	2,633
Total Expenditures and Appropriations	3,582	2,510	6,897	2,644
Net Cost	3,482	2,510	6,897	2,644

PORTOLA MEMORIAL HALL

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Fund: 0001 - GENERAL

Budget Unit: 20810 - PORTOLA MEMORIAL HALL

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 35 - MEMORIAL BUILDINGS

				2023-24
				Adopted by the
				Board of
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43023 - RENTS & CONC.-PORTOLA	1,175	3,555	1,200	2,500
Total 43 - USE OF MONEY & PROPERTY	1,175	3,555	1,200	2,500
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
Total Revenue	1,175	3,555	1,200	2,500
51-SALARIES BENEFITS				
51020 - OTHER WAGES	7,196	510	780	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	2	8	2	0
51080 - RETIREMENT	596	42	65	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	551	39	60	0
51110 - COMPENSATION INSURANCE	89	85	0	39
Total 51 - SALARIES & BENEFITS	8,434	684	907	39
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	0	5,500	5,500	7,800
520405 - LAUNDRY/DRY CLEAN SVC	0	0	0	0
520407 - REFUSE DISPOSAL	1,285	1,352	1,400	1,530
521300 - MAINT. BUILDINGS & GROUND	1,070	3,962	3,962	3,000
521302 - FIRE EXTINGUISHER SVC	277	295	295	550
521900 - PROFESSIONAL SVC	0	2,333	2,333	3,600
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	39,024	75,556	39,024	75
527802 - ELECTRIC CHARGES	11,197	12,650	12,500	14,000
527803 - PROPANE/OTHR HEATING FUEL	8,476	12,060	12,061	16,750
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	4,418	4,398	4,500	4,700
Total 52 - SERVICES & SUPPLIES	65,747	118,106	81,575	52,005
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Expenditures and Appropriations	74,181	118,790	82,482	52,044
Net Cost	73,006	115,235	81,282	49,544

QUINCY MEMORIAL HALL

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Fund: 0001 - GENERAL

Budget Unit: 20820 - QUINCY MEMORIAL HALL

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 35 - MEMORIAL BUILDINGS

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43024 - RENTS & CONC.-QUINCY	2,430	3,820	2,000	2,500
Total 43 - USE OF MONEY & PROPERTY	2,430	3,820	2,000	2,500
Total Revenue	2,430	3,820	2,000	2,500
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	14	0	14	26
Total 51 - SALARIES & BENEFITS	14	0	14	26
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	10,109	10,159	10,159	10,159
520407 - REFUSE DISPOSAL	1,845	2,261	2,170	2,300
521300 - MAINT. BUILDINGS & GROUND	0	100	422	600
521302 - FIRE EXTINGUISHER SVC	450	161	161	550
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	7	0	7	0
527802 - ELECTRIC CHARGES	12,000	13,500	13,500	15,750
527803 - PROPANE/OTHR HEATING FUEL	6,500	8,098	8,098	10,500
527807 - WATER/SEWER CHARGES	2,152	1,665	1,500	1,765
Total 52 - SERVICES & SUPPLIES	33,063	35,944	36,017	41,624
54-FIXED ASSETS				
544630 - EQUIPMENT REPLACEMENT	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Expenditures and Appropriations	33,077	35,944	36,031	41,650
Net Cost	30,647	32,124	34,031	39,150

TAYLORSVILLE SCHOOL

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Fund: 0001 - GENERAL

Budget Unit: 20018 - TAYLRSVL SCH PRESER

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object		2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1		2	3	4	5
43-USE OF MONEY PROPERTY					
43010 - INTEREST-INVESTED FUNDS		22	0	0	0
Total 43 - USE OF MONEY & PROPERTY		22	0	0	0
Total Revenue		22	0	0	0
52-SERVICES SUPPLIES					
521700 - MISC EXPENSES		0	0	0	0
521900 - PROFESSIONAL SVC		0	0	0	0
525000 - OVERHEAD		(62)	(2)	62	2
Total 52 - SERVICES & SUPPLIES		(62)	(2)	62	2
Total Expenditures and Appropriations		(62)	(2)	62	2
Net Cost		(84)	(2)	62	2

COUNTY FAIR

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Fund: 0005 - COUNTY FAIR

Budget Unit: 20190 - COUNTY FAIR

Function: 01 - GENERAL GOVERNMENT

Activity: 15 - PROMOTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	2,803	2,714	2,000	2,000
Total 40 - TAX REVENUE	2,803	2,714	2,000	2,000
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	3,452	0	100	100
43016 - INTEREST INCOME	0	0	0	0
43071 - CARNIVAL	0	0	0	0
43072 - CARNIVAL PRE-SALE	1,835	30,340	44,000	33,000
43073 - FOOD CONCESSIONS	600	26,393	25,000	25,000
43074 - NON-FOOD CONCESSIONS	3,115	10,500	9,000	9,000
43091 - RENTAL OF BUILDINGS	12,300	22,419	25,000	25,000
43092 - GROUNDS RENTAL	597,350	102,364	130,000	130,000
43096 - RENTAL -STALL	0	0	1,000	1,000
43099 - RENTAL-GRANDSTAND	3,750	6,895	7,900	8,000
43608 - RENTAL-STORAGE	15,959	15,735	13,000	16,000
45034 - RENTAL-FESTIVAL	0	0	5,000	5,000
Total 43 - USE OF MONEY & PROPERTY	638,361	214,646	260,000	252,100
44-STATE FEDERAL AID				
44200 - STATE-AID FOR CO. FAIRS	780,000	61,000	48,428	48,428
44290 - STATE-OTHER	82,970	66,932	34,000	0
Total 44 - STATE & FEDERAL AID	862,970	127,932	82,428	48,428
45-CHARGES FOR SERVICES				
45034 - RENTAL-FESTIVAL	3,697	6,046	0	0
45078 - CAMPING FEES	640	16,320	3,000	2,000
45138 - RESTITUTION	40	528	0	0
45250 - SERVICE CHARGES	0	0	0	0
45601 - FAIR ADMISSION	0	24,034	24,000	24,000
45602 - FAIR ADMISSION-DISCOUNT	0	8,133	5,500	5,000
45610 - ENTRY FEES/EXHIBIT	2,183	2,858	5,000	3,000
45621 - ENTRY FEES/SHOW	498	3,995	5,000	4,000
45622 - STALL FEES	1,785	2,002	2,500	2,500
45632 - BULL RIDE/RODEO	0	0	0	0
45633 - SATURDAY SHOW	0	4,692	0	1,000
45635 - FAIR ATTRACTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	8,843	68,608	45,000	41,500
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	5,000	5,000	5,000	5,000
46239 - DONATIONS	632	932	2,000	2,000
46251 - REIMBURSEMENTS/REFUNDS	101,004	3,255	2,500	0
46253 - REIMB - CO DISASTR RESPNS	0	0	0	0
46281 - PARKING	0	0	2,000	0
46604 - EXHIBIT GUIDE REVENUE	0	0	0	0
46605 - CAMPING FAIR	1,760	1,260	10,500	11,500
46606 - SPONSORSHIPS	0	500	5,000	4,000

COUNTY FAIR (CONT.)

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Fund: 0005 - COUNTY FAIR

Budget Unit: 20190 - COUNTY FAIR

Function: 01 - GENERAL GOVERNMENT

Activity: 15 - PROMOTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
46-OTHER REVENUE (continued)				
46607 - OTHER MISCELLANEOUS	2,652	1,423	4,000	3,000
Total 46 - OTHER REVENUE	111,048	12,370	31,000	25,500
48-TRANSFER				
48000 - TRANSFER-IN	6,499	0	4,999	4,999
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	6,499	0	4,999	4,999
Total Revenue	1,630,524	426,270	425,427	374,527
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	142,645	188,498	185,874	193,378
51020 - OTHER WAGES	47,038	60,757	45,000	40,000
51060 - OVERTIME PAY	9,507	20,684	17,000	15,000
51070 - UNEMPLOYMENT INSURANCE	864	1,838	864	864
51080 - RETIREMENT	40,188	21,413	53,996	63,524
51081 - OPEB LIABILITY	3,999	4,757	3,999	4,757
51090 - GROUP INSURANCE	31,252	41,042	34,102	46,161
51100 - FICA/MEDICARE OASDI	14,180	19,429	16,560	18,664
51110 - COMPENSATION INSURANCE	7,143	10,747	8,400	0
51120 - CELL PHONE ALLOW	600	600	600	600
51121 - BOOT ALLOWANCE	300	300	0	300
51150 - LIFE INSURANCE	334	334	334	334
Total 51 - SALARIES & BENEFITS	298,050	370,399	366,729	383,582
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	465	486	700	700
520203 - INTERNET SERVICE	2,412	2,260	2,300	2,300
520210 - POSTAGE/SHIP, MAIL COST	39	30	100	300
520233 - PRINTING SVC/CHRGs	559	533	1,000	800
520407 - REFUSE DISPOSAL	1,435	9,387	8,500	3,000
520409 - PAPER PRODUCTS-HOUSEHOLD	4,214	5,164	4,000	4,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	11,307	16,725	16,700	14,309
520900 - EQUIPMENT MAINTENANCE	6,430	1,075	1,500	2,500
520902 - VEHICLE MAINTENANCE	2,570	1,750	2,000	2,000
520904 - UTILITY EQUIPMENT MAINT	504	2,267	2,500	1,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	100	100
521102 - FUEL - VEHICLE	4,807	5,073	1,000	5,000
521231 - COMPUTERS<1500.00	259	372	500	500
521300 - MAINT. BUILDINGS & GROUND	180,014	113,631	107,527	40,000
521600 - MEMBERSHIPS/ANNUAL DUES	2,270	8,438	9,500	3,000
521730 - CREDIT CARD FEES	0	0	0	0
521750 - FITNESS & WELLNESS	0	0	0	0
521800 - OFFICE EXPENSE	641	1,289	1,000	1,000
521900 - PROFESSIONAL SVC	8,330	21,575	28,000	24,000
521952 - ENTERTAINMENT	2,500	80,834	90,000	82,000

COUNTY FAIR (CONT.)

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Fund: 0005 - COUNTY FAIR

Budget Unit: 20190 - COUNTY FAIR

Function: 01 - GENERAL GOVERNMENT

Activity: 15 - PROMOTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
523001 - ADVERTISEMENT	3,778	3,936	4,000	4,000
524400 - SPECIAL DEPARTMENT EXPENSE	4,105	0	8,800	53,000
524440 - AWARDS	175	2,896	3,000	3,000
525000 - OVERHEAD	32,037	24,605	32,037	24,605
525119 - LIABILITY SELF-FUND INSURANCE	1,186	1,471	1,186	1,721
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	1,634	2,447	4,000	3,000
527802 - ELECTRIC CHARGES	93,059	74,233	75,000	75,000
527803 - PROPANE/OTHR HEATING FUEL	16,328	16,864	20,000	15,000
527807 - WATER/SEWER CHARGES	11,861	7,824	10,000	10,000
Total 52 - SERVICES & SUPPLIES	392,919	405,165	434,950	376,335
54-FIXED ASSETS				
540112 - CAPITAL IMPROVEMENT	82,970	33,947	34,000	0
540820 - LIGHTING PROJ/UPGRADE	0	0	0	0
541230 - PAINT-UPGRADE	0	0	0	0
542600 - EQUIPMENT	0	0	0	0
543700 - COPY MACHINE	0	0	0	0
548200 - PAVING/LANDSCAPE PROJ	0	0	0	0
548930 - ELECTRICAL UPGRADE	0	0	0	0
Total 54 - FIXED ASSETS	82,970	33,947	34,000	0
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	2,886	0	2,886	2,409
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	2,886	0	2,886	2,409
58-TRANSFERS				
58000 - TRANSFER-OUT	594,000	0	0	0
Total 58 - TRANSFERS	594,000	0	0	0
Total Expenditures and Appropriations	1,370,825	809,511	838,565	762,326
Net Cost	(259,699)	383,241	413,138	387,799

HUMAN RESOURCES

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Fund: 0001 - GENERAL

Budget Unit: 20035 - HUMAN RESOURCES

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	24	10	0	0
46253 - REIMB - CO DISASTR RESPONS	692	26	0	0
Total 46 - OTHER REVENUE	716	36	0	0
48-TRANSFER				
48000 - TRANSFER-IN	4,500	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	974,000	0
Total 48 - TRANSFER	4,500	0	974,000	0
Total Revenue	5,216	36	974,000	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	241,522	315,148	304,294	361,690
51020 - OTHER WAGES	2,214	1,638	7,000	7,000
51060 - OVERTIME PAY	1,518	0	0	0
51070 - UNEMPLOYMENT INSURANCE	95	1,077	95	0
51080 - RETIREMENT	66,669	28,489	88,397	111,748
51081 - OPEB LIABILITY	7,999	9,513	7,999	9,513
51090 - GROUP INSURANCE	62,194	71,451	67,722	92,185
51100 - FICA/MEDICARE OASDI	18,959	23,441	25,282	29,814
51110 - COMPENSATION INSURANCE	18,352	3,573	18,352	7,809
51128 - BILINGUAL ALLOWANCE	402	420	420	420
51150 - LIFE INSURANCE	704	763	735	869
Total 51 - SALARIES & BENEFITS	420,628	455,513	520,296	621,048
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	204	303	320	200
520210 - POSTAGE/SHIP, MAIL COST	368	0	580	700
520220 - PAPER/PAPER SUPPLIES	792	1,214	1,500	1,500
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520250 - COPY MACHINE LEASE	2,627	2,627	3,100	3,100
520261 - PRE-PRINTED FORMS	0	0	0	0
520419 - COVID PPE & CLEANING COST	358	338	500	0
520901 - OFFICE EQUIP MAINTENANCE	229	726	900	900
521600 - MEMBERSHIPS/ANNUAL DUES	(158)	9,671	11,000	11,000
521750 - FITNESS & WELLNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,161	7,654	11,500	5,263
521900 - PROFESSIONAL SVC	1,026	301	2,750	2,750
523130 - EMPLEE ASSIST PROGRAM	0	0	0	0
523702 - PUB - RECRUITMENT ADS	4,106	1,270	3,900	9,000
523711 - SUBSCRIPTIONS	0	0	0	0
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	2,851	2,642	2,851	3,039

HUMAN RESOURCES (CONT.)

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Plumas County
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Fund: 0001 - GENERAL

Budget Unit: 20035 - HUMAN RESOURCES

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object		2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1		2	3	4	5
52-SERVICES SUPPLIES (continued)					
527000 - TRAINING		1,074	399	1,500	1,500
527001 - TRAINING PUT ON BY CNTY		0	0	0	0
527500 - TRAVEL- OUT OF COUNTY		212	0	500	500
529851 - COMPUTER HARDWARE/SUPPL		664	8,600	8,600	6,500
Total 52 - SERVICES & SUPPLIES		15,514	35,745	49,501	45,952
58-TRANSFERS					
580021 - TRANSFER-OUT ARPA		0	0	0	0
Total 58 - TRANSFERS		0	0	0	0
Total Expenditures and Appropriations		436,142	491,258	569,797	667,000
Net Cost		430,926	491,222	(404,203)	667,000

INFORMATION TECHNOLOGY

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Plumas County
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Fund: 0001 - GENERAL

Budget Unit: 20220 - INFORMATION TECHNOLOGY

Function: 01 - GENERAL GOVERNMENT

Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45200 - OTHR SVC OR SVC TO CRTS	32	0	0	0
Total 45 - CHARGES FOR SERVICES	32	0	0	0
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPNS	0	65	0	0
Total 46 - OTHER REVENUE	0	65	0	0
47-TRANSFERS - IT				
47000 - TRANSFER - IT ONLY	78,822	0	78,822	78,822
47001 - INTERFUND TRANSFER	0	0	0	0
Total 47 - TRANSFERS - IT	78,822	0	78,822	78,822
48-TRANSFER				
47000 - TRANSFER - IT ONLY	0	0	0	0
48000 - TRANSFER-IN	4,500	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	300,000	409,865	109,865
48100 - TRF IN DISASTER	2,198	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	6,698	300,000	409,865	109,865
Total Revenue	85,552	300,065	488,687	188,687
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	245,527	280,301	272,682	287,964
51060 - OVERTIME PAY	2,257	290	0	0
51070 - UNEMPLOYMENT INSURANCE	122	433	122	0
51080 - RETIREMENT	67,380	24,845	79,214	87,368
51081 - OPEB LIABILITY	7,999	9,513	7,999	0
51090 - GROUP INSURANCE	75,068	82,790	77,330	64,322
51100 - FICA/MEDICARE OASDI	20,580	22,585	24,764	23,742
51110 - COMPENSATION INSURANCE	5,013	4,442	5,013	1,473
51120 - CELL PHONE ALLOW	1,350	2,185	2,160	2,160
51150 - LIFE INSURANCE	468	468	468	468
Total 51 - SALARIES & BENEFITS	425,764	427,852	469,752	467,497
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	862	244	1,000	1,300
520203 - INTERNET SERVICE	61,885	54,558	65,300	73,300
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	583,179	623,402	662,088	608,150
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	500	0
520907 - EQUIP. MAINT.CONTRACT	0	0	0	0
521102 - FUEL - VEHICLE	0	0	300	300
521750 - FITNESS & WELNESS	35	23	6,000	0

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Fund: 0001 - GENERAL

Budget Unit: 20220 - INFORMATION TECHNOLOGY

Function: 01 - GENERAL GOVERNMENT

Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	297	6,538	1,000	1,000
521847 - BACK UP MEDIA/COMP	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	339	0	500	500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	2,674	3,284	2,674	3,596
527000 - TRAINING	0	2,055	2,055	6,000
527400 - TRAVEL- IN COUNTY	0	0	250	250
527500 - TRAVEL- OUT OF COUNTY	0	0	945	2,000
529851 - COMPUTER HARDWARE/SUPPL	56,724	33,597	61,777	108,500
Total 52 - SERVICES & SUPPLIES	705,995	723,701	804,389	804,896
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	1,300	1,300
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	0	0	1,300	1,300
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	0	0	0	0
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	1,131,759	1,151,553	1,275,441	1,273,693
Net Cost	1,046,207	851,488	786,754	1,085,006

COUNTY LIBRARY

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Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20670 - COUNTY LIBRARY

Function: 06 - EDUCATION Activity: 32 - LIBRARY SERVICES

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44301 - STATE PUBLIC LIBRARY FUND	0	0	0	0
44520 - FEDL-OTHER & FAA	0	0	5,178	0
Total 44 - STATE & FEDERAL AID	0	0	5,178	0
45-CHARGES FOR SERVICES				
45190 - LIBRARY SERVICES	5,260	6,625	3,200	5,000
46231 - LOST BOOKS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	5,260	6,625	3,200	5,000
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	108,370	118,206	41,600	144,077
46230 - LIBRARY DONATIONS	5,612	1,965	7,608	16,983
46231 - LOST BOOKS	315	669	200	200
46251 - REIMBURSEMENTS/REFUNDS	72	0	0	0
Total 46 - OTHER REVENUE	114,369	120,840	49,408	161,260
48-TRANSFER				
48000 - TRANSFER-IN	6,000	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	23,857	5,300
Total 48 - TRANSFER	6,000	0	23,857	5,300
Total Revenue	125,629	127,465	81,643	171,560
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	182,657	215,495	219,189	276,135
51020 - OTHER WAGES	52,972	77,441	102,104	81,200
51070 - UNEMPLOYMENT INSURANCE	878	2,818	878	878
51080 - RETIREMENT	49,673	18,404	63,674	83,779
51081 - OPEB LIABILITY	9,249	11,239	9,249	11,239
51090 - GROUP INSURANCE	35,027	50,539	60,819	113,243
51100 - FICA/MEDICARE OASDI	17,114	21,720	24,579	29,744
51110 - COMPENSATION INSURANCE	13,921	22,200	13,921	18,581
51150 - LIFE INSURANCE	167	167	167	167
Total 51 - SALARIES & BENEFITS	361,658	420,023	494,580	614,966
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	1,578	1,852	2,500	2,500
520202 - CELL PHONE SERVICE	0	0	300	300
520203 - INTERNET SERVICE	2,424	2,232	2,300	2,300
520210 - POSTAGE/SHIP, MAIL COST	1,225	982	1,370	1,370
520220 - PAPER/PAPER SUPPLIES	0	0	0	600
520225 - PO BOX RENT/ANNUAL FEES	66	72	72	72
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520230 - COPY CHARGES	254	351	313	310
520404 - CUSTODIAL SERVICE	2,015	0	2,170	0
520407 - REFUSE DISPOSAL	1,210	1,295	1,482	1,482
520419 - COVID PPE & CLEANING COST	925	255	1,000	0
520901 - OFFICE EQUIP MAINTENANCE	193	203	400	450

COUNTY LIBRARY (CONT.)

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Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20670 - COUNTY LIBRARY

Function: 06 - EDUCATION Activity: 32 - LIBRARY SERVICES

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,487	1,201	1,320	1,600
521750 - FITNESS & WELLNESS	0	0	0	0
521800 - OFFICE EXPENSE	6,679	8,826	8,120	8,830
521870 - LIBRARY PROCESSING MATRL	4,789	3,981	4,740	4,800
521900 - PROFESSIONAL SVC	581	735	1,639	1,639
523600 - MICROFILMING	0	0	1,920	5,220
523711 - SUBSCRIPTIONS	0	0	0	0
523712 - PROGRAM SUBSCRIPTIONS	14,214	16,318	23,735	15,747
524440 - AWARDS	3,262	168	1,600	400
524510 - BOOK(S) - SP DEPT EXP	15,561	25,595	25,925	15,680
524515 - BOOKS ZIP	9,877	14,355	18,000	23,575
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	200
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	2,246	4,508	2,246	3,299
527400 - TRAVEL- IN COUNTY	1,583	1,397	2,100	2,100
527500 - TRAVEL- OUT OF COUNTY	525	0	2,100	2,100
527802 - ELECTRIC CHARGES	11,673	13,208	13,500	13,500
527803 - PROPANE/OTHR HEATING FUEL	15,193	17,728	23,991	24,000
527807 - WATER/SEWER CHARGES	4,832	3,243	5,100	5,100
529500 - COMPUTER	6,566	0	800	0
Total 52 - SERVICES & SUPPLIES	108,958	118,505	148,743	137,174
54-FIXED ASSETS				
541231 - CARPET-UPGRADE	0	0	0	0
541500 - VEHICLE	0	58,538	240,000	181,462
Total 54 - FIXED ASSETS	0	58,538	240,000	181,462
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	5,300
Total 58 - TRANSFERS	0	0	0	5,300
Total Expenditures and Appropriations	470,616	597,066	883,323	938,902
Net Cost	344,987	469,601	801,680	767,342

COUNTY LITERACY

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Fund: 0001 - GENERAL

Budget Unit: 20675 - COUNTY LITERACY

Function: 06 - EDUCATION Activity: 32 - LIBRARY SERVICES

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44079 - STATE- CORR AB109	0	0	0	0
44290 - STATE-OTHER	39,252	0	20,000	0
44292 - STATE - LITERACY GRANT	0	0	20,252	28,500
44520 - FEDL-OTHER & FAA	0	0	3,000	0
Total 44 - STATE & FEDERAL AID	39,252	0	43,252	28,500
45-CHARGES FOR SERVICES				
45074 - MISC FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	4,195	40,252	2,100	0
46239 - DONATIONS	1	86	20	50
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	4,196	40,338	2,120	50
48-TRANSFER				
48000 - TRANSFER-IN	3,000	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	11,500	0
48079 - TRN-CCPIF AB109	888	0	500	0
Total 48 - TRANSFER	3,888	0	12,000	0
Total Revenue	47,336	40,338	57,372	28,550
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	76,710	87,581	107,223	106,951
51020 - OTHER WAGES	17,342	22,291	51,524	36,038
51070 - UNEMPLOYMENT INSURANCE	163	534	163	163
51080 - RETIREMENT	20,234	3,744	18,385	18,831
51081 - OPEB LIABILITY	3,149	4,637	3,149	4,637
51090 - GROUP INSURANCE	3,392	5,137	13,016	34,753
51100 - FICA/MEDICARE OASDI	6,956	8,220	12,144	12,274
51110 - COMPENSATION INSURANCE	1,527	1,336	1,527	7,512
51150 - LIFE INSURANCE	167	167	167	167
Total 51 - SALARIES & BENEFITS	129,640	133,647	207,298	221,326
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	86	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	250
520300 - FOOD	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	800	0
521600 - MEMBERSHIPS/ANNUAL DUES	25	25	25	25
521800 - OFFICE EXPENSE	1,254	1,323	1,454	1,150
521900 - PROFESSIONAL SVC	0	0	500	500
523712 - PROGRAM SUBSCRIPTIONS	100	772	1,443	100
524510 - BOOK(S) - SP DEPT EXP	14,028	7,208	10,500	13,900
525000 - OVERHEAD	0	0	0	0

COUNTY LITERACY (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20675 - COUNTY LITERACY

Function: 06 - EDUCATION Activity: 32 - LIBRARY SERVICES

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
525119 - LIABILITY SELF-FUND INSURANCE	815	988	815	1,048
527400 - TRAVEL- IN COUNTY	29	0	500	500
527500 - TRAVEL- OUT OF COUNTY	0	0	500	500
52775 - IN-COUNTY HOSTING EVENTS	0	0	0	0
529500 - COMPUTER	2,300	0	0	0
529551 - GREENHOUSE PROJECT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	18,551	10,316	16,623	17,973
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	148,191	143,963	223,921	239,299
Net Cost	100,855	103,625	166,549	210,749

Fund: 0001 - GENERAL

Budget Unit: 20780 - MUSEUM

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 34 - CULTURAL SERVICES

				2023-24
				Adopted by the
				Board of
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45310 - MUSEUM FEE OR SERVICES	4,800	5,060	3,450	3,650
45423 - MUSEUM COPIES	750	570	750	700
Total 45 - CHARGES FOR SERVICES	5,550	5,630	4,200	4,350
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46239 - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	1,500	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	1,500	0	0	0
Total Revenue	7,050	5,630	4,200	4,350
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	47,499	60,240	98,762	99,116
51020 - OTHER WAGES	0	85	25,000	25,000
51060 - OVERTIME PAY	1,095	0	0	0
51070 - UNEMPLOYMENT INSURANCE	41	326	41	0
51080 - RETIREMENT	17,257	7,221	28,690	32,533
51081 - OPEB LIABILITY	2,000	2,378	2,000	2,378
51090 - GROUP INSURANCE	23,219	17,112	35,849	47,973
51100 - FICA/MEDICARE OASDI	3,530	4,391	9,605	0
51110 - COMPENSATION INSURANCE	3,285	1,363	3,285	2,457
51150 - LIFE INSURANCE	28	320	334	334
Total 51 - SALARIES & BENEFITS	97,954	93,436	203,566	209,791
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	1,308	1,308	1,700	1,700
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520230 - COPY CHARGES	0	0	0	1,300
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	100	120
520940 - SAFETY EQUIPMENT/EXPENSES	0	102	125	120
521107 - PRE-EMPLOYMENT COSTS	0	0	600	600
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521800 - OFFICE EXPENSE	0	108	110	400
521832 - PAMPHLETS	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521903 - SECURITY SYSTEM SVC	1,368	1,368	1,400	1,400
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	0	203	220	250
525000 - OVERHEAD	0	0	0	0

MUSEUM (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20780 - MUSEUM

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 34 - CULTURAL SERVICES

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
525119 - LIABILITY SELF-FUND INSURANCE	1,491	1,008	1,491	1,049
526370 - MUSEUM DISPLAY SUPPLIES	520	0	500	500
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	1,750	1,750
527802 - ELECTRIC CHARGES	6,327	5,393	6,600	6,600
527803 - PROPANE/OTHR HEATING FUEL	4,312	4,848	4,900	5,400
527807 - WATER/SEWER CHARGES	1,781	1,390	1,750	1,850
Total 52 - SERVICES & SUPPLIES	17,107	15,728	21,246	23,039
53-OTHER CHARGES				
533161 - ECON DEV & TOURISM	0	189	200	200
Total 53 - OTHER CHARGES	0	189	200	200
Total Expenditures and Appropriations	115,061	109,353	225,012	233,030
Net Cost	108,011	103,723	220,812	228,680

PLANNING

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Plumas County
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Fund: 0001 - GENERAL

Budget Unit: 20490 - PLANNING

Function: 02 - PUBLIC PROTECTION Activity: 20 - PROTECTION INSPECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
41-LICENSES PERMITS				
41020 - CONSTRUCTION PERMITS	15,163	17,160	13,000	15,000
41030 - ZONING PERMITS	31,550	39,135	30,000	35,000
Total 41 - LICENSES & PERMITS	46,713	56,295	43,000	50,000
44-STATE FEDERAL AID				
44361 - STATE- SIERRA NV CONSRV	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
45-CHARGES FOR SERVICES				
45220 - PLANNING EIR REPORTS	10,882	0	0	0
45308 - OUTSIDE SERVICE REIM.	890	912	740	1,000
45422 - PLANNING COPIES	88	0	100	100
Total 45 - CHARGES FOR SERVICES	11,860	912	840	1,100
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	4,313	495	7,450	6,125
46253 - REIMB - CO DISASTR RESPON	0	1,052	0	0
Total 46 - OTHER REVENUE	4,313	1,547	7,450	6,125
48-TRANSFER				
48000 - TRANSFER-IN	3,600	0	828	0
48001 - TRANSFER-IN1	8,115	0	0	0
48002 - TRANSFER-IN2	20,705	7,015	0	0
48003 - TRANSFER-IN3	12,017	3,678	0	0
48004 - TRANSFER-IN4	0	0	0	25,000
48005 - TRANSFER-IN5	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48089 - TSFR SB89 COVID19	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	44,437	10,693	828	25,000
Total Revenue	107,323	69,447	52,118	82,225
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	278,123	222,760	343,731	345,584
51020 - OTHER WAGES	0	3,725	0	25,000
51060 - OVERTIME PAY	3,435	8,346	0	0
51070 - UNEMPLOYMENT INSURANCE	116	426	116	0
51080 - RETIREMENT	80,205	19,601	99,854	104,850
51081 - OPEB LIABILITY	6,799	10,464	6,799	10,464
51090 - GROUP INSURANCE	23,181	27,640	56,146	105,654
51100 - FICA/MEDICARE OASDI	21,046	17,657	26,506	28,700
51110 - COMPENSATION INSURANCE	5,043	4,643	5,043	1,998
51120 - CELL PHONE ALLOW	960	960	960	960
51150 - LIFE INSURANCE	334	334	334	334
51200 - PER DIEM	0	0	0	0
Total 51 - SALARIES & BENEFITS	419,242	316,556	539,489	623,544
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	110	79	125	100

PLANNING (CONT.)

State Controller Schedules
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Plumas County
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Fund: 0001 - GENERAL

Budget Unit: 20490 - PLANNING

Function: 02 - PUBLIC PROTECTION Activity: 20 - PROTECTION INSPECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	3,391	4,450	4,800	4,329
520402 - CLEANING SUPPLIES	0	0	0	0
520419 - COVID PPE & CLEANING COST	5	0	20	0
520902 - VEHICLE MAINTENANCE	49	224	500	500
521103 - BATTERIES	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,233	0	2,000	1,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	3,274	2,491	4,400	3,000
521804 - DVD'S/DISKETTES	0	0	0	0
521846 - LABELS	0	0	0	0
521900 - PROFESSIONAL SVC	16,788	11,998	25,000	90,000
521919 - PROF SVCS - SB89 COVID	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	504	3,000
523710 - ANNUAL PUB/REF MANUALS	0	0	212	0
524520 - PERMIT REFUNDS	757	315	500	500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	3,312	3,233	3,312	3,690
527380 - NON EMPLOYEE TRAVEL	417	1,417	3,600	1,402
527400 - TRAVEL- IN COUNTY	208	162	400	400
527500 - TRAVEL- OUT OF COUNTY	1,080	2,278	2,884	3,000
529851 - COMPUTER HARDWARE/SUPPL	2,393	0	0	0
Total 52 - SERVICES & SUPPLIES	33,017	26,647	48,257	110,921
Total Expenditures and Appropriations	452,259	343,203	587,746	734,465
Net Cost	344,936	273,756	535,628	652,240

Fund: 0001 - GENERAL

Budget Unit: 20510 - GIS

Function: 01 - GENERAL GOVERNMENT

Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
41-LICENSES PERMITS				
41020 - CONSTRUCTION PERMITS	9,893	12,623	9,000	12,000
Total 41 - LICENSES & PERMITS	9,893	12,623	9,000	12,000
45-CHARGES FOR SERVICES				
45074 - MISC FEES	211	93	300	100
45720 - RECORDER MAP FEE	40	0	200	200
Total 45 - CHARGES FOR SERVICES	251	93	500	300
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46253 - REIMB - CO DISASTR RESPNS	2,720	0	0	0
Total 46 - OTHER REVENUE	2,720	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	1,650	0	2,000	0
48001 - TRANSFER-IN1	633	0	0	0
48002 - TRANSFER-IN2	1,893	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DISASTER	2,592	0	0	0
Total 48 - TRANSFER	6,768	0	2,000	0
Total Revenue	19,632	12,716	11,500	12,300
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	93,860	94,740	94,555	97,007
51060 - OVERTIME PAY	2,408	0	0	0
51070 - UNEMPLOYMENT INSURANCE	333	126	333	0
51080 - RETIREMENT	24,846	8,399	27,468	29,432
51081 - OPEB LIABILITY	2,199	2,616	2,199	2,616
51090 - GROUP INSURANCE	15,729	19,931	15,729	22,031
51100 - FICA/MEDICARE OASDI	6,847	6,700	7,233	7,421
51110 - COMPENSATION INSURANCE	1,368	1,289	1,368	13,691
Total 51 - SALARIES & BENEFITS	147,590	133,801	148,885	172,198
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	20	18	20	20
520210 - POSTAGE/SHIP, MAIL COST	5	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	25	8	25	10
520411 - ANN SOFTWARE FEE/MAINT	0	4,183	4,183	0
520419 - COVID PPE & CLEANING COST	0	0	10	0
521800 - OFFICE EXPENSE	540	1,917	2,000	3,000
521804 - DVD'S/DISKETTES	0	0	0	0
521846 - LABELS	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	730	953	730	1,119

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Fund: 0001 - GENERAL

Budget Unit: 20510 - GIS

Function: 01 - GENERAL GOVERNMENT

Activity: 16 - OTHER GENERAL

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	1,320	7,079	6,968	4,149
54-FIXED ASSETS				
542600 - EQUIPMENT	0	7,500	7,500	0
Total 54 - FIXED ASSETS	0	7,500	7,500	0
Total Expenditures and Appropriations	148,910	148,380	163,353	176,347
Net Cost	129,278	135,664	151,853	164,047

INTEGRATED REGIONAL WATER MANAGMENT

State Controller Schedules
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Fund: 0048 - Plan Prop 1 IRWM

Budget Unit: 20498 - Planning - IRWM

Function: 02 - PUBLIC PROTECTION

Activity: 20 - PROTECTION INSPECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,332	0	0	0
Total 43 - USE OF MONEY & PROPERTY	1,332	0	0	0
44-STATE FEDERAL AID				
44027 - STATE GRANT	511,626	7,345	0	0
Total 44 - STATE & FEDERAL AID	511,626	7,345	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	512,958	7,345	0	0
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	103,391	251,079	0	0
Total 52 - SERVICES & SUPPLIES	103,391	251,079	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	12,017	3,678	0	0
Total 58 - TRANSFERS	12,017	3,678	0	0
Total Expenditures and Appropriations	115,408	254,757	0	0
Net Cost	(397,550)	247,412	0	0

SOLID WASTE RESTRICTED/SUS. GROUNDWATER MGMT.

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Fund: 0049 - PLAN GRANT-DWR/SGM

Budget Unit: 20491 - PLANNING DWR/SGM

Function: 02 - PUBLIC PROTECTION

Activity: 20 - PROTECTION INSPECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	53	0	0	0
Total 43 - USE OF MONEY & PROPERTY	53	0	0	0
44-STATE FEDERAL AID				
44027 - STATE GRANT	22,598	10,163	0	0
Total 44 - STATE & FEDERAL AID	22,598	10,163	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	22,651	10,163	0	0
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	22,598	7,015	0	0
Total 58 - TRANSFERS	22,598	7,015	0	0
Total Expenditures and Appropriations	22,598	7,015	0	0
Net Cost	(53)	(3,148)	0	0

HOUSING AND COMMUNITY DEVELOPMENT SB2

State Controller Schedules
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Fund: 0050 - PLAN GRANT - SB2

Budget Unit: 20495 - PLAN - HCD SB2

Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44028 - STATE GRANT REVENUE	0	0	0	0
44029 - STATE GRANT REV	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

PROBATION

State Controller Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20400 - PROBATION

Function: 02 - PUBLIC PROTECTION Activity: 19 - DETENTION & CORRECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44011 - STATE- IV PROB	0	0	0	0
44070 - STATE-REBATE RESTIT.FINE	1,647	2,085	4,000	4,000
44070P - ST REBATE RESTIT	0	0	0	0
44079 - STATE- CORR AB109	0	0	0	0
44281 - STATE-STC JAIL TRAINING	6,864	6,636	6,952	6,952
44282 - STATE-STC MENTAL HLTH TRNG	0	0	0	0
44409 - FED. - PROBATION	0	0	0	0
44409P - FEDERAL - PROB	0	0	0	0
44413 - FED TITLE IV-E PROB.	15,140	5,490	32,000	32,000
Total 44 - STATE & FEDERAL AID	23,651	14,211	42,952	42,952
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
45170 - INSTITUTIONAL CARE	0	0	0	0
45171 - JUVENILE ELECTRONIC MONT.	0	0	0	0
45173 - CARE & MAIN. JUVENILE	299	324	1,000	1,000
45200 - OTHR SVC OR SVC TO CRTS	0	0	0	0
45200P - REIMB DRUG CT	0	0	0	0
45213 - SEALING RECORDS FEE	0	0	0	0
45326 - RECORD REDUCTION FEE	0	0	0	0
45350 - SUPERVISION FEE/PROB.	35	20,104	0	0
45353 - PROB RPRT PREP FEE/FELONY	186	1,164	4,000	4,000
45421 - TESTING FEES - PROB & SO	0	0	0	0
45427 - PROB.-DIVERSION	2,291	2,369	0	0
Total 45 - CHARGES FOR SERVICES	2,811	23,961	5,000	5,000
46-OTHER REVENUE				
46030 - PROB / RESTIT COLLECT FEE	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	2,289	3,698	3,000	3,000
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46253 - REIMB - CO DISASTR RESPNS	1,047	1,918	0	0
Total 46 - OTHER REVENUE	3,336	5,616	3,000	3,000
48-TRANSFER				
48000 - TRANSFER-IN	175,917	124,685	156,474	152,668
480000 - TRANSFER	55,110	119,677	0	0
48001 - TRANSFER-IN1	53,228	38,549	70,027	50,112
48002 - TRANSFER-IN2	84,328	53,014	91,737	72,786
48003 - TRANSFER-IN3	216,809	129,924	296,728	375,931
48007 - TSF-IN CRF REIMB	0	0	0	0
48079 - TRN-CCPIF AB109	0	0	0	0
48100 - TRF IN DISASTER	379	0	0	0
48710 - TRN-PROB JJA JUV RNTY	0	0	0	0
48718 - TRN-PRB/SO/DA COPS JV JST	0	0	0	0
Total 48 - TRANSFER	585,771	465,849	614,966	651,497
Total Revenue	615,569	509,637	665,918	702,449

PROBATION (CONT.)

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20400 - PROBATION

Function: 02 - PUBLIC PROTECTION Activity: 19 - DETENTION & CORRECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
48-TRANSFER				
48719 - TRN-PRB TITLE IV RLGN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	700,297	598,394	840,610	847,342
51020 - OTHER WAGES	0	4,813	40,000	40,000
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	31,247	28,063	30,000	40,000
51070 - UNEMPLOYMENT INSURANCE	1,334	3,507	0	0
51080 - RETIREMENT	220,103	58,576	248,724	266,207
51081 - OPEB LIABILITY	31,996	40,427	31,996	38,049
51090 - GROUP INSURANCE	162,130	135,607	222,600	248,080
51100 - FICA/MEDICARE OASDI	54,724	47,648	71,562	75,073
51110 - COMPENSATION INSURANCE	24,437	18,003	33,358	26,257
51120 - CELL PHONE ALLOW	0	0	0	0
51121 - BOOT ALLOWANCE	0	0	0	0
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	334	340	334	334
Total 51 - SALARIES & BENEFITS	1,226,602	935,378	1,519,184	1,581,342
52-SERVICES SUPPLIES				
520103 - HATS/CAPS	0	0	0	0
520104 - SHIRTS/T'S/SWEATS	60	500	500	500
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	232	225	500	500
520202 - CELL PHONE SERVICE	0	0	0	0
520205 - PAGER SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	292	0	550	550
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	250	250
520233 - PRINTING SVC/CHRGs	339	0	800	800
520250 - COPY MACHINE LEASE	3,767	3,496	5,000	5,000
520300 - FOOD	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
520410 - SOFTWARE LICENSE	2,000	2,000	2,000	7,524
520419 - COVID PPE & CLEANING COST	0	0	168	168
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	1,062	2,000	2,000	3,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521100 - BADGES	0	73	500	500
521107 - PRE-EMPLOYMENT COSTS	3,000	1,862	3,000	3,000
521231 - COMPUTERS<1500.00	0	0	0	2,050
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0

PROBATION (CONT.)

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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20400 - PROBATION

Function: 02 - PUBLIC PROTECTION Activity: 19 - DETENTION & CORRECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521600 - MEMBERSHIPS/ANNUAL DUES	1,179	1,135	1,250	1,280
521750 - FITNESS & WELLNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,982	1,235	2,700	3,000
521900 - PROFESSIONAL SVC	189	304	500	500
521986 - SECURITY	7,709	7,967	9,000	9,000
523670 - REF MANUAL/LAW, CODE BOOKS	768	291	900	900
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
524207 - STORAGE SPACE RENT	0	0	0	0
524220 - BULLET PROOF VESTS	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
524410 - NON-EMPLOYEE INCENTIVE	0	0	0	0
524490 - CLOTHING-NON EMPLOYEE	0	0	0	0
524803 - DRUG TESTING	3,683	6,178	6,300	11,126
524804 - DRUG TESTING SUPPLIES	0	1,114	1,300	6,126
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	6,590	11,587	6,590	9,306
527000 - TRAINING	3,732	1,690	3,000	6,040
52701 - TRAING PROBA STC MH	2,780	0	0	0
527390 - JUVENILE JUSTICE OOMM EXP	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	2,000	2,000
527430 - TRAVEL - TRANSPORT	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	7,819	1,871	11,764	12,414
527501 - TRAVEL - JUVENILE VISITS	0	0	0	0
527503 - TRAVEL - NEW EMP TRAINING	0	0	0	0
527750 - IN CNTY HOSTING	41	23	700	700
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
529921 - FINGER PRINTING	212	96	240	240
Total 52 - SERVICES & SUPPLIES	47,436	43,647	61,512	86,474
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	0	0	0	0
530440 - SUPPORT -PROB	2,500	0	20,000	20,000
531200 - SUPPORT JUVENILE WARDS	0	0	0	0
533210 - PAY BACK STATE-A&D GRNT	0	0	0	0
Total 53 - OTHER CHARGES	2,500	0	20,000	20,000
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541500 - VEHICLE	0	0	0	43,000
Total 54 - FIXED ASSETS	0	0	0	43,000
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0

PROBATION (CONT.)

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20400 - PROBATION

Function: 02 - PUBLIC PROTECTION Activity: 19 - DETENTION & CORRECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
58-TRANSFERS (continued)				
580000 - TRANSFER	594	1,796	3,100	3,100
Total 58 - TRANSFERS	594	1,796	3,100	3,100
Total Expenditures and Appropriations	1,277,132	980,821	1,603,796	1,733,916
Net Cost	661,563	471,184	937,878	1,031,467

ADULT HIGH RISK

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0046 - PROB GRANT DEPT(S)

Budget Unit: 20409 - PROB-ADULT HIGH RISK

Function: 02 - PUBLIC PROTECTION

Activity: 19 - DETENTION & CORRECTION

				2023-24
				Adopted by the
				Board of
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	3,391	0	3,456	3,456
Total 43 - USE OF MONEY & PROPERTY	3,391	0	3,456	3,456
44-STATE FEDERAL AID				
44009 - STATE- SB678 PROB	442,681	332,011	442,681	442,681
44009P - STATE SB678 PROB	0	0	0	0
44290 - STATE-OTHER	14,826	10,250	10,250	10,250
Total 44 - STATE & FEDERAL AID	457,507	342,261	452,931	452,931
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
Total Revenue	460,898	342,261	456,387	456,387
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	21	59	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	865	608	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	886	667	0	0
52-SERVICES SUPPLIES				
520104 - SHIRTS/T'S/SWEATS	0	1,000	1,000	1,000
520201 - PHONE - LAND LINE (S)	214	225	500	500
520202 - CELL PHONE SERVICE	3,351	3,278	4,500	4,500
520210 - POSTAGE/SHIP, MAIL COST	0	0	500	500
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520233 - PRINTING SVC/CHRGs	39	0	200	200
520410 - SOFTWARE LICENSE	5,298	4,755	10,000	10,000
520902 - VEHICLE MAINTENANCE	0	7,317	10,500	10,500
520940 - SAFETY EQUIPMENT/EXPENSES	0	113	4,000	4,000
521107 - PRE-EMPLOYMENT COSTS	4,981	6,500	6,500	6,500
521231 - COMPUTERS<1500.00	4,629	580	3,000	3,000
521800 - OFFICE EXPENSE	1,416	899	5,000	5,000
521900 - PROFESSIONAL SVC	32,765	41,498	158,234	175,000
521904 - ELECTRONIC MONITORING	20,000	16,765	20,000	20,000
523710 - ANNUAL PUB/REF MANUALS	174	197	500	500
524220 - BULLET PROOF VESTS	0	844	2,400	3,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	336	500	500
524410 - NON-EMPLOYEE INCENTIVE	148	75	2,500	2,500
524803 - DRUG TESTING	5,089	3,574	14,000	20,000

ADULT HIGH RISK (CONT.)

State Controller Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0046 - PROB GRANT DEPT(S)

Budget Unit: 20409 - PROB-ADULT HIGH RISK

Function: 02 - PUBLIC PROTECTION

Activity: 19 - DETENTION & CORRECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
524804 - DRUG TESTING SUPPLIES	9,387	10,383	15,800	20,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	461	449	461	371
525250 - OUTREACH & OTHER PROG EXP	0	0	3,000	3,000
527000 - TRAINING	195	0	0	3,000
527400 - TRAVEL- IN COUNTY	2,373	1,396	3,000	3,000
527402 - BUS PASSES-NON EMPLOYEE	1,030	0	4,000	4,000
527410 - CLIENT SERVICE EXP	0	3,473	51,163	58,621
527500 - TRAVEL- OUT OF COUNTY	8,542	2,932	15,000	15,000
527503 - TRAVEL - NEW EMP TRAINING	426	426	10,000	10,000
529921 - FINGER PRINTING	158	32	400	400
Total 52 - SERVICES & SUPPLIES	100,676	107,047	346,658	384,592
54-FIXED ASSETS				
541500 - VEHICLE	0	0	42,000	100,000
Total 54 - FIXED ASSETS	0	0	42,000	100,000
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	0	0	0	0
580003 - INTER FUND TRANSFER	216,809	129,924	296,728	375,931
580004 - INTERFUND TRASNFER	0	0	0	0
589163 - CONTRIB TRF PROBATION	0	0	0	0
Total 58 - TRANSFERS	216,809	129,924	296,728	375,931
Total Expenditures and Appropriations	318,371	237,638	685,386	860,523
Net Cost	(142,527)	(104,623)	228,999	404,136

DIVISION OF JUVENILE JUSTICE

State Controller Schedules
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Plumas County
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Fund: 0046 - PROB GRANT DEPT(S)

Budget Unit: 20404 - PROB-DIV JUV

Function: 02 - PUBLIC PROTECTION

Activity: 19 - DETENTION & CORRECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44719 - ST-YTH PROGRAM FCL	0	0	47,086	13,858
Total 44 - STATE & FEDERAL AID	0	0	47,086	13,858
48-TRANSFER				
48711 - TRANSFER-IN JUV JUST	0	250,000	2,500,000	250,000
Total 48 - TRANSFER	0	250,000	2,500,000	250,000
Total Revenue	0	250,000	2,547,086	263,858
52-SERVICES SUPPLIES				
521600 - MEMBERSHIPS/ANNUAL DUES	0	1,250	2,500	0
521900 - PROFESSIONAL SVC	0	0	50,000	150,000
52191 - PROF SVC-COMM PARTNERS	0	47,086	0	100,828
Total 52 - SERVICES & SUPPLIES	0	48,336	52,500	250,828
53-OTHER CHARGES				
531200 - SUPPORT JUVENILE WARDS	0	0	197,500	250,000
Total 53 - OTHER CHARGES	0	0	197,500	250,000
Total Expenditures and Appropriations	0	48,336	250,000	500,828
Net Cost	0	(201,664)	(2,297,086)	236,970

Fund: 0046 - PROB GRANT DEPT(S)

Budget Unit: 20418 - PROB-AB109

Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION2023-24
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Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44079 - STATE- CORR AB109	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48079 - TRN-CCPIF AB109	227,593	0	442,170	261,484
Total 48 - TRANSFER	227,593	0	442,170	261,484
Total Revenue	227,593	0	442,170	261,484
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (\$)	213	225	500	500
520202 - CELL PHONE SERVICE	1,600	1,600	1,600	1,600
520410 - SOFTWARE LICENSE	5,250	4,700	5,000	5,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	1,200	1,200
521231 - COMPUTERS<1500.00	2,500	1,000	1,000	1,000
521800 - OFFICE EXPENSE	1,183	691	1,300	1,300
521900 - PROFESSIONAL SVC	2,721	29,698	60,500	60,500
521904 - ELECTRONIC MONITORING	7,863	8,000	8,000	7,280
52191 - PROF SVC-COMM PARTNERS	33,672	154,392	175,686	0
523670 - REF MANUAL/LAW, CODE BOOKS	174	197	200	200
524410 - NON-EMPLOYEE INCENTIVE	0	0	1,000	1,000
524803 - DRUG TESTING	1,620	5,700	5,700	11,700
524804 - DRUG TESTING SUPPLIES	0	1,114	8,045	7,000
525250 - OUTREACH & OTHER PROG EXP	0	2,190	3,465	1,500
527000 - TRAINING	105	420	4,000	5,000
527400 - TRAVEL- IN COUNTY	215	225	1,500	2,000
527402 - BUS PASSES-NON EMPLOYEE	0	0	0	4,000
527500 - TRAVEL- OUT OF COUNTY	1,618	2,510	5,000	3,036
527750 - IN CNTY HOSTING	0	0	0	0
527800 - UTILITIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	58,734	212,662	283,696	113,816
53-OTHER CHARGES				
531400 - EMERGENT SHELTER	1,114	2,000	2,000	0
Total 53 - OTHER CHARGES	1,114	2,000	2,000	0

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Plumas County
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Fund: 0046 - PROB GRANT DEPT(S)

Budget Unit: 20418 - PROB-AB109

Function: 02 - PUBLIC PROTECTION

Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
58-TRANSFERS				
580000 - TRANSFER	156,417	124,685	156,474	152,668
Total 58 - TRANSFERS	156,417	124,685	156,474	152,668
Total Expenditures and Appropriations	216,265	339,347	442,170	266,484
Net Cost	(11,328)	339,347	0	5,000

JUVENILE JUSTICE

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0046 - PROB GRANT DEPT(S)

Budget Unit: 20415 - PROB- JUVENAL JUSTICE

Function: 02 - PUBLIC PROTECTION

Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
44-STATE FEDERAL AID				
44340 - STATE-JUVENILE PREV.PROB.	0	0	0	0
44340P - STATE JUVENILE PROV PROB	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
48-TRANSFER				
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48709 - TRN-PROB JJA YTH OFFNDR	135,653	124,167	143,256	117,000
48709A - TRN-PROB JJA YTH OFFNDR	0	0	0	0
Total 48 - TRANSFER	135,653	124,167	143,256	117,000
Total Revenue	135,653	124,167	143,256	117,000
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	15	38	0	0
51080 - RETIREMENT	1	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	2	0	0	0
51100 - FICA/MEDICARE OASDI	1	0	0	0
51110 - COMPENSATION INSURANCE	603	390	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	622	428	0	0
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	214	225	500	500
520202 - CELL PHONE SERVICE	1,700	1,700	1,700	2,500
520210 - POSTAGE/SHIP, MAIL COST	0	0	300	300
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520233 - PRINTING SVC/CHRGs	39	0	300	300
520410 - SOFTWARE LICENSE	5,298	3,705	8,000	8,000
520902 - VEHICLE MAINTENANCE	64	1,500	1,500	1,500
521231 - COMPUTERS<1500.00	2,000	0	1,000	1,000
521800 - OFFICE EXPENSE	1,412	715	2,000	2,000
521900 - PROFESSIONAL SVC	4,009	6,998	30,000	15,000
523710 - ANNUAL PUB/REF MANUALS	284	500	500	500
524460 - JUVENILE OUTING/INCENTIVE	20	105	10,000	5,000
524803 - DRUG TESTING	986	625	3,000	3,000
524804 - DRUG TESTING SUPPLIES	0	1,114	2,000	2,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	322	288	333	216
525250 - OUTREACH & OTHER PROG EXP	1,398	156	10,000	50,000
527000 - TRAINING	0	0	2,000	2,000

JUVENILE JUSTICE (CONT.)

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Fund: 0046 - PROB GRANT DEPT(S)

Budget Unit: 20415 - PROB- JUVENAL JUSTICE

Function: 02 - PUBLIC PROTECTION

Activity: 19 - DETENTION & CORRECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
527400 - TRAVEL- IN COUNTY	679	237	2,000	2,000
527402 - BUS PASSES-NON EMPLOYEE	0	0	500	500
527500 - TRAVEL- OUT OF COUNTY	17,749	5,666	12,500	13,000
Total 52 - SERVICES & SUPPLIES	36,174	23,534	88,133	109,316
53-OTHER CHARGES				
530440 - SUPPORT -PROB	40,000	44,201	80,000	50,000
531200 - SUPPORT JUVENILE WARDS	4,132	4,923	10,000	10,000
Total 53 - OTHER CHARGES	44,132	49,124	90,000	60,000
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580002 - TRANSFER	84,328	53,014	91,737	72,786
Total 58 - TRANSFERS	84,328	53,014	91,737	72,786
Total Expenditures and Appropriations	165,256	126,100	269,870	242,102
Net Cost	29,603	1,933	126,614	125,102

Fund: 0046 - PROB GRANT DEPT(S)

Budget Unit: 20405 - PROB-PRETRIAL

Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48708 - PROB PRETRIAL-TRF IN	0	41,756	177,506	178,456
Total 48 - TRANSFER	0	41,756	177,506	178,456
Total Revenue	0	41,756	177,506	178,456
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	49,608	0
51080 - RETIREMENT	0	0	14,411	0
51081 - OPEB LIABILITY	0	0	0	2,378
51090 - GROUP INSURANCE	0	0	20,919	0
51100 - FICA/MEDICARE OASDI	0	0	3,795	0
Total 51 - SALARIES & BENEFITS	0	0	88,733	2,378
52-SERVICES SUPPLIES				
520202 - CELL PHONE SERVICE	0	0	4,206	4,206
520233 - PRINTING SVC/CHRGs	0	0	400	400
520410 - SOFTWARE LICENSE	0	3,784	4,724	2,884
520902 - VEHICLE MAINTENANCE	0	0	1,000	1,000
521231 - COMPUTERS<1500.00	0	911	2,050	2,050
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	60	60
521800 - OFFICE EXPENSE	0	370	600	600
521904 - ELECTRONIC MONITORING	0	959	8,326	12,410
524803 - DRUG TESTING	0	0	1,326	1,326
524804 - DRUG TESTING SUPPLIES	0	0	1,326	1,326
527000 - TRAINING	0	0	3,280	3,280
527402 - BUS PASSES-NON EMPLOYEE	0	0	1,000	1,000
527500 - TRAVEL- OUT OF COUNTY	0	133	1,300	1,300
Total 52 - SERVICES & SUPPLIES	0	6,157	29,598	31,842
53-OTHER CHARGES				
531400 - EMERGENT SHELTER	0	5,634	16,800	16,800
Total 53 - OTHER CHARGES	0	5,634	16,800	16,800
54-FIXED ASSETS				
541500 - VEHICLE	0	0	40,947	43,000
Total 54 - FIXED ASSETS	0	0	40,947	43,000
58-TRANSFERS				
58005 - TRANSFER OUT	0	0	90,161	86,823
Total 58 - TRANSFERS	0	0	90,161	86,823
Total Expenditures and Appropriations	0	11,791	266,239	180,843
Net Cost	0	(29,965)	88,733	2,387

JUVENILE JUSTICE CRIME PREV. ACT - SUPP. LAW ENF.

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Fund: 0046 - PROB GRANT DEPT(S)

Budget Unit: 20402 - PROB-JJCPA SLESF

Function: 02 - PUBLIC PROTECTION

Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	3,394	0	4,524	4,254
Total 43 - USE OF MONEY & PROPERTY	3,394	0	4,524	4,254
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
44393 - ST- SLESF & JUVNL JST	104,696	108,087	88,000	88,000
44393P - SLESF/JUV SLESF	0	0	0	0
Total 44 - STATE & FEDERAL AID	104,696	108,087	88,000	88,000
Total Revenue	108,090	108,087	92,524	92,254
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
520902 - VEHICLE MAINTENANCE	0	1,131	1,500	1,500
52091 - PARTS	0	0	26,400	0
521900 - PROFESSIONAL SVC	2,600	5,075	7,500	27,500
52191 - PROF SVC-COMM PARTNERS	0	0	0	26,400
524460 - JUVENILE OUTING/INCENTIVE	0	0	5,000	5,000
524803 - DRUG TESTING	0	0	3,000	3,000
524804 - DRUG TESTING SUPPLIES	0	0	2,000	2,000
525000 - OVERHEAD	0	0	0	5
525119 - LIABILITY SELF-FUND INSURANCE	0	0	5	0
525250 - OUTREACH & OTHER PROG EXP	0	0	2,000	2,000
527400 - TRAVEL- IN COUNTY	0	0	1,000	1,000
Total 52 - SERVICES & SUPPLIES	2,600	6,206	48,405	68,405
53-OTHER CHARGES				
531200 - SUPPORT JUVENILE WARDS	0	0	0	0
Total 53 - OTHER CHARGES	0	0	0	0
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	53,228	38,549	70,027	50,112
Total 58 - TRANSFERS	53,228	38,549	70,027	50,112
Total Expenditures and Appropriations	55,828	44,755	118,432	118,517
Net Cost	(52,262)	(63,332)	25,908	26,263

CRIMINAL LAB PENALTY

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Fund: 0046 - PROB GRANT DEPT(S)

Budget Unit: 20900 - CRIMINAL LAB PENALTY

Function: 02 - PUBLIC PROTECTION

Activity: 19 - DETENTION & CORRECTION

2023-24

**Adopted by the
Board of
Supervisors**

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
42-FINES PENALTIES				
45823 - CIMINAL LAB PENALTY	0	0	0	0
Total 42 - FINES & PENALTIES	0	0	0	0
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	78	0	0	0
Total 43 - USE OF MONEY & PROPERTY	78	0	0	0
45-CHARGES FOR SERVICES				
45823 - CIMINAL LAB PENALTY	613	1,114	0	0
Total 45 - CHARGES FOR SERVICES	613	1,114	0	0
Total Revenue	691	1,114	0	0
52-SERVICES SUPPLIES				
525000 - OVERHEAD	(18)	27	18	27
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	(18)	27	18	27
Total Expenditures and Appropriations	(18)	27	18	27
Net Cost	(709)	(1,087)	18	27

COMMUNITY RISK REDUCTION AB109

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Fund: 0025 - COUNTY LOCAL REV AB109

Budget Unit: 20895 - CCPIF - COMM CRR AB109

Function: 02 - PUBLIC PROTECTION

Activity: 26 - ADMINISTRATION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
44-STATE FEDERAL AID				
44079 - STATE- CORR AB109	(53,832)	0	0	0
44079A - TRN-SO LOCAL COMM CORR	1,162,346	1,074,430	792,768	0
44143 - ST. AID REALIGN BACKFILL	0	0	0	0
Total 44 - STATE & FEDERAL AID	1,108,514	1,074,430	792,768	0
48-TRANSFER				
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	1,108,514	1,074,430	792,768	0
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58071D - ST-SO LOCAL COMM CORR	0	0	0	0
58079A - TRN-PROB YTH OFFDR BGSA	875,239	703,924	935,592	0
58079B - TRN OUT-CCPIF AB109	0	0	0	0
Total 58 - TRANSFERS	875,239	703,924	935,592	0
Total Expenditures and Appropriations	875,239	703,924	935,592	0
Net Cost	(233,275)	(370,506)	142,824	0

Fund: 0015 - PUBLIC HEALTH

Budget Unit: 70560 - HEALTH

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	6,088	0	0	0
Total 43 - USE OF MONEY & PROPERTY	6,088	0	0	0
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	808,770	1,226,189	840,000	840,000
44044P - STATE-VEH LIC FEES PR YR	0	0	0	0
44101 - STATE-AID FOR ALCOHOL	0	0	0	0
44141 - ST.-AID HLTH CAT. PROGRAM	877,619	1,222,452	4,184,096	5,124,445
44141P - ST AID HLTH CAT PRIOR YR	908,283	521,570	0	0
44142 - ST.-AID HLTH REALIGN. REV	147,616	318,642	0	0
44142P - ST -HTLH REALIGN PR	0	0	0	0
44143 - ST. AID REALIGN BACKFILL	0	0	0	0
44144 - STATE-AID PERINATAL D&A	0	0	0	0
44145 - STATE-CHILD LEAD GRANT	38,302	0	71,305	0
44145P - STATE-CHILD LEAD PR	26,575	37,105	0	0
44149 - STATE-HEALTH ADMIN-TCS	300,000	300,000	300,000	300,000
44149P - STATE- HLTH ADMIN TSC PR	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
44415 - FEDERAL - OTHER	0	0	0	0
44516 - FED-BLOCK GRANT ALCOHOL	0	0	0	0
44516P - FED-BLOCK GRANT ALCOHOL	0	0	0	0
Total 44 - STATE & FEDERAL AID	3,107,165	3,625,958	5,395,401	6,264,445
45-CHARGES FOR SERVICES				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
45140 - HEALTH FEES - OTHER	16,267	11,676	139,537	112,537
45140P - MNT HLTH FEES-PR YEAR	0	143	0	0
45143 - MISC HLTH CONTRACTS	528,093	218,565	491,021	786,934
45143P - MISC HLTH CONTRACTS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	544,360	230,384	630,558	899,471
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46082 - SALE OF SURPLUS PROP	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	2,885	94	0	0
46253 - REIMB - CO DISASTR RESPON	3,602	0	0	0
Total 46 - OTHER REVENUE	6,487	94	0	0
48-TRANSFER				
48000 - TRANSFER-IN	36,063	0	0	0
48001 - TRANSFER-IN1	65,000	89,280	65,000	65,000
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	594	1,796	3,100	3,100
48004 - TRANSFER-IN4	154,749	89,763	107,805	107,805
48005 - TRANSFER-IN5	0	0	143,533	143,533
48006 - TRANSFER-IN6	0	0	0	0

HEALTH (CONT.)

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Fund: 0015 - PUBLIC HEALTH

Budget Unit: 70560 - HEALTH

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
48-TRANSFER (continued)				
48007 - TSF-IN CRF REIMB	0	0	0	0
48008 - TRANSFER-IN8	0	0	0	0
48100 - TRF IN DISASTER	24,077	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	66,295	66,400	66,295	66,295
48765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
Total 48 - TRANSFER	346,778	247,239	385,733	385,733
Total Revenue	4,010,878	4,103,675	6,411,692	7,549,649
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	1,615,025	1,525,271	2,132,474	2,128,476
51020 - OTHER WAGES	129,244	75,752	200,000	200,000
51060 - OVERTIME PAY	20,816	10,090	25,000	25,000
51070 - UNEMPLOYMENT INSURANCE	1,156	4,473	0	3,474
51080 - RETIREMENT	452,129	133,771	619,484	633,058
51081 - OPEB LIABILITY	60,392	85,125	60,392	85,125
51090 - GROUP INSURANCE	250,640	239,530	451,941	567,426
51100 - FICA/MEDICARE OASDI	130,596	121,934	178,849	183,223
51110 - COMPENSATION INSURANCE	45,659	69,290	0	89,806
51120 - CELL PHONE ALLOW	5,435	5,255	5,160	14,520
51128 - BILINGUAL ALLOWANCE	595	805	840	420
51150 - LIFE INSURANCE	362	334	334	334
Total 51 - SALARIES & BENEFITS	2,712,049	2,271,630	3,674,474	3,930,862
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	5,057	6,825	8,507	10,050
520202 - CELL PHONE SERVICE	2,797	2,517	2,575	0
520205 - PAGER SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	864	975	1,000	1,695
520215 - ANSWERING SERVICE	2,274	1,483	2,500	2,500
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	10,932	4,400	12,500	16,525
520290 - POSTAGE MACHINE RENT/LEAS	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520402 - CLEANING SUPPLIES	0	0	0	0
520404 - CUSTODIAL SERVICE	1,500	0	3,000	3,000
520405 - LAUNDRY/DRY CLEAN SVC	0	0	0	0
520407 - REFUSE DISPOSAL	1,581	169	3,500	3,500
520410 - SOFTWARE LICENSE	5,380	7,505	15,075	15,000
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0

HEALTH (CONT.)

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Fund: 0015 - PUBLIC HEALTH

Budget Unit: 70560 - HEALTH

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520500 - INSURANCE	35,840	40,427	23,090	23,090
520901 - OFFICE EQUIP MAINTENANCE	0	0	1,000	500
520902 - VEHICLE MAINTENANCE	20,055	16,432	20,467	20,467
520930 - CAR SEATS	0	1,466	2,100	2,100
520931 - HELMETS	0	1,920	2,000	2,000
521230 - OFFICE FURNITURE/EQUIP	10,128	1,137	2,100	6,400
521252 - CELL PHONE/EQUIP	0	0	0	0
521500 - MEDICAL SUPPLIES	44,135	40,657	46,737	77,837
521501 - LAB TESTS	0	0	0	0
521503 - VACCINE	0	0	0	0
521504 - PERSCRPTNS/PHARMACEUTICL	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	20,690	13,568	20,000	20,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	15,843	24,876	24,603	59,500
521900 - PROFESSIONAL SVC	533,660	839,475	875,620	830,492
521986 - SECURITY	20,837	21,534	25,924	25,924
522000 - CMSP LOCAL MATCH	0	0	0	0
522180 - CMSP REALINGNMENT OFFSET	0	0	0	0
522190 - CMSP SALES TX OFFSET	0	0	0	0
522400 - CCS TREATMENT	0	0	24,096	24,096
523000 - PROMOTIONAL MATERIAL	47,578	19,626	19,608	24,708
523300 - EDUCATE MATERIAL/INCENT	29,425	9,430	41,787	43,113
524000 - RENT - OFFICE/SPACE	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	161,674	186,881	568,947	998,906
524771 - BIOTERRISM EQUIPMENT	0	0	0	0
525000 - OVERHEAD	426,691	444,721	426,691	442,503
525119 - LIABILITY SELF-FUND INSURANCE	28,048	45,103	28,048	28,900
525250 - OUTREACH & OTHER PROG EXP	0	0	0	0
527380 - NON EMPLOYEE TRAVEL	0	14,783	46,920	46,920
527400 - TRAVEL- IN COUNTY	3,998	6,185	33,189	36,201
527410 - CLIENT SERVICE EXP	1,147	251	2,500	200
527500 - TRAVEL- OUT OF COUNTY	35,270	38,807	128,115	124,949
527750 - IN CNTY HOSTING	0	0	1,000	1,000
527802 - ELECTRIC CHARGES	1,671	1,128	1,500	1,500
527803 - PROPANE/OTHR HEATING FUEL	2,418	2,902	4,500	4,500
527807 - WATER/SEWER CHARGES	939	913	1,600	1,600
529500 - COMPUTER	28,156	26,140	28,650	21,000
Total 52 - SERVICES & SUPPLIES	1,498,588	1,822,236	2,449,449	2,920,676
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	62,319	37,462	33,191	33,191
530120 - SUPPORT & CARE HOPWA	41,692	37,321	38,111	38,111
Total 53 - OTHER CHARGES	104,011	74,783	71,302	71,302

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Fund: 0015 - PUBLIC HEALTH

Budget Unit: 70560 - HEALTH

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

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Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541500 - VEHICLE	0	0	116,500	116,500
542600 - EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	0	0	116,500	116,500
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	34,405	0	34,405	34,405
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	34,405	0	34,405	34,405
58-TRANSFERS				
580000 - TRANSFER	210,885	200,000	180,000	200,000
580001 - TRANSFER	4,999	0	4,999	4,999
580002 - TRANSFER	0	0	0	0
580003 - INTER FUND TRANSFER	0	0	0	0
580004 - INTERFUND TRASNFER	36,117	136,960	43,859	43,859
580005 - TRANSFER	0	0	0	0
580006 - TRF TO AOD	0	0	0	300,000
Total 58 - TRANSFERS	252,001	336,960	228,858	548,858
Total Expenditures and Appropriations	4,601,054	4,505,609	6,574,988	7,622,603
Net Cost	590,176	401,934	163,296	72,954

SENIOR SERVICES-NUTRITION

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Fund: 0001 - GENERAL

Budget Unit: 20830 - SENIOR SERVICES-NUTRITION

Function: 05 - PUBLIC ASSISTANCE

Activity: 38 - OTHER ASSISTANCE

Detail by Revenue Category and Expenditure Object	2023-24 Adopted by the Board of Supervisors			
	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43016 - INTEREST INCOME	4	14	0	0
Total 43 - USE OF MONEY & PROPERTY	4	14	0	0
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	59,105	40,766	0
44212 - STATE - USDA FUNDS (AAA)	20,893	16,877	23,213	23,213
44212P - STATE-USDA FUNDS (AAA)	0	0	0	0
44213 - STATE - TITLE III (AAA)	282,573	332,558	304,938	510,310
44213P - STATE- AAA SENIORS TITLE	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	153,441	132,594	111,717
44408P - FEDERAL STIMULUS	0	0	0	0
44419 - FAMILIES 1ST COVID	3,724	933	0	0
Total 44 - STATE & FEDERAL AID	307,190	562,914	501,511	645,240
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	20,000	37,426	15,000	15,000
46239 - DONATIONS	72,217	78,985	90,000	90,000
46251 - REIMBURSEMENTS/REFUNDS	518	746	0	0
46253 - REIMB - CO DISASTR RESPNS	627	16	0	0
Total 46 - OTHER REVENUE	93,362	117,173	105,000	105,000
48-TRANSFER				
48000 - TRANSFER-IN	12,240	0	0	107,990
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	109,404	0
48100 - TRF IN DISASTER	3,903	0	0	0
48211 - CONTRI TRANS FR CO GEN	229,865	0	234,120	234,120
Total 48 - TRANSFER	246,008	0	343,524	342,110
Total Revenue	646,564	680,101	950,035	1,092,350
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	316,507	325,895	312,580	325,780
51020 - OTHER WAGES	52,668	55,715	32,582	32,582
51060 - OVERTIME PAY	7,034	114	0	0
51070 - UNEMPLOYMENT INSURANCE	754	2,551	754	754
51080 - RETIREMENT	85,148	28,284	90,804	98,842
51081 - OPEB LIABILITY	17,543	20,214	17,543	20,214
51090 - GROUP INSURANCE	51,596	67,078	69,972	80,714
51100 - FICA/MEDICARE OASDI	28,726	30,344	28,039	29,675
51110 - COMPENSATION INSURANCE	3,744	3,779	3,744	1,897
Total 51 - SALARIES & BENEFITS	563,720	533,974	556,018	590,458
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	2,923	1,700	3,300	3,300
520202 - CELL PHONE SERVICE	0	0	2,500	0
520300 - FOOD	245,364	281,147	252,197	265,000
520400 - HOUSEHOLD EXPENSE	59,503	77,125	72,985	72,985

SENIOR SERVICES-NUTRITION (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20830 - SENIOR SERVICES-NUTRITION

Function: 05 - PUBLIC ASSISTANCE

Activity: 38 - OTHER ASSISTANCE

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520407 - REFUSE DISPOSAL	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	0	0	960	1,095
520900 - EQUIPMENT MAINTENANCE	1,480	2,362	2,500	2,500
521800 - OFFICE EXPENSE	452	734	770	770
521900 - PROFESSIONAL SVC	3,000	3,000	3,000	3,000
521980 - MEDICAL SERVICE - PROF SV	0	0	182	182
521986 - SECURITY	91	95	114	114
524200 - RENTS/LEASES STRUCTURES	5,400	9,000	7,200	7,200
524226 - ENVRNMNTL INSPECTION	945	945	1,000	1,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,997	2,794	1,997	3,499
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
529500 - COMPUTER	0	0	0	0
Total 52 - SERVICES & SUPPLIES	321,155	378,902	348,705	360,645
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
541500 - VEHICLE	0	134,207	134,207	107,990
542600 - EQUIPMENT	0	0	0	15,100
Total 54 - FIXED ASSETS	0	134,207	134,207	123,090
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	2,242	0	2,242	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	2,242	0	2,242	0
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	887,117	1,047,083	1,041,172	1,074,193
Net Cost	240,553	366,982	91,137	(18,157)

FEDERAL AID TITLE III (HEALTH)

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Fund: 0015 - PUBLIC HEALTH

Budget Unit: 70559 - FED AID TL III.(HLTH)

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44427 - FED.AID HEALTH CAT.	0	0	242,236	242,236
44427P - FED- HLTH CAT PRIOR	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	242,236	242,236
48-TRANSFER				
48000 - TRANSFER-IN	1,182	0	0	0
Total 48 - TRANSFER	1,182	0	0	0
Total Revenue	1,182	0	242,236	242,236
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	49,941	36,058	40,205	43,275
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	50	232	0	0
51070 - UNEMPLOYMENT INSURANCE	16	59	16	16
51080 - RETIREMENT	12,639	3,049	11,070	12,857
51081 - OPEB LIABILITY	1,460	1,629	1,460	1,629
51090 - GROUP INSURANCE	9,406	6,916	7,502	3,191
51100 - FICA/MEDICARE OASDI	3,515	2,670	3,077	3,357
51110 - COMPENSATION INSURANCE	660	605	660	580
Total 51 - SALARIES & BENEFITS	77,687	51,218	63,990	64,905
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (\$)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520290 - POSTAGE MACHINE RENT/LEAS	0	0	0	0
521500 - MEDICAL SUPPLIES	0	0	0	0
521800 - OFFICE EXPENSE	67	0	0	0
521900 - PROFESSIONAL SVC	78,505	106,369	152,549	164,548
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	3,982	5,305	3,982	5,305
525119 - LIABILITY SELF-FUND INSURANCE	352	447	352	519
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	10	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	1,572	1,572
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	82,916	112,121	158,455	171,944
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	10,099	17,066	17,210	5,210
Total 53 - OTHER CHARGES	10,099	17,066	17,210	5,210
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	0	0	0	0
Total Expenditures and Appropriations	170,702	180,405	239,655	242,059
Net Cost	169,520	180,405	(2,581)	(177)

HOSPITAL PREPAREDNESS PROGRAM

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Fund: 0015 - PUBLIC HEALTH

Budget Unit: 70566 - HLTH- HPP

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	365	0	0	0
Total 43 - USE OF MONEY & PROPERTY	365	0	0	0
44-STATE FEDERAL AID				
44141 - ST.-AID HLTH CAT. PROGRAM	83,451	64,924	138,629	138,629
44141P - ST AID HLTH CAT PRIOR YR	86,355	21,885	0	0
Total 44 - STATE & FEDERAL AID	169,806	86,809	138,629	138,629
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	7,554	0	0	0
Total 46 - OTHER REVENUE	7,554	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	840	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
Total 48 - TRANSFER	840	0	0	0
Total Revenue	178,565	86,809	138,629	138,629
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	50,715	50,398	53,704	72,362
51060 - OVERTIME PAY	6,136	663	0	0
51070 - UNEMPLOYMENT INSURANCE	20	73	20	0
51080 - RETIREMENT	13,606	4,336	15,515	21,948
51081 - OPEB LIABILITY	1,540	1,450	1,540	1,450
51090 - GROUP INSURANCE	3,863	4,721	3,745	10,457
51100 - FICA/MEDICARE OASDI	4,155	3,809	4,086	5,549
51110 - COMPENSATION INSURANCE	831	744	831	661
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	80,866	66,194	79,441	112,427
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	0	0	0	0
520216 - PDA-PRSNL DIGITAL ASSIST	0	0	0	0
520217 - SATELLITE PHONES	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521500 - MEDICAL SUPPLIES	0	0	0	0
521503 - VACCINE	0	0	0	0
521504 - PERSCRPTNS/PHARMACEUTICL	0	0	0	0
521800 - OFFICE EXPENSE	457	0	0	0
521900 - PROFESSIONAL SVC	24,136	0	0	0
523300 - EDUCATE MATERIAL/INCENT	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	24,540	17,634	29,036	39,036
524771 - BIOTERRISM EQUIPMENT	0	0	0	0
525000 - OVERHEAD	6,754	4,372	6,754	4,372
525119 - LIABILITY SELF-FUND INSURANCE	443	550	443	655
527380 - NON EMPLOYEE TRAVEL	6,784	3,155	2,082	4,082

HOSPITAL PREPAREDNESS PROGRAM (CONT.)

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Fund: 0015 - PUBLIC HEALTH

Budget Unit: 70566 - HLTH- HPP

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

2023-24

**Adopted by the
Board of
Supervisors**

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	31	0	0	0
527750 - IN CNTY HOSTING	0	0	0	0
529500 - COMPUTER	8,807	0	0	0
Total 52 - SERVICES & SUPPLIES	71,952	25,711	38,315	48,145
54-FIXED ASSETS				
549122 - BIOTERRORISM EQUIP	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	0	0	0	0
58-TRANSFERS				
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	2,000	2,000	2,000	0
Total 58 - TRANSFERS	2,000	2,000	2,000	0
Total Expenditures and Appropriations	154,818	93,905	119,756	160,572
Net Cost	(23,747)	7,096	(18,873)	21,943

HEALTH CDC BASE/PANDEMIC/FLU

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Fund: 0015 - PUBLIC HEALTH

Budget Unit: 70561 - HLTH CDC BASE/PAN FLU

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	137	0	0	0
Total 43 - USE OF MONEY & PROPERTY	137	0	0	0
44-STATE FEDERAL AID				
44141 - ST.-AID HLTH CAT. PROGRAM	29,825	17,850	119,130	119,130
44141P - ST AID HLTH CAT PRIOR YR	85,144	74,279	0	0
Total 44 - STATE & FEDERAL AID	114,969	92,129	119,130	119,130
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	915	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	915	0	0	0
Total Revenue	116,021	92,129	119,130	119,130
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	57,182	53,431	56,324	64,948
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	6,685	709	0	0
51070 - UNEMPLOYMENT INSURANCE	25	90	25	25
51080 - RETIREMENT	15,351	4,616	16,362	18,979
51081 - OPEB LIABILITY	1,500	1,450	1,500	1,450
51090 - GROUP INSURANCE	4,747	5,953	4,636	7,488
51100 - FICA/MEDICARE OASDI	4,646	4,016	4,309	4,975
51110 - COMPENSATION INSURANCE	1,039	928	1,039	797
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	91,175	71,193	84,195	98,662
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	451	38	0	0
520205 - PAGER SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520217 - SATELLITE PHONES	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	142	0	0	0
520410 - SOFTWARE LICENSE	0	0	450	450
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521500 - MEDICAL SUPPLIES	0	0	0	0
521503 - VACCINE	0	0	0	0

HEALTH CDC BASE/PANDEMIC/FLU (CONT.)

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Fund: 0015 - PUBLIC HEALTH

Budget Unit: 70561 - HLTH CDC BASE/PAN FLU

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	138	0	0	0
521900 - PROFESSIONAL SVC	3,794	3,782	3,782	3,592
523000 - PROMOTIONAL MATERIAL	0	0	0	0
523300 - EDUCATE MATERIAL/INCENT	0	282	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	8,648	1,986	2,010	2,200
524430 - CABLE RADIO/TV	0	0	0	0
524771 - BIOTERRORISM EQUIPMENT	0	0	0	0
525000 - OVERHEAD	6,310	27,031	6,310	26,288
525119 - LIABILITY SELF-FUND INSURANCE	554	686	554	803
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	35	123	500	500
527500 - TRAVEL- OUT OF COUNTY	6,476	1,163	18,661	4,620
527750 - IN CNTY HOSTING	0	0	0	0
529500 - COMPUTER	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	26,548	35,091	32,267	38,453
54-FIXED ASSETS				
549122 - BIOTERRORISM EQUIP	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT-IT	0	0	0	0
Total 57 - TRANSFER OUT	0	0	0	0
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	117,723	106,284	116,462	137,115
Net Cost	1,702	14,155	(2,668)	17,985

EMERGENCY MEDICAL SERVICES

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Fund: 0015 - PUBLIC HEALTH

Budget Unit: 20621 - EMS

Function: 02 - PUBLIC PROTECTION

Activity: 24 - HEALTH

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	43	0	0	0
Total 43 - USE OF MONEY & PROPERTY	43	0	0	0
45-CHARGES FOR SERVICES				
45142 - HLTH EMS	38,462	38,736	0	62,000
Total 45 - CHARGES FOR SERVICES	38,462	38,736	0	62,000
Total Revenue	38,505	38,736	0	62,000
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	31,731	15,584	0	53,240
525000 - OVERHEAD	227	231	227	231
Total 52 - SERVICES & SUPPLIES	31,958	15,815	227	53,471
58-TRANSFERS				
580000 - TRANSFER	4,594	6,058	0	8,529
Total 58 - TRANSFERS	4,594	6,058	0	8,529
Total Expenditures and Appropriations	36,552	21,873	227	62,000
Net Cost	(1,953)	(16,863)	227	0

VETERANS SERVICES

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Fund: 0001 - GENERAL

Budget Unit: 20640 - VETERANS SERVICES

Function: 05 - PUBLIC ASSISTANCE

Activity: 31 - VETERANS SERVICE

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
44-STATE FEDERAL AID				
44220 - STATE-AID VETERANS AFFAIR	50,067	57,898	57,444	57,444
44220P - STATE-AID VETERANS AFFAIR	3,752	795	0	0
44275 - STATE REIMBURSEMENT	0	0	0	0
Total 44 - STATE & FEDERAL AID	53,819	58,693	57,444	57,444
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
46-OTHER REVENUE				
46239 - DONATIONS	0	244	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPON	0	0	0	0
Total 46 - OTHER REVENUE	0	244	0	0
48-TRANSFER				
48000 - TRANSFER-IN	44,403	50,000	50,000	0
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	44,403	50,000	50,000	0
Total Revenue	98,222	108,937	107,444	57,444
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	78,753	92,851	104,582	91,836
51020 - OTHER WAGES	16,229	5,830	0	0
51060 - OVERTIME PAY	2,975	3,183	0	0
51070 - UNEMPLOYMENT INSURANCE	328	1,034	328	0
51080 - RETIREMENT	22,729	8,272	30,381	27,863
51081 - OPEB LIABILITY	2,000	5,946	2,000	5,946
51090 - GROUP INSURANCE	4,180	6,459	22,632	7,200
51100 - FICA/MEDICARE OASDI	7,837	8,296	8,368	7,668
51110 - COMPENSATION INSURANCE	1,612	1,461	1,612	545
51120 - CELL PHONE ALLOW	0	0	0	1,200
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	136,643	133,332	169,903	142,258
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	512	203	600	400
520210 - POSTAGE/SHIP, MAIL COST	0	389	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520233 - PRINTING SVC/CHRG	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	258	0	250	250
520410 - SOFTWARE LICENSE	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0

VETERANS SERVICES (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20640 - VETERANS SERVICES

Function: 05 - PUBLIC ASSISTANCE

Activity: 31 - VETERANS SERVICE

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520902 - VEHICLE MAINTENANCE	1,235	942	1,200	1,200
521600 - MEMBERSHIPS/ANNUAL DUES	2,000	3,000	3,000	3,000
521700 - MISC EXPENSES	0	0	0	0
521800 - OFFICE EXPENSE	1,353	1,619	2,500	2,500
521900 - PROFESSIONAL SVC	0	0	0	0
523000 - PROMOTIONAL MATERIAL	0	0	500	500
523710 - ANNUAL PUB/REF MANUALS	191	375	500	500
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	860	1,080	860	1,205
525250 - OUTREACH & OTHER PROG EXP	2,924	1,877	13,500	13,500
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	616	1,273	2,000	2,000
527500 - TRAVEL- OUT OF COUNTY	9,835	3,634	3,500	3,500
529500 - COMPUTER	930	1,356	1,526	1,526
Total 52 - SERVICES & SUPPLIES	20,714	15,748	29,936	30,081
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT-IT	0	0	0	0
Total 57 - TRANSFER OUT	0	0	0	0
Total Expenditures and Appropriations	157,357	149,080	199,839	172,339
Net Cost	59,135	40,143	92,395	114,895

HEALTH VITAL RECORDS ISSUANCE & PRESERVATION

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Fund: 0015 - PUBLIC HEALTH

Budget Unit: 20565 - HLTH VRIP H&S 10605.3

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	36	0	0	0
Total 43 - USE OF MONEY & PROPERTY	36	0	0	0
45-CHARGES FOR SERVICES				
45132 - HLTH. VRIP H & S 10605.3	2,379	2,203	1,500	1,500
45137 - HLTH B & D 1605.5	173	4	200	200
Total 45 - CHARGES FOR SERVICES	2,552	2,207	1,700	1,700
Total Revenue	2,588	2,207	1,700	1,700
51-SALARIES BENEFITS				
51080 - RETIREMENT	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
520234 - PRINTER SUPPLIES	0	0	0	0
520261 - PRE-PRINTED FORMS	161	644	714	714
520410 - SOFTWARE LICENSE	0	0	300	300
521230 - OFFICE FURNITURE/EQUIP	0	0	500	500
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	89	0	0	0
525000 - OVERHEAD	140	1,150	140	1,150
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	390	1,794	1,654	2,664
Total Expenditures and Appropriations	390	1,794	1,654	2,664
Net Cost	(2,198)	(413)	(46)	964

HEALTH DEPARTMENT

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Fund: 0001 - GENERAL

Budget Unit: 20560 - HEALTH DEPT

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

2023-24
Adopted by the
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Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
45-CHARGES FOR SERVICES				
45131 - HLTH. B & D BASE	12,267	10,904	0	0
45133 - HLTH. H&S 10610 REGULAR	510	480	0	0
45134 - HLTH. CROSS FILING	0	0	0	0
45135 - HLTH. CROSS FILING COD	0	0	0	0
45136 - HLTH. CHILDRENS TR FUND	5	5	0	0
45338 - SB1818 DNA DATABASE	95	79	0	0
45340 - INDIGENT BURIAL	398	384	0	0
Total 45 - CHARGES FOR SERVICES	13,275	11,852	0	0
Total Revenue	13,275	11,852	0	0
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	(13,275)	(11,852)	0	0

ROAD DEPARTMENT

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Financing Sources and Uses by Budget Unit by Object
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Fund: 0002 - ROAD

Budget Unit: 20521 - ROAD DEPARTMENT

Function: 03 - PUBLIC WAYS & FACILITIES

Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	1,427	1,382	1,000	1,000
Total 40 - TAX REVENUE	1,427	1,382	1,000	1,000
41-LICENSES PERMITS				
41050 - FRANCHISES	83,039	94,390	83,000	90,000
41050P - FRANCHISES	0	0	0	0
Total 41 - LICENSES & PERMITS	83,039	94,390	83,000	90,000
42-FINES PENALTIES				
41050P - FRANCHISES	0	0	0	0
42085 - DEVELOP FEE PRO RATA SHR	0	0	10	0
Total 42 - FINES & PENALTIES	0	0	10	0
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	11,723	0	28,000	10,000
43020 - RENTS & CONCESSIONS	27,300	48,837	25,000	40,000
Total 43 - USE OF MONEY & PROPERTY	39,023	48,837	53,000	50,000
44-STATE FEDERAL AID				
44027 - STATE GRANT	120,112	132,323	150,000	160,000
44027P - STATE GRANT	52,989	0	0	0
44030 - STATE-HIGHWAY USERS TAX	2,630,476	2,419,022	2,845,915	2,934,611
44033 - STATE AID STIP	0	0	0	0
44033P - STATE AID- STIP	0	0	0	0
44034 - STATE-OHV TRAIL GRANT	0	0	0	0
44102 - STATE - AIR RESRC BRD GRN	0	0	0	0
44109 - STATE-AID OHV (LIC FEES)	28,587	(7,062)	30,000	30,000
44120 - STATE-OHV GRANT RD MAINT	251,134	0	264,830	264,830
44210 - STATE-AID FOR DISASTER	0	236,341	0	0
44228 - STATE- PROP 50	0	0	0	0
44276 - STATE - TIRE GRANT	0	0	0	0
44290 - STATE-OTHER	181,836	0	0	0
44353 - STATE SR2S	0	0	0	0
44353P - STATE SR2S	0	0	0	0
44354 - STATE-TEA21 RSTP	238,395	238,395	238,395	238,395
44354P - STATE- TEA21 RSTP	0	0	0	0
44355 - STATE - TEA APPRT EXCHNG	100,000	100,000	100,000	100,000
44355P - STATE- TEA APPRT EXCHG	0	0	0	0
44382 - STATE- PROP 1B	2,053,439	2,220,651	2,465,733	2,675,016
44394 - PROP 42 LOCAL STRT& ROAD	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44415 - FEDERAL - OTHER	345,935	0	400,000	400,000
44417 - FEDERAL RIP/STIP	60,851	17,935	300,000	180,000
44428 - FED - HBRR BRIDGE	418,936	607,364	3,600,000	2,100,000
44428P - FED -HBRR BRIDGE	6,748	0	0	0
44429 - FED- HR3	1,079,093	227,968	0	0
44429P - FED-HR3	8,435	0	0	0

ROAD DEPARTMENT (CONT.)

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Fund: 0002 - ROAD

Budget Unit: 20521 - ROAD DEPARTMENT

Function: 03 - PUBLIC WAYS & FACILITIES

Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID (continued)				
44508 - ST-DIESEL TX/OIL RECYL	9,363	12,075	5,000	5,000
44508P - ST-DIESEL TX/OIL RECYL	1,597	0	0	0
44512 - HR 2389	1,315,595	1,441,141	1,315,595	1,500,000
44512P - HR 2389	0	0	0	0
Total 44 - STATE & FEDERAL AID	8,903,521	7,646,153	11,715,468	10,587,852
45-CHARGES FOR SERVICES				
42085 - DEVELOP FEE PRO RATA SHR	0	0	10	0
45004 - FUEL FACILITY OTHER REV.	56,713	107,693	1,000	125,000
45009 - LDR FEES & CHARGES	5,879	5,954	6,500	6,500
45099 - PC 1464 ST. PEN F&G	0	0	10	0
45138 - RESTITUTION	676	350	10	0
45260 - ROAD & STREET SERVICE	0	0	25	0
45261 - TRANSP.& ENCROAC. PERMITS	8,981	11,043	8,000	12,000
45261P - TRANSP & ENCROAC PERMITS	550	0	0	0
45301 - TIPPING FEE	0	0	0	0
45301P - TIPPING FEE	0	0	0	0
45308 - OUTSIDE SERVICE REIM.	(28,897)	3,436	480,000	5,000
45308P - OUTSIDE SERVICE REIM.	30,843	0	0	0
45442 - INTER-CO CHRGR SVC	514,484	532,452	350,000	500,000
45442P - INTER-CO SVC PRIOR YR	10	0	0	0
Total 45 - CHARGES FOR SERVICES	589,239	660,928	845,555	648,500
46-OTHER REVENUE				
46024 - OTHER - SERVICE PROVIDED	0	0	0	0
46082 - SALE OF SURPLUS PROP	1,268	573	5,000	5,000
46251 - REIMBURSEMENTS/REFUNDS	0	0	5,000	5,000
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46253 - REIMB - CO DISASTR RESPNS	53,034	9,458	0	0
Total 46 - OTHER REVENUE	54,302	10,031	10,000	10,000
48-TRANSFER				
48000 - TRANSFER-IN	101,165	185,342	600,000	100,000
48001 - TRANSFER-IN1	500,000	0	5,000	5,000
48007 - TSF-IN CRF REIMB	0	0	0	300,000
48021 - TRF IN - ARPA FUNDS	0	253,000	253,000	0
48100 - TRF IN DISASTER	50,972	406,322	0	50,000
Total 48 - TRANSFER	652,137	844,664	858,000	455,000
Total Revenue	10,322,688	9,306,385	13,566,033	11,842,352
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	2,598,685	2,762,626	3,138,170	3,218,762
51020 - OTHER WAGES	39,036	91,867	85,000	85,000
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	139,982	221,961	150,000	175,000
51070 - UNEMPLOYMENT INSURANCE	3,200	13,519	3,201	3,361
51080 - RETIREMENT	752,808	247,173	918,701	970,102

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Fund: 0002 - ROAD

Budget Unit: 20521 - ROAD DEPARTMENT

Function: 03 - PUBLIC WAYS & FACILITIES

Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
51-SALARIES BENEFITS (continued)				
51081 - OPEB LIABILITY	113,985	135,555	113,985	135,555
51090 - GROUP INSURANCE	588,735	647,225	693,369	946,606
51100 - FICA/MEDICARE OASDI	216,140	238,959	265,293	276,069
51110 - COMPENSATION INSURANCE	301,261	208,939	301,261	162,854
51120 - CELL PHONE ALLOW	0	0	0	0
51121 - BOOT ALLOWANCE	7,470	18,450	23,400	22,500
51123 - TOOL ALLOWANCE	2,000	6,000	6,750	6,750
51128 - BILINGUAL ALLOWANCE	175	0	0	0
51150 - LIFE INSURANCE	344	334	334	334
Total 51 - SALARIES & BENEFITS	4,763,821	4,592,608	5,699,464	6,002,893
52-SERVICES SUPPLIES				
520100 - CLOTHING-EMPLOYEE	0	0	0	0
520201 - PHONE - LAND LINE (S)	7,584	7,726	8,000	8,000
520202 - CELL PHONE SERVICE	1,392	1,411	2,000	2,000
520203 - INTERNET SERVICE	6,377	6,562	7,100	7,100
520210 - POSTAGE/SHIP, MAIL COST	370	920	2,000	1,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	65	34	500	500
520234 - PRINTER SUPPLIES	808	1,245	2,500	2,500
520250 - COPY MACHINE LEASE	3,244	2,985	5,000	5,000
520261 - PRE-PRINTED FORMS	0	0	0	0
520400 - HOUSEHOLD EXPENSE	12,630	12,168	13,000	13,000
520407 - REFUSE DISPOSAL	9,140	10,950	10,000	10,000
520410 - SOFTWARE LICENSE	20,383	24,182	27,000	31,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	315,938	390,932	425,000	325,000
520940 - SAFETY EQUIPMENT/EXPENSES	1,866	4,765	5,000	5,000
520980 - CUTTING EDGES -SUPPLY	29,441	29,419	50,000	60,000
521102 - FUEL - VEHICLE	388,944	590,223	600,000	570,000
521104 - OIL, GREASE, LUBES--FLEET	(106,602)	29,482	31,200	26,200
521107 - PRE-EMPLOYMENT COSTS	195	230	400	400
52112P - DIESEL FUEL TX REFUND	0	0	0	0
521210 - RECLMTN MINE-WILLOW CRK	5,072	5,069	16,000	16,000
521220 - RECLMTN MINE-ROCKY PNT	5,252	5,254	16,000	16,000
521230 - OFFICE FURNITURE/EQUIP	289	289	1,000	1,000
521300 - MAINT. BUILDINGS & GROUND	10,633	9,614	20,000	20,000
521600 - MEMBERSHIPS/ANNUAL DUES	1,712	2,477	3,100	3,100
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	5,346	9,119	10,000	10,000
521820 - PRINTER	0	624	1,000	1,000
521900 - PROFESSIONAL SVC	1,054,124	643,051	3,519,000	2,600,000

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Fund: 0002 - ROAD

Budget Unit: 20521 - ROAD DEPARTMENT

Function: 03 - PUBLIC WAYS & FACILITIES

Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
523700 - PUBLICATIONS-LEGAL NOTICE	557	630	3,500	3,500
523800 - EQUIP RENT/LEASE	0	9,915	20,000	20,000
524200 - RENTS/LEASES STRUCTURES	438	34,202	50,000	40,000
524300 - SMALL TOOLS/INSTRUMENTS	8,400	9,480	17,000	17,000
524304 - DIGITAL CAMERA	0	0	0	0
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	197,311	45,171	210,000	100,000
524601 - CARB COMPLIANCE EXP	0	0	0	0
524760 - SALT	0	14,760	20,000	10,000
524761 - SAND	95,175	62,559	64,000	90,000
524763 - PAVING MATERIAL	170,581	91,910	200,000	400,000
524764 - COLD MIX	243,190	68,035	150,000	205,000
524765 - CHIP SEAL	319,728	78,620	200,000	100,000
524766 - PAINT HWY/BEADS	64,673	48,171	90,000	100,000
524767 - SIGNS	38,504	40,686	60,000	50,000
525000 - OVERHEAD	257,003	241,342	257,003	241,342
525119 - LIABILITY SELF-FUND INSURANCE	189,987	187,363	189,987	797,931
526003 - RADIO/PHONE -MOBILE	0	0	12,000	12,000
527000 - TRAINING	200	0	9,000	9,000
527350 - YARD/LNDSCP SERVICE	300	0	2,500	2,500
527400 - TRAVEL- IN COUNTY	0	0	300	0
527500 - TRAVEL- OUT OF COUNTY	2,891	2,260	7,500	7,500
527750 - IN CNTY HOSTING	0	0	700	700
527802 - ELECTRIC CHARGES	58,148	75,712	75,000	75,000
527803 - PROPANE/OTHR HEATING FUEL	106,966	136,752	135,000	125,000
527807 - WATER/SEWER CHARGES	9,224	6,501	10,000	10,000
529800 - TIRES, VEHICLE	23,803	20,118	25,000	25,000
529851 - COMPUTER HARDWARE/SUPPL	7,506	13,502	10,000	10,000
529874 - CHAINS, VEHICLE	0	49,358	50,000	60,000
Total 52 - SERVICES & SUPPLIES	3,568,788	3,025,778	6,643,290	6,245,273
53-OTHER CHARGES				
532400 - JUDGEMENTS & DAMAGES	0	0	0	0
532500 - RIGHT OF WAY	36,816	1,950	50,000	40,000
Total 53 - OTHER CHARGES	36,816	1,950	50,000	40,000
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	7,000	0
540330 - HYDRAULIC PRESS	0	0	0	0
540412 - SOFTWARE	0	0	0	0
54050 - OFFICE EQUIPMENT	301	0	7,500	0
541760 - BEACON	0	0	0	0
541900 - PW INDUSTRIAL EQUIP	462,168	491,853	880,000	925,000
542600 - EQUIPMENT	0	0	0	0
54272 - 4 X 4 ATV	0	0	0	0

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Fund: 0002 - ROAD

Budget Unit: 20521 - ROAD DEPARTMENT

Function: 03 - PUBLIC WAYS & FACILITIES

Activity: 22 - PUBLIC WAYS

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
54-FIXED ASSETS (continued)				
543260 - DOORS	0	0	0	0
543700 - COPY MACHINE	0	0	0	0
544751 - HEATER	0	0	0	0
544803 - RADAR SIGN	0	0	0	0
548221 - ACQ PANEL TRUSS BRIDGE	0	0	0	0
54850 - LAND ACQUISITION	0	0	0	0
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	462,469	491,853	894,500	925,000
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	11,125	0	11,125	18,897
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	11,125	0	11,125	18,897
58-TRANSFERS				
580000 - TRANSFER	73,853	43,975	50,000	50,000
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	73,853	43,975	50,000	50,000
Total Expenditures and Appropriations	8,916,872	8,156,164	13,348,379	13,282,063
Net Cost	(1,405,816)	(1,150,221)	(217,654)	1,439,711

ENGINEERING

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Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20210 - ENGINEER

Function: 01 - GENERAL GOVERNMENT

Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	15	0	5	5
Total 43 - USE OF MONEY & PROPERTY	15	0	5	5
45-CHARGES FOR SERVICES				
45060 - ENGINEERING SERVICES	19,892	27,736	25,000	30,000
45200 - OTHR SVC OR SVC TO CRTS	12,584	25,245	20,000	20,000
45424 - ENGINEERING COPIES	5,158	6,999	5,000	6,000
Total 45 - CHARGES FOR SERVICES	37,634	59,980	50,000	56,000
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	225	0	0	0
Total 46 - OTHER REVENUE	225	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	25,359	18,072	25,000	25,000
480000 - TRANSFER	2,793	4,976	5,000	5,000
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	28,152	23,048	30,000	30,000
Total Revenue	66,026	83,028	80,005	86,005
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	93,461	108,054	100,831	112,433
51020 - OTHER WAGES	0	0	3,000	0
51060 - OVERTIME PAY	2,422	0	0	1,000
51070 - UNEMPLOYMENT INSURANCE	50	212	50	60
51080 - RETIREMENT	27,837	9,573	29,291	34,112
51081 - OPEB LIABILITY	6,999	4,757	6,999	4,757
51090 - GROUP INSURANCE	17,726	22,074	19,459	23,382
51100 - FICA/MEDICARE OASDI	6,994	8,105	8,127	8,861
51110 - COMPENSATION INSURANCE	2,048	1,696	2,048	504
51121 - BOOT ALLOWANCE	300	450	450	450
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	157,837	154,921	170,255	185,559
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	200	122	300	300
520220 - PAPER/PAPER SUPPLIES	637	400	1,100	300
520226 - TONER/COPY MACH SUPPL	692	942	1,000	300
520230 - COPY CHARGES	538	495	650	700
520250 - COPY MACHINE LEASE	0	0	0	4,800
520410 - SOFTWARE LICENSE	0	0	490	500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
520907 - EQUIP. MAINT.CONTRACT	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	1,996	17	500	500

Fund: 0001 - GENERAL

Budget Unit: 20210 - ENGINEER

Function: 01 - GENERAL GOVERNMENT

Activity: 16 - OTHER GENERAL

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521231 - COMPUTERS<1500.00	0	0	0	0
521260 - CAMERA/CAMERA ACCESSORY	0	0	0	0
521800 - OFFICE EXPENSE	440	723	800	800
521900 - PROFESSIONAL SVC	2,458	2,942	5,000	5,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,092	1,254	1,100	1,358
527400 - TRAVEL- IN COUNTY	0	7	10	20
527500 - TRAVEL- OUT OF COUNTY	673	0	0	1,000
Total 52 - SERVICES & SUPPLIES	8,726	6,902	10,950	15,578
54-FIXED ASSETS				
540400 - OFFICE FURNITURE/EQUIPMT	0	0	0	0
570000 - TRANSFERS IN/OUT-IT	0	0	0	3,482
Total 54 - FIXED ASSETS	0	0	0	3,482
58-TRANSFERS				
580000 - TRANSFER	9,034	9,252	19,150	20,000
Total 58 - TRANSFERS	9,034	9,252	19,150	20,000
Total Expenditures and Appropriations	175,597	171,075	200,355	224,619
Net Cost	109,571	88,047	120,350	138,614

BOTTLE GRANT

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Fund: 0057 - SW GRANTS (PW)

Budget Unit: 20705 - SW-BOTTLE GRANT

Function: 04 - HEALTH & SANITATION

Activity: 25 - SANITATION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	107	0	0	0
Total 43 - USE OF MONEY & PROPERTY	107	0	0	0
44-STATE FEDERAL AID				
44279 - STATE BOTTLE GRANT SW	0	0	0	0
44279P - ST--BOTTLE GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
Total Revenue	107	0	0	0
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
521700 - MISC EXPENSES	9,200	9,819	0	9,900
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
525000 - OVERHEAD	57	(14)	57	14
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	9,257	9,805	57	9,914
58-TRANSFERS				
580000 - TRANSFER	275	0	0	0
Total 58 - TRANSFERS	275	0	0	0
Total Expenditures and Appropriations	9,532	9,805	57	9,914
Net Cost	9,425	9,805	57	9,914

PUBLIC WORKS OIL RECYCLE

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Fund: 0057 - SW GRANTS (PW)

Budget Unit: 20704 - PUBLIC WORKS OIL RECYCLE

Function: 03 - PUBLIC WAYS & FACILITIES

Activity: 22 - PUBLIC WAYS

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	170	0	0	0
Total 43 - USE OF MONEY & PROPERTY	170	0	0	0
44-STATE FEDERAL AID				
44279 - STATE BOTTLE GRANT SW	0	0	0	0
44356 - ST. OIL RECYCLE GRANT/HHW	0	0	0	0
44356P - ST. OIL RECYCLE GRANT/HHW	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPON	0	366	0	0
Total 46 - OTHER REVENUE	0	366	0	0
Total Revenue	170	366	0	0
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
521700 - MISC EXPENSES	24,178	(10,000)	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
525000 - OVERHEAD	127	0	127	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	24,305	(10,000)	127	0
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	94	0	0	0
Total 58 - TRANSFERS	94	0	0	0
Total Expenditures and Appropriations	24,399	(10,000)	127	0
Net Cost	24,229	(10,366)	127	0

OFFICE OF EMERGENCY SERVICES

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Fund: 0001 - GENERAL

Budget Unit: 20470 - OFF- EMERGENCY SERVICES

Function: 01 - GENERAL GOVERNMENT

Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44380 - STATE- EMPG/OES	0	0	0	129,500
44380P - STATE EMPG/OES	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	129,500
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	0	0	129,500
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	3,235	0	60,070
51020 - OTHER WAGES	0	0	0	30,000
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	4	0	0	0
51080 - RETIREMENT	0	425	0	18,225
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	23,112
51100 - FICA/MEDICARE OASDI	0	247	0	6,890
51110 - COMPENSATION INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	0	0	0	960
51150 - LIFE INSURANCE	0	11	0	134
Total 51 - SALARIES & BENEFITS	4	3,918	0	139,391
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	0	0	200
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	0	0	0	2,300
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	22,000
520500 - INSURANCE	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521102 - FUEL - VEHICLE	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
523804 - RADIO EQUIP RENT/LEASE	0	0	0	7,828
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0

OFFICE OF EMERGENCY SERVICES (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20470 - OFF- EMERGENCY SERVICES

Function: 01 - GENERAL GOVERNMENT

Activity: 21 - OTHER PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	32,328
54-FIXED ASSETS				
54000 - FIXED ASSET ACQUISITION	0	0	0	0
540001 - BOOM VANE	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	4	3,918	0	171,719
Net Cost	4	3,918	0	42,219

RISK MANAGEMENT

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Fund: 0001 - GENERAL

Budget Unit: 20032 - RISK MANAGEMENT

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
46-OTHER REVENUE				
46059 - SAFETY INCENTIVE	0	0	60,000	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	60,000	0
48-TRANSFER				
480000 - TRANSFER	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	0	60,000	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	105,350	119,032	183,721
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	13,252	34,579	60,737
51081 - OPEB LIABILITY	0	2,378	0	2,378
51090 - GROUP INSURANCE	0	18,474	20,919	46,223
51100 - FICA/MEDICARE OASDI	0	7,697	9,179	14,055
51110 - COMPENSATION INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	0	800	960	960
51150 - LIFE INSURANCE	0	293	334	334
Total 51 - SALARIES & BENEFITS	0	148,244	185,003	308,408
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	0	0	200
520201 - PHONE - LAND LINE (S)	0	67	600	600
520202 - CELL PHONE SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	150	150
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	700	0
520230 - COPY CHARGES	0	0	0	0
520261 - PRE-PRINTED FORMS	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	1,000	1,000
520901 - OFFICE EQUIP MAINTENANCE	0	0	500	500
520902 - VEHICLE MAINTENANCE	0	0	2,500	2,500
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	2,500	2,500
521102 - FUEL - VEHICLE	0	161	1,000	2,000
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	2,500	2,500
521800 - OFFICE EXPENSE	0	1,860	3,000	3,700
523711 - SUBSCRIPTIONS	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	7,000	7,000
525119 - LIABILITY SELF-FUND INSURANCE	0	0	500	0
527000 - TRAINING	0	0	1,500	2,000
527001 - TRAINING PUT ON BY CNTY	0	0	500	1,000
527400 - TRAVEL- IN COUNTY	0	537	0	2,000

RISK MANAGEMENT (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20032 - RISK MANAGEMENT

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
527500 - TRAVEL- OUT OF COUNTY	0	130	1,000	2,000
529851 - COMPUTER HARDWARE/SUPPL	0	2,023	3,000	3,000
Total 52 - SERVICES & SUPPLIES	0	4,778	27,950	32,650
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	153,022	212,953	341,058
Net Cost	0	153,022	152,953	341,058

CAPITAL IMPROVEMENT JAIL

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Plumas County
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Fund: 0096 - CAPITAL IMPROVEMENTS

Budget Unit: 20141 - CAPITAL IMPROVEMENT JAIL

Function: 01 - GENERAL GOVERNMENT

Activity: 36 - PLANT ACQUISITION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,871,643	1,220,099	0	0
Total 43 - USE OF MONEY & PROPERTY	1,871,643	1,220,099	0	0
44-STATE FEDERAL AID				
44290 - STATE-OTHER	527,513	7,260,271	20,860,082	12,000,000
44290P - STATE OTHER	0	0	527,513	0
Total 44 - STATE & FEDERAL AID	527,513	7,260,271	21,387,595	12,000,000
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	1,000,000	0	0	0
Total 46 - OTHER REVENUE	1,000,000	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	400,000	0	0	0
48001 - TRANSFER-IN1	1,300,000	0	0	0
48002 - TRANSFER-IN2	594,000	0	0	0
Total 48 - TRANSFER	2,294,000	0	0	0
Total Revenue	5,693,156	8,480,370	21,387,595	12,000,000
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	2,680,441	8,732,810	20,860,082	12,000,000
Total 52 - SERVICES & SUPPLIES	2,680,441	8,732,810	20,860,082	12,000,000
58-TRANSFERS				
58998 - USE OF CAP IMPR FUNDS	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	2,680,441	8,732,810	20,860,082	12,000,000
Net Cost	(3,012,715)	252,440	(527,513)	0

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Fund: 0001 - GENERAL

Budget Unit: 70330 - SHERIFF

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40061 - SALES TAX 1/2% PUB SAFETY	1,690,181	1,555,957	1,500,000	1,500,000
Total 40 - TAX REVENUE	1,690,181	1,555,957	1,500,000	1,500,000
41-LICENSES PERMITS				
41040 - OTHER LICENSES & PERMITS	17,122	18,577	18,000	19,000
Total 41 - LICENSES & PERMITS	17,122	18,577	18,000	19,000
42-FINES PENALTIES				
42041 - OTHER FINES	40	8	20	10
Total 42 - FINES & PENALTIES	40	8	20	10
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	7,242	0	0
44290P - STATE OTHER	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
44500 - FEDL-LAW ENFORCEMENT	0	8,505	38,000	35,000
Total 44 - STATE & FEDERAL AID	0	15,747	38,000	35,000
45-CHARGES FOR SERVICES				
45080 - CIVIL PROCESS SERVICES	9,892	10,532	10,000	11,000
45084 - CIVIL FEES	576	528	250	400
45086 - ABATEMENTS ORD 18-1111	12,500	0	0	0
45120 - LAW ENFORCMT-CITY-COUNTY	130,000	130,000	130,000	130,000
45121 - FINGERPRINTING FEES	9,380	10,400	9,000	9,500
45180 - EDUC. SVCS. / POST	35,024	4,711	25,000	15,000
45186 - FAIL TO APPR PC 853.7A	100	115	100	110
45200 - OTHR SVC OR SVC TO CRTS	4,090	2,600	4,000	3,000
45421 - TESTING FEES - PROB & SO	2,962	2,974	3,500	2,500
45426 - COPIES-REPORTS OR PLANS	1,890	1,991	2,000	2,000
45426P - COPIES REPORTS OR PLANS	0	0	0	0
45511 - COURT SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	206,414	163,851	183,850	173,510
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	6,781	11,554	15,000	15,000
46070P - CONTRI OTHR AGENCY PRIOR	0	1,532	0	0
46082 - SALE OF SURPLUS PROP	360	2,197	1,200	4,000
46110 - JUDGEMENTS & DAMAGES	471	0	0	0
46170 - SHERF / RESERV CONTRACT	0	0	0	0
46239 - DONATIONS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	11,232	1,251	4,000	2,000
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	75,696	1,797	0	0
Total 46 - OTHER REVENUE	94,540	18,331	20,200	21,000

SHERIFF (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 70330 - SHERIFF

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
48-TRANSFER				
48000 - TRANSFER-IN	0	0	300,000	300,000
48001 - TRANSFER-IN1	20,279	22,404	30,000	40,000
48002 - TRANSFER-IN2	156,699	0	145,438	100,000
48003 - TRANSFER-IN3	0	0	0	0
48004 - TRANSFER-IN4	126,803	139,829	118,221	0
48005 - TRANSFER-IN5	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DISASTER	266,736	0	0	0
48211 - CONTRI TRANS FR CO GEN	4,479,471	4,479,471	4,479,471	5,156,864
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	5,049,988	4,641,704	5,073,130	5,596,864
Total Revenue	7,058,285	6,414,175	6,833,200	7,345,384
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	2,789,998	2,923,382	3,050,185	3,127,092
51020 - OTHER WAGES	47,302	51,100	62,000	50,000
51040 - HOLIDAY PAY	30,602	18,387	5,000	50,000
51060 - OVERTIME PAY	389,926	217,649	150,000	165,000
51070 - UNEMPLOYMENT INSURANCE	1,724	5,414	1,724	1,724
51080 - RETIREMENT	1,305,737	1,297,525	1,417,868	1,671,239
51081 - OPEB LIABILITY	88,988	104,638	88,988	104,638
51090 - GROUP INSURANCE	616,234	683,859	764,357	937,218
51100 - FICA/MEDICARE OASDI	91,626	97,930	125,499	139,118
51110 - COMPENSATION INSURANCE	449,274	420,909	449,279	369,524
51120 - CELL PHONE ALLOW	16,880	23,080	38,880	28,440
51125 - CLOTHING ALLOWANCE	33,050	27,750	31,550	34,750
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	334	334	334	334
Total 51 - SALARIES & BENEFITS	5,861,675	5,871,957	6,185,664	6,679,077
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	2,946	2,904	3,180	3,200
520201 - PHONE - LAND LINE (S)	27,521	27,027	28,000	28,000
520202 - CELL PHONE SERVICE	2,664	3,155	3,150	3,150
520203 - INTERNET SERVICE	2,121	2,314	3,300	3,500
520210 - POSTAGE/SHIP, MAIL COST	219	100	2,000	1,500
520218 - SATELLITE PHONE SVC	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	1,226	1,268	1,300	1,800
520233 - PRINTING SVC/CHRGs	828	632	1,000	1,000
520250 - COPY MACHINE LEASE	6,399	9,231	8,500	8,500
520290 - POSTAGE MACHINE RENT/LEAS	715	715	800	810
520404 - CUSTODIAL SERVICE	0	1,600	12,000	0
520407 - REFUSE DISPOSAL	4,556	4,957	5,548	5,855
520411 - ANN SOFTWARE FEE/MAINT	4,186	4,128	4,950	4,950
520419 - COVID PPE & CLEANING COST	533	0	0	0

SHERIFF (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 70330 - SHERIFF

Function: 02 - PUBLIC PROTECTION Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520500 - INSURANCE	288	0	288	384
520900 - EQUIPMENT MAINTENANCE	1,615	2,318	4,400	4,000
520902 - VEHICLE MAINTENANCE	32,755	32,897	33,000	38,000
520912 - COMMUNICATION EQUIP MAINT	133	485	2,000	2,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	5,444	5,000	5,000
521100 - BADGES	0	0	0	0
521102 - FUEL - VEHICLE	49,320	62,609	64,000	70,000
521103 - BATTERIES	0	470	500	500
521107 - PRE-EMPLOYMENT COSTS	5,367	5,730	6,000	6,000
521231 - COMPUTERS<1500.00	0	0	0	0
521240 - TOOLS & EQUIPMENT	128	928	4,000	4,000
521250 - COMMUNICATION EQUIP	209	690	4,000	4,000
521260 - CAMERA/CAMERA ACCESSORY	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	1,858	1,507	7,000	5,000
521600 - MEMBERSHIPS/ANNUAL DUES	4,465	5,191	5,300	0
521800 - OFFICE EXPENSE	3,991	4,797	5,000	5,000
521900 - PROFESSIONAL SVC	0	0	0	0
521903 - SECURITY SYSTEM SVC	1,260	1,200	1,200	1,200
523710 - ANNUAL PUB/REF MANUALS	0	0	250	0
523800 - EQUIP RENT/LEASE	687	0	0	0
523804 - RADIO EQUIP RENT/LEASE	21,268	23,052	31,000	40,000
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	2,688	3,162	3,200	3,500
524438 - CORONER EXPENSES	49,462	66,608	55,000	60,000
524451 - TOWING EXPENSES	0	0	0	0
524870 - TEST -EMPLEE MED/IMMUN	1,739	3,433	4,500	3,200
524900 - AMMUNITION/TACTICAL SUPP	12,106	12,458	13,000	13,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	315,708	220,316	315,709	80,637
526100 - INVESTIGATIONS	1,763	1,938	5,000	4,000
526300 - HELICOPTER/AIRCRAFT EXP	0	0	0	0
526600 - NARCOTIC INVESTIGATION	0	0	0	0
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	23,242	27,088	30,000	35,000
527502 - TRAVEL--SP PROGRM	0	0	0	0
527750 - IN CNTY HOSTING	0	0	0	0
527802 - ELECTRIC CHARGES	49,155	42,670	48,000	51,000
527803 - PROPANE/OTHR HEATING FUEL	10,343	9,556	11,000	11,500
527807 - WATER/SEWER CHARGES	3,290	4,744	5,500	4,500
529500 - COMPUTER	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	757	2,261	2,500	2,500
542200 - COMMUNICATION EQUIPMENT	0	0	0	50,000
Total 52 - SERVICES & SUPPLIES	647,511	599,583	740,075	566,186

SHERIFF (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 70330 - SHERIFF

Function: 02 - PUBLIC PROTECTION Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
544130 - GENERATOR	0	0	0	0
548250 - TRAILER	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Expenditures and Appropriations	6,509,186	6,471,540	6,925,739	7,245,263
Net Cost	(549,099)	57,365	92,539	(100,121)

Fund: 0001 - GENERAL

Budget Unit: 70380 - JAILS

Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44281 - STATE-STC JAIL TRAINING	15,000	10,428	15,000	10,000
44290 - STATE-OTHER	5,500	1,000	0	1,000
44334 - SSI ADMIN.REPORTING	0	0	0	0
Total 44 - STATE & FEDERAL AID	20,500	11,428	15,000	11,000
45-CHARGES FOR SERVICES				
45043 - INMATE MEDICAL	0	0	0	0
45121 - FINGERPRINTING FEES	0	0	0	0
45170 - INSTITUTIONAL CARE	0	0	0	0
45170P - INSTITUTIONAL CARE	0	0	0	0
45351 - BOOKING FEE	6,375	15,131	6,000	5,000
45511 - COURT SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	6,375	15,131	6,000	5,000
46-OTHER REVENUE				
46130 - SHERF / WORK RELEASE	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	5,254	223	0	0
46253 - REIMB - CO DISASTR RESPONS	2,133	0	0	0
Total 46 - OTHER REVENUE	7,387	223	0	0
48-TRANSFER				
48000 - TRANSFER-IN	5,000	0	5,051	4,921
48001 - TRANSFER-IN1	63,579	0	6,307	6,307
48003 - TRANSFER-IN3	2,196	615	7,179	6,598
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	235,950	235,950	235,950
48100 - TRF IN DISASTER	1,034	0	0	0
48170 - TSFR-CARES JAIL INTAKE	11,412	0	0	0
48211 - CONTRI TRANS FR CO GEN	2,751,456	2,751,456	2,751,456	3,185,499
Total 48 - TRANSFER	2,834,677	2,988,021	3,005,943	3,439,275
Total Revenue	2,868,939	3,014,803	3,026,943	3,455,275
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	660,801	580,753	974,241	938,382
51020 - OTHER WAGES	59,983	22,110	40,000	40,000
51040 - HOLIDAY PAY	5,635	3,129	18,500	17,000
51060 - OVERTIME PAY	179,525	157,022	30,000	60,000
51070 - UNEMPLOYMENT INSURANCE	1,165	4,566	1,165	1,165
51080 - RETIREMENT	228,391	47,220	284,736	261,566
51081 - OPEB LIABILITY	39,995	47,562	39,995	47,562
51090 - GROUP INSURANCE	186,084	165,559	306,126	423,554
51100 - FICA/MEDICARE OASDI	68,907	55,971	80,143	80,632
51110 - COMPENSATION INSURANCE	48,462	16,089	48,462	12,823
51120 - CELL PHONE ALLOW	0	1,050	3,000	3,000
51125 - CLOTHING ALLOWANCE	14,900	9,200	13,300	22,800
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0

JAILS (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 70380 - JAILS

Function: 02 - PUBLIC PROTECTION Activity: 19 - DETENTION & CORRECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
51-SALARIES BENEFITS (continued)				
Total 51 - SALARIES & BENEFITS	1,493,848	1,110,231	1,839,668	1,908,484
52-SERVICES SUPPLIES				
520220 - PAPER/PAPER SUPPLIES	289	472	500	500
520233 - PRINTING SVC/CHRGs	471	158	600	400
520250 - COPY MACHINE LEASE	1,453	1,313	1,938	1,938
520303 - FOOD - INMATE	82,645	99,324	100,000	100,000
520400 - HOUSEHOLD EXPENSE	24,691	22,450	27,000	27,000
520402 - CLEANING SUPPLIES	0	0	0	0
520405 - LAUNDRY/DRY CLEAN SVC	0	0	0	0
520406 - PEST CONTROL	522	552	552	625
520407 - REFUSE DISPOSAL	8,480	9,339	9,340	0
520419 - COVID PPE & CLEANING COST	2,183	816	5,000	0
520700 - CLOTHING & SUPPL INMATE	3,820	3,750	7,000	7,000
520900 - EQUIPMENT MAINTENANCE	6,011	3,956	7,500	7,500
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521102 - FUEL - VEHICLE	10,533	11,923	15,000	14,000
521300 - MAINT. BUILDINGS & GROUND	4,361	4,401	9,300	7,500
521500 - MEDICAL SUPPLIES	1,023	193	3,200	3,500
521504 - PERSCRPTNS/PHARMACEUTICL	30,165	35,693	35,000	35,000
521505 - SPECIAL RX	2,366	615	7,179	6,598
521800 - OFFICE EXPENSE	1,985	1,969	2,000	2,000
521900 - PROFESSIONAL SVC	513,358	583,761	595,730	695,500
521903 - SECURITY SYSTEM SVC	420	420	420	420
521980 - MEDICAL SERVICE - PROF SV	121,165	64,260	87,000	85,000
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	9,014	15,165	16,527	19,527
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	63,955	249,708	63,955	215,950
527500 - TRAVEL- OUT OF COUNTY	18,127	13,105	25,000	25,000
527600 - EXTRADITION EXPENSES	0	0	0	0
527802 - ELECTRIC CHARGES	54,918	57,990	70,000	63,000
527803 - PROPANE/OTHR HEATING FUEL	22,333	26,507	29,000	26,000
527804 - HEATING FUEL/OIL	22,041	32,504	37,000	35,000
527807 - WATER/SEWER CHARGES	57,360	45,400	58,000	49,000
529350 - INTEREST ON LOAN	0	0	0	24,600
529506 - PRINCIPAL ON LOAN	0	0	0	1,000,000
529851 - COMPUTER HARDWARE/SUPPL	181	90	500	500
Total 52 - SERVICES & SUPPLIES	1,063,870	1,285,834	1,214,241	2,453,058
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	0	0	0	0
Total 53 - OTHER CHARGES	0	0	0	0
54-FIXED ASSETS				
541245 - INDUSTRIAL WASHER	0	0	0	0

JAILS (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 70380 - JAILS

Function: 02 - PUBLIC PROTECTION Activity: 19 - DETENTION & CORRECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
54-FIXED ASSETS (continued)				
541500 - VEHICLE	0	242,256	242,257	242,257
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
542880 - AIR CONDITIONER	0	0	0	0
Total 54 - FIXED ASSETS	0	242,256	242,257	242,257
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	2,557,718	2,638,321	3,296,166	4,603,799
Net Cost	(311,221)	(376,482)	269,223	1,148,524

Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70331 - AB 443

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44055 - STATE AID AB 443	0	0	0	0
44065 - STATE-TOBACCO GRANT	0	0	0	0
44290 - STATE-OTHER	0	29,982	0	0
44520 - FEDL-OTHER & FAA	4,660	5,988	8,000	5,000
44520P - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	4,660	35,970	8,000	5,000
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	21,957	0	0
46070P - CONTRI OTHR AGENCY PRIOR	0	0	0	0
46082 - SALE OF SURPLUS PROP	855	4,890	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	855	26,847	0	0
48-TRANSFER				
48000 - TRANSFER-IN	20,486	24,614	441,686	404,010
48021 - TRF IN - ARPA FUNDS	0	0	471,571	471,571
48715 - TRN-SO SLESA	500,000	500,000	500,000	500,000
Total 48 - TRANSFER	520,486	524,614	1,413,257	1,375,581
Total Revenue	526,001	587,431	1,421,257	1,380,581
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	22,472	26,027	30,000	30,000
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	44	47,319	50,000	50,000
51070 - UNEMPLOYMENT INSURANCE	188	580	188	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	1,722	3,223	6,120	6,120
51110 - COMPENSATION INSURANCE	702	547	702	525
51125 - CLOTHING ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	25,128	77,696	87,010	86,645
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520233 - PRINTING SVC/CHRGs	769	0	2,500	2,500
520407 - REFUSE DISPOSAL	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	45,853	45,730	65,000	75,000
520902 - VEHICLE MAINTENANCE	49,969	37,211	60,000	60,000
520907 - EQUIP. MAINT.CONTRACT	30,143	30,143	80,000	80,000
520912 - COMMUNICATION EQUIP MAINT	1,305	942	15,000	15,000
520940 - SAFETY EQUIPMENT/EXPENSES	25,634	28,049	60,000	60,000
521100 - BADGES	1,629	329	2,000	2,000

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Fund: 0017 - SHERIFF GRANTS**Budget Unit: 70331 - AB 443****Function: 02 - PUBLIC PROTECTION****Activity: 18 - POLICE PROTECTION**

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521102 - FUEL - VEHICLE	81,267	48,452	85,000	85,000
521103 - BATTERIES	0	0	2,500	2,500
521231 - COMPUTERS<1500.00	0	0	0	0
521260 - CAMERA/CAMERA ACCESSORY	0	60	3,100	3,000
521300 - MAINT. BUILDINGS & GROUND	1,223	0	10,000	49,814
521800 - OFFICE EXPENSE	2,925	1,106	8,000	7,500
521900 - PROFESSIONAL SVC	6,039	1,913	45,941	60,000
524400 - SPECIAL DEPARTMENT EXPENSE	9,910	4,394	15,000	35,000
524900 - AMMUNITION/TACTICAL SUPP	40,818	37,878	60,000	60,000
525000 - OVERHEAD	3,100	13,028	3,934	13,028
525119 - LIABILITY SELF-FUND INSURANCE	375	405	375	363
527500 - TRAVEL- OUT OF COUNTY	37,568	37,526	55,000	60,000
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
529500 - COMPUTER	6,059	3,160	30,000	40,000
529851 - COMPUTER HARDWARE/SUPPL	2,704	3,523	10,000	10,000
Total 52 - SERVICES & SUPPLIES	347,290	293,849	613,350	720,705
54-FIXED ASSETS				
540412 - SOFTWARE	11,721	0	471,571	471,571
541500 - VEHICLE	33,972	405,490	500,000	200,000
542200 - COMMUNICATION EQUIPMENT	0	0	250,000	250,000
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
542600 - EQUIPMENT	10,296	22,337	51,000	37,324
543900 - CAMERAS/CAMERA EQUIPMENT	0	0	0	0
544130 - GENERATOR	0	0	0	0
545700 - PATROL EQUIPMENT	0	0	116,686	116,686
549500 - COMPUTER HARDWARE	0	0	0	0
549921 - LIVE SCAN - FINGER PRNT	0	0	0	0
Total 54 - FIXED ASSETS	55,989	427,827	1,389,257	1,075,581
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	0	8,000	246,000	300,000
580001 - TRANSFER	0	0	794	0
580002 - TRANSFER	0	0	6,307	6,307
580003 - INTER FUND TRANSFER	251	0	888	251
580004 - INTERFUND TRASNFER	1,882	1,243	1,882	0
580005 - TRANSFER	1,367	0	276	0
580006 - TRF TO AOD	2,253	4,215	4,215	2,253
580007 - TRANSFER	446	0	446	446
580008 - TRANSFER	1,081	0	0	0
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	7,280	13,458	260,808	309,257

Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70331 - AB 443

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
Total Expenditures and Appropriations	435,687	812,830	2,350,425	2,192,188
Net Cost	(90,314)	225,399	929,168	811,607

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUNDS

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70356 - SLESF - SHRFF

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44393 - ST- SLESF & JUVNL JST	161,285	165,271	100,000	100,000
44393P - SLESF/JUV SLESF	0	0	0	0
Total 44 - STATE & FEDERAL AID	161,285	165,271	100,000	100,000
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	1,354	0	0
Total 46 - OTHER REVENUE	0	1,354	0	0
Total Revenue	161,285	166,625	100,000	100,000
51-SALARIES BENEFITS				
51081 - OPEB LIABILITY	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	20,000
520902 - VEHICLE MAINTENANCE	0	0	0	0
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	15,860	61,972
521102 - FUEL - VEHICLE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	20,000
525000 - OVERHEAD	(14)	5	28	5
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	(14)	5	15,888	101,977
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	60,000
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	60,000
58-TRANSFERS				
580000 - TRANSFER	156,699	0	145,438	1,000,000
Total 58 - TRANSFERS	156,699	0	145,438	1,000,000
Total Expenditures and Appropriations	156,685	5	161,326	1,161,977
Net Cost	(4,600)	(166,620)	61,326	1,061,977

COMMUNICATIONS

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70375 - COMMUNICATIONS

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
45-CHARGES FOR SERVICES				
45040 - LEASE PAYMENT	20,000	0	29,000	29,000
Total 45 - CHARGES FOR SERVICES	20,000	0	29,000	29,000
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	902,000
46239 - DONATIONS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	65,440	9,107	45,000	45,000
Total 46 - OTHER REVENUE	65,440	9,107	45,000	947,000
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48100 - TRF IN DISASTER	10,812	0	0	0
Total 48 - TRANSFER	10,812	0	0	0
Total Revenue	96,252	9,107	74,000	976,000
52-SERVICES SUPPLIES				
521250 - COMMUNICATION EQUIP	2,758	1,619	39,000	67,000
521900 - PROFESSIONAL SVC	7,733	0	12,658	8,000
523804 - RADIO EQUIP RENT/LEASE	10,708	3,714	40,000	30,000
527800 - UTILITIES	40,714	38,291	60,000	60,000
Total 52 - SERVICES & SUPPLIES	61,913	43,624	151,658	165,000
54-FIXED ASSETS				
542200 - COMMUNICATION EQUIPMENT	28,134	6,692	50,000	789,000
542203 - REPEATER EQUIP/INSTALL	0	0	0	135,000
Total 54 - FIXED ASSETS	28,134	6,692	50,000	924,000
Total Expenditures and Appropriations	90,047	50,316	201,658	1,089,000
Net Cost	(6,205)	41,209	127,658	113,000

COURT SECURITY

State Controller Schedules
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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70387 - COURT SECURITY

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44251 - STATE-CRT SEC AB 118	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
45-CHARGES FOR SERVICES				
45510 - BAILIFF SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
46-OTHER REVENUE				
46024 - OTHER - SERVICE PROVIDED	62,155	64,233	72,000	72,000
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	62,155	64,233	72,000	72,000
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48100 - TRF IN DISASTER	7,144	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48700 - TRN-ST SO TRIAL CRT SEC	474,766	498,644	441,000	441,000
Total 48 - TRANSFER	481,910	498,644	441,000	441,000
Total Revenue	544,065	562,877	513,000	513,000
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	178,147	108,387	161,533	174,158
51020 - OTHER WAGES	120,702	130,972	150,000	150,000
51040 - HOLIDAY PAY	474	488	0	1,000
51060 - OVERTIME PAY	45,606	33,918	40,000	47,000
51070 - UNEMPLOYMENT INSURANCE	259	1,398	259	259
51080 - RETIREMENT	38,479	14,684	36,313	40,714
51081 - OPEB LIABILITY	5,999	7,135	5,999	7,135
51090 - GROUP INSURANCE	44,579	5,979	41,700	48,623
51100 - FICA/MEDICARE OASDI	16,722	13,366	24,216	20,722
51110 - COMPENSATION INSURANCE	5,617	5,066	5,617	4,483
51120 - CELL PHONE ALLOW	960	400	0	1,920
51125 - CLOTHING ALLOWANCE	2,800	1,200	2,300	4,000
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	460,344	322,993	467,937	500,014
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
520940 - SAFETY EQUIPMENT/EXPENSES	0	5,000	5,000	5,000
521102 - FUEL - VEHICLE	6,634	8,588	10,000	12,000
521240 - TOOLS & EQUIPMENT	0	0	0	5,000
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	500
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	2,997	3,746	2,997	4,131
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0

COURT SECURITY (CONT.)

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70387 - COURT SECURITY

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
528400 - CONTINGENCIES	0	0	119,732	299,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	9,631	17,334	137,729	325,631
54-FIXED ASSETS				
541230 - PAINT-UPGRADE	0	0	0	0
541500 - VEHICLE	5,405	4,353	112,000	0
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
544180 - SECURITY SYSTEM	0	0	0	0
544700 - SAFETY EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	5,405	4,353	112,000	0
Total Expenditures and Appropriations	475,380	344,680	717,666	825,645
Net Cost	(68,685)	(218,197)	204,666	312,645

COMMUNITY CORRECTIONS PARTNERSHIP AB109 (CONT.)

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70362 - SHERIFF-CCP AB109

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521980 - MEDICAL SERVICE - PROF SV	100,897	95,498	96,490	126,690
524400 - SPECIAL DEPARTMENT EXPENSE	5,756	26,309	26,248	25,000
524804 - DRUG TESTING SUPPLIES	0	0	0	4,000
525000 - OVERHEAD	14,313	12,787	14,218	12,787
525119 - LIABILITY SELF-FUND INSURANCE	1,830	2,309	1,830	2,596
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	157,589	225,696	235,807	246,614
Total Expenditures and Appropriations	488,622	570,880	558,300	567,931
Net Cost	(44,483)	20,433	(177,799)	(186)

VICTIM WITNESS

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Fund: 0001 - GENERAL

Budget Unit: 20420 - VICTIM WITNESS

Function: 02 - PUBLIC PROTECTION Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44331 - STATE-OCJP VICTIM WIT.VW	251,511	272,152	413,860	413,860
44331P - CALEMA VWO	0	25,674	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	251,511	297,826	413,860	413,860
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	4,500	0	0	0
Total 48 - TRANSFER	4,500	0	0	0
Total Revenue	256,011	297,826	413,860	413,860
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	106,188	136,054	127,806	176,005
51020 - OTHER WAGES	0	1,632	0	0
51060 - OVERTIME PAY	41,106	41,081	53,000	58,495
51070 - UNEMPLOYMENT INSURANCE	22	92	22	0
51080 - RETIREMENT	31,340	12,070	37,128	53,400
51081 - OPEB LIABILITY	2,000	7,135	2,000	7,135
51090 - GROUP INSURANCE	23,023	39,686	50,644	52,265
51100 - FICA/MEDICARE OASDI	10,892	13,444	13,905	18,435
51110 - COMPENSATION INSURANCE	901	945	900	552
51120 - CELL PHONE ALLOW	960	2,397	2,637	960
Total 51 - SALARIES & BENEFITS	216,432	254,536	288,042	367,247
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	566	642	800	800
520210 - POSTAGE/SHIP, MAIL COST	0	2,000	2,000	2,000
520230 - COPY CHARGES	0	0	0	0
520233 - PRINTING SVC/CHRG	501	619	1,100	1,100
520234 - PRINTER SUPPLIES	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	2,990	4,820	7,723	7,000
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521800 - OFFICE EXPENSE	27,614	23,557	25,054	4,000
523710 - ANNUAL PUB/REF MANUALS	0	0	0	500
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	480	699	480	918
527400 - TRAVEL- IN COUNTY	5,205	6,360	12,986	17,000
527500 - TRAVEL- OUT OF COUNTY	0	314	1,100	3,000
52840 - CONTINGENCIES	0	0	74,133	15,000
Total 52 - SERVICES & SUPPLIES	37,356	39,011	125,376	51,318

VICTIM WITNESS (CONT.)

Fund: 0001 - GENERAL

Budget Unit: 20420 - VICTIM WITNESS

Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
53-OTHER CHARGES				
530140 - EMERGENT COSTS-CLIENT SVC	36	758	442	0
Total 53 - OTHER CHARGES	36	758	442	0
Total Expenditures and Appropriations	253,824	294,305	413,860	418,565
Net Cost	(2,187)	(3,521)	0	4,705

ANIMAL CONTROL

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Fund: 0001 - GENERAL

Budget Unit: 20428 - ANIMAL CONTROL

Function: 02 - PUBLIC PROTECTION Activity: 21 - OTHER PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
41-LICENSES PERMITS				
41000 - ANIMAL LICENSES	13,724	9,120	13,500	10,500
Total 41 - LICENSES & PERMITS	13,724	9,120	13,500	10,500
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
45-CHARGES FOR SERVICES				
45012 - ANIMAL BOARD	5,945	8,016	5,000	6,000
45013 - ANIMAL REDEMPTIONS	2,324	2,615	2,200	2,200
45014 - ANIMAL ADOPTIONS	710	600	600	600
45015 - ANIMAL DISPOSAL	1,473	1,550	1,200	1,200
45016 - ANIMAL CONT. FOR PORTOLA	1,245	0	0	0
45028 - RETURN CHECK FEES	0	0	0	0
45426 - COPIES-REPORTS OR PLANS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	11,697	12,781	9,000	10,000
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
46239 - DONATIONS	100	130	0	0
46251 - REIMBURSEMENTS/REFUNDS	180	0	0	0
46253 - REIMB - CO DISASTR RESPON	1,267	0	0	0
46259 - FORFEITED DEPOSIT	0	0	0	0
Total 46 - OTHER REVENUE	1,547	130	0	0
48-TRANSFER				
48000 - TRANSFER-IN	3,000	0	0	0
48100 - TRF IN DISASTER	17,193	0	0	0
Total 48 - TRANSFER	20,193	0	0	0
Total Revenue	47,161	22,031	22,500	20,500
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	84,599	89,071	84,689	151,154
51020 - OTHER WAGES	8,573	28,442	18,500	25,000
51060 - OVERTIME PAY	10,809	3,302	2,000	3,000
51070 - UNEMPLOYMENT INSURANCE	275	1,124	275	275
51080 - RETIREMENT	20,148	7,870	24,602	45,860
51081 - OPEB LIABILITY	3,999	4,757	3,999	4,757
51090 - GROUP INSURANCE	20,232	27,278	20,232	59,052
51100 - FICA/MEDICARE OASDI	7,315	8,908	8,231	13,889
51110 - COMPENSATION INSURANCE	1,660	1,392	1,660	482
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	157,610	172,144	164,188	303,469
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	0	200	200
520201 - PHONE - LAND LINE (S)	404	428	420	420
520202 - CELL PHONE SERVICE	0	0	0	0

ANIMAL CONTROL (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20428 - ANIMAL CONTROL

Function: 02 - PUBLIC PROTECTION Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520210 - POSTAGE/SHIP, MAIL COST	0	1	250	200
520220 - PAPER/PAPER SUPPLIES	0	107	125	250
520250 - COPY MACHINE LEASE	569	548	950	950
520402 - CLEANING SUPPLIES	409	343	800	700
520407 - REFUSE DISPOSAL	1,235	1,169	1,500	1,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	4,000	4,000
520902 - VEHICLE MAINTENANCE	1,632	950	5,000	4,000
521240 - TOOLS & EQUIPMENT	938	241	950	900
521300 - MAINT. BUILDINGS & GROUND	1,544	154	1,300	1,500
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	32	267	300	300
521900 - PROFESSIONAL SVC	983	226	1,500	1,500
521970 - VET SERVICE	5,543	2,435	7,000	5,000
524033 - ANIMAL FOOD/LITTER	1,430	1,940	2,800	2,800
524034 - ANIMAL EUTHANASIA	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
524405 - ANIMAL -SPECIAL DEPT EXP	554	2,557	2,700	2,700
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	2,675	1,029	2,675	1,084
527400 - TRAVEL- IN COUNTY	8,799	5,905	10,000	7,500
527500 - TRAVEL- OUT OF COUNTY	527	0	1,500	1,000
527802 - ELECTRIC CHARGES	22,398	26,095	25,000	28,000
527803 - PROPANE/OTHR HEATING FUEL	161	41	500	500
527807 - WATER/SEWER CHARGES	2,075	1,487	2,200	2,200
Total 52 - SERVICES & SUPPLIES	51,908	45,923	71,670	67,204
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Expenditures and Appropriations	209,518	218,067	235,858	370,673
Net Cost	162,357	196,036	213,358	350,173

ANIMAL CONTROL

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Fund: 0063 - ANIMAL CONT. SPAY/NEUTER

Budget Unit: 20424 - ANIMAL CONTROL

Function: 02 - PUBLIC PROTECTION

Activity: 21 - OTHER PROTECTION

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Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
42-FINES PENALTIES				
45024 - ANIMAL CNTRL FEES & FINES	0	0	0	0
Total 42 - FINES & PENALTIES	0	0	0	0
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	16	0	0	0
Total 43 - USE OF MONEY & PROPERTY	16	0	0	0
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	180,000	0	0
Total 44 - STATE & FEDERAL AID	0	180,000	0	0
45-CHARGES FOR SERVICES				
45024 - ANIMAL CNTRL FEES & FINES	909	789	1,000	750
Total 45 - CHARGES FOR SERVICES	909	789	1,000	750
46-OTHER REVENUE				
46239 - DONATIONS	4,265	348	0	0
46259 - FORFEITED DEPOSIT	1,025	1,450	0	150
Total 46 - OTHER REVENUE	5,290	1,798	0	150
48-TRANSFER				
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	6,215	182,587	1,000	900
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
524050 - SPAY/NEUTER REBATE	1,300	2,309	8,843	10,490
524405 - ANIMAL -SPECIAL DEPT EXP	0	58,570	0	150,000
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	1,300	60,879	8,843	160,490
Total Expenditures and Appropriations	1,300	60,879	8,843	160,490
Net Cost	(4,915)	(121,708)	7,843	159,590

BOAT SAFETY ENFORCEMENT

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70350 - BOAT SFTY & ENFRMNT

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40020 - CURRENT UNSECURED TAXES	32,286	39,927	32,286	39,927
Total 40 - TAX REVENUE	32,286	39,927	32,286	39,927
44-STATE FEDERAL AID				
44260 - STATE-BOAT PATROL	16,764	267,417	158,511	132,511
44260P - STATE -BOAT PATROL	52,926	0	170,709	0
Total 44 - STATE & FEDERAL AID	69,690	267,417	329,220	132,511
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48001 - TRANSFER-IN1	1,882	0	1,882	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	1,882	0	1,882	0
Total Revenue	103,858	307,344	363,388	172,438
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	(168)	0	0	0
51020 - OTHER WAGES	43,917	62,152	80,000	80,000
51060 - OVERTIME PAY	1,647	1,914	5,000	5,000
51070 - UNEMPLOYMENT INSURANCE	2,389	6,772	2,389	2,389
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	3,437	4,907	6,502	6,502
51110 - COMPENSATION INSURANCE	1,521	1,333	1,521	1,069
51125 - CLOTHING ALLOWANCE	750	900	0	1,050
Total 51 - SALARIES & BENEFITS	53,493	77,978	95,412	96,010
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	2,204	2,130	2,476	2,476
520900 - EQUIPMENT MAINTENANCE	14,659	20,432	30,000	30,000
521100 - BADGES	0	0	1,131	1,000
521102 - FUEL - VEHICLE	10,629	21,166	40,000	40,000
521240 - TOOLS & EQUIPMENT	11,293	9,766	10,000	8,000
524207 - STORAGE SPACE RENT	9,600	9,600	16,000	16,000
524400 - SPECIAL DEPARTMENT EXPENSE	69	1,970	8,569	8,500
525000 - OVERHEAD	2,138	1,084	1,882	1,084
525119 - LIABILITY SELF-FUND INSURANCE	812	986	812	1,011
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	371	0	1,000	1,000
527500 - TRAVEL- OUT OF COUNTY	0	0	5,000	0
Total 52 - SERVICES & SUPPLIES	51,775	67,134	116,870	109,071
54-FIXED ASSETS				
541000 - BOAT	80,146	0	0	0
541500 - VEHICLE	0	0	7,773	0

BOAT SAFETY ENFORCEMENT (CONT.)

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70350 - BOAT SFTY & ENFRCMNT

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24
				Adopted by the Board of Supervisors
1	2	3	4	5
54-FIXED ASSETS (continued)				
542600 - EQUIPMENT	0	53,301	55,227	0
549630 - BOAT MOTOR	0	0	0	0
Total 54 - FIXED ASSETS	80,146	53,301	63,000	0
Total Expenditures and Appropriations	185,414	198,413	275,282	205,081
Net Cost	81,556	(108,931)	(88,106)	32,643

BUFFER/OFFICE OF EMERGENCY SERVICES

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70329 - SO-BUFFER / OES

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44095 - RESIL ALLOC FOR PSPS 2019	0	0	0	0
44132 - STATE HOMELAND DEFENSE	0	0	0	0
44132P - STATE -HOME LAND DEF	0	0	0	0
44375 - STATE-CALOES HAZ MIT	7,398	0	0	0
44375P - STATE-CALOES HAZ MIT PY	0	0	0	0
44380 - STATE- EMPG/OES	205,490	220,754	196,359	0
44380P - STATE EMPG/OES	0	0	121,155	0
Total 44 - STATE & FEDERAL AID	212,888	220,754	317,514	0
48-TRANSFER				
48000 - TRANSFER-IN	0	9,702	67,000	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	1,367	0	276	0
Total 48 - TRANSFER	1,367	9,702	67,276	0
Total Revenue	214,255	230,456	384,790	0
51-SALARIES BENEFITS				
51070 - UNEMPLOYMENT INSURANCE	0	0	4	0
51081 - OPEB LIABILITY	0	0	0	0
51110 - COMPENSATION INSURANCE	177	0	177	0
Total 51 - SALARIES & BENEFITS	177	0	181	0
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	1,736	1,701	3,000	0
520411 - ANN SOFTWARE FEE/MAINT	3,000	7,612	3,000	0
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
520940 - SAFETY EQUIPMENT/EXPENSES	0	17,178	0	0
521102 - FUEL - VEHICLE	0	0	0	0
521240 - TOOLS & EQUIPMENT	0	0	0	0
521250 - COMMUNICATION EQUIP	0	7,947	0	0
521260 - CAMERA/CAMERA ACCESSORY	0	13,360	0	0
521900 - PROFESSIONAL SVC	6,553	1,060	65,000	0
523804 - RADIO EQUIP RENT/LEASE	6,500	7,515	10,000	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	2,295	0	2,296
525119 - LIABILITY SELF-FUND INSURANCE	95	0	95	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	17,884	58,668	81,095	2,296
54-FIXED ASSETS				
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
542600 - EQUIPMENT	0	0	0	0
544130 - GENERATOR	0	197,556	189,790	112,238
Total 54 - FIXED ASSETS	0	197,556	189,790	112,238

BUFFER/OFFICE OF EMERGENCY SERVICES (CONT.)

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70329 - SO-BUFFER / OES

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
58-TRANSFERS				
580000 - TRANSFER	126,803	139,829	118,221	0
580001 - TRANSFER	0	0	2,000	0
580002 - TRANSFER	63,579	0	0	0
Total 58 - TRANSFERS	190,382	139,829	120,221	0
Total Expenditures and Appropriations	208,443	396,053	391,287	114,534
Net Cost	(5,812)	165,597	6,497	114,534

CRIMINAL JUSTICE CONSTRUCTION

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County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0093 - CRIMINAL JUS. CONST. FUND

Budget Unit: 20293 - CRIMINAL JUSTICE CONSTRUCTION

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
42-FINES PENALTIES				
42040 - OTHER COURT FINES	40,377	40,974	45,000	40,000
Total 42 - FINES & PENALTIES	40,377	40,974	45,000	40,000
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,342	0	250	0
Total 43 - USE OF MONEY & PROPERTY	1,342	0	250	0
Total Revenue	41,719	40,974	45,250	40,000
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521900 - PROFESSIONAL SVC	173,861	116,213	205,156	112,000
524400 - SPECIAL DEPARTMENT EXPENSE	2,500	0	10,000	0
524430 - CABLE RADIO/TV	0	0	0	0
524450 - EXCESS HOURS	0	0	0	0
524550 - KITCHEN EQUIPMENT	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	176,361	116,213	215,156	112,000
54-FIXED ASSETS				
542503 - KITCHEN EQUIPMENT	9,274	0	0	0
544180 - SECURITY SYSTEM	0	0	0	0
544923 - REMODEL	0	0	0	0
Total 54 - FIXED ASSETS	9,274	0	0	0
Total Expenditures and Appropriations	185,635	116,213	215,156	112,000
Net Cost	143,916	75,239	169,906	72,000

HOMELAND SECURITY- OES

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70345 - HOMELND SEC - OES

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44132 - STATE HOMELAND DEFENSE	95,279	0	0	93,069
44132P - STATE -HOME LAND DEF	0	0	95,279	0
Total 44 - STATE & FEDERAL AID	95,279	0	95,279	93,069
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	446	0	446	446
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	446	0	446	446
Total Revenue	95,725	0	95,725	93,515
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	8,000
520902 - VEHICLE MAINTENANCE	0	0	0	0
520912 - COMMUNICATION EQUIP MAINT	0	0	0	0
521240 - TOOLS & EQUIPMENT	0	0	0	0
521250 - COMMUNICATION EQUIP	63,787	0	0	0
521260 - CAMERA/CAMERA ACCESSORY	0	0	0	5,000
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	7,300
525000 - OVERHEAD	(178)	(349)	545	349
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	8,000
528400 - CONTINGENCIES	0	0	11,250	11,250
529100 - HAZMAT SUPPLIES	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	63,609	(349)	11,795	39,899
54-FIXED ASSETS				
541981 - TRUCK ACCESSORY-PERM	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	31,491	0	0	34,769
542203 - REPEATER EQUIP/INSTALL	0	0	0	30,000
542600 - EQUIPMENT	0	0	0	0
543900 - CAMERAS/CAMERA EQUIPMENT	0	0	0	0
549100 - HAZMAT EQUIPMENT/LAB	0	0	0	0
Total 54 - FIXED ASSETS	31,491	0	0	64,769
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0

HOMELAND SECURITY- OES (CONT.)

Fund: 0017 - SHERIFF GRANTS
Budget Unit: 70345 - HOMELND SEC - OES

Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
58-TRANSFERS (continued)				
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	95,100	(349)	11,795	104,668
Net Cost	(625)	(349)	(83,930)	11,153

OFF HIGHWAY VEHICLE GRANT

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70384 - OHV GRANT

Function: 02 - PUBLIC PROTECTION Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44109 - STATE-AID OHV (LIC FEES)	28,587	31,116	25,000	25,000
44110 - STATE-OHV GRANT SHERIFF	18,281	34,892	35,000	35,000
44110P - STATE-OHV GRANT SHERIFF	0	0	18,017	0
Total 44 - STATE & FEDERAL AID	46,868	66,008	78,017	60,000
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	46,868	66,008	78,017	60,000
51-SALARIES BENEFITS				
51020 - OTHER WAGES	712	0	0	0
51060 - OVERTIME PAY	26,569	41,150	75,000	70,000
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	1,413	618	5,738	5,335
51110 - COMPENSATION INSURANCE	1	0	1	2
Total 51 - SALARIES & BENEFITS	28,695	41,768	80,739	75,337
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	4,477	4,766	15,819	14,000
520902 - VEHICLE MAINTENANCE	0	0	0	0
521240 - TOOLS & EQUIPMENT	927	6,949	13,000	13,000
521700 - MISC EXPENSES	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	805	284	849	284
525119 - LIABILITY SELF-FUND INSURANCE	1	0	1	2
527500 - TRAVEL- OUT OF COUNTY	0	0	1,208	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	6,210	11,999	30,877	27,286
54-FIXED ASSETS				
545700 - PATROL EQUIPMENT	21,992	17,266	17,500	0
Total 54 - FIXED ASSETS	21,992	17,266	17,500	0
Total Expenditures and Appropriations	56,897	71,033	129,116	102,623
Net Cost	10,029	5,025	51,099	42,623

Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70357 - SHERIFF-MEDCOM

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
46-OTHER REVENUE				
46056 - MEDCOM - RADIO	18,000	0	18,000	18,000
Total 46 - OTHER REVENUE	18,000	0	18,000	18,000
48-TRANSFER				
48000 - TRANSFER-IN	4,594	6,058	4,000	4,000
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	4,594	6,058	4,000	4,000
Total Revenue	22,594	6,058	22,000	22,000
52-SERVICES SUPPLIES				
520912 - COMMUNICATION EQUIP MAINT	15,539	9,983	46,124	43,000
521250 - COMMUNICATION EQUIP	0	0	12,000	12,000
525000 - OVERHEAD	939	(159)	410	159
527802 - ELECTRIC CHARGES	0	0	7,000	6,000
Total 52 - SERVICES & SUPPLIES	16,478	9,824	65,534	61,159
54-FIXED ASSETS				
542203 - REPEATER EQUIP/INSTALL	0	0	35,000	35,000
Total 54 - FIXED ASSETS	0	0	35,000	35,000
Total Expenditures and Appropriations	16,478	9,824	100,534	96,159
Net Cost	(6,116)	3,766	78,534	74,159

HOMELAND SECURITY - SHERIFF

State Controller Schedules
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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70344 - HOMELND SEC - SHRFF

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44132 - STATE HOMELAND DEFENSE	0	3,060	92,959	89,899
44132P - STATE -HOME LAND DEF	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	3,060	92,959	89,899
48-TRANSFER				
48000 - TRANSFER-IN	1,081	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	1,081	0	0	0
Total Revenue	1,081	3,060	92,959	89,899
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
521240 - TOOLS & EQUIPMENT	0	0	10,000	10,000
521250 - COMMUNICATION EQUIP	0	3,060	38,000	34,940
525000 - OVERHEAD	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	13,000	13,000
529500 - COMPUTER	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	3,060	61,000	57,940
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
540850 - MEDICAL/CLINICAL EQUIP	0	0	0	0
541000 - BOAT	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
542203 - REPEATER EQUIP/INSTALL	0	0	31,959	31,959
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	0	0	31,959	31,959
Total Expenditures and Appropriations	0	3,060	92,959	89,899
Net Cost	(1,081)	0	0	0

INMATE WELFARE

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Plumas County
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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 22911 - INMATE WELFARE

Function: 02 - PUBLIC PROTECTION Activity: 19 - DETENTION & CORRECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	256	0	25	0
Total 43 - USE OF MONEY & PROPERTY	256	0	25	0
46-OTHER REVENUE				
46018 - COMMISSARY	24,095	37,134	24,000	30,000
46055 - UNCLAIMED FUNDS	0	0	0	0
46239 - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	24,095	37,134	24,000	30,000
48-TRANSFER				
48000 - TRANSFER-IN	2,253	4,215	4,215	2,253
Total 48 - TRANSFER	2,253	4,215	4,215	2,253
Total Revenue	26,604	41,349	28,240	32,253
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	170	245	300	300
521240 - TOOLS & EQUIPMENT	0	0	2,000	2,000
521300 - MAINT. BUILDINGS & GROUND	2,332	3,657	7,000	7,000
521700 - MISC EXPENSES	228	716	7,500	7,500
521900 - PROFESSIONAL SVC	2,939	3,193	3,500	3,500
522950 - EDUCATIONAL MATERIALS	0	0	1,000	0
523670 - REF MANUAL/LAW, CODE BOOKS	1,865	1,152	4,500	3,000
523711 - SUBSCRIPTIONS	0	0	500	500
524409 - COMMISSARY EXPENSES	12,677	16,137	38,214	40,000
524430 - CABLE RADIO/TV	841	608	1,000	1,500
524550 - KITCHEN EQUIPMENT	0	1,295	0	3,000
525000 - OVERHEAD	2,907	1,622	2,253	1,622
527804 - HEATING FUEL/OIL	0	0	0	0
528220 - TELEVISION(S)	1,194	489	1,500	5,000
528400 - CONTINGENCIES	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	2,000	2,000
Total 52 - SERVICES & SUPPLIES	25,153	29,114	71,267	76,922
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	6,422	4,644	8,000	10,000
Total 53 - OTHER CHARGES	6,422	4,644	8,000	10,000
54-FIXED ASSETS				
541245 - INDUSTRIAL WASHER	0	0	0	0
541246 - INDUSTRIAL DRYER	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	31,575	33,758	79,267	86,922
Net Cost	4,971	(7,591)	51,027	54,669

CALIFORNIA METHAMPHETAMINE

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70343 - CALMMET - SO

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46070P - CONTRI OTHR AGENCY PRIOR	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48716 - TRN-SO CAL EMA	29,486	29,486	26,000	29,486
Total 48 - TRANSFER	29,486	29,486	26,000	29,486
Total Revenue	29,486	29,486	26,000	29,486
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	2,965	5,793	20,000	20,000
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51100 - FICA/MEDICARE OASDI	43	84	1,530	1,530
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	3,008	5,877	21,530	21,530
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	5,029	0	9,500	10,000
520902 - VEHICLE MAINTENANCE	4,521	2,500	7,000	8,000
521102 - FUEL - VEHICLE	12,510	12,365	12,000	15,000
521103 - BATTERIES	1,011	516	1,500	1,500
521260 - CAMERA/CAMERA ACCESSORY	0	44	3,500	5,000
524207 - STORAGE SPACE RENT	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	400	6,812	8,500
525000 - OVERHEAD	331	510	92	510
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
526600 - NARCOTIC INVESTIGATION	0	0	3,000	3,000
527500 - TRAVEL- OUT OF COUNTY	0	0	4,613	5,000
529500 - COMPUTER	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	23,402	16,335	48,017	56,510
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
545600 - INVESTIGATON EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Expenditures and Appropriations	26,410	22,212	69,547	78,040
Net Cost	(3,076)	(7,274)	43,547	48,554

NARCOTICS

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 20343 - NARCOTICS

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
42-FINES PENALTIES				
42014 - ASSETS FORFEITURE	0	0	0	0
Total 42 - FINES & PENALTIES	0	0	0	0
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	304	0	40	40
Total 43 - USE OF MONEY & PROPERTY	304	0	40	40
44-STATE FEDERAL AID				
44412 - FED-ASSET FORFEITURE	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
Total Revenue	304	0	40	40
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0
521103 - BATTERIES	0	0	2,000	2,000
521231 - COMPUTERS<1500.00	0	0	0	8,000
521240 - TOOLS & EQUIPMENT	93	0	14,585	14,000
521260 - CAMERA/CAMERA ACCESSORY	0	0	4,000	5,000
524207 - STORAGE SPACE RENT	1,992	1,992	1,992	2,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	5,000	5,000
525000 - OVERHEAD	183	(132)	326	132
526300 - HELICOPTER/AIRCRAFT EXP	0	0	10,000	17,000
526600 - NARCOTIC INVESTIGATION	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	4,651	0	6,000	8,707
528400 - CONTINGENCIES	0	0	19,401	0
Total 52 - SERVICES & SUPPLIES	6,919	1,860	63,304	61,839
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
541981 - TRUCK ACCESSORY-PERM	0	0	0	0
542600 - EQUIPMENT	0	0	0	0
545600 - INVESTIGATION EQUIPMENT	0	0	0	0
546003 - RADIO-MOBILE FOR VEH	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	6,919	1,860	63,304	61,839
Net Cost	6,615	1,860	63,264	61,799

DNA PENALTY (PROP 69)

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Plumas County
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Fund: 0037 - DNA PENALTY (PROP 69)

Budget Unit: 20237 - DNA PENALTY (PROP 69)

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
42-FINES PENALTIES				
42037 - DNA PENALTY (PROP 69)	6,362	4,377	4,000	4,200
Total 42 - FINES & PENALTIES	6,362	4,377	4,000	4,200
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	102	0	15	0
Total 43 - USE OF MONEY & PROPERTY	102	0	15	0
Total Revenue	6,464	4,377	4,015	4,200
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	2,323	1,920	26,646	26,646
521700 - MISC EXPENSES	399	0	1,575	4,305
525000 - OVERHEAD	(14)	(18)	98	18
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	2,708	1,902	28,319	30,969
54-FIXED ASSETS				
549921 - LIVE SCAN - FINGER PRNT	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	2,708	1,902	28,319	30,969
Net Cost	(3,756)	(2,475)	24,304	26,769

DOMESTIC CANNABIS SUPP./ERAD. PROGRAM (DCE/SP)

State Controller Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2023-24

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70348 - DCE/SP

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44500 - FEDL-LAW ENFORCEMENT	33,804	27,550	35,000	35,000
Total 44 - STATE & FEDERAL AID	33,804	27,550	35,000	35,000
48-TRANSFER				
48001 - TRANSFER-IN1	251	1,243	888	251
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	251	1,243	888	251
Total Revenue	34,055	28,793	35,888	35,251
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	0	0	10,000	0
51100 - FICA/MEDICARE OASDI	0	0	765	0
Total 51 - SALARIES & BENEFITS	0	0	10,765	0
52-SERVICES SUPPLIES				
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521700 - MISC EXPENSES	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	451	596	251	596
526300 - HELICOPTER/AIRCRAFT EXP	13,420	27,550	35,000	35,000
Total 52 - SERVICES & SUPPLIES	13,871	28,146	35,251	35,596
Total Expenditures and Appropriations	13,871	28,146	46,016	35,596
Net Cost	(20,184)	(647)	10,128	345

CIVIL OPERATIONS

State Controller Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2023-24

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 20342 - CIVIL OPERATIONS

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	48	0	5	0
Total 43 - USE OF MONEY & PROPERTY	48	0	5	0
45-CHARGES FOR SERVICES				
45082 - S.O. CIVIL OPERATIONS	7,513	8,203	3,500	5,000
Total 45 - CHARGES FOR SERVICES	7,513	8,203	3,500	5,000
Total Revenue	7,561	8,203	3,505	5,000
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	100	100
520220 - PAPER/PAPER SUPPLIES	0	0	250	300
520233 - PRINTING SVC/CHRG	0	0	0	100
520250 - COPY MACHINE LEASE	1,699	2,000	2,000	4,000
520411 - ANN SOFTWARE FEE/MAINT	0	5,000	8,000	7,000
521230 - OFFICE FURNITURE/EQUIP	0	0	1,339	1,200
521800 - OFFICE EXPENSE	0	0	500	500
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
525000 - OVERHEAD	9	(79)	241	79
527500 - TRAVEL- OUT OF COUNTY	0	0	3,933	4,000
528400 - CONTINGENCIES	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	139	1,000	1,000
Total 52 - SERVICES & SUPPLIES	1,708	7,060	17,363	18,279
Total Expenditures and Appropriations	1,708	7,060	17,363	18,279
Net Cost	(5,853)	(1,143)	13,858	13,279

DOMESTIC VIOLENCE ASSISTANCE

State Controller Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2023-24

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Fund: 0064 - DOMESTIC VIOL ASSISTANCE

Budget Unit: 20413 - DOMESTIC VIOLENCE ASSISTANCE

Function: 02 - PUBLIC PROTECTION

Activity: 21 - OTHER PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
41-LICENSES PERMITS				
41055 - MARRIAGE LICENSE	3,492	3,486	2,000	2,500
Total 41 - LICENSES & PERMITS	3,492	3,486	2,000	2,500
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	56	0	5	0
Total 43 - USE OF MONEY & PROPERTY	56	0	5	0
Total Revenue	3,548	3,486	2,005	2,500
52-SERVICES SUPPLIES				
524400 - SPECIAL DEPARTMENT EXPENSE	0	2,538	15,601	16,178
525000 - OVERHEAD	(107)	(137)	322	137
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	(107)	2,401	15,923	16,315
53-OTHER CHARGES				
530140 - EMERGENT COSTS-CLIENT SVC	0	0	0	0
Total 53 - OTHER CHARGES	0	0	0	0
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	(107)	2,401	15,923	16,315
Net Cost	(3,655)	(1,085)	13,918	13,815

FISH AND GAME

State Controller Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2023-24

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Fund: 0003 - FISH AND GAME

Budget Unit: 20500 - FISH AND GAME

Function: 02 - PUBLIC PROTECTION Activity: 21 - OTHER PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
42-FINES PENALTIES				
42040 - OTHER COURT FINES	1,291	1,262	1,000	1,000
Total 42 - FINES & PENALTIES	1,291	1,262	1,000	1,000
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	520	0	750	750
Total 43 - USE OF MONEY & PROPERTY	520	0	750	750
44-STATE FEDERAL AID				
44440 - FEDERAL-IN LIEU TAXES	1,903	1,903	0	0
44490 - FEDERAL-GRAZING FEES	317	222	0	0
Total 44 - STATE & FEDERAL AID	2,220	2,125	0	0
46-OTHER REVENUE				
46060 - OTHER-MISCELLANEOUS	0	0	0	0
46239 - DONATIONS	0	0	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
46612 - PGE SETTLEMENT-REVENUE	60,000	140,000	0	50,000
Total 46 - OTHER REVENUE	60,000	140,000	0	50,000
Total Revenue	64,031	143,387	1,750	51,750
51-SALARIES BENEFITS				
51020 - OTHER WAGES	3,012	3,012	3,250	3,250
51070 - UNEMPLOYMENT INSURANCE	1	5	1	1
51100 - FICA/MEDICARE OASDI	230	230	232	232
51110 - COMPENSATION INSURANCE	53	47	53	325
Total 51 - SALARIES & BENEFITS	3,296	3,294	3,536	3,808
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	15	15
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520230 - COPY CHARGES	0	0	10	10
520419 - COVID PPE & CLEANING COST	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	220	1,932	6,000	6,000
524610 - RAILROAD DAYS FISH DERBY	0	0	0	0
524620 - GRAEAGLE FISH DERBY	0	0	0	0
524630 - ALMANOR FISH DERBY	0	0	0	0
524640 - JR PHEASANT HUNT	0	0	500	500
524650 - PORTOLA HIGH SETTLEMENT	0	0	0	0
524660 - FR LAND TRUST SETTLEMENT	0	0	0	0
524670 - PGE SETTLE EXPENSE	0	30,118	0	0
525000 - OVERHEAD	(80)	3,738	80	3,738
525119 - LIABILITY SELF-FUND INSURANCE	28	35	0	39
527400 - TRAVEL- IN COUNTY	836	716	1,000	1,000
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	1,004	36,539	7,605	11,302
Total Expenditures and Appropriations	4,300	39,833	11,141	15,110

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	Fund: 0003 - FISH AND GAME			
	Budget Unit: 20500 - FISH AND GAME			
	Function: 02 - PUBLIC PROTECTION			
	Activity: 21 - OTHER PROTECTION			2023-24
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost	(59,731)	(103,554)	9,391	(36,640)

STATE ASSET FORFEITURE EDUCATION

State Controller Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70391 - SO -ASST FORFEITURE EDU

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
44358 - STATE - ASSET SEIZURE	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
524400 - SPECIAL DEPARTMENT EXPENSE	1,526	5,342	15,635	10,354
525000 - OVERHEAD	(189)	(36)	46	36
Total 52 - SERVICES & SUPPLIES	1,337	5,306	15,681	10,390
Total Expenditures and Appropriations	1,337	5,306	15,681	10,390
Net Cost	1,337	5,306	15,681	10,390

STATE CRIMINAL ALIEN ASSISTANCE PROGRAM

State Controller Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2023-24

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70338 - SCAAP -SO

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44520 - FEDL-OTHER & FAA	0	6,800	2,428	0
Total 44 - STATE & FEDERAL AID	0	6,800	2,428	0
Total Revenue	0	6,800	2,428	0
52-SERVICES SUPPLIES				
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521900 - PROFESSIONAL SVC	0	1,496	1,496	2,500
524311 - DESK/WORKSTATION	0	0	0	0
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524550 - KITCHEN EQUIPMENT	0	0	0	0
524900 - AMMUNITION/TACTICAL SUPP	2,000	0	3,009	0
525000 - OVERHEAD	76	(221)	40	221
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	2,076	1,275	4,545	2,721
58-TRANSFERS				
580000 - TRANSFER	0	0	0	4,921
Total 58 - TRANSFERS	0	0	0	4,921
Total Expenditures and Appropriations	2,076	1,275	4,545	7,642
Net Cost	2,076	(5,525)	2,117	7,642

JAIL - SUPP. LAW ENFORCEMENT SERVICES FUND

State Controller Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2023-24

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70359 - SLESF - JAIL

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44393 - ST- SLESF & JUVNL JST	8,167	8,255	8,000	4,500
44393P - SLESF/JUV SLESF	0	0	0	0
Total 44 - STATE & FEDERAL AID	8,167	8,255	8,000	4,500
Total Revenue	8,167	8,255	8,000	4,500
52-SERVICES SUPPLIES				
520940 - SAFETY EQUIPMENT/EXPENSES	0	2,952	3,000	4,000
524900 - AMMUNITION/TACTICAL SUPP	4,665	0	3,744	3,745
525000 - OVERHEAD	92	70	20	70
Total 52 - SERVICES & SUPPLIES	4,757	3,022	6,764	7,815
58-TRANSFERS				
580000 - TRANSFER	5,000	0	5,051	0
Total 58 - TRANSFERS	5,000	0	5,051	0
Total Expenditures and Appropriations	9,757	3,022	11,815	7,815
Net Cost	1,590	(5,233)	3,815	3,315

Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70388 - SB678

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	26	62	26	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	1,064	641	1,064	580
51125 - CLOTHING ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	1,090	703	1,090	580
52-SERVICES SUPPLIES				
520303 - FOOD - INMATE	0	0	0	0
520700 - CLOTHING & SUPPL INMATE	0	0	0	5,964
525119 - LIABILITY SELF-FUND INSURANCE	568	474	568	255
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	4,307	0
Total 52 - SERVICES & SUPPLIES	568	474	4,875	6,219
Total Expenditures and Appropriations	1,658	1,177	5,965	6,799
Net Cost	1,658	1,177	5,965	6,799

PUBLIC SAFETY INTEROPERABLE COMM. GRANT

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70339 - PSIC GRNT (OLD COPS TECH)

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44520 - FEDL-OTHER & FAA	0	0	0	0
44520P - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
521240 - TOOLS & EQUIPMENT	0	0	92	94
521250 - COMMUNICATION EQUIP	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	(25)	(19)	25	19
528400 - CONTINGENCIES	0	0	539	539
Total 52 - SERVICES & SUPPLIES	(25)	(19)	656	652
54-FIXED ASSETS				
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
549500 - COMPUTER HARDWARE	0	0	0	0
549630 - BOAT MOTOR	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Expenditures and Appropriations	(25)	(19)	656	652
Net Cost	(25)	(19)	656	652

GRANT - EVERY 15 MINUTES

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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70340 - EVERY 15 MIN

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
44290P - STATE OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48001 - TRANSFER-IN1	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
48212 - CONTRI TRANS FR G.F.	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	96	111
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
524401 - SPEC DEPT EXP EV 15 MIN	0	0	0	0
525000 - OVERHEAD	(16)	(46)	16	46
Total 52 - SERVICES & SUPPLIES	(16)	(46)	112	157
Total Expenditures and Appropriations	(16)	(46)	112	157
Net Cost	(16)	(46)	112	157

OES/ASSISTANT DISTRICT ATTORNEY SHERIFF

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70385 - OES/ADA SHRRF

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44263 - STATE-OCJP S.O. DC	0	0	0	0
44263P - STATE- OCJP SO DC	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	0	0	794	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	0	0	794	0
Total Revenue	0	0	794	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	7	17	7	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	1,000	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	307	170	307	154
51120 - CELL PHONE ALLOW	0	0	0	0
51125 - CLOTHING ALLOWANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	1,314	187	314	154
52-SERVICES SUPPLIES				
521102 - FUEL - VEHICLE	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	(1,862)	0	700	0
525119 - LIABILITY SELF-FUND INSURANCE	164	126	164	47
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	(1,698)	126	864	47
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580001 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	(384)	313	1,178	201
Net Cost	(384)	313	384	201

HOMELAND SECURITY #3

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70386 - HOMELAND SECURITY#3

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44132 - STATE HOMELAND DEFENSE	0	0	89,130	0
44132P - STATE -HOME LAND DEF	6,160	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
Total 44 - STATE & FEDERAL AID	6,160	0	89,130	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	6,160	0	89,130	0
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	0	1,403	1,405	0
521102 - FUEL - VEHICLE	0	0	0	0
521250 - COMMUNICATION EQUIP	0	44,137	44,039	0
521260 - CAMERA/CAMERA ACCESSORY	0	5,400	5,400	0
521300 - MAINT. BUILDINGS & GROUND	0	0	5,000	0
521800 - OFFICE EXPENSE	0	0	155	0
525000 - OVERHEAD	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	50,940	55,999	0
54-FIXED ASSETS				
542200 - COMMUNICATION EQUIPMENT	0	33,223	33,326	0
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
Total 54 - FIXED ASSETS	0	33,223	33,326	0
Total Expenditures and Appropriations	0	84,163	89,325	0
Net Cost	(6,160)	84,163	195	0

JAIL CONSTRUCTION - SB844

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Fund: 0017 - SHERIFF GRANTS

Budget Unit: 70399 - JAIL CONSTRUCTION - SB844

Function: 02 - PUBLIC PROTECTION

Activity: 18 - POLICE PROTECTION

2023-24

Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

DISASTER RESPONSE

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Fund: 0022 - DISASTER RESPONSE FUND

Budget Unit: 20022 - DISASTER RESPONSE

Function: 01 - GENERAL GOVERNMENT

Activity: 00 - UNDEFINED

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
48-TRANSFER				
48000 - TRANSFER-IN	100,000	0	0	0
Total 48 - TRANSFER	100,000	0	0	0
Total Revenue	100,000	0	0	0
Net Cost	(100,000)	0	0	0

DISASTER RESPONSE (CONT.)

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Fund: 0022 - DISASTER RESPONSE FUND

Budget Unit: 20022 - DISASTER RESPONSE

Function: 01 - GENERAL GOVERNMENT

Activity: 11 - FINANCE

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
46-OTHER REVENUE				
46060 - OTHER-MISCELLANEOUS	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	5,005,848	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	401	73,510	0	0
46253 - REIMB - CO DISASTR RESPNS	0	55,748	0	0
Total 46 - OTHER REVENUE	5,006,249	129,258	0	0
Total Revenue	5,006,249	129,258	0	0
52-SERVICES SUPPLIES				
521240 - TOOLS & EQUIPMENT	785	0	0	0
52170 - MISCELLANEOUS EXPENSE	278,503	3,787,250	0	0
527500 - TRAVEL- OUT OF COUNTY	40,900	0	0	0
Total 52 - SERVICES & SUPPLIES	320,188	3,787,250	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	1,177,229	406,322	0	0
Total 58 - TRANSFERS	1,177,229	406,322	0	0
Total Expenditures and Appropriations	1,497,417	4,193,572	0	0
Net Cost	(3,508,832)	4,064,314	0	0

DISASTER RECOVERY OPERATIONS CENTER

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0023 - DISASTR RECOV OP CNTR DROC

Budget Unit: 20023 - DIS RECOV OPS CENTER - DROC

Function: 01 - GENERAL GOVERNMENT

Activity: 11 - FINANCE

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
46-OTHER REVENUE				
46060 - OTHER-MISCELLANEOUS	6	0	0	0
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46255 - DISASTER RESP INSUR REIMB	599,000	0	0	0
Total 46 - OTHER REVENUE	599,006	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	750,000	0	0	0
Total 48 - TRANSFER	750,000	0	0	0
Total Revenue	1,349,006	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	14,941	0	0	0
51020 - OTHER WAGES	77,123	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	4,936	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	900	0	0	0
51090 - GROUP INSURANCE	764	0	0	0
51100 - FICA/MEDICARE OASDI	7,488	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	259
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	37	0	0	0
Total 51 - SALARIES & BENEFITS	106,189	0	0	259
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	9	0	0	0
520407 - REFUSE DISPOSAL	1,109	0	0	0
52170 - MISCELLANEOUS EXPENSE	0	0	0	0
521800 - OFFICE EXPENSE	8,233	0	0	0
521900 - PROFESSIONAL SVC	229,973	30,281	0	0
523702 - PUB - RECRUITMENT ADS	946	0	0	0
523800 - EQUIP RENT/LEASE	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	237
52750 - TRAVEL-SPECIAL	8,404	0	0	0
527802 - ELECTRIC CHARGES	2,171	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	5,946	0	0	0
527807 - WATER/SEWER CHARGES	876	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	27,008	(4,673)	0	0
Total 52 - SERVICES & SUPPLIES	284,675	25,608	0	237
58-TRANSFERS				
58000 - TRANSFER-OUT	500,000	0	0	0
Total 58 - TRANSFERS	500,000	0	0	0
Total Expenditures and Appropriations	890,864	25,608	0	496
Net Cost	(458,142)	25,608	0	496

SOCIAL SERVICES

State Controller Schedules
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Plumas County
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Fund: 0013 - DEPT. SOCIAL SERVICES

Budget Unit: 70590 - SOCIAL SRVC

Function: 05 - PUBLIC ASSISTANCE

Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43067 - BOOTH RENTAL	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	0	0	0	0
44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
44061 - STATE ARC ASSISTANCE	2,325,090	1,547,615	2,200,000	2,200,000
44090 - STATE-PUBLIC ASST.PROGRAM	431,126	399,356	600,000	600,000
44091 - STATE ARC ASSISTANCE	34,672	27,220	15,000	30,000
44093 - STATE - CMSP INCENTIVE	0	0	0	0
44381 - ACCESS TO TECH GRANT	0	14,132	0	157,462
44400 - FEDL-WELFARE PUB. ADMIN.	1,134,230	1,012,858	1,750,000	1,750,000
44430 - FEDL-PUBLIC ASST.PROGRAM	731,883	847,407	12,000,000	12,000,000
44520 - FEDL-OTHER & FAA	28,416	28,400	32,000	32,000
Total 44 - STATE & FEDERAL AID	4,685,417	3,876,988	16,597,000	16,769,462
46-OTHER REVENUE				
46064 - 6 MO. OLD CANCELLED WRTS.	0	0	0	0
46067 - 6MON.OLD PAYROLL WARRANTS	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	1,784	1,987	3,500	3,500
46209 - ADMIN REPAYMENT	14,551	13,319	20,000	20,000
46210 - REPAYMENT OF AID	51,454	47,683	55,000	55,000
46251 - REIMBURSEMENTS/REFUNDS	797	248	2,000	2,000
46253 - REIMB - CO DISASTR RESPNS	14,883	1,861	0	0
46500 - CONTRIBS. FROM PUBLIC	0	0	0	0
46999 - REIMB PR YR VOID WARRANT	0	0	0	0
Total 46 - OTHER REVENUE	83,469	65,098	80,500	80,500
48-TRANSFER				
48000 - TRANSFER-IN	46,500	18,000,000	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48011 - TRN - ADMIN	0	0	185,000	185,000
48012 - TRN - ASSISTANCE	0	0	384,930	385,000
48100 - TRF IN DISASTER	6,903	0	0	0
48720 - TRN-SS ADULT PROTCT SVC	0	0	0	0
48725 - TRN-SS ADULT FOSTER CARE	0	0	0	0
48730 - TRN-SS FOSTR CARE ADMIN	0	0	0	0
48735 - TRN-SS CHLD WELFARE SVC	0	0	0	0
48740 - TRS-SS ADOPT ADMIN	0	0	0	0
48745 - TRN-SS CHLD ABUSE PRVNT	0	0	0	0
48781 - TR-SS-PROTECTIVE SVC	0	0	0	0
48782 - TRN-FAMILY SPT SUBACT	0	0	0	0
Total 48 - TRANSFER	53,403	18,000,000	569,930	570,000
Total Revenue	4,822,289	21,942,086	17,247,430	17,419,962

SOCIAL SERVICES (CONT.)

State Controller Schedules
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Plumas County
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Fund: 0013 - DEPT. SOCIAL SERVICES

Budget Unit: 70590 - SOCIAL SRVC

Function: 05 - PUBLIC ASSISTANCE

Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	1,721,426	1,740,027	2,179,435	2,372,577
51020 - OTHER WAGES	16,197	47,044	140,950	140,950
51060 - OVERTIME PAY	52,589	40,704	75,000	75,000
51070 - UNEMPLOYMENT INSURANCE	3,468	14,487	3,469	3,469
51080 - RETIREMENT	545,349	159,519	633,126	726,029
51081 - OPEB LIABILITY	81,989	97,503	81,989	97,503
51090 - GROUP INSURANCE	317,595	335,926	467,383	732,516
51100 - FICA/MEDICARE OASDI	137,473	139,851	186,125	204,317
51110 - COMPENSATION INSURANCE	48,782	68,730	48,782	82,692
51120 - CELL PHONE ALLOW	10,642	11,000	10,800	10,800
51128 - BILINGUAL ALLOWANCE	1,792	2,118	2,520	2,520
51150 - LIFE INSURANCE	334	334	334	334
Total 51 - SALARIES & BENEFITS	2,937,636	2,657,243	3,829,913	4,448,707
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	4,185	3,787	20,000	10,000
520202 - CELL PHONE SERVICE	456	456	500	500
520205 - PAGER SERVICE	0	0	0	0
520206 - ACCESS TO TECH GRANT EXP	0	25,858	0	157,462
520208 - INTERNET INSTALLATION	0	0	0	0
520209 - PHONE REPAIRS/INSTALL	0	0	2,000	2,000
520210 - POSTAGE/SHIP, MAIL COST	29,953	39,205	40,000	50,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520225 - PO BOX RENT/ANNUAL FEES	122	0	150	170
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520250 - COPY MACHINE LEASE	6,459	7,518	6,500	7,000
520261 - PRE-PRINTED FORMS	0	0	0	0
520290 - POSTAGE MACHINE RENT/LEAS	4,600	4,600	12,000	12,000
520410 - SOFTWARE LICENSE	0	0	5,000	5,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	10,598	10,715	50,000	50,000
520907 - EQUIP. MAINT.CONTRACT	5,849	5,929	6,000	8,000
520908 - WIRING COSTS	0	0	0	0
520910 - PHONE CARDS	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	475	5,000	5,000
521231 - COMPUTERS<1500.00	12,655	6,279	15,000	15,000
521600 - MEMBERSHIPS/ANNUAL DUES	21,706	24,916	25,000	26,000
521700 - MISC EXPENSES	0	0	0	0
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	17,897	18,743	34,000	34,000
521832 - PAMPHLETS	0	0	0	0
521900 - PROFESSIONAL SVC	755,189	719,780	2,500,000	2,500,000

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Fund: 0013 - DEPT. SOCIAL SERVICES

Budget Unit: 70590 - SOCIAL SRVC

Function: 05 - PUBLIC ASSISTANCE

Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521986 - SECURITY	18,556	19,177	21,700	21,700
523000 - PROMOTIONAL MATERIAL	0	0	0	0
523500 - CHILDRENS FAIR EXP	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	1,909	2,372	3,000	3,000
524000 - RENT - OFFICE/SPACE	0	0	0	0
524130 - AIR TRAVEL NON-EMPLEE	388	0	2,500	2,500
524170 - GRANT	0	735	3,500	3,500
524207 - STORAGE SPACE RENT	2,436	2,436	3,000	3,000
524400 - SPECIAL DEPARTMENT EXPENSE	3,672	2,855	40,000	40,000
524410 - NON-EMPLOYEE INCENTIVE	0	0	0	0
524900 - AMMUNITION/TACTICAL SUPP	0	0	500	500
525000 - OVERHEAD	631,614	542,793	631,614	542,793
525080 - CAPIT EXPENSES- STATE	105,769	79,322	73,200	74,000
525100 - ANCILLARY, ETC SP DEPT	420	210	20,200	20,200
525119 - LIABILITY SELF-FUND INSURANCE	45,650	82,264	45,650	37,460
525130 - AFDC CHILDCARE	135,383	129,479	119,000	233,129
525200 - DATA PROCESSING FEES	961	536	3,000	3,000
526900 - CONTRACTS	172,818	341,257	420,000	420,000
527000 - TRAINING	13,928	6,004	70,000	70,000
527400 - TRAVEL- IN COUNTY	9,206	6,895	20,000	20,000
527402 - BUS PASSES-NON EMPLOYEE	3,015	0	12,000	12,000
527410 - CLIENT SERVICE EXP	6,864	9,752	12,000	12,000
527411 - FOSTER CARE - COUNTY ONLY FUND	38,085	50,453	135,500	135,500
527500 - TRAVEL- OUT OF COUNTY	19,332	19,900	75,000	75,000
527510 - TRAVEL-CHILD VISITS	0	0	0	0
527750 - IN CNTY HOSTING	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	2,079,675	2,164,701	4,432,514	4,611,414
53-OTHER CHARGES				
530140 - EMERGENT COSTS-CLIENT SVC	0	0	0	0
530700 - SUPPORT CARE AFDC FG/U	1,070,297	1,409,585	1,400,000	1,800,000
530900 - SPPRT CARE AFDC/FC/AAP/KN	2,343,930	1,955,525	3,200,000	3,200,000
531300 - GENERAL RELIEF	19,780	19,819	120,000	120,000
531400 - EMERGENT SHELTER	0	0	24,000	24,000
532300 - CLIENT TRANSPORT	0	0	0	0
532305 - TOP REFUNDS	3,257	1,657	12,000	12,000
532600 - ILP PROGRAM	0	2,679	18,000	20,000
532610 - EMANCIPATED YTH STIPEND	0	0	0	0
532800 - IHSS/PCS PROGRAM	637,497	662,997	665,000	690,000
Total 53 - OTHER CHARGES	4,074,761	4,052,262	5,439,000	5,866,000
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
541501 - VEHICLE 4X4	0	0	100,000	100,000

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Fund: 0013 - DEPT. SOCIAL SERVICES

Budget Unit: 70590 - SOCIAL SRVC

Function: 05 - PUBLIC ASSISTANCE

Activity: 26 - ADMINISTRATION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
54-FIXED ASSETS (continued)				
549501 - LAP TOP COMPUTER	0	0	0	0
Total 54 - FIXED ASSETS	0	0	100,000	100,000
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	11,846	0	11,846	11,846
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
57001 - INTERFUND TRANSFER	0	0	0	0
Total 57 - TRANSFER OUT	11,846	0	11,846	11,846
58-TRANSFERS				
58000 - TRANSFER-OUT	79,685	0	100,800	100,800
580002 - TRANSFER	0	0	30,000	30,000
58520 - TRN - CBCAP TO CAP COUNCI	0	0	18,000	18,000
Total 58 - TRANSFERS	79,685	0	148,800	148,800
Total Expenditures and Appropriations	9,183,603	8,874,206	13,962,073	15,186,767
Net Cost	4,361,314	(13,067,880)	(3,285,357)	(2,233,195)

PUBLIC AUTHORITY

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Fund: 0013 - DEPT. SOCIAL SERVICES

Budget Unit: 70591 - PUBLIC AUTHORITY

Function: 05 - PUBLIC ASSISTANCE

Activity: 26 - ADMINISTRATION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
44400 - FEDL-WELFARE PUB. ADMIN.	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
522200 - NON-CO EMP PER-DIEM	0	0	0	0
523703 - NEWSPAPER ADS	0	0	0	0
525000 - OVERHEAD	(295)	18,741	295	18,741
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	(295)	18,741	295	18,741
Total Expenditures and Appropriations	(295)	18,741	295	18,741
Net Cost	(295)	18,741	295	18,741

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Fund: 0001 - GENERAL

Budget Unit: 20430 - PUBLIC GUARDIAN

Function: 02 - PUBLIC PROTECTION

Activity: 21 - OTHER PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
45-CHARGES FOR SERVICES				
45022 - REP PAYEE FEES	0	0	6,000	0
45370 - CONSERVATOR FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	6,000	0
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	380	14	0	0
Total 46 - OTHER REVENUE	380	14	0	0
48-TRANSFER				
48000 - TRANSFER-IN	1,500	0	0	0
Total 48 - TRANSFER	1,500	0	0	0
Total Revenue	1,880	14	6,000	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	63,207	74,082	110,330	90,730
51060 - OVERTIME PAY	133	0	0	0
51070 - UNEMPLOYMENT INSURANCE	15	54	15	15
51080 - RETIREMENT	18,098	6,499	32,051	27,527
51081 - OPEB LIABILITY	2,999	3,567	2,999	3,567
51090 - GROUP INSURANCE	14,416	24,462	35,664	56,652
51100 - FICA/MEDICARE OASDI	4,172	5,062	8,440	6,941
51110 - COMPENSATION INSURANCE	2,143	554	2,143	337
Total 51 - SALARIES & BENEFITS	105,183	114,280	191,642	185,769
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	225	201	720	720
520209 - PHONE REPAIRS/INSTALL	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	112	25	250	250
520225 - PO BOX RENT/ANNUAL FEES	122	140	130	170
520230 - COPY CHARGES	0	0	0	0
520261 - PRE-PRINTED FORMS	355	0	500	500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	2,050	2,050	2,500	2,500
521800 - OFFICE EXPENSE	435	0	500	500
521900 - PROFESSIONAL SVC	0	991	1,500	1,500
521986 - SECURITY	616	637	720	720
523710 - ANNUAL PUB/REF MANUALS	0	404	200	200
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	327	410	327	530
527000 - TRAINING	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	931	213	1,000	1,500
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	5,173	5,071	8,347	9,090

Fund: 0001 - GENERAL

Budget Unit: 20430 - PUBLIC GUARDIAN

Function: 02 - PUBLIC PROTECTION

Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24
				Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures and Appropriations	110,356	119,351	199,989	194,859
Net Cost	108,476	119,337	193,989	194,859

REALIGNMENT

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Fund: 0013 - DEPT. SOCIAL SERVICES

Budget Unit: 70593 - SS - REALIGNMENT

Function: 05 - PUBLIC ASSISTANCE

Activity: 26 - ADMINISTRATION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	75,833	0	0	0
Total 43 - USE OF MONEY & PROPERTY	75,833	0	0	0
44-STATE FEDERAL AID				
44142 - ST.-AID HLTH REALIGN. REV	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48720 - TRN-SS ADULT PROTCT SVC	3,054,780	1,269,202	0	0
48725 - TRN-SS ADULT FOSTER CARE	514,347	270,999	0	0
48780 - TRN-SS CAL WORKS MOE	480,719	306,274	0	0
48782 - TRN-FAMILY SPT SUBACT	573,563	370,246	0	0
Total 48 - TRANSFER	4,623,409	2,216,721	0	0
Total Revenue	4,699,242	2,216,721	0	0
52-SERVICES SUPPLIES				
525000 - OVERHEAD	128	116	128	116
Total 52 - SERVICES & SUPPLIES	128	116	128	116
58-TRANSFERS				
580000 - TRANSFER	0	14,000,000	0	0
Total 58 - TRANSFERS	0	14,000,000	0	0
Total Expenditures and Appropriations	128	14,000,116	128	116
Net Cost	(4,699,114)	11,783,395	128	116

SOCIAL SERVICES ASSISTANCE

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Fund: 0013 - DEPT. SOCIAL SERVICES
Budget Unit: 70594 - SOC SVC ASSTNC

Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	0	0	0	0
44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
44090 - STATE-PUBLIC ASST.PROGRAM	0	0	0	0
44091 - STATE ARC ASSISTANCE	0	0	0	0
44171 - ST CHILD POVERTY SUBACT	0	0	0	0
44400 - FEDL-WELFARE PUB. ADMIN.	0	0	0	0
44430 - FEDL-PUBLIC ASST.PROGRAM	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
46-OTHER REVENUE				
46064 - 6 MO. OLD CANCELLED WRTS.	0	0	0	0
46210 - REPAYMENT OF AID	0	0	0	0
46999 - REIMB PR YR VOID WARRANT	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48725 - TRN-SS ADULT FOSTER CARE	0	0	0	0
48750 - TRN-SS ADOPT ASST PROG	0	0	0	0
48782 - TRN-FAMILY SPT SUBACT	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
525000 - OVERHEAD	(7,218)	(11,744)	7,218	11,744
Total 52 - SERVICES & SUPPLIES	(7,218)	(11,744)	7,218	11,744
53-OTHER CHARGES				
530700 - SUPPORT CARE AFDC FG/U	0	0	0	0
530900 - SPPRT CARE AFDC/FC/AAP/KN	0	0	0	0
530910 - ARC ASSISTANCE PAYMENTS	0	0	0	0
532800 - IHSS/PCS PROGRAM	0	0	0	0
Total 53 - OTHER CHARGES	0	0	0	0
Total Expenditures and Appropriations	(7,218)	(11,744)	7,218	11,744
Net Cost	(7,218)	(11,744)	7,218	11,744

REALIGNMENT PROFESSIONAL SERVICES

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Fund: 0013 - DEPT. SOCIAL SERVICES

Budget Unit: 70595 - SS - REALIGN PROT SVCS

Function: 05 - PUBLIC ASSISTANCE

Activity: 26 - ADMINISTRATION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	31,179	0	0	0
Total 43 - USE OF MONEY & PROPERTY	31,179	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48781 - TR-SS-PROTECTIVE SVC	3,278,555	1,792,087	0	0
Total 48 - TRANSFER	3,278,555	1,792,087	0	0
Total Revenue	3,309,734	1,792,087	0	0
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
580000 - TRANSFER	0	4,000,000	0	0
Total 58 - TRANSFERS	0	4,000,000	0	0
Total Expenditures and Appropriations	0	4,000,000	0	0
Net Cost	(3,309,734)	2,207,913	0	0

TREASURER-TAX COLLECTOR

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Fund: 0001 - GENERAL

Budget Unit: 20050 - TREASURER-TAX COLLECTOR

Function: 01 - GENERAL GOVERNMENT

Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
41-LICENSES PERMITS				
41010 - BUSINESS LICENSES	400	200	600	200
Total 41 - LICENSES & PERMITS	400	200	600	200
45-CHARGES FOR SERVICES				
45002 - INTEREST INV. ADMIN. CHG.	98,394	0	275,000	135,000
45003 - TOT 3% COLLECTION FEE	45,000	45,000	45,000	45,000
45005 - SB 2557 COLLECTION CHARGE	46,614	46,492	40,000	40,000
45006 - 5% SUPP. ADMIN. FEE	26,839	13,640	28,000	25,000
45007 - TREAS \$20 DEL COST	55,315	780	49,000	49,000
45008 - SPEC. ASSMT.HANDLING CHG	6,098	5,623	7,000	7,000
45010 - ASSM-TAX COLLECTOR FEES	24,520	17,457	20,000	20,000
45011 - TBID - TREAS 2% OF 2%	3,836	4,304	0	3,000
45027 - COMPREHENSIVE COLL FEE	17,867	24,298	15,000	15,000
45028 - RETURN CHECK FEES	918	2,217	700	700
45091 - TREAS. COLLECTION FEES	7,520	7,422	7,000	7,000
45770 - PASSPORT FEES	5,950	10,535	6,000	7,500
Total 45 - CHARGES FOR SERVICES	338,871	177,768	492,700	354,200
46-OTHER REVENUE				
46030 - PROB / RESTIT COLLECT FEE	813	1,617	1,000	1,000
46251 - REIMBURSEMENTS/REFUNDS	13	0	0	0
46253 - REIMB - CO DISASTR RESPNS	0	829	0	0
Total 46 - OTHER REVENUE	826	2,446	1,000	1,000
48-TRANSFER				
48000 - TRANSFER-IN	6,000	6,000	0	0
48100 - TRF IN DISASTER	1,246	0	0	0
Total 48 - TRANSFER	7,246	6,000	0	0
Total Revenue	347,343	186,414	494,300	355,400
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	346,180	317,668	325,860	363,081
51020 - OTHER WAGES	0	9,110	18,000	18,000
51060 - OVERTIME PAY	3,048	0	0	0
51070 - UNEMPLOYMENT INSURANCE	150	537	150	150
51080 - RETIREMENT	96,983	32,781	104,243	116,000
51081 - OPEB LIABILITY	11,999	11,890	11,999	11,890
51090 - GROUP INSURANCE	74,857	77,443	83,740	114,000
51100 - FICA/MEDICARE OASDI	24,176	23,054	26,442	28,000
51110 - COMPENSATION INSURANCE	20,391	35,239	20,391	2,004
51150 - LIFE INSURANCE	334	334	334	335
Total 51 - SALARIES & BENEFITS	578,118	508,056	591,159	653,460
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (\$)	276	317	200	500
520210 - POSTAGE/SHIP, MAIL COST	18,408	18,209	20,000	20,000
520213 - MAILERS/COSTS COLLECTIONS	3,174	1,180	4,000	4,000
520214 - TAX BILL COSTS	6,288	6,175	10,000	10,000

TREASURER-TAX COLLECTOR (CONT.)

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Fund: 0001 - GENERAL

Budget Unit: 20050 - TREASURER-TAX COLLECTOR

Function: 01 - GENERAL GOVERNMENT

Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520225 - PO BOX RENT/ANNUAL FEES	0	0	0	0
520250 - COPY MACHINE LEASE	2,456	2,112	2,500	3,000
520261 - PRE-PRINTED FORMS	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	405	0	1,000	1,000
521600 - MEMBERSHIPS/ANNUAL DUES	350	400	500	500
521750 - FITNESS & WELLNESS	0	0	0	0
521800 - OFFICE EXPENSE	6,093	4,337	6,000	6,000
521900 - PROFESSIONAL SVC	47,070	68,128	49,000	55,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	1,000	1,000
524705 - BANK FEES/COSTS	39,649	27,598	43,000	43,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	3,716	4,075	3,716	4,517
527400 - TRAVEL- IN COUNTY	0	0	300	300
527500 - TRAVEL- OUT OF COUNTY	3,144	1,361	7,000	7,000
529500 - COMPUTER	0	0	0	7,000
540412 - SOFTWARE	0	0	0	12,000
Total 52 - SERVICES & SUPPLIES	131,029	133,892	148,216	174,817
Total Expenditures and Appropriations	709,147	641,948	739,375	828,277
Net Cost	361,804	455,534	245,075	472,877

GEN FND - TITLE III

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Fund: 0011 - TITLE III

Budget Unit: 20026 - GEN FND - TITLE III

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES				
525740 - FIRE PREVENT -TITLE III	0	0	0	0
525764 - CONSRVTN PROJ--SRR BUTTES	0	0	0	0
525880 - ALMANOR WTRSHD ADVIS	0	0	0	0
528483 - CLSROOM/LOCHERMN TITL III	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
585574 - CONTRIB GIS, PLNN OR BLDG	0	0	0	0
585576 - CONTRIB TO PUBLIC WRKS	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

CAPITAL REPLACEMENT

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Fund: 0001 - GENERAL

Budget Unit: 20029 - CAPITAL REPLACEMENT

Function: 01 - GENERAL GOVERNMENT

Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object		2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1		2	3	4	5
43-USE OF MONEY PROPERTY					
43010 - INTEREST-INVESTED FUNDS		660	0	0	0
Total 43 - USE OF MONEY & PROPERTY		660	0	0	0
Total Revenue		660	0	0	0
52-SERVICES SUPPLIES					
525000 - OVERHEAD		0	0	0	0
Total 52 - SERVICES & SUPPLIES		0	0	0	0
54-FIXED ASSETS					
542600 - EQUIPMENT		0	0	0	0
Total 54 - FIXED ASSETS		0	0	0	0
Total Expenditures and Appropriations		0	0	0	0
Net Cost		(660)	0	0	0

Fund: 0001 - GENERAL

Budget Unit: 20033 - ECONOMIC DEVELOPMENT-CAO

Function: 01 - GENERAL GOVERNMENT

Activity: 15 - PROMOTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES				
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

PCCDC CDBG GRANT

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Fund: 0070 - PCCDC PILT CDBG

Budget Unit: 20055 - PCCDC CDBG GRANT

Function: 01 - GENERAL GOVERNMENT

Activity: 16 - OTHER GENERAL

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	28	0	0	0
Total 43 - USE OF MONEY & PROPERTY	28	0	0	0
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	28	0	0	0
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	(28)	0	0	0

Fund: 0070 - PCCDC PILT CDBG
Budget Unit: 20057 - **DO NOT USE**PCCDC PILT

Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

COURTHOUSE ANNEX/HEALTH & HUMAN SERVICES

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Fund: 0096 - CAPITAL IMPROVEMENTS

Budget Unit: 20136 - CRTHS ANNEX/HLTH & HMN SVC

Function: 01 - GENERAL GOVERNMENT

Activity: 36 - PLANT ACQUISITION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
46-OTHER REVENUE				
46078 - REVENUE FROM LOANS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
Total Revenue	0	0	0	0
54-FIXED ASSETS				
540190 - CAP IMP HLTH & HMN SVC	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

COURTHOUSE REMODEL

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Fund: 0096 - CAPITAL IMPROVEMENTS

Budget Unit: 20137 - COURTHOUSE REMODL

Function: 01 - GENERAL GOVERNMENT

Activity: 36 - PLANT ACQUISITION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
46-OTHER REVENUE				
46078 - REVENUE FROM LOANS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
Total Revenue	0	0	0	0
54-FIXED ASSETS				
540190 - CAP IMP HLTH & HMN SVC	0	0	0	0
544900 - COURTHOUSE REMODEL	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

CAPITAL PROJECT - ANIMAL SHELTER

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Fund: 0096 - CAPITAL IMPROVEMENTS

Budget Unit: 20139 - CAP PROJ-ANIMAL SHLTR

Function: 01 - GENERAL GOVERNMENT

Activity: 36 - PLANT ACQUISITION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
46-OTHER REVENUE				
46078 - REVENUE FROM LOANS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
Total Revenue	0	0	0	0
54-FIXED ASSETS				
540260 - CAP IMPROV ANIMAL SHLTR	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

INSURANCE & BONDS

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Fund: 0001 - GENERAL

Budget Unit: 20240 - INSURANCE & BONDS

Function: 01 - GENERAL GOVERNMENT

Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24
				Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45200 - OTHR SVC OR SVC TO CRTS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
522600 - PROPERTY INSURANCE	0	0	0	0
522800 - BOND -BLANKET EMPLEE	0	0	0	0
523130 - EMPLEE ASSIST PROGRAM	0	0	0	0
523211 - POLLUTION - INS	0	0	0	0
524600 - LITIGATION COSTS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

INTENS DRUG SUP

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Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20370 - INTENS DRG SUP

Function: 02 - PUBLIC PROTECTION Activity: 19 - DETENTION & CORRECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44263 - STATE-OCJP S.O. DC	0	0	0	0
44341 - STATE-OCJP PROB.DC	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	58
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	58
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	0	0
524803 - DRUG TESTING	0	0	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	58
Net Cost	0	0	0	58

PROBATION - EVIDENCE BASE SUPRV

State Controller Schedules
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Fund: 0046 - PROB GRANT DEPT(S)

Budget Unit: 20401 - PROB-EVIDENCE BASED SUPRV

Function: 02 - PUBLIC PROTECTION

Activity: 19 - DETENTION & CORRECTION

2023-24

**Adopted by the
Board of
Supervisors**

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
Total Revenue	0	0	0	0
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
520410 - SOFTWARE LICENSE	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

PROBATION - OTRAP

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0046 - PROB GRANT DEPT(S)

Budget Unit: 20403 - PROB-OTRAP

Function: 02 - PUBLIC PROTECTION

Activity: 19 - DETENTION & CORRECTION

2023-24

Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
Total Revenue	0	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527503 - TRAVEL - NEW EMP TRAINING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

PROBATION - CRT DRUG

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0046 - PROB GRANT DEPT(S)

Budget Unit: 20407 - PROB-CRT DRUG

Function: 02 - PUBLIC PROTECTION

Activity: 19 - DETENTION & CORRECTION

2023-24

Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44226 - STATE - DRUG COURT	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
48-TRANSFER				
48010 - TRF FR AOD	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
51119 - LIABILITY INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524410 - NON-EMPLOYEE INCENTIVE	0	0	0	0
524803 - DRUG TESTING	0	0	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527402 - BUS PASSES-NON EMPLOYEE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

BUILDING DEVELOPMENT/IMPACT

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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20446 - BUILDING DEVELOPMENT/IMPACT

Function: 02 - PUBLIC PROTECTION Activity: 20 - PROTECTION INSPECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	47	0	0	0
Total 43 - USE OF MONEY & PROPERTY	47	0	0	0
45-CHARGES FOR SERVICES				
45396 - DEVELOPMENT/IMPACT FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
Total Revenue	47	0	0	0
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	(47)	0	0	0

COORD COUNCIL

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Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL
Budget Unit: 20455 - COORD COUNCIL
Function: 02 - PUBLIC PROTECTION
Activity: 16 - OTHER GENERAL

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
48-TRANSFER				
48000 - TRANSFER-IN	0	0	24,832	0
Total 48 - TRANSFER	0	0	24,832	0
Total Revenue	0	0	24,832	0
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	300	0
521800 - OFFICE EXPENSE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	300	0
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	24,532	0
Total 58 - TRANSFERS	0	0	24,532	0
Total Expenditures and Appropriations	0	0	24,832	0
Net Cost	0	0	0	0

PLANNING - HOMELESS HHAP

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0052 - PLAN - HHAP GRANT

Budget Unit: 20492 - PLANNING-HOMELESS HHAP

Function: 02 - PUBLIC PROTECTION Activity: 20 - PROTECTION INSPECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	299	0	0	0
Total 43 - USE OF MONEY & PROPERTY	299	0	0	0
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44028 - STATE GRANT REVENUE	22,949	0	0	0
Total 44 - STATE & FEDERAL AID	22,949	0	0	0
Total Revenue	23,248	0	0	0
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	0	0	0	0
521902 - PROFESSIONAL SVC - GRANT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580002 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	(23,248)	0	0	0

PLANNING - DWR/DACTI

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2023-24

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Fund: 0047 - PLAN - DWR DACTI

Budget Unit: 20497 - PLANNING-DWR/DACTI

Function: 02 - PUBLIC PROTECTION Activity: 20 - PROTECTION INSPECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	16	0	0	0
Total 43 - USE OF MONEY & PROPERTY	16	0	0	0
44-STATE FEDERAL AID				
44027 - STATE GRANT	26,967	0	0	0
Total 44 - STATE & FEDERAL AID	26,967	0	0	0
Total Revenue	26,983	0	0	0
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	15,465	0	0	0
Total 52 - SERVICES & SUPPLIES	15,465	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	12,312	0	0	0
Total 58 - TRANSFERS	12,312	0	0	0
Total Expenditures and Appropriations	27,777	0	0	0
Net Cost	794	0	0	0

ROAD CONTINGENCIES

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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0002 - ROAD

Budget Unit: 20522 - ROAD CONTINGENCIES

Function: 09 - DISTRICT FUNCTION

Activity: 99 - DISTRICT ACTIVITY

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES				
528400 - CONTINGENCIES	0	0	0	0
528402 - PROP 1B CONTINGENCY	0	0	0	0
528403 - VEH REPLACEMENT CONTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

SAFE DRINKING WATER GRANT

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20555 - SAFE DRINKING WATER GRANT

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

2023-24

Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

COURT/CARE, COURT WARDS

Fund: 0001 - GENERAL

Budget Unit: 20639 - COURT/CARE, COURT WARDS

Function: 05 - PUBLIC ASSISTANCE
Activity: 30 - CARE OF COURT WARDS

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

SIERRA COUNTY LIBRARY

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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20678 - SIERRA COUNTY LITERACY

Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44292 - STATE - LITERACY GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
Total Revenue	0	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	5	19	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	5	19	0	0
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520203 - INTERNET SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520300 - FOOD	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
524510 - BOOK(S) - SP DEPT EXP	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	5	19	0	0
Net Cost	5	19	0	0

SUPERVISOR DISTRICT 1

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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20710 - SUPERVISOR DISTRICT 1

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 37 - RECREATION FACILITIES

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	0	0	0	0
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	8	0	0	0
Total 43 - USE OF MONEY & PROPERTY	8	0	0	0
Total Revenue	8	0	0	0
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
585573 - CONTRIB PROP 40 PROJ	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	(8)	0	0	0

SUPERVISOR DISTRICT 2

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20720 - SUPERVISOR DISTRICT 2

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 37 - RECREATION FACILITIES

				2023-24
				Adopted by the
				Board of
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	Supervisors
1	2	3	4	5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	0	0	0	0
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1	0	0	0
Total 43 - USE OF MONEY & PROPERTY	1	0	0	0
Total Revenue	1	0	0	0
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	(1)	0	0	0

SUPERVISOR DISTRICT 3

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20730 - SUPERVISOR DISTRICT 3

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 37 - RECREATION FACILITIES

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	0	0	0	0
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

SUPERVISOR DISTRICT 4

State Controller Schedules
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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 20740 - SUPERVISOR DISTRICT 4

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 37 - RECREATION FACILITIES

				2023-24
				Adopted by the
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	0	0	0	0
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

SUPERVISOR DISTRICT 5

State Controller Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
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Fund: 0001 - GENERAL

Budget Unit: 20750 - SUPERVISOR DISTRICT 5

Function: 07 - RECREATION & CULTURAL SERVICES

Activity: 37 - RECREATION FACILITIES

				2023-24
				Adopted by the
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	0	0	0	0
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	4	0	0	0
Total 43 - USE OF MONEY & PROPERTY	4	0	0	0
Total Revenue	4	0	0	0
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
585573 - CONTRIB PROP 40 PROJ	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	(4)	0	0	0

TOBACCO SETTLEMENT

State Controller Schedules
County Budget Act

Plumas County
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2023-24

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Fund: 0053 - TOBACCO SETTLEMENT FUND

Budget Unit: 40044 - TOBACCO SETTLEMENT

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,936	0	0	0
Total 43 - USE OF MONEY & PROPERTY	2,936	0	0	0
44-STATE FEDERAL AID				
44365 - ST- TOBACCO SETTLMNT	212,799	193,061	0	0
Total 44 - STATE & FEDERAL AID	212,799	193,061	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	215,735	193,061	0	0
52-SERVICES SUPPLIES				
525000 - OVERHEAD	(967)	691	967	691
Total 52 - SERVICES & SUPPLIES	(967)	691	967	691
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	0	0	0	0
583180 - CONTRIB TRANS DEBT SVC	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	(967)	691	967	691
Net Cost	(216,702)	(192,370)	967	691

Fund: 0001 - GENERAL

Budget Unit: 70302 - DA/OCJP ADA

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
42-FINES PENALTIES				
42014 - ASSETS FORFEITURE	0	0	0	0
Total 42 - FINES & PENALTIES	0	0	0	0
44-STATE FEDERAL AID				
44263 - STATE-OCJP S.O. DC	0	0	0	0
44291 - STATE-OCJP D.A. DC	0	0	0	0
44291P - STATE-OCJP DA DC	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
Total Revenue	0	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521922 - ASST FORFEIT. SVC FNDING	0	0	0	0
525000 - OVERHEAD	(35)	6,367	35	6,367
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	(35)	6,367	35	6,367
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	(35)	6,367	35	6,367
Net Cost	(35)	6,367	35	6,367

DA-AUTO & WC FRAUD

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Fund: 0001 - GENERAL

Budget Unit: 70304 - DA-AUTO & WC FRAUD

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
Total Revenue	0	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

DA-JAG GRANT DEPT

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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 70305 - DA-JAG GRANT DEPT

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
Total Revenue	0	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
54-FIXED ASSETS				
540400 - OFFICE FURNITURE/EQUIPMT	0	0	0	0
540412 - SOFTWARE	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

DA/VERTICAL PROSECUTION

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Fund: 0001 - GENERAL

Budget Unit: 70306 - DA/VERTICAL PROSECUTION

Function: 02 - PUBLIC PROTECTION

Activity: 17 - JUDICIAL

2023-24

**Adopted by the
Board of
Supervisors**

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44268 - D.A. SRVP GRANT	0	0	0	0
44268P - ST- CAL EMA VB	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
Total Revenue	0	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	12	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	12	0	0	0
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	12	0	0	0
Net Cost	12	0	0	0

BAILIFF

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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0001 - GENERAL

Budget Unit: 70370 - BAILIFF

Function: 02 - PUBLIC PROTECTION Activity: 18 - POLICE PROTECTION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
44-STATE FEDERAL AID				
44251 - STATE-CRT SEC AB 118	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
45-CHARGES FOR SERVICES				
45510 - BAILIFF SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
48-TRANSFER				
48700 - TRN-ST SO TRIAL CRT SEC	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
51125 - CLOTHING ALLOWANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
580713 - TRF-SO TO 70387	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

Fund: 0015 - PUBLIC HEALTH
Budget Unit: 70558 - PUBLIC HEALTH - MAA ADMIN

Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH
2023-24
Adopted by the Board of Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPON	0	294	0	0
Total 46 - OTHER REVENUE	0	294	0	0
Total Revenue	0	294	0	0
Net Cost	0	(294)	0	0

Fund: 0015 - PUBLIC HEALTH**Budget Unit: 70567 - HLTHH1N1****Function: 04 - HEALTH & SANITATION****Activity: 24 - HEALTH****2023-24****Adopted by the
Board of
Supervisors**

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

Fund: 0015 - PUBLIC HEALTH

Budget Unit: 70568 - HLTHPHER

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
Total Revenue	0	0	0	0
51-SALARIES BENEFITS				
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	0	0	0	0
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

SIERRA HSE BRD/CR

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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70574 - SIERRA HSE BRD/CR

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(42)	0	0	0
Total 43 - USE OF MONEY & PROPERTY	(42)	0	0	0
45-CHARGES FOR SERVICES				
45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
45298 - BRD & CARE- S.O.C.	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	13,462	0
48001 - TRANSFER-IN1	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
Total 48 - TRANSFER	0	0	13,462	0
Total Revenue	(42)	0	13,462	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	148	418	148	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	3,999	0	3,999	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	3,111	2,006	3,111	1,816
51119 - LIABILITY INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	7,258	2,424	7,258	1,816
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520203 - INTERNET SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520300 - FOOD	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520407 - REFUSE DISPOSAL	549	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521245 - WASHING MACHINE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521500 - MEDICAL SUPPLIES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521903 - SECURITY SYSTEM SVC	0	0	0	0
521970 - VET SERVICE	0	0	0	0
521980 - MEDICAL SERVICE - PROF SV	0	0	0	0
523711 - SUBSCRIPTIONS	0	0	0	0
523800 - EQUIP RENT/LEASE	0	0	0	0

SIERRA HSE BRD/CR (CONT.)

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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70574 - SIERRA HSE BRD/CR

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the
				Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
524430 - CABLE RADIO/TV	0	0	0	0
524550 - KITCHEN EQUIPMENT	0	0	0	0
524642 - CERTIFICATION/LICENSES	0	0	0	0
525000 - OVERHEAD	(29,993)	9,229	29,993	9,229
525119 - LIABILITY SELF-FUND INSURANCE	1,397	1,159	1,397	1,101
527000 - TRAINING	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527802 - ELECTRIC CHARGES	3,121	0	2,605	0
527804 - HEATING FUEL/OIL	2,220	0	2,220	0
527807 - WATER/SEWER CHARGES	1,801	0	4,500	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	(20,905)	10,388	40,715	10,330
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Expenditures and Appropriations	(13,647)	12,812	47,973	12,146
Net Cost	(13,605)	12,812	34,511	12,146

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Plumas County
Financing Sources and Uses by Budget Unit by Object
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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70577 - CAL-WRKS M.H.

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(129)	0	0	0
Total 43 - USE OF MONEY & PROPERTY	(129)	0	0	0
44-STATE FEDERAL AID				
44288 - STATE - CAL WORKS	0	0	0	0
Total 44 - STATE & FEDERAL AID	0	0	0	0
45-CHARGES FOR SERVICES				
45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	(129)	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	1	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	15	5	15	5
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	15	6	15	5
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	(111)	(61)	111	61
525119 - LIABILITY SELF-FUND INSURANCE	8	4	8	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	(103)	(57)	119	61
Total Expenditures and Appropriations	(88)	(51)	134	66
Net Cost	41	(51)	134	66

WRAP AROUND PRG

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Fund: 0014 - MENTAL HEALTH

Budget Unit: 70578 - WRAP AROUND PRG.

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	27	0	0	0
Total 43 - USE OF MONEY & PROPERTY	27	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	27	0	0	0
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	4	8	4	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	172	86	172	78
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	176	94	176	78
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520300 - FOOD	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520500 - INSURANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524021 - THERAPEUTIC SUPPLIES	0	0	0	0
524096 - SUPPORT -CHILD FLEX FUND	0	0	0	0
525000 - OVERHEAD	(906)	(408)	906	408
525119 - LIABILITY SELF-FUND INSURANCE	92	64	92	24
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	(814)	(344)	998	432
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	(638)	(250)	1,174	510

WRAP AROUND PRG (CONT.)

Fund: 0014 - MENTAL HEALTH
Budget Unit: 70578 - WRAP AROUND PRG.

Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
Net Cost	(665)	(250)	1,174	510

DRINK/DRIVE PROG

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Fund: 0016 - ALCOHOL & DRUG

Budget Unit: 70582 - DRINK/DRIVE PROG

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
45-CHARGES FOR SERVICES				
45263 - FIRST OFFENDER	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
523300 - EDUCATE MATERIAL/INCENT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

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Fund: 0016 - ALCOHOL & DRUG

Budget Unit: 70587 - A&D PROP 36

Function: 04 - HEALTH & SANITATION

Activity: 24 - HEALTH

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
45-CHARGES FOR SERVICES				
45272 - CLIENT FEES DRUG/ALCOHOL	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
523300 - EDUCATE MATERIAL/INCENT	0	0	0	0
525000 - OVERHEAD	(60)	(17)	60	17
Total 52 - SERVICES & SUPPLIES	(60)	(17)	60	17
Total Expenditures and Appropriations	(60)	(17)	60	17
Net Cost	(60)	(17)	60	17

SS-REALIGN PROTECTIVE SVCS

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Fund: 0013 - DEPT. SOCIAL SERVICES

Budget Unit: 70592 - SS - REALIGN PROTECTIVE SVCS

Function: 05 - PUBLIC ASSISTANCE

Activity: 26 - ADMINISTRATION

2023-24
Adopted by the
Board of
Supervisors

Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
48-TRANSFER				
48781 - TR-SS-PROTECTIVE SVC	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

FISCAL YEAR 2023-2024

Schedule 10 - Internal Service Funds



UNEMPLOYMENT INSURANCE RESERVE

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Plumas County
Operation of Internal Service Fund
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Fund Title: 0154 - UNEMPLOYMENT INS.RESERVE
Service Activity: 0154 - UNEMPLOYMENT INS.RESERVE

2023-24
Adopted by the
Board of
Supervisors

Operating Detail 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	2023-24 Adopted by the Board of Supervisors 5
Operating Revenues				
46-OTHER REVENUE				
46038 - INSURANCE PREMIUMS	30,000	110,000	0	90,000
46251 - REIMBURSEMENTS/REFUNDS	940	0	0	0
Total 46 - OTHER REVENUE	30,940	110,000	0	90,000
Total Operating Revenues	30,940	110,000	0	90,000
Operating Expenses				
52-SERVICES SUPPLIES				
520530 - CLAIMS	54,710	120,582	0	0
520540 - ADMIN FEES	321	321	0	0
525000 - OVERHEAD	406	949	406	949
Total 52 - SERVICES & SUPPLIES	55,437	121,852	406	949
Total Operating Expenses	55,437	121,852	406	949
Operating Income (Loss)	(24,497)	(11,852)	(406)	89,051
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,592	0	0	0
Total 43 - USE OF MONEY & PROPERTY	1,592	0	0	0
Total Non-Operating revenues (Expenses)	1,592	0	0	0
Income Before Capital Contributions and Transfers				
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Change in Net position	(22,905)	(11,852)	89,594	89,051
Net Position - Beginning Balance				
Net Position - Ending Balance				

WORKERS COMPENSATION & LIABILITY INSURANCE

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Plumas County
Operation of Internal Service Fund
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Fund Title: 0156 - W/C & LIAB INSURANCE
Service Activity: 0156 - W/C & LIAB INSURANCE

2023-24
Adopted by the
Board of
Supervisors
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Operating Detail 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
Operating Revenues				
46-OTHER REVENUE				
46038 - INSURANCE PREMIUMS	2,153,802	2,312,519	0	2,387,769
46060 - OTHER-MISCELLANEOUS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	2,153,802	2,312,519	0	2,387,769
Total Operating Revenues	2,153,802	2,312,519	0	2,387,769
Operating Expenses				
52-SERVICES SUPPLIES				
520530 - CLAIMS	1,316,796	2,123,952	0	2,504,284
520870 - LIAB SETTLEMENT/CLAIMS	0	0	0	0
522800 - BOND -BLANKET EMPLEE	7,860	7,924	0	7,900
523130 - EMPLEE ASSIST PROGRAM	12,706	12,706	0	12,700
523211 - POLLUTION - INS	1,858	41,233	0	10,457
525000 - OVERHEAD	5,487	8,209	5,487	8,209
Total 52 - SERVICES & SUPPLIES	1,344,707	2,194,024	5,487	2,543,550
Total Operating Expenses	1,344,707	2,194,024	5,487	2,543,550
Operating Income (Loss)	786,190	106,643	(5,893)	(66,730)
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,543	0	0	0
Total 43 - USE OF MONEY & PROPERTY	1,543	0	0	0
Total Non-Operating revenues (Expenses)	1,543	0	0	0
Income Before Capital Contributions and Transfers				
48-TRANSFER				
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Change in Net position	810,638	118,495	2,382,282	(155,781)
Net Position - Beginning Balance				
Net Position - Ending Balance				

OTHER POST-EMPLOYMENT BENEFITS PENSION ISF

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Operation of Internal Service Fund
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Fund Title: 0159 - OPEB PENSION ISF
Service Activity: 0159 - OPEB PENSION ISF

2023-24
Adopted by the
Board of
Supervisors
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Operating Detail 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
Operating Revenues				
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	500,000	0	0	0
Total 46 - OTHER REVENUE	500,000	0	0	0
Total Operating Revenues	500,000	0	0	0
Operating Expenses				
52-SERVICES SUPPLIES				
520525 - CALPERS PARS CONTRIBUTION	0	0	250,000	250,000
520559 - OPEB PARS CONTRIBUTIONS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	250,000	250,000
Total Operating Expenses	0	0	250,000	250,000
Operating Income (Loss)	1,287,733	106,643	(255,893)	(316,730)
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,982	0	0	0
Total 43 - USE OF MONEY & PROPERTY	2,982	0	0	0
Total Non-Operating revenues (Expenses)	2,982	0	0	0
Income Before Capital Contributions and Transfers				
46-OTHER REVENUE				
46009 - OPEB REIMB FR DEPT	811,888	965,055	672,212	965,055
Total 46 - OTHER REVENUE	811,888	965,055	672,212	965,055
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Change in Net position	1,314,870	965,055	715,055	715,055
Net Position - Beginning Balance				
Net Position - Ending Balance				

FISCAL YEAR 2023-2024

Schedule 11 - Enterprise Funds



SOLID WASTE PLANNING/OPERATIONS

State Controller Schedules
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Plumas County
Operation of Enterprise Fund
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Fund Title: 0109 - S.W. PLANNING/OPERATIONS
Service Activity: 0109 - S.W. PLANNING/OPERATIONS

2023-24
Adopted by the
Board of
Supervisors

Operating Detail 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	2023-24 Adopted by the Board of Supervisors 5
Operating Revenues				
45-CHARGES FOR SERVICES				
45073 - GREEN WASTE FEES	12,890	6,099	15,000	34,000
45301 - TIPPING FEE	3,889	0	1,000	0
45301P - TIPPING FEE	0	0	0	0
45306 - SOLID WASTE SURCHARGE	61,923	336,389	400,000	440,000
45306P - SURCHARGE PRIOR YR	160,093	0	0	0
Total 45 - CHARGES FOR SERVICES	238,795	342,488	416,000	474,000
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	19,004	8,000	5,000	73,000
Total 46 - OTHER REVENUE	19,004	8,000	5,000	73,000
Total Operating Revenues	257,799	350,488	421,000	547,000
Operating Expenses				
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	2,500	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	191	0
51110 - COMPENSATION INSURANCE	4	0	4	413
Total 51 - SALARIES & BENEFITS	4	0	2,695	413
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (\$)	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	88,500	10,000
521800 - OFFICE EXPENSE	29	7	750	750
521850 - CLOSURE/POST CLOSURE	483,655	0	50,000	10,000
521900 - PROFESSIONAL SVC	106,133	143,759	120,000	117,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	1,000	750
524200 - RENTS/LEASES STRUCTURES	100	100	150	100
524400 - SPECIAL DEPARTMENT EXPENSE	56,619	80,978	81,500	85,000
524452 - RECYCLE TIRE EVENT	0	0	0	0
525000 - OVERHEAD	1,908	1,415	1,908	1,415
525119 - LIABILITY SELF-FUND INSURANCE	2	0	10	0
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	352	0	3,000
527750 - IN CNTY HOSTING	0	0	0	0
527900 - ADMINISTRATION	89,204	104,933	75,000	100,000
Total 52 - SERVICES & SUPPLIES	737,650	331,544	418,818	328,015
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	36,542	0	0	0
Total 53 - OTHER CHARGES	36,542	0	0	0
54-FIXED ASSETS				
540111 - CAPITAL IMPROVEMENT	0	0	0	0
542600 - EQUIPMENT	0	0	0	0
548200 - PAVING/LANDSCAPE PROJ	0	0	0	0
548210 - CHESTER TRF ST RECYCLE FC	0	0	0	36,688

SOLID WASTE PLANNING/OPERATIONS (CONT.)

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Plumas County
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Fund Title: 0109 - S.W. PLANNING/OPERATIONS
Service Activity: 0109 - S.W. PLANNING/OPERATIONS

2023-24
Adopted by the
Board of
Supervisors

Operating Detail 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	2023-24 Adopted by the Board of Supervisors 5
Operating Expenses (continued)				
54-FIXED ASSETS (continued)				
548211 - E.QUINCY TRF ST RECYCLE	0	0	0	56,466
548212 - GRAEAGLE TRF ST RECYCLE	0	0	0	31,000
Total 54 - FIXED ASSETS	0	0	0	124,154
Total Operating Expenses	774,196	331,544	421,513	452,582
Operating Income (Loss)	(516,397)	18,944	(513)	94,418
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	15,772	0	27,000	7,500
Total 43 - USE OF MONEY & PROPERTY	15,772	0	27,000	7,500
Total Non-Operating revenues (Expenses)	15,772	0	27,000	7,500
Income Before Capital Contributions and Transfers				
40-TAX REVENUE				
40150 - SPECIAL ASSESSMENT	0	0	0	0
Total 40 - TAX REVENUE	0	0	0	0
48-TRANSFER				
480000 - TRANSFER	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
52-SERVICES SUPPLIES				
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
55-PRIOR PERIOD ADJUSTMENT				
55000 - PRIOR PERIOD ADJUSTMENT	0	0	0	0
Total 55 - PRIOR PERIOD ADJUSTMENT	0	0	0	0
58-TRANSFERS				
580000 - TRANSFER	(19,162)	(45,079)	(67,000)	(67,000)
580717 - TRF-GRN WST INTR DPT CST	(44,153)	(58,413)	(60,000)	(50,000)
Total 58 - TRANSFERS	(63,315)	(103,492)	(127,000)	(117,000)
Change in Net position	(563,940)	(84,548)	15,987	(15,082)
Net Position - Beginning Balance				
Net Position - Ending Balance				

AIRPORTS

State Controller Schedules
County Budget Act

Plumas County
Operation of Enterprise Fund
Fiscal Year 2023-24

Schedule 11
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Fund Title: 0110 - AIRPORTS
Service Activity: 0110 - AIRPORTS

2023-24
Adopted by the
Board of
Supervisors
5

Operating Detail 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
Operating Revenues				
43-USE OF MONEY PROPERTY				
43020 - RENTS & CONCESSIONS	131,712	131,983	135,000	135,000
43020P - RENTS & CONCESSIONS	0	0	0	0
43030 - SALE OF FUEL	369,450	419,518	375,000	375,000
Total 43 - USE OF MONEY & PROPERTY	501,162	551,501	510,000	510,000
45-CHARGES FOR SERVICES				
45004 - FUEL FACILITY OTHER REV.	0	0	0	0
45225 - LANDING FEES	0	0	0	0
45426 - COPIES-REPORTS OR PLANS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	93,448	15,629	47,694	17,000
46823 - AIRPORT FEES	108,236	22,333	60,000	60,000
46823P - AIRPORT FEES	0	0	0	0
Total 46 - OTHER REVENUE	201,684	37,962	107,694	77,000
Total Operating Revenues	702,846	589,463	617,694	587,000
Operating Expenses				
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	76,578	91,761	80,988	94,372
51020 - OTHER WAGES	1,683	4,488	31,316	31,316
51060 - OVERTIME PAY	12	0	2,000	2,000
51070 - UNEMPLOYMENT INSURANCE	751	2,969	751	2,210
51080 - RETIREMENT	20,890	8,914	19,390	29,418
51081 - OPEB LIABILITY	3,590	4,268	3,590	4,268
51082 - PENSION EXPENSE	0	0	0	0
51090 - GROUP INSURANCE	7,488	12,780	11,764	14,463
51100 - FICA/MEDICARE OASDI	5,967	7,379	8,744	9,929
51110 - COMPENSATION INSURANCE	1,462	1,358	1,462	1,030
51111 - COMPENSATED ABSENCE EXP	6,402	0	0	0
51120 - CELL PHONE ALLOW	0	400	450	600
51150 - LIFE INSURANCE	291	391	391	391
Total 51 - SALARIES & BENEFITS	125,114	134,708	160,846	189,997
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	6,049	6,229	6,400	7,200
520210 - POSTAGE/SHIP, MAIL COST	286	138	300	300
520402 - CLEANING SUPPLIES	0	0	0	0
520407 - REFUSE DISPOSAL	2,711	4,627	4,625	4,850
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	19,086	28,440	29,800	35,000
520902 - VEHICLE MAINTENANCE	0	89	1,000	1,000
521102 - FUEL - VEHICLE	0	0	0	0
521105 - FUEL AV GAS	123,028	35,697	100,000	100,000
521106 - FUEL JET A	105,427	75,404	202,000	202,000
521108 - JET FUEL TAXES	16,579	10,580	24,457	25,000
521300 - MAINT. BUILDINGS & GROUND	18,052	31,131	30,000	30,000

AIRPORTS (CONT.)

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Plumas County
Operation of Enterprise Fund
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Fund Title: 0110 - AIRPORTS
Service Activity: 0110 - AIRPORTS

2023-24
Adopted by the
Board of
Supervisors

Operating Detail 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	2023-24 Adopted by the Board of Supervisors 5
Operating Expenses (continued)				
52-SERVICES SUPPLIES (continued)				
521302 - FIRE EXTINGUISHER SVC	139	376	400	400
521340 - FUEL SPILL CLEAN UP	0	0	500	500
521600 - MEMBERSHIPS/ANNUAL DUES	75	0	150	150
521730 - CREDIT CARD FEES	9,827	11,851	18,000	18,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	0	120	120	500
521900 - PROFESSIONAL SVC	24,727	19,875	19,933	27,000
521974 - FUEL PUMPING FEES	0	0	0	0
523210 - AVIATION-INSURANCE	4,764	5,003	5,003	5,003
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	120	0	300	300
524430 - CABLE RADIO/TV	0	0	0	0
524918 - PERMITS	0	0	300	300
525000 - OVERHEAD	4,916	253	4,916	253
525000 - OVERHEAD	67,592	30,769	67,592	30,769
525119 - LIABILITY SELF-FUND INSURANCE	2,937	6,803	2,937	2,229
527400 - TRAVEL- IN COUNTY	2,330	5,501	5,510	2,000
527500 - TRAVEL- OUT OF COUNTY	0	284	284	500
527802 - ELECTRIC CHARGES	19,850	22,343	21,300	23,000
527803 - PROPANE/OTHR HEATING FUEL	654	1,278	1,278	1,300
527807 - WATER/SEWER CHARGES	2,083	2,523	2,200	2,600
529506 - PRINCIPAL ON LOAN	0	20,000	20,000	0
529630 - REIMBURSE FUEL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	431,232	319,314	569,305	520,154
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	32,828	0	0	0
532450 - DEPRECIATION EXPENSE	515,477	0	0	0
Total 53 - OTHER CHARGES	548,305	0	0	0
54-FIXED ASSETS				
540111 - CAPITAL IMPROVEMENT	0	0	85,000	0
540112 - CAPITAL IMPROVEMENT	0	0	0	0
540113 - CAPITAL IMPROVEMENT	0	0	0	0
541610 - QUINCY EQUIP MAINT BLDG	0	0	0	0
541611 - QUINCY UPGRADE LIGHTING	0	0	0	0
541612 - QUINCY ENGINEERING DESIGN	0	0	0	0
541620 - CHSTR REC TIE DOWN APRON	0	0	0	0
541621 - CHESTER - EQUIP PURCHASES	0	0	0	0
541640 - CHESTER AIR -RMVL	0	0	0	0
541650 - QUINCY AIRPORT PROJ	0	0	0	0
541660 - BECKWORTH AIR -REMOV	0	0	0	0
541680 - QNCY-AWOS (APRON 06)	0	0	0	0
541690 - CHESTER JOINTS/APRON	0	0	0	0
541700 - BCKWRTH BEACON TOWER	0	0	0	0
541710 - BCKWRTH SNOW BLOWER	(99,558)	0	0	0
541720 - QUINCY SNOW BLOWER	0	0	0	0

AIRPORTS (CONT.)

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Fund Title: 0110 - AIRPORTS
Service Activity: 0110 - AIRPORTS

2023-24
Adopted by the
Board of
Supervisors

Operating Detail 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	2023-24 Adopted by the Board of Supervisors 5
Operating Expenses (continued)				
54-FIXED ASSETS (continued)				
541730 - CHESTER SNOW PLOW	0	0	0	0
541740 - CHESTER WILDLIFE HAZARD	120,477	21,069	32,636	11,567
541745 - CHESTER AIRPORT RESEAL	21,502	2,098	7,098	0
541750 - QUNCY WILDLIFE	18,905	25,713	36,971	11,258
541755 - BECKW AIRPORT RESEAL	14,504	9,096	14,096	0
541770 - AVIATION REFUEL/TNK CONV.	0	0	0	0
543800 - PLOW/WINGS/SANDER	0	0	0	0
544630 - EQUIPMENT REPLACEMENT	0	0	16,000	16,000
545330 - CHSRT--PLANNING	8,928	4,090	65,500	62,060
545331 - QNCY--PLANNING	7,280	5,220	55,100	50,665
545420 - CHESTER TAXIWAY A	0	0	0	0
545421 - CHESTER THRESHOLD	0	0	0	0
545430 - CHSTR--AWOS OR TAXILANE	0	0	0	0
545431 - BCKWRTH--PLANNING	3,962	5,130	54,600	50,450
545440 - QUINCY RUNWAY/TAXIWAY A	0	0	0	0
545480 - BECKWRTH-AIRPRT PROJ	0	0	0	0
Total 54 - FIXED ASSETS	96,000	72,416	367,001	202,000
Total Operating Expenses	1,200,651	526,438	1,097,152	912,151
Operating Income (Loss)	(1,061,745)	(21,523)	(579,971)	(340,233)
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	110	0	0	0
43010 - INTEREST-INVESTED FUNDS	2,119	0	550	550
Total 43 - USE OF MONEY & PROPERTY	2,229	0	550	550
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
52-SERVICES SUPPLIES				
529350 - INTEREST ON LOAN	0	(945)	(2,000)	0
Total 52 - SERVICES & SUPPLIES	0	(945)	(2,000)	0
Total Non-Operating revenues (Expenses)	2,229	(945)	(1,450)	550
Income Before Capital Contributions and Transfers				
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	3,827	3,707	3,500	3,500
Total 40 - TAX REVENUE	3,827	3,707	3,500	3,500
44-STATE FEDERAL AID				
44020 - STATE-AID FOR AVIATION	30,000	30,000	30,000	30,000
44520 - FEDL-OTHER & FAA	99,090	63,569	259,000	2,132,700
44529 - FED-FAA-QUINCY AIRPORT	0	0	0	0
44530 - FED. FAA CHESTER AIRPORT	0	0	0	0
44544 - FED --BECKWOURTH FAA	0	0	0	0
44582 - ST-AERONAUTICS	0	0	0	97,335
Total 44 - STATE & FEDERAL AID	129,090	93,569	289,000	2,260,035
48-TRANSFER				
48000 - TRANSFER-IN	0	0	50,000	0

AIRPORTS (CONT.)

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Plumas County
Operation of Enterprise Fund
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Fund Title: 0110 - AIRPORTS
Service Activity: 0110 - AIRPORTS

2023-24
Adopted by the
Board of
Supervisors

Operating Detail 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
Income Before Capital Contributions and Transfers (continued)				
48-TRANSFER (continued)				
48000 - TRANSFER-IN	0	0	50,000	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	0	0	100,000	0
52-SERVICES SUPPLIES				
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
55-PRIOR PERIOD ADJUSTMENT				
55000 - PRIOR PERIOD ADJUSTMENT	0	0	0	0
Total 55 - PRIOR PERIOD ADJUSTMENT	0	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	(50,000)	0
58000 - TRANSFER-OUT	0	0	(50,000)	0
Total 58 - TRANSFERS	0	0	(100,000)	0
Change in Net position	(362,659)	159,356	1,753,933	1,938,934
Net Position - Beginning Balance				
Net Position - Ending Balance				

PLUMAS COUNTY TRANSIT AUTHORITY

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Plumas County
Operation of Enterprise Fund
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Fund Title: 0115 - P.C. TRNST ATH
Service Activity: 0115 - P.C. TRNST ATH

2023-24
Adopted by the
Board of
Supervisors

Operating Detail 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	2023-24 Adopted by the Board of Supervisors 5
Operating Expenses				
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
521900 - PROFESSIONAL SVC	852,664	829,234	800,000	955,075
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	852,664	829,234	800,000	955,075
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	54,020	0	0	0
Total 53 - OTHER CHARGES	54,020	0	0	0
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
Total Operating Expenses	906,684	829,234	800,000	955,075
Operating Income (Loss)	(1,833,283)	(754,426)	(1,088,921)	968,777
Income Before Capital Contributions and Transfers				
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	779,064	756,745	800,000	955,075
Total 46 - OTHER REVENUE	779,064	756,745	800,000	955,075
Change in Net position	(127,620)	(72,489)	155,075	0
Net Position - Beginning Balance				
Net Position - Ending Balance				

CSA #12 SENIOR TRANSPORTATION

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Fund Title: 0116 - CSA #12 SENIOR TRANS
Service Activity: 0116 - CSA #12 SENIOR TRANS

2023-24
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Operating Detail 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	2023-24 Adopted by the Board of Supervisors 5
Operating Revenues				
46-OTHER REVENUE				
46239 - DONATIONS	5,754	5,806	6,400	6,000
46239P - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	5,754	5,806	6,400	6,000
Total Operating Revenues	5,754	5,806	6,400	6,000
Operating Expenses				
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	122,564	105,032	160,331	162,460
51020 - OTHER WAGES	107,034	141,950	66,538	66,538
51060 - OVERTIME PAY	2,793	390	0	0
51070 - UNEMPLOYMENT INSURANCE	218	2,471	218	2,960
51080 - RETIREMENT	35,532	9,034	46,576	49,290
51081 - OPEB LIABILITY	5,899	6,659	5,899	6,659
51082 - PENSION EXPENSE	0	0	0	0
51090 - GROUP INSURANCE	22,830	21,637	55,278	91,479
51100 - FICA/MEDICARE OASDI	17,113	18,810	17,591	17,941
51110 - COMPENSATION INSURANCE	3,430	3,144	3,430	1,256
51111 - COMPENSATED ABSENCE EXP	14,059	0	0	0
Total 51 - SALARIES & BENEFITS	331,472	309,127	355,861	398,583
52-SERVICES SUPPLIES				
520202 - CELL PHONE SERVICE	1,827	1,662	2,500	2,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	19,764	36,026	36,000	40,000
521102 - FUEL - VEHICLE	55,436	85,617	94,000	70,000
521800 - OFFICE EXPENSE	138	300	300	300
521900 - PROFESSIONAL SVC	0	0	0	0
521986 - SECURITY	91	95	114	114
524419 - DOT EXAM	690	240	900	900
525000 - OVERHEAD	17,067	12,924	17,000	12,924
525119 - LIABILITY SELF-FUND INSURANCE	20,054	36,362	20,054	9,106
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	200	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	115,067	173,226	171,068	135,844
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	93,510	0	0	0
Total 53 - OTHER CHARGES	93,510	0	0	0
54-FIXED ASSETS				
54000 - FIXED ASSET ACQUISITION	0	0	0	0
541500 - VEHICLE	0	0	0	90,000
Total 54 - FIXED ASSETS	0	0	0	90,000
Total Operating Expenses	540,049	482,353	526,929	624,427
Operating Income (Loss)	(1,588,514)	(474,228)	(809,450)	1,305,425
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43016 - INTEREST INCOME	0	1	0	0

CSA #12 SENIOR TRANSPORTATION (CONT.)

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Fund Title: 0116 - CSA #12 SENIOR TRANS
Service Activity: 0116 - CSA #12 SENIOR TRANS

2023-24
Adopted by the
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Operating Detail 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	2023-24 Adopted by the Board of Supervisors 5
Non-Operating revenues (Expenses) (continued)				
43-USE OF MONEY PROPERTY				
Total 43 - USE OF MONEY & PROPERTY	0	1	0	0
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
Total Non-Operating revenues (Expenses)	0	1	0	0
Income Before Capital Contributions and Transfers				
44-STATE FEDERAL AID				
44213 - STATE - TITLE III (AAA)	30,390	23,559	30,000	30,000
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	30,390	23,559	30,000	30,000
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	297,013	359,788	374,906	374,906
46211 - CONTRIB-GEN FUND	39,661	0	48,153	48,513
Total 46 - OTHER REVENUE	336,674	359,788	423,059	423,419
48-TRANSFER				
48000 - TRANSFER-IN	7,260	0	500	500
48001 - TRANSFER-IN1	0	0	0	0
48100 - TRF IN DISASTER	10,476	0	0	0
Total 48 - TRANSFER	17,736	0	500	500
55-PRIOR PERIOD ADJUSTMENT				
55000 - PRIOR PERIOD ADJUSTMENT	0	0	0	0
Total 55 - PRIOR PERIOD ADJUSTMENT	0	0	0	0
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Change in Net position	(149,495)	(93,199)	(67,010)	(164,508)
Net Position - Beginning Balance				
Net Position - Ending Balance				

FISCAL YEAR 2023-2024

Special Districts



SCHEDULE 12 - SUMMARY

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District and Agency Name 1	Total Financing Sources					Total Financing Uses			
	Fund Balance Available June 30, 2023 2	Decreases to		Additional Funding Sources 4	Total Financing Sources 5	Increases		Total Financing Uses 7	Total Financing Uses 8
		Fund Balances	Obligated			Fund Balances	Obligated		
County Air/Flood Control	0	0	0	0	0	0	0	0	0
0201 - AIR POLLUTION CONTROL	0	0	0	1,435,050	1,435,050	1,285,672	0	0	1,285,672
0208 - FLOOD CNTRL 0208	0	0	0	1,435,050	1,435,050	1,285,682	0	0	1,285,682
Total County Air/Flood Control	0	0	0	1,435,050	1,435,050	1,285,682	0	0	1,285,682
Lighting Districts	0	0	0	1,830	1,830	6,555	0	0	6,555
0202 - CRESCENT MILLS LIGHTING	0	0	0	1,830	1,830	6,555	0	0	6,555
0204 - QUINCY LIGHTING	0	0	0	78,430	78,430	72,839	0	0	72,839
Total Lighting Districts	0	0	0	80,260	80,260	79,394	0	0	79,394
Community Service Districts	0	0	0	448,503	448,503	532,087	0	0	532,087
0206 - BECKWOURTH CO.SERV.AREA	0	0	0	448,503	448,503	532,087	0	0	532,087
0221 - WALKER RANCH CSD	0	0	0	130,000	130,000	338,457	0	0	338,457
0223 - GRIZZLY RANCH CSD	0	0	0	0	0	0	0	0	0
Total Community Service Districts	0	0	0	578,503	578,503	870,544	0	0	870,544
Miscellaneous Districts	0	0	0	0	0	650	0	0	650
0215 - CO.SVC.AREA#11-AMBULANCE	0	0	0	0	0	650	0	0	650
0219 - MONTEREY FORUM	0	0	0	0	0	1	0	0	1
Total Miscellaneous Districts	0	0	0	0	0	651	0	0	651
Total Governmental Funds	0	0	0	2,093,813	2,093,813	2,236,271	0	0	2,236,271

SCHEDULE 13 - FUND-BALANCES

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District and Agency Name 1	Less Obligated Fund Balances					Fund Balance Available June 30, 2023 6
	Total Fund Balance June 30, 2023 2	Encumbrances 3	Nonspendable, Restricted, and Committed 4	Assigned 5		
fund group title label						
0201 - AIR POLLUTION CONTROL	204	0	204	0	0	0
0208 - FLOOD CNTRL 0208	335,201	0	335,201	0	0	0
Total County Air/Flood Control	335,405	0	335,405	0	0	0
fund group title label						
0202 - CRESCENT MILLS LIGHTING	16,319	0	16,319	0	0	0
0204 - QUINCY LIGHTING	56,484	0	56,484	0	0	0
Total Lighting Districts	72,803	0	72,803	0	0	0
fund group title label						
0206 - BECKWOURTH CO.SERV.AREA	(21,503)	0	12,917	0	(34,420)	
0221 - WALKER RANCH CSD	1,335,776	0	1,335,776	0	0	0
0223 - GRIZZLY RANCH CSD	60	0	60	0	0	0
Total Community Service Districts	1,314,333	0	1,348,753	0	(34,420)	
fund group title label						
0215 - CO.SVC.AREA#11-AMBULANCE	9,924	0	9,924	0	0	0
0219 - MONTEREY FORUM	19,686	0	19,686	0	0	0
Total Miscellaneous Districts	29,610	0	29,610	0	0	0
Total Special Districts and Other Agencies	1,752,151	0	1,786,571	0	(34,420)	

SCHEDULE 14 - OBLIGATED FUND BALANCES

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Nonenterprise - Obligated Fund Balances
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District and Agency Name 1	Obligated Fund Balances June 30, 2023 2	Decreases or Cancellations		Increases or Creations			Total Obligated Fund Balances for the Budget Year 7
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	Adopted by the Board of Supervisors	
		3	4	5	6		
County Air/Flood Control							
0201 - AIR POLLUTION CONTROL	204	0	0	0	0	0	204
0208 - FLOOD CNTRL 0208	335,201	0	0	0	0	0	335,201
Total County Air/Flood Control	335,405	0	0	0	0	0	335,405
Lighting Districts							
0202 - CRESCENT MILLS LIGHTING	16,319	0	0	0	0	0	16,319
0204 - QUINCY LIGHTING	56,484	0	0	0	0	0	56,484
Total Lighting Districts	72,803	0	0	0	0	0	72,803
Community Service Districts							
0206 - BECKWOURTH CO.SERV.AREA	12,917	0	0	0	0	0	12,917
0221 - WALKER RANCH CSD	1,335,776	0	0	0	0	0	1,335,776
0223 - GRIZZLY RANCH CSD	60	0	0	0	0	0	60
Total Community Service Districts	1,348,753	0	0	0	0	0	1,348,753
Miscellaneous Districts							
0215 - CO.SVC.AREA#11-AMBULANCE	9,924	0	0	0	0	0	9,924
0219 - MONTEREY FORUM	19,686	0	0	0	0	0	19,686
Total Miscellaneous Districts	29,610	0	0	0	0	0	29,610
Total Special Districts and Other Agencies	1,786,571	0	0	0	0	0	1,786,571

SCHEDULE 15 - NON-ENTERPRISE FINANCING

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0201 - AIR POLLUTION CONTROL				2023-24
Detail by Revenue Category and Expenditure Object				Adopted by the Board of Supervisors
1	2021-22 Actual	2022-23 Actual	2023-24 Recommended	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(23)	0	0	0
Total 43 - USE OF MONEY & PROPERTY	(23)	0	0	0
48-TRANSFER				
48211 - CONTRI TRANS FR CO GEN	0	22,000	0	0
Total 48 - TRANSFER	0	22,000	0	0
Total Revenue	(23)	22,000	0	0
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	10,457	10,457	0	0
525000 - OVERHEAD	(49)	(10)	49	10
Total 52 - SERVICES & SUPPLIES	10,408	10,447	49	10
Total Expenditures and Appropriations	10,408	10,447	49	10
Net Cost	10,431	(11,553)	49	10

SCHEDULE 15 - NON-ENTERPRISE FINANCING (CONT.)

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0202 - CRESCENT MILLS LIGHTING				2023-24 Adopted by the Board of Supervisors
Detail by Revenue Category and Expenditure Object 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	774	782	750	750
40020 - CURRENT UNSECURED TAXES	20	20	20	25
40040 - PRIOR UNSECURED TAXES	1	0	10	10
40130 - SUPPLEMENTAL TAXES	24	8	20	20
Total 40 - TAX REVENUE	819	810	800	805
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	77	0	20	20
Total 43 - USE OF MONEY & PROPERTY	77	0	20	20
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	5	5	10	5
Total 44 - STATE & FEDERAL AID	5	5	10	5
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	0	1,000	0	1,000
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	0	1,000	0	1,000
Total Revenue	901	1,815	830	1,830
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	0	0
52190 - PROFESSIONAL SERVICES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	(1,611)	1,533	1,611	1,533
525500 - TAX ADMIN FEE	21	21	22	22
527800 - UTILITIES	1,381	664	720	1,000
Total 52 - SERVICES & SUPPLIES	(209)	2,218	2,353	2,555
58-TRANSFERS				
580000 - TRANSFER	1,091	2,388	500	4,000
Total 58 - TRANSFERS	1,091	2,388	500	4,000
Total Expenditures and Appropriations	882	4,606	2,853	6,555
Net Cost	(19)	2,791	2,023	4,725

SCHEDULE 15 - NON-ENTERPRISE FINANCING (CONT.)

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0204 - QUINCY LIGHTING				2023-24
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	38,356	40,202	36,000	40,000
40020 - CURRENT UNSECURED TAXES	1,045	1,048	1,100	1,100
40040 - PRIOR UNSECURED TAXES	28	8	30	30
40130 - SUPPLEMENTAL TAXES	1,229	406	550	1,000
Total 40 - TAX REVENUE	40,658	41,664	37,680	42,130
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	240	0	50	50
Total 43 - USE OF MONEY & PROPERTY	240	0	50	50
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	240	254	250	250
Total 44 - STATE & FEDERAL AID	240	254	250	250
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
48-TRANSFER				
48000 - TRANSFER-IN	57,234	36,000	36,000	36,000
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	57,234	36,000	36,000	36,000
Total Revenue	98,372	77,918	73,980	78,430
52-SERVICES SUPPLIES				
521300 - MAINT. BUILDINGS & GROUND	0	0	2,515	0
52190 - PROFESSIONAL SERVICES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	425	0	7,500	1,000
525000 - OVERHEAD	574	739	574	739
525500 - TAX ADMIN FEE	1,041	1,039	967	1,100
527800 - UTILITIES	100,311	53,586	58,400	60,000
Total 52 - SERVICES & SUPPLIES	102,351	55,364	69,956	62,839
58-TRANSFERS				
580001 - TRANSFER	2,378	27,845	40,000	10,000
Total 58 - TRANSFERS	2,378	27,845	40,000	10,000
Total Expenditures and Appropriations	104,729	83,209	109,956	72,839
Net Cost	6,357	5,291	35,976	(5,591)

SCHEDULE 15 - NON-ENTERPRISE FINANCING (CONT.)

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0206 - BECKWOURTH CO.SERV.AREA				2023-24 Adopted by the Board of Supervisors
Detail by Revenue Category and Expenditure Object 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	14,267	10,348	9,000	9,000
40020 - CURRENT UNSECURED TAXES	257	275	300	300
40040 - PRIOR UNSECURED TAXES	7	2	10	10
40070 - TIMBER YIELD TAX	17	16	25	25
40130 - SUPPLEMENTAL TAXES	301	107	200	200
Total 40 - TAX REVENUE	14,849	10,748	9,535	9,535
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	188	0	20	200
Total 43 - USE OF MONEY & PROPERTY	188	0	20	200
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	59	67	70	70
Total 44 - STATE & FEDERAL AID	59	67	70	70
45-CHARGES FOR SERVICES				
45210 - CONNECTION FEES	0	0	0	250
45250 - SERVICE CHARGES	37,765	34,709	41,000	38,448
Total 45 - CHARGES FOR SERVICES	37,765	34,709	41,000	38,698
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	103,298	3,304	0	0
46078 - REVENUE FROM LOANS	0	0	100,000	0
46251 - REIMBURSEMENTS/REFUNDS	0	120,060	397,425	280,000
Total 46 - OTHER REVENUE	103,298	123,364	497,425	280,000
48-TRANSFER				
48000 - TRANSFER-IN	20,000	0	0	0
48021 - TRF IN - ARPA FUNDS	33,000	0	33,000	120,000
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	53,000	0	33,000	120,000
Total Revenue	209,159	168,888	581,050	448,503
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	14,455	14,455	15,000	15,000
51070 - UNEMPLOYMENT INSURANCE	112	236	1	11
51100 - FICA/MEDICARE OASDI	1,106	1,106	1,148	1,148
51110 - COMPENSATION INSURANCE	51	90	51	81
Total 51 - SALARIES & BENEFITS	15,724	15,887	16,200	16,240
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	296	269	300	300
520210 - POSTAGE/SHIP, MAIL COST	443	448	500	500
520500 - INSURANCE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	114	301	500	300
521900 - PROFESSIONAL SVC	6,368	155,237	320,825	350,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	49,809	11,956	47,500	130,000
525000 - OVERHEAD	2,635	1,835	2,635	1,835
525119 - LIABILITY SELF-FUND INSURANCE	27	67	0	112

SCHEDULE 15 - NON-ENTERPRISE FINANCING (CONT.)

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Plumas County
Special Districts and Other Agencies Summary
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0206 - BECKWOURTH CO.SERV.AREA				2023-24
Detail by Revenue Category and Expenditure Object				Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
525500 - TAX ADMIN FEE	252	252	250	300
527800 - UTILITIES	1,224	2,410	2,900	2,500
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	61,168	172,775	375,410	485,847
58-TRANSFERS				
580001 - TRANSFER	9,153	47,179	150,000	30,000
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	9,153	47,179	150,000	30,000
Total Expenditures and Appropriations	86,045	235,841	541,610	532,087
Net Cost	(123,114)	66,953	(39,440)	83,584

SCHEDULE 15 - NON-ENTERPRISE FINANCING (CONT.)

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0208 - FLOOD CNTRL 0208				2023-24
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	106,461	110,249	91,000	100,000
40020 - CURRENT UNSECURED TAXES	2,674	2,661	4,000	3,000
40040 - PRIOR UNSECURED TAXES	72	21	100	50
40070 - TIMBER YIELD TAX	2,847	2,757	3,000	3,000
40130 - SUPPLEMENTAL TAXES	3,127	1,032	1,000	1,000
Total 40 - TAX REVENUE	115,181	116,720	99,100	107,050
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,406	0	500	500
43010 - INTEREST-INVESTED FUNDS	(23)	0	0	0
Total 43 - USE OF MONEY & PROPERTY	2,383	0	500	500
44-STATE FEDERAL AID				
44214 - ST - PROP 84 GRANT	0	0	0	0
44228 - STATE- PROP 50	0	0	0	0
44230 - STATE-HOMEOWNERS PROP.TAX	614	646	500	500
44290 - STATE-OTHER	0	0	0	12,000
44290P - STATE OTHER	0	0	0	0
44361 - STATE- SIERRA NV CONSRV	0	0	0	0
Total 44 - STATE & FEDERAL AID	614	646	500	12,500
45-CHARGES FOR SERVICES				
45050 - LEGAL FEES - P.D. & OTHER	0	0	0	0
45500 - WATER SERVICE FEE	(827,967)	162,385	160,000	300,000
45500P - WATER SERVICE FEE	0	0	0	0
Total 45 - CHARGES FOR SERVICES	(827,967)	162,385	160,000	300,000
46-OTHER REVENUE				
46125 - SETTLEMENT- PORTOLA	0	0	0	0
46239 - DONATIONS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	24,906	27,652	15,000	15,000
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46607 - OTHER MISCELLANEOUS	1,000,000	1,000,000	1,000,000	1,000,000
Total 46 - OTHER REVENUE	1,024,906	1,027,652	1,015,000	1,015,000
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	0	0	0	0
Total Revenue	315,117	1,307,403	1,275,100	1,435,050
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	10,000	0
51070 - UNEMPLOYMENT INSURANCE	2	8	2	5
51070 - UNEMPLOYMENT INSURANCE	28	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	765	0
51100 - FICA/MEDICARE OASDI	0	0	0	0

SCHEDULE 15 - NON-ENTERPRISE FINANCING (CONT.)

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Fiscal Year 2023-24				2023-24
0208 - FLOOD CNTRL 0208				Adopted by the
Detail by Revenue Category and Expenditure Object	2021-22	2022-23	2023-24	Board of
1	Actual	Actual	Recommended	Supervisors
2	3	4	5	
51-SALARIES BENEFITS (continued)				
51110 - COMPENSATION INSURANCE	92	78	92	59
51110 - COMPENSATION INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
51200 - PER DIEM	0	0	0	0
Total 51 - SALARIES & BENEFITS	122	86	10,859	64
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521704 - PROP 84 GRANT	0	0	0	0
521800 - OFFICE EXPENSE	27	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	1,200	830,000
522130 - PROF SVC- GRANT/OTHER	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525000 - OVERHEAD	(1,963)	8,555	1,963	8,555
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	49	58	100	53
525500 - TAX ADMIN FEE	2,868	2,866	3,000	3,000
525500 - TAX ADMIN FEE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	2,000
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527807 - WATER/SEWER CHARGES	305,399	300,921	380,000	350,000
527900 - ADMINISTRATION	30,526	62,869	55,000	55,000
528000 - OPERATIONS	566	621	2,000	2,000
528500 - CHESTER DIVERSION DAM	3,227	7,935	37,000	25,000
529350 - INTEREST ON LOAN	0	0	0	0
529550 - LOAN REPAYMENT	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	340,699	383,825	480,263	1,275,608
54-FIXED ASSETS				
545310 - LK DAVIS CONSTR PROJ	0	0	0	0
Total 54 - FIXED ASSETS	0	0	0	0
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	0	0	0	0
580000 - TRANSFER	1,431	734,623	873,000	10,000
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	1,431	734,623	873,000	10,000

SCHEDULE 15 - NON-ENTERPRISE FINANCING (CONT.)

0208 - FLOOD CNTRL 0208				2023-24
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures and Appropriations	342,252	1,118,534	1,364,122	1,285,672
Net Cost	27,135	(188,869)	89,022	(149,378)

SCHEDULE 15 - NON-ENTERPRISE FINANCING (CONT.)

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0215 - CO.SVC.AREA#11-AMBULANCE				2023-24
Detail by Revenue Category and Expenditure Object				Adopted by the Board of Supervisors
1	2021-22 Actual	2022-23 Actual	2023-24 Recommended	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	130,759	136,280	0	0
40020 - CURRENT UNSECURED TAXES	3,501	3,493	0	0
40040 - PRIOR UNSECURED TAXES	95	28	0	0
40130 - SUPPLEMENTAL TAXES	4,108	1,354	0	0
Total 40 - TAX REVENUE	138,463	141,155	0	0
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	65	0	0	0
Total 43 - USE OF MONEY & PROPERTY	65	0	0	0
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	804	847	0	0
Total 44 - STATE & FEDERAL AID	804	847	0	0
Total Revenue	139,332	142,002	0	0
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	136,468	149,486	0	0
525000 - OVERHEAD	(45)	650	45	650
525500 - TAX ADMIN FEE	3,523	3,517	0	0
Total 52 - SERVICES & SUPPLIES	139,946	153,653	45	650
Total Expenditures and Appropriations	139,946	153,653	45	650
Net Cost	614	11,651	45	650

SCHEDULE 15 - NON-ENTERPRISE FINANCING (CONT.)

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Detail by Revenue Category and Expenditure Object 1	0219 - MONTEREY FORUM				2023-24 Adopted by the Board of Supervisors
	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5	
43-USE OF MONEY PROPERTY					
43010 - INTEREST-INVESTED FUNDS	90	0	0	0	
Total 43 - USE OF MONEY & PROPERTY	90	0	0	0	
45-CHARGES FOR SERVICES					
45050 - LEGAL FEES - P.D. & OTHER	0	0	0	0	
Total 45 - CHARGES FOR SERVICES	0	0	0	0	
48-TRANSFER					
48211 - CONTRI TRANS FR CO GEN	0	0	0	0	
Total 48 - TRANSFER	0	0	0	0	
Total Revenue	90	0	0	0	
51-SALARIES BENEFITS					
51070 - UNEMPLOYMENT INSURANCE	1	0	0	0	
51081 - OPEB LIABILITY	0	0	0	0	
51110 - COMPENSATION INSURANCE	0	0	0	1	
Total 51 - SALARIES & BENEFITS	1	0	0	1	
52-SERVICES SUPPLIES					
520200 - COMMUNICATIONS	0	0	0	0	
521800 - OFFICE EXPENSE	0	0	0	0	
521900 - PROFESSIONAL SVC	0	0	0	0	
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0	
525000 - OVERHEAD	0	0	0	0	
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0	
527400 - TRAVEL- IN COUNTY	0	0	0	0	
528400 - CONTINGENCIES	0	0	0	0	
Total 52 - SERVICES & SUPPLIES	0	0	0	0	
Total Expenditures and Appropriations	1	0	0	1	
Net Cost	(89)	0	0	1	

SCHEDULE 15 - NON-ENTERPRISE FINANCING (CONT.)

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0221 - WALKER RANCH CSD				2023-24 Adopted by the Board of Supervisors
Detail by Revenue Category and Expenditure Object 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	7,342	0	20,000	5,000
Total 43 - USE OF MONEY & PROPERTY	7,342	0	20,000	5,000
45-CHARGES FOR SERVICES				
45060 - ENGINEERING SERVICES	0	0	0	0
45210 - CONNECTION FEES	6,000	15,000	15,000	15,000
45250 - SERVICE CHARGES	110,410	114,019	100,000	110,000
Total 45 - CHARGES FOR SERVICES	116,410	129,019	115,000	125,000
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	0	0	0	0
Total Revenue	123,752	129,019	135,000	130,000
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	341	0	0	500
520500 - INSURANCE	8,277	8,472	10,000	10,000
520900 - EQUIPMENT MAINTENANCE	0	0	1,500	0
521102 - FUEL - VEHICLE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,250	1,250	1,750	1,750
521800 - OFFICE EXPENSE	114	12	1,000	1,000
521900 - PROFESSIONAL SVC	120,634	126,495	150,000	220,000
522150 - WELL TESTING PROF SVC	1,931	1,048	2,500	2,500
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	250	0
524300 - SMALL TOOLS/INSTRUMENTS	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	9,400	10,127	15,000	23,000
525000 - OVERHEAD	3,881	4,707	3,881	4,707
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527800 - UTILITIES	56,113	58,480	60,000	60,000
527900 - ADMINISTRATION	0	0	0	0
528400 - CONTINGENCIES	0	0	45,000	0
Total 52 - SERVICES & SUPPLIES	201,941	210,591	290,881	323,457
54-FIXED ASSETS				
54011 - CAPITAL IMPROVEMENTS	0	0	10,000	0
Total 54 - FIXED ASSETS	0	0	10,000	0
58-TRANSFERS				
580001 - TRANSFER	2,226	4,128	35,000	15,000
Total 58 - TRANSFERS	2,226	4,128	35,000	15,000
Total Expenditures and Appropriations	204,167	214,719	335,881	338,457
Net Cost	80,415	85,700	200,881	208,457

SCHEDULE 15 - NON-ENTERPRISE FINANCING (CONT.)

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0223 - GRIZZLY RANCH CSD				2023-24 Adopted by the Board of Supervisors
Detail by Revenue Category and Expenditure Object 1	2021-22 Actual 2	2022-23 Actual 3	2023-24 Recommended 4	5
40-TAX REVENUE				
40150 - SPECIAL ASSESSMENT	0	0	0	0
41050P - FRANCHISES	0	0	0	0
Total 40 - TAX REVENUE	0	0	0	0
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	0	0	0	0
45-CHARGES FOR SERVICES				
45074 - MISC FEES	0	0	0	0
45210 - CONNECTION FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	0	0	0	0
Total Revenue	0	0	0	0
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520500 - INSURANCE	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
522150 - WELL TESTING PROF SVC	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527800 - UTILITIES	0	0	0	0
527900 - ADMINISTRATION	0	0	0	0
528000 - OPERATIONS	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	0	0	0	0
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	0	0	0	0
Total Expenditures and Appropriations	0	0	0	0
Net Cost	0	0	0	0

FISCAL YEAR 2023-2024

Supplemental Schedules



CAPITAL & FIXED ASSET

FISCAL YEAR 2023-24

BUDGET UNIT	ASSET TYPE	ITEM DESCRIPTION	AMOUNT REQUESTED 2023/24	AMOUNT RECOMMENDED 2023/24
AG COMMISSIONER	VEHICLE/TRUCK	3/4 TON 4X4 TRUCK	66,000	66,000
AIRPORTS	CAPITAL IMPROVEMENT	CHESTER - FENCE - WILDLIFE HAZARD ASSESSMENT	11,567	11,567
	CAPITAL IMPROVEMENT	QUINCY - FENCE - WILDLIFE HAZARD ASSESSMENT	11,258	11,258
	CAPITAL IMPROVEMENT	QUINCY - BEACON	62,100	62,100
	CAPITAL IMPROVEMENT	CHESTER - PMMP (PAVEMENT MAINTENANCE)	62,060	62,060
	CAPITAL IMPROVEMENT	QUINCY - PMMP (PAVEMENT MAINTENANCE)	50,665	50,665
	CAPITAL IMPROVEMENT	BECKWOURTH - PMMP (PAVEMENT MAINTENANCE)	50,450	50,450
	CAPITAL IMPROVEMENT	BECKWOURTH- RESEAL PROJECT	255,857	255,857
	CAPITAL IMPROVEMENT	CHESTER- RESEAL PROJECT	602,385	602,386
	EQUIPMENT	FLAIL MOWER	16,000	16,000
AUDITOR-CONTROLLER	SOFTWARE	MUNIS SYSTEM IMPROVEMENT	50,000	50,000
BUILDING	VEHICLE/TRUCK	TRUCK	72,000	72,000
COUNTY COUNSEL	SOFTWARE	TIME KEEPING SOFTWARE	3,000	3,000
	COMPUTER HARDWARE	COMPUTER EQUIPMENT- REPLACEMENT	3,000	3,000
COUNTY LIBRARY	VEHICLE/TRUCK	MOBILE LIBRARY	181,462	181,462
ELECTIONS	EQUIPMENT	ELECTION EQUIPMENT	130,816	130,816
FACILITY SERVICES	VEHICLE/TRUCK	UTILITY TRUCK	60,000	60,000
HAVA - ELECTIONS	EQUIPMENT	ELECTION EQUIPMENT	28,128	28,128
HEALTH	VEHICLE/TRUCK	IMMUNIZATION TRANSPORT VANS (2)	116,500	116,500
PROBATION- ADULT HIGH RISK	VEHICLE/TRUCK	SPORT UTILITY VEHICLE (2)	100,000	100,000
PROBATION -PRETRIAL	VEHICLE/TRUCK	SPORT UTILITY VEHICLE - FORD ESCAPE	36,603	36,603
RECORDER MICROGRAPHIC	EQUIPMENT	OFFICE EQUIPMENT- REPLACEMENT	20,000	20,000
RECORDER MODERNIZATION	COMPUTER HARDWARE	COMPUTER EQUIPMENT- REPLACEMENT	20,000	20,000
	EQUIPMENT	OFFICE EQUIPMENT- REPLACEMENT	20,000	20,000
ROAD DEPARTMENT	EQUIPMENT	PW INDUSTRIAL EQUIPMENT	925,000	925,000
SENIOR SERVICES-NUTRITION	VEHICLE/TRUCK	FORD TRANSIT CONNECT VANS (2)	107,990	107,990
SENIOR SERVICES-NUTRITION	EQUIPMENT	CONVECTION OVENS (2); FREEZER	15,100	15,100
SENIOR TRANSPORTATION	VEHICLE/TRUCK	4WD SUV'S (3)	90,000	90,000
SHERIFF - AB 443	VEHICLE/TRUCK	PATROL VEHICLES (3)	200,000	200,000
	SOFTWARE	COMPUTER AIDED DISPATCH SYSTEM	481,207	481,207
	COMM. EQUIPMENT	TITLE III COMMUNICATION PROJECT	250,000	250,000
		DRONES, UNDERWATER SEARCH EQUIPMENT, ELECTRIC BIKES (2),		
	OTHER EQUIPMENT	TRACKS FOR OHV VEHICLE	117,324	117,324
	OTHER EQUIPMENT	PATROL EQUIPMENT	236,686	236,686
SHERIFF - BOAT SAFETY & ENFORCEMENT	EQUIPMENT	BOAT MOTOR	45,000	45,000
	VEHICLE/TRUCK	TRUCK	52,549	52,549
	EQUIPMENT	THERMAL IMAGING / MAPPING SYSTEMS	37,549	37,549
SHERIFF - COMMUNICATIONS	COMM. EQUIPMENT	REPEATERS (5), BASE STATIONS (2), MICROWAVE LINKS (9), RADIO IP	772,000	772,000
		DEVICES (8), PREFABRICATED BUILDING & GENERATOR		
	SOFTWARE	SOFTWARE FOR COMMUNICATION PROJECT	100,000	100,000
	EQUIPMENT	COMPUTER EQUIPMENT FOR COMMUNICATION PROJECT	30,000	30,000
SHERIFF - COURT SECURITY	VEHICLE/TRUCK	PATROL VEHICLE (1)	75,000	75,000
SHERIFF - HOMELND SECURITY	EQUIPMENT	REPEATER EQUIPMENT / INSTALLATION	31,959	31,959

CAPITAL & FIXED ASSET (CONT.)

SHERIFF - HOMELAND SECURITY - OES	EQUIPMENT	COMPUTER EQUIPMENT	34,769	34,769
	EQUIPMENT	REPEATER EQUIPMENT / INSTALLATION	30,000	30,000
SHERIFF-MEDCOM	EQUIPMENT	REPEATER EQUIPMENT / INSTALLATION	36,948	36,948
SHERIFF - OHV GRANT	EQUIPMENT	ELECTRIC MOTORCYCLES (2)	13,562	13,562
SOCIAL SERVICES	VEHICLE/TRUCK	TRANSPORT VEHICLES (2-3)	100,000	100,000
SOLID WASTE PLANNING	CAPITAL IMPROVEMENT	CHESTER TRANSFER STATION RECYCLING	36,688	36,688
	CAPITAL IMPROVEMENT	EAST QUINCY TRANSFER STATION RECYCLING	56,466	56,466
	CAPITAL IMPROVEMENT	GRAEAGLE TRANSFER STATION RECYCLING	31,000	31,000
TREASURER-TAX COLLECTOR	SOFTWARE	TAX SOFTWARE- TRANSIENT OCCUPANCY	24,000	24,000
	SOFTWARE	INVESTMENT SOFTWARE	40,000	40,000

DEBT SCHEDULE

LOANS						
Type of Debt	Interest Rate	Term	Maturity Date	Original Loan Amount	June 30, 2023 Balance	FY23-24 Payment (Principal + Interest)
Umpqua Bank	3.63%	18 years	6/1/2033	\$15,255,000	\$8,726,318	\$1,169,932
Golden State Finance Authority	1.23%	2 years	3/15/2024	\$1,000,000	\$1,015,375	\$1,024,600
Golden State Finance Authority	0.00%	2 years	4/12/2022	\$100,000	\$100,000	\$100,000
Total Loans Payable				\$16,355,000	\$9,841,693	\$2,294,532

LEASES *			
Description	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Budget
Copy Machine Lease	\$66,394	\$67,005	\$109,328
Radio Lease & Equipment Lease	\$43,163	\$47,195	\$90,828
Total Leases Payable	\$109,557	\$114,200	\$200,156

* Does not include structure leases/rentals.

The County Budget Act requires disclosure of financing sources and uses for each cost center having activity within the County's governmental funds within the two fiscal years preceding the fiscal year of the budget being considered for adoption. The financing listed below had activity within the preceding two fiscal years, but does not contain recommended appropriations for fiscal year 2023-24 as the debts have been retired.

- Debt Service - Airport - Refueler Truck (Dept 20891) - Retired FYE 6/30/23
- Debt Service - Flood Control (Special District Fund) - Multi-Use (Dept 26100) - Retired FYE 6/30/23
- Debt Service - Beckworth CSD (Special District Fund) - Multi-Use (Dept 26080) - Retired FYE 6/30/23

FISCAL YEAR 2023-2024

Reference Materials



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.

GUIDE TO THE BUDGET (CONT.)

General Fund: The General Fund finances most services that the County provides. This includes law enforcement and other criminal justice, community development and land use planning, elections and voter registration, fire protection, library services and administration. The General Fund is basically a “catch-all” to account for County operations that do not have to be recorded in a different fund.

Special Revenue Funds: Special revenue funds are used to account for revenues that are used for specific purposes. An example is the Road Fund where we record the transportation allocations and taxes received from the State which must be used for roads and bridges.

Capital Projects Funds: The Capital Projects Fund is used to account for the acquisition and/or construction of major capital facilities.

Debt Service Funds: Debt service funds are used by the County to account for the accumulation of resources for, and the repayment of, borrowed money and any interest on these debts.

Enterprise Funds: Enterprise funds are established to account for operations that are financed and operated in a manner similar to private businesses with the intent that the cost of goods or services provided will be recovered primarily through charges for services. Enterprise funds are used to account for all costs such as Solid Waste Planning/Operations, Airports, Plumas County Transit Authority, and Senior Transportation.

Internal Service Funds: Internal service funds are used by the County to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis. An example of an internal service fund is the Workers' Compensation Fund.

WHY USE FUNDS?

Reason 1: Fund accounting is required by the State. California State law governs how counties and cities in the State will account for their revenues and expenditures. All cities and counties are audited annually to ensure that they have followed the accounting rules.

Reason 2: Whenever a city or county receives dollars from the State or federal government in the form of a grant, the city or county must account for those dollars in the manner prescribed by the State or United States government, audits are conducted to ensure that these accounting rules are followed.

Reason 3: Whenever a local government approaches the financial market to borrow money, the local government must provide financial statements, prepared in accordance with national accounting standards, which accurately portray the financial condition of the local government. Financial institutions and investors will loan money to the local government only if the local government can demonstrate through its financial statements that it will be able to repay the debt.

Reason 4: The County, like all other local governments nationwide, uses fund accounting because this system of accounting is the standard prescribed by national organizations that are associations of accountants and finance professionals from cities and counties all over the country. The principles used to account for businesses, called Generally Accepted Accounting Principles (GAAP), are established by the Financial Accounting Standards Board (FASB). Similarly, principles used to account for local government finances are established by the Governmental Accounting Standards Board (GASB).

GUIDE TO THE BUDGET (CONT.)

WHAT IS A TRANSFER?

Interfund operating transfers represent subsidies and contributions between funds. An example of operating transfers is the transfer of funds from the General Fund to the Public Health Fund for the County's mandated contribution to public health programs. Another example is the transfer of funds from the General Fund and/or other operating funds to the Capital Projects Fund to account for Capital Projects.

WHAT IS A FUND BALANCE?

Fund balance is the difference between the assets and liabilities of the fund. It is good financial policy to have a reasonable amount of fund balance for emergencies and to carry the fund through slack times in revenue collections. In a given year, if revenues exceed expenditures, the fund balance will increase; if expenditures exceed revenues then the fund balance will decrease.

ACCOUNTING FOR TAX DOLLARS

It is the responsibility of the County Auditor-Controller to account for the receipt and expenditure of all County funds. The County Auditor-Controller annually issues what is referred to as the Annual Audit to show the financial condition of every County fund and details of each fund's revenues and expenditures that fiscal year.

A BALANCED BUDGET

By law, each separate fund must have a balanced budget. This means that revenues, plus fund balance carryovers, must equal the appropriations and increases in reserves. So for each fund, the budget spells out where the dollars are coming from and how they will be spent.

THE OPERATING BUDGET – SERVICES TO THE PUBLIC

The majority of services provided by the County to its citizens are accounted for in operating funds, which include the General Fund, Public Health Fund, Behavioral Health Fund, and Road Fund.

The expenditure budget for all funds is itemized into categories, often called line items but sometimes referred to as objects, sub-objects, accounts, and subaccounts, depending on the level of detail. These line item categories are used to account for expenditures made. However, for budgeting and planning allocations, the object level of detail is used. The various line items are grouped into several object categories. These are:

Salaries and Benefits: This is the amount paid for services rendered by employees in accordance with the rates, hours, terms, and conditions authorized by law or stated in employment agreements. This category includes overtime, vacation and sick pay, health insurance, retirement, social security, and unemployment insurance.

Services and Supplies: This category of expenditures is for goods and services other than those provided by County personnel. This includes articles and commodities purchased for consumption, such as office and operating supplies, as well as professional and other services such as insurance and utilities.

GUIDE TO THE BUDGET (CONT.)

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.

A Resolution establishing Fiscal Year 2023/2024 Appropriation limits under Article XIII B of the California Constitution, and establishing period for contesting such limits for Plumas County and Board of Supervisors governed Special Districts

WHEREAS Article XIII B of the California Constitution provides that the state and each local government shall be subject to an annual appropriation limit as defined in that Article and Article XIII B Section 8 (e) (2) requires the Governing Body to select the Change in Cost-of-Living methodology each year by recorded vote; and

WHEREAS, using the percentage change in California Per Capita Income, rather than using the change in the Local Assessment roll from the preceding year due to the addition of non-residential new construction, provides the higher appropriation limit; and

WHEREAS, the Auditor/Controller of Plumas County has computed the appropriations limit for the fiscal year 2023/2024; and has prepared the applicable statements showing the calculation, and such statements are available for public review.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors, County of Plumas, State of California, selects the percentage change in California Per Capita Income and the percentage change in the population of the contiguous counties methodology for use in calculating its appropriation limit for the fiscal year 2023/2024; and

BE IT FURTHER RESOLVED that the appropriations limit for Plumas County and Board-governed Special Districts are hereby established as follows and that the limit may be adjusted at a later date in accordance with Sections 3 and 11 of Article XIII B of the California Constitution:

Plumas County	\$ 40,599,399
Quincy Lighting	\$ 152,183
CSA #11 (Ambulance)	\$ 82,151
Beckwourth CSA	\$ 23,659

BE IT FURTHER RESOLVED that any judicial action or proceeding to attach, review, set aside, void, or annul the appropriations limits established by this resolution shall be commenced within 45 days from the date of this resolution in accordance with Division 9 of the Government Code.

The foregoing, Resolution No. 23-8809—was duly passed and adopted by the Board of Supervisors of Plumas County, State of California, at a regular meeting of said Board held on the 13th day of June 2023 by the following vote:

A Resolution establishing Fiscal Year 2023/2024 Appropriation limits under Article XIII B of the California Constitution, and establishing period for contesting such limits for Plumas County and Board of Supervisors governed Special Districts

WHEREAS Article XIII B of the California Constitution provides that the state and each local government shall be subject to an annual appropriation limit as defined in that Article and Article XIII B Section 8 (e) (2) requires the Governing Body to select the Change in Cost-of-Living methodology each year by recorded vote; and

WHEREAS, using the percentage change in California Per Capita Income, rather than using the change in the Local Assessment roll from the preceding year due to the addition of non-residential new construction, provides the higher appropriation limit; and

WHEREAS, the Auditor/Controller of Plumas County has computed the appropriations limit for the fiscal year 2023/2024; and has prepared the applicable statements showing the calculation, and such statements are available for public review.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors, County of Plumas, State of California, selects the percentage change in California Per Capita Income and the percentage change in the population of the contiguous counties methodology for use in calculating its appropriation limit for the fiscal year 2023/2024; and

BE IT FURTHER RESOLVED that the appropriations limit for Plumas County and Board-governed Special Districts are hereby established as follows and that the limit may be adjusted at a later date in accordance with Sections 3 and 11 of Article XIII B of the California Constitution:

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The foregoing, Resolution No. 23-8809—was duly passed and adopted by the Board of Supervisors of Plumas County, State of California, at a regular meeting of said Board held on the 13th day of June 2023 by the following vote:

PROP 4 RESOLUTION (CONT.)

RESOLUTION NO. 23-

AYES: Supervisor(s) Engel, Goss, McGowan, Hagwood

NOES: None

ABSENT: Supervisor Ceresola


Chair, Board of Supervisors

ATTEST:


Clerk of the Board of Supervisors

Approved as to form:


Gretchen Stuhr
Plumas County Counsel

PROP 4 RESOLUTION (CONT.)



Gavin Newsom ■ Governor
1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ www.dof.ca.gov

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2023-24 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2023.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

JOE SPEPHENSHAW
Director
By:

Erika Li
Chief Deputy Director

Attachment

May 2023

Attachment A

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2023-24 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

2023-24:

Per Capita Cost of Living Change = 4.44 percent
Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio: $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24: $1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2022-2023	1-1-22	1-1-23	1-1-2023
Plumas				
Portola	-1.64	2,129	2,094	2,094
Unincorporated	-1.18	17,103	16,902	16,902
County Total	-1.23	19,232	18,996	18,996

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

PROP 4 RESOLUTION (CONT.)

Plumas County
Prop 4 Calculations
January 1, 2023 to January 1, 2024

California Department of Finance Per Capita Percentage change over prior year	$\frac{4.44 + 100}{100} = 1.0444$	¹
Plumas County Population Percentage Change	$\frac{(1.23) + 100}{100} = 0.9877$	²
Calculation of Factor for FY 2023/24	1.0316 _{1 x 2}	

PROP 4 RESOLUTION (CONT.)

Prop 4 Spending Limits-Revision

FY 2023/24

Jurisdiction	County FY22/23 Limit	County FY 2023/24 Factor	County FY 2023/24 Limit	District FY 2023/24 Limit
Plumas County	\$ 39,355,757	1.0316	\$ 40,599,399	
Crescent Mills Lighting	\$ -	1.0316	\$ -	
Quincy Lighting	\$ 147,521	1.0316	\$ 152,183	
West Almanor CSD	\$ 906,723	1.0316	\$ 935,376	
CSA #8 Water	\$ -	1.0316	\$ -	
Plumas Eureka CSD	\$ 83,206	1.0316	\$ 85,835	
CSA #11	\$ 79,634	1.0316	\$ 82,151	
Beckwourth CSA	\$ 22,934	1.0316	\$ 23,659	
Indian Valley CSD	\$ 23,815	1.0316	\$ 24,568	
P.C. Flood Control	\$ -	1.0316	\$ -	
Greenhorn Creek CSD	\$ 121,315	1.0316	\$ 125,149	
Prattville-Almanor Fire	\$ 98,431	1.0316	\$ 101,541	
Beckwourth Fire	\$ 51,301	1.0316	\$ 52,922	
Chester Fire	\$ 387,772	1.0316	\$ 400,025	
Crescent Mills Fire	\$ 388,753	1.0316	\$ 401,038	
Graeagle Fire	\$ 209,455	1.0316	\$ 216,073	
Hamilton Branch Fire	\$ 514,472	1.0316	\$ 530,730	
Laporte Fire	\$ 34,926	1.0316	\$ 36,030	
Meadow Valley Fire	\$ 149,138	1.0316	\$ 153,850	
Peninsula Fire	\$ 421,221	1.0316	\$ 434,531	
Quincy Fire	\$ 681,362	1.0316	\$ 702,893	
Sierra Valley Fire	\$ 134,091	1.0316	\$ 138,329	
Indian Valley CSD	\$ 191,958	1.0316	\$ 198,024	
Eastern Plumas Rural Fire	\$ 152,884	1.0316	\$ 157,716	
Chester Cemetery	\$ -	1.0316	\$ -	
Crescent Mills Cemetery	\$ -	1.0316	\$ -	
Cromberg Cemetery	\$ -	1.0316	\$ -	
Greenville Cemetery	\$ -	1.0316	\$ -	
Meadow Valley Cemetery	\$ -	1.0316	\$ -	
Mohawk Valley Cemetery	\$ -	1.0316	\$ -	
Portola Cemetery	\$ -	1.0316	\$ -	
Quincy Cemetery	\$ 409,387	1.0316	\$ 422,323	
Taylorville Cemetery	\$ -	1.0316	\$ -	
Central Plumas Rec.	\$ 1,157,610	1.0316	\$ 1,194,190	
Johnsville PUD	\$ 159,878	1.0316	\$ 164,930	
Graeagle CSD	\$ 34,698	1.0316	\$ 35,795	
Greenville CSD	\$ 723,066	1.0316	\$ 745,914	
IV Soil Conser.	\$ -	1.0316	\$ -	
La Porte Cemetery	\$ -	1.0316	\$ -	
Air Pollution Control	\$ -	1.0316	\$ -	
CSA #12	\$ -	1.0316	\$ -	
Sierra Valley Ground Water	\$ -	1.0316	\$ -	
Feather River Canyon CSD	\$ -	1.0316	\$ -	
Totals	\$ 46,641,308		\$ 48,115,173	

Plumas County

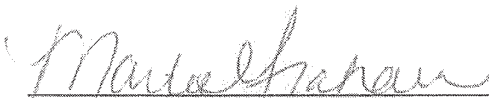
Prop 4 Spending Limit-Revision
FY 2023/24

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0444
X	
Population Growth from	
01/01/22-01/01/23	0.9877
Growth Factor FY 2022/23	1.0316

FY 2023/24 Prop 4 Spending Limit \$ 39,355,757

FY 2023/24 Prop 4 Spending Limit \$ 40,599,399


Martee Graham
Auditor / Controller

6/2/2023

Quincy Lighting

Prop 4 Spending Limit-Revision
FY 2023/24

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0444
X	
Population Growth from	
01/01/22-01/01/23	0.9877
Growth Factor FY 2022/23	1.0316

FY 2023/24 Prop 4 Spending Limit \$ 147,521

FY 2023/24 Prop 4 Spending Limit \$ 152,183


Martee Graham
Auditor / Controller

6/2/2023

CSA #11

Prop 4 Spending Limit-Revision
FY 2023/24

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0444
X	
Population Growth from	
01/01/22-01/01/23	0.9877
Growth Factor FY 2022/23	1.0316

FY 2023/24 Prop 4 Spending Limit \$ 79,634

FY 2023/24 Prop 4 Spending Limit \$ 82,151



Martee Graham
Auditor / Controller

6/2/2023

Beckwourth CSA

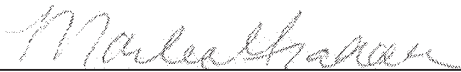
Prop 4 Spending Limit-Revision
FY 2023/24

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0444
X	
Population Growth from	
01/01/22-01/01/23	0.9877
Growth Factor FY 2022/23	1.0316

FY 2023/24 Prop 4 Spending Limit \$ 22,934

FY 2023/24 Prop 4 Spending Limit \$ 23,659



Martee Graham
Auditor / Controller

GLOSSARY OF BUDGET TERMS

Adopted Budget	The spending plan approved by resolution of the Board of Supervisors after the required public hearing and deliberations on the Recommended Budget. The Adopted Budget must be balanced with Total Financing Sources equal to Total Financing Uses.
Account	A line item classification of expenditure or revenue. Example: "Office Expense" is an account in the category of "Services & Supplies."
Appropriation	Authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation is usually time limited and must be expended or obligated before June 30 th , the end of the fiscal year.
Assessed Valuation	A value set upon real estate or other property by a government as a basis for levying taxes.
Allocated Positions	Staff (or Employee) Positions approved by Board of Supervisors and provided for in the County Salary Ordinance. Represents the maximum number of permanent positions that may be filled at any time.
Available Fund Balance	The amount of Fund Balance available for financing expenditures and other funding requirements in the current period after deducting obligated Fund Balance.
Budget	The planning and controlling document for financial operation with appropriations and revenues for a given period of time, usually one year.
Budget Unit	The midlevel classification of appropriations that includes one or more objects of expenditure to fund a department, division or set of goal-related functions. A department or agency may have one or more budget units assigned to it.
Budgeted Positions	The number of full-time equivalent positions to be funded in the Budget (12 months, 260 days and 2080 hours all equal 1.00 budgeted position).
Capital Assets	A tangible or intangible asset of significant value acquired for use in operations that will benefit more than a single fiscal period. Capital Assets must both have a long-term character such as land, buildings, equipment and vehicles and exceed the minimum capitalization threshold as established by County policy.
Capital Projects	A project that will acquire, construct, or improve infrastructure or a Facility. Project costs can include the cost of land, infrastructure, rights of way, development rights, engineering, architectural planning, and contract services necessary to complete the project.
Contingency	An amount appropriated for unforeseen expenditure requirements. Transfers from this budget unit to any other budget unit for specific use require a four-fifths vote of the Board of Supervisors.

GLOSSARY OF BUDGET TERMS

County Service Area (CSA)	A special district created to provide financing for the provision of a specific service or service (such as street lighting and drainage) in a defined area.
Department	An organizational unit of County government used to group programs of a like nature under the direction of an elected or appointed county official.
Discretionary Program or Service	A program or service where the Board of Supervisors may exercise its freedom of choice with respect to the level of funding or the type of service or program provided.
Encumbrance	Encumbrances are not yet instituted in Plumas County but are Funds obligated but not yet spent for a specific purpose, usually backed by a purchase order, contract, or other commitment, which are chargeable to an appropriation. Encumbrances are used as a management tool to ensure that expenditures do not exceed the amount appropriated and expire at year-end.
Enterprise Fund	A fund type used to account for the expenditures and means of financing of an activity, which is predominantly self-supported by user charges.
Expenditure	The use of funds for a specific purpose.
Fiscal Year	Twelve-month period for which a budget is prepared. Plumas County's fiscal year is July 1 through June 30 of each year.
Fixed Asset	See Capital Assets.
Full-time Equivalent (FTE)	One full-time equivalent (FTE) is equal to a full time position (12 months, 260 days and 2080 hours all equal 1.00 FTE). Two half-time positions (each 20 hours per week) is equivalent to 1.0 FTE.
Function	A group of related budget units and programs aimed at accomplishing a major service for which County government is responsible. These designations are made by the State Controller. Example: "Public Protection" is a function.
Fund	A separate fiscal and accounting entity within the County, and the highest level classification of appropriations. Each fund is a separate unit for accounting and budgeting purposes. The fund accounting process allows the County to budget and account for revenues that are restricted by law or policy to a specific use or purpose in accordance with nationally recognized rules of governmental accounting and budgeting. Funds may contain one or more budget units.
Fund Balance	The difference between assets and liabilities reported in a governmental fund.

GLOSSARY OF BUDGET TERMS

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.

GLOSSARY OF BUDGET TERMS

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.

GLOSSARY OF BUDGET TERMS

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.

