



# Plumas County

Recommended Budget

Fiscal Year 2024-2025



**FISCAL YEAR 2024-2025**

# **Recommended Budget**



Submitted to the Board of Supervisors

By

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

**June 2024**



# COUNTY ADMINISTRATIVE OFFICER LETTER

June 25, 2024

Dear Members of the Board:

In light of the Budget Hearing on June 18, 2024 and an Open Letter dated June 18, 2024, and signed by David Hollister, District Attorney; Todd Johns, Sheriff; Cindie Froggatt, Assessor; Martee Nieman Graham, Auditor; Julie White, Treasurer-Tax Collector and Mimi Hall, Supervisor-Elect, please accept my revised letter for the Recommended 2024-25 Budget.

Open Letter – June 18, 2024

The Open Letter has several inaccuracies or misrepresentations but I am only going to address those that are most material.

- 1) Page 3 – 4<sup>th</sup> paragraph reads: *“It is true that Plumas County has used Fund Balance to close prior budget gaps, but budget advisors during several years without a CAO worked to keep use of fund balance to far below \$1M to balance annual budgets. However, it is **not** a historic trend ...”*

Below is a 10-year look at past budgets which can be found on the County’s website and demonstrates the County was relying on fund balance to balance the budget ranging from approximately \$800,000 in FY 2015-16, to more than \$1.8 million beginning in FY 2016-17 and every year thereafter. To be clear, I am in agreement that this is not a good practice and while there have been a variety of contributing factors, it is going to take a committed, multi-year approach among all leaders in Plumas County to reverse this trend.

| <b>Analysis of Budget Book Schedules 2016-2025 for General Fund</b> |                 |                 |                 |                 |
|---|-----------------|-----------------|-----------------|-----------------|
| Information was taken from Schedule 1 and Schedule 4                |                 |                 |                 |                 |
| 2015-16   | Expenditures    | Revenues        | Deficit         | Fund Balance    |
|   | \$32,509,614.00 | \$31,704,562.00 | \$805,052.00    | \$805,052.00    |
| 2016-17   |                 |                 |                 |                 |
|   | \$32,851,647.00 | \$30,968,087.00 | \$1,883,560.00  | \$2,827,235.00  |
| 2017-18   |                 |                 |                 |                 |
|   | \$34,955,980.00 | \$32,556,026.00 | \$2,399,954.00  | \$1,699,964.00  |
| 2018-19   |                 |                 |                 |                 |
|   | \$36,418,751.00 | \$32,838,901.00 | \$3,579,850.00  | \$5,671,618.00  |
| 2019-20   |                 |                 |                 |                 |
|   | \$38,812,091.00 | \$35,348,200.00 | \$3,463,891.00  | \$3,170,115.00  |
| 2020-21   |                 |                 |                 |                 |
|   | \$40,490,554.00 | \$36,429,372.00 | \$4,061,182.00  | \$3,661,182.00  |
| 2021-22   |                 |                 |                 |                 |
|   | \$40,699,801.00 | \$37,311,472.00 | \$3,388,329.00  | \$3,011,823.00  |
| 2022-23   |                 |                 |                 |                 |
|   | \$44,562,773.00 | \$41,399,583.00 | \$3,163,190.00  | \$8,053,739.00  |
| 2023-24   |                 |                 |                 |                 |
|   | \$51,091,809.00 | \$42,439,091.00 | \$8,652,718.00  | \$15,571,208.00 |
| 2024-25   |                 |                 |                 |                 |
|   | \$57,616,932.00 | \$47,282,674.00 | \$10,334,258.00 | \$6,891,163.00  |

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The June 18, 2024, Open Letter also states: *“(The Budget) ... regurgitates the same narrative from the past eighteen months by pointing a finger to others for responsibility to provide solutions that ‘need(s) to be addressed by the leadership team.’ Absent is a clear roadmap from the CAO/County Budgetary Officer with best practices such as documented timelines, objectives, strategies and measures for success to assure the County’s progress towards that future.”*

Creating a documented timeline, objectives, strategies and measurements, such as a Strategic Plan, including budget processes, is essential and requires cooperation from the entire leadership team. The CAO is the primary individual responsible for facilitating the discussions with the leadership team and making policy recommendations to the Board of Supervisors, and we have attempted to do so. However, without the cooperation and participation of all appointed and elected department heads, we will not be effective.

The Open Letter also raises concerns relative to the term “roll-over” budget, and public statements regarding this term were raised during the budget hearing. Please note, it was never my intention to undermine Plumas County employees by using this term and I apologize if it was interpreted in that manner.

There are several benefits to moving the adoption of the budget up to June, but my primary reason for this approach is to allow for spending on capital projects to begin from July – September, rather than having to wait until after the budget is adopted in September and the construction is delayed until the spring due to weather. This should not be interpreted as indicating prior budgets were done incorrectly, but instead, a way to make us more efficient.

Finally, the Open Letter states: *“The 2024-2025 Recommended Budget, like the prior year, proposes increased expenditures without the revenue to pay for them, and it is balanced by one-time fixes with no concrete, sustainable long-term financing strategy.”*

As referenced above, relying on one-time funds has been a practice of Plumas County for many years. However, if I am understanding the concerns of those who signed the Open Letter, I am in complete agreement that we should reduce our reliance on one-time funds as well as develop a long-term financing strategy. Unfortunately, many of the challenges we face accumulated over multiple years and it will take a multi-year approach to address the issues. It will require updated policies that must be adhered too by all staff, and in some cases will require significant up-front costs to replace existing systems.

Without these actions, Plumas County will continue to struggle in understanding and preparing informed and realistic budgets to the Board of Supervisors. Considering our current circumstances, it requires all of us to be even more diligent in monitoring our expenses so that any potential overruns are identified and corrected as quickly as possible.

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## Employee Compensation

As we are all aware, personnel costs make up the majority of expenses in any local government agency. In addition, there is likely close to unanimous agreement that Plumas County does not have the resources to offer salaries that are competitive with many other counties, much less competitive with public sector positions. However, the Board has made it a priority to increase compensation as much as possible.

You may recall that on March 1, 2022, the Board approved salary adjustments for elected officials, increasing compensation by 25.67% to 61.94% depending on the position. In addition, on June 5, 2022, the Board approved equity adjustments for Department Heads ranging from 2.3% up to 45%. These actions, while needed, have now set an expectation for line staff to receive equity adjustments as well which will put an additional strain on the budget.

Since 2022, rank and file employees received the following pays raises.

- **OE3 General Unit – 6%**
- **OE3 Mid Management Unit – 6%**
- **Public Works Unit - 20% plus another 2% July 2024**
- **Public Works Mid-Management Unit – 20% plus another 2% July 2024**
- **Sheriff's Department Unit – 23%**
- **Sheriff's Mid-Management Unit – 23%**
- **Confidential Unit – 8.5%**
- **Probation Unit – 11.5%**
- **Probation Mid-Management Unit – 11.5%**

This year, the Board of Supervisors prioritized increasing pay and proposed up-to-a-10% increase for all employees except those who have already had recent salary level adjustments (Sheriff's Department, Child Support, Public Works). Additionally, this would not apply to department heads or elected officials. The potential pay increase was proposed at this time so we could calculate the costs and include the calculations in the budget. Also proposed is up-to-a-20% increase for Social Services which is severely behind in pay equity compared to other counties. Meet and confer with unions must still occur.

For this reason, I felt it was important to be transparent and demonstrate to the Board and the public that funding is included in the budget to absorb some of the compensation increases that may be approved through the negotiation process. Please note that if those funds are not needed, they cannot be spent on something else without Board direction and in all likelihood, will result in additional fund balance heading into FY 2025-26.

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The Board wants pay raises to occur without relying on one-time monies which is always the preferred scenario. However, we should also keep in mind that much of the one-time funding we have available is a result of salary savings since we have not been able to fill positions. As a result, if it is still the priority to increase wages so that Plumas County can attract more employees; the actual costs, vacancy rates, etc. will need to be closely monitored to ensure Plumas County is not forced into a position of making workforce reductions in future years.

The up-to-10%-across-the-board raises for General Fund employees would have a budget impact of \$1.34 million annually, while the Non-General Fund increases amount to \$1.46 million annually. Together, the above potential and approved raises in this budget alone amount to \$5.4 million annually. Please note that this assumes all positions are filled for the entire year which is not reasonable. However, it is the most conservative budget approach and any year-end salary savings can be used to offset compensation increases for a 2 – 3 years while we identify other ways to increase revenue and reduce expenditures, ideally without having to reduce services.

## Other Funding Sources

Counties across the state have seen significant revenue increases as a result of ARPA, COVID and LATCF funds. In addition, due to natural disasters Plumas has received FEMA funding to offset the costs of those events. These are all one-time funds, a portion of which have been used to balance the budget.

## Fiscal Year 2024/25 Priorities

The following is a summary of high-level priorities the CAO's Office, along with our Executive Leadership team of elected and appointed department heads, should continue focusing on over the next 12 months:

- **Understanding and creating better internal financial controls.** On this note, the Cost Plan for our County is woefully inadequate and is managed by the Auditor-Controller who is attempting to get it up to date. The Cost Plan enables grantees (county user departments) to recover costs incurred in the administration of a grant, entitlement or any form of assistance from the Federal, State, or other agencies outside the county. This is a revenue area that needs attention.
- **Truing up budget obligations.** On this note, days before we were to publish the budget, the Auditor-Controller found a \$2 million journal error. The Annex mortgage payment had not been journaled since 2021 and the Treasurer-Tax Collector had not transferred necessary funds from a subfund so the General Fund took another \$2 million hit just before we published.
- **Greater transparency and accountability in all areas of County financial affairs.**

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- **Utilizing technology and/or outside consultants to assist under-staffed departments.**
- **Serving the citizens of Plumas County more effectively and efficiently.**

## Recommended Budget Summary

This year's \$156 million Recommended Budget includes a \$57.5 million General Fund with a proposed reserve of \$6.5 million per the County's Fiscal Policy. Last year was the first year - in at least six years - that this reserve policy was fully funded. The General Fund increased by 15% between the hearings due to adding back in positions and retirement expenditures in one department that were not included in the previous budget.

Addressing the deficit will require a combination of the following and each one of these would require a strategy and a plan – not something I would develop in a vacuum but with a team of professionals and those in charge of key financial functions within the County:

### **Increasing Revenues:**

1. **Tighten internal financial processes for better revenue and expenditure control:** Do month-end processes, year-end processes; make payments timely to state and federal agencies to avoid fines or fees. (Please note, I have been asking for a report on late fines or fees for months from the Auditor-Controller due to the fact the Treasurer-Tax Collector received \$36,000 in fines for missing deadlines recently.) We need to investigate investment strategies for more yield; collect taxes, fines and fees more vigorously; enforce leases on county-owned land; review fees that have not changed in years; sell surplus property the County owns; hold timely tax property sales.
2. **Proposed sales tax increase:** A  $\frac{3}{4}$  percent sales increase would bring an additional \$2 million to the county, according to proponents. This may be essential to maintain County services.
3. **Economic Development Initiatives:** Encourage business growth and attract new families to Plumas with incentives; continue to support nonprofits and businesses with grant opportunities so they can continue the vital work they are doing.
4. **Tourism Promotion:** Encourage the expansion of the Feather River Tourism Association to cover the entire County in 2025. FRTA is doing an excellent job marketing the County's many features and attractions. Along with this, the County needs to make a pledge to vigorously collect TOT taxes to enhance this effort as well as strengthen one of our largest revenue sources.
5. **Property Development:** Develop unused or underutilized county-owned land for commercial or residential purposes, either through direct development or partnerships with private developers.
6. **Fee Adjustments:** Review and adjust fees - some of which have not been adjusted in more than a decade.

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7. **Public-Private Partnerships (PPPs):** Continue to collaborate with private entities on infrastructure projects or service delivery to leverage private sector expertise and resources.
8. **Grants and Funding:** Actively seek out and apply for state and federal grants that align with county priorities, such as infrastructure improvements, economic development, social services, corrections, trails, etc.

## Reducing Expenditures:

1. **Operational Efficiency:** Have Department Heads conduct a thorough review of operations to identify inefficiencies and areas for streamlining processes, reducing duplication, and improving productivity.
2. **Outsourcing:** Continue to outsource services to specialized vendors or neighboring counties to reduce operating costs while maintaining service quality.
3. **Staffing Optimization:** Review staffing levels across departments and implement measures such as eliminating vacant positions. Look to Department Heads to evaluate workflows and consider new or different employee positions and technology.
4. **Technology Investments:** Invest in technology solutions such as automation, digitalization, and data analytics to improve operational efficiency and reduce the need for manual labor or redundant processes.
5. **Energy and Resource Conservation:** Implement energy-saving measures, such as installing energy-efficient lighting, optimizing HVAC systems, and promoting water conservation, to reduce utility costs for county-owned facilities. We are actively doing this with the Engie Project (**See Page 22 For a synopsis of this project**).
6. **Consolidation of Services:** Explore opportunities to consolidate or merge certain County services or departments to eliminate duplication of efforts and achieve economies of scale.

Our total General Fund Opening Fund Balance is \$20.2. This budget assumes a 2% property tax growth rate and a 3.9% growth in General Fund revenues. Our overall growth rate is estimated to be about \$842,000 after analyzing the past twelve years of taxes and assessments.

Position allocation for FY24-25 for the final recommendation is 421.746 Full-Time Equivalent (FTEs). This budget eliminates three vacant positions from the General Fund which have remained open for one year without being filled in the following departments:

Building - 1  
Probation – 2

Solving a deficit is not just about increasing revenues. While County staff can recommend the Board update our fee schedules to ensure full cost recovery where allowable, and

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should be done as quickly as possible, the majority of revenue comes from taxes and any increases must be approved by the voters.

As a result, we must also consider reducing positions, particularly those that have been vacant for more than one year, in order to present a balanced budget. With the suggestions at the June 18<sup>th</sup> Budget Hearing, we have added back in 15.02 positions, bringing the total vacancies to 84.695 which remain unfilled and allocated as of the publishing of this budget. These positions are worth approximately \$8 million. It will be important during the next budgeting cycle to strategically eliminate unfilled positions to bring the county's projected vacancy rate from 20.3% to 10% in the next budget cycle, while also recognizing that if warranted, positions can be reinstated at any time upon approval by the Board of Supervisors. This is a constantly changing scenario as people retire, quit or are hired. There is currently legislation that will affect vacancy rates in government positions which may become law in January 2025.

In addition to requested and negotiated pay raises, it should be noted that potentially 238 employees of our 420 allocated positions or nearly 60% of the workforce for the upcoming fiscal year, will receive a 5% Merit or Longevity pay increase. These increases will cost the County nearly \$1 million in addition to any proposed raises. Also, the County is obligated to pay out accrued and unused comp time, vacation pay and a portion of sick leave (depending on years of service) for retirees. This is estimated to be about \$400,000 for the next fiscal year.

It's clear that we cannot keep pace with needed raises and obligations and continue to do business in the same manner. We must look at increasing revenues and decreasing expenditures as outlined above; and other cost-savings measures.

This year's Budget does have bright spots with the Engie Energy Project to reduce PG&E costs and increase efficiencies as well as replace aging equipment such as generators, HVAC systems and more. Much of our equipment is approaching 20 years old or older. Even with the cost of the project, it is projected to save the county upwards of \$130,000 annually.

The County's new jail will be fully operational and the Public Works and the Sheriff's Department should be commended for coming in at or near budget. We still do not understand, however, how operating the new jail may impact the budget.

The new Budget also assumes capital improvement projects that are long overdue at County facilities such as libraries, parking lots, roads, and parks. We will continue to look for good-fit grant opportunities and state revenues to assist with these projects.

Five new positions are being added in the following Departments - all are as a result of being required by law or are grant-required or being funded as a result of the Dixie Fire:

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## **Behavioral Health**

- 2 Behavioral Health Therapists - required by State Law and paid with state funds.

## **CAO's Office - Grant Management**

- .333 Extra Help position required for Quincy/Chester BRE Grant (paid from grant funds)
- 1 Recovery Coordinator Position, (Three-Year Sunset Position) proposed to be funded by PG&E Settlement Funds. This position will coordinate with the Dixie Fire Collaborative and maintain Dixie Fire-related mitigation and disaster recovery grants

## **Planning**

- 1 Executive Assistant in Planning to assist with approximately 17 grants (including hazard mitigation grants) the Department is attempting to manage (paid from General Fund).

For a variety of factors, the County does not have current and accurate budget information readily available. While the CAO is responsible for providing future year projections of revenues and expenditures, without having valid and accurate historical information, it simply is not feasible. In addition, not having accurate historical information puts the entire organization in a very awkward position of having to make recommendations and ultimately approve the use of millions of dollars of tax-payer money. It is also a contributing factor of potentially having to rely too heavily on the use of one-time funds.

*True* teamwork will get us where we need to go.

I want to thank all the Department Heads, Finance Officers and the Budget Team for working to improve our processes. This was a particularly difficult year as one of the main Budget Team members was unavailable to us. But we pushed through. Next year, we will use OpenGov software to assist us in the budgeting process.

Sincerely,



Debra Lucero  
Plumas County Administrative Officer



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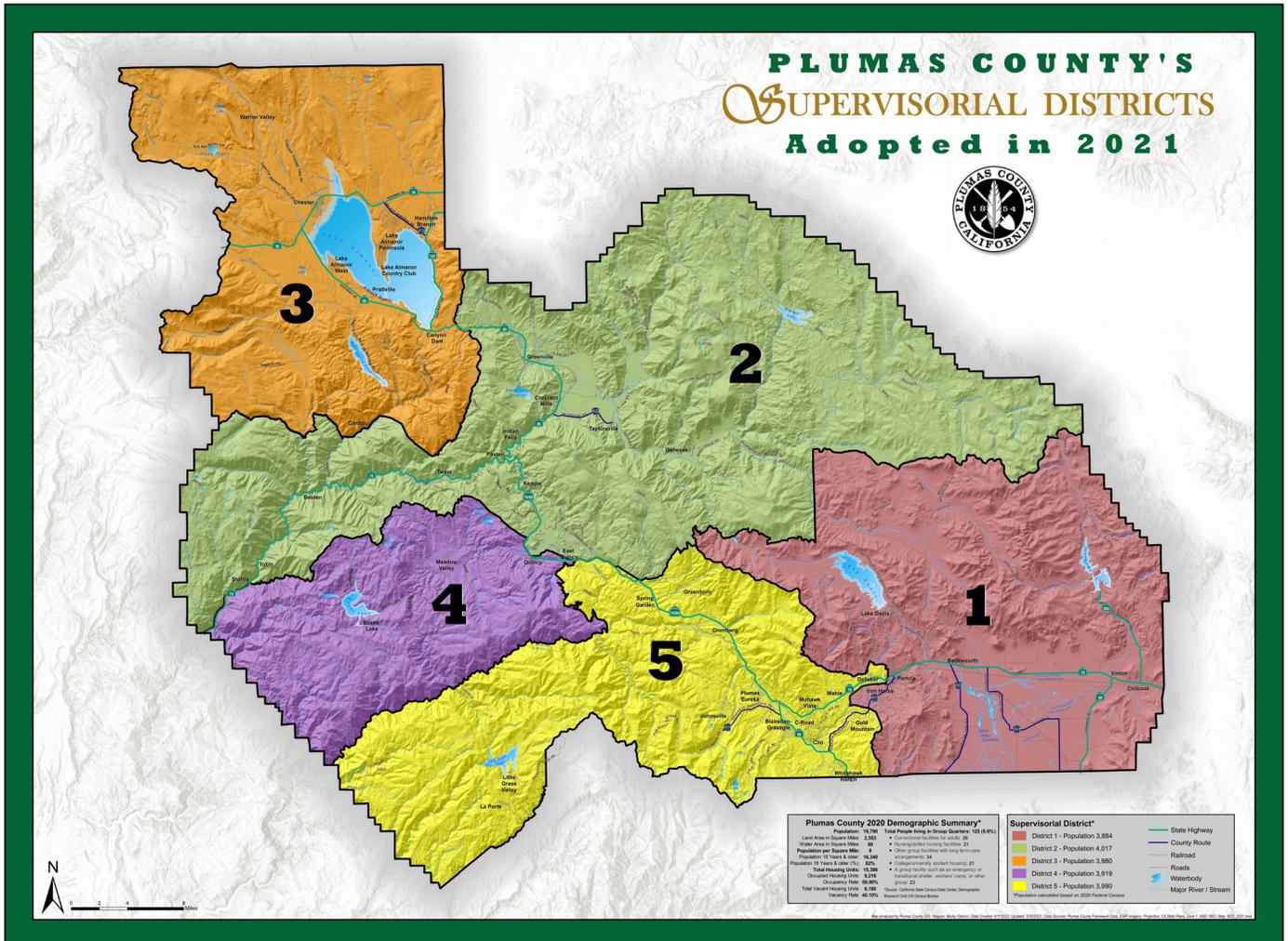
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**DISTRICT 1**  
Dwight Ceresola

**DISTRICT 2**  
Kevin Goss

**DISTRICT 3**  
Tom McGowan

**DISTRICT 4**  
Greg Hagwood

**DISTRICT 5**  
Jeff Engel

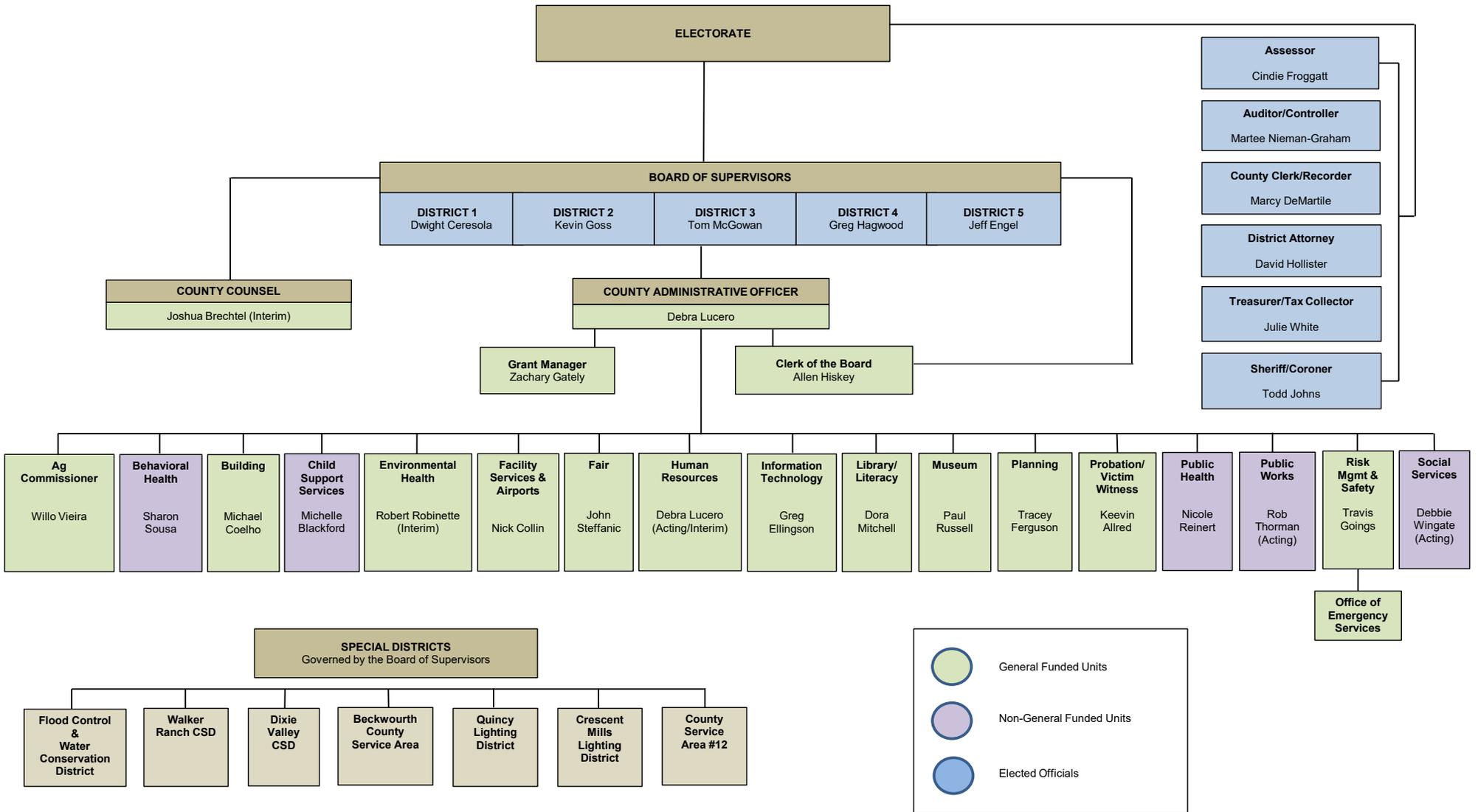
***ELECTED OFFICIALS***

|  |                      |
|--|----------------------|
| Chair - Supervisor, District 4 .....         | Greg Hagwood         |
| Vice-Chair - Supervisor, District 1 .....    | Dwight Ceresola      |
| Supervisor, District 2 .....                 | Kevin Goss           |
| Supervisor, District 3 .....                 | Tom McGowan          |
| Supervisor, District 5 .....                 | Jeff Engel           |
| Assessor .....                               | Cindie Froggatt      |
| Auditor/Controller .....                     | Martee Nieman-Graham |
| Clerk-Recorder/Elections .....               | Marcy DeMartile      |
| District Attorney/Public Administrator ..... | David Hollister      |
| Sheriff/Jail/Coroner/Animal Control .....    | Todd Johns           |
| Treasurer-Tax Collector/Collections .....    | Julie White          |

***DEPARTMENT DIRECTORS/ADMINISTRATORS***

|  |                               |
|--|-------------------------------|
| Administrative Officer/General Services/Grants .....                     | Debra Lucero                  |
| Agricultural Commissioner/Sealer of Weights & Measure .....              | Willo Vieira                  |
| Building Services/Code Enforcement .....                                 | Michael Coelho                |
| Child Support Services .....   | Michelle Blackford            |
| Clerk of the Board of Supervisors .....                                  | Allen Hiskey                  |
| County Counsel .....   | (Interim) Joshua Brechtel     |
| Environmental Health .....   | (Interim) Rob Robinette       |
| Facility Services .....  | Nick Collin                   |
| Fair .....   | John Steffanic                |
| Farm Advisor .....   | David Lyle                    |
| Human Resources .....  | (Acting/Interim) Debra Lucero |
| Information Technology .....   | Greg Ellingson                |
| Library/Literacy .....   | Dora Mitchell                 |
| Behavioral Health .....  | Sharon Sousa                  |
| Museum .....   | Paul Russell                  |
| Planning .....   | Tracey Ferguson               |
| Probation/Victim Witness .....   | Keevin Allred                 |
| Public Health/Veteran’s Services/Senior Nutrition & Transportation ..... | Nicole Reinert                |
| Public Works .....   | (Acting) Rob Thorman          |
| Risk Management/Office of Emergency Services .....                       | Travis Goings                 |
| Social Services/Public Guardian .....                                    | (Acting) Debbie Wingate       |

# ORGANIZATIONAL CHART



Updated: 05/23/2024

*The County of Plumas plans to embark on a significant project to transition to renewable, low-carbon energy sources, which is better for our environment and will save the County money on energy costs.*

### **The Scope of the Project includes:**

1. Interior and exterior LED lighting upgrades at sixteen (16) County facilities
2. LED streetlight upgrades at Fairgrounds Road
3. HVAC packaged unit replacement at thirteen (13) County facilities
4. Replacement of the old chiller and boiler at the Courthouse
5. Sealing of all the windows at the Annex Building
6. Upgrade of the well pumps at Walker Ranch Pump Station and Quincy Fairgrounds
7. Installation of backup generators at thirteen (13) County facilities
8. Installation of a solar energy project for the Annex Building consisting of solar carport structures

### **Benefits of the Engie Energy Project include:**

- \$4.8 million in net savings after paying for all costs over the life of the program
- Receive \$500,000 in cash subsidy from the Inflation Reduction Act
- Reduce electricity bills by over 25%
- Install solar before it becomes cost prohibitive
- Replacing HVAC systems past their useful lives using project savings
- Install much needed backup generators using project savings
- Improve lighting quality for employees and community members
- Save maintenance staff's time with long-life LED lighting and new HVAC systems
- Save administrative time by accomplishing multiple projects simultaneously
- Stimulate local economy and provide local jobs
- Carbon emissions reduction equivalent of removing 131 cars off the road annually
- Provide internships and other opportunities to students of Feather River College

# GENERAL FUND BALANCES

## GENERAL FUND BALANCES

|                           | UnAudited<br>Estimate<br>2024 | *    | Audited<br>Actual<br>2022 | Audited<br>Actual<br>2021 | Audited<br>Actual<br>2020 |
|---------------------------|-------------------------------|------|---------------------------|---------------------------|---------------------------|
| Unassigned                | \$ 6,442,621                  | 2023 | \$ 10,834,528             | \$ 8,666,148              | \$ 7,991,723              |
| Committed                 | \$ 6,591,183                  |      | \$ 2,052,737              | \$ 2,952,749              | \$ 2,052,726              |
| Restricted                | \$ 204,244                    |      | \$ 2,524,477              | \$ 1,839,975              | \$ 1,939,355              |
| <b>Nonspendable</b>       | \$ 60,607                     |      | \$ 859,582                | \$ 865,560                | \$ 753,816                |
| Assigned                  | \$ 6,926,865                  |      | \$ 4,114,939              | \$ 3,138,002              | \$ 1,269,982              |
| <b>General Fund Total</b> | <b>\$ 20,225,520</b>          |      | <b>\$ 20,386,263</b>      | <b>\$ 17,462,434</b>      | <b>\$ 14,007,602</b>      |

\*2023 data is pending external audit

*Estimates of fund balances for 2024 are based on transactions recorded throughout the year in the financial reporting system, direct communication with department heads, and anticipated adjustments to be made by the Auditor-Controller office. 2024 fiscal year ends on June 30, 2024, after the publication of the Recommended Budget. Therefore, it is necessary to estimate the fund balances for the purpose of generating the required Budget Schedules.*

- **Unassigned** fund balance represents the portion of the County’s fund balance that is not restricted or committed to a specific purpose. It is available for any lawful purpose, including County operations, capital projects, or debt service.
- **Committed** fund balance represents the calculated value of the General Reserve (8% of last audited operating revenue) plus the calculated value of the Strategic Reserve (16% of last audited operating revenue) plus any amounts constrained for a specific purpose by the Board of Supervisors.
- **Restricted** fund balance is legally designated for specific purpose stipulated by an external party such as a grantor, a bond covenant, or a law. These funds can only be used for the specific purposes for which they are restricted.
- **Nonspendable** fund represents a portion of the County’s fund balance that is legally/contractually required to be maintained intact (examples would be prepaid expenses, or inventories, advances to other funds).
- **Assigned** funds represent a portion of the County’s fund balance that is designated by the Board of Supervisors for a specific purpose. Assigned funds are not legally restricted, they are earmarked for a specific use which can be redirected at the direction of the Board of Supervisors.

# APPROPRIATIONS SUMMARY

## Appropriations

The fiscal year 2024-25 Recommended Budget of \$156.4 million is comprised of \$145.6 million in governmental funds, \$3.4 million in internal service funds, \$4.9 million in enterprise funds, and \$2.5 million in special district.

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

2024-2025 Government Funds Appropriations

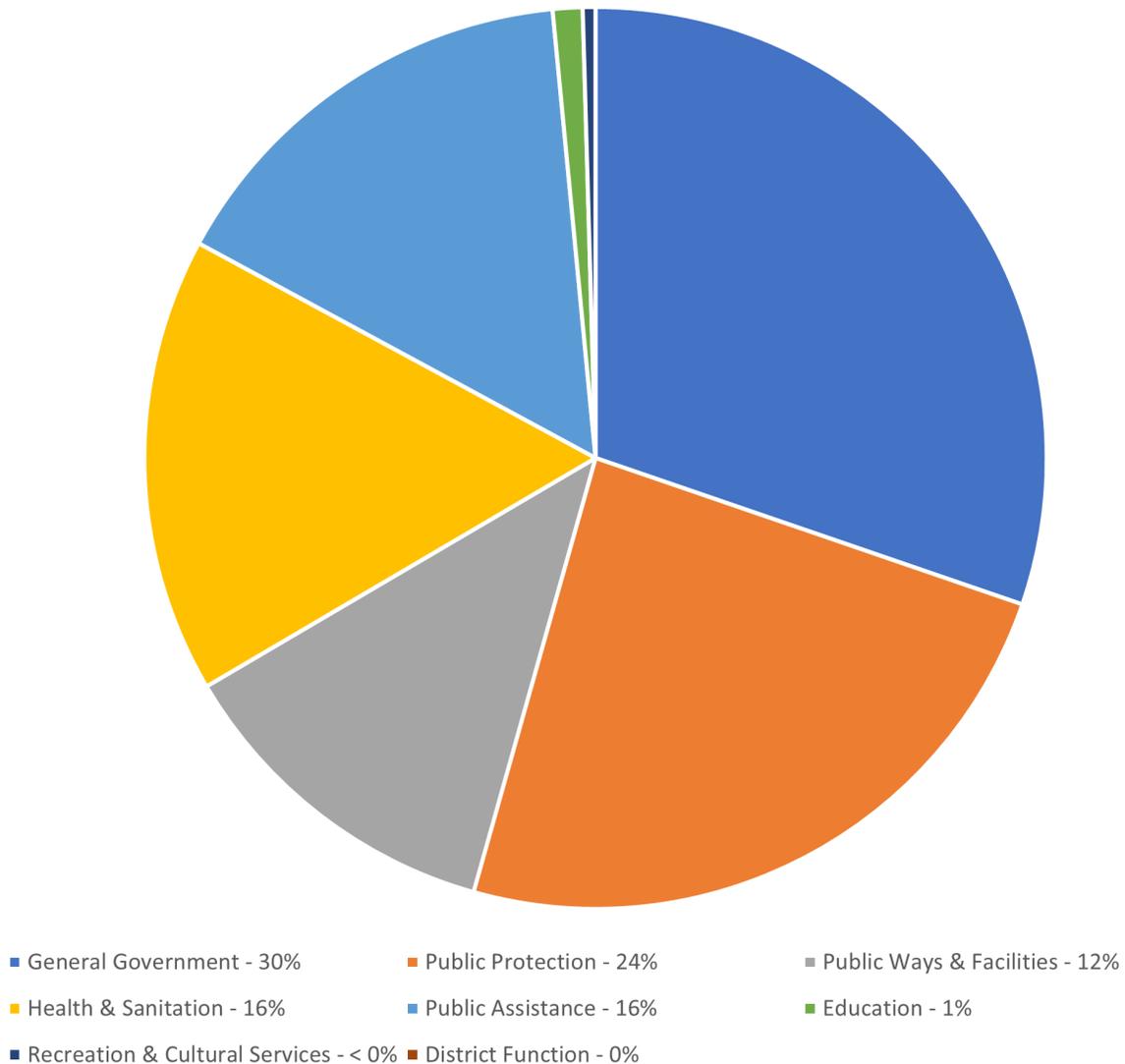


Figure 1 - 2024-2025 Government Funds Appropriations

# REVENUES & EXPENDITURES SUMMARY

## Revenues & Expenditures

Revenues in the General, Special Revenue, Capital Projects, and Debt Service Funds for fiscal year 2024-25 are estimated at \$115.1 million and expenditures are budgeted at \$145.5 million.

The \$115.1 million in revenue is comprised of 43% from State and Federal Aid and 18% from Tax Revenue, 30% is derived from other financing sources, which is comprised mostly of operating transfers into governmental funds.

The recommended spending plan is balanced, meaning Total Financing Sources equal Total Financing Uses. However, the current year budget for the General Fund is utilizing \$10.0 million of fund balance that has been carried over from prior years. The Special Revenue Funds are utilizing \$18.1 million, while Capital Projects and Debt Services are utilizing \$50 thousand and \$1.9 million respectively. This is a historic trend that needs to be addressed by the leadership team of the County. It will require commitment from all departments and a universal approach and plan to rectify, as budgeting spend greater than incoming revenues is not sustainable into the future.

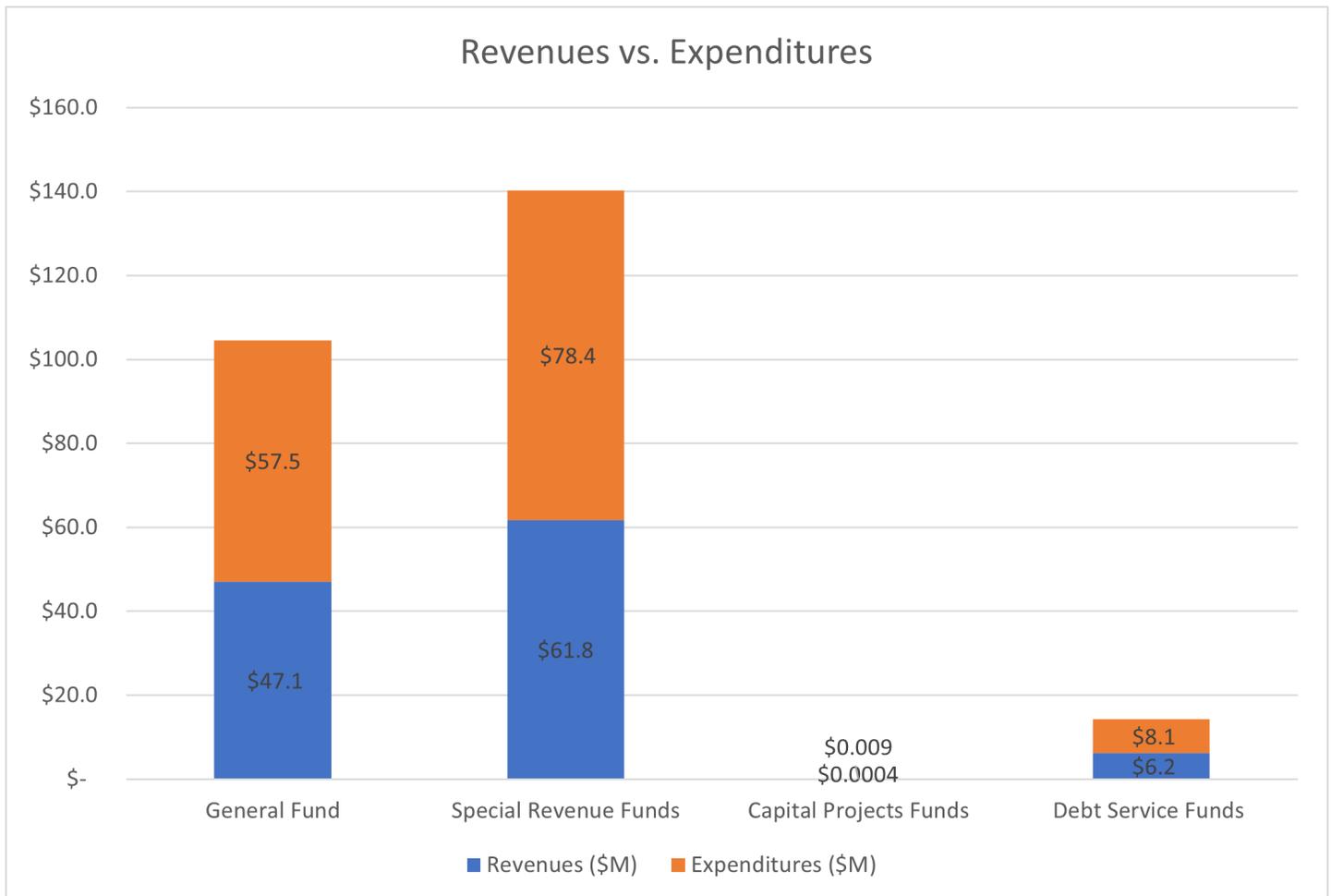


Figure 2 - 2024-2025 Government Funds Revenues vs. Expenditures

# REVENUES & EXPENDITURES SUMMARY

2024-2025 Governmental Funds Revenues

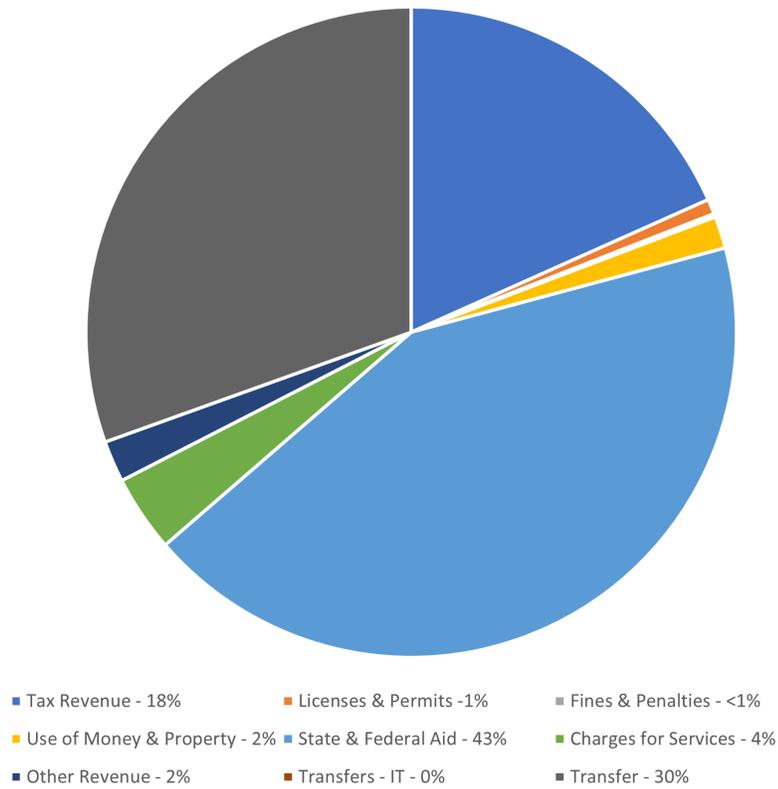


Figure 3 - 2024-2025 Government Funds Revenues

2023-2024 Governmental Funds Expenditures

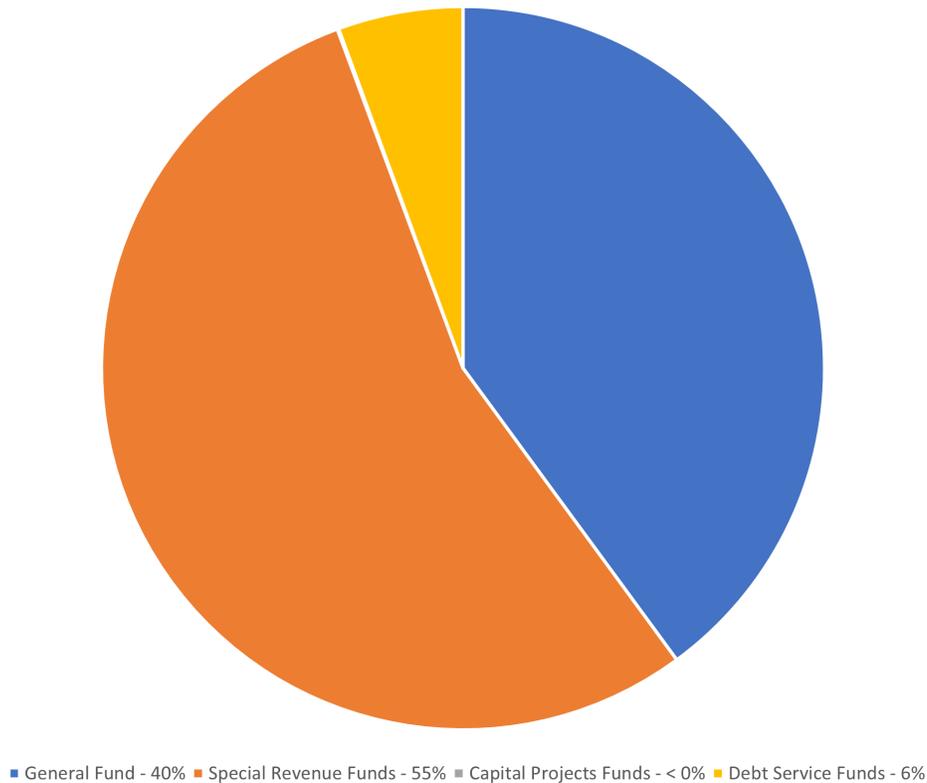


Figure 4 - 2024-2025 Government Funds Expenditures

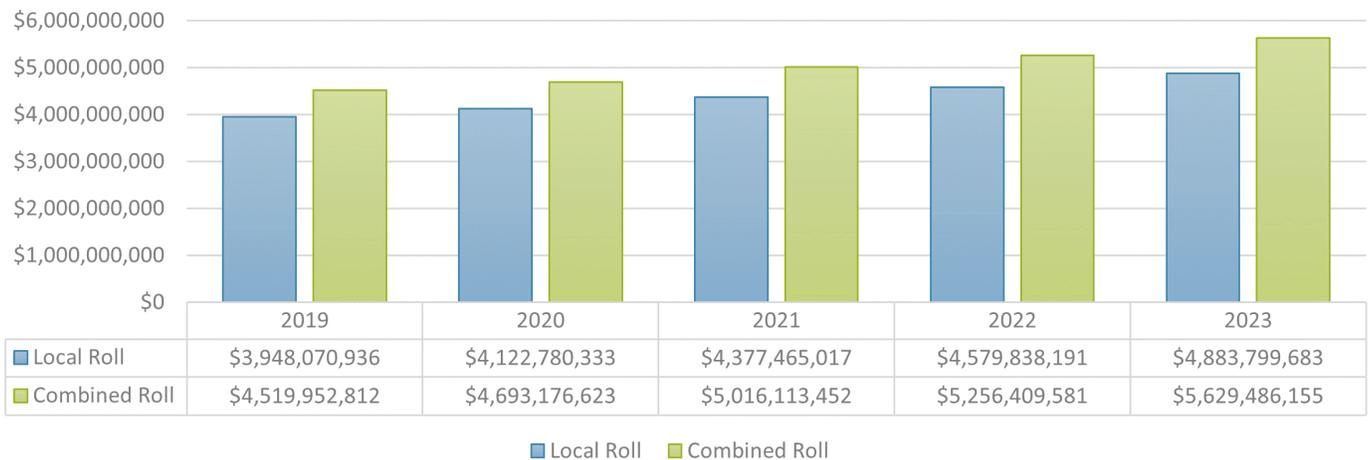
# TAX ROLL SUMMARY

Property tax is the largest single component to general purpose revenues. The basic tax rate under proposition 13 is 1% of the assessed value. Plumas County receives approximately 20% of all property tax revenues collected by the county and the remainder is apportioned to support local schools, the City of Portola, and special districts.

These tax receipts are used to support a wide variety of county programs. The attached charts show the growth of the locally assessed, state assessed, and combined roll totals.

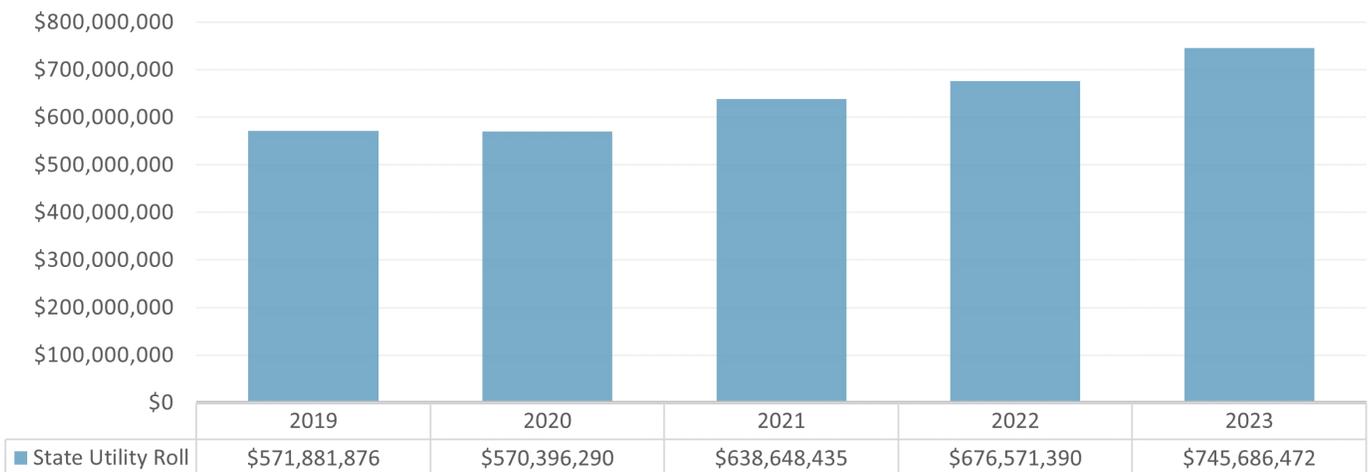
The Dixie Fire started on July 13, 2021 and burned 963,309 acres. 551 structures were lost reducing the assessment roll by \$466,926. Even after the fire losses were taken into account, the roll still increased from 2021 to 2022 due to other sales and new construction. The numbers below are the most recent available.

## Local & Combined Rolls



Local Roll Combined Roll

## State Utility Roll



**FISCAL YEAR 2024-2025**

# **SUMMARY SCHEDULES**



# SCHEDULE 1

State Controller Schedules  
County Budget Act

**Plumas County**  
All Funds Summary  
Fiscal Year 2024-25

Schedule 1  
Page 1.1

| Fund Name<br>1                  | Total Financing Sources                      |   |                                 |                              | Total Financing Uses |  |                           |
|---------------------------------|--|---|---------------------------------|------------------------------|----------------------|--|---------------------------|
|                                 | Fund Balance Available<br>June 30, 2024<br>2 | Decreases to Obligated Fund Balances<br>3 | Additional Funding Sources<br>4 | Total Financing Sources<br>5 | Financing Uses<br>6  | Increases Obligated Fund Balances<br>7 | Total Financing Uses<br>8 |
| <b>Governmental Funds</b>       |  |   |                                 |                              |                      |  |                           |
| General Fund                    | 6,442,621                                    | 3,950,276                                 | 47,149,527                      | 57,542,424                   | 57,526,401           | 16,023                                 | 57,542,424                |
| Special Revenue Funds           | 0  | 18,134,105                                | 61,760,461                      | 79,894,566                   | 78,384,676           | 1,509,890                              | 79,894,566                |
| Capital Projects Funds          | 0  | 49,750                                    | 40,250                          | 90,000                       | 90,000               | 0                                      | 90,000                    |
| Debt Service Funds              | 0  | 1,894,000                                 | 6,165,166                       | 8,059,166                    | 8,059,166            | 0                                      | 8,059,166                 |
| <b>Total Governmental Funds</b> | <b>6,442,621</b>                             | <b>24,028,131</b>                         | <b>115,115,404</b>              | <b>145,586,156</b>           | <b>144,060,243</b>   | <b>1,525,913</b>                       | <b>145,586,156</b>        |
| <b>Other Funds</b>              |  |   |                                 |                              |                      |  |                           |
| Enterprise                      | 0  | 924,112                                   | 3,929,096                       | 4,853,208                    | 4,853,208            | 0                                      | 4,853,208                 |
| Internal Service                | 0  | 0   | 3,432,824                       | 3,432,824                    | 2,796,010            | 636,814                                | 3,432,824                 |
| Special District                | 0  | 482,614                                   | 2,025,910                       | 2,508,524                    | 2,508,524            | 0                                      | 2,508,524                 |
| <b>Total Other Funds</b>        | <b>0</b>                                     | <b>1,406,726</b>                          | <b>9,387,830</b>                | <b>10,794,556</b>            | <b>10,157,742</b>    | <b>636,814</b>                         | <b>10,794,556</b>         |
| <b>Total All Funds</b>          | <b>6,442,621</b>                             | <b>25,434,857</b>                         | <b>124,503,234</b>              | <b>156,380,712</b>           | <b>154,217,985</b>   | <b>2,162,727</b>                       | <b>156,380,712</b>        |

# SCHEDULE 2

State Controller Schedules  
County Budget Act

**Plumas County**  
Governmental Funds Summary  
Fiscal Year 2024-25

Schedule 2  
Page 2.1

| Fund Name<br>1                       | Total Financing Sources                      |   |                                 |                              | Total Financing Uses |   |                           |  |
|--------------------------------------|--|---|---------------------------------|------------------------------|----------------------|---|---------------------------|--|
|                                      | Fund Balance Available<br>June 30, 2024<br>2 | Decreases to Obligated Fund Balances<br>3 | Additional Funding Sources<br>4 | Total Financing Sources<br>5 | Financing Uses<br>6  | Increases to Obligated Fund Balances<br>7 | Total Financing Uses<br>8 |  |
| <b>General Fund</b>                  |  |   |                                 |                              |                      |   |                           |  |
| 0001 GENERAL                         | 6,442,621                                    | 3,950,276                                 | 30,623,327                      | 41,016,224                   | 41,016,224           | 0   | 41,016,224                |  |
| 0001 0001C CAPITAL REPLACEMENT FUND  | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |
| 0001 0001D DISTRICT ATTORNEY         | 0  | 0   | 2,314,452                       | 2,314,452                    | 2,314,452            | 0   | 2,314,452                 |  |
| 0001 0001H HOMICIDE TRIAL COSTS      | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |
| 0001 0001I GEN FUND DEV/IMPACT       | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |
| 0001 0001N SENIOR CITIZENS NUTRITION | 0  | 0   | 1,051,389                       | 1,051,389                    | 1,051,389            | 0   | 1,051,389                 |  |
| 0001 0001R SUPERVISOR COMM.SVC.FUND  | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |
| 0001 0001S SHERIFF                   | 0  | 0   | 13,132,359                      | 13,132,359                   | 13,132,359           | 0   | 13,132,359                |  |
| 0001 0001T TAYLORSVILLE SCH PRESER   | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |
| 0001 0001V ABAND VEH ABATEMT FUND    | 0  | 0   | 28,000                          | 28,000                       | 11,977               | 16,023                                    | 28,000                    |  |
| <b>Total General Fund</b>            | <b>6,442,621</b>                             | <b>3,950,276</b>                          | <b>47,149,527</b>               | <b>57,542,424</b>            | <b>57,526,401</b>    | <b>16,023</b>                             | <b>57,542,424</b>         |  |
| <b>Special Revenue Funds</b>         |  |   |                                 |                              |                      |   |                           |  |
| 0002 ROAD                            | 0  | 1,694,092                                 | 15,770,874                      | 17,464,966                   | 17,464,966           | 0   | 17,464,966                |  |
| 0003 FISH AND GAME                   | 0  | 0   | 49,750                          | 49,750                       | 11,459               | 38,291                                    | 49,750                    |  |
| 0004 CHILD ABUSE PREVENTION          | 0  | 30,146                                    | 25,600                          | 55,746                       | 55,746               | 0   | 55,746                    |  |
| 0005 COUNTY FAIR                     | 0  | 0   | 983,308                         | 983,308                      | 741,589              | 241,719                                   | 983,308                   |  |
| 0009 AUD- CO LOCAL REV 2011          | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |
| 0011 TITLE III                       | 0  | 887,384                                   | 251,721                         | 1,139,105                    | 1,139,105            | 0   | 1,139,105                 |  |
| 0013 DEPT. SOCIAL SERVICES           | 0  | 3,589,978                                 | 11,437,962                      | 15,027,940                   | 15,027,940           | 0   | 15,027,940                |  |
| 0013 0013P REALIGN - PROT SERVICES   | 0  | 0   | 2,720,000                       | 2,720,000                    | 2,000,000            | 720,000                                   | 2,720,000                 |  |
| 0013 0013R SS - REALIGNMENT          | 0  | 870,000                                   | 3,130,000                       | 4,000,000                    | 4,000,000            | 0   | 4,000,000                 |  |
| 0014 MENTAL HEALTH                   | 0  | 1,969,549                                 | 5,608,167                       | 7,577,716                    | 7,577,716            | 0   | 7,577,716                 |  |
| 0014 0014A MENTAL HLTH MHSA          | 0  | 1,770,869                                 | 2,820,000                       | 4,590,869                    | 4,590,869            | 0   | 4,590,869                 |  |
| 0014 0014B MENTAL HLTH BEHAVIORAL HL | 0  | 30,941                                    | 78,358                          | 109,299                      | 109,299              | 0   | 109,299                   |  |
| 0014 0014C CAL-WORKS M.H. & A.D.     | 0  | 5   | 0                               | 5                            | 5                    | 0   | 5                         |  |
| 0014 0014H SIERRA HOUSE BOARD & CARE | 0  | 4,965                                     | 0                               | 4,965                        | 4,965                | 0   | 4,965                     |  |
| 0014 0014S SAMHSA                    | 0  | 29,050                                    | 311,097                         | 340,147                      | 340,147              | 0   | 340,147                   |  |
| 0014 0014W WRAP AROUND               | 0  | 104                                       | 0                               | 104                          | 104                  | 0   | 104                       |  |
| 0015 PUBLIC HEALTH                   | 0  | 1,122,344                                 | 6,260,360                       | 7,382,704                    | 7,382,704            | 0   | 7,382,704                 |  |
| 0015 0015E E.M.S.                    | 0  | 0   | 62,000                          | 62,000                       | 54,109               | 7,891                                     | 62,000                    |  |
| 0015 0015M PUBLIC HEALTH - MAA ADMIN | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |
| 0015 0015P PUBLIC HLTH EMRG PREPAR   | 0  | 43,580                                    | 257,759                         | 301,339                      | 301,339              | 0   | 301,339                   |  |

# SCHEDULE 2

State Controller Schedules  
County Budget Act

**Plumas County**  
Governmental Funds Summary  
Fiscal Year 2024-25

Schedule 2  
Page 2.2

| Fund Name<br>1                           | Total Financing Sources                      |   |                                 |                              | Total Financing Uses |   |                           |  |
|--|--|---|---------------------------------|------------------------------|----------------------|---|---------------------------|--|
|  | Fund Balance Available<br>June 30, 2024<br>2 | Decreases to Obligated Fund Balances<br>3 | Additional Funding Sources<br>4 | Total Financing Sources<br>5 | Financing Uses<br>6  | Increases to Obligated Fund Balances<br>7 | Total Financing Uses<br>8 |  |
| <b>Special Revenue Funds (continued)</b> |  |   |                                 |                              |                      |   |                           |  |
| 0015 0015V HEALTH VITAL STATISTICS       | 0  | 2,152                                     | 2,000                           | 4,152                        | 4,152                | 0   | 4,152                     |  |
| 0016 ALCOHOL & DRUG                      | 0  | 581,136                                   | 953,471                         | 1,534,607                    | 1,534,607            | 0   | 1,534,607                 |  |
| 0016 0016A A&D PROP 36                   | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |
| 0017 0017C SHERIFF CIVIL OPERATIONS      | 0  | 19,421                                    | 6,050                           | 25,471                       | 25,471               | 0   | 25,471                    |  |
| 0017 0017F SHRFF -ASSET FORFEITR EDU     | 0  | 9,428                                     | 0                               | 9,428                        | 9,428                | 0   | 9,428                     |  |
| 0017 0017G SHERIFF -GRANTS               | 0  | 1,712,969                                 | 4,129,694                       | 5,842,663                    | 5,842,663            | 0   | 5,842,663                 |  |
| 0017 0017I INMATE WELFARE FUND           | 0  | 68,646                                    | 32,303                          | 100,949                      | 100,949              | 0   | 100,949                   |  |
| 0017 0017N NARCOTICS FUND                | 0  | 58,942                                    | 300                             | 59,242                       | 59,242               | 0   | 59,242                    |  |
| 0018 DA - ADULT DRUG COURT               | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |
| 0019 CARES ACT - COVID19                 | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |
| 0021 ARPA 2021                           | 0  | 351,274                                   | 0                               | 351,274                      | 351,274              | 0   | 351,274                   |  |
| 0022 DISASTER RESPONSE FUND              | 0  | 0   | 682,501                         | 682,501                      | 406,322              | 276,179                                   | 682,501                   |  |
| 0023 DISASTR RECOV OP CNTR DROC          | 0  | 433,017                                   | 0                               | 433,017                      | 433,017              | 0   | 433,017                   |  |
| 0025 COUNTY LOCAL REV AB109              | 0  | 52,386                                    | 1,243,026                       | 1,295,412                    | 1,295,412            | 0   | 1,295,412                 |  |
| 0026 LOCAL ASSISTANCE & TCF              | 0  | 578,189                                   | 149,596                         | 727,785                      | 727,785              | 0   | 727,785                   |  |
| 0035 CHILD SUPPORT                       | 0  | 0   | 968,224                         | 968,224                      | 951,882              | 16,342                                    | 968,224                   |  |
| 0037 DNA PENALTY (PROP 69)               | 0  | 25,954                                    | 4,250                           | 30,204                       | 30,204               | 0   | 30,204                    |  |
| 0046 PROB GRANT DEPT(S)                  | 0  | 162,995                                   | 488,008                         | 651,003                      | 651,003              | 0   | 651,003                   |  |
| 0046 0046C CRIMINAL LAB PENALTY          | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |
| 0046 0046D PROB-DIV JUV                  | 0  | 280,000                                   | 270,000                         | 550,000                      | 550,000              | 0   | 550,000                   |  |
| 0046 0046P PROB-PRETRIAL                 | 0  | 0   | 140,000                         | 140,000                      | 131,151              | 8,849                                     | 140,000                   |  |
| 0046 0046R PROB-ADULT HIGH RISK          | 0  | 676,600                                   | 203,456                         | 880,056                      | 880,056              | 0   | 880,056                   |  |
| 0047 PLAN - DWR DACTI                    | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |
| 0048 Plan Prop 1 IRWM                    | 0  | 0   | 14,758                          | 14,758                       | 14,758               | 0   | 14,758                    |  |
| 0049 PLAN GRANT-DWR/SGM                  | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |
| 0050 PLAN GRANT - SB2                    | 0  | 0   | 186,517                         | 186,517                      | 186,517              | 0   | 186,517                   |  |
| 0052 PLAN - HHAP GRANT                   | 0  | 68,037                                    | 0                               | 68,037                       | 68,037               | 0   | 68,037                    |  |
| 0053 TOBACCO SETTLEMENT FUND             | 0  | 0   | 200,000                         | 200,000                      | 198,831              | 1,169                                     | 200,000                   |  |
| 0054 OPIOID SETTLEMENT FUND              | 0  | 0   | 313,535                         | 313,535                      | 313,535              | 0   | 313,535                   |  |
| 0054 00541 NATIONAL OPIOID ABATEMENT TRU | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |
| 0054 00542 DISTRIBUTOR-SUBDIVISION       | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |
| 0054 00543 DISTRIBUTOR-ABATEMENT         | 0  | 0   | 0                               | 0                            | 0                    | 0   | 0                         |  |

# SCHEDULE 2

State Controller Schedules  
County Budget Act

**Plumas County**  
Governmental Funds Summary  
Fiscal Year 2024-25

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| Fund Name<br>1                           | Total Financing Sources                      |  |                                    |                                 | Total Financing Uses |   |                              |  |
|--|--|--|------------------------------------|---------------------------------|----------------------|---|------------------------------|--|
|  | Fund Balance Available<br>June 30, 2024<br>2 | Decreases to Obligated<br>Fund Balances<br>3 | Additional<br>Funding Sources<br>4 | Total Financing<br>Sources<br>5 | Financing Uses<br>6  | Increases to<br>Obligated<br>Fund Balances<br>7 | Total Financing<br>Uses<br>8 |  |
| <b>Special Revenue Funds (continued)</b> |  |  |                                    |                                 |                      |   |                              |  |
| 0054 00544 JANSSEN-SUBDIVISION           | 0  | 0  | 0                                  | 0                               | 0                    | 0   | 0                            |  |
| 0054 00545 JANSSEN-ABATEMENT             | 0  | 0  | 0                                  | 0                               | 0                    | 0   | 0                            |  |
| 0055 PG&E SETTLEMENT                     | 0  | 133,000                                      | 0                                  | 133,000                         | 133,000              | 0   | 133,000                      |  |
| 0056 DIXIE FIRE INSURANCE                | 0  | 0  | 0                                  | 0                               | 0                    | 0   | 0                            |  |
| 0056 00561 DIXIE-TRIDENL                 | 0  | 0  | 0                                  | 0                               | 0                    | 0   | 0                            |  |
| 0057 SW GRANTS (PW)                      | 0  | 9,863  | 0                                  | 9,863                           | 9,863                | 0   | 9,863                        |  |
| 0058 CDBG CARES ACT CV-2-3               | 0  | 0  | 169,446                            | 169,446                         | 160,296              | 9,150   | 169,446                      |  |
| 0059 CDBG ANNUAL ED                      | 0  | 0  | 980,767                            | 980,767                         | 980,467              | 300   | 980,767                      |  |
| 0062 RECORDERS FUND                      | 0  | 108,739                                      | 2,350                              | 111,089                         | 111,089              | 0   | 111,089                      |  |
| 0062 0062M RECORDER MICROGRAPHICS        | 0  | 124,939                                      | 8,000                              | 132,939                         | 132,939              | 0   | 132,939                      |  |
| 0062 0062O RECORDER'S OFFICE MODERN      | 0  | 198,872                                      | 27,500                             | 226,372                         | 226,372              | 0   | 226,372                      |  |
| 0063 ANIMAL CONT. SPAY/NEUTER            | 0  | 24,047                                       | 213,500                            | 237,547                         | 237,547              | 0   | 237,547                      |  |
| 0064 DOMESTIC VIOL ASSISTANCE            | 0  | 11,173                                       | 2,500                              | 13,673                          | 13,673               | 0   | 13,673                       |  |
| 0065 ERDS                                | 0  | 15,517                                       | 12,000                             | 27,517                          | 27,517               | 0   | 27,517                       |  |
| 0067 HAVA - ELECTIONS                    | 0  | 41,962                                       | 1,000                              | 42,962                          | 42,962               | 0   | 42,962                       |  |
| 0070 PCCDC PILT CDBG                     | 0  | 0  | 0                                  | 0                               | 0                    | 0   | 0                            |  |
| 00D1 ASSET FORFEITURE                    | 0  | 500  | 0                                  | 500                             | 500                  | 0   | 500                          |  |
| 00D2 ENVIRONMENTAL SETTLEMENT            | 0  | 0  | 200,000                            | 200,000                         | 10,000               | 190,000   | 200,000                      |  |
| 0308 DA-RE-ENTRY PROGRAM                 | 0  | 270,594                                      | 0                                  | 270,594                         | 270,594              | 0   | 270,594                      |  |
| 0309 DA Alt Sentencing                   | 0  | 70,746                                       | 388,753                            | 459,499                         | 459,499              | 0   | 459,499                      |  |
| <b>Total Special Revenue Funds</b>       | <b>0</b>                                     | <b>18,134,105</b>                            | <b>61,760,461</b>                  | <b>79,894,566</b>               | <b>78,384,676</b>    | <b>1,509,890</b>                                | <b>79,894,566</b>            |  |
| <b>Capital Projects Funds</b>            |  |  |                                    |                                 |                      |   |                              |  |
| 0093 CRIMINAL JUS. CONST. FUND           | 0  | 49,750                                       | 40,250                             | 90,000                          | 90,000               | 0   | 90,000                       |  |
| <b>Total Capital Projects Funds</b>      | <b>0</b>                                     | <b>49,750</b>                                | <b>40,250</b>                      | <b>90,000</b>                   | <b>90,000</b>        | <b>0</b>  | <b>90,000</b>                |  |
| <b>Debt Service Funds</b>                |  |  |                                    |                                 |                      |   |                              |  |
| 0096 CAPITAL IMPROVEMENTS                | 0  | 0  | 1,165,166                          | 1,165,166                       | 1,165,166            | 0   | 1,165,166                    |  |
| 0096 0096J CAPITAL IMP JAIL              | 0  | 1,894,000                                    | 5,000,000                          | 6,894,000                       | 6,894,000            | 0   | 6,894,000                    |  |
| <b>Total Debt Service Funds</b>          | <b>0</b>                                     | <b>1,894,000</b>                             | <b>6,165,166</b>                   | <b>8,059,166</b>                | <b>8,059,166</b>     | <b>0</b>  | <b>8,059,166</b>             |  |
| <b>Total Governmental Funds</b>          | <b>6,442,621</b>                             | <b>24,028,131</b>                            | <b>115,115,404</b>                 | <b>145,586,156</b>              | <b>144,060,243</b>   | <b>1,525,913</b>                                | <b>145,586,156</b>           |  |
| <b>Appropriations Limit</b>              | <b>41,732,122</b>                            |  |                                    |                                 |                      |   |                              |  |
| <b>Appropriations Subject to Limit</b>   | <b>0</b>                                     |  |                                    |                                 |                      |   |                              |  |

# SCHEDULE 3

State Controller Schedules  
County Budget Act

**Plumas County**  
Fund Balance - Governmental Funds  
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| Fund Name<br>1                       | Total<br>Fund Balance<br>June 30, 2024<br>2 | Less Obligated Fund Balances |  |                  | Fund Balance<br>Available<br>June 30, 2024<br>6 |
|--------------------------------------|---|------------------------------|--|------------------|---|
|                                      |   | Encumbrances<br>3            | Nonspendable,<br>Restricted,<br>and Committed<br>4 | Assigned<br>5    |   |
| <b>General Fund</b>                  |   |                              |  |                  |   |
| 0001 GENERAL                         | 20,021,276                                  | 0                            | 6,651,790  | 6,926,865        | 6,442,621                                       |
| 0001 0001C CAPITAL REPLACEMENT FUND  | 153,992                                     | 0                            | 153,992  | 0                | 0   |
| 0001 0001D DISTRICT ATTORNEY         | 0   | 0                            | 0  | 0                | 0   |
| 0001 0001H HOMICIDE TRIAL COSTS      | 21,669                                      | 0                            | 21,669   | 0                | 0   |
| 0001 0001I GEN FUND DEV/IMPACT       | 11,070                                      | 0                            | 11,070   | 0                | 0   |
| 0001 0001N SENIOR CITIZENS NUTRITION | 0   | 0                            | 0  | 0                | 0   |
| 0001 0001R SUPERVISOR COMM.SVC.FUND  | 3,045                                       | 0                            | 3,045  | 0                | 0   |
| 0001 0001S SHERIFF                   | 0   | 0                            | 0  | 0                | 0   |
| 0001 0001T TAYLORSVILLE SCH PRESER   | 5,124                                       | 0                            | 5,124  | 0                | 0   |
| 0001 0001V ABAND VEH ABATEMT FUND    | 9,344                                       | 0                            | 9,344  | 0                | 0   |
| <b>Total General Fund</b>            | <b>20,225,520</b>                           | <b>0</b>                     | <b>6,856,034</b>                                   | <b>6,926,865</b> | <b>6,442,621</b>                                |
| <b>Special Revenue Funds</b>         |   |                              |  |                  |   |
| 0002 ROAD                            | 6,198,261                                   | 0                            | 6,198,261  | 0                | 0   |
| 0003 FISH AND GAME                   | 259,113                                     | 0                            | 259,113  | 0                | 0   |
| 0004 CHILD ABUSE PREVENTION          | 145,451                                     | 0                            | 145,451  | 0                | 0   |
| 0005 COUNTY FAIR                     | 352,281                                     | 0                            | 352,281  | 0                | 0   |
| 0009 AUD- CO LOCAL REV 2011          | 4,135,023                                   | 0                            | 4,135,023  | 0                | 0   |
| 0011 TITLE III                       | 1,537,940                                   | 0                            | 1,537,940  | 0                | 0   |
| 0013 DEPT. SOCIAL SERVICES           | 3,589,978                                   | 0                            | 3,589,978  | 0                | 0   |
| 0013 0013P REALIGN - PROT SERVICES   | 6,820,068                                   | 0                            | 6,820,068  | 0                | 0   |
| 0013 0013R SS - REALIGNMENT          | 11,719,304                                  | 0                            | 11,719,304   | 0                | 0   |
| 0014 MENTAL HEALTH                   | 2,012,536                                   | 0                            | 2,012,536  | 0                | 0   |
| 0014 0014A MENTAL HLTH MHSA          | 3,052,619                                   | 0                            | 3,052,619  | 0                | 0   |
| 0014 0014B MENTAL HLTH BEHAVIORAL HL | 30,941                                      | 0                            | 30,941   | 0                | 0   |
| 0014 0014C CAL-WORKS M.H. & A.D.     | 5   | 0                            | 5  | 0                | 0   |
| 0014 0014H SIERRA HOUSE BOARD & CARE | 4,965                                       | 0                            | 4,965  | 0                | 0   |
| 0014 0014S SAMHSA                    | 29,050                                      | 0                            | 29,050   | 0                | 0   |
| 0014 0014W WRAP AROUND               | 6,929                                       | 0                            | 6,929  | 0                | 0   |
| 0015 PUBLIC HEALTH                   | 1,545,559                                   | 0                            | 1,545,559  | 0                | 0   |
| 0015 0015E E.M.S.                    | 8,104                                       | 0                            | 8,104  | 0                | 0   |
| 0015 0015P PUBLIC HLTH EMRG PREPAR   | 191,645                                     | 0                            | 191,645  | 0                | 0   |
| 0015 0015V HEALTH VITAL STATISTICS   | 10,558                                      | 0                            | 10,558   | 0                | 0   |

# SCHEDULE 3

State Controller Schedules  
County Budget Act

**Plumas County**  
Fund Balance - Governmental Funds  
Fiscal Year 2024-25

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| Fund Name<br>1                           | Total<br>Fund Balance<br>June 30, 2024<br>2 | Less Obligated Fund Balances |  |               | Fund Balance<br>Available<br>June 30, 2024<br>6 |
|--|---|------------------------------|--|---------------|---|
|  |   | Encumbrances<br>3            | Nonspendable,<br>Restricted,<br>and Committed<br>4 | Assigned<br>5 |   |
| <b>Special Revenue Funds (continued)</b> |   |                              |  |               |   |
| 0016 ALCOHOL & DRUG                      | 581,136                                     | 0                            | 581,136  | 0             | 0   |
| 0016 0016A A&D PROP 36                   | 4,014                                       | 0                            | 4,014  | 0             | 0   |
| 0017 0017C SHERIFF CIVIL OPERATIONS      | 19,421                                      | 0                            | 19,421   | 0             | 0   |
| 0017 0017F SHRFF -ASSET FORFEITR EDU     | 9,428                                       | 0                            | 9,428  | 0             | 0   |
| 0017 0017G SHERIFF -GRANTS               | 1,805,147                                   | 0                            | 1,805,147  | 0             | 0   |
| 0017 0017I INMATE WELFARE FUND           | 71,800                                      | 0                            | 71,800   | 0             | 0   |
| 0017 0017N NARCOTICS FUND                | 59,132                                      | 0                            | 59,132   | 0             | 0   |
| 0018 DA - ADULT DRUG COURT               | 0   | 0                            | 0  | 0             | 0   |
| 0019 CARES ACT - COVID19                 | 67,876                                      | 0                            | 67,876   | 0             | 0   |
| 0021 ARPA 2021                           | 1,354,024                                   | 0                            | 1,354,024  | 0             | 0   |
| 0022 DISASTER RESPONSE FUND              | 128,884                                     | 0                            | 128,884  | 0             | 0   |
| 0023 DISASTR RECOV OP CNTR DROC          | 433,017                                     | 0                            | 433,017  | 0             | 0   |
| 0025 COUNTY LOCAL REV AB109              | 1,089,996                                   | 0                            | 1,089,996  | 0             | 0   |
| 0026 LOCAL ASSISTANCE & TCF              | 6,106,420                                   | 0                            | 6,106,420  | 0             | 0   |
| 0035 CHILD SUPPORT                       | 493,549                                     | 0                            | 493,549  | 0             | 0   |
| 0037 DNA PENALTY (PROP 69)               | 25,954                                      | 0                            | 25,954   | 0             | 0   |
| 0046 PROB GRANT DEPT(S)                  | 891,074                                     | 0                            | 891,074  | 0             | 0   |
| 0046 0046C CRIMINAL LAB PENALTY          | 20,391                                      | 0                            | 20,391   | 0             | 0   |
| 0046 0046D PROB-DIV JUV                  | 802,057                                     | 0                            | 802,057  | 0             | 0   |
| 0046 0046P PROB-PRETRIAL                 | 86,855                                      | 0                            | 86,855   | 0             | 0   |
| 0046 0046R PROB-ADULT HIGH RISK          | 1,224,276                                   | 0                            | 1,224,276  | 0             | 0   |
| 0047 PLAN - DWR DACTI                    | 19  | 0                            | 19   | 0             | 0   |
| 0048 Plan Prop 1 IRWM                    | 37,313                                      | 0                            | 37,313   | 0             | 0   |
| 0049 PLAN GRANT-DWR/SGM                  | 165   | 0                            | 165  | 0             | 0   |
| 0050 PLAN GRANT - SB2                    | 2,780                                       | 0                            | 2,780  | 0             | 0   |
| 0052 PLAN - HHAP GRANT                   | 77,633                                      | 0                            | 77,633   | 0             | 0   |
| 0053 TOBACCO SETTLEMENT FUND             | 629,379                                     | 0                            | 629,379  | 0             | 0   |
| 0054 OPIOID SETTLEMENT FUND              | 720,882                                     | 0                            | 720,882  | 0             | 0   |
| 0055 PG&E SETTLEMENT                     | 10,634,840                                  | 0                            | 10,634,840   | 0             | 0   |
| 0056 00561 DIXIE-TRIDENL                 | 1,921,923                                   | 0                            | 1,921,923  | 0             | 0   |
| 0057 SW GRANTS (PW)                      | 33,190                                      | 0                            | 33,190   | 0             | 0   |
| 0058 CDBG CARES ACT CV-2-3               | 0   | 0                            | 0  | 0             | 0   |

# SCHEDULE 3

State Controller Schedules  
County Budget Act

Plumas County

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Fund Balance - Governmental Funds

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Fiscal Year 2024-25

| Fund Name<br>1                           | Total<br>Fund Balance<br>June 30, 2024<br>2 | Less Obligated Fund Balances |  |                  | Fund Balance<br>Available<br>June 30, 2024<br>6 |
|--|---|------------------------------|--|------------------|---|
|  |   | Encumbrances<br>3            | Nonspendable,<br>Restricted,<br>and Committed<br>4 | Assigned<br>5    |   |
| <b>Special Revenue Funds (continued)</b> |   |                              |  |                  |   |
| 0059 CDBG ANNUAL ED                      | 0   | 0                            | 0  | 0                | 0   |
| 0062 RECORDERS FUND                      | 108,739                                     | 0                            | 108,739  | 0                | 0   |
| 0062 0062M RECORDER MICROGRAPHICS        | 162,649                                     | 0                            | 162,649  | 0                | 0   |
| 0062 0062O RECORDER'S OFFICE MODERN      | 209,439                                     | 0                            | 209,439  | 0                | 0   |
| 0063 ANIMAL CONT. SPAY/NEUTER            | 24,047                                      | 0                            | 24,047   | 0                | 0   |
| 0064 DOMESTIC VIOL ASSISTANCE            | 15,469                                      | 0                            | 15,469   | 0                | 0   |
| 0065 ERDS                                | 48,221                                      | 0                            | 48,221   | 0                | 0   |
| 0067 HAVA - ELECTIONS                    | 47,468                                      | 0                            | 47,468   | 0                | 0   |
| 0070 PCCDC PILT CDBG                     | 6,497                                       | 0                            | 6,497  | 0                | 0   |
| 00D1 ASSET FORFEITURE                    | 16,507                                      | 0                            | 16,507   | 0                | 0   |
| 00D2 ENVIRONMENTAL SETTLEMENT            | 468,058                                     | 0                            | 468,058  | 0                | 0   |
| 0308 DA-RE-ENTRY PROGRAM                 | 433,748                                     | 0                            | 433,748  | 0                | 0   |
| 0309 DA Alt Sentencing                   | 70,746                                      | 0                            | 70,746   | 0                | 0   |
| <b>Total Special Revenue Funds</b>       | <b>72,594,493</b>                           | <b>0</b>                     | <b>72,594,493</b>                                  | <b>0</b>         | <b>0</b>  |
| <b>Capital Projects Funds</b>            |   |                              |  |                  |   |
| 0093 CRIMINAL JUS. CONST. FUND           | 50,442                                      | 0                            | 50,442   | 0                | 0   |
| <b>Total Capital Projects Funds</b>      | <b>50,442</b>                               | <b>0</b>                     | <b>50,442</b>                                      | <b>0</b>         | <b>0</b>  |
| <b>Debt Service Funds</b>                |   |                              |  |                  |   |
| 0096 CAPITAL IMPROVEMENTS                | 0   | 0                            | 0  | 0                | 0   |
| 0096 0096J CAPITAL IMP JAIL              | 1,894,000                                   | 0                            | 1,894,000  | 0                | 0   |
| <b>Total Debt Service Funds</b>          | <b>1,894,000</b>                            | <b>0</b>                     | <b>1,894,000</b>                                   | <b>0</b>         | <b>0</b>  |
| <b>Total Governmental Funds</b>          | <b>94,764,455</b>                           | <b>0</b>                     | <b>81,394,969</b>                                  | <b>6,926,865</b> | <b>6,442,621</b>                                |

# SCHEDULE 4

State Controller Schedules  
County Budget Act

Plumas County

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

| Fund Name and Fund Balance Descriptions<br>1 | Obligated<br>Fund Balance<br>June 30, 2024<br>2 | Decreases or Cancellations |  | Increases or Creations |  | Total Obligated<br>Fund Balances<br>for the<br>Budget Year<br>7 |
|--|---|----------------------------|--|------------------------|--|---|
|  |   | Recommended<br>3           | Adopted by the<br>Board of<br>Supervisors<br>4 | Recommended<br>5       | Adopted by the<br>Board of<br>Supervisors<br>6 |   |
| <b>General Fund</b>                          |   |                            |  |                        |  |   |
| 0001 GENERAL                                 |   |                            |  |                        |  |   |
| NonSpendable                                 | 60,607  | 0                          | 0  | 0                      | 0  | 60,607  |
| Committed                                    | 6,591,183                                       | 0                          | 0  | 0                      | 0  | 6,591,183   |
| Assigned                                     | 6,926,865                                       | 3,950,276                  | 3,950,276                                      | 0                      | 0  | 2,976,589   |
| <b>Total 0001 GENERAL</b>                    | <b>13,578,655</b>                               | <b>3,950,276</b>           | <b>3,950,276</b>                               | <b>0</b>               | <b>0</b>                                       | <b>9,628,379</b>  |
| <b>GENERAL SUBFUNDS</b>                      |   |                            |  |                        |  |   |
| Restricted                                   | 204,244   | 0                          | 0  | 16,023                 | 16,023   | 220,267   |
| <b>Total GENERAL SUBFUNDS</b>                | <b>204,244</b>                                  | <b>0</b>                   | <b>0</b>                                       | <b>16,023</b>          | <b>16,023</b>                                  | <b>220,267</b>  |
| <b>Total General Fund</b>                    | <b>13,782,899</b>                               | <b>3,950,276</b>           | <b>3,950,276</b>                               | <b>16,023</b>          | <b>16,023</b>                                  | <b>9,848,646</b>  |
| <b>Special Revenue Funds</b>                 |   |                            |  |                        |  |   |
| 0002 ROAD                                    |   |                            |  |                        |  |   |
| Restricted                                   | 6,198,261                                       | 1,694,092                  | 1,694,092                                      | 0                      | 0  | 4,504,169   |
| 0003 FISH AND GAME                           |   |                            |  |                        |  |   |
| Restricted                                   | 259,113   | 0                          | 0  | 38,291                 | 38,291   | 297,404   |
| 0004 CHILD ABUSE PREVENTION                  |   |                            |  |                        |  |   |
| Restricted                                   | 145,451   | 30,146                     | 30,146   | 0                      | 0  | 115,305   |
| 0005 COUNTY FAIR                             |   |                            |  |                        |  |   |
| Restricted                                   | 352,281   | 0                          | 0  | 241,719                | 241,719  | 594,000   |
| 0009 AUD- CO LOCAL REV 2011                  |   |                            |  |                        |  |   |
| Restricted                                   | 4,135,023                                       | 0                          | 0  | 0                      | 0  | 4,135,023   |
| 0011 TITLE III                               |   |                            |  |                        |  |   |
| Restricted                                   | 1,537,940                                       | 887,384                    | 887,384  | 0                      | 0  | 650,556   |
| 0013 DEPT. SOCIAL SERVICES                   |   |                            |  |                        |  |   |
| Restricted                                   | 3,589,978                                       | 3,589,978                  | 3,589,978                                      | 0                      | 0  | 0   |
| 00130013P REALIGN - PROT SERVICES            |   |                            |  |                        |  |   |
| Restricted                                   | 6,820,068                                       | 0                          | 0  | 720,000                | 720,000  | 7,540,068   |
| 00130013R SS - REALIGNMENT                   |   |                            |  |                        |  |   |
| Restricted                                   | 11,719,304                                      | 870,000                    | 870,000  | 0                      | 0  | 10,849,304  |
| 0014 MENTAL HEALTH                           |   |                            |  |                        |  |   |
| Restricted                                   | 2,012,536                                       | 1,969,549                  | 1,969,549                                      | 0                      | 0  | 42,987  |
| 00140014A MENTAL HLTH MHSA                   |   |                            |  |                        |  |   |
| Restricted                                   | 3,052,619                                       | 1,770,869                  | 1,770,869                                      | 0                      | 0  | 1,281,750   |

# SCHEDULE 4

State Controller Schedules  
County Budget Act

**Plumas County**

Schedule 4

Obligated Fund Balances - By Governmental Funds

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Fiscal Year 2024-25

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

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

| Fund Name and Fund Balance Descriptions<br>1 | Obligated<br>Fund Balance<br>June 30, 2024<br>2 | Decreases or Cancellations |  | Increases or Creations |  | Total Obligated<br>Fund Balances<br>for the<br>Budget Year<br>7 |
|--|---|----------------------------|--|------------------------|--|---|
|  |   | Recommended<br>3           | Adopted by the<br>Board of<br>Supervisors<br>4 | Recommended<br>5       | Adopted by the<br>Board of<br>Supervisors<br>6 |   |
| <b>Special Revenue Funds (continued)</b>     |   |                            |  |                        |  |   |
| 0019 CARES ACT - COVID19                     | Restricted 67,876                               | 0                          | 0  | 0                      | 0  | 67,876  |
| 0021 ARPA 2021                               | Restricted 1,354,024                            | 351,274                    | 351,274  | 0                      | 0  | 1,002,750   |
| 0022 DISASTER RESPONSE FUND                  | Restricted 128,884                              | 0                          | 0  | 276,179                | 276,179  | 405,063   |
| 0023 DISASTR RECOV OP CNTR DROC              | Restricted 433,017                              | 433,017                    | 433,017  | 0                      | 0  | 0   |
| 0025 COUNTY LOCAL REV AB109                  | Restricted 1,089,996                            | 52,386                     | 52,386   | 0                      | 0  | 1,037,610   |
| 0026 LOCAL ASSISTANCE & TCF                  | Restricted 6,106,420                            | 578,189                    | 578,189  | 0                      | 0  | 5,528,231   |
| 0035 CHILD SUPPORT                           | Restricted 493,549                              | 0                          | 0  | 16,342                 | 16,342   | 509,891   |
| 0037 DNA PENALTY (PROP 69)                   | Restricted 25,954                               | 25,954                     | 25,954   | 0                      | 0  | 0   |
| 0046 PROB GRANT DEPT(S)                      | Restricted 891,074                              | 162,995                    | 162,995  | 0                      | 0  | 728,079   |
| 00460046C CRIMINAL LAB PENALTY               | Restricted 20,391                               | 0                          | 0  | 0                      | 0  | 20,391  |
| 00460046D PROB-DIV JUV                       | Restricted 802,057                              | 280,000                    | 280,000  | 0                      | 0  | 522,057   |
| 00460046P PROB-PRETRIAL                      | Restricted 86,855                               | 0                          | 0  | 8,849                  | 8,849  | 95,704  |
| 00460046R PROB-ADULT HIGH RISK               | Restricted 1,224,276                            | 676,600                    | 676,600  | 0                      | 0  | 547,676   |
| 0047 PLAN - DWR DACTI                        | Restricted 19                                   | 0                          | 0  | 0                      | 0  | 19  |
| 0048 Plan Prop 1 IRWM                        | Restricted 37,313                               | 0                          | 0  | 0                      | 0  | 37,313  |
| 0049 PLAN GRANT-DWR/SGM                      | Restricted 165                                  | 0                          | 0  | 0                      | 0  | 165   |

# SCHEDULE 4

State Controller Schedules  
County Budget Act

## Plumas County

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### Obligated Fund Balances - By Governmental Funds

Fiscal Year 2024-25

| Fund Name and Fund Balance Descriptions<br>1 | Obligated<br>Fund Balance<br>June 30, 2024<br>2 | Decreases or Cancellations |  | Increases or Creations |  | Total Obligated<br>Fund Balances<br>for the<br>Budget Year<br>7 |
|--|---|----------------------------|--|------------------------|--|---|
|  |   | Recommended<br>3           | Adopted by the<br>Board of<br>Supervisors<br>4 | Recommended<br>5       | Adopted by the<br>Board of<br>Supervisors<br>6 |   |
| <b>Special Revenue Funds (continued)</b>     |   |                            |  |                        |  |   |
| 0050 PLAN GRANT - SB2                        | Restricted                                      | 2,780                      | 0  | 0                      | 0  | 2,780   |
| 0052 PLAN - HHAP GRANT                       | Restricted                                      | 77,633                     | 68,037   | 68,037                 | 0  | 9,596   |
| 0053 TOBACCO SETTLEMENT FUND                 | Restricted                                      | 629,379                    | 0  | 0                      | 1,169  | 630,548   |
| 0054 OPIOID SETTLEMENT FUND                  | Restricted                                      | 720,882                    | 0  | 0                      | 0  | 720,882   |
| 0055 PG&E SETTLEMENT                         | Restricted                                      | 10,634,840                 | 133,000  | 133,000                | 0  | 10,501,840  |
| 005600561 DIXIE-TRIDENL                      | Restricted                                      | 1,921,923                  | 0  | 0                      | 0  | 1,921,923   |
| 0057 SW GRANTS (PW)                          | Restricted                                      | 33,190                     | 9,863  | 9,863                  | 0  | 23,327  |
| 0058 CDBG CARES ACT CV-2-3                   | Restricted                                      | 0                          | 0  | 0                      | 9,150  | 9,150   |
| 0059 CDBG ANNUAL ED                          | Restricted                                      | 0                          | 0  | 0                      | 300  | 300   |
| 0062 RECORDERS FUND                          | Restricted                                      | 108,739                    | 108,739  | 108,739                | 0  | 0   |
| 00620062M RECORDER MICROGRAPHICS             | Restricted                                      | 162,649                    | 124,939  | 124,939                | 0  | 37,710  |
| 00620062O RECORDER'S OFFICE MODERN           | Restricted                                      | 209,439                    | 198,872  | 198,872                | 0  | 10,567  |
| 0063 ANIMAL CONT. SPAY/NEUTER                | Restricted                                      | 24,047                     | 24,047   | 24,047                 | 0  | 0   |
| 0064 DOMESTIC VIOL ASSISTANCE                | Restricted                                      | 15,469                     | 11,173   | 11,173                 | 0  | 4,296   |
| 0065 ERDS                                    | Restricted                                      | 48,221                     | 15,517   | 15,517                 | 0  | 32,704  |
| 0067 HAVA - ELECTIONS                        | Restricted                                      | 47,468                     | 41,962   | 41,962                 | 0  | 5,506   |

# SCHEDULE 4

State Controller Schedules

Plumas County

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Obligated Fund Balances - By Governmental Funds

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Fiscal Year 2024-25

| Fund Name and Fund Balance Descriptions<br>1 | Obligated<br>Fund Balance<br>June 30, 2024<br>2 | Decreases or Cancellations |  | Increases or Creations |  | Total Obligated<br>Fund Balances<br>for the<br>Budget Year<br>7 |                   |
|--|---|----------------------------|--|------------------------|--|---|-------------------|
|  |   | Recommended<br>3           | Adopted by the<br>Board of<br>Supervisors<br>4 | Recommended<br>5       | Adopted by the<br>Board of<br>Supervisors<br>6 |   |                   |
| <b>Special Revenue Funds (continued)</b>     |   |                            |  |                        |  |   |                   |
| 0070 PCCDC PILT CDBG                         |   |                            |  |                        |  |   |                   |
| Restricted                                   | 6,497   | 0                          | 0  | 0                      | 0  | 0   | 6,497             |
| 00D1 ASSET FORFEITURE                        |   |                            |  |                        |  |   |                   |
| Restricted                                   | 16,507  | 500                        | 500  | 0                      | 0  | 0   | 16,007            |
| 00D2 ENVIRONMENTAL SETTLEMENT                |   |                            |  |                        |  |   |                   |
| Restricted                                   | 468,058   | 0                          | 0  | 190,000                | 190,000  | 0   | 658,058           |
| 0308 DA-RE-ENTRY PROGRAM                     |   |                            |  |                        |  |   |                   |
| Restricted                                   | 433,748   | 270,594                    | 270,594  | 0                      | 0  | 0   | 163,154           |
| 0309 DA Alt Sentencing                       |   |                            |  |                        |  |   |                   |
| Restricted                                   | 70,746  | 70,746                     | 70,746   | 0                      | 0  | 0   | 0                 |
| <b>Total Special Revenue Funds</b>           | <b>72,594,493</b>                               | <b>18,134,105</b>          | <b>18,134,105</b>                              | <b>1,509,890</b>       | <b>1,509,890</b>                               | <b>0</b>  | <b>55,970,278</b> |
| <b>Capital Projects Funds</b>                |   |                            |  |                        |  |   |                   |
| 0093 CRIMINAL JUS. CONST. FUND               |   |                            |  |                        |  |   |                   |
| Restricted                                   | 50,442  | 49,750                     | 49,750   | 0                      | 0  | 0   | 692               |
| <b>Total Capital Projects Funds</b>          | <b>50,442</b>                                   | <b>49,750</b>              | <b>49,750</b>                                  | <b>0</b>               | <b>0</b>                                       | <b>0</b>  | <b>692</b>        |
| <b>Debt Service Funds</b>                    |   |                            |  |                        |  |   |                   |
| 00960096J CAPITAL IMP JAIL                   |   |                            |  |                        |  |   |                   |
| Restricted                                   | 1,894,000                                       | 1,894,000                  | 1,894,000                                      | 0                      | 0  | 0   | 0                 |
| <b>Total Debt Service Funds</b>              | <b>1,894,000</b>                                | <b>1,894,000</b>           | <b>1,894,000</b>                               | <b>0</b>               | <b>0</b>                                       | <b>0</b>  | <b>0</b>          |

# SCHEDULE 5

State Controller Schedules

Plumas County

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County Budget Act

Summary of Additional Financing Sources by Source and Fund

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Governmental Funds

Fiscal Year 2024-25

| Description<br>1                       | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|--|------------------------|--|-----------------------------|---|
|  |                        |  |                             |   |
| <b>Summarization by Source</b>         |                        |  |                             |   |
| 39 - CONTROLS                          | 0                      | 0  | 0                           | 0   |
| 40 - TAX REVENUE                       | 22,370,824             | 20,733,929   | 21,086,284                  | 21,086,284  |
| 41 - LICENSES & PERMITS                | 1,284,881              | 951,360  | 861,200                     | 861,200   |
| 42 - FINES & PENALTIES                 | 215,065                | 223,823  | 196,315                     | 196,315   |
| 43 - USE OF MONEY & PROPERTY           | 2,567,481              | 3,011,555  | 1,830,715                   | 1,830,715   |
| 44 - STATE & FEDERAL AID               | 57,780,708             | 48,567,705   | 49,296,958                  | 49,296,958  |
| 45 - CHARGES FOR SERVICES              | 4,910,182              | 4,749,151  | 4,386,706                   | 4,386,706   |
| 46 - OTHER REVENUE                     | 11,678,997             | 4,122,353  | 2,367,608                   | 2,367,608   |
| 47 - TRANSFERS - IT                    | 0                      | 0  | 0                           | 0   |
| 48 - TRANSFER                          | 41,348,496             | 26,500,489   | 35,089,618                  | 35,089,618  |
| <b>Total Summarization by Source</b>   | <b>142,156,634</b>     | <b>108,860,365</b>   | <b>115,115,404</b>          | <b>115,115,404</b>  |
| <b>Summarization by Fund</b>           |                        |  |                             |   |
| 0001 - GENERAL                         | 30,225,194             | 27,374,907   | 30,623,327                  | 30,623,327  |
| 0001 0001C - CAPITAL REPLACEMENT FUND  | 3,298                  | 4,547  | 0                           | 0   |
| 0001 0001D - DISTRICT ATTORNEY         | 2,777,926              | 2,610,807  | 2,314,452                   | 2,314,452   |
| 0001 0001H - HOMICIDE TRIAL COSTS      | 0                      | 0  | 0                           | 0   |
| 0001 0001I - GEN FUND DEV/IMPACT       | 237                    | 327  | 0                           | 0   |
| 0001 0001N - SENIOR CITIZENS NUTRITION | 962,368                | 740,320  | 1,051,389                   | 1,051,389   |
| 0001 0001R - SUPERVISOR COMM.SVC.FUND  | 65                     | 90   | 0                           | 0   |
| 0001 0001S - SHERIFF                   | 9,729,333              | 9,953,751  | 13,132,359                  | 13,132,359  |
| 0001 0001T - TAYLORSVILLE SCH PRESER   | 110                    | 151  | 0                           | 0   |
| 0001 0001V - ABAND VEH ABATEMT FUND    | 13,999                 | 20,159   | 28,000                      | 28,000  |
| 0002 - ROAD                            | 10,188,457             | 8,256,119  | 15,770,874                  | 15,770,874  |
| 0003 - FISH AND GAME                   | 150,980                | 11,315   | 49,750                      | 49,750  |
| 0004 - CHILD ABUSE PREVENTION          | 35,945                 | 27,467   | 25,600                      | 25,600  |
| 0005 - COUNTY FAIR                     | 446,041                | 376,913  | 983,308                     | 983,308   |
| 0009 - AUD- CO LOCAL REV 2011          | 11,469,579             | 8,522,133  | 0                           | 0   |
| 0011 - TITLE III                       | 248,271                | 258,980  | 251,721                     | 251,721   |
| 0013 - DEPT. SOCIAL SERVICES           | 23,359,294             | 6,931,656  | 11,437,962                  | 11,437,962  |
| 0013 0013P - REALIGN - PROT SERVICES   | 2,233,198              | 3,102,791  | 2,720,000                   | 2,720,000   |
| 0013 0013R - SS - REALIGNMENT          | 2,945,022              | 3,836,043  | 3,130,000                   | 3,130,000   |
| 0014 - MENTAL HEALTH                   | 6,348,301              | 2,494,693  | 5,608,167                   | 5,608,167   |
| 0014 0014A - MENTAL HLTH MHSA          | 2,149,596              | 2,656,047  | 2,820,000                   | 2,820,000   |
| 0014 0014B - MENTAL HLTH BEHAVIORAL HL | 833                    | (852)  | 78,358                      | 78,358  |
| 0014 0014C - CAL-WORKS M.H. & A.D.     | (646)                  | (889)  | 0                           | 0   |
| 0014 0014H - SIERRA HOUSE BOARD & CARE | (60)                   | (460)  | 0                           | 0   |
| 0014 0014S - SAMHSA                    | 284,649                | 71,286   | 311,097                     | 311,097   |
| 0014 0014W - WRAP AROUND               | 146                    | 207  | 0                           | 0   |
| 0015 - PUBLIC HEALTH                   | 5,425,667              | 4,318,998  | 6,260,360                   | 6,260,360   |
| 0015 0015E - E.M.S.                    | 41,844                 | 41,109   | 62,000                      | 62,000  |
| 0015 0015M - PUBLIC HEALTH - MAA ADMIN | 294                    | 0  | 0                           | 0   |
| 0015 0015P - PUBLIC HLTH EMRG PREPAR   | 194,430                | 186,589  | 257,759                     | 257,759   |
| 0015 0015V - HEALTH VITAL STATISTICS   | 2,429                  | 2,712  | 2,000                       | 2,000   |
| 0016 - ALCOHOL & DRUG                  | 700,851                | 271,436  | 953,471                     | 953,471   |
| 0016 0016A - A&D PROP 36               | 0                      | 0  | 0                           | 0   |
| 0017 0017C - SHERIFF CIVIL OPERATIONS  | 8,461                  | 7,257  | 6,050                       | 6,050   |
| 0017 0017F - SHRFF -ASSET FORFEITR EDU | 0                      | 0  | 0                           | 0   |

# SCHEDULE 5

State Controller Schedules

Plumas County

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Summary of Additional Financing Sources by Source and Fund

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Governmental Funds

Fiscal Year 2024-25

| Description<br>1                            | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>Summarization by Fund (continued)</b>    |                        |                                 |   |                             |   |
| 0017 0017G - SHERIFF -GRANTS                | 2,916,286              | 2,251,479                       |   | 4,129,694                   | 4,129,694   |
| 0017 0017I - INMATE WELFARE FUND            | 44,185                 | 41,639                          |   | 32,303                      | 32,303  |
| 0017 0017N - NARCOTICS FUND                 | 16,276                 | 1,897                           |   | 300                         | 300   |
| 0018 - DA - ADULT DRUG COURT                | 155,622                | 55,952                          |   | 0                           | 0   |
| 0019 - CARES ACT - COVID19                  | 2,037                  | 2,032                           |   | 0                           | 0   |
| 0021 - ARPA 2021                            | 1,887,956              | 46,825                          |   | 0                           | 0   |
| 0022 - DISASTER RESPONSE FUND               | 129,258                | 567,003                         |   | 682,501                     | 682,501   |
| 0023 - DISASTR RECOV OP CNTR DROC           | 0                      | 0                               |   | 0                           | 0   |
| 0025 - COUNTY LOCAL REV AB109               | 1,236,986              | 942,690                         |   | 1,243,026                   | 1,243,026   |
| 0026 - LOCAL ASSISTANCE & TCF               | 3,816,033              | 3,955,328                       |   | 149,596                     | 149,596   |
| 0035 - CHILD SUPPORT                        | 564,308                | 782,575                         |   | 968,224                     | 968,224   |
| 0037 - DNA PENALTY (PROP 69)                | 5,139                  | 788                             |   | 4,250                       | 4,250   |
| 0046 - PROB GRANT DEPT(S)                   | 657,118                | 188,152                         |   | 488,008                     | 488,008   |
| 0046 0046C - CRIMINAL LAB PENALTY           | 1,518                  | 1,383                           |   | 0                           | 0   |
| 0046 0046D - PROB-DIV JUV                   | 260,275                | 361,774                         |   | 270,000                     | 270,000   |
| 0046 0046P - PROB-PRETRIAL                  | 42,123                 | 115,982                         |   | 140,000                     | 140,000   |
| 0046 0046R - PROB-ADULT HIGH RISK           | 475,723                | 373,882                         |   | 203,456                     | 203,456   |
| 0047 - PLAN - DWR DACTI                     | 0                      | 1                               |   | 0                           | 0   |
| 0048 - Plan Prop 1 IRWM                     | 45,270                 | 812,213                         |   | 14,758                      | 14,758  |
| 0049 - PLAN GRANT-DWR/SGM                   | 10,212                 | 4,339                           |   | 0                           | 0   |
| 0050 - PLAN GRANT - SB2                     | 46,700                 | 113,157                         |   | 186,517                     | 186,517   |
| 0052 - PLAN - HHAP GRANT                    | 2,307                  | 2,292                           |   | 0                           | 0   |
| 0053 - TOBACCO SETTLEMENT FUND              | 219,203                | 202,927                         |   | 200,000                     | 200,000   |
| 0054 - OPIOID SETTLEMENT FUND               | 471,746                | 228,376                         |   | 313,535                     | 313,535   |
| 0054 00541 - NATIONAL OPIOID ABATEMENT TRUS | 0                      | 0                               |   | 0                           | 0   |
| 0054 00542 - DISTRIBUTOR-SUBDIVISION        | 0                      | 0                               |   | 0                           | 0   |
| 0054 00543 - DISTRIBUTOR-ABATEMENT          | 0                      | 68,667                          |   | 0                           | 0   |
| 0054 00544 - JANSSEN-SUBDIVISION            | 0                      | 0                               |   | 0                           | 0   |
| 0054 00545 - JANSSEN-ABATEMENT              | 0                      | 0                               |   | 0                           | 0   |
| 0055 - PG&E SETTLEMENT                      | 10,302,851             | 397,028                         |   | 0                           | 0   |
| 0056 - DIXIE FIRE INSURANCE                 | 0                      | 4,646                           |   | 0                           | 0   |
| 0056 00561 - DIXIE-TRIDENL                  | 0                      | 1,761,763                       |   | 0                           | 0   |
| 0057 - SW GRANTS (PW)                       | 1,758                  | 1,037                           |   | 0                           | 0   |
| 0058 - CDBG CARES ACT CV-2-3                | 79,044                 | 79,882                          |   | 169,446                     | 169,446   |
| 0059 - CDBG ANNUAL ED                       | 0                      | 2,428                           |   | 980,767                     | 980,767   |
| 0062 - RECORDERS FUND                       | 6,545                  | 3,170                           |   | 2,350                       | 2,350   |
| 0062 0062M - RECORDER MICROGRAPHICS         | 9,152                  | 10,499                          |   | 8,000                       | 8,000   |
| 0062 0062O - RECORDER'S OFFICE MODERN       | 10,984                 | 13,122                          |   | 27,500                      | 27,500  |
| 0063 - ANIMAL CONT. SPAY/NEUTER             | 184,129                | 11,323                          |   | 213,500                     | 213,500   |
| 0064 - DOMESTIC VIOL ASSISTANCE             | 3,940                  | 3,291                           |   | 2,500                       | 2,500   |
| 0065 - ERDS                                 | 6,656                  | 6,752                           |   | 12,000                      | 12,000  |
| 0067 - HAVA - ELECTIONS                     | 1,524                  | 1,402                           |   | 1,000                       | 1,000   |
| 0070 - PCCDC PILT CDBG                      | 193                    | 192                             |   | 0                           | 0   |
| 0093 - CRIMINAL JUS. CONST. FUND            | 48,448                 | 376,743                         |   | 40,250                      | 40,250  |
| 0096 - CAPITAL IMPROVEMENTS                 | 994,602                | 966,197                         |   | 1,165,166                   | 1,165,166   |
| 0096 0096J - CAPITAL IMP JAIL               | 7,340,877              | 11,812,778                      |   | 5,000,000                   | 5,000,000   |
| 00D1 - ASSET FORFEITURE                     | 491                    | 487                             |   | 0                           | 0   |

# SCHEDULE 5

State Controller Schedules

**Plumas County**

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County Budget Act Summary of Additional Financing Sources by Source and Fund Page 5.3

Governmental Funds  
Fiscal Year 2024-25

| Description<br>1                         | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|--|------------------------|---------------------------------|---|-----------------------------|---|
|  |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>Summarization by Fund (continued)</b> |                        |                                 |   |                             |   |
| 00D2 - ENVIRONMENTAL SETTLEMENT          | 213,047                |                                 | 209,663                                       | 200,000                     | 200,000   |
| 0308 - DA-RE-ENTRY PROGRAM               | 0                      |                                 | 0   | 0                           | 0   |
| 0309 - DA Alt Sentencing                 | 0                      |                                 | 0   | 388,753                     | 388,753   |
| <b>Total Summarization by Fund</b>       | <b>142,156,634</b>     |                                 | <b>108,860,365</b>                            | <b>115,115,404</b>          | <b>115,115,404</b>  |

# SCHEDULE 6

State Controller Schedules

Plumas County

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County Budget Act

Detail of Additional Financing Sources by Fund and Account

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Governmental Funds  
Fiscal Year 2024-25

| Fund Name<br>1                           | Financing<br>Source Category<br>2 | Financing Source Account<br>3     | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|--|-----------------------------------|-----------------------------------|------------------------|---|-----------------------------|------------------------------|
|  |                                   |                                   |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|  |                                   |                                   |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>General Fund</b>                      |                                   |                                   |                        |   |                             |                              |
| <b>0001 - GENERAL</b>                    |                                   |                                   |                        |   |                             |                              |
| <b>40 - TAX REVENUE</b>                  |                                   |                                   |                        |   |                             |                              |
|  |                                   | 40010 - CURRENT SECURED TAXES     | 10,910,023             | 10,901,169                                    | 10,900,000                  | 10,900,000                   |
|  |                                   | 40020 - CURRENT UNSECURED TAXES   | 267,669                | 302,685                                       | 227,358                     | 227,358                      |
|  |                                   | 40040 - PRIOR UNSECURED TAXES     | 5,935                  | 0   | 4,000                       | 4,000                        |
|  |                                   | 40050 - PENALTIES                 | 314,832                | 131,797                                       | 200,000                     | 200,000                      |
|  |                                   | 40051 - TEETER PENALTIES          | (104)                  | 0   | 25,000                      | 25,000                       |
|  |                                   | 40060 - USE TAX                   | 3,122,526              | 2,716,550                                     | 2,500,000                   | 2,500,000                    |
|  |                                   | 40064 - VLF SWAP IN-LIEU          | 2,854,993              | 3,043,182                                     | 2,700,000                   | 2,700,000                    |
|  |                                   | 40066 - IN-LIEU SALES TX TRPL FLP | 0                      | 0   | 0                           | 0                            |
|  |                                   | 40070 - TIMBER YIELD TAX          | 168,025                | 113,743                                       | 150,000                     | 150,000                      |
|  |                                   | 40080 - AIRCRAFT TAX              | 16,202                 | 20,000  | 15,000                      | 15,000                       |
|  |                                   | 40090 - HOTEL TAX                 | 2,107,058              | 1,723,118                                     | 2,000,000                   | 2,000,000                    |
|  |                                   | 40100 - DOCUMENTARY STAMP TAX     | 301,064                | 279,808                                       | 225,000                     | 225,000                      |
|  |                                   | 40110 - TAX SALE                  | 0                      | 0   | 0                           | 0                            |
|  |                                   | 40130 - SUPPLEMENTAL TAXES        | 218,662                | 93,564  | 160,000                     | 160,000                      |
|  |                                   | 40131 - SUPPL TAXES-SB 854        | 0                      | 0   | 0                           | 0                            |
|  |                                   | 40170 - CDC PILT                  | 26,246                 | 7,153   | 12,000                      | 12,000                       |
| <b>Total 40 - TAX REVENUE</b>            |                                   |                                   | <b>20,313,131</b>      | <b>19,332,769</b>                             | <b>19,118,358</b>           | <b>19,118,358</b>            |
| <b>41 - LICENSES PERMITS</b>             |                                   |                                   |                        |   |                             |                              |
|  |                                   | 41000 - ANIMAL LICENSES           | 9,120                  | 11,084  | 10,500                      | 10,500                       |
|  |                                   | 41010 - BUSINESS LICENSES         | 200                    | 200   | 200                         | 200                          |
|  |                                   | 41020 - CONSTRUCTION PERMITS      | 1,015,276              | 674,962                                       | 621,000                     | 621,000                      |
|  |                                   | 41030 - ZONING PERMITS            | 39,135                 | 38,333  | 40,000                      | 40,000                       |
|  |                                   | 41050 - FRANCHISES                | 104,697                | 113,787                                       | 78,000                      | 78,000                       |
| <b>Total 41 - LICENSES &amp; PERMITS</b> |                                   |                                   | <b>1,168,428</b>       | <b>838,366</b>                                | <b>749,700</b>              | <b>749,700</b>               |
| <b>42 - FINES PENALTIES</b>              |                                   |                                   |                        |   |                             |                              |
|  |                                   | 42010 - VEHICLE CODE FINES        | 955                    | 260   | 0                           | 0                            |
|  |                                   | 42011 - COURT COST ADMIN 16028    | 897                    | 813   | 0                           | 0                            |
|  |                                   | 42043 - T.C.REALIGNMENT AB233     | 157,909                | 174,260                                       | 150,000                     | 150,000                      |
|  |                                   | 42070 - PROOF OF CORRECTION       | 2,734                  | 2,448   | 0                           | 0                            |
| <b>Total 42 - FINES &amp; PENALTIES</b>  |                                   |                                   | <b>162,495</b>         | <b>177,781</b>                                | <b>150,000</b>              | <b>150,000</b>               |

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2024-25  
Adopted by the  
Board of  
Supervisors

| Fund Name<br>1                                | Financing<br>Source Category<br>2 | Financing Source Account<br>3    | 2022-23<br>Actual<br>4 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>5 | 2024-25<br>Recommended<br>6 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>7 |
|---|-----------------------------------|----------------------------------|------------------------|--|-----------------------------|---|
| <b>General Fund (continued)</b>               |                                   |                                  |                        |  |                             |   |
| <b>43 - USE OF MONEY PROPERTY</b>             |                                   |                                  |                        |  |                             |   |
|   |                                   | 43000 - INTEREST INCOME LEASE    | 0                      | 0  | 0                           | 0   |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS  | 556,693                | 731,273  | 500,255                     | 500,255   |
|   |                                   | 43011 - INTEREST HEALTH          | (1,140)                | 1,927  | 500                         | 500   |
|   |                                   | 43012 - INTEREST SOCIAL SERVICES | (239,267)              | 60,037   | 38,000                      | 38,000  |
|   |                                   | 43014 - INTEREST - SEN TRANS     | (622)                  | (3,883)  | 260                         | 260   |
|   |                                   | 43015 - INTEREST A&D             | 14,216                 | 20,082   | 4,000                       | 4,000   |
|   |                                   | 43016 - INTEREST INCOME          | 945                    | 0  | 0                           | 0   |
|   |                                   | 43017 - INTEREST -SHERIFF        | 79,441                 | 79,044   | 8,500                       | 8,500   |
|   |                                   | 43018 - INTEREST - DA            | 24,683                 | 54,174   | 2,400                       | 2,400   |
|   |                                   | 43019 - INTEREST -SEN NUTRI      | (10,827)               | (22,844)   | 970                         | 970   |
|   |                                   | 43020 - RENTS & CONCESSIONS      | 6,538                  | 5,275  | 5,500                       | 5,500   |
|   |                                   | 43021 - RENTS & CONC.-CHESTER    | 4,715                  | 4,139  | 4,000                       | 4,000   |
|   |                                   | 43022 - RENTS & CONC.-GREENVILLE | 28,850                 | 0  | 0                           | 0   |
|   |                                   | 43023 - RENTS & CONC.-PORTOLA    | 3,555                  | 2,455  | 2,500                       | 2,500   |
|   |                                   | 43024 - RENTS & CONC.-QUINCY     | 3,975                  | 3,750  | 3,000                       | 3,000   |
|   |                                   | 43026 - RENTS & CONC.-COURTHOUSE | 14,358                 | 12,105   | 32,500                      | 32,500  |
|   |                                   | 43700 - LEASE REVENUE            | 0                      | 0  | 0                           | 0   |
|   |                                   | 43998 - UNREALIZED GAINS/LOSSES  | 155,596                | 0  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b> |                                   |                                  | <b>641,709</b>         | <b>947,534</b>   | <b>602,385</b>              | <b>602,385</b>  |
| <b>44 - STATE FEDERAL AID</b>                 |                                   |                                  |                        |  |                             |   |
|   |                                   | 44010 - STATE - SB90 MANDATES    | 10,786                 | 94,182   | 0                           | 0   |
|   |                                   | 44011 - STATE- IV PROB           | 0                      | 0  | 0                           | 0   |
|   |                                   | 44019 - COVID19 REIMB TO DEPT    | 0                      | 0  | 0                           | 0   |
|   |                                   | 44027 - STATE GRANT              | 0                      | 0  | 0                           | 0   |
|   |                                   | 44027P - STATE GRANT             | 0                      | 0  | 0                           | 0   |
|   |                                   | 44034 - STATE-OHV TRAIL GRANT    | 610,841                | 352,025  | 670,000                     | 670,000   |
|   |                                   | 44040 - STATE-MOTOR VEH. IN-LIEU | 0                      | 0  | 0                           | 0   |
|   |                                   | 44044 - STATE-VEH LIC FEES       | 16,955                 | 20,450   | 15,000                      | 15,000  |
|   |                                   | 44070 - STATE-REBATE RESTIT.FINE | 2,085                  | 2,247  | 4,000                       | 4,000   |
|   |                                   | 44070P - ST REBATE RESTIT        | 0                      | 0  | 0                           | 0   |
|   |                                   | 44079 - STATE- CORR AB109        | 0                      | 0  | 0                           | 0   |

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Governmental Funds  
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| Fund Name<br>1                            | Financing<br>Source Category<br>2 | Financing Source Account<br>3      | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|---|-----------------------------------|------------------------------------|------------------------|---|-----------------------------|------------------------------|
|   |                                   |                                    |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|   |                                   |                                    |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>General Fund (continued)</b>           |                                   |                                    |                        |   |                             |                              |
| <b>44 - STATE FEDERAL AID (continued)</b> |                                   |                                    |                        |   |                             |                              |
|   |                                   | 44138 - STATE-UST LEAK PREV        | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44138P - STATE-UST LEAK PREV       | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44150P - STATE - APSA GRANT        | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44154 - STATE-LEA GRANT            | 18,918                 | 15,479  | 17,199                      | 17,199                       |
|   |                                   | 44154P - STATE-LEA GRANT           | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44156 - CUPA GRANT                 | 60,000                 | 60,000  | 60,000                      | 60,000                       |
|   |                                   | 44157 - SIERRA COUNTY CUPA CONTRA  | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44180 - STATE-AID FOR AGRICULTURE  | 327,473                | 329,279                                       | 327,921                     | 327,921                      |
|   |                                   | 44180P - STATE AID FOR AG          | 1,117                  | 9,875   | 1,200                       | 1,200                        |
|   |                                   | 44220 - STATE-AID VETERANS AFFAIR  | 58,594                 | 2,668   | 57,444                      | 57,444                       |
|   |                                   | 44220P - STATE-AID VETERANS AFFAIR | 795                    | 46,648  | 0                           | 0                            |
|   |                                   | 44225 - STATE-SMIP/EDUCATION       | 214                    | 68  | 100                         | 100                          |
|   |                                   | 44230 - STATE-HOMEOWNERS PROP.TAX  | 60,996                 | 59,773  | 60,000                      | 60,000                       |
|   |                                   | 44231 - CFP--COURTS REIMB          | 13,743                 | 6,871   | 13,750                      | 13,750                       |
|   |                                   | 44263 - STATE-OCJP S.O. DC         | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44275 - STATE REIMBURSEMENT        | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44281 - STATE-STC JAIL TRAINING    | 6,636                  | 3,955   | 6,952                       | 6,952                        |
|   |                                   | 44282 - STATE-STC MENTAL HLTH TRNG | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44290 - STATE-OTHER                | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44292 - STATE - LITERACY GRANT     | 0                      | 28,500  | 20,000                      | 20,000                       |
|   |                                   | 44301 - STATE PUBLIC LIBRARY FUND  | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44331 - STATE-OCJP VICTIM WIT.VW   | 349,069                | 87,777  | 347,959                     | 347,959                      |
|   |                                   | 44331P - CALEMA VWO                | 25,674                 | 76,917  | 78,723                      | 78,723                       |
|   |                                   | 44341 - STATE-OCJP PROB.DC         | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44361 - STATE- SIERRA NV CONSRV    | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44380 - STATE- EMPG/OES            | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44380P - STATE EMPG/OES            | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44408 - FEDERAL STIMULUS (ARRA)    | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44408P - FEDERAL STIMULUS          | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44409 - FED. - PROBATION           | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44409P - FEDERAL - PROB            | 0                      | 0   | 0                           | 0                            |

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Governmental Funds  
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| Fund Name<br>1                            | Financing<br>Source Category<br>2 | Financing Source Account<br>3      | 2022-23<br>Actual<br>4                        | 2023-24                         | 2024-25<br>Recommended<br>6 | 2024-25          |
|---|-----------------------------------|------------------------------------|---|---------------------------------|-----------------------------|------------------|
|   |                                   |                                    |   | Actual <input type="checkbox"/> |                             | Adopted by the   |
|   |                                   |                                    | Estimated <input checked="" type="checkbox"/> | Board of                        | Supervisors                 |                  |
|   |                                   |                                    | 5   | 7                               |                             |                  |
| <b>General Fund (continued)</b>           |                                   |                                    |   |                                 |                             |                  |
| <b>44 - STATE FEDERAL AID (continued)</b> |                                   |                                    |   |                                 |                             |                  |
|   |                                   | 44410 - FED - EPAUCI ENV HLT       | 0   | 0                               | 0                           | 0                |
|   |                                   | 44410P - FED-EPA/UCI ENV HLT PRIOR | 0   | 0                               | 0                           | 0                |
|   |                                   | 44413 - FED TITLE IV-E PROB.       | 5,490   | 8,623                           | 32,000                      | 32,000           |
|   |                                   | 44416 - FEDERAL JAG GRANT          | 0   | 0                               | 0                           | 0                |
|   |                                   | 44416P - FEDERAL JAG GRANT         | 0   | 0                               | 0                           | 0                |
|   |                                   | 44440 - FEDERAL-IN LIEU TAXES      | 819,645                                       | 0                               | 675,225                     | 675,225          |
|   |                                   | 44505 - FED-MAPPING NOXIOUS WEEDS  | 0   | 0                               | 0                           | 0                |
|   |                                   | 44505P - FED-NOXIOUS WEEDS PR YR   | 0   | 0                               | 0                           | 0                |
|   |                                   | 44520 - FEDL-OTHER & FAA           | 0   | 0                               | 0                           | 0                |
|   |                                   | 44671 - STATE- VEH ABATE           | 0   | 0                               | 0                           | 0                |
|   |                                   | 44671P - ST- VEH ABATE PRIOR       | 0   | 0                               | 0                           | 0                |
| <b>Total 44 - STATE &amp; FEDERAL AID</b> |                                   |                                    | <b>2,389,031</b>                              | <b>1,205,337</b>                | <b>2,387,473</b>            | <b>2,387,473</b> |
| <b>45 - CHARGES FOR SERVICES</b>          |                                   |                                    |   |                                 |                             |                  |
|   |                                   | 45002 - INTEREST INV. ADMIN. CHG.  | 151,879                                       | 76,000                          | 135,000                     | 135,000          |
|   |                                   | 45003 - TOT 3% COLLECTION FEE      | 20,873  | 81,759                          | 45,000                      | 45,000           |
|   |                                   | 45005 - SB 2557 COLLECTION CHARGE  | 155,387                                       | 155,522                         | 147,000                     | 147,000          |
|   |                                   | 45006 - 5% SUPP. ADMIN. FEE        | 46,422  | 19,310                          | 25,000                      | 25,000           |
|   |                                   | 45007 - TREAS \$20 DEL COST        | 42,845  | 8,820                           | 49,000                      | 49,000           |
|   |                                   | 45008 - SPEC. ASSMT.HANDLING CHG   | 6,098   | 5,486                           | 7,000                       | 7,000            |
|   |                                   | 45010 - ASSM-TAX COLLECTOR FEES    | 34,235  | 34,003                          | 20,000                      | 20,000           |
|   |                                   | 45011 - TBID - TREAS 2% OF 2%      | 4,196   | 3,632                           | 3,000                       | 3,000            |
|   |                                   | 45012 - ANIMAL BOARD               | 8,016   | 3,363                           | 2,500                       | 2,500            |
|   |                                   | 45013 - ANIMAL REDEMPTIONS         | 2,615   | 1,374                           | 2,000                       | 2,000            |
|   |                                   | 45014 - ANIMAL ADOPTIONS           | 600   | 860                             | 700                         | 700              |
|   |                                   | 45015 - ANIMAL DISPOSAL            | 1,550   | 1,187                           | 1,000                       | 1,000            |
|   |                                   | 45016 - ANIMAL CONT. FOR PORTOLA   | 0   | 0                               | 0                           | 0                |
|   |                                   | 45020 - AUDITING-ACCOUNTING FEES   | 72,533  | 45,004                          | 54,300                      | 54,300           |
|   |                                   | 45022 - REP PAYEE FEES             | 0   | 0                               | 0                           | 0                |
|   |                                   | 45025 - INFORMATION ACCESS         | 1,200   | 2,600                           | 2,400                       | 2,400            |
|   |                                   | 45027 - COMPREHENSIVE COLL FEE     | 24,298  | 13,812                          | 15,000                      | 15,000           |
|   |                                   | 45028 - RETURN CHECK FEES          | 2,217   | 680                             | 700                         | 700              |

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Governmental Funds  
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| Fund Name<br>1                               | Financing<br>Source Category<br>2 | Financing Source Account<br>3     | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|--|-----------------------------------|-----------------------------------|------------------------|---|-----------------------------|------------------------------|
|  |                                   |                                   |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|  |                                   |                                   |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>General Fund (continued)</b>              |                                   |                                   |                        |   |                             |                              |
| <b>45 - CHARGES FOR SERVICES (continued)</b> |                                   |                                   |                        |   |                             |                              |
|  |                                   | 45030 - ELECTION SERVICES         | 35,733                 | 25,666  | 40,000                      | 40,000                       |
|  |                                   | 45040 - LEASE PAYMENT             | 22,836                 | 19,555  | 20,000                      | 20,000                       |
|  |                                   | 45050 - LEGAL FEES - P.D. & OTHER | 3,536                  | 3,536   | 0                           | 0                            |
|  |                                   | 45060 - ENGINEERING SERVICES      | 28,038                 | 24,800  | 25,000                      | 25,000                       |
|  |                                   | 45070 - AGRICULTURAL SERVICES     | 27,577                 | 23,783  | 27,000                      | 27,000                       |
|  |                                   | 45070P - AGRICULTURAL SERVICES    | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45074 - MISC FEES                 | 93                     | 169   | 200                         | 200                          |
|  |                                   | 45078 - CAMPING FEES              | 10,750                 | 12,410  | 16,500                      | 16,500                       |
|  |                                   | 45080 - CIVIL PROCESS SERVICES    | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45083 - COPY/CERT COPY/POSTAGE    | 26,971                 | 30,202  | 65,000                      | 65,000                       |
|  |                                   | 45091 - TREAS. COLLECTION FEES    | 7,474                  | 2,372   | 7,000                       | 7,000                        |
|  |                                   | 45100 - CRT FEES/CLERK/RECORDER   | 24,063                 | 19,819  | 20,000                      | 20,000                       |
|  |                                   | 45110 - ESTATE FEES               | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45112 - HOUSNG & JBSTAX GC27388.1 | 20,000                 | 19,312  | 25,000                      | 25,000                       |
|  |                                   | 45118 - FEE- ADD'L PAGE GC27361   | 559                    | 10  | 20,000                      | 20,000                       |
|  |                                   | 45123 - CO 10% BLG STNDRS FEE     | 114                    | 46  | 100                         | 100                          |
|  |                                   | 45130 - RECORDING FEES            | 125,030                | 123,337                                       | 100,000                     | 100,000                      |
|  |                                   | 45131 - HLTH. B & D BASE          | 10,904                 | 11,824  | 0                           | 0                            |
|  |                                   | 45133 - HLTH. H&S 10610 REGULAR   | 480                    | 460   | 0                           | 0                            |
|  |                                   | 45134 - HLTH. CROSS FILING        | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45135 - HLTH. CROSS FILING COD    | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45136 - HLTH. CHILDRENS TR FUND   | 5                      | 3   | 0                           | 0                            |
|  |                                   | 45138 - RESTITUTION               | 350                    | 0   | 200                         | 200                          |
|  |                                   | 45160 - SANITATION SERVICES       | 266,210                | 236,674                                       | 220,000                     | 220,000                      |
|  |                                   | 45170 - INSTITUTIONAL CARE        | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45171 - JUVENILE ELECTRONIC MONT. | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45173 - CARE & MAIN. JUVENILE     | 324                    | 225   | 1,000                       | 1,000                        |
|  |                                   | 45190 - LIBRARY SERVICES          | 6,779                  | 6,626   | 5,500                       | 5,500                        |
|  |                                   | 45200 - OTHR SVC OR SVC TO CRTS   | 25,245                 | 16,220  | 20,000                      | 20,000                       |
|  |                                   | 45200P - REIMB DRUG CT            | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45213 - SEALING RECORDS FEE       | 0                      | 0   | 0                           | 0                            |

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2024-25  
Adopted by the  
Board of  
Supervisors

| Fund Name<br>1                               | Financing<br>Source Category<br>2 | Financing Source Account<br>3     | 2022-23<br>Actual<br>4 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>5 | 2024-25<br>Recommended<br>6 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>7 |
|--|-----------------------------------|-----------------------------------|------------------------|--|-----------------------------|---|
| <b>General Fund (continued)</b>              |                                   |                                   |                        |  |                             |   |
| <b>45 - CHARGES FOR SERVICES (continued)</b> |                                   |                                   |                        |  |                             |   |
|  |                                   | 45220 - PLANNING EIR REPORTS      | 0                      | 5,492  | 0                           | 0   |
|  |                                   | 45230 - PARK & RECREATION FEES    | 1,898                  | 3,328  | 3,500                       | 3,500   |
|  |                                   | 45290 - OTHER-C. S. RECOUP 2 1/2% | 13,436                 | 9,594  | 16,000                      | 16,000  |
|  |                                   | 45308 - OUTSIDE SERVICE REIM.     | 912                    | 571  | 1,000                       | 1,000   |
|  |                                   | 45310 - MUSEUM FEE OR SERVICES    | 5,060                  | 4,970  | 3,850                       | 3,850   |
|  |                                   | 45326 - RECORD REDUCTION FEE      | 0                      | 0  | 0                           | 0   |
|  |                                   | 45338 - SB1818 DNA DATABASE       | 79                     | 86   | 0                           | 0   |
|  |                                   | 45340 - INDIGENT BURIAL           | 384                    | 368  | 0                           | 0   |
|  |                                   | 45350 - SUPERVISION FEE/PROB.     | 20,104                 | 19,442   | 19,442                      | 19,442  |
|  |                                   | 45353 - PROB RPRT PREP FEE/FELONY | 1,164                  | 0  | 4,000                       | 4,000   |
|  |                                   | 45370 - CONSERVATOR FEES          | 0                      | 0  | 0                           | 0   |
|  |                                   | 45390 - SMALL CLAIMS FEES         | 46                     | 140  | 100                         | 100   |
|  |                                   | 45395 - FILING FEE                | 70                     | 875  | 0                           | 0   |
|  |                                   | 45421 - TESTING FEES - PROB & SO  | 0                      | 0  | 0                           | 0   |
|  |                                   | 45422 - PLANNING COPIES           | 0                      | 76   | 100                         | 100   |
|  |                                   | 45423 - MUSEUM COPIES             | 570                    | 650  | 700                         | 700   |
|  |                                   | 45424 - ENGINEERING COPIES        | 7,046                  | 7,497  | 5,000                       | 5,000   |
|  |                                   | 45426 - COPIES-REPORTS OR PLANS   | 0                      | 0  | 0                           | 0   |
|  |                                   | 45427 - PROB.-DIVERSION           | 2,369                  | 717  | 1,000                       | 1,000   |
|  |                                   | 45428 - COST PLAN REIM.           | 1,854,938              | 2,211,956  | 1,854,938                   | 1,854,938   |
|  |                                   | 45720 - RECORDER MAP FEE          | 0                      | 0  | 200                         | 200   |
|  |                                   | 45770 - PASSPORT FEES             | 10,535                 | 8,080  | 7,500                       | 7,500   |
|  |                                   | 46231 - LOST BOOKS                | 0                      | 0  | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>       |                                   |                                   | <b>3,136,646</b>       | <b>3,304,303</b>   | <b>3,039,430</b>            | <b>3,039,430</b>  |
| <b>46 - OTHER REVENUE</b>                    |                                   |                                   |                        |  |                             |   |
|  |                                   | 45083 - COPY/CERT COPY/POSTAGE    | 0                      | 0  | 0                           | 0   |
|  |                                   | 46016 - CREDIT CARD/OTHER REBATE  | 8,630                  | 5,068  | 3,000                       | 3,000   |
|  |                                   | 46024 - OTHER - SERVICE PROVIDED  | 0                      | 0  | 0                           | 0   |
|  |                                   | 46026 - SALE OF PROPERTY          | 0                      | 0  | 50,000                      | 50,000  |
|  |                                   | 46030 - PROB / RESTIT COLLECT FEE | 1,617                  | 43   | 1,000                       | 1,000   |
|  |                                   | 46055 - UNCLAIMED FUNDS           | 0                      | 828  | 0                           | 0   |

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| Fund Name<br>1                        | Financing<br>Source Category<br>2 | Financing Source Account<br>3     | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|---------------------------------------|-----------------------------------|-----------------------------------|------------------------|---|-----------------------------|------------------------------|
|                                       |                                   |                                   |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|                                       |                                   |                                   |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>General Fund (continued)</b>       |                                   |                                   |                        |   |                             |                              |
| <b>46 - OTHER REVENUE (continued)</b> |                                   |                                   |                        |   |                             |                              |
|                                       |                                   | 46059 - SAFETY INCENTIVE          | 0                      | 0   | 60,000                      | 60,000                       |
|                                       |                                   | 46060 - OTHER-MISCELLANEOUS       | 49,312                 | 378,688                                       | 0                           | 0                            |
|                                       |                                   | 46070 - CNTRB FR OTHR AGENCY      | 244,112                | 49,592  | 131,030                     | 131,030                      |
|                                       |                                   | 46082 - SALE OF SURPLUS PROP      | 0                      | 0   | 0                           | 0                            |
|                                       |                                   | 46116 - ABATEMENT-NON VEH         | 1,235                  | 3,265   | 0                           | 0                            |
|                                       |                                   | 46193 - PUBLIC GUARDIAN FEES      | 0                      | 0   | 0                           | 0                            |
|                                       |                                   | 46194 - Juvenile Dependency Fee   | 0                      | 0   | 0                           | 0                            |
|                                       |                                   | 46230 - LIBRARY DONATIONS         | 1,965                  | 2,968   | 15,372                      | 15,372                       |
|                                       |                                   | 46231 - LOST BOOKS                | 669                    | (7)   | 200                         | 200                          |
|                                       |                                   | 46239 - DONATIONS                 | 460                    | 29  | 50,071                      | 50,071                       |
|                                       |                                   | 46251 - REIMBURSEMENTS/REFUNDS    | 48,112                 | 41,640  | 15,574                      | 15,574                       |
|                                       |                                   | 46251P - REIMB/REFUNDS/PRIOR      | 0                      | 0   | 0                           | 0                            |
|                                       |                                   | 46252 - FLEX BENEFIT REBATE       | 0                      | 0   | 0                           | 0                            |
|                                       |                                   | 46253 - REIMB - CO DISASTR RESPON | 8,793                  | 0   | 0                           | 0                            |
|                                       |                                   | 46257 - 4850 REIMBURSEMENT        | 65,039                 | 134,618                                       | 5,000                       | 5,000                        |
|                                       |                                   | 46259 - FORFEITED DEPOSIT         | 0                      | 0   | 0                           | 0                            |
|                                       |                                   | 46500 - CONTRIBS. FROM PUBLIC     | 0                      | 0   | 0                           | 0                            |
|                                       |                                   | 46607 - OTHER MISCELLANEOUS       | 60,027                 | 15,006  | 204,967                     | 204,967                      |
|                                       |                                   | 46611 - REVENUE FROM SETTLEMENTS  | 0                      | 0   | 0                           | 0                            |
| <b>Total 46 - OTHER REVENUE</b>       |                                   |                                   | <b>489,971</b>         | <b>631,738</b>                                | <b>536,214</b>              | <b>536,214</b>               |
| <b>47 - TRANSFERS - IT</b>            |                                   |                                   |                        |   |                             |                              |
|                                       |                                   | 47000 - TRANSFER - IT ONLY        | 0                      | 0   | 0                           | 0                            |
|                                       |                                   | 47001 - INTERFUND TRANSFER        | 0                      | 0   | 0                           | 0                            |
| <b>Total 47 - TRANSFERS - IT</b>      |                                   |                                   | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>48 - TRANSFER</b>                  |                                   |                                   |                        |   |                             |                              |
|                                       |                                   | 47000 - TRANSFER - IT ONLY        | 0                      | 0   | 0                           | 0                            |
|                                       |                                   | 47001 - INTERFUND TRANSFER        | 0                      | 0   | 0                           | 0                            |
|                                       |                                   | 48000 - TRANSFER-IN               | 535,489                | 760,420                                       | 2,201,857                   | 2,201,857                    |
|                                       |                                   | 480000 - TRANSFER                 | 124,653                | 155,738                                       | 105,000                     | 105,000                      |
|                                       |                                   | 48001 - TRANSFER-IN1              | 38,549                 | 0   | 54,165                      | 54,165                       |
|                                       |                                   | 48002 - TRANSFER-IN2              | 63,177                 | 0   | 89,340                      | 89,340                       |

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|--|-----------------------------------|-------------------------------------|------------------------|---|-----------------------------|------------------------------|
|  |                                   |                                     |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|  |                                   |                                     |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>General Fund (continued)</b>                                      |                                   |                                     |                        |   |                             |                              |
| <b>48 - TRANSFER (continued)</b>                                     |                                   |                                     |                        |   |                             |                              |
|  |                                   | 48003 - TRANSFER-IN3                | 152,932                | 13,263  | 421,860                     | 421,860                      |
|  |                                   | 48004 - TRANSFER-IN4                | 2,983                  | 7,658   | 0                           | 0                            |
|  |                                   | 48005 - TRANSFER-IN5                | 0                      | 0   | 403,500                     | 403,500                      |
|  |                                   | 48006 - TRANSFER-IN6                | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48007 - TSF-IN CRF REIMB            | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48021 - TRF IN - ARPA FUNDS         | 1,006,000              | 0   | 764,045                     | 764,045                      |
|  |                                   | 48079 - TRN-CCPIF AB109             | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48089 - TSFR SB89 COVID19           | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48100 - TRF IN DIASTER              | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48102 - TRSF-IN LATCF               | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48143 - TSFR-CARES REALIGN BACKFILL | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48706 - TRN-ST PD 1/2 AB118         | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48710 - TRN-PROB JJA JUV RNTY       | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48718 - TRN-PRB/SO/DA COPS JV JST   | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48998 - USE OF CAPITAL IMPR FUNDS   | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48999 - TRANSFER FROM STR SUPPS     | 0                      | 0   | 0                           | 0                            |
|  |                                   | 49003 - PROCEEDS FROM LEASES        | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>   |                                   |                                     | <b>1,923,783</b>       | <b>937,079</b>                                | <b>4,039,767</b>            | <b>4,039,767</b>             |
| <b>Total 0001 - GENERAL FINANCING SOURCES</b>                        |                                   |                                     | <b>30,225,194</b>      | <b>27,374,907</b>                             | <b>30,623,327</b>           | <b>30,623,327</b>            |
| <b>0001 0001C - CAPITAL REPLACEMENT FUND</b>                         |                                   |                                     |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                                    |                                   |                                     |                        |   |                             |                              |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS     | 3,298                  | 4,547   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                        |                                   |                                     | <b>3,298</b>           | <b>4,547</b>                                  | <b>0</b>                    | <b>0</b>                     |
| <b>Total 0001 0001C - CAPITAL REPLACEMENT FUND FINANCING SOURCES</b> |                                   |                                     | <b>3,298</b>           | <b>4,547</b>                                  | <b>0</b>                    | <b>0</b>                     |
| <b>0001 0001D - DISTRICT ATTORNEY</b>                                |                                   |                                     |                        |   |                             |                              |
| <b>40 - TAX REVENUE</b>  |                                   |                                     |                        |   |                             |                              |
|  |                                   | 40061 - SALES TAX 1/2% PUB SAFETY   | 161,094                | 108,716                                       | 125,000                     | 125,000                      |
| <b>Total 40 - TAX REVENUE</b>  |                                   |                                     | <b>161,094</b>         | <b>108,716</b>                                | <b>125,000</b>              | <b>125,000</b>               |
| <b>42 - FINES PENALTIES</b>  |                                   |                                     |                        |   |                             |                              |
|  |                                   | 42014 - ASSETS FORFEITURE           | 0                      | 0   | 0                           | 0                            |
| <b>Total 42 - FINES &amp; PENALTIES</b>                              |                                   |                                     | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |

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|---|-----------------------------------|-----------------------------------|------------------------|---|-----------------------------|------------------------------|
|   |                                   |                                   |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|   |                                   |                                   |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>General Fund (continued)</b>               |                                   |                                   |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>             |                                   |                                   |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS   | 171                    | 237   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b> |                                   |                                   | <b>171</b>             | <b>237</b>                                    | <b>0</b>                    | <b>0</b>                     |
| <b>44 - STATE FEDERAL AID</b>                 |                                   |                                   |                        |   |                             |                              |
|   |                                   | 44027 - STATE GRANT               | 50,000                 | 0   | 0                           | 0                            |
|   |                                   | 44042 - ST VEH THEFT SEC 9250.14  | 35,180                 | 20,488  | 26,000                      | 26,000                       |
|   |                                   | 44079 - STATE- CORR AB109         | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44263 - STATE-OCJP S.O. DC        | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44268 - D.A. SRVP GRANT           | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44268P - ST- CAL EMA VB           | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44290 - STATE-OTHER               | 23,147                 | 384,877                                       | 0                           | 0                            |
|   |                                   | 44290P - STATE OTHER              | 435,606                | 8,337   | 0                           | 0                            |
|   |                                   | 44291 - STATE-OCJP D.A. DC        | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44291P - STATE-OCJP DA DC         | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44293 - STATE-E.BYRNE MM JAG BSCC | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44393 - ST- SLESF & JUVNL JST     | 17,985                 | 628   | 7,000                       | 7,000                        |
|   |                                   | 44393P - SLESF/JUV SLESF          | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44408 - FEDERAL STIMULUS (ARRA)   | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44416 - FEDERAL JAG GRANT         | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44416P - FEDERAL JAG GRANT        | 0                      | 0   | 0                           | 0                            |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>     |                                   |                                   | <b>561,918</b>         | <b>414,330</b>                                | <b>33,000</b>               | <b>33,000</b>                |
| <b>45 - CHARGES FOR SERVICES</b>              |                                   |                                   |                        |   |                             |                              |
|   |                                   | 45028 - RETURN CHECK FEES         | 0                      | 0   | 0                           | 0                            |
|   |                                   | 45083 - COPY/CERT COPY/POSTAGE    | 598                    | 262   | 300                         | 300                          |
|   |                                   | 45084 - CIVIL FEES                | 0                      | 0   | 0                           | 0                            |
|   |                                   | 45420 - TESTING FEES - D.A.-DUI   | 2,814                  | 2,733   | 2,500                       | 2,500                        |
| <b>Total 45 - CHARGES FOR SERVICES</b>        |                                   |                                   | <b>3,412</b>           | <b>2,995</b>                                  | <b>2,800</b>                | <b>2,800</b>                 |
| <b>46 - OTHER REVENUE</b>                     |                                   |                                   |                        |   |                             |                              |
|   |                                   | 45083 - COPY/CERT COPY/POSTAGE    | 0                      | 0   | 0                           | 0                            |
|   |                                   | 46070 - CNTRB FR OTHR AGENCY      | 0                      | 0   | 0                           | 0                            |
|   |                                   | 46082 - SALE OF SURPLUS PROP      | 0                      | 0   | 0                           | 0                            |
|   |                                   | 46251 - REIMBURSEMENTS/REFUNDS    | 218                    | 935   | 0                           | 0                            |

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|--|-----------------------------------|-------------------------------------|------------------------|---|-----------------------------|------------------------------|
|  |                                   |                                     |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|  |                                   |                                     |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>General Fund (continued)</b>                                  |                                   |                                     |                        |   |                             |                              |
| <b>46 - OTHER REVENUE (continued)</b>                            |                                   |                                     |                        |   |                             |                              |
|  |                                   | 46611 - REVENUE FROM SETTLEMENTS    | 0                      | 0   | 0                           | 0                            |
| <b>Total 46 - OTHER REVENUE</b>                                  |                                   |                                     | <b>218</b>             | <b>935</b>                                    | <b>0</b>                    | <b>0</b>                     |
| <b>48 - TRANSFER</b>   |                                   |                                     |                        |   |                             |                              |
|  |                                   | 47001 - INTERFUND TRANSFER          | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48000 - TRANSFER-IN                 | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48001 - TRANSFER-IN1                | 17,283                 | 22,987  | 0                           | 0                            |
|  |                                   | 48002 - TRANSFER-IN2                | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48003 - TRANSFER-IN3                | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48005 - TRANSFER-IN5                | 0                      | 0   | 25,823                      | 25,823                       |
|  |                                   | 48007 - TSF-IN CRF REIMB            | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48079 - TRN-CCPIF AB109             | 169,239                | 174,833                                       | 0                           | 0                            |
|  |                                   | 48143 - TSFR-CARES REALIGN BACKFILL | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48211 - CONTRI TRANS FR CO GEN      | 1,864,591              | 1,885,774                                     | 2,127,829                   | 2,127,829                    |
|  |                                   | 48705 - TRN-ST DA 1/2 AB118         | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48718 - TRN-PRB/SO/DA COPS JV JST   | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48999 - TRANSFER FROM STR SUPPS     | 0                      | 0   | 0                           | 0                            |
|  |                                   | 49003 - PROCEEDS FROM LEASES        | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>                                       |                                   |                                     | <b>2,051,113</b>       | <b>2,083,594</b>                              | <b>2,153,652</b>            | <b>2,153,652</b>             |
| <b>Total 0001 0001D - DISTRICT ATTORNEY FINANCING SOURCES</b>    |                                   |                                     | <b>2,777,926</b>       | <b>2,610,807</b>                              | <b>2,314,452</b>            | <b>2,314,452</b>             |
| <b>0001 0001H - HOMICIDE TRIAL COSTS</b>                         |                                   |                                     |                        |   |                             |                              |
| <b>48 - TRANSFER</b>   |                                   |                                     |                        |   |                             |                              |
|  |                                   | 48000 - TRANSFER-IN                 | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48211 - CONTRI TRANS FR CO GEN      | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>                                       |                                   |                                     | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>Total 0001 0001H - HOMICIDE TRIAL COSTS FINANCING SOURCES</b> |                                   |                                     | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>0001 0001I - GEN FUND DEV/IMPACT</b>                          |                                   |                                     |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                                |                                   |                                     |                        |   |                             |                              |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS     | 237                    | 327   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                    |                                   |                                     | <b>237</b>             | <b>327</b>                                    | <b>0</b>                    | <b>0</b>                     |
| <b>45 - CHARGES FOR SERVICES</b>                                 |                                   |                                     |                        |   |                             |                              |
|  |                                   | 45396 - DEVELOPMENT/IMPACT FEES     | 0                      | 0   | 0                           | 0                            |

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|---|-----------------------------------|-------------------------------|------------------------|---|-----------------------------|---|
|   |                                   |                               |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>5 |                             |   |
| <b>General Fund (continued)</b>                                 |                                   |                               |                        |   |                             |   |
| <b>45 - CHARGES FOR SERVICES (continued)</b>                    |                                   |                               |                        |   |                             |   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                          |                                   |                               | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Total 0001 0001I - GEN FUND DEV/IMPACT FINANCING SOURCES</b> |                                   |                               | <b>237</b>             | <b>327</b>  | <b>0</b>                    | <b>0</b>  |
| <b>0001 0001N - SENIOR CITIZENS NUTRITION</b>                   |                                   |                               |                        |   |                             |   |
| <b>43 - USE OF MONEY PROPERTY</b>                               |                                   |                               |                        |   |                             |   |
| 43016 - INTEREST INCOME   |                                   |                               | 15                     | 8   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                   |                                   |                               | <b>15</b>              | <b>8</b>  | <b>0</b>                    | <b>0</b>  |
| <b>44 - STATE FEDERAL AID</b>                                   |                                   |                               |                        |   |                             |   |
| 44027 - STATE GRANT   |                                   |                               | 59,105                 | 0   | 0                           | 0   |
| 44212 - STATE - USDA FUNDS (AAA)                                |                                   |                               | 16,877                 | 6,818   | 24,988                      | 24,988  |
| 44212P - STATE-USDA FUNDS (AAA)                                 |                                   |                               | 0                      | 0   | 0                           | 0   |
| 44213 - STATE - TITLE III (AAA)                                 |                                   |                               | 373,731                | 411,745   | 550,707                     | 550,707   |
| 44213P - STATE- AAA SENIORS TITLE                               |                                   |                               | 0                      | 0   | 0                           | 0   |
| 44408 - FEDERAL STIMULUS (ARRA)                                 |                                   |                               | 153,441                | 0   | 111,717                     | 111,717   |
| 44408P - FEDERAL STIMULUS                                       |                                   |                               | 0                      | 0   | 0                           | 0   |
| 44419 - FAMILIES 1ST COVID                                      |                                   |                               | 4,855                  | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                       |                                   |                               | <b>608,009</b>         | <b>418,563</b>  | <b>687,412</b>              | <b>687,412</b>  |
| <b>46 - OTHER REVENUE</b>                                       |                                   |                               |                        |   |                             |   |
| 46070 - CNTRB FR OTHR AGENCY                                    |                                   |                               | 37,426                 | 20,093  | 15,000                      | 15,000  |
| 46239 - DONATIONS   |                                   |                               | 86,291                 | 66,353  | 60,000                      | 60,000  |
| 46251 - REIMBURSEMENTS/REFUNDS                                  |                                   |                               | 746                    | 1,183   | 0                           | 0   |
| 46253 - REIMB - CO DISASTR RESPONS                              |                                   |                               | 16                     | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                                 |                                   |                               | <b>124,479</b>         | <b>87,629</b>   | <b>75,000</b>               | <b>75,000</b>   |
| <b>48 - TRANSFER</b>  |                                   |                               |                        |   |                             |   |
| 48000 - TRANSFER-IN   |                                   |                               | 0                      | 0   | 0                           | 0   |
| 48001 - TRANSFER-IN1  |                                   |                               | 0                      | 0   | 0                           | 0   |
| 48002 - TRANSFER-IN2  |                                   |                               | 0                      | 0   | 0                           | 0   |
| 48005 - TRANSFER-IN5  |                                   |                               | 0                      | 0   | 10,836                      | 10,836  |
| 48007 - TSF-IN CRF REIMB  |                                   |                               | 0                      | 0   | 0                           | 0   |
| 48100 - TRF IN DIASTER  |                                   |                               | 0                      | 0   | 0                           | 0   |
| 48211 - CONTRI TRANS FR CO GEN                                  |                                   |                               | 229,865                | 234,120   | 278,141                     | 278,141   |
| <b>Total 48 - TRANSFER</b>                                      |                                   |                               | <b>229,865</b>         | <b>234,120</b>  | <b>288,977</b>              | <b>288,977</b>  |

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| Fund Name<br>1  | Financing<br>Source Category<br>2 | Financing Source Account<br>3     | 2022-23<br>Actual<br>4 | 2023-24   | 2024-25<br>Recommended<br>6 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>7 |
|---|-----------------------------------|-----------------------------------|------------------------|---|-----------------------------|---|
|   |                                   |                                   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>5 |                             |   |
| <b>General Fund (continued)</b>                                       |                                   |                                   |                        |   |                             |   |
| <b>Total 0001 0001N - SENIOR CITIZENS NUTRITION FINANCING SOURCES</b> |                                   |                                   | <b>962,368</b>         | <b>740,320</b>  | <b>1,051,389</b>            | <b>1,051,389</b>  |
| <b>0001 0001R - SUPERVISOR COMM.SVC.FUND</b>                          |                                   |                                   |                        |   |                             |   |
| <b>40 - TAX REVENUE</b>   |                                   |                                   |                        |   |                             |   |
|   |                                   | 40070 - TIMBER YIELD TAX          | 0                      | 0   | 0                           | 0   |
| <b>Total 40 - TAX REVENUE</b>   |                                   |                                   | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>43 - USE OF MONEY PROPERTY</b>                                     |                                   |                                   |                        |   |                             |   |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS   | 65                     | 90  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                         |                                   |                                   | <b>65</b>              | <b>90</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total 0001 0001R - SUPERVISOR COMM.SVC.FUND FINANCING SOURCES</b>  |                                   |                                   | <b>65</b>              | <b>90</b>   | <b>0</b>                    | <b>0</b>  |
| <b>0001 0001S - SHERIFF</b>   |                                   |                                   |                        |   |                             |   |
| <b>40 - TAX REVENUE</b>   |                                   |                                   |                        |   |                             |   |
|   |                                   | 40061 - SALES TAX 1/2% PUB SAFETY | 1,852,576              | 1,250,236   | 1,800,000                   | 1,800,000   |
| <b>Total 40 - TAX REVENUE</b>   |                                   |                                   | <b>1,852,576</b>       | <b>1,250,236</b>  | <b>1,800,000</b>            | <b>1,800,000</b>  |
| <b>41 - LICENSES PERMITS</b>  |                                   |                                   |                        |   |                             |   |
|   |                                   | 41040 - OTHER LICENSES & PERMITS  | 18,577                 | 16,108  | 19,000                      | 19,000  |
| <b>Total 41 - LICENSES &amp; PERMITS</b>                              |                                   |                                   | <b>18,577</b>          | <b>16,108</b>   | <b>19,000</b>               | <b>19,000</b>   |
| <b>42 - FINES PENALTIES</b>   |                                   |                                   |                        |   |                             |   |
|   |                                   | 42041 - OTHER FINES               | 8                      | 0   | 10                          | 10  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                               |                                   |                                   | <b>8</b>               | <b>0</b>  | <b>10</b>                   | <b>10</b>   |
| <b>43 - USE OF MONEY PROPERTY</b>                                     |                                   |                                   |                        |   |                             |   |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS   | 0                      | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                         |                                   |                                   | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>44 - STATE FEDERAL AID</b>   |                                   |                                   |                        |   |                             |   |
|   |                                   | 44251 - STATE-CRT SEC AB 118      | 0                      | 0   | 0                           | 0   |
|   |                                   | 44281 - STATE-STC JAIL TRAINING   | 10,428                 | 10,479  | 10,000                      | 10,000  |
|   |                                   | 44290 - STATE-OTHER               | 8,242                  | 15,968  | 1,000                       | 1,000   |
|   |                                   | 44290P - STATE OTHER              | 440                    | 0   | 0                           | 0   |
|   |                                   | 44334 - SSI ADMIN.REPORTING       | 0                      | 0   | 0                           | 0   |
|   |                                   | 44408 - FEDERAL STIMULUS (ARRA)   | 0                      | 0   | 0                           | 0   |
|   |                                   | 44408P - FEDERAL STIMULUS         | 0                      | 0   | 0                           | 0   |
|   |                                   | 44500 - FEDL-LAW ENFORCEMENT      | 8,505                  | 17,442  | 35,000                      | 35,000  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                             |                                   |                                   | <b>27,615</b>          | <b>43,889</b>   | <b>46,000</b>               | <b>46,000</b>   |

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| Fund Name<br>1                         | Financing<br>Source Category<br>2 | Financing Source Account<br>3      | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|--|-----------------------------------|------------------------------------|------------------------|---|-----------------------------|------------------------------|
|  |                                   |                                    |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|  |                                   |                                    |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>General Fund (continued)</b>        |                                   |                                    |                        |   |                             |                              |
| <b>45 - CHARGES FOR SERVICES</b>       |                                   |                                    |                        |   |                             |                              |
|  |                                   | 45043 - INMATE MEDICAL             | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45080 - CIVIL PROCESS SERVICES     | 10,532                 | 8,973   | 11,000                      | 11,000                       |
|  |                                   | 45084 - CIVIL FEES                 | 528                    | 687   | 1,600                       | 1,600                        |
|  |                                   | 45086 - ABATEMENTS ORD 18-1111     | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45120 - LAW ENFORCMT-CITY-COUNTY   | 130,000                | 130,000                                       | 130,000                     | 130,000                      |
|  |                                   | 45121 - FINGERPRINTING FEES        | 10,400                 | 9,095   | 9,500                       | 9,500                        |
|  |                                   | 45170 - INSTITUTIONAL CARE         | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45170P - INSTITUTIONAL CARE        | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45180 - EDUC. SVCS. / POST         | 4,711                  | 0   | 7,000                       | 7,000                        |
|  |                                   | 45186 - FAIL TO APPR PC 853.7A     | 115                    | 9   | 110                         | 110                          |
|  |                                   | 45200 - OTHR SVC OR SVC TO CRTS    | 2,600                  | 2,200   | 3,000                       | 3,000                        |
|  |                                   | 45351 - BOOKING FEE                | 15,131                 | 11,286  | 0                           | 0                            |
|  |                                   | 45421 - TESTING FEES - PROB & SO   | 2,974                  | 2,460   | 2,500                       | 2,500                        |
|  |                                   | 45426 - COPIES-REPORTS OR PLANS    | 1,991                  | 2,317   | 2,500                       | 2,500                        |
|  |                                   | 45426P - COPIES REPORTS OR PLANS   | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45510 - BAILIFF SERVICES           | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45511 - COURT SERVICES             | 0                      | 0   | 0                           | 0                            |
| <b>Total 45 - CHARGES FOR SERVICES</b> |                                   |                                    | <b>178,982</b>         | <b>167,027</b>                                | <b>167,210</b>              | <b>167,210</b>               |
| <b>46 - OTHER REVENUE</b>              |                                   |                                    |                        |   |                             |                              |
|  |                                   | 46070 - CNTRB FR OTHR AGENCY       | 14,850                 | 12,947  | 33,144                      | 33,144                       |
|  |                                   | 46070P - CONTRI OTHR AGENCY PRIOR  | 1,532                  | 0   | 0                           | 0                            |
|  |                                   | 46082 - SALE OF SURPLUS PROP       | 2,197                  | 2,359   | 4,000                       | 4,000                        |
|  |                                   | 46110 - JUDGEMENTS & DAMAGES       | 0                      | 0   | 0                           | 0                            |
|  |                                   | 46130 - SHERF / WORK RELEASE       | 0                      | 0   | 0                           | 0                            |
|  |                                   | 46170 - SHERF / RESERV CONTRACT    | 0                      | 648   | 0                           | 0                            |
|  |                                   | 46239 - DONATIONS                  | 0                      | 0   | 0                           | 0                            |
|  |                                   | 46251 - REIMBURSEMENTS/REFUNDS     | 1,474                  | 9,822   | 3,000                       | 3,000                        |
|  |                                   | 46251P - REIMB/REFUNDS/PRIOR       | 0                      | 0   | 0                           | 0                            |
|  |                                   | 46253 - REIMB - CO DISASTR RESPONS | 1,797                  | 0   | 0                           | 0                            |
| <b>Total 46 - OTHER REVENUE</b>        |                                   |                                    | <b>21,850</b>          | <b>25,776</b>                                 | <b>40,144</b>               | <b>40,144</b>                |

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| Fund Name<br>1  | Financing<br>Source Category<br>2 | Financing Source Account<br>3   | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|---|-----------------------------------|---------------------------------|------------------------|---|-----------------------------|------------------------------|
|   |                                   |                                 |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|   |                                   |                                 |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>General Fund (continued)</b>                                     |                                   |                                 |                        |   |                             |                              |
| <b>48 - TRANSFER</b>  |                                   |                                 |                        |   |                             |                              |
|   |                                   | 48000 - TRANSFER-IN             | 0                      | 11,916  | 200,000                     | 200,000                      |
|   |                                   | 48001 - TRANSFER-IN1            | 22,404                 | 1,209   | 70,000                      | 70,000                       |
|   |                                   | 48002 - TRANSFER-IN2            | 0                      | 0   | 100,000                     | 100,000                      |
|   |                                   | 48003 - TRANSFER-IN3            | 615                    | 331   | 6,000                       | 6,000                        |
|   |                                   | 48004 - TRANSFER-IN4            | 139,829                | 0   | 0                           | 0                            |
|   |                                   | 48005 - TRANSFER-INS            | 0                      | 0   | 128,541                     | 128,541                      |
|   |                                   | 48007 - TSF-IN CRF REIMB        | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48021 - TRF IN - ARPA FUNDS     | 235,950                | 0   | 0                           | 0                            |
|   |                                   | 48100 - TRF IN DIASTER          | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48170 - TSFR-CARES JAIL INTAKE  | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48211 - CONTRI TRANS FR CO GEN  | 7,230,927              | 8,437,259                                     | 10,555,454                  | 10,555,454                   |
|   |                                   | 48700 - TRN-ST SO TRIAL CRT SEC | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48999 - TRANSFER FROM STR SUPPS | 0                      | 0   | 0                           | 0                            |
|   |                                   | 49003 - PROCEEDS FROM LEASES    | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>  |                                   |                                 | <b>7,629,725</b>       | <b>8,450,715</b>                              | <b>11,059,995</b>           | <b>11,059,995</b>            |
| <b>Total 0001 0001S - SHERIFF FINANCING SOURCES</b>                 |                                   |                                 | <b>9,729,333</b>       | <b>9,953,751</b>                              | <b>13,132,359</b>           | <b>13,132,359</b>            |
| <b>0001 0001T - TAYLORSVILLE SCH PRESER</b>                         |                                   |                                 |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                                   |                                   |                                 |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS | 110                    | 151   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                       |                                   |                                 | <b>110</b>             | <b>151</b>                                    | <b>0</b>                    | <b>0</b>                     |
| <b>Total 0001 0001T - TAYLORSVILLE SCH PRESER FINANCING SOURCES</b> |                                   |                                 | <b>110</b>             | <b>151</b>                                    | <b>0</b>                    | <b>0</b>                     |
| <b>0001 0001V - ABAND VEH ABATEMT FUND</b>                          |                                   |                                 |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                                   |                                   |                                 |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS | 129                    | 195   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                       |                                   |                                 | <b>129</b>             | <b>195</b>                                    | <b>0</b>                    | <b>0</b>                     |
| <b>44 - STATE FEDERAL AID</b>                                       |                                   |                                 |                        |   |                             |                              |
|   |                                   | 44671 - STATE- VEH ABATE        | 13,870                 | 19,964  | 28,000                      | 28,000                       |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                           |                                   |                                 | <b>13,870</b>          | <b>19,964</b>                                 | <b>28,000</b>               | <b>28,000</b>                |
| <b>46 - OTHER REVENUE</b>   |                                   |                                 |                        |   |                             |                              |
|   |                                   | 46251 - REIMBURSEMENTS/REFUNDS  | 0                      | 0   | 0                           | 0                            |
| <b>Total 46 - OTHER REVENUE</b>                                     |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |

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| Fund Name<br>1   | Financing<br>Source Category<br>2 | Financing Source Account<br>3    | 2022-23<br>Actual<br>4                        | 2023-24                         | 2024-25<br>Recommended<br>6 | 2024-25  |
|--|-----------------------------------|----------------------------------|---|---------------------------------|-----------------------------|--|
|  |                                   |                                  |   | Actual <input type="checkbox"/> |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
|  |                                   |                                  | Estimated <input checked="" type="checkbox"/> | 5                               |                             |  |
| <b>General Fund (continued)</b>                                    |                                   |                                  |   |                                 |                             |  |
| <b>48 - TRANSFER</b>   |                                   |                                  |   |                                 |                             |  |
|  |                                   | 48000 - TRANSFER-IN              | 0   | 0                               | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>   |                                   |                                  | <b>0</b>                                      | <b>0</b>                        | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0001 0001V - ABAND VEH ABATEMT FUND FINANCING SOURCES</b> |                                   |                                  | <b>13,999</b>                                 | <b>20,159</b>                   | <b>28,000</b>               | <b>28,000</b>                                  |
| <b>Total General Fund FINANCING SOURCES</b>                        |                                   |                                  | <b>43,712,530</b>                             | <b>40,705,059</b>               | <b>47,149,527</b>           | <b>47,149,527</b>                              |
| <b>Special Revenue Funds (continued)</b>                           |                                   |                                  |   |                                 |                             |  |
| <b>0002 - ROAD</b>   |                                   |                                  |   |                                 |                             |  |
| <b>40 - TAX REVENUE</b>  |                                   |                                  |   |                                 |                             |  |
|  |                                   | 40070 - TIMBER YIELD TAX         | 1,382   | 935                             | 1,000                       | 1,000  |
| <b>Total 40 - TAX REVENUE</b>                                      |                                   |                                  | <b>1,382</b>                                  | <b>935</b>                      | <b>1,000</b>                | <b>1,000</b>                                   |
| <b>41 - LICENSES PERMITS</b>                                       |                                   |                                  |   |                                 |                             |  |
|  |                                   | 41050 - FRANCHISES               | 94,390  | 94,096                          | 90,000                      | 90,000   |
|  |                                   | 41050P - FRANCHISES              | 0   | 0                               | 0                           | 0  |
| <b>Total 41 - LICENSES &amp; PERMITS</b>                           |                                   |                                  | <b>94,390</b>                                 | <b>94,096</b>                   | <b>90,000</b>               | <b>90,000</b>                                  |
| <b>42 - FINES PENALTIES</b>  |                                   |                                  |   |                                 |                             |  |
|  |                                   | 41050P - FRANCHISES              | 0   | 0                               | 0                           | 0  |
|  |                                   | 42085 - DEVELOP FEE PRO RATA SHR | 0   | 0                               | 0                           | 0  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                            |                                   |                                  | <b>0</b>                                      | <b>0</b>                        | <b>0</b>                    | <b>0</b>                                       |
| <b>43 - USE OF MONEY PROPERTY</b>                                  |                                   |                                  |   |                                 |                             |  |
|  |                                   | 43000 - INTEREST INCOME LEASE    | 0   | 0                               | 0                           | 0  |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS  | 86,147  | 158,157                         | 100,000                     | 100,000  |
|  |                                   | 43020 - RENTS & CONCESSIONS      | 48,837  | 50,259                          | 40,000                      | 40,000   |
|  |                                   | 43700 - LEASE REVENUE            | 0   | 0                               | 0                           | 0  |
|  |                                   | 43998 - UNREALIZED GAINS/LOSSES  | 30,883  | 0                               | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                      |                                   |                                  | <b>165,867</b>                                | <b>208,416</b>                  | <b>140,000</b>              | <b>140,000</b>                                 |
| <b>44 - STATE FEDERAL AID</b>                                      |                                   |                                  |   |                                 |                             |  |
|  |                                   | 44027 - STATE GRANT              | 132,323                                       | 57,952                          | 160,000                     | 160,000  |
|  |                                   | 44027P - STATE GRANT             | 0   | 0                               | 0                           | 0  |
|  |                                   | 44030 - STATE-HIGHWAY USERS TAX  | 2,647,468                                     | 2,558,444                       | 3,016,513                   | 3,016,513                                      |
|  |                                   | 44033 - STATE AID STIP           | 0   | 0                               | 1,500,000                   | 1,500,000                                      |
|  |                                   | 44033P - STATE AID- STIP         | 0   | 0                               | 0                           | 0  |
|  |                                   | 44034 - STATE-OHV TRAIL GRANT    | 0   | 0                               | 0                           | 0  |

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Supervisors

| Fund Name<br>1                            | Financing<br>Source Category<br>2 | Financing Source Account<br>3     | 2022-23<br>Actual<br>4 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/> 5 | 2024-25<br>Recommended<br>6 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>7 |
|---|-----------------------------------|-----------------------------------|------------------------|---|-----------------------------|---|
| <b>Special Revenue Funds (continued)</b>  |                                   |                                   |                        |   |                             |   |
| <b>44 - STATE FEDERAL AID (continued)</b> |                                   |                                   |                        |   |                             |   |
|   |                                   | 44102 - STATE - AIR RESRC BRD GRN | 0                      | 0   | 0                           | 0   |
|   |                                   | 44109 - STATE-AID OHV (LIC FEES)  | 10,261                 | 10,294  | 30,000                      | 30,000  |
|   |                                   | 44120 - STATE-OHV GRANT RD MAINT  | 0                      | 73,469  | 154,888                     | 154,888   |
|   |                                   | 44210 - STATE-AID FOR DISASTER    | 236,341                | 51,351  | 0                           | 0   |
|   |                                   | 44228 - STATE- PROP 50            | 0                      | 0   | 0                           | 0   |
|   |                                   | 44276 - STATE - TIRE GRANT        | 0                      | 0   | 0                           | 0   |
|   |                                   | 44290 - STATE-OTHER               | 0                      | 0   | 0                           | 0   |
|   |                                   | 44353 - STATE SR2S                | 0                      | 0   | 0                           | 0   |
|   |                                   | 44353P - STATE 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            | 2,663,747              | 2,090,439   | 2,878,317                   | 2,878,317   |
|   |                                   | 44394 - PROP 42 LOCAL STRT& ROAD  | 0                      | 0   | 0                           | 0   |
|   |                                   | 44408 - FEDERAL STIMULUS (ARRA)   | 0                      | 0   | 0                           | 0   |
|   |                                   | 44415 - FEDERAL - OTHER           | 68,976                 | 0   | 400,000                     | 400,000   |
|   |                                   | 44417 - FEDERAL RIP/STIP          | 17,935                 | 90,150  | 50,000                      | 50,000  |
|   |                                   | 44428 - FED - HBRR BRIDGE         | 607,364                | 162,505   | 4,500,000                   | 4,500,000   |
|   |                                   | 44428P - FED -HBRR BRIDGE         | 0                      | 0   | 0                           | 0   |
|   |                                   | 44429 - FED- HR3                  | 227,968                | 36,280  | 0                           | 0   |
|   |                                   | 44429P - FED-HR3                  | 0                      | 0   | 0                           | 0   |
|   |                                   | 44508 - ST-DIESEL TX/OIL RECYL    | 13,286                 | 7,493   | 5,000                       | 5,000   |
|   |                                   | 44508P - ST-DIESEL TX/OIL RECYL   | 388                    | 0   | 0                           | 0   |
|   |                                   | 44512 - HR 2389                   | 1,441,141              | 1,475,370   | 1,500,000                   | 1,500,000   |
|   |                                   | 44512P - HR 2389                  | 0                      | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b> |                                   |                                   | <b>8,405,593</b>       | <b>6,952,142</b>  | <b>14,533,113</b>           | <b>14,533,113</b>   |
| <b>45 - CHARGES FOR SERVICES</b>          |                                   |                                   |                        |   |                             |   |
|   |                                   | 42085 - DEVELOP FEE PRO RATA SHR  | 0                      | 0   | 0                           | 0   |
|   |                                   | 45004 - FUEL FACILITY OTHER REV.  | 107,693                | 92,768  | 125,000                     | 125,000   |
|   |                                   | 45009 - LDR FEES & CHARGES        | 5,954                  | 5,229   | 6,500                       | 6,500   |

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| Fund Name<br>1                               | Financing<br>Source Category<br>2 | Financing Source Account<br>3     | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|--|-----------------------------------|-----------------------------------|------------------------|---|-----------------------------|------------------------------|
|  |                                   |                                   |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|  |                                   |                                   |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>     |                                   |                                   |                        |   |                             |                              |
| <b>45 - CHARGES FOR SERVICES (continued)</b> |                                   |                                   |                        |   |                             |                              |
|  |                                   | 45099 - PC 1464 ST. PEN F&G       | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45138 - RESTITUTION               | 350                    | 0   | 0                           | 0                            |
|  |                                   | 45260 - ROAD & STREET SERVICE     | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45261 - TRANSP.& ENCROAC. PERMITS | 11,223                 | 6,661   | 12,000                      | 12,000                       |
|  |                                   | 45261P - TRANSP & ENCROAC PERMITS | 60                     | 0   | 0                           | 0                            |
|  |                                   | 45301 - TIPPING FEE               | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45301P - TIPPING FEE              | 0                      | 0   | 0                           | 0                            |
|  |                                   | 45308 - OUTSIDE SERVICE REIM.     | 6,437                  | 10,212  | 5,000                       | 5,000                        |
|  |                                   | 45308P - OUTSIDE SERVICE REIM.    | 1,150                  | 0   | 0                           | 0                            |
|  |                                   | 45442 - INTER-CO CHRG SVC         | 533,141                | 622,753                                       | 500,000                     | 500,000                      |
|  |                                   | 45442P - INTER-CO SVC PRIOR YR    | 0                      | 0   | 0                           | 0                            |
| <b>Total 45 - CHARGES FOR SERVICES</b>       |                                   |                                   | <b>666,008</b>         | <b>737,623</b>                                | <b>648,500</b>              | <b>648,500</b>               |
| <b>46 - OTHER REVENUE</b>                    |                                   |                                   |                        |   |                             |                              |
|  |                                   | 46024 - OTHER - SERVICE PROVIDED  | 0                      | 0   | 0                           | 0                            |
|  |                                   | 46082 - SALE OF SURPLUS PROP      | 573                    | 2,156   | 5,000                       | 5,000                        |
|  |                                   | 46251 - REIMBURSEMENTS/REFUNDS    | 522                    | 74,561  | 5,000                       | 5,000                        |
|  |                                   | 46251P - REIMB/REFUNDS/PRIOR      | 0                      | 0   | 0                           | 0                            |
|  |                                   | 46253 - REIMB - CO DISASTR RESPON | 9,458                  | 0   | 0                           | 0                            |
| <b>Total 46 - OTHER REVENUE</b>              |                                   |                                   | <b>10,553</b>          | <b>76,717</b>                                 | <b>10,000</b>               | <b>10,000</b>                |
| <b>48 - TRANSFER</b>                         |                                   |                                   |                        |   |                             |                              |
|  |                                   | 48000 - TRANSFER-IN               | 185,342                | 186,190                                       | 100,000                     | 100,000                      |
|  |                                   | 48001 - TRANSFER-IN1              | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48005 - TRANSFER-INS              | 0                      | 0   | 123,261                     | 123,261                      |
|  |                                   | 48007 - TSF-IN CRF REIMB          | 0                      | 0   | 75,000                      | 75,000                       |
|  |                                   | 48021 - TRF IN - ARPA FUNDS       | 253,000                | 0   | 0                           | 0                            |
|  |                                   | 48100 - TRF IN DIASTER            | 406,322                | 0   | 50,000                      | 50,000                       |
| <b>Total 48 - TRANSFER</b>                   |                                   |                                   | <b>844,664</b>         | <b>186,190</b>                                | <b>348,261</b>              | <b>348,261</b>               |
| <b>Total 0002 - ROAD FINANCING SOURCES</b>   |                                   |                                   | <b>10,188,457</b>      | <b>8,256,119</b>                              | <b>15,770,874</b>           | <b>15,770,874</b>            |
| <b>0003 - FISH AND GAME</b>                  |                                   |                                   |                        |   |                             |                              |
| <b>42 - FINES PENALTIES</b>                  |                                   |                                   |                        |   |                             |                              |
|  |                                   | 42040 - OTHER COURT FINES         | 1,262                  | 1,127   | (1,000)                     | (1,000)                      |

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| Fund Name<br>1                                      | Financing<br>Source Category<br>2 | Financing Source Account<br>3 | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25  |
|---|-----------------------------------|-------------------------------|------------------------|---|-----------------------------|--|
|   |                                   |                               |                        | Actual <input type="checkbox"/>               |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
|   |                                   |                               |                        | Estimated <input checked="" type="checkbox"/> |                             |  |
| <b>Special Revenue Funds (continued)</b>            |                                   |                               |                        |   |                             |  |
| <b>42 - FINES PENALTIES (continued)</b>             |                                   |                               |                        |   |                             |  |
| <b>Total 42 - FINES &amp; PENALTIES</b>             |                                   |                               | <b>1,262</b>           | <b>1,127</b>                                  | <b>(1,000)</b>              | <b>(1,000)</b>                                 |
| <b>43 - USE OF MONEY PROPERTY</b>                   |                                   |                               |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                     |                                   |                               | 6,171                  | 8,285   | 750                         | 750  |
| 43998 - UNREALIZED GAINS/LOSSES                     |                                   |                               | 1,422                  | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>       |                                   |                               | <b>7,593</b>           | <b>8,285</b>                                  | <b>750</b>                  | <b>750</b>                                     |
| <b>44 - STATE FEDERAL AID</b>                       |                                   |                               |                        |   |                             |  |
| 44440 - FEDERAL-IN LIEU TAXES                       |                                   |                               | 1,903                  | 1,903   | 0                           | 0  |
| 44490 - FEDERAL-GRAZING FEES                        |                                   |                               | 222                    | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>           |                                   |                               | <b>2,125</b>           | <b>1,903</b>                                  | <b>0</b>                    | <b>0</b>                                       |
| <b>46 - OTHER REVENUE</b>                           |                                   |                               |                        |   |                             |  |
| 46060 - OTHER-MISCELLANEOUS                         |                                   |                               | 0                      | 0   | 0                           | 0  |
| 46239 - DONATIONS                                   |                                   |                               | 0                      | 0   | 0                           | 0  |
| 46611 - REVENUE FROM SETTLEMENTS                    |                                   |                               | 0                      | 0   | 0                           | 0  |
| 46612 - PGE SETTLEMENT-REVENUE                      |                                   |                               | 140,000                | 0   | 50,000                      | 50,000   |
| <b>Total 46 - OTHER REVENUE</b>                     |                                   |                               | <b>140,000</b>         | <b>0</b>                                      | <b>50,000</b>               | <b>50,000</b>                                  |
| <b>Total 0003 - FISH AND GAME FINANCING SOURCES</b> |                                   |                               | <b>150,980</b>         | <b>11,315</b>                                 | <b>49,750</b>               | <b>49,750</b>                                  |
| <b>0004 - CHILD ABUSE PREVENTION</b>                |                                   |                               |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                   |                                   |                               |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                     |                                   |                               | 3,725                  | 4,843   | 1,000                       | 1,000  |
| 43067 - BOOTH RENTAL                                |                                   |                               | 380                    | 20  | 300                         | 300  |
| 43998 - UNREALIZED GAINS/LOSSES                     |                                   |                               | 1,303                  | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>       |                                   |                               | <b>5,408</b>           | <b>4,863</b>                                  | <b>1,300</b>                | <b>1,300</b>                                   |
| <b>44 - STATE FEDERAL AID</b>                       |                                   |                               |                        |   |                             |  |
| 44520 - FEDL-OTHER & FAA                            |                                   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>           |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>45 - CHARGES FOR SERVICES</b>                    |                                   |                               |                        |   |                             |  |
| 45064 - CHILDREN'S TRUST FEES                       |                                   |                               | 2,299                  | 2,324   | 2,500                       | 2,500  |
| <b>Total 45 - CHARGES FOR SERVICES</b>              |                                   |                               | <b>2,299</b>           | <b>2,324</b>                                  | <b>2,500</b>                | <b>2,500</b>                                   |
| <b>46 - OTHER REVENUE</b>                           |                                   |                               |                        |   |                             |  |
| 46058 - REIMB FOR CAPIT EXP                         |                                   |                               | 0                      | 0   | 0                           | 0  |
| 46070 - CNTRB FR OTHR AGENCY                        |                                   |                               | 0                      | 0   | 0                           | 0  |

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| Fund Name<br>1   | Financing<br>Source Category<br>2 | Financing Source Account<br>3   | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|--|-----------------------------------|---------------------------------|------------------------|---|-----------------------------|------------------------------|
|  |                                   |                                 |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|  |                                   |                                 |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>                     |                                   |                                 |                        |   |                             |                              |
| <b>46 - OTHER REVENUE (continued)</b>                        |                                   |                                 |                        |   |                             |                              |
|  |                                   | 46251 - REIMBURSEMENTS/REFUNDS  | 255                    | 0   | 0                           | 0                            |
|  |                                   | 46500 - CONTRIBS. FROM PUBLIC   | 27,983                 | 20,280  | 1,800                       | 1,800                        |
| <b>Total 46 - OTHER REVENUE</b>                              |                                   |                                 | <b>28,238</b>          | <b>20,280</b>                                 | <b>1,800</b>                | <b>1,800</b>                 |
| <b>48 - TRANSFER</b>   |                                   |                                 |                        |   |                             |                              |
|  |                                   | 48000 - TRANSFER-IN             | 0                      | 0   | 0                           | 0                            |
|  |                                   | 48520 - TRN - CBCAP FROM SS     | 0                      | 0   | 20,000                      | 20,000                       |
| <b>Total 48 - TRANSFER</b>                                   |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>20,000</b>               | <b>20,000</b>                |
| <b>Total 0004 - CHILD ABUSE PREVENTION FINANCING SOURCES</b> |                                   |                                 | <b>35,945</b>          | <b>27,467</b>                                 | <b>25,600</b>               | <b>25,600</b>                |
| <b>0005 - COUNTY FAIR</b>                                    |                                   |                                 |                        |   |                             |                              |
| <b>40 - TAX REVENUE</b>                                      |                                   |                                 |                        |   |                             |                              |
|  |                                   | 40070 - TIMBER YIELD TAX        | 2,714                  | 1,837   | 2,000                       | 2,000                        |
| <b>Total 40 - TAX REVENUE</b>                                |                                   |                                 | <b>2,714</b>           | <b>1,837</b>                                  | <b>2,000</b>                | <b>2,000</b>                 |
| <b>43 - USE OF MONEY PROPERTY</b>                            |                                   |                                 |                        |   |                             |                              |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS | 8,378                  | 3,328   | 100                         | 100                          |
|  |                                   | 43016 - INTEREST INCOME         | 0                      | 0   | 0                           | 0                            |
|  |                                   | 43071 - CARNIVAL                | 0                      | 0   | 0                           | 0                            |
|  |                                   | 43072 - CARNIVAL PRE-SALE       | 30,340                 | 43,820  | 42,000                      | 42,000                       |
|  |                                   | 43073 - FOOD CONCESSIONS        | 26,393                 | 28,734  | 28,000                      | 28,000                       |
|  |                                   | 43074 - NON-FOOD CONCESSIONS    | 10,500                 | 11,490  | 11,000                      | 11,000                       |
|  |                                   | 43091 - RENTAL OF BUILDINGS     | 22,419                 | 11,002  | 6,000                       | 6,000                        |
|  |                                   | 43092 - GROUNDS RENTAL          | 102,364                | 62,121  | 130,000                     | 130,000                      |
|  |                                   | 43096 - RENTAL -STALL           | 0                      | 30  | 0                           | 0                            |
|  |                                   | 43099 - RENTAL-GRANDSTAND       | 6,895                  | 4,050   | 9,000                       | 9,000                        |
|  |                                   | 43608 - RENTAL-STORAGE          | 15,735                 | 19,268  | 17,000                      | 17,000                       |
|  |                                   | 43998 - UNREALIZED GAINS/LOSSES | 6,394                  | 0   | 0                           | 0                            |
|  |                                   | 45034 - RENTAL-FESTIVAL         | 0                      | 0   | 9,000                       | 9,000                        |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                |                                   |                                 | <b>229,418</b>         | <b>183,843</b>                                | <b>252,100</b>              | <b>252,100</b>               |
| <b>44 - STATE FEDERAL AID</b>                                |                                   |                                 |                        |   |                             |                              |
|  |                                   | 44200 - STATE-AID FOR CO. FAIRS | 61,000                 | 116,950                                       | 48,428                      | 48,428                       |
|  |                                   | 44290 - STATE-OTHER             | 66,932                 | 0   | 0                           | 0                            |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                    |                                   |                                 | <b>127,932</b>         | <b>116,950</b>                                | <b>48,428</b>               | <b>48,428</b>                |

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| Fund Name<br>1                                    | Financing<br>Source Category<br>2 | Financing Source Account<br>3 | 2022-23<br>Actual<br>4 | 2023-24                         | 2024-25<br>Recommended<br>6 | 2024-25  |
|---|-----------------------------------|-------------------------------|------------------------|---------------------------------|-----------------------------|--|
|   |                                   |                               |                        | Actual <input type="checkbox"/> |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
| Special Revenue Funds (continued)                 |                                   |                               |                        |                                 |                             |  |
| <b>45 - CHARGES FOR SERVICES</b>                  |                                   |                               |                        |                                 |                             |  |
|   | 45034 - RENTAL-FESTIVAL           |                               | 6,046                  | 9,133                           | 0                           | 0  |
|   | 45078 - CAMPING FEES              |                               | 16,320                 | 6,405                           | 5,500                       | 5,500  |
|   | 45138 - RESTITUTION               |                               | 528                    | 125                             | 0                           | 0  |
|   | 45250 - SERVICE CHARGES           |                               | 0                      | 0                               | 0                           | 0  |
|   | 45601 - FAIR ADMISSION            |                               | 24,034                 | 13,279                          | 13,000                      | 13,000   |
|   | 45602 - FAIR ADMISSION-DISCOUNT   |                               | 8,133                  | 16,443                          | 16,000                      | 16,000   |
|   | 45610 - ENTRY FEES/EXHIBIT        |                               | 2,858                  | 4,265                           | 4,000                       | 4,000  |
|   | 45621 - ENTRY FEES/SHOW           |                               | 3,995                  | 2,973                           | 3,000                       | 3,000  |
|   | 45622 - STALL FEES                |                               | 2,002                  | 2,120                           | 2,200                       | 2,200  |
|   | 45632 - BULL RIDE/RODEO           |                               | 0                      | 0                               | 0                           | 0  |
|   | 45633 - SATURDAY SHOW             |                               | 4,692                  | 4,320                           | 1,000                       | 1,000  |
|   | 45635 - FAIR ATTRACTION           |                               | 0                      | 0                               | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>            |                                   |                               | <b>68,608</b>          | <b>59,063</b>                   | <b>44,700</b>               | <b>44,700</b>                                  |
| <b>46 - OTHER REVENUE</b>                         |                                   |                               |                        |                                 |                             |  |
|   | 46070 - CNTRB FR OTHR AGENCY      |                               | 5,000                  | 5,000                           | 5,000                       | 5,000  |
|   | 46239 - DONATIONS                 |                               | 932                    | 960                             | 2,000                       | 2,000  |
|   | 46251 - REIMBURSEMENTS/REFUNDS    |                               | 3,255                  | 0                               | 0                           | 0  |
|   | 46253 - REIMB - CO DISASTR RESPON |                               | 0                      | 0                               | 0                           | 0  |
|   | 46281 - PARKING                   |                               | 0                      | 0                               | 0                           | 0  |
|   | 46604 - EXHIBIT GUIDE REVENUE     |                               | 0                      | 0                               | 0                           | 0  |
|   | 46605 - CAMPING FAIR              |                               | 1,260                  | 1,130                           | 11,000                      | 11,000   |
|   | 46606 - SPONSORSHIPS              |                               | 500                    | 0                               | 4,000                       | 4,000  |
|   | 46607 - OTHER MISCELLANEOUS       |                               | 1,423                  | 3,131                           | 2,000                       | 2,000  |
| <b>Total 46 - OTHER REVENUE</b>                   |                                   |                               | <b>12,370</b>          | <b>10,221</b>                   | <b>24,000</b>               | <b>24,000</b>                                  |
| <b>48 - TRANSFER</b>                              |                                   |                               |                        |                                 |                             |  |
|   | 48000 - TRANSFER-IN               |                               | 4,999                  | 4,999                           | 598,999                     | 598,999  |
|   | 48005 - TRANSFER-INS              |                               | 0                      | 0                               | 13,081                      | 13,081   |
|   | 48211 - CONTRI TRANS FR CO GEN    |                               | 0                      | 0                               | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                        |                                   |                               | <b>4,999</b>           | <b>4,999</b>                    | <b>612,080</b>              | <b>612,080</b>                                 |
| <b>Total 0005 - COUNTY FAIR FINANCING SOURCES</b> |                                   |                               | <b>446,041</b>         | <b>376,913</b>                  | <b>983,308</b>              | <b>983,308</b>                                 |

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|---|-----------------------------------|-----------------------------------|------------------------|---------------------------------|-----------------------------|--|
|   |                                   |                                   |                        | Actual <input type="checkbox"/> |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
| Special Revenue Funds (continued)             |                                   |                                   |                        |                                 |                             |  |
| <b>0009 - AUD- CO LOCAL REV 2011</b>          |                                   |                                   |                        |                                 |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>             |                                   |                                   |                        |                                 |                             |  |
|   |                                   | 43998 - UNREALIZED GAINS/LOSSES   | 14,566                 | 0                               | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b> |                                   |                                   | <b>14,566</b>          | <b>0</b>                        | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                 |                                   |                                   |                        |                                 |                             |  |
|   |                                   | 44700 - ST-SO TRIAL CRT SECURITY  | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44700A - ST-SO TRL CT SEC SUB     | 548,810                | 352,818                         | 0                           | 0  |
|   |                                   | 44705 - ST-DA 1/2 AB118 SUBACCT   | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44705A - ST-DA 1/2 1020 SUBACCT   | 20,824                 | 14,134                          | 0                           | 0  |
|   |                                   | 44706 - ST-PD 1/2 AB118 SUBACCT   | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44706A - ST-PD 1/2 1020 SUBACCT   | 22,064                 | 14,133                          | 0                           | 0  |
|   |                                   | 44709 - ST-PROB JJA YTH OFFNDR    | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44709A - ST-PROB YTH OFFDR BGSA   | 143,800                | 87,016                          | 0                           | 0  |
|   |                                   | 44710 - ST-PROB JJA JUV RNTRY     | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44710A - ST-PROB JUV RNTRY GSA    | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44711 - ST MH-BEHAV HLTH SUB      | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44711A - ST MH-BEHAV HLTH SUB     | 1,656,458              | 1,253,021                       | 0                           | 0  |
|   |                                   | 44712 - ST-MH AB118 SUBACCT       | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44712A - ST-MH AB 118 SUBACCT     | 935,680                | 639,658                         | 0                           | 0  |
|   |                                   | 44713 - ST-MH BEHAV HLTH SUBACCT  | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44713A - DO NOT USE USE 44711A    | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44714 - ST-DON'T USE              | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44715 - ST-SO SLESA               | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44715A - ST-SO ELEAS SUBACCT      | 568,514                | 541,452                         | 0                           | 0  |
|   |                                   | 44716 - ST-SO CAL EMA             | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44716A - ST-SO CAL EMA SUBACCT    | 29,486                 | 29,486                          | 0                           | 0  |
|   |                                   | 44718 - ST-PRB/SO/DA COPS, JV JST | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44718A - ST-PROB/DA/SO JV JST SUB | 157,114                | (181,507)                       | 0                           | 0  |
|   |                                   | 44720 - ST-SS ADLT PROTCT SVC     | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44720A - ST-SS ADLT PROT SVC SUB  | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44725 - ST-SS FOSTER CARE         | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44725A - ST-SS FOSTER CARE SUB    | 0                      | 0                               | 0                           | 0  |

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| Fund Name<br>1   | Financing<br>Source Category<br>2  | Financing Source Account<br>3 | 2022-23<br>Actual<br>4 | 2023-24   | 2024-25<br>Recommended<br>6 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>7 |
|--|------------------------------------|-------------------------------|------------------------|---|-----------------------------|---|
|  |                                    |                               |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>5 |                             |   |
| <b>Special Revenue Funds (continued)</b>                     |                                    |                               |                        |   |                             |   |
| <b>44 - STATE FEDERAL AID (continued)</b>                    |                                    |                               |                        |   |                             |   |
|  | 44730 - ST-SS FOSTR CARE ADMIN     |                               | 0                      | 0   | 0                           | 0   |
|  | 44730A - ST-SS FOSTER CARE ADM SUB |                               | 0                      | 0   | 0                           | 0   |
|  | 44735 - ST-SS CHLD WELFARE SVC     |                               | 0                      | 0   | 0                           | 0   |
|  | 44735A - ST-SS CHLD WELF SVC SUB   |                               | 0                      | 0   | 0                           | 0   |
|  | 44740 - ST-SS ADOPT ADMIN          |                               | 0                      | 0   | 0                           | 0   |
|  | 44740A - ST-SS ADOPT ADM SUBACCT   |                               | 0                      | 0   | 0                           | 0   |
|  | 44745 - ST-SS CHLD ABUSE PRVNTN    |                               | 0                      | 0   | 0                           | 0   |
|  | 44745A - ST-SS CHLD AB PRVNT SUB   |                               | 0                      | 0   | 0                           | 0   |
|  | 44750 - ST-SS ADOPT ASST PROG      |                               | 0                      | 0   | 0                           | 0   |
|  | 44750A - ST-ADOPT ASST SUBACCT     |                               | 0                      | 0   | 0                           | 0   |
|  | 44760 - ST-A/D DRUG COURT          |                               | 0                      | 0   | 0                           | 0   |
|  | 44760A - ST-A/D DRUG CT SUBACCT    |                               | 1,318                  | 0   | 0                           | 0   |
|  | 44765 - ST-A/D NONDRUG M/CAL       |                               | 0                      | 0   | 0                           | 0   |
|  | 44765A - ST-A/D NONDRUG SUBACCT    |                               | 0                      | 0   | 0                           | 0   |
|  | 44770 - ST-A/D DRUG M/CAL          |                               | 0                      | 0   | 0                           | 0   |
|  | 44770A - ST-A/D DRUG M/CAL SUB     |                               | 0                      | 0   | 0                           | 0   |
|  | 44780 - ST-SS CAL WORKS MOE        |                               | 0                      | 0   | 0                           | 0   |
|  | 44780A - ST-SS CAL WORKS MOE       |                               | 484,630                | 378,868   | 0                           | 0   |
|  | 44781 - ST-SS PROT SVC SUBACCT     |                               | 0                      | 0   | 0                           | 0   |
|  | 44781A - ST-SS PROT SVC SUBACCT    |                               | 3,373,440              | 2,616,020   | 0                           | 0   |
|  | 44782 - ST-FAMILY SPT SUBACT       |                               | 0                      | 0   | 0                           | 0   |
|  | 44782A - ST-FAMILY SPT SUBACT      |                               | 3,512,875              | 2,777,034   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                    |                                    |                               | <b>11,455,013</b>      | <b>8,522,133</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Total 0009 - AUD- CO LOCAL REV 2011 FINANCING SOURCES</b> |                                    |                               | <b>11,469,579</b>      | <b>8,522,133</b>  | <b>0</b>                    | <b>0</b>  |
| <b>0011 - TITLE III</b>                                      |                                    |                               |                        |   |                             |   |
| <b>43 - USE OF MONEY PROPERTY</b>                            |                                    |                               |                        |   |                             |   |
|  | 43010 - INTEREST-INVESTED FUNDS    |                               | 0                      | 0   | 0                           | 0   |
|  | 43998 - UNREALIZED GAINS/LOSSES    |                               | 10,907                 | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                |                                    |                               | <b>10,907</b>          | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>44 - STATE FEDERAL AID</b>                                |                                    |                               |                        |   |                             |   |
|  | 44512 - HR 2389                    |                               | 237,364                | 258,980   | 251,721                     | 251,721   |

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| Fund Name<br>1                                  | Financing Source Category<br>2    | Financing Source Account<br>3 | 2022-23          | 2023-24   | 2024-25          | 2024-25                                  |
|---|-----------------------------------|-------------------------------|------------------|---|------------------|--|
|   |                                   |                               | Actual<br>4      | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>5 | Recommended<br>6 | Adopted by the Board of Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>        |                                   |                               |                  |   |                  |  |
| <b>44 - STATE FEDERAL AID (continued)</b>       |                                   |                               |                  |   |                  |  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>       |                                   |                               | <b>237,364</b>   | <b>258,980</b>  | <b>251,721</b>   | <b>251,721</b>                           |
| <b>48 - TRANSFER</b>                            |                                   |                               |                  |   |                  |  |
|   | 48000 - TRANSFER-IN               |                               | 0                | 0   | 0                | 0  |
|   | 48211 - CONTRI TRANS FR CO GEN    |                               | 0                | 0   | 0                | 0  |
| <b>Total 48 - TRANSFER</b>                      |                                   |                               | <b>0</b>         | <b>0</b>  | <b>0</b>         | <b>0</b>                                 |
| <b>Total 0011 - TITLE III FINANCING SOURCES</b> |                                   |                               | <b>248,271</b>   | <b>258,980</b>  | <b>251,721</b>   | <b>251,721</b>                           |
| <b>0013 - DEPT. SOCIAL SERVICES</b>             |                                   |                               |                  |   |                  |  |
| <b>43 - USE OF MONEY PROPERTY</b>               |                                   |                               |                  |   |                  |  |
|   | 43010 - INTEREST-INVESTED FUNDS   |                               | 0                | 0   | 0                | 0  |
|   | 43067 - BOOTH RENTAL              |                               | 0                | 0   | 0                | 0  |
|   | 43998 - UNREALIZED GAINS/LOSSES   |                               | 164,834          | 0   | 0                | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>   |                                   |                               | <b>164,834</b>   | <b>0</b>  | <b>0</b>         | <b>0</b>                                 |
| <b>44 - STATE FEDERAL AID</b>                   |                                   |                               |                  |   |                  |  |
|   | 44044 - STATE-VEH LIC FEES        |                               | 0                | 0   | 0                | 0  |
|   | 44060 - STATE-WELFARE PUB. ADMIN  |                               | 0                | 0   | 0                | 0  |
|   | 44061 - STATE ARC ASSISTANCE      |                               | 2,543,534        | 1,566,097   | 2,200,000        | 2,200,000                                |
|   | 44090 - STATE-PUBLIC ASST.PROGRAM |                               | 410,368          | 574,932   | 600,000          | 600,000                                  |
|   | 44091 - STATE ARC ASSISTANCE      |                               | 31,108           | 9,661   | 2,200,000        | 2,200,000                                |
|   | 44093 - STATE - CMSP INCENTIVE    |                               | 0                | 0   | 600,000          | 600,000                                  |
|   | 44171 - ST CHILD POVERTY SUBACT   |                               | 0                | 0   | 0                | 0  |
|   | 44381 - ACCESS TO TECH GRANT      |                               | 26,258           | 32,765  | 30,000           | 30,000                                   |
|   | 44400 - FEDL-WELFARE PUB. ADMIN.  |                               | 1,232,919        | 854,187   | 157,462          | 157,462                                  |
|   | 44430 - FEDL-PUBLIC ASST.PROGRAM  |                               | 855,660          | 768,341   | 1,000,000        | 1,000,000                                |
|   | 44520 - FEDL-OTHER & FAA          |                               | 28,400           | 28,611  | 1,000,000        | 1,000,000                                |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>       |                                   |                               | <b>5,128,247</b> | <b>3,834,594</b>  | <b>7,787,462</b> | <b>7,787,462</b>                         |
| <b>46 - OTHER REVENUE</b>                       |                                   |                               |                  |   |                  |  |
|   | 46064 - 6 MO. OLD CANCELLED WRTS. |                               | 0                | 0   | 0                | 0  |
|   | 46067 - 6MON.OLD PAYROLL WARRANTS |                               | 0                | 0   | 0                | 0  |
|   | 46070 - CNTRB FR OTHR AGENCY      |                               | 1,987            | 1,897   | 3,500            | 3,500                                    |
|   | 46209 - ADMIN REPAYMENT           |                               | 13,349           | 16,077  | 20,000           | 20,000                                   |
|   | 46210 - REPAYMENT OF AID          |                               | 48,768           | 66,627  | 55,000           | 55,000                                   |

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| Fund Name<br>1  | Financing<br>Source Category<br>2 | Financing Source Account<br>3       | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|---|-----------------------------------|-------------------------------------|------------------------|---|-----------------------------|------------------------------|
|   |                                   |                                     |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|   |                                   |                                     |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>                    |                                   |                                     |                        |   |                             |                              |
| <b>46 - OTHER REVENUE (continued)</b>                       |                                   |                                     |                        |   |                             |                              |
|   |                                   | 46251 - REIMBURSEMENTS/REFUNDS      | 248                    | 12,461  | 2,000                       | 2,000                        |
|   |                                   | 46253 - REIMB - CO DISASTR RESPON   | 1,861                  | 0   | 0                           | 0                            |
|   |                                   | 46500 - CONTRIBS. FROM PUBLIC       | 0                      | 0   | 0                           | 0                            |
|   |                                   | 46999 - REIMB PR YR VOID WARRANT    | 0                      | 0   | 0                           | 0                            |
| <b>Total 46 - OTHER REVENUE</b>                             |                                   |                                     | <b>66,213</b>          | <b>97,062</b>                                 | <b>80,500</b>               | <b>80,500</b>                |
| <b>48 - TRANSFER</b>  |                                   |                                     |                        |   |                             |                              |
|   |                                   | 48000 - TRANSFER-IN                 | 18,000,000             | 3,000,000                                     | 3,000,000                   | 3,000,000                    |
|   |                                   | 48007 - TSF-IN CRF REIMB            | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48011 - TRN - ADMIN                 | 0                      | 0   | 185,000                     | 185,000                      |
|   |                                   | 48012 - TRN - ASSISTANCE            | 0                      | 0   | 385,000                     | 385,000                      |
|   |                                   | 48100 - TRF IN DIASTER              | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48720 - TRN-SS ADULT PROTCT SVC     | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48725 - TRN-SS ADULT FOSTER CARE    | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48730 - TRN-SS FOSTR CARE ADMIN     | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48735 - TRN-SS CHLD WELFARE SVC     | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48740 - TRS-SS ADOPT ADMIN          | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48745 - TRN-SS CHLD ABUSE PRVNT     | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48750 - TRN-SS ADOPT ASST PROG      | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48781 - TR-SS-PROTECTIVE SVC        | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48782 - TRN-FAMILY SPT SUBACT       | 0                      | 0   | 0                           | 0                            |
|   |                                   | 49003 - PROCEEDS FROM LEASES        | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>                                  |                                   |                                     | <b>18,000,000</b>      | <b>3,000,000</b>                              | <b>3,570,000</b>            | <b>3,570,000</b>             |
| <b>Total 0013 - DEPT. SOCIAL SERVICES FINANCING SOURCES</b> |                                   |                                     | <b>23,359,294</b>      | <b>6,931,656</b>                              | <b>11,437,962</b>           | <b>11,437,962</b>            |
| <b>0013 0013P - REALIGN - PROT SERVICES</b>                 |                                   |                                     |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                           |                                   |                                     |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS     | 206,654                | 248,483                                       | 220,000                     | 220,000                      |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>               |                                   |                                     | <b>206,654</b>         | <b>248,483</b>                                | <b>220,000</b>              | <b>220,000</b>               |
| <b>48 - TRANSFER</b>  |                                   |                                     |                        |   |                             |                              |
|   |                                   | 48000 - TRANSFER-IN                 | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48143 - TSFR-CARES REALIGN BACKFILL | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48781 - TR-SS-PROTECTIVE SVC        | 2,026,544              | 2,854,308                                     | 2,500,000                   | 2,500,000                    |

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| Fund Name<br>1  | Financing<br>Source Category<br>2 | Financing Source Account<br>3 | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|---|-----------------------------------|-------------------------------|------------------------|---|-----------------------------|------------------------------|
|   |                                   |                               |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|   |                                   |                               |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>                            |                                   |                               |                        |   |                             |                              |
| <b>48 - TRANSFER (continued)</b>                                    |                                   |                               |                        |   |                             |                              |
| <b>Total 48 - TRANSFER</b>  |                                   |                               | <b>2,026,544</b>       | <b>2,854,308</b>                              | <b>2,500,000</b>            | <b>2,500,000</b>             |
| <b>Total 0013 0013P - REALIGN - PROT SERVICES FINANCING SOURCES</b> |                                   |                               | <b>2,233,198</b>       | <b>3,102,791</b>                              | <b>2,720,000</b>            | <b>2,720,000</b>             |
| <b>0013 0013R - SS - REALIGNMENT</b>                                |                                   |                               |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                                   |                                   |                               |                        |   |                             |                              |
| 43010 - INTEREST-INVESTED FUNDS                                     |                                   |                               | 425,216                | 291,152                                       | 430,000                     | 430,000                      |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                       |                                   |                               | <b>425,216</b>         | <b>291,152</b>                                | <b>430,000</b>              | <b>430,000</b>               |
| <b>44 - STATE FEDERAL AID</b>                                       |                                   |                               |                        |   |                             |                              |
| 44142 - ST.-AID HLTH REALIGN. REV                                   |                                   |                               | 0                      | 0   | 0                           | 0                            |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                           |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>48 - TRANSFER</b>  |                                   |                               |                        |   |                             |                              |
| 48000 - TRANSFER-IN   |                                   |                               | 0                      | 0   | 0                           | 0                            |
| 48143 - TSFR-CARES REALIGN BACKFILL                                 |                                   |                               | 0                      | 0   | 0                           | 0                            |
| 48720 - TRN-SS ADULT PROTCT SVC                                     |                                   |                               | 1,461,548              | 2,301,530                                     | 1,500,000                   | 1,500,000                    |
| 48725 - TRN-SS ADULT FOSTER CARE                                    |                                   |                               | 286,131                | 280,449                                       | 300,000                     | 300,000                      |
| 48780 - TRN-SS CAL WORKS MOE  |                                   |                               | 350,010                | 420,412                                       | 400,000                     | 400,000                      |
| 48782 - TRN-FAMILY SPT SUBACT                                       |                                   |                               | 422,117                | 542,500                                       | 500,000                     | 500,000                      |
| <b>Total 48 - TRANSFER</b>  |                                   |                               | <b>2,519,806</b>       | <b>3,544,891</b>                              | <b>2,700,000</b>            | <b>2,700,000</b>             |
| <b>Total 0013 0013R - SS - REALIGNMENT FINANCING SOURCES</b>        |                                   |                               | <b>2,945,022</b>       | <b>3,836,043</b>                              | <b>3,130,000</b>            | <b>3,130,000</b>             |
| <b>0014 - MENTAL HEALTH</b>   |                                   |                               |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                                   |                                   |                               |                        |   |                             |                              |
| 43010 - INTEREST-INVESTED FUNDS                                     |                                   |                               | 100,437                | 120,334                                       | 80,000                      | 80,000                       |
| 43998 - UNREALIZED GAINS/LOSSES                                     |                                   |                               | 62,935                 | 0   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                       |                                   |                               | <b>163,372</b>         | <b>120,334</b>                                | <b>80,000</b>               | <b>80,000</b>                |
| <b>44 - STATE FEDERAL AID</b>                                       |                                   |                               |                        |   |                             |                              |
| 44044 - STATE-VEH LIC FEES  |                                   |                               | (38,140)               | 14,130  | 125,000                     | 125,000                      |
| 44142 - ST.-AID HLTH REALIGN. REV                                   |                                   |                               | 484,223                | 44,919  | 41,941                      | 41,941                       |
| 44290 - STATE-OTHER   |                                   |                               | 867,700                | 168,508                                       | 557,189                     | 557,189                      |
| 44295 - STATE-MENTAL HEALTH   |                                   |                               | 2,455,278              | 23,298  | 2,750,000                   | 2,750,000                    |
| 44296 - ST-MH EPSDT SV  |                                   |                               | 0                      | 0   | 0                           | 0                            |
| 44297 - ST-MH-HFP SV  |                                   |                               | 0                      | 0   | 0                           | 0                            |
| 44298 - ST-MH KATIE A SV  |                                   |                               | 0                      | 0   | 0                           | 0                            |

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| Fund Name<br>1                            | Financing<br>Source Category<br>2 | Financing Source Account<br>3       | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25  |
|---|-----------------------------------|-------------------------------------|------------------------|---|-----------------------------|--|
|   |                                   |                                     |                        | Actual <input type="checkbox"/>               |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
|   |                                   |                                     |                        | Estimated <input checked="" type="checkbox"/> |                             |  |
| <b>Special Revenue Funds (continued)</b>  |                                   |                                     |                        |   |                             |  |
| <b>44 - STATE FEDERAL AID (continued)</b> |                                   |                                     |                        |   |                             |  |
|   |                                   | 44515 - FED-MENTAL HEALTH           | 0                      | 121,182                                       | 0                           | 0  |
|   |                                   | 48296 - ST-MHEPSDTSV TI             | 0                      | 0   | 0                           | 0  |
|   |                                   | 48297 - ST-MH-HFP SV TI             | 0                      | 0   | 0                           | 0  |
|   |                                   | 48298 - ST-MH KATIE A SV TI         | 0                      | 0   | 0                           | 0  |
|   |                                   | 48515 - FED-MENTAL HLTH TI          | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b> |                                   |                                     | <b>3,769,061</b>       | <b>372,037</b>                                | <b>3,474,130</b>            | <b>3,474,130</b>                               |
| <b>45 - CHARGES FOR SERVICES</b>          |                                   |                                     |                        |   |                             |  |
|   |                                   | 45083 - COPY/CERT COPY/POSTAGE      | 0                      | 0   | 0                           | 0  |
|   |                                   | 45143 - MISC HLTH CONTRACTS         | 0                      | 0   | 0                           | 0  |
|   |                                   | 45150 - MENTAL HEALTH-PATIENT FEE   | 30,665                 | 37,642  | 20,000                      | 20,000   |
|   |                                   | 45156 - M.H. OUT OF COUNTY MATCH    | 0                      | 0   | 0                           | 0  |
|   |                                   | 45200 - OTHR SVC OR SVC TO CRTS     | 0                      | 0   | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>    |                                   |                                     | <b>30,665</b>          | <b>37,642</b>                                 | <b>20,000</b>               | <b>20,000</b>                                  |
| <b>46 - OTHER REVENUE</b>                 |                                   |                                     |                        |   |                             |  |
|   |                                   | 46070 - CNTRB FR OTHR AGENCY        | 0                      | 0   | 0                           | 0  |
|   |                                   | 46251 - REIMBURSEMENTS/REFUNDS      | 260                    | 0   | 0                           | 0  |
|   |                                   | 46253 - REIMB - CO DISASTR RESPONS  | 33                     | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>           |                                   |                                     | <b>293</b>             | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>48 - TRANSFER</b>                      |                                   |                                     |                        |   |                             |  |
|   |                                   | 48000 - TRANSFER-IN                 | 0                      | 0   | 0                           | 0  |
|   |                                   | 48001 - TRANSFER-IN1                | 0                      | 73,629  | 203,700                     | 203,700  |
|   |                                   | 48002 - TRANSFER-IN2                | 0                      | 0   | 25,000                      | 25,000   |
|   |                                   | 48003 - TRANSFER-IN3                | 0                      | 0   | 0                           | 0  |
|   |                                   | 48004 - TRANSFER-IN4                | 0                      | 0   | 0                           | 0  |
|   |                                   | 48005 - TRANSFER-IN5                | 0                      | 0   | 9,322                       | 9,322  |
|   |                                   | 48006 - TRANSFER-IN6                | 11,822                 | 11,433  | 20,412                      | 20,412   |
|   |                                   | 48007 - TSF-IN CRF REIMB            | 0                      | 0   | 21,247                      | 21,247   |
|   |                                   | 48008 - TRANSFER-IN8                | 0                      | 0   | 95,000                      | 95,000   |
|   |                                   | 48009 - TRAN IN/OUT                 | 0                      | 0   | 0                           | 0  |
|   |                                   | 48100 - TRF IN DIASTER              | 0                      | 0   | 0                           | 0  |
|   |                                   | 48143 - TSFR-CARES REALIGN BACKFILL | 0                      | 0   | 0                           | 0  |

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| Fund Name<br>1                                      | Financing<br>Source Category<br>2 | Financing Source Account<br>3     | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|---|-----------------------------------|-----------------------------------|------------------------|---|-----------------------------|------------------------------|
|   |                                   |                                   |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|   |                                   |                                   |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>            |                                   |                                   |                        |   |                             |                              |
| <b>48 - TRANSFER (continued)</b>                    |                                   |                                   |                        |   |                             |                              |
|   |                                   | 48211 - CONTRI TRANS FR CO GEN    | 0                      | 0   | 7,672                       | 7,672                        |
|   |                                   | 48296 - ST-MHEPSDTSV TI           | 645,332                | 524,561                                       | 289,045                     | 289,045                      |
|   |                                   | 48297 - ST-MH-HFP SV TI           | 77,395                 | 58,284  | 40,000                      | 40,000                       |
|   |                                   | 48298 - ST-MH KATIE A SV TI       | 128,619                | 58,284  | 40,000                      | 40,000                       |
|   |                                   | 48515 - FED-MENTAL HLTH TI        | 696,555                | 524,561                                       | 407,639                     | 407,639                      |
|   |                                   | 48712 - TRN-MH AB118 SUBACCT      | 825,187                | 713,928                                       | 875,000                     | 875,000                      |
| <b>Total 48 - TRANSFER</b>                          |                                   |                                   | <b>2,384,910</b>       | <b>1,964,680</b>                              | <b>2,034,037</b>            | <b>2,034,037</b>             |
| <b>Total 0014 - MENTAL HEALTH FINANCING SOURCES</b> |                                   |                                   | <b>6,348,301</b>       | <b>2,494,693</b>                              | <b>5,608,167</b>            | <b>5,608,167</b>             |
| <b>0014 0014A - MENTAL HLTH MHSA</b>                |                                   |                                   |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                   |                                   |                                   |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS   | 73,832                 | 111,169                                       | 70,000                      | 70,000                       |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>       |                                   |                                   | <b>73,832</b>          | <b>111,169</b>                                | <b>70,000</b>               | <b>70,000</b>                |
| <b>44 - STATE FEDERAL AID</b>                       |                                   |                                   |                        |   |                             |                              |
|   |                                   | 44027 - STATE GRANT               | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44290 - STATE-OTHER               | 1,941,078              | 2,544,878                                     | 2,600,000                   | 2,600,000                    |
|   |                                   | 44295 - STATE-MENTAL HEALTH       | 0                      | 0   | 0                           | 0                            |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>           |                                   |                                   | <b>1,941,078</b>       | <b>2,544,878</b>                              | <b>2,600,000</b>            | <b>2,600,000</b>             |
| <b>46 - OTHER REVENUE</b>                           |                                   |                                   |                        |   |                             |                              |
|   |                                   | 46070 - CNTRB FR OTHR AGENCY      | 0                      | 0   | 0                           | 0                            |
|   |                                   | 46251 - REIMBURSEMENTS/REFUNDS    | 0                      | 0   | 0                           | 0                            |
| <b>Total 46 - OTHER REVENUE</b>                     |                                   |                                   | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>48 - TRANSFER</b>                                |                                   |                                   |                        |   |                             |                              |
|   |                                   | 48000 - TRANSFER-IN               | 134,686                | 0   | 0                           | 0                            |
|   |                                   | 480001 - TRANSFER FR OTHER AGENCY | 0                      | 0   | 150,000                     | 150,000                      |
|   |                                   | 48001 - TRANSFER-IN1              | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48002 - TRANSFER-IN2              | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48003 - TRANSFER-IN3              | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48007 - TSF-IN CRF REIMB          | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48009 - TRAN IN/OUT               | 0                      | 0   | 0                           | 0                            |
|   |                                   | 49003 - PROCEEDS FROM LEASES      | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>                          |                                   |                                   | <b>134,686</b>         | <b>0</b>                                      | <b>150,000</b>              | <b>150,000</b>               |

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|---|-----------------------------------|------------------------------------|------------------------|---|-----------------------------|------------------------------|
|   |                                   |                                    |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|   |                                   |                                    |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>                              |                                   |                                    |                        |   |                             |                              |
| <b>Total 0014 0014A - MENTAL HLTH MHSA FINANCING SOURCES</b>          |                                   |                                    | <b>2,149,596</b>       | <b>2,656,047</b>                              | <b>2,820,000</b>            | <b>2,820,000</b>             |
| <b>0014 0014B - MENTAL HLTH BEHAVIORAL HL</b>                         |                                   |                                    |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                                     |                                   |                                    |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS    | (370)                  | (852)   | 300                         | 300                          |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                         |                                   |                                    | <b>(370)</b>           | <b>(852)</b>                                  | <b>300</b>                  | <b>300</b>                   |
| <b>44 - STATE FEDERAL AID</b>   |                                   |                                    |                        |   |                             |                              |
|   |                                   | 44079 - STATE- CORR AB109          | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44290 - STATE-OTHER                | 0                      | 0   | 0                           | 0                            |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                             |                                   |                                    | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>46 - OTHER REVENUE</b>   |                                   |                                    |                        |   |                             |                              |
|   |                                   | 46253 - REIMB - CO DISASTR RESPONS | 1,203                  | 0   | 0                           | 0                            |
| <b>Total 46 - OTHER REVENUE</b>                                       |                                   |                                    | <b>1,203</b>           | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>48 - TRANSFER</b>  |                                   |                                    |                        |   |                             |                              |
|   |                                   | 48000 - TRANSFER-IN                | 0                      | 0   | 78,058                      | 78,058                       |
|   |                                   | 480000 - TRANSFER                  | 0                      | 0   | 0                           | 0                            |
|   |                                   | 480001 - TRANSFER FR OTHER AGENCY  | 0                      | 0   | 0                           | 0                            |
|   |                                   | 480002 - TRANSFER FR OTHER AGENCY  | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48079 - TRN-CCPIF AB109            | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>  |                                   |                                    | <b>0</b>               | <b>0</b>                                      | <b>78,058</b>               | <b>78,058</b>                |
| <b>Total 0014 0014B - MENTAL HLTH BEHAVIORAL HL FINANCING SOURCES</b> |                                   |                                    | <b>833</b>             | <b>(852)</b>                                  | <b>78,358</b>               | <b>78,358</b>                |
| <b>0014 0014C - CAL-WORKS M.H. A.D.</b>                               |                                   |                                    |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                                     |                                   |                                    |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS    | (646)                  | (889)   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                         |                                   |                                    | <b>(646)</b>           | <b>(889)</b>                                  | <b>0</b>                    | <b>0</b>                     |
| <b>44 - STATE FEDERAL AID</b>   |                                   |                                    |                        |   |                             |                              |
|   |                                   | 44288 - STATE - CAL WORKS          | 0                      | 0   | 0                           | 0                            |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                             |                                   |                                    | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>45 - CHARGES FOR SERVICES</b>                                      |                                   |                                    |                        |   |                             |                              |
|   |                                   | 45150 - MENTAL HEALTH-PATIENT FEE  | 0                      | 0   | 0                           | 0                            |
| <b>Total 45 - CHARGES FOR SERVICES</b>                                |                                   |                                    | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>46 - OTHER REVENUE</b>   |                                   |                                    |                        |   |                             |                              |
|   |                                   | 46251 - REIMBURSEMENTS/REFUNDS     | 0                      | 0   | 0                           | 0                            |

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| Fund Name<br>1  | Financing<br>Source Category<br>2 | Financing Source Account<br>3 | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|---|-----------------------------------|-------------------------------|------------------------|---|-----------------------------|------------------------------|
|   |                                   |                               |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|   |                                   |                               |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>                                  |                                   |                               |                        |   |                             |                              |
| <b>46 - OTHER REVENUE (continued)</b>                                     |                                   |                               |                        |   |                             |                              |
| <b>Total 46 - OTHER REVENUE</b>   |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>48 - TRANSFER</b>  |                                   |                               |                        |   |                             |                              |
| 48000 - TRANSFER-IN   |                                   |                               | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>  |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>Total 0014 0014C - CAL-WORKS M.H. &amp; A.D. FINANCING SOURCES</b>     |                                   |                               | <b>(646)</b>           | <b>(889)</b>                                  | <b>0</b>                    | <b>0</b>                     |
| <b>0014 0014H - SIERRA HOUSE BOARD CARE</b>                               |                                   |                               |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>   |                                   |                               |                        |   |                             |                              |
| 43010 - INTEREST-INVESTED FUNDS   |                                   |                               | (60)                   | (460)   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                             |                                   |                               | <b>(60)</b>            | <b>(460)</b>                                  | <b>0</b>                    | <b>0</b>                     |
| <b>45 - CHARGES FOR SERVICES</b>  |                                   |                               |                        |   |                             |                              |
| 45150 - MENTAL HEALTH-PATIENT FEE   |                                   |                               | 0                      | 0   | 0                           | 0                            |
| 45298 - BRD & CARE- S.O.C.  |                                   |                               | 0                      | 0   | 0                           | 0                            |
| <b>Total 45 - CHARGES FOR SERVICES</b>                                    |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>48 - TRANSFER</b>  |                                   |                               |                        |   |                             |                              |
| 48000 - TRANSFER-IN   |                                   |                               | 0                      | 0   | 0                           | 0                            |
| 48001 - TRANSFER-IN1  |                                   |                               | 0                      | 0   | 0                           | 0                            |
| 48004 - TRANSFER-IN4  |                                   |                               | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>  |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>Total 0014 0014H - SIERRA HOUSE BOARD &amp; CARE FINANCING SOURCES</b> |                                   |                               | <b>(60)</b>            | <b>(460)</b>                                  | <b>0</b>                    | <b>0</b>                     |
| <b>0014 0014S - SAMHSA</b>  |                                   |                               |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>   |                                   |                               |                        |   |                             |                              |
| 43010 - INTEREST-INVESTED FUNDS   |                                   |                               | (1,995)                | (2,243)                                       | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                             |                                   |                               | <b>(1,995)</b>         | <b>(2,243)</b>                                | <b>0</b>                    | <b>0</b>                     |
| <b>44 - STATE FEDERAL AID</b>   |                                   |                               |                        |   |                             |                              |
| 44295 - STATE-MENTAL HEALTH   |                                   |                               | 0                      | 0   | 0                           | 0                            |
| 44295P - STATE- MENTAL HLTH   |                                   |                               | 0                      | 0   | 0                           | 0                            |
| 44431 - FEDERAL - SAMHSA  |                                   |                               | 286,644                | 73,529  | 311,097                     | 311,097                      |
| 44431P - FEDERAL -SAMHSA  |                                   |                               | 0                      | 0   | 0                           | 0                            |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                                 |                                   |                               | <b>286,644</b>         | <b>73,529</b>                                 | <b>311,097</b>              | <b>311,097</b>               |
| <b>45 - CHARGES FOR SERVICES</b>  |                                   |                               |                        |   |                             |                              |
| 45150P - MNTL HTLH PATIENT -PRIOR   |                                   |                               | 0                      | 0   | 0                           | 0                            |

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|---|-----------------------------------|-----------------------------------|------------------------|---|-----------------------------|--|
|   |                                   |                                   |                        | Actual <input type="checkbox"/>               |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
|   |                                   |                                   |                        | Estimated <input checked="" type="checkbox"/> |                             |  |
| <b>Special Revenue Funds (continued)</b>                |                                   |                                   |                        |   |                             |  |
| <b>45 - CHARGES FOR SERVICES (continued)</b>            |                                   |                                   |                        |   |                             |  |
|   |                                   | 45152 - DROP IN CENTER - SAMHSA   | 0                      | 0   | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                  |                                   |                                   | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>48 - TRANSFER</b>                                    |                                   |                                   |                        |   |                             |  |
|   |                                   | 48000 - TRANSFER-IN               | 0                      | 0   | 0                           | 0  |
|   |                                   | 48001 - TRANSFER-IN1              | 0                      | 0   | 0                           | 0  |
|   |                                   | 48004 - TRANSFER-IN4              | 0                      | 0   | 0                           | 0  |
|   |                                   | 48005 - TRANSFER-IN5              | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                              |                                   |                                   | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0014 0014S - SAMHSA FINANCING SOURCES</b>      |                                   |                                   | <b>284,649</b>         | <b>71,286</b>                                 | <b>311,097</b>              | <b>311,097</b>                                 |
| <b>0014 0014W - WRAP AROUND</b>                         |                                   |                                   |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                       |                                   |                                   |                        |   |                             |  |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS   | 146                    | 207   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>           |                                   |                                   | <b>146</b>             | <b>207</b>                                    | <b>0</b>                    | <b>0</b>                                       |
| <b>48 - TRANSFER</b>                                    |                                   |                                   |                        |   |                             |  |
|   |                                   | 48000 - TRANSFER-IN               | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                              |                                   |                                   | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0014 0014W - WRAP AROUND FINANCING SOURCES</b> |                                   |                                   | <b>146</b>             | <b>207</b>                                    | <b>0</b>                    | <b>0</b>                                       |
| <b>0015 - PUBLIC HEALTH</b>                             |                                   |                                   |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                       |                                   |                                   |                        |   |                             |  |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS   | 30,507                 | 44,600  | 0                           | 0  |
|   |                                   | 43998 - UNREALIZED GAINS/LOSSES   | 9,557                  | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>           |                                   |                                   | <b>40,064</b>          | <b>44,600</b>                                 | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                           |                                   |                                   |                        |   |                             |  |
|   |                                   | 44044 - STATE-VEH LIC FEES        | 1,533,933              | 810,916                                       | 840,000                     | 840,000  |
|   |                                   | 44044P - STATE-VEH LIC FEES PR YR | 0                      | 0   | 0                           | 0  |
|   |                                   | 44101 - STATE-AID FOR ALCOHOL     | 0                      | 0   | 0                           | 0  |
|   |                                   | 44141 - ST.-AID HLTH CAT. PROGRAM | 1,242,106              | 1,384,209                                     | 4,184,096                   | 4,184,096                                      |
|   |                                   | 44141P - ST AID HLTH CAT PRIOR YR | 817,056                | 790,170                                       | 0                           | 0  |
|   |                                   | 44142 - ST.-AID HLTH REALIGN. REV | 456,682                | 471,482                                       | 0                           | 0  |
|   |                                   | 44142P - ST -HTLH REALIGN PR      | 0                      | 0   | 0                           | 0  |
|   |                                   | 44143 - ST. AID REALIGN BACKFILL  | 0                      | 0   | 0                           | 0  |

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|---|-----------------------------------|------------------------------------|------------------------|---|-----------------------------|------------------------------|
|   |                                   |                                    |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|   |                                   |                                    |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>  |                                   |                                    |                        |   |                             |                              |
| <b>44 - STATE FEDERAL AID (continued)</b> |                                   |                                    |                        |   |                             |                              |
|   |                                   | 44144 - STATE-AID PERINATAL D&A    | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44145 - STATE-CHILD LEAD GRANT     | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44145P - STATE-CHILD LEAD PR       | 51,151                 | 0   | 0                           | 0                            |
|   |                                   | 44149 - STATE-HEALTH ADMIN-TCS     | 300,000                | 300,000                                       | 300,000                     | 300,000                      |
|   |                                   | 44149P - STATE- HLTH ADMIN TSC PR  | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44290 - STATE-OTHER                | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44415 - FEDERAL - OTHER            | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44427 - FED.AID HEALTH CAT.        | 0                      | 0   | 242,336                     | 242,336                      |
|   |                                   | 44427P - FED- HLTH CAT PRIOR       | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44516 - FED-BLOCK GRANT ALCOHOL    | 0                      | 0   | 0                           | 0                            |
|   |                                   | 44516P - FED-BLOCK GRANT ALCOHOL   | 0                      | 0   | 0                           | 0                            |
| <b>Total 44 - STATE &amp; FEDERAL AID</b> |                                   |                                    | <b>4,400,928</b>       | <b>3,756,777</b>                              | <b>5,566,432</b>            | <b>5,566,432</b>             |
| <b>45 - CHARGES FOR SERVICES</b>          |                                   |                                    |                        |   |                             |                              |
|   |                                   | 45083 - COPY/CERT COPY/POSTAGE     | 0                      | 0   | 0                           | 0                            |
|   |                                   | 45140 - HEALTH FEES - OTHER        | 11,800                 | 21,688  | 30,000                      | 30,000                       |
|   |                                   | 45140P - MNT HLTH FEES-PR YEAR     | 143                    | 0   | 0                           | 0                            |
|   |                                   | 45143 - MISC HLTH CONTRACTS        | 257,838                | 331,512                                       | 276,000                     | 276,000                      |
|   |                                   | 45143P - MISC HLTH CONTRACTS       | 464,775                | 0   | 0                           | 0                            |
| <b>Total 45 - CHARGES FOR SERVICES</b>    |                                   |                                    | <b>734,556</b>         | <b>353,200</b>                                | <b>306,000</b>              | <b>306,000</b>               |
| <b>46 - OTHER REVENUE</b>                 |                                   |                                    |                        |   |                             |                              |
|   |                                   | 45083 - COPY/CERT COPY/POSTAGE     | 0                      | 0   | 0                           | 0                            |
|   |                                   | 46070 - CNTRB FR OTHR AGENCY       | 0                      | 0   | 0                           | 0                            |
|   |                                   | 46082 - SALE OF SURPLUS PROP       | 0                      | 0   | 0                           | 0                            |
|   |                                   | 46251 - REIMBURSEMENTS/REFUNDS     | 94                     | 3,886   | 0                           | 0                            |
|   |                                   | 46253 - REIMB - CO DISASTR RESPONS | 0                      | 0   | 0                           | 0                            |
| <b>Total 46 - OTHER REVENUE</b>           |                                   |                                    | <b>94</b>              | <b>3,886</b>                                  | <b>0</b>                    | <b>0</b>                     |
| <b>48 - TRANSFER</b>                      |                                   |                                    |                        |   |                             |                              |
|   |                                   | 48000 - TRANSFER-IN                | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48001 - TRANSFER-IN1               | 89,280                 | 43,989  | 65,000                      | 65,000                       |
|   |                                   | 48002 - TRANSFER-IN2               | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48003 - TRANSFER-IN3               | 4,582                  | 928   | 3,100                       | 3,100                        |

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| Fund Name<br>1  | Financing<br>Source Category<br>2 | Financing Source Account<br>3       | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|---|-----------------------------------|-------------------------------------|------------------------|---|-----------------------------|------------------------------|
|   |                                   |                                     |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|   |                                   |                                     |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>                              |                                   |                                     |                        |   |                             |                              |
| <b>48 - TRANSFER (continued)</b>                                      |                                   |                                     |                        |   |                             |                              |
|   |                                   | 48004 - TRANSFER-IN4                | 89,763                 | 71,421  | 110,000                     | 110,000                      |
|   |                                   | 48005 - TRANSFER-IN5                | 0                      | 0   | 143,533                     | 143,533                      |
|   |                                   | 48006 - TRANSFER-IN6                | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48007 - TSF-IN CRF REIMB            | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48008 - TRANSFER-IN8                | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48100 - TRF IN DIASTER              | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48143 - TSFR-CARES REALIGN BACKFILL | 0                      | 0   | 0                           | 0                            |
|   |                                   | 48211 - CONTRI TRANS FR CO GEN      | 66,400                 | 44,197  | 66,295                      | 66,295                       |
|   |                                   | 48765 - TRN-A/D NON DRUG M/CAL      | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>  |                                   |                                     | <b>250,025</b>         | <b>160,535</b>                                | <b>387,928</b>              | <b>387,928</b>               |
| <b>Total 0015 - PUBLIC HEALTH FINANCING SOURCES</b>                   |                                   |                                     | <b>5,425,667</b>       | <b>4,318,998</b>                              | <b>6,260,360</b>            | <b>6,260,360</b>             |
| <b>0015 0015E - E.M.S.</b>  |                                   |                                     |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                                     |                                   |                                     |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS     | 499                    | 540   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                         |                                   |                                     | <b>499</b>             | <b>540</b>                                    | <b>0</b>                    | <b>0</b>                     |
| <b>45 - CHARGES FOR SERVICES</b>                                      |                                   |                                     |                        |   |                             |                              |
|   |                                   | 45142 - HLTH EMS                    | 41,345                 | 40,569  | 62,000                      | 62,000                       |
| <b>Total 45 - CHARGES FOR SERVICES</b>                                |                                   |                                     | <b>41,345</b>          | <b>40,569</b>                                 | <b>62,000</b>               | <b>62,000</b>                |
| <b>Total 0015 0015E - E.M.S. FINANCING SOURCES</b>                    |                                   |                                     | <b>41,844</b>          | <b>41,109</b>                                 | <b>62,000</b>               | <b>62,000</b>                |
| <b>0015 0015M - PUBLIC HEALTH - MAA ADMIN</b>                         |                                   |                                     |                        |   |                             |                              |
| <b>46 - OTHER REVENUE</b>   |                                   |                                     |                        |   |                             |                              |
|   |                                   | 46253 - REIMB - CO DISASTR RESPON   | 294                    | 0   | 0                           | 0                            |
| <b>Total 46 - OTHER REVENUE</b>                                       |                                   |                                     | <b>294</b>             | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>Total 0015 0015M - PUBLIC HEALTH - MAA ADMIN FINANCING SOURCES</b> |                                   |                                     | <b>294</b>             | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>0015 0015P - PUBLIC HLTH EMRG PREPAR</b>                           |                                   |                                     |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                                     |                                   |                                     |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS     | 6,760                  | 3,090   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                         |                                   |                                     | <b>6,760</b>           | <b>3,090</b>                                  | <b>0</b>                    | <b>0</b>                     |
| <b>44 - STATE FEDERAL AID</b>   |                                   |                                     |                        |   |                             |                              |
|   |                                   | 44141 - ST.-AID HLTH CAT. PROGRAM   | 82,774                 | 0   | 257,759                     | 257,759                      |
|   |                                   | 44141P - ST AID HLTH CAT PRIOR YR   | 104,896                | 183,499                                       | 0                           | 0                            |

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| Fund Name<br>1  | Financing<br>Source Category<br>2 | Financing Source Account<br>3 | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25  |
|---|-----------------------------------|-------------------------------|------------------------|---|-----------------------------|--|
|   |                                   |                               |                        | Actual <input type="checkbox"/>               |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
|   |                                   |                               |                        | Estimated <input checked="" type="checkbox"/> |                             |  |
| <b>Special Revenue Funds (continued)</b>                            |                                   |                               |                        |   |                             |  |
| <b>44 - STATE FEDERAL AID (continued)</b>                           |                                   |                               |                        |   |                             |  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                           |                                   |                               | <b>187,670</b>         | <b>183,499</b>                                | <b>257,759</b>              | <b>257,759</b>                                 |
| <b>46 - OTHER REVENUE</b>   |                                   |                               |                        |   |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                                      |                                   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                                     |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>48 - TRANSFER</b>  |                                   |                               |                        |   |                             |  |
| 48000 - TRANSFER-IN   |                                   |                               | 0                      | 0   | 0                           | 0  |
| 48001 - TRANSFER-IN1  |                                   |                               | 0                      | 0   | 0                           | 0  |
| 48002 - TRANSFER-IN2  |                                   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>  |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0015 0015P - PUBLIC HLTH EMRG PREPAR FINANCING SOURCES</b> |                                   |                               | <b>194,430</b>         | <b>186,589</b>                                | <b>257,759</b>              | <b>257,759</b>                                 |
| <b>0015 0015V - HEALTH VITAL STATISTICS</b>                         |                                   |                               |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                                   |                                   |                               |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                                     |                                   |                               | 222                    | 320   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                       |                                   |                               | <b>222</b>             | <b>320</b>                                    | <b>0</b>                    | <b>0</b>                                       |
| <b>45 - CHARGES FOR SERVICES</b>                                    |                                   |                               |                        |   |                             |  |
| 45132 - HLTH. VRIP H & S 10605.3                                    |                                   |                               | 2,203                  | 2,390   | 1,800                       | 1,800  |
| 45137 - HLTH B & D 1605.5   |                                   |                               | 4                      | 2   | 200                         | 200  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                              |                                   |                               | <b>2,207</b>           | <b>2,392</b>                                  | <b>2,000</b>                | <b>2,000</b>                                   |
| <b>Total 0015 0015V - HEALTH VITAL STATISTICS FINANCING SOURCES</b> |                                   |                               | <b>2,429</b>           | <b>2,712</b>                                  | <b>2,000</b>                | <b>2,000</b>                                   |
| <b>0016 - ALCOHOL DRUG</b>  |                                   |                               |                        |   |                             |  |
| <b>42 - FINES PENALTIES</b>   |                                   |                               |                        |   |                             |  |
| 42060 - CO ALC ABUSE/PREV.1463.25                                   |                                   |                               | 2,998                  | 2,460   | 3,105                       | 3,105  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                             |                                   |                               | <b>2,998</b>           | <b>2,460</b>                                  | <b>3,105</b>                | <b>3,105</b>                                   |
| <b>43 - USE OF MONEY PROPERTY</b>                                   |                                   |                               |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                                     |                                   |                               | 0                      | 0   | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                                     |                                   |                               | 5,511                  | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                       |                                   |                               | <b>5,511</b>           | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                                       |                                   |                               |                        |   |                             |  |
| 44027 - STATE GRANT   |                                   |                               | 0                      | 0   | 0                           | 0  |
| 44101 - STATE-AID FOR ALCOHOL                                       |                                   |                               | 0                      | 0   | 0                           | 0  |
| 44144 - STATE-AID PERINATAL D&A                                     |                                   |                               | 0                      | 0   | 0                           | 0  |

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| Fund Name<br>1   | Financing<br>Source Category<br>2 | Financing Source Account<br>3 | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|--|-----------------------------------|-------------------------------|------------------------|---|-----------------------------|------------------------------|
|  |                                   |                               |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|  |                                   |                               |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>                 |                                   |                               |                        |   |                             |                              |
| <b>44 - STATE FEDERAL AID (continued)</b>                |                                   |                               |                        |   |                             |                              |
|  | 44226 - STATE - DRUG COURT        |                               | 0                      | 0   | 0                           | 0                            |
|  | 44290 - STATE-OTHER               |                               | 0                      | 0   | 500,000                     | 500,000                      |
|  | 44408 - FEDERAL STIMULUS (ARRA)   |                               | 0                      | 0   | 0                           | 0                            |
|  | 44516 - FED-BLOCK GRANT ALCOHOL   |                               | 682,979                | 261,085                                       | 440,000                     | 440,000                      |
|  | 44516P - FED-BLOCK GRANT ALCOHOL  |                               | 0                      | 0   | 0                           | 0                            |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                |                                   |                               | <b>682,979</b>         | <b>261,085</b>                                | <b>940,000</b>              | <b>940,000</b>               |
| <b>45 - CHARGES FOR SERVICES</b>                         |                                   |                               |                        |   |                             |                              |
|  | 45143 - MISC HLTH CONTRACTS       |                               | 0                      | 0   | 0                           | 0                            |
|  | 45263 - FIRST OFFENDER            |                               | 0                      | 0   | 0                           | 0                            |
|  | 45272 - CLIENT FEES DRUG/ALCOHOL  |                               | 237                    | 0   | 0                           | 0                            |
|  | 45305 - DRUG COURT FEE            |                               | 0                      | 0   | 0                           | 0                            |
|  | 45330 - DRUG PROG. FEE/DIVERSION  |                               | 2,814                  | 2,733   | 3,291                       | 3,291                        |
|  | 45331 - ASSMT VC 23649 \$100      |                               | 6,312                  | 5,158   | 7,075                       | 7,075                        |
| <b>Total 45 - CHARGES FOR SERVICES</b>                   |                                   |                               | <b>9,363</b>           | <b>7,891</b>                                  | <b>10,366</b>               | <b>10,366</b>                |
| <b>46 - OTHER REVENUE</b>                                |                                   |                               |                        |   |                             |                              |
|  | 46607 - OTHER MISCELLANEOUS       |                               | 0                      | 0   | 0                           | 0                            |
| <b>Total 46 - OTHER REVENUE</b>                          |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>48 - TRANSFER</b>                                     |                                   |                               |                        |   |                             |                              |
|  | 48000 - TRANSFER-IN               |                               | 0                      | 0   | 0                           | 0                            |
|  | 48001 - TRANSFER-IN1              |                               | 0                      | 0   | 0                           | 0                            |
|  | 48002 - TRANSFER-IN2              |                               | 0                      | 0   | 0                           | 0                            |
|  | 48003 - TRANSFER-IN3              |                               | 0                      | 0   | 0                           | 0                            |
|  | 48004 - TRANSFER-IN4              |                               | 0                      | 0   | 0                           | 0                            |
|  | 48760 - TRN-A/D DRUG COURT        |                               | 0                      | 0   | 0                           | 0                            |
|  | 48765 - TRN-A/D NON DRUG M/CAL    |                               | 0                      | 0   | 0                           | 0                            |
|  | 48765P - TRN-S/D NON DRUG M/CAL   |                               | 0                      | 0   | 0                           | 0                            |
|  | 48770 - TRN-A/D DRUG M/CAL        |                               | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>                               |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>Total 0016 - ALCOHOL &amp; DRUG FINANCING SOURCES</b> |                                   |                               | <b>700,851</b>         | <b>271,436</b>                                | <b>953,471</b>              | <b>953,471</b>               |

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| Fund Name<br>1  | Financing<br>Source Category<br>2 | Financing Source Account<br>3    | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25  |
|---|-----------------------------------|----------------------------------|------------------------|---|-----------------------------|--|
|   |                                   |                                  |                        | Actual <input type="checkbox"/>               |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
|   |                                   |                                  |                        | Estimated <input checked="" type="checkbox"/> |                             |  |
| <b>Special Revenue Funds (continued)</b>                              |                                   |                                  |                        |   |                             |  |
| <b>0016 0016A - AD PROP 36</b>  |                                   |                                  |                        |   |                             |  |
| <b>45 - CHARGES FOR SERVICES</b>                                      |                                   |                                  |                        |   |                             |  |
|   |                                   | 45272 - CLIENT FEES DRUG/ALCOHOL | 0                      | 0   | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                                |                                   |                                  | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0016 0016A - A&amp;D PROP 36 FINANCING SOURCES</b>           |                                   |                                  | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>0017 0017C - SHERIFF CIVIL OPERATIONS</b>                          |                                   |                                  |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                                     |                                   |                                  |                        |   |                             |  |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS  | 258                    | 370   | 50                          | 50   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                         |                                   |                                  | <b>258</b>             | <b>370</b>                                    | <b>50</b>                   | <b>50</b>                                      |
| <b>45 - CHARGES FOR SERVICES</b>                                      |                                   |                                  |                        |   |                             |  |
|   |                                   | 45082 - S.O. CIVIL OPERATIONS    | 8,203                  | 6,887   | 6,000                       | 6,000  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                                |                                   |                                  | <b>8,203</b>           | <b>6,887</b>                                  | <b>6,000</b>                | <b>6,000</b>                                   |
| <b>Total 0017 0017C - SHERIFF CIVIL OPERATIONS FINANCING SOURCES</b>  |                                   |                                  | <b>8,461</b>           | <b>7,257</b>                                  | <b>6,050</b>                | <b>6,050</b>                                   |
| <b>0017 0017F - SHRFF -ASSET FORFEITR EDU</b>                         |                                   |                                  |                        |   |                             |  |
| <b>44 - STATE FEDERAL AID</b>   |                                   |                                  |                        |   |                             |  |
|   |                                   | 44290 - STATE-OTHER              | 0                      | 0   | 0                           | 0  |
|   |                                   | 44358 - STATE - ASSET SEIZURE    | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                             |                                   |                                  | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>46 - OTHER REVENUE</b>   |                                   |                                  |                        |   |                             |  |
|   |                                   | 46251 - REIMBURSEMENTS/REFUNDS   | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                                       |                                   |                                  | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0017 0017F - SHRFF -ASSET FORFEITR EDU FINANCING SOURCES</b> |                                   |                                  | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>0017 0017G - SHERIFF -GRANTS</b>                                   |                                   |                                  |                        |   |                             |  |
| <b>40 - TAX REVENUE</b>   |                                   |                                  |                        |   |                             |  |
|   |                                   | 40020 - CURRENT UNSECURED TAXES  | 39,927                 | 39,436  | 39,926                      | 39,926   |
| <b>Total 40 - TAX REVENUE</b>   |                                   |                                  | <b>39,927</b>          | <b>39,436</b>                                 | <b>39,926</b>               | <b>39,926</b>                                  |
| <b>43 - USE OF MONEY PROPERTY</b>                                     |                                   |                                  |                        |   |                             |  |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS  | 0                      | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                         |                                   |                                  | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>   |                                   |                                  |                        |   |                             |  |
|   |                                   | 44027 - STATE GRANT              | 0                      | 0   | 0                           | 0  |
|   |                                   | 44055 - STATE AID AB 443         | 0                      | 0   | 0                           | 0  |

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Supervisors

| Fund Name<br>1                            | Financing<br>Source Category<br>2 | Financing Source Account<br>3     | 2022-23<br>Actual<br>4 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>5 | 2024-25<br>Recommended<br>6 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>7 |
|---|-----------------------------------|-----------------------------------|------------------------|--|-----------------------------|---|
| <b>Special Revenue Funds (continued)</b>  |                                   |                                   |                        |  |                             |   |
| <b>44 - STATE FEDERAL AID (continued)</b> |                                   |                                   |                        |  |                             |   |
|   |                                   | 44065 - STATE-TOBACCO GRANT       | 0                      | 0  | 0                           | 0   |
|   |                                   | 44079 - STATE- CORR AB109         | 0                      | 0  | 0                           | 0   |
|   |                                   | 44095 - RESIL ALLOC FOR PSPS 2019 | 0                      | 0  | 0                           | 0   |
|   |                                   | 44109 - STATE-AID OHV (LIC FEES)  | 48,439                 | 10,294   | 23,000                      | 23,000  |
|   |                                   | 44110 - STATE-OHV GRANT SHERIFF   | 59,963                 | (13,662)   | 28,486                      | 28,486  |
|   |                                   | 44110P - STATE-OHV GRANT SHERIFF  | 0                      | 25,071   | 0                           | 0   |
|   |                                   | 44132 - STATE HOMELAND DEFENSE    | 87,184                 | 7,300  | 271,907                     | 271,907   |
|   |                                   | 44132P - STATE -HOME LAND DEF     | 0                      | 0  | 0                           | 0   |
|   |                                   | 44251 - STATE-CRT SEC AB 118      | 0                      | 0  | 0                           | 0   |
|   |                                   | 44260 - STATE-BOAT PATROL         | 329,220                | 61,389   | 132,511                     | 132,511   |
|   |                                   | 44260P - STATE -BOAT PATROL       | 0                      | 0  | 0                           | 0   |
|   |                                   | 44263 - STATE-OCJP S.O. DC        | 0                      | 0  | 0                           | 0   |
|   |                                   | 44263P - STATE- OCJP SO DC        | 0                      | 0  | 0                           | 0   |
|   |                                   | 44290 - STATE-OTHER               | 29,982                 | 0  | 55,000                      | 55,000  |
|   |                                   | 44290P - STATE OTHER              | 0                      | 0  | 0                           | 0   |
|   |                                   | 44375 - STATE-CALOES HAZ MIT      | 0                      | 0  | 0                           | 0   |
|   |                                   | 44375P - STATE-CALOES HAZ MIT PY  | 0                      | 0  | 0                           | 0   |
|   |                                   | 44380 - STATE- EMPG/OES           | 260,827                | 57,499   | 0                           | 0   |
|   |                                   | 44380P - STATE EMPG/OES           | 0                      | 0  | 0                           | 0   |
|   |                                   | 44393 - ST- SLESF & JUVNL JST     | 274,010                | 96,034   | 104,500                     | 104,500   |
|   |                                   | 44393P - SLESF/JUV SLESF          | 0                      | 0  | 0                           | 0   |
|   |                                   | 44408 - FEDERAL STIMULUS (ARRA)   | 0                      | 0  | 0                           | 0   |
|   |                                   | 44416 - FEDERAL JAG GRANT         | 0                      | 0  | 0                           | 0   |
|   |                                   | 44416P - FEDERAL JAG GRANT        | 0                      | 0  | 0                           | 0   |
|   |                                   | 44500 - FEDL-LAW ENFORCEMENT      | 27,550                 | 25,425   | 35,000                      | 35,000  |
|   |                                   | 44520 - FEDL-OTHER & FAA          | 12,788                 | 897  | 5,000                       | 5,000   |
|   |                                   | 44520P - FEDL-OTHER & FAA         | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b> |                                   |                                   | <b>1,129,963</b>       | <b>270,247</b>   | <b>655,404</b>              | <b>655,404</b>  |
| <b>45 - CHARGES FOR SERVICES</b>          |                                   |                                   |                        |  |                             |   |
|   |                                   | 45040 - LEASE PAYMENT             | 0                      | 0  | 29,000                      | 29,000  |
|   |                                   | 45223 - ELECTRONIC MONITORING FEE | 7,762                  | 7,762  | 0                           | 0   |

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| Fund Name<br>1  | Financing<br>Source Category<br>2 | Financing Source Account<br>3       | 2022-23<br>Actual<br>4 | 2023-24   | 2024-25<br>Recommended<br>6 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>7 |
|---|-----------------------------------|-------------------------------------|------------------------|---|-----------------------------|---|
|   |                                   |                                     |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>5 |                             |   |
| <b>Special Revenue Funds (continued)</b>                    |                                   |                                     |                        |   |                             |   |
| <b>45 - CHARGES FOR SERVICES (continued)</b>                |                                   |                                     |                        |   |                             |   |
|   |                                   | 45510 - BAILIFF SERVICES            | 0                      | 0   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                      |                                   |                                     | <b>7,762</b>           | <b>7,762</b>  | <b>29,000</b>               | <b>29,000</b>   |
| <b>46 - OTHER REVENUE</b>                                   |                                   |                                     |                        |   |                             |   |
|   |                                   | 46024 - OTHER - SERVICE PROVIDED    | 64,233                 | 50,636  | 72,000                      | 72,000  |
|   |                                   | 46056 - MEDCOM - RADIO              | 0                      | 42,000  | 18,000                      | 18,000  |
|   |                                   | 46070 - CNTRB FR OTHR AGENCY        | 21,957                 | 22,581  | 902,000                     | 902,000   |
|   |                                   | 46070P - CONTRI OTHR AGENCY PRIOR   | 0                      | 0   | 0                           | 0   |
|   |                                   | 46082 - SALE OF SURPLUS PROP        | 6,244                  | 770   | 0                           | 0   |
|   |                                   | 46239 - DONATIONS                   | 0                      | 0   | 0                           | 0   |
|   |                                   | 46251 - REIMBURSEMENTS/REFUNDS      | 9,107                  | 145,459   | 45,000                      | 45,000  |
| <b>Total 46 - OTHER REVENUE</b>                             |                                   |                                     | <b>101,541</b>         | <b>261,446</b>  | <b>1,037,000</b>            | <b>1,037,000</b>  |
| <b>48 - TRANSFER</b>  |                                   |                                     |                        |   |                             |   |
|   |                                   | 48000 - TRANSFER-IN                 | 48,782                 | 210,768   | 408,624                     | 408,624   |
|   |                                   | 48001 - TRANSFER-IN1                | 1,243                  | 586   | 596                         | 596   |
|   |                                   | 48002 - TRANSFER-IN2                | 0                      | 5,462   | 0                           | 0   |
|   |                                   | 48003 - TRANSFER-IN3                | 0                      | 0   | 0                           | 0   |
|   |                                   | 48005 - TRANSFER-IN5                | 0                      | 0   | 5,076                       | 5,076   |
|   |                                   | 48021 - TRF IN - ARPA FUNDS         | 0                      | 120,297   | 351,274                     | 351,274   |
|   |                                   | 48079 - TRN-CCPIF AB109             | 534,685                | 427,258   | 632,308                     | 632,308   |
|   |                                   | 48100 - TRF IN DIASTER              | 0                      | 0   | 0                           | 0   |
|   |                                   | 48143 - TSFR-CARES REALIGN BACKFILL | 0                      | 0   | 0                           | 0   |
|   |                                   | 48211 - CONTRI TRANS FR CO GEN      | 0                      | 0   | 0                           | 0   |
|   |                                   | 48212 - CONTRI TRANS FR G.F.        | 0                      | 0   | 0                           | 0   |
|   |                                   | 48700 - TRN-ST SO TRIAL CRT SEC     | 522,897                | 378,731   | 441,000                     | 441,000   |
|   |                                   | 48715 - TRN-SO SLESA                | 500,000                | 500,000   | 500,000                     | 500,000   |
|   |                                   | 48716 - TRN-SO CAL EMA              | 29,486                 | 29,486  | 29,486                      | 29,486  |
|   |                                   | 49003 - PROCEEDS FROM LEASES        | 0                      | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                  |                                   |                                     | <b>1,637,093</b>       | <b>1,672,588</b>  | <b>2,368,364</b>            | <b>2,368,364</b>  |
| <b>Total 0017 0017G - SHERIFF -GRANTS FINANCING SOURCES</b> |                                   |                                     | <b>2,916,286</b>       | <b>2,251,479</b>  | <b>4,129,694</b>            | <b>4,129,694</b>  |

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| Fund Name<br>1  | Financing<br>Source Category<br>2 | Financing Source Account<br>3   | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|---|-----------------------------------|---------------------------------|------------------------|---|-----------------------------|------------------------------|
|   |                                   |                                 |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|   |                                   |                                 |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>                        |                                   |                                 |                        |   |                             |                              |
| <b>0017 0017I - INMATE WELFARE FUND</b>                         |                                   |                                 |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                               |                                   |                                 |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS | 1,362                  | 2,018   | 50                          | 50                           |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                   |                                   |                                 | <b>1,362</b>           | <b>2,018</b>                                  | <b>50</b>                   | <b>50</b>                    |
| <b>46 - OTHER REVENUE</b>                                       |                                   |                                 |                        |   |                             |                              |
|   |                                   | 46018 - COMMISSARY              | 38,608                 | 37,999  | 30,000                      | 30,000                       |
|   |                                   | 46055 - UNCLAIMED FUNDS         | 0                      | 0   | 0                           | 0                            |
|   |                                   | 46239 - DONATIONS               | 0                      | 0   | 0                           | 0                            |
| <b>Total 46 - OTHER REVENUE</b>                                 |                                   |                                 | <b>38,608</b>          | <b>37,999</b>                                 | <b>30,000</b>               | <b>30,000</b>                |
| <b>48 - TRANSFER</b>  |                                   |                                 |                        |   |                             |                              |
|   |                                   | 48000 - TRANSFER-IN             | 4,215                  | 1,622   | 2,253                       | 2,253                        |
| <b>Total 48 - TRANSFER</b>                                      |                                   |                                 | <b>4,215</b>           | <b>1,622</b>                                  | <b>2,253</b>                | <b>2,253</b>                 |
| <b>Total 0017 0017I - INMATE WELFARE FUND FINANCING SOURCES</b> |                                   |                                 | <b>44,185</b>          | <b>41,639</b>                                 | <b>32,303</b>               | <b>32,303</b>                |
| <b>0017 0017N - NARCOTICS FUND</b>                              |                                   |                                 |                        |   |                             |                              |
| <b>42 - FINES PENALTIES</b>                                     |                                   |                                 |                        |   |                             |                              |
|   |                                   | 42014 - ASSETS FORFEITURE       | 0                      | 0   | 0                           | 0                            |
| <b>Total 42 - FINES &amp; PENALTIES</b>                         |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>43 - USE OF MONEY PROPERTY</b>                               |                                   |                                 |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS | 1,415                  | 1,897   | 300                         | 300                          |
|   |                                   | 43998 - UNREALIZED GAINS/LOSSES | 14,861                 | 0   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                   |                                   |                                 | <b>16,276</b>          | <b>1,897</b>                                  | <b>300</b>                  | <b>300</b>                   |
| <b>44 - STATE FEDERAL AID</b>                                   |                                   |                                 |                        |   |                             |                              |
|   |                                   | 44412 - FED-ASSET FORFEITURE    | 0                      | 0   | 0                           | 0                            |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                       |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>46 - OTHER REVENUE</b>                                       |                                   |                                 |                        |   |                             |                              |
|   |                                   | 46082 - SALE OF SURPLUS PROP    | 0                      | 0   | 0                           | 0                            |
| <b>Total 46 - OTHER REVENUE</b>                                 |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>Total 0017 0017N - NARCOTICS FUND FINANCING SOURCES</b>      |                                   |                                 | <b>16,276</b>          | <b>1,897</b>                                  | <b>300</b>                  | <b>300</b>                   |
| <b>0018 - DA - ADULT DRUG COURT</b>                             |                                   |                                 |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                               |                                   |                                 |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS | 0                      | 0   | 0                           | 0                            |
|   |                                   | 43998 - UNREALIZED GAINS/LOSSES | (113)                  | 0   | 0                           | 0                            |

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| Fund Name<br>1  | Financing<br>Source Category<br>2 | Financing Source Account<br>3 | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25  |
|---|-----------------------------------|-------------------------------|------------------------|---|-----------------------------|--|
|   |                                   |                               |                        | Actual <input type="checkbox"/>               |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
|   |                                   |                               |                        | Estimated <input checked="" type="checkbox"/> |                             |  |
| <b>Special Revenue Funds (continued)</b>                    |                                   |                               |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY (continued)</b>               |                                   |                               |                        |   |                             |  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>               |                                   |                               | <b>(113)</b>           | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                               |                                   |                               |                        |   |                             |  |
| 44415 - FEDERAL - OTHER                                     |                                   |                               | 155,735                | 55,952  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                   |                                   |                               | <b>155,735</b>         | <b>55,952</b>                                 | <b>0</b>                    | <b>0</b>                                       |
| <b>48 - TRANSFER</b>  |                                   |                               |                        |   |                             |  |
| 48000 - TRANSFER-IN   |                                   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                  |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0018 - DA - ADULT DRUG COURT FINANCING SOURCES</b> |                                   |                               | <b>155,622</b>         | <b>55,952</b>                                 | <b>0</b>                    | <b>0</b>                                       |
| <b>0019 - CARES ACT - COVID19</b>                           |                                   |                               |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                           |                                   |                               |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                             |                                   |                               | 1,474                  | 2,032   | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                             |                                   |                               | 563                    | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>               |                                   |                               | <b>2,037</b>           | <b>2,032</b>                                  | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                               |                                   |                               |                        |   |                             |  |
| 44089 - SB89 COVID19 EMERG HMLESS                           |                                   |                               | 0                      | 0   | 0                           | 0  |
| 44143 - ST. AID REALIGN BACKFILL                            |                                   |                               | 0                      | 0   | 0                           | 0  |
| 44415 - FEDERAL - OTHER                                     |                                   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                   |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0019 - CARES ACT - COVID19 FINANCING SOURCES</b>   |                                   |                               | <b>2,037</b>           | <b>2,032</b>                                  | <b>0</b>                    | <b>0</b>                                       |
| <b>0021 - ARPA 2021</b>                                     |                                   |                               |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                           |                                   |                               |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                             |                                   |                               | 50,471                 | 46,825  | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                             |                                   |                               | 10,965                 | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>               |                                   |                               | <b>61,436</b>          | <b>46,825</b>                                 | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                               |                                   |                               |                        |   |                             |  |
| 44027 - STATE GRANT   |                                   |                               | 1,826,520              | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                   |                                   |                               | <b>1,826,520</b>       | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0021 - ARPA 2021 FINANCING SOURCES</b>             |                                   |                               | <b>1,887,956</b>       | <b>46,825</b>                                 | <b>0</b>                    | <b>0</b>                                       |
| <b>0022 - DISASTER RESPONSE FUND</b>                        |                                   |                               |                        |   |                             |  |
| <b>46 - OTHER REVENUE</b>                                   |                                   |                               |                        |   |                             |  |
| 46060 - OTHER-MISCELLANEOUS                                 |                                   |                               | 0                      | 0   | 0                           | 0  |

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|--|-----------------------------------|-------------------------------------|------------------------|---|-----------------------------|--|
|  |                                   |                                     |                        | Actual <input type="checkbox"/>               |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
|  |                                   |                                     |                        | Estimated <input checked="" type="checkbox"/> |                             |  |
| <b>Special Revenue Funds (continued)</b>                         |                                   |                                     |                        |   |                             |  |
| <b>46 - OTHER REVENUE (continued)</b>                            |                                   |                                     |                        |   |                             |  |
|  |                                   | 46070 - CNTRB FR OTHR AGENCY        | 0                      | 0   | 0                           | 0  |
|  |                                   | 46251 - REIMBURSEMENTS/REFUNDS      | 73,510                 | 0   | 0                           | 0  |
|  |                                   | 46253 - REIMB - CO DISASTR RESPON   | 55,748                 | 567,003                                       | 250,000                     | 250,000  |
| <b>Total 46 - OTHER REVENUE</b>                                  |                                   |                                     | <b>129,258</b>         | <b>567,003</b>                                | <b>250,000</b>              | <b>250,000</b>                                 |
| <b>48 - TRANSFER</b>   |                                   |                                     |                        |   |                             |  |
|  |                                   | 48000 - TRANSFER-IN                 | 0                      | 0   | 432,501                     | 432,501  |
| <b>Total 48 - TRANSFER</b>                                       |                                   |                                     | <b>0</b>               | <b>0</b>                                      | <b>432,501</b>              | <b>432,501</b>                                 |
| <b>Total 0022 - DISASTER RESPONSE FUND FINANCING SOURCES</b>     |                                   |                                     | <b>129,258</b>         | <b>567,003</b>                                | <b>682,501</b>              | <b>682,501</b>                                 |
| <b>0023 - DISASTR RECOV OP CNTR DROC</b>                         |                                   |                                     |                        |   |                             |  |
| <b>46 - OTHER REVENUE</b>  |                                   |                                     |                        |   |                             |  |
|  |                                   | 46060 - OTHER-MISCELLANEOUS         | 0                      | 0   | 0                           | 0  |
|  |                                   | 46070 - CNTRB FR OTHR AGENCY        | 0                      | 0   | 0                           | 0  |
|  |                                   | 46251 - REIMBURSEMENTS/REFUNDS      | 0                      | 0   | 0                           | 0  |
|  |                                   | 46255 - DISASTER RESP INSUR REIMB   | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                                  |                                   |                                     | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>48 - TRANSFER</b>   |                                   |                                     |                        |   |                             |  |
|  |                                   | 48000 - TRANSFER-IN                 | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                       |                                   |                                     | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0023 - DISASTR RECOV OP CNTR DROC FINANCING SOURCES</b> |                                   |                                     | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>0025 - COUNTY LOCAL REV AB109</b>                             |                                   |                                     |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                                |                                   |                                     |                        |   |                             |  |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS     | 0                      | 0   | 0                           | 0  |
|  |                                   | 43998 - UNREALIZED GAINS/LOSSES     | 4,947                  | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                    |                                   |                                     | <b>4,947</b>           | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                                    |                                   |                                     |                        |   |                             |  |
|  |                                   | 44079 - STATE- CORR AB109           | 0                      | 0   | 0                           | 0  |
|  |                                   | 44079A - TRN-SO LOCAL COMM CORR     | 1,232,039              | 942,690                                       | 1,243,026                   | 1,243,026                                      |
|  |                                   | 44143 - ST. AID REALIGN BACKFILL    | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                        |                                   |                                     | <b>1,232,039</b>       | <b>942,690</b>                                | <b>1,243,026</b>            | <b>1,243,026</b>                               |
| <b>48 - TRANSFER</b>   |                                   |                                     |                        |   |                             |  |
|  |                                   | 48143 - TSFR-CARES REALIGN BACKFILL | 0                      | 0   | 0                           | 0  |

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|--|-----------------------------------|---------------------------------|---|---------------------------------|-----------------------------|--|
|  |                                   |                                 |   | Actual <input type="checkbox"/> |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
|  |                                   |                                 | Estimated <input checked="" type="checkbox"/> | 5                               |                             |  |
| <b>Special Revenue Funds (continued)</b>                         |                                   |                                 |   |                                 |                             |  |
| <b>48 - TRANSFER (continued)</b>                                 |                                   |                                 |   |                                 |                             |  |
| <b>Total 48 - TRANSFER</b>                                       |                                   |                                 | <b>0</b>                                      | <b>0</b>                        | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0025 - COUNTY LOCAL REV AB109 FINANCING SOURCES</b>     |                                   |                                 | <b>1,236,986</b>                              | <b>942,690</b>                  | <b>1,243,026</b>            | <b>1,243,026</b>                               |
| <b>0026 - LOCAL ASSISTANCE TCF</b>                               |                                   |                                 |   |                                 |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                                |                                   |                                 |   |                                 |                             |  |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS | 53,665  | 198,860                         | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                    |                                   |                                 | <b>53,665</b>                                 | <b>198,860</b>                  | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                                    |                                   |                                 |   |                                 |                             |  |
|  |                                   | 44027 - STATE GRANT             | 0   | 0                               | 0                           | 0  |
|  |                                   | 44415 - FEDERAL - OTHER         | 3,762,368                                     | 3,756,468                       | 149,596                     | 149,596  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                        |                                   |                                 | <b>3,762,368</b>                              | <b>3,756,468</b>                | <b>149,596</b>              | <b>149,596</b>                                 |
| <b>48 - TRANSFER</b>   |                                   |                                 |   |                                 |                             |  |
|  |                                   | 48000 - TRANSFER-IN             | 0   | 0                               | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                       |                                   |                                 | <b>0</b>                                      | <b>0</b>                        | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0026 - LOCAL ASSISTANCE &amp; TCF FINANCING SOURCES</b> |                                   |                                 | <b>3,816,033</b>                              | <b>3,955,328</b>                | <b>149,596</b>              | <b>149,596</b>                                 |
| <b>0035 - CHILD SUPPORT</b>                                      |                                   |                                 |   |                                 |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                                |                                   |                                 |   |                                 |                             |  |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS | 10,785  | 13,705                          | 0                           | 0  |
|  |                                   | 43998 - UNREALIZED GAINS/LOSSES | 3,936   | 0                               | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                    |                                   |                                 | <b>14,721</b>                                 | <b>13,705</b>                   | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                                    |                                   |                                 |   |                                 |                             |  |
|  |                                   | 44170 - STATE-CHILD SUPPORT     | 199,037                                       | 273,296                         | 323,640                     | 323,640  |
|  |                                   | 44411 - FED-CHILD SUPPORT       | 350,550                                       | 495,574                         | 628,242                     | 628,242  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                        |                                   |                                 | <b>549,587</b>                                | <b>768,870</b>                  | <b>951,882</b>              | <b>951,882</b>                                 |
| <b>48 - TRANSFER</b>   |                                   |                                 |   |                                 |                             |  |
|  |                                   | 48000 - TRANSFER-IN             | 0   | 0                               | 0                           | 0  |
|  |                                   | 48005 - TRANSFER-INS            | 0   | 0                               | 16,342                      | 16,342   |
| <b>Total 48 - TRANSFER</b>                                       |                                   |                                 | <b>0</b>                                      | <b>0</b>                        | <b>16,342</b>               | <b>16,342</b>                                  |
| <b>Total 0035 - CHILD SUPPORT FINANCING SOURCES</b>              |                                   |                                 | <b>564,308</b>                                | <b>782,575</b>                  | <b>968,224</b>              | <b>968,224</b>                                 |
| <b>0037 - DNA PENALTY (PROP 69)</b>                              |                                   |                                 |   |                                 |                             |  |
| <b>42 - FINES PENALTIES</b>                                      |                                   |                                 |   |                                 |                             |  |
|  |                                   | 42037 - DNA PENALTY (PROP 69)   | 4,377   | 0                               | 4,200                       | 4,200  |

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| Fund Name<br>1  | Financing<br>Source Category<br>2 | Financing Source Account<br>3       | 2022-23<br>Actual<br>4 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/> 5 | 2024-25<br>Recommended<br>6 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>7 |
|---|-----------------------------------|-------------------------------------|------------------------|---|-----------------------------|---|
| <b>Special Revenue Funds (continued)</b>                    |                                   |                                     |                        |   |                             |   |
| <b>42 - FINES PENALTIES (continued)</b>                     |                                   |                                     |                        |   |                             |   |
| <b>Total 42 - FINES &amp; PENALTIES</b>                     |                                   |                                     | <b>4,377</b>           | <b>0</b>  | <b>4,200</b>                | <b>4,200</b>  |
| <b>43 - USE OF MONEY PROPERTY</b>                           |                                   |                                     |                        |   |                             |   |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS     | 548                    | 788   | 50                          | 50  |
|   |                                   | 43998 - UNREALIZED GAINS/LOSSES     | 214                    | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>               |                                   |                                     | <b>762</b>             | <b>788</b>  | <b>50</b>                   | <b>50</b>   |
| <b>Total 0037 - DNA PENALTY (PROP 69) FINANCING SOURCES</b> |                                   |                                     | <b>5,139</b>           | <b>788</b>  | <b>4,250</b>                | <b>4,250</b>  |
| <b>0046 - PROB GRANT DEPT(S)</b>                            |                                   |                                     |                        |   |                             |   |
| <b>43 - USE OF MONEY PROPERTY</b>                           |                                   |                                     |                        |   |                             |   |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS     | 16,936                 | 26,764  | 4,524                       | 4,524   |
|   |                                   | 43998 - UNREALIZED GAINS/LOSSES     | 14,746                 | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>               |                                   |                                     | <b>31,682</b>          | <b>26,764</b>   | <b>4,524</b>                | <b>4,524</b>  |
| <b>44 - STATE FEDERAL AID</b>                               |                                   |                                     |                        |   |                             |   |
|   |                                   | 44079 - STATE- CORR AB109           | 0                      | 0   | 0                           | 0   |
|   |                                   | 44226 - STATE - DRUG COURT          | 0                      | 0   | 0                           | 0   |
|   |                                   | 44290 - STATE-OTHER                 | 0                      | 0   | 0                           | 0   |
|   |                                   | 44340 - STATE-JUVENILE PREV.PROB.   | 0                      | 0   | 0                           | 0   |
|   |                                   | 44340P - STATE JUVENILE PROV PROB   | 0                      | 0   | 0                           | 0   |
|   |                                   | 44393 - ST- SLESF & JUVNL JST       | 176,321                | 87,968  | 100,000                     | 100,000   |
|   |                                   | 44393P - SLESF/JUV SLESF            | 0                      | 0   | 0                           | 0   |
|   |                                   | 44408 - FEDERAL STIMULUS (ARRA)     | 0                      | 0   | 0                           | 0   |
|   |                                   | 44408P - FEDERAL STIMULUS           | 0                      | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                   |                                   |                                     | <b>176,321</b>         | <b>87,968</b>   | <b>100,000</b>              | <b>100,000</b>  |
| <b>46 - OTHER REVENUE</b>                                   |                                   |                                     |                        |   |                             |   |
|   |                                   | 46251 - REIMBURSEMENTS/REFUNDS      | 0                      | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                             |                                   |                                     | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>48 - TRANSFER</b>  |                                   |                                     |                        |   |                             |   |
|   |                                   | 48010 - TRF FR AOD                  | 0                      | 0   | 0                           | 0   |
|   |                                   | 48079 - TRN-CCPIF AB109             | 311,002                | 0   | 266,484                     | 266,484   |
|   |                                   | 48143 - TSFR-CARES REALIGN BACKFILL | 0                      | 0   | 0                           | 0   |
|   |                                   | 48709 - TRN-PROB JJA YTH OFFNDR     | 138,113                | 73,420  | 117,000                     | 117,000   |
|   |                                   | 48709A - TRN-PROB JJA YTH OFFNDR    | 0                      | 0   | 0                           | 0   |

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|--|-----------------------------------|-------------------------------|------------------------|---|-----------------------------|--|
|  |                                   |                               |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>5 |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>                         |                                   |                               |                        |   |                             |  |
| <b>48 - TRANSFER (continued)</b>                                 |                                   |                               |                        |   |                             |  |
| <b>Total 48 - TRANSFER</b>                                       |                                   |                               | <b>449,115</b>         | <b>73,420</b>   | <b>383,484</b>              | <b>383,484</b>                                 |
| <b>Total 0046 - PROB GRANT DEPT(S) FINANCING SOURCES</b>         |                                   |                               | <b>657,118</b>         | <b>188,152</b>  | <b>488,008</b>              | <b>488,008</b>                                 |
| <b>0046 0046C - CRIMINAL LAB PENALTY</b>                         |                                   |                               |                        |   |                             |  |
| <b>42 - FINES PENALTIES</b>                                      |                                   |                               |                        |   |                             |  |
| 45823 - CIMINAL LAB PENALTY                                      |                                   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                          |                                   |                               | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>43 - USE OF MONEY PROPERTY</b>                                |                                   |                               |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                                  |                                   |                               | 404                    | 588   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                    |                                   |                               | <b>404</b>             | <b>588</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>45 - CHARGES FOR SERVICES</b>                                 |                                   |                               |                        |   |                             |  |
| 45823 - CIMINAL LAB PENALTY                                      |                                   |                               | 1,114                  | 795   | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                           |                                   |                               | <b>1,114</b>           | <b>795</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0046 0046C - CRIMINAL LAB PENALTY FINANCING SOURCES</b> |                                   |                               | <b>1,518</b>           | <b>1,383</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>0046 0046D - PROB-DIV JUV</b>                                 |                                   |                               |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                                |                                   |                               |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                                  |                                   |                               | 10,275                 | 21,779  | 20,000                      | 20,000   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                    |                                   |                               | <b>10,275</b>          | <b>21,779</b>   | <b>20,000</b>               | <b>20,000</b>                                  |
| <b>44 - STATE FEDERAL AID</b>                                    |                                   |                               |                        |   |                             |  |
| 44054 - ST-OPIOID SETTLEMENT                                     |                                   |                               | 0                      | 0   | 0                           | 0  |
| 44204 - JUV JUSTICE REALIN BLCOK GRANT                           |                                   |                               | 0                      | 0   | 0                           | 0  |
| 44205 - JUV JUST DATA COLL                                       |                                   |                               | 0                      | 42,909  | 0                           | 0  |
| 44719 - ST-YTH PROGRAM FCL                                       |                                   |                               | 0                      | 47,086  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                        |                                   |                               | <b>0</b>               | <b>89,995</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48 - TRANSFER</b>   |                                   |                               |                        |   |                             |  |
| 48711 - TRANSFER-IN JUV JUST                                     |                                   |                               | 250,000                | 250,000   | 250,000                     | 250,000  |
| <b>Total 48 - TRANSFER</b>                                       |                                   |                               | <b>250,000</b>         | <b>250,000</b>  | <b>250,000</b>              | <b>250,000</b>                                 |
| <b>Total 0046 0046D - PROB-DIV JUV FINANCING SOURCES</b>         |                                   |                               | <b>260,275</b>         | <b>361,774</b>  | <b>270,000</b>              | <b>270,000</b>                                 |
| <b>0046 0046P - PROB-PRETRIAL</b>                                |                                   |                               |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                                |                                   |                               |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                                  |                                   |                               | 367                    | 431   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                    |                                   |                               | <b>367</b>             | <b>431</b>  | <b>0</b>                    | <b>0</b>                                       |

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|--|-----------------------------------|-------------------------------|------------------------|---|-----------------------------|--|
|  |                                   |                               |                        | Actual <input type="checkbox"/>               |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
|  |                                   |                               |                        | Estimated <input checked="" type="checkbox"/> |                             |  |
| <b>Special Revenue Funds (continued)</b>                         |                                   |                               |                        |   |                             |  |
| <b>48 - TRANSFER</b>   |                                   |                               |                        |   |                             |  |
|  | 48000 - TRANSFER-IN               |                               | 0                      | 44,915  | 0                           | 0  |
|  | 48708 - PROB PRETRIAL-TRF IN      |                               | 41,756                 | 70,636  | 140,000                     | 140,000  |
| <b>Total 48 - TRANSFER</b>                                       |                                   |                               | <b>41,756</b>          | <b>115,551</b>                                | <b>140,000</b>              | <b>140,000</b>                                 |
| <b>Total 0046 0046P - PROB-PRETRIAL FINANCING SOURCES</b>        |                                   |                               | <b>42,123</b>          | <b>115,982</b>                                | <b>140,000</b>              | <b>140,000</b>                                 |
| <b>0046 0046R - PROB-ADULT HIGH RISK</b>                         |                                   |                               |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                                |                                   |                               |                        |   |                             |  |
|  | 43010 - INTEREST-INVESTED FUNDS   |                               | 22,792                 | 31,621  | 3,456                       | 3,456  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                    |                                   |                               | <b>22,792</b>          | <b>31,621</b>                                 | <b>3,456</b>                | <b>3,456</b>                                   |
| <b>44 - STATE FEDERAL AID</b>                                    |                                   |                               |                        |   |                             |  |
|  | 44009 - STATE- SB678 PROB         |                               | 442,681                | 332,011                                       | 200,000                     | 200,000  |
|  | 44009P - STATE SB678 PROB         |                               | 0                      | 0   | 0                           | 0  |
|  | 44290 - STATE-OTHER               |                               | 10,250                 | 10,250  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                        |                                   |                               | <b>452,931</b>         | <b>342,261</b>                                | <b>200,000</b>              | <b>200,000</b>                                 |
| <b>46 - OTHER REVENUE</b>  |                                   |                               |                        |   |                             |  |
|  | 46251 - REIMBURSEMENTS/REFUNDS    |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                                  |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0046 0046R - PROB-ADULT HIGH RISK FINANCING SOURCES</b> |                                   |                               | <b>475,723</b>         | <b>373,882</b>                                | <b>203,456</b>              | <b>203,456</b>                                 |
| <b>0047 - PLAN - DWR DACTI</b>                                   |                                   |                               |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                                |                                   |                               |                        |   |                             |  |
|  | 43010 - INTEREST-INVESTED FUNDS   |                               | 0                      | 1   | 0                           | 0  |
|  | 43998 - UNREALIZED GAINS/LOSSES   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                    |                                   |                               | <b>0</b>               | <b>1</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                                    |                                   |                               |                        |   |                             |  |
|  | 44027 - STATE GRANT               |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                        |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0047 - PLAN - DWR DACTI FINANCING SOURCES</b>           |                                   |                               | <b>0</b>               | <b>1</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>0048 - Plan Prop 1 IRWM</b>                                   |                                   |                               |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                                |                                   |                               |                        |   |                             |  |
|  | 43010 - INTEREST-INVESTED FUNDS   |                               | 6,083                  | 5,956   | 0                           | 0  |
|  | 43998 - UNREALIZED GAINS/LOSSES   |                               | 3,595                  | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                    |                                   |                               | <b>9,678</b>           | <b>5,956</b>                                  | <b>0</b>                    | <b>0</b>                                       |

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|--|-----------------------------------|---------------------------------|------------------------|---|-----------------------------|------------------------------|
|  |                                   |                                 |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|  |                                   |                                 |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>                 |                                   |                                 |                        |   |                             |                              |
| <b>44 - STATE FEDERAL AID</b>                            |                                   |                                 |                        |   |                             |                              |
|  |                                   | 44027 - STATE GRANT             | 35,592                 | 806,257                                       | 14,758                      | 14,758                       |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                |                                   |                                 | <b>35,592</b>          | <b>806,257</b>                                | <b>14,758</b>               | <b>14,758</b>                |
| <b>48 - TRANSFER</b>                                     |                                   |                                 |                        |   |                             |                              |
|  |                                   | 48000 - TRANSFER-IN             | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>                               |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>Total 0048 - Plan Prop 1 IRWM FINANCING SOURCES</b>   |                                   |                                 | <b>45,270</b>          | <b>812,213</b>                                | <b>14,758</b>               | <b>14,758</b>                |
| <b>0049 - PLAN GRANT-DWR/SGM</b>                         |                                   |                                 |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                        |                                   |                                 |                        |   |                             |                              |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS | 48                     | 5   | 0                           | 0                            |
|  |                                   | 43998 - UNREALIZED GAINS/LOSSES | 1                      | 0   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>            |                                   |                                 | <b>49</b>              | <b>5</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>44 - STATE FEDERAL AID</b>                            |                                   |                                 |                        |   |                             |                              |
|  |                                   | 44027 - STATE GRANT             | 10,163                 | 4,334   | 0                           | 0                            |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                |                                   |                                 | <b>10,163</b>          | <b>4,334</b>                                  | <b>0</b>                    | <b>0</b>                     |
| <b>48 - TRANSFER</b>                                     |                                   |                                 |                        |   |                             |                              |
|  |                                   | 48000 - TRANSFER-IN             | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>                               |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>Total 0049 - PLAN GRANT-DWR/SGM FINANCING SOURCES</b> |                                   |                                 | <b>10,212</b>          | <b>4,339</b>                                  | <b>0</b>                    | <b>0</b>                     |
| <b>0050 - PLAN GRANT - SB2</b>                           |                                   |                                 |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                        |                                   |                                 |                        |   |                             |                              |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS | 0                      | (143)   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>            |                                   |                                 | <b>0</b>               | <b>(143)</b>                                  | <b>0</b>                    | <b>0</b>                     |
| <b>44 - STATE FEDERAL AID</b>                            |                                   |                                 |                        |   |                             |                              |
|  |                                   | 44027 - STATE GRANT             | 46,700                 | 113,300                                       | 0                           | 0                            |
|  |                                   | 44028 - STATE GRANT REVENUE     | 0                      | 0   | 65,000                      | 65,000                       |
|  |                                   | 44029 - STATE GRANT REV         | 0                      | 0   | 121,517                     | 121,517                      |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                |                                   |                                 | <b>46,700</b>          | <b>113,300</b>                                | <b>186,517</b>              | <b>186,517</b>               |
| <b>Total 0050 - PLAN GRANT - SB2 FINANCING SOURCES</b>   |                                   |                                 | <b>46,700</b>          | <b>113,157</b>                                | <b>186,517</b>              | <b>186,517</b>               |
| <b>0052 - PLAN - HHAP GRANT</b>                          |                                   |                                 |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                        |                                   |                                 |                        |   |                             |                              |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS | 1,663                  | 2,292   | 0                           | 0                            |

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|---|-----------------------------------|---------------------------------|------------------------|---------------------------------|-----------------------------|--|
|   |                                   |                                 |                        | Actual <input type="checkbox"/> |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
| Special Revenue Funds (continued)                             |                                   |                                 |                        |                                 |                             |  |
| <b>43 - USE OF MONEY PROPERTY (continued)</b>                 |                                   |                                 |                        |                                 |                             |  |
|   |                                   | 43998 - UNREALIZED GAINS/LOSSES | 644                    | 0                               | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                 |                                   |                                 | <b>2,307</b>           | <b>2,292</b>                    | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                                 |                                   |                                 |                        |                                 |                             |  |
|   |                                   | 44027 - STATE GRANT             | 0                      | 0                               | 0                           | 0  |
|   |                                   | 44028 - STATE GRANT REVENUE     | 0                      | 0                               | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                     |                                   |                                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0052 - PLAN - HHAP GRANT FINANCING SOURCES</b>       |                                   |                                 | <b>2,307</b>           | <b>2,292</b>                    | <b>0</b>                    | <b>0</b>                                       |
| <b>0053 - TOBACCO SETTLEMENT FUND</b>                         |                                   |                                 |                        |                                 |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                             |                                   |                                 |                        |                                 |                             |  |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS | 19,159                 | 30,753                          | 0                           | 0  |
|   |                                   | 43998 - UNREALIZED GAINS/LOSSES | 6,983                  | 0                               | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                 |                                   |                                 | <b>26,142</b>          | <b>30,753</b>                   | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                                 |                                   |                                 |                        |                                 |                             |  |
|   |                                   | 44365 - ST- TOBACCO SETTLMNT    | 193,061                | 172,174                         | 200,000                     | 200,000  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                     |                                   |                                 | <b>193,061</b>         | <b>172,174</b>                  | <b>200,000</b>              | <b>200,000</b>                                 |
| <b>48 - TRANSFER</b>  |                                   |                                 |                        |                                 |                             |  |
|   |                                   | 48000 - TRANSFER-IN             | 0                      | 0                               | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                    |                                   |                                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0053 - TOBACCO SETTLEMENT FUND FINANCING SOURCES</b> |                                   |                                 | <b>219,203</b>         | <b>202,927</b>                  | <b>200,000</b>              | <b>200,000</b>                                 |
| <b>0054 - OPIOID SETTLEMENT FUND</b>                          |                                   |                                 |                        |                                 |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                             |                                   |                                 |                        |                                 |                             |  |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS | 6,410                  | 19,896                          | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                 |                                   |                                 | <b>6,410</b>           | <b>19,896</b>                   | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                                 |                                   |                                 |                        |                                 |                             |  |
|   |                                   | 44054 - ST-OPIOID SETTLEMENT    | 465,336                | 208,480                         | 313,535                     | 313,535  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                     |                                   |                                 | <b>465,336</b>         | <b>208,480</b>                  | <b>313,535</b>              | <b>313,535</b>                                 |
| <b>48 - TRANSFER</b>  |                                   |                                 |                        |                                 |                             |  |
|   |                                   | 48000 - TRANSFER-IN             | 0                      | 0                               | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                    |                                   |                                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0054 - OPIOID SETTLEMENT FUND FINANCING SOURCES</b>  |                                   |                                 | <b>471,746</b>         | <b>228,376</b>                  | <b>313,535</b>              | <b>313,535</b>                                 |

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| Fund Name<br>1  | Financing<br>Source Category<br>2 | Financing Source Account<br>3   | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25                      |
|---|-----------------------------------|---------------------------------|------------------------|---|-----------------------------|------------------------------|
|   |                                   |                                 |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|   |                                   |                                 |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>                            |                                   |                                 |                        |   |                             |                              |
| <b>0054 00541 - NATIONAL OPIOID ABATEMENT TRUS</b>                  |                                   |                                 |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                                   |                                   |                                 |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS | 0                      | 0   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                       |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>44 - STATE FEDERAL AID</b>                                       |                                   |                                 |                        |   |                             |                              |
|   |                                   | 44054 - ST-OPIOID SETTLEMENT    | 0                      | 0   | 0                           | 0                            |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                           |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>48 - TRANSFER</b>  |                                   |                                 |                        |   |                             |                              |
|   |                                   | 48000 - TRANSFER-IN             | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>  |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>054 00541 - NATIONAL OPIOID ABATEMENT TRUS FINANCING SOURCES</b> |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>0054 00542 - DISTRIBUTOR-SUBDIVISION</b>                         |                                   |                                 |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                                   |                                   |                                 |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS | 0                      | 0   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                       |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>44 - STATE FEDERAL AID</b>                                       |                                   |                                 |                        |   |                             |                              |
|   |                                   | 44054 - ST-OPIOID SETTLEMENT    | 0                      | 0   | 0                           | 0                            |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                           |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>48 - TRANSFER</b>  |                                   |                                 |                        |   |                             |                              |
|   |                                   | 48000 - TRANSFER-IN             | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>  |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>Total 0054 00542 - DISTRIBUTOR-SUBDIVISION FINANCING SOURCES</b> |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>0054 00543 - DISTRIBUTOR-ABATEMENT</b>                           |                                   |                                 |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                                   |                                   |                                 |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS | 0                      | 0   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                       |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>44 - STATE FEDERAL AID</b>                                       |                                   |                                 |                        |   |                             |                              |
|   |                                   | 44054 - ST-OPIOID SETTLEMENT    | 0                      | 68,667  | 0                           | 0                            |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                           |                                   |                                 | <b>0</b>               | <b>68,667</b>                                 | <b>0</b>                    | <b>0</b>                     |
| <b>48 - TRANSFER</b>  |                                   |                                 |                        |   |                             |                              |
|   |                                   | 48000 - TRANSFER-IN             | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>  |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |

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|---|-----------------------------------|-------------------------------|------------------------|---|-----------------------------|--|
|   |                                   |                               |                        | Actual <input type="checkbox"/>               |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
|   |                                   |                               |                        | Estimated <input checked="" type="checkbox"/> |                             |  |
| <b>Special Revenue Funds (continued)</b>                          |                                   |                               |                        |   |                             |  |
| <b>Total 0054 00543 - DISTRIBUTOR-ABATEMENT FINANCING SOURCES</b> |                                   |                               | <b>0</b>               | <b>68,667</b>                                 | <b>0</b>                    | <b>0</b>                                       |
| <b>0054 00544 - JANSSEN-SUBDIVISION</b>                           |                                   |                               |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                                 |                                   |                               |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                                   |                                   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                     |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                                     |                                   |                               |                        |   |                             |  |
| 44054 - ST-OPIOID SETTLEMENT                                      |                                   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                         |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>48 - TRANSFER</b>  |                                   |                               |                        |   |                             |  |
| 48000 - TRANSFER-IN   |                                   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>  |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0054 00544 - JANSSEN-SUBDIVISION FINANCING SOURCES</b>   |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>0054 00545 - JANSSEN-ABATEMENT</b>                             |                                   |                               |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                                 |                                   |                               |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                                   |                                   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                     |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                                     |                                   |                               |                        |   |                             |  |
| 44054 - ST-OPIOID SETTLEMENT                                      |                                   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                         |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>48 - TRANSFER</b>  |                                   |                               |                        |   |                             |  |
| 48000 - TRANSFER-IN   |                                   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>  |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0054 00545 - JANSSEN-ABATEMENT FINANCING SOURCES</b>     |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>0055 - PGE SETTLEMENT</b>                                      |                                   |                               |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                                 |                                   |                               |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                                   |                                   |                               | 0                      | 314,324                                       | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                     |                                   |                               | <b>0</b>               | <b>314,324</b>                                | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                                     |                                   |                               |                        |   |                             |  |
| 44054 - ST-OPIOID SETTLEMENT                                      |                                   |                               | 0                      | 82,704  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                         |                                   |                               | <b>0</b>               | <b>82,704</b>                                 | <b>0</b>                    | <b>0</b>                                       |
| <b>46 - OTHER REVENUE</b>   |                                   |                               |                        |   |                             |  |
| 46612 - PGE SETTLEMENT-REVENUE                                    |                                   |                               | 10,302,851             | 0   | 0                           | 0  |

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|--|-----------------------------------|-------------------------------|------------------------|---|-----------------------------|---|
|  |                                   |                               |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>5 |                             |   |
| <b>Special Revenue Funds (continued)</b>                   |                                   |                               |                        |   |                             |   |
| <b>46 - OTHER REVENUE (continued)</b>                      |                                   |                               |                        |   |                             |   |
| <b>Total 46 - OTHER REVENUE</b>                            |                                   |                               | <b>10,302,851</b>      | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>48 - TRANSFER</b>                                       |                                   |                               |                        |   |                             |   |
| 48000 - TRANSFER-IN  |                                   |                               | 0                      | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                 |                                   |                               | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Total 0055 - PG&amp;E SETTLEMENT FINANCING SOURCES</b>  |                                   |                               | <b>10,302,851</b>      | <b>397,028</b>  | <b>0</b>                    | <b>0</b>  |
| <b>0056 - DIXIE FIRE INSURANCE</b>                         |                                   |                               |                        |   |                             |   |
| <b>43 - USE OF MONEY PROPERTY</b>                          |                                   |                               |                        |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                            |                                   |                               | 0                      | 4,646   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>              |                                   |                               | <b>0</b>               | <b>4,646</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Total 0056 - DIXIE FIRE INSURANCE FINANCING SOURCES</b> |                                   |                               | <b>0</b>               | <b>4,646</b>  | <b>0</b>                    | <b>0</b>  |
| <b>0056 00561 - DIXIE-TRIDENL</b>                          |                                   |                               |                        |   |                             |   |
| <b>46 - OTHER REVENUE</b>                                  |                                   |                               |                        |   |                             |   |
| 46613 - DIXIE FIRE INSURANCE                               |                                   |                               | 0                      | 1,761,763   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                            |                                   |                               | <b>0</b>               | <b>1,761,763</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Total 0056 00561 - DIXIE-TRIDENL FINANCING SOURCES</b>  |                                   |                               | <b>0</b>               | <b>1,761,763</b>  | <b>0</b>                    | <b>0</b>  |
| <b>0057 - SW GRANTS (PW)</b>                               |                                   |                               |                        |   |                             |   |
| <b>43 - USE OF MONEY PROPERTY</b>                          |                                   |                               |                        |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                            |                                   |                               | 949                    | 1,037   | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                            |                                   |                               | 443                    | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>              |                                   |                               | <b>1,392</b>           | <b>1,037</b>  | <b>0</b>                    | <b>0</b>  |
| <b>44 - STATE FEDERAL AID</b>                              |                                   |                               |                        |   |                             |   |
| 44279 - STATE BOTTLE GRANT SW                              |                                   |                               | 0                      | 0   | 0                           | 0   |
| 44279P - ST--BOTTLE GRANT                                  |                                   |                               | 0                      | 0   | 0                           | 0   |
| 44356 - ST. OIL RECYCLE GRANT/HHW                          |                                   |                               | 0                      | 0   | 0                           | 0   |
| 44356P - ST. OIL RECYCLE GRANT/HHW                         |                                   |                               | 0                      | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                  |                                   |                               | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>46 - OTHER REVENUE</b>                                  |                                   |                               |                        |   |                             |   |
| 46253 - REIMB - CO DISASTR RESPONS                         |                                   |                               | 366                    | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                            |                                   |                               | <b>366</b>             | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Total 0057 - SW GRANTS (PW) FINANCING SOURCES</b>       |                                   |                               | <b>1,758</b>           | <b>1,037</b>  | <b>0</b>                    | <b>0</b>  |

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|---|-----------------------------------|----------------------------------|------------------------|---|-----------------------------|------------------------------|
|   |                                   |                                  |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|   |                                   |                                  |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>                    |                                   |                                  |                        |   |                             |                              |
| <b>0058 - CDBG CARES ACT CV-2-3</b>                         |                                   |                                  |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                           |                                   |                                  |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS  | 0                      | (1,855)                                       | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>               |                                   |                                  | <b>0</b>               | <b>(1,855)</b>                                | <b>0</b>                    | <b>0</b>                     |
| <b>44 - STATE FEDERAL AID</b>                               |                                   |                                  |                        |   |                             |                              |
|   |                                   | 44027 - STATE GRANT              | 59,277                 | 48,006  | 16,717                      | 16,717                       |
|   |                                   | 44028 - STATE GRANT REVENUE      | 19,767                 | 33,731  | 152,729                     | 152,729                      |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                   |                                   |                                  | <b>79,044</b>          | <b>81,737</b>                                 | <b>169,446</b>              | <b>169,446</b>               |
| <b>Total 0058 - CDBG CARES ACT CV-2-3 FINANCING SOURCES</b> |                                   |                                  | <b>79,044</b>          | <b>79,882</b>                                 | <b>169,446</b>              | <b>169,446</b>               |
| <b>0059 - CDBG ANNUAL ED</b>                                |                                   |                                  |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                           |                                   |                                  |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS  | 0                      | (689)   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>               |                                   |                                  | <b>0</b>               | <b>(689)</b>                                  | <b>0</b>                    | <b>0</b>                     |
| <b>44 - STATE FEDERAL AID</b>                               |                                   |                                  |                        |   |                             |                              |
|   |                                   | 44027 - STATE GRANT              | 0                      | 1,128   | 243,555                     | 243,555                      |
|   |                                   | 44028 - STATE GRANT REVENUE      | 0                      | 1,989   | 737,212                     | 737,212                      |
|   |                                   | 44029 - STATE GRANT REV          | 0                      | 0   | 0                           | 0                            |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                   |                                   |                                  | <b>0</b>               | <b>3,117</b>                                  | <b>980,767</b>              | <b>980,767</b>               |
| <b>Total 0059 - CDBG ANNUAL ED FINANCING SOURCES</b>        |                                   |                                  | <b>0</b>               | <b>2,428</b>                                  | <b>980,767</b>              | <b>980,767</b>               |
| <b>0062 - RECORDERS FUND</b>                                |                                   |                                  |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                           |                                   |                                  |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS  | 1,855                  | 2,357   | 650                         | 650                          |
|   |                                   | 43998 - UNREALIZED GAINS/LOSSES  | 3,943                  | 0   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>               |                                   |                                  | <b>5,798</b>           | <b>2,357</b>                                  | <b>650</b>                  | <b>650</b>                   |
| <b>45 - CHARGES FOR SERVICES</b>                            |                                   |                                  |                        |   |                             |                              |
|   |                                   | 45132 - HLTH. VRIP H & S 10605.3 | 676                    | 694   | 1,700                       | 1,700                        |
|   |                                   | 45166 - SS TRUNCATION FEE        | 71                     | 119   | 0                           | 0                            |
| <b>Total 45 - CHARGES FOR SERVICES</b>                      |                                   |                                  | <b>747</b>             | <b>813</b>                                    | <b>1,700</b>                | <b>1,700</b>                 |
| <b>Total 0062 - RECORDERS FUND FINANCING SOURCES</b>        |                                   |                                  | <b>6,545</b>           | <b>3,170</b>                                  | <b>2,350</b>                | <b>2,350</b>                 |
| <b>0062 0062M - RECORDER MICROGRAPHICS</b>                  |                                   |                                  |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                           |                                   |                                  |                        |   |                             |                              |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS  | 3,316                  | 4,695   | 1,000                       | 1,000                        |

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| Fund Name<br>1   | Financing<br>Source Category<br>2 | Financing Source Account<br>3 | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25  |
|--|-----------------------------------|-------------------------------|------------------------|---|-----------------------------|--|
|  |                                   |                               |                        | Actual <input type="checkbox"/>               |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
|  |                                   |                               |                        | Estimated <input checked="" type="checkbox"/> |                             |  |
| <b>Special Revenue Funds (continued)</b>                             |                                   |                               |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY (continued)</b>                        |                                   |                               |                        |   |                             |  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                        |                                   |                               | <b>3,316</b>           | <b>4,695</b>                                  | <b>1,000</b>                | <b>1,000</b>                                   |
| <b>45 - CHARGES FOR SERVICES</b>                                     |                                   |                               |                        |   |                             |  |
| 45130 - RECORDING FEES   |                                   |                               | 5,836                  | 5,804   | 7,000                       | 7,000  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                               |                                   |                               | <b>5,836</b>           | <b>5,804</b>                                  | <b>7,000</b>                | <b>7,000</b>                                   |
| <b>Total 0062 0062M - RECORDER MICROGRAPHICS FINANCING SOURCES</b>   |                                   |                               | <b>9,152</b>           | <b>10,499</b>                                 | <b>8,000</b>                | <b>8,000</b>                                   |
| <b>0062 0062O - RECORDER'S OFFICE MODERN</b>                         |                                   |                               |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                                    |                                   |                               |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                                      |                                   |                               | 4,987                  | 6,888   | 2,500                       | 2,500  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                        |                                   |                               | <b>4,987</b>           | <b>6,888</b>                                  | <b>2,500</b>                | <b>2,500</b>                                   |
| <b>45 - CHARGES FOR SERVICES</b>                                     |                                   |                               |                        |   |                             |  |
| 45130 - RECORDING FEES   |                                   |                               | 5,997                  | 6,234   | 25,000                      | 25,000   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                               |                                   |                               | <b>5,997</b>           | <b>6,234</b>                                  | <b>25,000</b>               | <b>25,000</b>                                  |
| <b>46 - OTHER REVENUE</b>  |                                   |                               |                        |   |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                                       |                                   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                                      |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>48 - TRANSFER</b>   |                                   |                               |                        |   |                             |  |
| 48000 - TRANSFER-IN  |                                   |                               | 0                      | 0   | 0                           | 0  |
| 48007 - TSF-IN CRF REIMB   |                                   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>   |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0062 0062O - RECORDER'S OFFICE MODERN FINANCING SOURCES</b> |                                   |                               | <b>10,984</b>          | <b>13,122</b>                                 | <b>27,500</b>               | <b>27,500</b>                                  |
| <b>0063 - ANIMAL CONT. SPAY/NEUTER</b>                               |                                   |                               |                        |   |                             |  |
| <b>42 - FINES PENALTIES</b>  |                                   |                               |                        |   |                             |  |
| 45024 - ANIMAL CNTRL FEES & FINES                                    |                                   |                               | 0                      | 0   | 0                           | 0  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                              |                                   |                               | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>43 - USE OF MONEY PROPERTY</b>                                    |                                   |                               |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                                      |                                   |                               | 1,313                  | 2,539   | 50                          | 50   |
| 43998 - UNREALIZED GAINS/LOSSES                                      |                                   |                               | 69                     | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                        |                                   |                               | <b>1,382</b>           | <b>2,539</b>                                  | <b>50</b>                   | <b>50</b>                                      |
| <b>44 - STATE FEDERAL AID</b>  |                                   |                               |                        |   |                             |  |
| 44290 - STATE-OTHER  |                                   |                               | 180,000                | 0   | 180,000                     | 180,000  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                            |                                   |                               | <b>180,000</b>         | <b>0</b>                                      | <b>180,000</b>              | <b>180,000</b>                                 |

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|--|-----------------------------------|-----------------------------------|------------------------|---|-----------------------------|------------------------------|
|  |                                   |                                   |                        | Actual <input type="checkbox"/>               |                             | Adopted by the               |
|  |                                   |                                   |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of<br>Supervisors<br>7 |
| <b>Special Revenue Funds (continued)</b>                       |                                   |                                   |                        |   |                             |                              |
| <b>45 - CHARGES FOR SERVICES</b>                               |                                   |                                   |                        |   |                             |                              |
|  |                                   | 45024 - ANIMAL CNTRL FEES & FINES | 949                    | 398   | 500                         | 500                          |
| <b>Total 45 - CHARGES FOR SERVICES</b>                         |                                   |                                   | <b>949</b>             | <b>398</b>                                    | <b>500</b>                  | <b>500</b>                   |
| <b>46 - OTHER REVENUE</b>                                      |                                   |                                   |                        |   |                             |                              |
|  |                                   | 46239 - DONATIONS                 | 348                    | 7,486   | 32,800                      | 32,800                       |
|  |                                   | 46259 - FORFEITED DEPOSIT         | 1,450                  | 900   | 150                         | 150                          |
| <b>Total 46 - OTHER REVENUE</b>                                |                                   |                                   | <b>1,798</b>           | <b>8,386</b>                                  | <b>32,950</b>               | <b>32,950</b>                |
| <b>48 - TRANSFER</b>   |                                   |                                   |                        |   |                             |                              |
|  |                                   | 48211 - CONTRI TRANS FR CO GEN    | 0                      | 0   | 0                           | 0                            |
| <b>Total 48 - TRANSFER</b>                                     |                                   |                                   | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>Total 0063 - ANIMAL CONT. SPAY/NEUTER FINANCING SOURCES</b> |                                   |                                   | <b>184,129</b>         | <b>11,323</b>                                 | <b>213,500</b>              | <b>213,500</b>               |
| <b>0064 - DOMESTIC VIOL ASSISTANCE</b>                         |                                   |                                   |                        |   |                             |                              |
| <b>41 - LICENSES PERMITS</b>                                   |                                   |                                   |                        |   |                             |                              |
|  |                                   | 41055 - MARRIAGE LICENSE          | 3,486                  | 2,790   | 2,500                       | 2,500                        |
| <b>Total 41 - LICENSES &amp; PERMITS</b>                       |                                   |                                   | <b>3,486</b>           | <b>2,790</b>                                  | <b>2,500</b>                | <b>2,500</b>                 |
| <b>43 - USE OF MONEY PROPERTY</b>                              |                                   |                                   |                        |   |                             |                              |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS   | 331                    | 501   | 0                           | 0                            |
|  |                                   | 43998 - UNREALIZED GAINS/LOSSES   | 123                    | 0   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                  |                                   |                                   | <b>454</b>             | <b>501</b>                                    | <b>0</b>                    | <b>0</b>                     |
| <b>Total 0064 - DOMESTIC VIOL ASSISTANCE FINANCING SOURCES</b> |                                   |                                   | <b>3,940</b>           | <b>3,291</b>                                  | <b>2,500</b>                | <b>2,500</b>                 |
| <b>0065 - ERDS</b>   |                                   |                                   |                        |   |                             |                              |
| <b>43 - USE OF MONEY PROPERTY</b>                              |                                   |                                   |                        |   |                             |                              |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS   | 868                    | 1,323   | 0                           | 0                            |
|  |                                   | 43998 - UNREALIZED GAINS/LOSSES   | 305                    | 0   | 0                           | 0                            |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                  |                                   |                                   | <b>1,173</b>           | <b>1,323</b>                                  | <b>0</b>                    | <b>0</b>                     |
| <b>45 - CHARGES FOR SERVICES</b>                               |                                   |                                   |                        |   |                             |                              |
|  |                                   | 45165 - ERDS RECORDING FEE        | 5,483                  | 5,429   | 12,000                      | 12,000                       |
| <b>Total 45 - CHARGES FOR SERVICES</b>                         |                                   |                                   | <b>5,483</b>           | <b>5,429</b>                                  | <b>12,000</b>               | <b>12,000</b>                |
| <b>46 - OTHER REVENUE</b>                                      |                                   |                                   |                        |   |                             |                              |
|  |                                   | 46060 - OTHER-MISCELLANEOUS       | 0                      | 0   | 0                           | 0                            |
| <b>Total 46 - OTHER REVENUE</b>                                |                                   |                                   | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                     |
| <b>Total 0065 - ERDS FINANCING SOURCES</b>                     |                                   |                                   | <b>6,656</b>           | <b>6,752</b>                                  | <b>12,000</b>               | <b>12,000</b>                |

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|--|-----------------------------------|---------------------------------|------------------------|---|-----------------------------|--|
|  |                                   |                                 |                        | Actual <input type="checkbox"/>               |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
|  |                                   |                                 |                        | Estimated <input checked="" type="checkbox"/> |                             |  |
| <b>Special Revenue Funds (continued)</b>               |                                   |                                 |                        |   |                             |  |
| <b>0067 - HAVA - ELECTIONS</b>                         |                                   |                                 |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                      |                                   |                                 |                        |   |                             |  |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS | 1,097                  | 1,402   | 1,000                       | 1,000  |
|  |                                   | 43998 - UNREALIZED GAINS/LOSSES | 427                    | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>          |                                   |                                 | <b>1,524</b>           | <b>1,402</b>                                  | <b>1,000</b>                | <b>1,000</b>                                   |
| <b>Total 0067 - HAVA - ELECTIONS FINANCING SOURCES</b> |                                   |                                 | <b>1,524</b>           | <b>1,402</b>                                  | <b>1,000</b>                | <b>1,000</b>                                   |
| <b>0070 - PCCDC PILT CDBG</b>                          |                                   |                                 |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                      |                                   |                                 |                        |   |                             |  |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS | 139                    | 192   | 0                           | 0  |
|  |                                   | 43998 - UNREALIZED GAINS/LOSSES | 54                     | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>          |                                   |                                 | <b>193</b>             | <b>192</b>                                    | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                          |                                   |                                 |                        |   |                             |  |
|  |                                   | 44290 - STATE-OTHER             | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>              |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>46 - OTHER REVENUE</b>                              |                                   |                                 |                        |   |                             |  |
|  |                                   | 46070 - CNTRB FR OTHR AGENCY    | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                        |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>48 - TRANSFER</b>                                   |                                   |                                 |                        |   |                             |  |
|  |                                   | 48000 - TRANSFER-IN             | 0                      | 0   | 0                           | 0  |
|  |                                   | 48211 - CONTRI TRANS FR CO GEN  | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                             |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0070 - PCCDC PILT CDBG FINANCING SOURCES</b>  |                                   |                                 | <b>193</b>             | <b>192</b>                                    | <b>0</b>                    | <b>0</b>                                       |
| <b>00D1 - ASSET FORFEITURE</b>                         |                                   |                                 |                        |   |                             |  |
| <b>42 - FINES PENALTIES</b>                            |                                   |                                 |                        |   |                             |  |
|  |                                   | 42014 - ASSETS FORFEITURE       | 0                      | 0   | 0                           | 0  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>43 - USE OF MONEY PROPERTY</b>                      |                                   |                                 |                        |   |                             |  |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS | 354                    | 487   | 0                           | 0  |
|  |                                   | 43998 - UNREALIZED GAINS/LOSSES | 137                    | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>          |                                   |                                 | <b>491</b>             | <b>487</b>                                    | <b>0</b>                    | <b>0</b>                                       |
| <b>48 - TRANSFER</b>                                   |                                   |                                 |                        |   |                             |  |
|  |                                   | 48000 - TRANSFER-IN             | 0                      | 0   | 0                           | 0  |

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| Fund Name<br>1   | Financing<br>Source Category<br>2 | Financing Source Account<br>3 | 2022-23<br>Actual<br>4 | 2023-24                         | 2024-25<br>Recommended<br>6 | 2024-25  |
|--|-----------------------------------|-------------------------------|------------------------|---------------------------------|-----------------------------|--|
|  |                                   |                               |                        | Actual <input type="checkbox"/> |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
| Special Revenue Funds (continued)                              |                                   |                               |                        |                                 |                             |  |
| <b>48 - TRANSFER (continued)</b>                               |                                   |                               |                        |                                 |                             |  |
| <b>Total 48 - TRANSFER</b>                                     |                                   |                               | 0                      | 0                               | 0                           | 0  |
| <b>Total 00D1 - ASSET FORFEITURE FINANCING SOURCES</b>         |                                   |                               | 491                    | 487                             | 0                           | 0  |
| <b>00D2 - ENVIRONMENTAL SETTLEMENT</b>                         |                                   |                               |                        |                                 |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                              |                                   |                               |                        |                                 |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                                |                                   |                               | 4,011                  | 9,663                           | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                                |                                   |                               | 237                    | 0                               | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                  |                                   |                               | 4,248                  | 9,663                           | 0                           | 0  |
| <b>46 - OTHER REVENUE</b>                                      |                                   |                               |                        |                                 |                             |  |
| 46611 - REVENUE FROM SETTLEMENTS                               |                                   |                               | 208,799                | 200,000                         | 200,000                     | 200,000  |
| <b>Total 46 - OTHER REVENUE</b>                                |                                   |                               | 208,799                | 200,000                         | 200,000                     | 200,000  |
| <b>48 - TRANSFER</b>   |                                   |                               |                        |                                 |                             |  |
| 48000 - TRANSFER-IN  |                                   |                               | 0                      | 0                               | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                     |                                   |                               | 0                      | 0                               | 0                           | 0  |
| <b>Total 00D2 - ENVIRONMENTAL SETTLEMENT FINANCING SOURCES</b> |                                   |                               | 213,047                | 209,663                         | 200,000                     | 200,000  |
| <b>0308 - DA-RE-ENTRY PROGRAM</b>                              |                                   |                               |                        |                                 |                             |  |
| <b>44 - STATE FEDERAL AID</b>                                  |                                   |                               |                        |                                 |                             |  |
| 44027 - STATE GRANT  |                                   |                               | 0                      | 0                               | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                      |                                   |                               | 0                      | 0                               | 0                           | 0  |
| <b>Total 0308 - DA-RE-ENTRY PROGRAM FINANCING SOURCES</b>      |                                   |                               | 0                      | 0                               | 0                           | 0  |
| <b>0309 - DA Alt Sentencing</b>                                |                                   |                               |                        |                                 |                             |  |
| <b>44 - STATE FEDERAL AID</b>                                  |                                   |                               |                        |                                 |                             |  |
| 44290 - STATE-OTHER  |                                   |                               | 0                      | 0                               | 0                           | 0  |
| 44290P - STATE OTHER   |                                   |                               | 0                      | 0                               | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                      |                                   |                               | 0                      | 0                               | 0                           | 0  |
| <b>48 - TRANSFER</b>   |                                   |                               |                        |                                 |                             |  |
| 48001 - TRANSFER-IN1   |                                   |                               | 0                      | 0                               | 12,000                      | 12,000   |
| 48079 - TRN-CCPIF AB109  |                                   |                               | 0                      | 0                               | 376,753                     | 376,753  |
| <b>Total 48 - TRANSFER</b>                                     |                                   |                               | 0                      | 0                               | 388,753                     | 388,753  |
| <b>Total 0309 - DA Alt Sentencing FINANCING SOURCES</b>        |                                   |                               | 0                      | 0                               | 388,753                     | 388,753  |
| <b>Total Special Revenue Funds FINANCING SOURCES</b>           |                                   |                               | 133,772,707            | 95,704,647                      | 108,909,988                 | 108,909,988                                    |

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|---|-----------------------------------|---------------------------------|------------------------|---------------------------------|-----------------------------|--|
|   |                                   |                                 |                        | Actual <input type="checkbox"/> |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
| Capital Projects Funds (continued)                              |                                   |                                 |                        |                                 |                             |  |
| <b>0093 - CRIMINAL JUS. CONST. FUND</b>                         |                                   |                                 |                        |                                 |                             |  |
| <b>42 - FINES PENALTIES</b>                                     |                                   |                                 |                        |                                 |                             |  |
|   |                                   | 42040 - OTHER COURT FINES       | 43,925                 | 42,455                          | 40,000                      | 40,000   |
| <b>Total 42 - FINES &amp; PENALTIES</b>                         |                                   |                                 | <b>43,925</b>          | <b>42,455</b>                   | <b>40,000</b>               | <b>40,000</b>                                  |
| <b>43 - USE OF MONEY PROPERTY</b>                               |                                   |                                 |                        |                                 |                             |  |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS | 2,906                  | 2,776                           | 250                         | 250  |
|   |                                   | 43998 - UNREALIZED GAINS/LOSSES | 1,617                  | 0                               | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                   |                                   |                                 | <b>4,523</b>           | <b>2,776</b>                    | <b>250</b>                  | <b>250</b>                                     |
| <b>46 - OTHER REVENUE</b>                                       |                                   |                                 |                        |                                 |                             |  |
|   |                                   | 46251 - REIMBURSEMENTS/REFUNDS  | 0                      | 331,512                         | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                                 |                                   |                                 | <b>0</b>               | <b>331,512</b>                  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0093 - CRIMINAL JUS. CONST. FUND FINANCING SOURCES</b> |                                   |                                 | <b>48,448</b>          | <b>376,743</b>                  | <b>40,250</b>               | <b>40,250</b>                                  |
| <b>Total Capital Projects Funds FINANCING SOURCES</b>           |                                   |                                 | <b>133,821,155</b>     | <b>96,081,390</b>               | <b>108,950,238</b>          | <b>108,950,238</b>                             |
| <b>Debt Service Funds (continued)</b>                           |                                   |                                 |                        |                                 |                             |  |
| <b>0096 - CAPITAL IMPROVEMENTS</b>                              |                                   |                                 |                        |                                 |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                               |                                   |                                 |                        |                                 |                             |  |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS | 0                      | 0                               | 0                           | 0  |
|   |                                   | 43998 - UNREALIZED GAINS/LOSSES | 28,405                 | 0                               | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                   |                                   |                                 | <b>28,405</b>          | <b>0</b>                        | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                                   |                                   |                                 |                        |                                 |                             |  |
|   |                                   | 44365 - ST- TOBACCO SETTLMNT    | 0                      | 0                               | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                       |                                   |                                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                    | <b>0</b>                                       |
| <b>48 - TRANSFER</b>  |                                   |                                 |                        |                                 |                             |  |
|   |                                   | 48000 - TRANSFER-IN             | 0                      | 0                               | 200,000                     | 200,000  |
|   |                                   | 48001 - TRANSFER-IN1            | 0                      | 0                               | 965,166                     | 965,166  |
|   |                                   | 48002 - TRANSFER-IN2            | 966,197                | 966,197                         | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                      |                                   |                                 | <b>966,197</b>         | <b>966,197</b>                  | <b>1,165,166</b>            | <b>1,165,166</b>                               |
| <b>Total 0096 - CAPITAL IMPROVEMENTS FINANCING SOURCES</b>      |                                   |                                 | <b>994,602</b>         | <b>966,197</b>                  | <b>1,165,166</b>            | <b>1,165,166</b>                               |
| <b>0096 0096J - CAPITAL IMP JAIL</b>                            |                                   |                                 |                        |                                 |                             |  |
| <b>39 - CONTROLS</b>  |                                   |                                 |                        |                                 |                             |  |
|   |                                   | 49002 - Proceeds from Loan      | 0                      | 0                               | 0                           | 0  |
| <b>Total 39 - CONTROLS</b>                                      |                                   |                                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                    | <b>0</b>                                       |

# SCHEDULE 6

State Controller Schedules

Plumas County

Schedule 6

County Budget Act

Detail of Additional Financing Sources by Fund and Account

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Governmental Funds  
Fiscal Year 2024-25

| Fund Name<br>1   | Financing<br>Source Category<br>2 | Financing Source Account<br>3   | 2022-23<br>Actual<br>4 | 2023-24                                       | 2024-25<br>Recommended<br>6 | 2024-25  |
|--|-----------------------------------|---------------------------------|------------------------|---|-----------------------------|--|
|  |                                   |                                 |                        | Actual <input type="checkbox"/>               |                             | Adopted by the<br>Board of<br>Supervisors<br>7 |
|  |                                   |                                 |                        | Estimated <input checked="" type="checkbox"/> |                             |  |
| <b>Debt Service Funds (continued)</b>                        |                                   |                                 |                        |   |                             |  |
| <b>43 - USE OF MONEY PROPERTY</b>                            |                                   |                                 |                        |   |                             |  |
|  |                                   | 43010 - INTEREST-INVESTED FUNDS | 80,606                 | 80,884  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                |                                   |                                 | <b>80,606</b>          | <b>80,884</b>                                 | <b>0</b>                    | <b>0</b>                                       |
| <b>44 - STATE FEDERAL AID</b>                                |                                   |                                 |                        |   |                             |  |
|  |                                   | 44290 - STATE-OTHER             | 7,260,271              | 11,731,894                                    | 0                           | 0  |
|  |                                   | 44290P - STATE OTHER            | 0                      | 0   | 5,000,000                   | 5,000,000                                      |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                    |                                   |                                 | <b>7,260,271</b>       | <b>11,731,894</b>                             | <b>5,000,000</b>            | <b>5,000,000</b>                               |
| <b>46 - OTHER REVENUE</b>                                    |                                   |                                 |                        |   |                             |  |
|  |                                   | 46070 - CNTRB FR OTHR AGENCY    | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                              |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>48 - TRANSFER</b>   |                                   |                                 |                        |   |                             |  |
|  |                                   | 48000 - TRANSFER-IN             | 0                      | 0   | 0                           | 0  |
|  |                                   | 48001 - TRANSFER-IN1            | 0                      | 0   | 0                           | 0  |
|  |                                   | 48002 - TRANSFER-IN2            | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                   |                                   |                                 | <b>0</b>               | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total 0096 0096J - CAPITAL IMP JAIL FINANCING SOURCES</b> |                                   |                                 | <b>7,340,877</b>       | <b>11,812,778</b>                             | <b>5,000,000</b>            | <b>5,000,000</b>                               |
| <b>Total Debt Service Funds FINANCING SOURCES</b>            |                                   |                                 | <b>142,156,634</b>     | <b>108,860,365</b>                            | <b>115,115,404</b>          | <b>115,115,404</b>                             |

# SCHEDULE 7

State Controller Schedules

Plumas County

Schedule 7

County Budget Act

Summary of Financing Uses by Function and Fund

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Governmental Funds

Fiscal Year 2024-25

2024-25  
Adopted by the

Board of

Supervisors

| Description<br>1                              | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>Summarization by Function</b>              |                        |  |                             |   |
| 01 - GENERAL GOVERNMENT                       | 46,283,956             | 48,181,816   | 43,382,536                  | 43,382,536  |
| 02 - PUBLIC PROTECTION                        | 21,972,243             | 21,319,835   | 34,537,032                  | 34,537,032  |
| 03 - PUBLIC WAYS & FACILITIES                 | 8,594,421              | 7,898,162  | 17,464,966                  | 17,464,966  |
| 04 - HEALTH & SANITATION                      | 15,175,239             | 13,745,910   | 23,441,172                  | 23,441,172  |
| 05 - PUBLIC ASSISTANCE                        | 28,613,753             | 14,459,831   | 22,334,642                  | 22,334,642  |
| 06 - EDUCATION                                | 889,574                | 1,125,161  | 1,528,291                   | 1,528,291   |
| 07 - RECREATION & CULTURAL SERVICES           | 475,046                | 468,484  | 652,964                     | 652,964   |
| 09 - DISTRICT FUNCTION                        | 0                      | 0  | 0                           | 0   |
| <b>Total Financing Uses by Function</b>       | <b>122,004,232</b>     | <b>107,199,199</b>   | <b>143,341,603</b>          | <b>143,341,603</b>  |
| <b>Appropriations for Contingencies</b>       |                        |  |                             |   |
| 0001 - GENERAL                                | 0                      | 40,000   | 265,520                     | 265,520   |
| 0001 0001D - DISTRICT ATTORNEY                | 0                      | 0  | 50,000                      | 50,000  |
| 0001 0001I - GEN FUND DEV/IMPACT              | 0                      | 0  | 0                           | 0   |
| 0001 0001N - SENIOR CITIZENS NUTRITION        | 0                      | 0  | 0                           | 0   |
| 0002 - ROAD                                   | 0                      | 0  | 0                           | 0   |
| 0004 - CHILD ABUSE PREVENTION                 | 0                      | 0  | 0                           | 0   |
| 0011 - TITLE III                              | 0                      | 0  | 0                           | 0   |
| 0013 - DEPT. SOCIAL SERVICES                  | 0                      | 0  | 0                           | 0   |
| 0014 - MENTAL HEALTH                          | 0                      | 0  | 0                           | 0   |
| 0014 0014A - MENTAL HLTH MHSA                 | 0                      | 0  | 0                           | 0   |
| 0014 0014B - MENTAL HLTH BEHAVIORAL HL        | 0                      | 0  | 0                           | 0   |
| 0014 0014C - CAL-WORKS M.H. & A.D.            | 0                      | 0  | 0                           | 0   |
| 0014 0014H - SIERRA HOUSE BOARD & CARE        | 0                      | 0  | 0                           | 0   |
| 0014 0014W - WRAP AROUND                      | 0                      | 0  | 0                           | 0   |
| 0016 - ALCOHOL & DRUG                         | 0                      | 0  | 0                           | 0   |
| 0017 0017C - SHERIFF CIVIL OPERATIONS         | 0                      | 0  | 0                           | 0   |
| 0017 0017G - SHERIFF -GRANTS                  | 0                      | 0  | 186,789                     | 186,789   |
| 0017 0017I - INMATE WELFARE FUND              | 0                      | 0  | 0                           | 0   |
| 0017 0017N - NARCOTICS FUND                   | 0                      | 0  | 0                           | 0   |
| 0035 - CHILD SUPPORT                          | 0                      | 0  | 0                           | 0   |
| 0037 - DNA PENALTY (PROP 69)                  | 0                      | 0  | 0                           | 0   |
| 0046 0046C - CRIMINAL LAB PENALTY             | 0                      | 0  | 0                           | 0   |
| 0057 - SW GRANTS (PW)                         | 0                      | 0  | 0                           | 0   |
| 0062 - RECORDERS FUND                         | 0                      | 0  | 43,000                      | 43,000  |
| 0062 0062M - RECORDER MICROGRAPHICS           | 0                      | 0  | 90,814                      | 90,814  |
| 0062 0062O - RECORDER'S OFFICE MODERN         | 0                      | 0  | 60,000                      | 60,000  |
| 0064 - DOMESTIC VIOL ASSISTANCE               | 0                      | 0  | 0                           | 0   |
| 0065 - ERDS                                   | 0                      | 0  | 16,517                      | 16,517  |
| 0067 - HAVA - ELECTIONS                       | 0                      | 0  | 6,000                       | 6,000   |
| 0093 - CRIMINAL JUS. CONST. FUND              | 0                      | 0  | 0                           | 0   |
| <b>Total Appropriations for Contingencies</b> | <b>0</b>               | <b>40,000</b>  | <b>718,640</b>              | <b>718,640</b>  |
| <b>Subtotal Financing Uses</b>                | <b>122,004,232</b>     | <b>107,239,199</b>   | <b>144,060,243</b>          | <b>144,060,243</b>  |
| <b>Provisions for Obligated Fund Balances</b> |                        |  |                             |   |
| 0001 - GENERAL                                |                        |  | 0                           | 0   |
| 0001 0001C - CAPITAL REPLACEMENT FUND         |                        |  | 0                           | 0   |
| 0001 0001D - DISTRICT ATTORNEY                |                        |  | 0                           | 0   |
| 0001 0001H - HOMICIDE TRIAL COSTS             |                        |  | 0                           | 0   |

# SCHEDULE 7

State Controller Schedules

Plumas County

Schedule 7

County Budget Act

Summary of Financing Uses by Function and Fund

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Governmental Funds

Fiscal Year 2024-25

| Description<br>1  | 2022-23<br>Actual<br>2 | 2023-24                                       | 2024-25<br>Recommended<br>4 | 2024-25                   |
|---|------------------------|---|-----------------------------|---------------------------|
|   |                        | Actual <input type="checkbox"/>               |                             | Adopted by the            |
|   |                        | Estimated <input checked="" type="checkbox"/> |                             | Board of Supervisors<br>5 |
| <b>Provisions for Obligated Fund Balances (continued)</b> |                        |   |                             |                           |
| 0001 0001I - GEN FUND DEV/IMPACT                          |                        |   | 0                           | 0                         |
| 0001 0001N - SENIOR CITIZENS NUTRITION                    |                        |   | 0                           | 0                         |
| 0001 0001R - SUPERVISOR COMM.SVC.FUND                     |                        |   | 0                           | 0                         |
| 0001 0001S - SHERIFF                                      |                        |   | 0                           | 0                         |
| 0001 0001T - TAYLORSVILLE SCH PRESER                      |                        |   | 0                           | 0                         |
| 0001 0001V - ABAND VEH ABATEMT FUND                       |                        |   | 16,023                      | 16,023                    |
| 0002 - ROAD   |                        |   | 0                           | 0                         |
| 0003 - FISH AND GAME                                      |                        |   | 38,291                      | 38,291                    |
| 0004 - CHILD ABUSE PREVENTION                             |                        |   | 0                           | 0                         |
| 0005 - COUNTY FAIR  |                        |   | 241,719                     | 241,719                   |
| 0009 - AUD- CO LOCAL REV 2011                             |                        |   | 0                           | 0                         |
| 0011 - TITLE III  |                        |   | 0                           | 0                         |
| 0013 - DEPT. SOCIAL SERVICES                              |                        |   | 0                           | 0                         |
| 0013 0013P - REALIGN - PROT SERVICES                      |                        |   | 720,000                     | 720,000                   |
| 0013 0013R - SS - REALIGNMENT                             |                        |   | 0                           | 0                         |
| 0014 - MENTAL HEALTH                                      |                        |   | 0                           | 0                         |
| 0014 0014A - MENTAL HLTH MHSA                             |                        |   | 0                           | 0                         |
| 0014 0014B - MENTAL HLTH BEHAVIORAL HL                    |                        |   | 0                           | 0                         |
| 0014 0014C - CAL-WORKS M.H. & A.D.                        |                        |   | 0                           | 0                         |
| 0014 0014H - SIERRA HOUSE BOARD & CARE                    |                        |   | 0                           | 0                         |
| 0014 0014S - SAMHSA                                       |                        |   | 0                           | 0                         |
| 0014 0014W - WRAP AROUND                                  |                        |   | 0                           | 0                         |
| 0015 - PUBLIC HEALTH                                      |                        |   | 0                           | 0                         |
| 0015 0015E - E.M.S.                                       |                        |   | 7,891                       | 7,891                     |
| 0015 0015P - PUBLIC HLTH EMRG PREPAR                      |                        |   | 0                           | 0                         |
| 0015 0015V - HEALTH VITAL STATISTICS                      |                        |   | 0                           | 0                         |
| 0016 - ALCOHOL & DRUG                                     |                        |   | 0                           | 0                         |
| 0016 0016A - A&D PROP 36                                  |                        |   | 0                           | 0                         |
| 0017 0017C - SHERIFF CIVIL OPERATIONS                     |                        |   | 0                           | 0                         |
| 0017 0017F - SHRFF -ASSET FORFEITR EDU                    |                        |   | 0                           | 0                         |
| 0017 0017G - SHERIFF -GRANTS                              |                        |   | 0                           | 0                         |
| 0017 0017I - INMATE WELFARE FUND                          |                        |   | 0                           | 0                         |
| 0017 0017N - NARCOTICS FUND                               |                        |   | 0                           | 0                         |
| 0018 - DA - ADULT DRUG COURT                              |                        |   | 0                           | 0                         |
| 0019 - CARES ACT - COVID19                                |                        |   | 0                           | 0                         |
| 0021 - ARPA 2021  |                        |   | 0                           | 0                         |
| 0022 - DISASTER RESPONSE FUND                             |                        |   | 276,179                     | 276,179                   |
| 0023 - DISASTR RECOV OP CNTR DROC                         |                        |   | 0                           | 0                         |
| 0025 - COUNTY LOCAL REV AB109                             |                        |   | 0                           | 0                         |
| 0026 - LOCAL ASSISTANCE & TCF                             |                        |   | 0                           | 0                         |
| 0035 - CHILD SUPPORT                                      |                        |   | 16,342                      | 16,342                    |
| 0037 - DNA PENALTY (PROP 69)                              |                        |   | 0                           | 0                         |
| 0046 - PROB GRANT DEPT(S)                                 |                        |   | 0                           | 0                         |
| 0046 0046C - CRIMINAL LAB PENALTY                         |                        |   | 0                           | 0                         |
| 0046 0046D - PROB-DIV JUV                                 |                        |   | 0                           | 0                         |
| 0046 0046P - PROB-PRETRIAL                                |                        |   | 8,849                       | 8,849                     |
| 0046 0046R - PROB-ADULT HIGH RISK                         |                        |   | 0                           | 0                         |

# SCHEDULE 7

State Controller Schedules

Plumas County

Schedule 7

County Budget Act

Summary of Financing Uses by Function and Fund

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Governmental Funds

Fiscal Year 2024-25

2024-25  
Adopted by the

Board of

Supervisors

| Description<br>1  | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>Provisions for Obligated Fund Balances (continued)</b> |                        |  |                             |   |
| 0047 - PLAN - DWR DACTI                                   |                        |  | 0                           | 0   |
| 0048 - Plan Prop 1 IRWM                                   |                        |  | 0                           | 0   |
| 0049 - PLAN GRANT-DWR/SGM                                 |                        |  | 0                           | 0   |
| 0050 - PLAN GRANT - SB2                                   |                        |  | 0                           | 0   |
| 0052 - PLAN - HHAP GRANT                                  |                        |  | 0                           | 0   |
| 0053 - TOBACCO SETTLEMENT FUND                            |                        |  | 1,169                       | 1,169   |
| 0054 - OPIOID SETTLEMENT FUND                             |                        |  | 0                           | 0   |
| 0055 - PG&E SETTLEMENT                                    |                        |  | 0                           | 0   |
| 0056 00561 - DIXIE-TRIDENL                                |                        |  | 0                           | 0   |
| 0057 - SW GRANTS (PW)                                     |                        |  | 0                           | 0   |
| 0058 - CDBG CARES ACT CV-2-3                              |                        |  | 9,150                       | 9,150   |
| 0059 - CDBG ANNUAL ED                                     |                        |  | 300                         | 300   |
| 0062 - RECORDERS FUND                                     |                        |  | 0                           | 0   |
| 0062 0062M - RECORDER MICROGRAPHICS                       |                        |  | 0                           | 0   |
| 0062 0062O - RECORDER'S OFFICE MODERN                     |                        |  | 0                           | 0   |
| 0063 - ANIMAL CONT. SPAY/NEUTER                           |                        |  | 0                           | 0   |
| 0064 - DOMESTIC VIOL ASSISTANCE                           |                        |  | 0                           | 0   |
| 0065 - ERDS   |                        |  | 0                           | 0   |
| 0067 - HAVA - ELECTIONS                                   |                        |  | 0                           | 0   |
| 0070 - PCCDC PILT CDBG                                    |                        |  | 0                           | 0   |
| 0093 - CRIMINAL JUS. CONST. FUND                          |                        |  | 0                           | 0   |
| 0096 - CAPITAL IMPROVEMENTS                               |                        |  | 0                           | 0   |
| 0096 0096J - CAPITAL IMP JAIL                             |                        |  | 0                           | 0   |
| 00D1 - ASSET FORFEITURE                                   |                        |  | 0                           | 0   |
| 00D2 - ENVIRONMENTAL SETTLEMENT                           |                        |  | 190,000                     | 190,000   |
| 0308 - DA-RE-ENTRY PROGRAM                                |                        |  | 0                           | 0   |
| 0309 - DA Alt Sentencing                                  |                        |  | 0                           | 0   |
| <b>Total Obligated Fund Balances</b>                      |                        |  | <b>1,525,913</b>            | <b>1,525,913</b>  |
| <b>Total Financing Uses</b>                               | <b>122,004,232</b>     | <b>107,239,199</b>   | <b>145,586,156</b>          | <b>145,586,156</b>  |
| <b>Summarization by Fund</b>                              |                        |  |                             |   |
| 0001 - GENERAL  | 27,887,691             | 30,113,257   | 41,016,224                  | 41,016,224  |
| 0001 0001C - CAPITAL REPLACEMENT FUND                     | 0                      | 0  | 0                           | 0   |
| 0001 0001D - DISTRICT ATTORNEY                            | 2,146,809              | 2,111,015  | 2,314,452                   | 2,314,452   |
| 0001 0001H - HOMICIDE TRIAL COSTS                         | 0                      | 0  | 0                           | 0   |
| 0001 0001I - GEN FUND DEV/IMPACT                          | 0                      | 0  | 0                           | 0   |
| 0001 0001N - SENIOR CITIZENS NUTRITION                    | 1,091,890              | 960,052  | 1,051,389                   | 1,051,389   |
| 0001 0001R - SUPERVISOR COMM.SVC.FUND                     | 0                      | 0  | 0                           | 0   |
| 0001 0001S - SHERIFF                                      | 9,377,020              | 9,262,536  | 13,132,359                  | 13,132,359  |
| 0001 0001T - TAYLORSVILLE SCH PRESER                      | (2)                    | (25)   | 0                           | 0   |
| 0001 0001V - ABAND VEH ABATEMT FUND                       | 11,335                 | 11,472   | 28,000                      | 28,000  |
| 0002 - ROAD   | 8,604,421              | 7,898,038  | 17,464,966                  | 17,464,966  |
| 0003 - FISH AND GAME                                      | 39,833                 | 25,800   | 49,750                      | 49,750  |
| 0004 - CHILD ABUSE PREVENTION                             | 35,973                 | 40,655   | 55,746                      | 55,746  |
| 0005 - COUNTY FAIR  | 832,315                | 752,072  | 983,308                     | 983,308   |
| 0009 - AUD- CO LOCAL REV 2011                             | 8,085,680              | 9,279,271  | 0                           | 0   |
| 0011 - TITLE III  | 56,720                 | 213,868  | 1,139,105                   | 1,139,105   |
| 0013 - DEPT. SOCIAL SERVICES                              | 9,349,266              | 10,348,493   | 15,027,940                  | 15,027,940  |

# SCHEDULE 7

State Controller Schedules

Plumas County

Schedule 7

County Budget Act

Summary of Financing Uses by Function and Fund

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Governmental Funds

Fiscal Year 2024-25

2024-25  
Adopted by the

Board of

Supervisors

Description

2022-23

Actual

2023-24

Actual

Estimated

2024-25

Recommended

1

2

3

4

5

**Summarization by Fund (continued)**

|   |            |           |           |           |
|---|------------|-----------|-----------|-----------|
| 0013 0013P - REALIGN - PROT SERVICES        | 4,000,000  | 1,000,000 | 2,720,000 | 2,720,000 |
| 0013 0013R - SS - REALIGNMENT               | 14,000,116 | 1,999,858 | 4,000,000 | 4,000,000 |
| 0014 - MENTAL HEALTH                        | 5,623,285  | 5,085,793 | 7,577,716 | 7,577,716 |
| 0014 0014A - MENTAL HLTH MHSA               | 2,569,470  | 2,042,981 | 4,590,869 | 4,590,869 |
| 0014 0014B - MENTAL HLTH BEHAVIORAL HL      | 16,902     | 52,024    | 109,299   | 109,299   |
| 0014 0014C - CAL-WORKS M.H. & A.D.          | (51)       | (108)     | 5         | 5         |
| 0014 0014H - SIERRA HOUSE BOARD & CARE      | 12,812     | 5,050     | 4,965     | 4,965     |
| 0014 0014S - SAMHSA                         | 213,451    | 192,622   | 340,147   | 340,147   |
| 0014 0014W - WRAP AROUND                    | (250)      | (372)     | 104       | 104       |
| 0015 - PUBLIC HEALTH                        | 5,097,934  | 4,945,423 | 7,382,704 | 7,382,704 |
| 0015 0015E - E.M.S.                         | 39,375     | 37,539    | 62,000    | 62,000    |
| 0015 0015P - PUBLIC HLTH EMRG PREPAR        | 221,627    | 202,332   | 301,339   | 301,339   |
| 0015 0015V - HEALTH VITAL STATISTICS        | 1,794      | 1,852     | 4,152     | 4,152     |
| 0016 - ALCOHOL & DRUG                       | 590,242    | 490,976   | 1,534,607 | 1,534,607 |
| 0016 0016A - A&D PROP 36                    | (17)       | (30)      | 0         | 0         |
| 0017 0017C - SHERIFF CIVIL OPERATIONS       | 7,060      | 11,597    | 25,471    | 25,471    |
| 0017 0017F - SHRRF -ASSET FORFEITR EDU      | 5,306      | 905       | 9,428     | 9,428     |
| 0017 0017G - SHERIFF -GRANTS                | 2,644,342  | 2,273,520 | 5,842,663 | 5,842,663 |
| 0017 0017I - INMATE WELFARE FUND            | 34,431     | 37,745    | 100,949   | 100,949   |
| 0017 0017N - NARCOTICS FUND                 | 1,860      | 5,936     | 59,242    | 59,242    |
| 0018 - DA - ADULT DRUG COURT                | 159,526    | 55,952    | 0         | 0         |
| 0019 - CARES ACT - COVID19                  | 0          | 0         | 0         | 0         |
| 0021 - ARPA 2021                            | 1,583,535  | 341,297   | 351,274   | 351,274   |
| 0022 - DISASTER RESPONSE FUND               | 4,202,238  | 0         | 682,501   | 682,501   |
| 0023 - DISASTR RECOV OP CNTR DROC           | 25,608     | 282       | 433,017   | 433,017   |
| 0025 - COUNTY LOCAL REV AB109               | 1,014,927  | 602,091   | 1,295,412 | 1,295,412 |
| 0026 - LOCAL ASSISTANCE & TCF               | 399,928    | 1,214,207 | 727,785   | 727,785   |
| 0035 - CHILD SUPPORT                        | 681,240    | 689,913   | 968,224   | 968,224   |
| 0037 - DNA PENALTY (PROP 69)                | 1,902      | 2,263     | 30,204    | 30,204    |
| 0046 - PROB GRANT DEPT(S)                   | 514,875    | 151,537   | 651,003   | 651,003   |
| 0046 0046C - CRIMINAL LAB PENALTY           | 27         | (30)      | 0         | 0         |
| 0046 0046D - PROB-DIV JUV                   | 48,336     | 50,000    | 550,000   | 550,000   |
| 0046 0046P - PROB-PRETRIAL                  | 20,791     | 57,853    | 140,000   | 140,000   |
| 0046 0046R - PROB-ADULT HIGH RISK           | 244,012    | 190,324   | 880,056   | 880,056   |
| 0047 - PLAN - DWR DACTI                     | 0          | 0         | 0         | 0         |
| 0048 - Plan Prop 1 IRWM                     | 285,220    | 930,659   | 14,758    | 14,758    |
| 0049 - PLAN GRANT-DWR/SGM                   | 10,163     | 0         | 0         | 0         |
| 0050 - PLAN GRANT - SB2                     | 46,701     | 110,608   | 186,517   | 186,517   |
| 0052 - PLAN - HHAP GRANT                    | 0          | 0         | 68,037    | 68,037    |
| 0053 - TOBACCO SETTLEMENT FUND              | 691        | (1,169)   | 200,000   | 200,000   |
| 0054 - OPIOID SETTLEMENT FUND               | 0          | 0         | 313,535   | 313,535   |
| 0054 00541 - NATIONAL OPIOID ABATEMENT TRUS | 0          | 0         | 0         | 0         |
| 0054 00542 - DISTRIBUTOR-SUBDIVISION        | 0          | 0         | 0         | 0         |
| 0054 00543 - DISTRIBUTOR-ABATEMENT          | 0          | 0         | 0         | 0         |
| 0054 00544 - JANSSEN-SUBDIVISION            | 0          | 0         | 0         | 0         |
| 0054 00545 - JANSSEN-ABATEMENT              | 0          | 0         | 0         | 0         |
| 0055 - PG&E SETTLEMENT                      | 0          | 10,000    | 133,000   | 133,000   |

# SCHEDULE 7

State Controller Schedules

**Plumas County**

Schedule 7

County Budget Act

Summary of Financing Uses by Function and Fund

Page 7.5

Governmental Funds

Fiscal Year 2024-25

**2024-25  
Adopted by the  
Board of**

**Supervisors**

| Description<br>1                         | 2022-23            | 2023-24   | 2024-25            | 5                  |
|--|--------------------|---|--------------------|--------------------|
|  | Actual<br>2        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | Recommended<br>4   |                    |
| <b>Summarization by Fund (continued)</b> |                    |   |                    |                    |
| 0056 00561 - DIXIE-TRIDENL               | 0                  | 0   | 0                  | 0                  |
| 0057 - SW GRANTS (PW)                    | (195)              | 87  | 9,863              | 9,863              |
| 0058 - CDBG CARES ACT CV-2-3             | 65,624             | 340,983   | 169,446            | 169,446            |
| 0059 - CDBG ANNUAL ED                    | 0                  | 3,117   | 980,767            | 980,767            |
| 0062 - RECORDERS FUND                    | 9,716              | 16,139  | 111,089            | 111,089            |
| 0062 0062M - RECORDER MICROGRAPHICS      | 411                | 7,125   | 132,939            | 132,939            |
| 0062 0062O - RECORDER'S OFFICE MODERN    | 5,510              | 34,124  | 226,372            | 226,372            |
| 0063 - ANIMAL CONT. SPAY/NEUTER          | 60,879             | 116,959   | 237,547            | 237,547            |
| 0064 - DOMESTIC VIOL ASSISTANCE          | 2,401              | 6,299   | 13,673             | 13,673             |
| 0065 - ERDS                              | 0                  | 0   | 27,517             | 27,517             |
| 0067 - HAVA - ELECTIONS                  | 3,894              | (38)  | 42,962             | 42,962             |
| 0070 - PCCDC PILT CDBG                   | 0                  | 0   | 0                  | 0                  |
| 0093 - CRIMINAL JUS. CONST. FUND         | 116,213            | 92,273  | 90,000             | 90,000             |
| 0096 - CAPITAL IMPROVEMENTS              | 1,168,609          | 1,169,932   | 1,165,166          | 1,165,166          |
| 0096 0096J - CAPITAL IMP JAIL            | 8,732,810          | 11,643,760  | 6,894,000          | 6,894,000          |
| 00D1 - ASSET FORFEITURE                  | 0                  | 0   | 500                | 500                |
| 00D2 - ENVIRONMENTAL SETTLEMENT          | 0                  | 505   | 200,000            | 200,000            |
| 0308 - DA-RE-ENTRY PROGRAM               | 0                  | 0   | 270,594            | 270,594            |
| 0309 - DA Alt Sentencing                 | 0                  | 0   | 459,499            | 459,499            |
| <b>Total Financing Uses</b>              | <b>122,004,232</b> | <b>107,239,199</b>  | <b>145,586,156</b> | <b>145,586,156</b> |

# SCHEDULE 8

State Controller Schedules

Plumas County

Schedule 8

County Budget Act

Detail of Financing Uses by Function, Activity and Budget Unit

Page 8.1

Governmental Funds

Fiscal Year 2024-25

| Function, Activity and Budget Unit<br>1   | 2022-23           | 2023-24   | 2024-25           | 2024-25  |
|---|-------------------|---|-------------------|--|
|   | Actual<br>2       | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | Recommended<br>4  | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>01-GENERAL GOVERNMENT</b>              |                   |   |                   |  |
| <b>00-UNDEFINED</b>                       |                   |   |                   |  |
| 20155 - PG&E DIXIE                        | 0                 | 10,000  | 133,000           | 133,000  |
| 20585 - CDBG CARES ACT CV-2-3             | 65,624            | 340,983   | 160,296           | 160,296  |
| <b>Total 00 - UNDEFINED</b>               | <b>65,624</b>     | <b>350,983</b>  | <b>293,296</b>    | <b>293,296</b>                                 |
| <b>10-LEGISLATIVE ADMIN</b>               |                   |   |                   |  |
| 20002 - AUD - CARES PASS THRU             | 0                 | 0   | 0                 | 0  |
| 20003 - ARPA 2021                         | 1,583,535         | 341,297   | 351,274           | 351,274  |
| 20009 - AUD-CO LOCAL REV 2011             | 8,085,680         | 9,279,271   | 0                 | 0  |
| 20010 - BOARD OF SUPERVISORS              | 650,874           | 617,279   | 800,586           | 800,586  |
| 20018 - TAYLRSVL SCH PRESER               | (2)               | (25)  | 0                 | 0  |
| 20020 - GENERAL SERVICES                  | 907,466           | 1,256,148   | 1,109,000         | 1,109,000                                      |
| 20026 - GEN FND - TITLE III               | 0                 | 0   | 0                 | 0  |
| 20027 - TITLE III                         | 56,720            | 213,868   | 1,139,105         | 1,139,105                                      |
| 20030 - CAO                               | 683,588           | 1,531,519   | 1,690,814         | 1,690,814                                      |
| 20031 - CONTRIBUTIONS                     | 10,702,440        | 11,890,981  | 14,295,373        | 14,295,373                                     |
| 20032 - RISK MANAGEMENT                   | 170,093           | 237,288   | 381,015           | 381,015  |
| 20035 - HUMAN RESOURCES                   | 534,915           | 586,401   | 720,757           | 720,757  |
| 80026 - LOCAL ASSISTANCE & TCF            | 399,928           | 1,214,207   | 727,785           | 727,785  |
| <b>Total 10 - LEGISLATIVE &amp; ADMIN</b> | <b>23,775,237</b> | <b>27,168,234</b>   | <b>21,215,709</b> | <b>21,215,709</b>                              |
| <b>11-FINANCE</b>                         |                   |   |                   |  |
| 20022 - DISASTER RESPONSE                 | 4,202,238         | 0   | 406,322           | 406,322  |
| 20023 - DIS RECOV OPS CENTER - DROC       | 25,608            | 282   | 433,017           | 433,017  |
| 20040 - AUDITOR-CONTROLLER                | 801,771           | 854,650   | 1,247,879         | 1,247,879                                      |
| 20050 - TREASURER-TAX COLLECTOR           | 688,073           | 663,470   | 851,290           | 851,290  |
| 20060 - ASSESSOR                          | 796,430           | 566,074   | 973,715           | 973,715  |
| <b>Total 11 - FINANCE</b>                 | <b>6,514,120</b>  | <b>2,084,476</b>  | <b>3,912,223</b>  | <b>3,912,223</b>                               |
| <b>12-COUNSEL</b>                         |                   |   |                   |  |
| 20080 - COUNTY COUNSEL                    | 697,985           | 577,642   | 785,492           | 785,492  |
| <b>Total 12 - COUNSEL</b>                 | <b>697,985</b>    | <b>577,642</b>  | <b>785,492</b>    | <b>785,492</b>                                 |
| <b>13-ELECTIONS</b>                       |                   |   |                   |  |
| 20100 - ELECTIONS                         | 297,975           | 372,383   | 628,181           | 628,181  |
| 20559 - HAVA - ELECTIONS                  | 3,894             | (38)  | 36,962            | 36,962   |
| <b>Total 13 - ELECTIONS</b>               | <b>301,869</b>    | <b>372,345</b>  | <b>665,143</b>    | <b>665,143</b>                                 |
| <b>14-PROPERTY MANAGEMENT</b>             |                   |   |                   |  |
| 20120 - FACILITY SERVICES                 | 2,567,266         | 2,557,579   | 4,801,473         | 4,801,473                                      |
| <b>Total 14 - PROPERTY MANAGEMENT</b>     | <b>2,567,266</b>  | <b>2,557,579</b>  | <b>4,801,473</b>  | <b>4,801,473</b>                               |
| <b>15-PROMOTION</b>                       |                   |   |                   |  |
| 20033 - ECONOMIC DEVELOPMENT-CAO          | 0                 | 0   | 0                 | 0  |
| 20190 - COUNTY FAIR                       | 832,315           | 752,072   | 741,589           | 741,589  |
| <b>Total 15 - PROMOTION</b>               | <b>832,315</b>    | <b>752,072</b>  | <b>741,589</b>    | <b>741,589</b>                                 |
| <b>16-OTHER GENERAL</b>                   |                   |   |                   |  |
| 20055 - PCCDC CDBG GRANT                  | 0                 | 0   | 0                 | 0  |
| 20057 - **DO NOT USE**PCCDC PILT          | 0                 | 0   | 0                 | 0  |
| 20210 - ENGINEER                          | 184,426           | 197,344   | 255,682           | 255,682  |
| 20220 - INFORMATION TECHNOLOGY            | 1,260,075         | 989,785   | 1,725,661         | 1,725,661                                      |
| 20423 - PLANNING COMMISSION               | 9,744             | 6,224   | 320,871           | 320,871  |
| 20510 - GIS                               | 160,242           | 165,177   | 208,352           | 208,352  |

# SCHEDULE 8

State Controller Schedules

Plumas County

Schedule 8

County Budget Act

Detail of Financing Uses by Function, Activity and Budget Unit

Page 8.2

Governmental Funds

Fiscal Year 2024-25

| Function, Activity and Budget Unit<br>1  | 2022-23           | 2023-24   | 2024-25           | 2024-25  |
|--|-------------------|---|-------------------|--|
|  | Actual<br>2       | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | Recommended<br>4  | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>01-GENERAL GOVERNMENT (continued)</b> |                   |   |                   |  |
| <b>16-OTHER GENERAL (continued)</b>      |                   |   |                   |  |
| <b>Total 16 - OTHER GENERAL</b>          | <b>1,614,487</b>  | <b>1,358,530</b>  | <b>2,510,566</b>  | <b>2,510,566</b>                               |
| <b>21-OTHER PROTECTION</b>               |                   |   |                   |  |
| 20470 - OFF- EMERGENCY SERVICES          | 3,918             | 130,124   | 318,790           | 318,790  |
| <b>Total 21 - OTHER PROTECTION</b>       | <b>3,918</b>      | <b>130,124</b>  | <b>318,790</b>    | <b>318,790</b>                                 |
| <b>26-ADMINISTRATION</b>                 |                   |   |                   |  |
| 20465 - ELECTR RCDG RCVRY SYS            | 0                 | 0   | 11,000            | 11,000   |
| 20488 - VRIP-VITAL STATS                 | 317               | 4,831   | 14,831            | 14,831   |
| 20489 - SS TRUNCATION PROGRAM            | 9,399             | 11,308  | 53,258            | 53,258   |
| <b>Total 26 - ADMINISTRATION</b>         | <b>9,716</b>      | <b>16,139</b>   | <b>79,089</b>     | <b>79,089</b>                                  |
| <b>36-PLANT ACQUISITION</b>              |                   |   |                   |  |
| 20140 - CAPITAL IMPROVEMENT PROJECTS     | 1,168,609         | 1,169,932   | 1,165,166         | 1,165,166                                      |
| 20141 - CAPITAL IMPROVEMENT JAIL         | 8,732,810         | 11,643,760  | 6,894,000         | 6,894,000                                      |
| <b>Total 36 - PLANT ACQUISITION</b>      | <b>9,901,419</b>  | <b>12,813,692</b>   | <b>8,059,166</b>  | <b>8,059,166</b>                               |
| <b>Total 01 - GENERAL GOVERNMENT</b>     | <b>46,283,956</b> | <b>48,181,816</b>   | <b>43,382,536</b> | <b>43,382,536</b>                              |
| <b>02-PUBLIC PROTECTION</b>              |                   |   |                   |  |
| <b>16-OTHER GENERAL</b>                  |                   |   |                   |  |
| 20455 - COORD COUNCIL                    | 0                 | 0   | 0                 | 0  |
| <b>Total 16 - OTHER GENERAL</b>          | <b>0</b>          | <b>0</b>  | <b>0</b>          | <b>0</b>                                       |
| <b>17-JUDICIAL</b>                       |                   |   |                   |  |
| 20237 - DNA PENALTY (PROP 69)            | 1,902             | 2,263   | 30,204            | 30,204   |
| 20270 - GRAND JURY                       | 15,309            | 10,258  | 25,070            | 25,070   |
| 20290 - MUNICIPAL COURT                  | 0                 | 0   | 0                 | 0  |
| 20293 - CRIMINAL JUSTICE CONSTRUCTION    | 116,213           | 92,273  | 90,000            | 90,000   |
| 20320 - PUBLIC DEFENDER                  | 355,834           | 341,117   | 463,175           | 463,175  |
| 70280 - CHILD SUPP                       | 681,240           | 689,913   | 951,882           | 951,882  |
| 70301 - DISTRICT ATTORNEY                | 1,611,408         | 1,807,295   | 2,264,452         | 2,264,452                                      |
| 70302 - DA/OCJP ADA                      | 6,367             | 11,726  | 0                 | 0  |
| 70303 - RE-ENTRY PROGRAM                 | 19,703            | 21,425  | 0                 | 0  |
| 70304 - DA-AUTO & WC FRAUD               | 0                 | 0   | 0                 | 0  |
| 70305 - DA-JAG GRANT DEPT                | 0                 | 0   | 0                 | 0  |
| 70306 - DA/VERTICAL PROSECUTION          | 0                 | 0   | 0                 | 0  |
| 70307 - DA/ALTERN SENTENCING PRG         | 509,331           | 270,569   | 0                 | 0  |
| 70308 - RE-ENTRY PROGRAM-SRF             | 0                 | 0   | 270,594           | 270,594  |
| 70309 - DA Alt Sentencing-SRF            | 0                 | 0   | 459,499           | 459,499  |
| 70311 - DA-ASSET FORFEITURE              | 0                 | 0   | 500               | 500  |
| 70312 - DA-ENVIRO SETTLEMENT             | 0                 | 505   | 10,000            | 10,000   |
| 70318 - DA-ADULT DRUG CRT GRANT          | 159,526           | 55,952  | 0                 | 0  |
| <b>Total 17 - JUDICIAL</b>               | <b>3,476,833</b>  | <b>3,303,296</b>  | <b>4,565,376</b>  | <b>4,565,376</b>                               |
| <b>18-POLICE PROTECTION</b>              |                   |   |                   |  |
| 20342 - CIVIL OPERATIONS                 | 7,060             | 11,597  | 25,471            | 25,471   |
| 20343 - NARCOTICS                        | 1,860             | 5,936   | 59,242            | 59,242   |
| 70329 - SO-BUFFER / OES                  | 396,053           | 0   | 0                 | 0  |
| 70330 - SHERIFF                          | 6,583,597         | 6,815,352   | 9,149,318         | 9,149,318                                      |
| 70331 - AB 443                           | 830,125           | 900,050   | 2,030,573         | 2,030,573                                      |
| 70338 - SCAAP -SO                        | 1,275             | 16  | 7,657             | 7,657  |
| 70339 - PSIC GRNT (OLD COPS TECH)        | (19)              | (25)  | 69                | 69   |

# SCHEDULE 8

State Controller Schedules

Plumas County

Schedule 8

County Budget Act      Detail of Financing Uses by Function, Activity and Budget Unit      Page 8.3

Governmental Funds

Fiscal Year 2024-25

2024-25

Adopted by the

Board of

Supervisors

| Function, Activity and Budget Unit<br>1      | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5                 |
|--|------------------------|--|-----------------------------|-------------------|
| <b>02-PUBLIC PROTECTION (continued)</b>      |                        |  |                             |                   |
| <b>18-POLICE PROTECTION (continued)</b>      |                        |  |                             |                   |
| 70340 - EVERY 15 MIN                         | (46)                   | (58)   | 52                          | 52                |
| 70343 - CALMMET - SO                         | 22,711                 | 29,300   | 73,288                      | 73,288            |
| 70344 - HOMELND SEC - SHRFF                  | 3,060                  | 46,394   | 43,505                      | 43,505            |
| 70345 - HOMELND SEC - OES                    | (349)                  | 14,214   | 79,669                      | 79,669            |
| 70348 - DCE/SP                               | 28,146                 | 25,468   | 35,043                      | 35,043            |
| 70350 - BOAT SFTY & ENFRMNT                  | 199,404                | 91,694   | 264,349                     | 264,349           |
| 70356 - SLESF - SHRFF                        | 5                      | 61,753   | 447,255                     | 447,255           |
| 70357 - SHERIFF-MEDCOM                       | 9,824                  | 10,225   | 102,134                     | 102,134           |
| 70359 - SLESF - JAIL                         | 3,070                  | 6,953  | 16,814                      | 16,814            |
| 70362 - SHERIFF-CCP AB109                    | 591,997                | 567,656  | 752,214                     | 752,214           |
| 70370 - BAILIFF                              | 0                      | 0  | 0                           | 0                 |
| 70375 - COMMUNICATIONS                       | 50,316                 | 59,685   | 987,448                     | 987,448           |
| 70384 - OHV GRANT                            | 71,033                 | 24,067   | 113,544                     | 113,544           |
| 70385 - OES/ADA SHRFF                        | 313                    | 207  | 205                         | 205               |
| 70386 - HOMELAND SECURITY#3                  | 84,163                 | 0  | 92,994                      | 92,994            |
| 70387 - COURT SECURITY                       | 352,084                | 435,062  | 605,300                     | 605,300           |
| 70388 - SB678                                | 1,177                  | 859  | 3,761                       | 3,761             |
| 70391 - SO -ASST FORFEITURE EDU              | 5,306                  | 905  | 9,428                       | 9,428             |
| 70399 - JAIL CONSTRUCTION - SB844            | 0                      | 0  | 0                           | 0                 |
| <b>Total 18 - POLICE PROTECTION</b>          | <b>9,242,165</b>       | <b>9,107,310</b>   | <b>14,899,333</b>           | <b>14,899,333</b> |
| <b>19-DETENTION CORRECTION</b>               |                        |  |                             |                   |
| 20028 - HOMICIDE TRIAL COSTS                 | 0                      | 0  | 0                           | 0                 |
| 20370 - INTENS DRG SUP                       | 0                      | 0  | 0                           | 0                 |
| 20400 - PROBATION                            | 1,116,193              | 990,389  | 1,563,302                   | 1,563,302         |
| 20401 - PROB-EVIDENCE BASED SUPRV            | 0                      | 0  | 0                           | 0                 |
| 20402 - PROB-JJCPA SLESF                     | 44,755                 | 9,505  | 157,065                     | 157,065           |
| 20403 - PROB-OTRAP                           | 0                      | 0  | 0                           | 0                 |
| 20404 - PROB-DIV JUV                         | 48,336                 | 50,000   | 550,000                     | 550,000           |
| 20405 - PROB-PRETRIAL                        | 20,791                 | 57,853   | 131,151                     | 131,151           |
| 20407 - PROB-CRT DRUG                        | 0                      | 0  | 0                           | 0                 |
| 20409 - PROB-ADULT HIGH RISK                 | 244,012                | 190,324  | 880,056                     | 880,056           |
| 20415 - PROB- JUVENAL JUSTICE                | 128,055                | 75,992   | 233,907                     | 233,907           |
| 20418 - PROB-AB109                           | 342,065                | 66,040   | 260,031                     | 260,031           |
| 20420 - VICTIM WITNESS                       | 310,061                | 331,790  | 427,473                     | 427,473           |
| 20900 - CRIMINAL LAB PENALTY                 | 27                     | (30)   | 0                           | 0                 |
| 22911 - INMATE WELFARE                       | 34,431                 | 37,745   | 100,949                     | 100,949           |
| 70380 - JAILS                                | 2,793,423              | 2,447,184  | 3,983,041                   | 3,983,041         |
| <b>Total 19 - DETENTION &amp; CORRECTION</b> | <b>5,082,149</b>       | <b>4,256,792</b>   | <b>8,286,975</b>            | <b>8,286,975</b>  |
| <b>20-PROTECTION INSPECTION</b>              |                        |  |                             |                   |
| 20425 - AG COMMISSIONER                      | 611,907                | 517,240  | 676,027                     | 676,027           |
| 20426 - BUILDING                             | 647,560                | 749,942  | 795,076                     | 795,076           |
| 20446 - BUILDING DEVELOPMENT/IMPACT          | 0                      | 0  | 0                           | 0                 |
| 20447 - ABANDND VEHICLE ABATEMENT            | 11,335                 | 11,472   | 11,977                      | 11,977            |
| 20450 - CODE COMPLIANCE/ABATE                | 222,502                | 250,925  | 348,393                     | 348,393           |
| 20490 - PLANNING                             | 395,575                | 381,654  | 745,193                     | 745,193           |
| 20491 - PLANNING DWR/SGM                     | 10,163                 | 0  | 0                           | 0                 |

# SCHEDULE 8

| State Controller Schedules                     |                   | Plumas County  |                   |  | Schedule 8 |
|--|-------------------|--|-------------------|--|------------|
| County Budget Act                              |                   | Detail of Financing Uses by Function, Activity and Budget Unit                   |                   |  | Page 8.4   |
| Governmental Funds                             |                   |  |                   |  |            |
| Fiscal Year 2024-25                            |                   |  |                   |  |            |
| Function, Activity and Budget Unit<br>1        | 2022-23           | 2023-24  | 2024-25           | 2024-25                                |            |
|  | Actual            | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/> | Recommended       | Adopted by the<br>Board of Supervisors |            |
|  | 2                 | 3  | 4                 | 5                                      |            |
| <b>02-PUBLIC PROTECTION (continued)</b>        |                   |  |                   |  |            |
| <b>20-PROTECTION INSPECTION (continued)</b>    |                   |  |                   |  |            |
| 20492 - PLANNING-HOMELESS HHAP                 | 0                 | 0  | 68,037            | 68,037                                 |            |
| 20495 - PLAN - HCD SB2                         | 46,701            | 110,608  | 186,517           | 186,517                                |            |
| 20497 - PLANNING-DWR/DACTI                     | 0                 | 0  | 0                 | 0                                      |            |
| 20498 - Planning - IRWM                        | 285,220           | 930,659  | 14,758            | 14,758                                 |            |
| 20595 - CDBG ANNUAL ED                         | 0                 | 3,117  | 980,467           | 980,467                                |            |
| <b>Total 20 - PROTECTION INSPECTION</b>        | <b>2,230,963</b>  | <b>2,955,617</b>   | <b>3,826,445</b>  | <b>3,826,445</b>                       |            |
| <b>21-OTHER PROTECTION</b>                     |                   |  |                   |  |            |
| 20413 - DOMESTIC VIOLENCE ASSISTANCE           | 2,401             | 6,299  | 13,673            | 13,673                                 |            |
| 20424 - ANIMAL CONTROL                         | 60,879            | 116,959  | 237,547           | 237,547                                |            |
| 20428 - ANIMAL CONTROL                         | 230,007           | 305,678  | 408,497           | 408,497                                |            |
| 20430 - PUBLIC GUARDIAN                        | 137,532           | 149,677  | 147,375           | 147,375                                |            |
| 20432 - PUBLIC ADMINISTRATOR                   | 51,871            | 34,238   | 59,001            | 59,001                                 |            |
| 20460 - CO CLERK-RECORDER                      | 266,028           | 283,382  | 354,478           | 354,478                                |            |
| 20469 - RECORDS MANAGEMENT                     | 55,386            | 53,253   | 113,109           | 113,109                                |            |
| 20500 - FISH AND GAME                          | 39,833            | 25,800   | 11,459            | 11,459                                 |            |
| 22281 - RECORDER MICROGRAPHIC                  | 411               | 7,125  | 42,125            | 42,125                                 |            |
| 22341 - CHILD ABUSE PREVENTION                 | 35,973            | 40,655   | 55,746            | 55,746                                 |            |
| 22411 - RECORDER MODERNIZATION                 | 5,510             | 34,124   | 166,372           | 166,372                                |            |
| <b>Total 21 - OTHER PROTECTION</b>             | <b>885,831</b>    | <b>1,057,190</b>   | <b>1,609,382</b>  | <b>1,609,382</b>                       |            |
| <b>24-HEALTH</b>                               |                   |  |                   |  |            |
| 20621 - EMS                                    | 39,375            | 37,539   | 54,109            | 54,109                                 |            |
| <b>Total 24 - HEALTH</b>                       | <b>39,375</b>     | <b>37,539</b>  | <b>54,109</b>     | <b>54,109</b>                          |            |
| <b>26-ADMINISTRATION</b>                       |                   |  |                   |  |            |
| 20895 - CCPF - COMM CRR AB109                  | 1,014,927         | 602,091  | 1,295,412         | 1,295,412                              |            |
| <b>Total 26 - ADMINISTRATION</b>               | <b>1,014,927</b>  | <b>602,091</b>   | <b>1,295,412</b>  | <b>1,295,412</b>                       |            |
| <b>Total 02 - PUBLIC PROTECTION</b>            | <b>21,972,243</b> | <b>21,319,835</b>  | <b>34,537,032</b> | <b>34,537,032</b>                      |            |
| <b>03-PUBLIC WAYS FACILITIES</b>               |                   |  |                   |  |            |
| <b>22-PUBLIC WAYS</b>                          |                   |  |                   |  |            |
| 20521 - ROAD DEPARTMENT                        | 8,604,421         | 7,898,038  | 17,464,966        | 17,464,966                             |            |
| 20704 - PUBLIC WORKS OIL RECYCLE               | (10,000)          | 124  | 0                 | 0                                      |            |
| <b>Total 22 - PUBLIC WAYS</b>                  | <b>8,594,421</b>  | <b>7,898,162</b>   | <b>17,464,966</b> | <b>17,464,966</b>                      |            |
| <b>Total 03 - PUBLIC WAYS &amp; FACILITIES</b> | <b>8,594,421</b>  | <b>7,898,162</b>   | <b>17,464,966</b> | <b>17,464,966</b>                      |            |
| <b>04-HEALTH SANITATION</b>                    |                   |  |                   |  |            |
| <b>24-HEALTH</b>                               |                   |  |                   |  |            |
| 20054 - OPIOID SETTLEMENT FUND                 | 0                 | 0  | 313,535           | 313,535                                |            |
| 20541 - NATIONAL OPIOID ABATEMENT TRUS         | 0                 | 0  | 0                 | 0                                      |            |
| 20542 - DISTRIBUTOR-SUBDIVISION                | 0                 | 0  | 0                 | 0                                      |            |
| 20543 - DISTRIBUTOR-ABATEMENT                  | 0                 | 0  | 0                 | 0                                      |            |
| 20544 - JANSSEN-SUBDIVISION                    | 0                 | 0  | 0                 | 0                                      |            |
| 20545 - JANSSEN-ABATEMENT                      | 0                 | 0  | 0                 | 0                                      |            |
| 20550 - ENVIRONMENTAL HEALTH                   | 817,544           | 728,573  | 1,073,036         | 1,073,036                              |            |
| 20560 - HEALTH DEPT                            | 0                 | 0  | 0                 | 0                                      |            |
| 20565 - HLTH VRIP H&S 10605.3                  | 1,794             | 1,852  | 4,152             | 4,152                                  |            |
| 40044 - TOBACCO SETTLEMENT                     | 691               | (1,169)  | 198,831           | 198,831                                |            |
| 70559 - FED AID TL III.(HLTH)                  | 189,163           | 206,380  | 226,338           | 226,338                                |            |
| 70560 - HEALTH                                 | 4,908,771         | 4,739,043  | 7,156,366         | 7,156,366                              |            |

# SCHEDULE 8

State Controller Schedules

Plumas County

Schedule 8

County Budget Act

Detail of Financing Uses by Function, Activity and Budget Unit

Page 8.5

Governmental Funds

Fiscal Year 2024-25

| Function, Activity and Budget Unit<br>1   | 2022-23           | 2023-24   | 2024-25           | 2024-25  |
|---|-------------------|---|-------------------|--|
|   | Actual<br>2       | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | Recommended<br>4  | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>04-HEALTH SANITATION (continued)</b>   |                   |   |                   |  |
| <b>24-HEALTH (continued)</b>              |                   |   |                   |  |
| 70561 - HLTH CDC BASE/PAN FLU             | 117,148           | 98,760  | 139,041           | 139,041  |
| 70566 - HLTH- HPP                         | 104,479           | 104,644   | 162,298           | 162,298  |
| 70567 - HLTHH1N1                          | 0                 | 0   | 0                 | 0  |
| 70568 - HLTHPHER                          | 0                 | (1,072)   | 0                 | 0  |
| 70569 - MENTAL HEALTH BEHAVIORAL          | 16,902            | 52,024  | 109,299           | 109,299  |
| 70570 - MNTL HLTH                         | 5,623,285         | 5,085,793   | 7,577,716         | 7,577,716                                      |
| 70571 - M.H. MHSA                         | 2,131,728         | 1,888,644   | 3,635,134         | 3,635,134                                      |
| 70572 - M.H. MHSA INN                     | 0                 | 0   | 0                 | 0  |
| 70573 - MSHA PEI                          | 397,914           | 91,771  | 813,272           | 813,272  |
| 70574 - SIERRA HSE BRD/CR                 | 12,812            | 5,050   | 4,965             | 4,965  |
| 70575 - SAMHSA M.H.                       | 213,451           | 192,622   | 340,147           | 340,147  |
| 70576 - MHSA EHR TECHNOLOGY               | (59)              | (61)  | 0                 | 0  |
| 70577 - CAL-WRKS M.H.                     | (51)              | (108)   | 5                 | 5  |
| 70578 - WRAP AROUND PRG.                  | (250)             | (372)   | 104               | 104  |
| 70579 - MHSA-WRKFRM ED TRN                | 39,887            | 62,627  | 142,463           | 142,463  |
| 70580 - ALCOHOL & DRUG                    | 581,288           | 486,959   | 981,105           | 981,105  |
| 70582 - DRINK/DRIVE PROG                  | 0                 | 0   | 0                 | 0  |
| 70587 - A&D PROP 36                       | (17)              | (30)  | 0                 | 0  |
| 70630 - DRUG COURT (A&D)                  | 8,954             | 4,017   | 553,502           | 553,502  |
| <b>Total 24 - HEALTH</b>                  | <b>15,165,434</b> | <b>13,745,947</b>   | <b>23,431,309</b> | <b>23,431,309</b>                              |
| <b>25-SANITATION</b>                      |                   |   |                   |  |
| 20705 - SW-BOTTLE GRANT                   | 9,805             | (37)  | 9,863             | 9,863  |
| <b>Total 25 - SANITATION</b>              | <b>9,805</b>      | <b>(37)</b>   | <b>9,863</b>      | <b>9,863</b>                                   |
| <b>Total 04 - HEALTH &amp; SANITATION</b> | <b>15,175,239</b> | <b>13,745,910</b>   | <b>23,441,172</b> | <b>23,441,172</b>                              |
| <b>05-PUBLIC ASSISTANCE</b>               |                   |   |                   |  |
| <b>26-ADMINISTRATION</b>                  |                   |   |                   |  |
| 70590 - SOCIAL SRVC                       | 9,342,269         | 10,360,965  | 15,027,940        | 15,027,940                                     |
| 70591 - PUBLIC AUTHORITY                  | 18,741            | (487)   | 0                 | 0  |
| 70592 - SS - REALIGN PROTECTIVE SVCS      | 0                 | 0   | 0                 | 0  |
| 70593 - SS - REALIGNMENT                  | 14,000,116        | 1,999,858   | 4,000,000         | 4,000,000                                      |
| 70594 - SOC SVC ASSTNC                    | (11,744)          | (11,985)  | 0                 | 0  |
| 70595 - SS - REALIGN PROT SVCS            | 4,000,000         | 1,000,000   | 2,000,000         | 2,000,000                                      |
| <b>Total 26 - ADMINISTRATION</b>          | <b>27,349,382</b> | <b>13,348,351</b>   | <b>21,027,940</b> | <b>21,027,940</b>                              |
| <b>31-VETERANS SERVICE</b>                |                   |   |                   |  |
| 20640 - VETERANS SERVICES                 | 172,481           | 151,428   | 255,313           | 255,313  |
| <b>Total 31 - VETERANS SERVICE</b>        | <b>172,481</b>    | <b>151,428</b>  | <b>255,313</b>    | <b>255,313</b>                                 |
| <b>38-OTHER ASSISTANCE</b>                |                   |   |                   |  |
| 20830 - SENIOR SERVICES-NUTRITION         | 1,091,890         | 960,052   | 1,051,389         | 1,051,389                                      |
| <b>Total 38 - OTHER ASSISTANCE</b>        | <b>1,091,890</b>  | <b>960,052</b>  | <b>1,051,389</b>  | <b>1,051,389</b>                               |
| <b>Total 05 - PUBLIC ASSISTANCE</b>       | <b>28,613,753</b> | <b>14,459,831</b>   | <b>22,334,642</b> | <b>22,334,642</b>                              |
| <b>06-EDUCATION</b>                       |                   |   |                   |  |
| <b>32-LIBRARY SERVICES</b>                |                   |   |                   |  |
| 20670 - COUNTY LIBRARY                    | 627,656           | 887,172   | 1,101,255         | 1,101,255                                      |
| 20675 - COUNTY LITERACY                   | 166,894           | 145,907   | 238,278           | 238,278  |
| 20678 - SIERRA COUNTY LITERACY            | 19                | 15  | 888               | 888  |
| <b>Total 32 - LIBRARY SERVICES</b>        | <b>794,569</b>    | <b>1,033,094</b>  | <b>1,340,421</b>  | <b>1,340,421</b>                               |

# SCHEDULE 8

| State Controller Schedules                           |                        | Plumas County  |   |                             | Schedule 8  |
|--|------------------------|--|---|-----------------------------|---|
| County Budget Act                                    |                        | Detail of Financing Uses by Function, Activity and Budget Unit |   |                             | Page 8.6  |
|  |                        | Governmental Funds   |   |                             |   |
|  |                        | Fiscal Year 2024-25  |   |                             |   |
| Function, Activity and Budget Unit<br>1              | 2022-23<br>Actual<br>2 | 2023-24  |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|  |                        | Actual <input type="checkbox"/>                                | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>06-EDUCATION (continued)</b>                      |                        |  |   |                             |   |
| <b>33-AGRICULTURAL EDUCATION</b>                     |                        |  |   |                             |   |
| 20680 - FARM ADVISOR                                 | 95,005                 | 92,067   |   | 187,870                     | 187,870   |
| <b>Total 33 - AGRICULTURAL EDUCATION</b>             | <b>95,005</b>          | <b>92,067</b>  |   | <b>187,870</b>              | <b>187,870</b>  |
| <b>Total 06 - EDUCATION</b>                          | <b>889,574</b>         | <b>1,125,161</b>   |   | <b>1,528,291</b>            | <b>1,528,291</b>  |
| <b>07-RECREATION CULTURAL SERVICES</b>               |                        |  |   |                             |   |
| <b>34-CULTURAL SERVICES</b>                          |                        |  |   |                             |   |
| 20780 - MUSEUM                                       | 123,875                | 145,473  |   | 246,887                     | 246,887   |
| <b>Total 34 - CULTURAL SERVICES</b>                  | <b>123,875</b>         | <b>145,473</b>   |   | <b>246,887</b>              | <b>246,887</b>  |
| <b>35-MEMORIAL BUILDINGS</b>                         |                        |  |   |                             |   |
| 20790 - CHESTER MEMORIAL HALL                        | 22,584                 | 26,117   |   | 31,635                      | 31,635  |
| 20800 - GREENVILLE TOWNHALL                          | 2,510                  | 2,299  |   | 2,577                       | 2,577   |
| 20810 - PORTOLA MEMORIAL HALL                        | 118,790                | 48,407   |   | 59,710                      | 59,710  |
| 20820 - QUINCY MEMORIAL HALL                         | 35,944                 | 38,458   |   | 44,464                      | 44,464  |
| <b>Total 35 - MEMORIAL BUILDINGS</b>                 | <b>179,828</b>         | <b>115,281</b>   |   | <b>138,386</b>              | <b>138,386</b>  |
| <b>37-RECREATION FACILITIES</b>                      |                        |  |   |                             |   |
| 20710 - SUPERVISOR DISTRICT 1                        | 0                      | 0  |   | 0                           | 0   |
| 20720 - SUPERVISOR DISTRICT 2                        | 0                      | 0  |   | 0                           | 0   |
| 20730 - SUPERVISOR DISTRICT 3                        | 0                      | 0  |   | 0                           | 0   |
| 20740 - SUPERVISOR DISTRICT 4                        | 0                      | 0  |   | 0                           | 0   |
| 20750 - SUPERVISOR DISTRICT 5                        | 0                      | 0  |   | 0                           | 0   |
| 20756 - COUNTY PARKS                                 | 153,203                | 190,660  |   | 246,741                     | 246,741   |
| 20840 - ALMANOR REC-GEN FUNDED                       | 18,140                 | 17,070   |   | 20,950                      | 20,950  |
| <b>Total 37 - RECREATION FACILITIES</b>              | <b>171,343</b>         | <b>207,730</b>   |   | <b>267,691</b>              | <b>267,691</b>  |
| <b>Total 07 - RECREATION &amp; CULTURAL SERVICES</b> | <b>475,046</b>         | <b>468,484</b>   |   | <b>652,964</b>              | <b>652,964</b>  |
| <b>09-DISTRICT FUNCTION</b>                          |                        |  |   |                             |   |
| <b>99-DISTRICT ACTIVITY</b>                          |                        |  |   |                             |   |
| 20522 - ROAD CONTINGENCIES                           | 0                      | 0  |   | 0                           | 0   |
| 20980 - CONTINGENCY-GENERAL                          | 0                      | 0  |   | 0                           | 0   |
| <b>Total 99 - DISTRICT ACTIVITY</b>                  | <b>0</b>               | <b>0</b>   |   | <b>0</b>                    | <b>0</b>  |
| <b>Total 09 - DISTRICT FUNCTION</b>                  | <b>0</b>               | <b>0</b>   |   | <b>0</b>                    | <b>0</b>  |
| <b>Grand Total Financing Uses by Function</b>        | <b>122,004,232</b>     | <b>107,199,199</b>   |   | <b>143,341,603</b>          | <b>143,341,603</b>  |

**FISCAL YEAR 2024-2025**

# **DEPARTMENT BUDGETS**



## Willo Vieira, Director

The mission of the Agricultural Commissioner Office is to promote agriculture and equity in the marketplace, while ensuring the welfare of the public, industry, and the environment.

The Agricultural Commissioner and Sealer of Weights & Measures is responsible for Countywide enforcement of agricultural laws and regulations as provided by the California Food and Agriculture Code, California Code of Regulations, California Business and Professions Code and the Code of Federal Regulations. In enforcing these laws and regulations, the Agricultural Commissioner/ Sealer works in cooperation with, and under the guidance of, the California Department of Food and Agriculture, the California Department of Pesticide Regulation, and the United States Department of Agriculture. The Agricultural Commissioner/ Sealer is also responsible for implementing all ordinances and resolutions adopted by the Plumas County Board of Supervisors pertaining to agriculture and weight and measures.

The Department of Agriculture/ Weights and Measures is organized into four sections with the following functions:

- **General Management** - Provides leadership for planning, organizing, directing, controlling, and coordinating departmental activities, including preparation of the department budget. This section coordinates all programs. It is also responsible for initiating all civil and criminal enforcement actions, including administrative hearings. This section interfaces with public and private entities on agriculture- related regulatory, economic development and planning issues including the General Plan, Emergency Operations Plan, Resource Conservation Districts, and Agricultural Preserves.
- **Agriculture Regulatory Programs** - This includes a variety of inspections, investigations, and agricultural services relating to plant quarantine, pest detection, pesticide use, pest management, industrial hemp, noxious weed eradication, certified farmer's market, certified producers, organics, honey quality control, egg quality control, seed inspection, crop statistics, nursery inspection, and apiary inspection.
- **Agriculture Resource Programs** - Provides plant and pest identification services to the public along with options for control of the pest. Assist other departments with various plans and program implementation. Lead county department in the Ag Pass Program for the county.
- **Weights and Measures Programs** - Provides equitable commerce transactions within the County. This section provides certification and inspection of weighing and measuring devices; quality control audits of items sold by weight, measure, or count; price verification audits; petroleum product quality control; registered service agent oversight; and weighmaster compliance inspections. It also maintains official, certified standards that are used to verify the accuracy of weighing and measuring devices used in trade.

# AGRICULTURAL COMMISSIONER

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
Fiscal Year 2024-25

Schedule 9  
Page 9.47

**Fund: 0001 GENERAL**

**Budget Unit: 20425 - AG COMMISSIONER**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44180 - STATE-AID FOR AGRICULTURE                         | 327,473                | 329,279                         |   | 327,921                     | 327,921   |
| 44180P - STATE AID FOR AG                                 | 1,117                  | 9,875                           |   | 1,200                       | 1,200   |
| 44408 - FEDERAL STIMULUS (ARRA)                           | 0                      | 0                               |   | 0                           | 0   |
| 44408P - FEDERAL STIMULUS                                 | 0                      | 0                               |   | 0                           | 0   |
| 44505 - FED-MAPPING NOXIOUS WEEDS                         | 0                      | 0                               |   | 0                           | 0   |
| 44505P - FED-NOXIOUS WEEDS PR YR                          | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>328,590</b>         | <b>339,154</b>                  |   | <b>329,121</b>              | <b>329,121</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45070 - AGRICULTURAL SERVICES                             | 27,577                 | 23,783                          |   | 27,000                      | 27,000  |
| 45070P - AGRICULTURAL SERVICES                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>27,577</b>          | <b>23,783</b>                   |   | <b>27,000</b>               | <b>27,000</b>   |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46070 - CNTRB FR OTHR AGENCY                              | 58,470                 | 0                               |   | 55,000                      | 55,000  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 17                              |   | 0                           | 0   |
| 46253 - REIMB - CO DISASTR RESPNS                         | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>58,470</b>          | <b>17</b>                       |   | <b>55,000</b>               | <b>55,000</b>   |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 4,500                  | 4,500                           |   | 0                           | 0   |
| 48005 - TRANSFER-IN5                                      | 0                      | 0                               |   | 25,446                      | 25,446  |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0                               |   | 0                           | 0   |
| 48999 - TRANSFER FROM STR SUPPS                           | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>4,500</b>           | <b>4,500</b>                    |   | <b>25,446</b>               | <b>25,446</b>   |
| <b>Total Revenue</b>                                      | <b>419,137</b>         | <b>367,454</b>                  |   | <b>436,567</b>              | <b>436,567</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 272,454                | 260,744                         |   | 312,971                     | 312,971   |
| 51020 - OTHER WAGES                                       | 7,862                  | 11,696                          |   | 25,000                      | 25,000  |
| 51060 - OVERTIME PAY                                      | 0                      | 0                               |   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 366                    | 305                             |   | 282                         | 282   |
| 51080 - RETIREMENT  | 68,516                 | 67,369                          |   | 109,822                     | 109,822   |
| 51081 - OPEB LIABILITY                                    | 9,513                  | 9,660                           |   | 9,513                       | 9,513   |
| 51090 - GROUP INSURANCE                                   | 64,545                 | 73,993                          |   | 64,614                      | 64,614  |
| 51100 - FICA/MEDICARE OASDI                               | 20,879                 | 21,152                          |   | 23,942                      | 23,942  |
| 51110 - COMPENSATION INSURANCE                            | 3,750                  | 24,499                          |   | 24,499                      | 24,499  |
| 51120 - CELL PHONE ALLOW                                  | 1,880                  | 1,725                           |   | 1,800                       | 1,800   |
| 51150 - LIFE INSURANCE                                    | 334                    | 320                             |   | 334                         | 334   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>450,099</b>         | <b>471,463</b>                  |   | <b>572,777</b>              | <b>572,777</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520000 - AGRICULTURE                                      | 8,852                  | 8,884                           |   | 23,000                      | 23,000  |
| 520200 - COMMUNICATIONS                                   | 0                      | 0                               |   | 130                         | 130   |
| 520201 - PHONE - LAND LINE (S)                            | 285                    | 250                             |   | 1,725                       | 1,725   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 316                    | 0                               |   | 400                         | 400   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 784                             |   | 750                         | 750   |

# AGRICULTURAL COMMISSIONER

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
Fiscal Year 2024-25

Schedule 9  
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**Fund: 0001 GENERAL**

**Budget Unit: 20425 - AG COMMISSIONER**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |   |
| 520221 - ENVELOPES  | 0                      | 0  | 0                           | 0   |
| 520226 - TONER/COPY MACH SUPPL                            | 0                      | 0  | 0                           | 0   |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0  | 0                           | 0   |
| 520250 - COPY MACHINE LEASE                               | 0                      | 0  | 1,800                       | 1,800   |
| 520407 - REFUSE DISPOSAL                                  | 9                      | 25   | 50                          | 50  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0   |
| 520900 - EQUIPMENT MAINTENANCE                            | 1,857                  | 1,609  | 5,000                       | 5,000   |
| 520902 - VEHICLE MAINTENANCE                              | 2,656                  | 3,314  | 4,000                       | 4,000   |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 2,374                  | 2,750  | 2,400                       | 2,400   |
| 521107 - PRE-EMPLOYMENT COSTS                             | 0                      | 0  | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 2,161                  | 2,182  | 3,000                       | 3,000   |
| 521750 - FITNESS & WELNESS                                | 0                      | 0  | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 6,428                  | 850  | 2,000                       | 2,000   |
| 521801 - Office Water                                     | 0                      | 0  | 420                         | 420   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 0                           | 0   |
| 523800 - EQUIP RENT/LEASE                                 | 3,000                  | 3,000  | 3,000                       | 3,000   |
| 524300 - SMALL TOOLS/INSTRUMENTS                          | 434                    | 236  | 1,500                       | 1,500   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 4,683                  | 4,028  | 7,435                       | 7,435   |
| 525000 - OVERHEAD   | 0                      | 0  | 11,520                      | 11,520  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 2,772                  | 3,170  | 3,170                       | 3,170   |
| 527000 - TRAINING   | 1,020                  | 1,830  | 4,000                       | 4,000   |
| 527400 - TRAVEL- IN COUNTY                                | 6,818                  | 6,671  | 9,000                       | 9,000   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 2,151                  | 2,535  | 8,000                       | 8,000   |
| 527550 - IN COUNTY HOSTING                                | 676                    | 137  | 750                         | 750   |
| 527802 - ELECTRIC CHARGES                                 | 2,695                  | 2,062  | 7,200                       | 7,200   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 2,415                  | 1,460  | 3,000                       | 3,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>51,602</b>          | <b>45,777</b>  | <b>103,250</b>              | <b>103,250</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                             |   |
| 540110 - CAPITAL IMPROVEMENTS                             | 55,375                 | 0  | 0                           | 0   |
| 541500 - VEHICLE  | 0                      | 0  | 0                           | 0   |
| 541980 - TRUCK  | 43,216                 | 0  | 0                           | 0   |
| 542600 - EQUIPMENT  | 11,615                 | 0  | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>110,206</b>         | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>611,907</b>         | <b>517,240</b>   | <b>676,027</b>              | <b>676,027</b>  |
| <b>Net Cost</b>   | <b>192,770</b>         | <b>149,786</b>   | <b>239,460</b>              | <b>239,460</b>  |

## ASSESSOR

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### **Cindie Froggatt, Assessor**

It is the mission of the Plumas County Assessor's Office to provide equitable and timely assessments of properties in compliance with the laws of the State of California, while consistently providing quality customer service.

The work of the County Assessor is governed by the California State Constitution, laws passed by the Legislature and rules adopted by the State Board of Equalization. The duties of the County Assessor are to discover all taxable property, identify the owner, assess the value and enroll it on the local assessment roll. We prepare and maintain current data on each parcel assessed, including maps of boundaries, inventories of land structure, property characteristics and any applicable exemptions.

The Assessor is elected to office by the voters of Plumas County and serves a four-year term.

**Fund: 0001 GENERAL**

**Budget Unit: 20060 - ASSESSOR**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 11 - FINANCE**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45005 - SB 2557 COLLECTION CHARGE                         | 104,995                | 105,086                         | 105,000                                       | 105,000                     | 105,000   |
| 45010 - ASSM-TAX COLLECTOR FEES                           | 16,738                 | 18,398                          | 0   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>121,733</b>         | <b>123,484</b>                  | <b>105,000</b>                                | <b>105,000</b>              | <b>105,000</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0                               | 0   | 0                           | 0   |
| 46253 - REIMB - CO DISASTR RESPON                         | 446                    | 0                               | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>446</b>             | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 9,000                  | 9,000                           | 0   | 0                           | 0   |
| 48005 - TRANSFER-IN5                                      | 0                      | 0                               | 20,751  | 20,751                      | 20,751  |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 48100 - TRF IN DIASTER                                    | 0                      | 0                               | 0   | 0                           | 0   |
| 48999 - TRANSFER FROM STR SUPPS                           | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>9,000</b>           | <b>9,000</b>                    | <b>20,751</b>                                 | <b>20,751</b>               | <b>20,751</b>   |
| <b>Total Revenue</b>                                      | <b>131,179</b>         | <b>132,484</b>                  | <b>125,751</b>                                | <b>125,751</b>              | <b>125,751</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 499,827                | 296,480                         | 512,076                                       | 512,076                     | 512,076   |
| 51020 - OTHER WAGES                                       | 0                      | 25,965                          | 30,730  | 30,730                      | 30,730  |
| 51060 - OVERTIME PAY                                      | 4,172                  | 25                              | 0   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 761                    | 618                             | 551   | 551                         | 551   |
| 51080 - RETIREMENT  | 136,276                | 104,960                         | 179,688                                       | 179,688                     | 179,688   |
| 51081 - OPEB LIABILITY                                    | 19,024                 | 19,319                          | 19,024  | 19,024                      | 19,024  |
| 51090 - GROUP INSURANCE                                   | 58,412                 | 62,682                          | 116,507                                       | 116,507                     | 116,507   |
| 51100 - FICA/MEDICARE OASDI                               | 37,514                 | 24,651                          | 39,174  | 39,174                      | 39,174  |
| 51110 - COMPENSATION INSURANCE                            | 7,809                  | 2,768                           | 2,768   | 2,768                       | 2,768   |
| 51150 - LIFE INSURANCE                                    | 334                    | 320                             | 334   | 334                         | 334   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>764,129</b>         | <b>537,788</b>                  | <b>900,852</b>                                | <b>900,852</b>              | <b>900,852</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 412                    | 382                             | 2,000   | 2,000                       | 2,000   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 2,838                  | 2,545                           | 4,500   | 4,500                       | 4,500   |
| 520220 - PAPER/PAPER SUPPLIES                             | 564                    | 409                             | 1,000   | 1,000                       | 1,000   |
| 520230 - COPY CHARGES                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 520233 - PRINTING SVC/CHRG                                | 3,289                  | 4,308                           | 4,500   | 4,500                       | 4,500   |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 520250 - COPY MACHINE LEASE                               | 2,950                  | 2,525                           | 4,500   | 4,500                       | 4,500   |
| 520410 - SOFTWARE LICENSE                                 | 0                      | 0                               | 1,900   | 1,900                       | 1,900   |
| 520419 - COVID PPE & CLEANING COST                        | 48                     | 0                               | 0   | 0                           | 0   |
| 520901 - OFFICE EQUIP MAINTENANCE                         | 0                      | 0                               | 0   | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 1,096                  | 0                               | 3,500   | 3,500                       | 3,500   |
| 521107 - PRE-EMPLOYMENT COSTS                             | 0                      | 0                               | 0   | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 1,000                  | 2,113                           | 2,000   | 2,000                       | 2,000   |
| 521750 - FITNESS & WELNESS                                | 0                      | 0                               | 0   | 0                           | 0   |

**Fund: 0001 GENERAL**

**Budget Unit: 20060 - ASSESSOR**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 11 - FINANCE**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 521800 - OFFICE EXPENSE                                   | 2,587                  | 2,006                           |   | 3,500                       | 3,500   |
| 521801 - Office Water                                     | 0                      | 0                               |   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 4,984                  | 0                               |   | 8,200                       | 8,200   |
| 523710 - ANNUAL PUB/REF MANUALS                           | 1,942                  | 2,983                           |   | 3,000                       | 3,000   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 5,774                  | 6,429                           |   | 6,429                       | 6,429   |
| 527400 - TRAVEL- IN COUNTY                                | 572                    | 1,325                           |   | 1,200                       | 1,200   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 4,245                  | 3,261                           |   | 15,000                      | 15,000  |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0                               |   | 11,634                      | 11,634  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>32,301</b>          | <b>28,286</b>                   |   | <b>72,863</b>               | <b>72,863</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540412 - SOFTWARE   | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>57-TRANSFER OUT</b>                                    |                        |                                 |   |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>796,430</b>         | <b>566,074</b>                  |   | <b>973,715</b>              | <b>973,715</b>  |
| <b>Net Cost</b>   | <b>665,251</b>         | <b>433,590</b>                  |   | <b>847,964</b>              | <b>847,964</b>  |

## AUDITOR-CONTROLLER

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### **Martee Nieman-Graham, Auditor-Controller**

The mission of the Auditor-Controller office is to ensure the integrity and safeguarding of Plumas County's fiscal resources. The Auditor-Controller department provides timely, accurate and meaningful financial information on the fiscal affairs of county government to the officials of Plumas County, department heads, and the public, with the highest level of professionalism.

The Auditor's office is responsible for general accounting and reporting of all revenues, expenditures, net assets, and fund balances. The functions of the department include:

- Financial accounting and reporting
- Budget monitoring
- Accounts payable
- Payroll processing
- Property tax administration
- Special District support
- Other financial duties as mandated by state, federal, and local laws, and regulations.

The Auditor-Controller is currently an appointed official due to a vacancy. The individual is normally elected to office by the voters of Plumas County and serves a four-year term.

# AUDITOR-CONTROLLER

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: 20040 - AUDITOR-CONTROLLER**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 11 - FINANCE**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45005 - SB 2557 COLLECTION CHARGE                         | 3,900                  | 3,904                           |   | 2,000                       | 2,000   |
| 45020 - AUDITING-ACCOUNTING FEES                          | 72,533                 | 45,004                          |   | 54,300                      | 54,300  |
| 45080 - CIVIL PROCESS SERVICES                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>76,433</b>          | <b>48,908</b>                   |   | <b>56,300</b>               | <b>56,300</b>   |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46059 - SAFETY INCENTIVE                                  | 0                      | 0                               |   | 0                           | 0   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 47001 - INTERFUND TRANSFER                                | 0                      | 0                               |   | 0                           | 0   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 0                           | 0   |
| 48005 - TRANSFER-IN5                                      | 0                      | 0                               |   | 14,648                      | 14,648  |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0                               |   | 0                           | 0   |
| 48999 - TRANSFER FROM STR SUPPS                           | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>14,648</b>               | <b>14,648</b>   |
| <b>Total Revenue</b>                                      | <b>76,433</b>          | <b>48,908</b>                   |   | <b>70,948</b>               | <b>70,948</b>   |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 289,870                | 330,241                         |   | 495,377                     | 495,377   |
| 51020 - OTHER WAGES                                       | 79,945                 | 39,798                          |   | 30,000                      | 30,000  |
| 51060 - OVERTIME PAY                                      | 8,507                  | 6,682                           |   | 7,000                       | 7,000   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 648                    | 532                             |   | 456                         | 456   |
| 51080 - RETIREMENT  | 98,194                 | 107,754                         |   | 173,828                     | 173,828   |
| 51081 - OPEB LIABILITY                                    | 14,269                 | 14,490                          |   | 14,269                      | 14,269  |
| 51090 - GROUP INSURANCE                                   | 78,829                 | 67,477                          |   | 194,115                     | 194,115   |
| 51100 - FICA/MEDICARE OASDI                               | 29,013                 | 29,295                          |   | 37,896                      | 37,896  |
| 51110 - COMPENSATION INSURANCE                            | 7,231                  | 3,132                           |   | 3,132                       | 3,132   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0                               |   | 0                           | 0   |
| 51128 - BILINGUAL ALLOWANCE                               | 35                     | 402                             |   | 420                         | 420   |
| 51150 - LIFE INSURANCE                                    | 696                    | 738                             |   | 1,003                       | 1,003   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>607,237</b>         | <b>600,541</b>                  |   | <b>957,496</b>              | <b>957,496</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 315                    | 280                             |   | 350                         | 350   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 10,160                 | 8,801                           |   | 12,000                      | 12,000  |
| 520220 - PAPER/PAPER SUPPLIES                             | 2,648                  | 2,798                           |   | 3,500                       | 3,500   |
| 520221 - ENVELOPES  | 1,521                  | 1,557                           |   | 2,000                       | 2,000   |
| 520227 - FOLDERS/FILES/BINDERS                            | 222                    | 213                             |   | 1,000                       | 1,000   |
| 520230 - COPY CHARGES                                     | 0                      | 0                               |   | 0                           | 0   |
| 520243 - WARRANTS   | 4,309                  | 2,540                           |   | 5,000                       | 5,000   |
| 520250 - COPY MACHINE LEASE                               | 4,553                  | 2,643                           |   | 5,000                       | 5,000   |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 0                      | 0                               |   | 0                           | 0   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               |   | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0                               |   | 0                           | 0   |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 0                      | 0                               | 0   | 0                           | 0   |
| 521102 - FUEL - VEHICLE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 521107 - PRE-EMPLOYMENT COSTS                             | 0                      | 0                               | 200   | 200                         | 200   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 176                    | 8,557                           | 3,000   | 3,000                       | 3,000   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 396                    | 444                             | 1,500   | 1,500                       | 1,500   |
| 521800 - OFFICE EXPENSE                                   | 3,068                  | 1,673                           | 5,000   | 5,000                       | 5,000   |
| 521801 - Office Water                                     | 0                      | 0                               | 300   | 300                         | 300   |
| 521900 - PROFESSIONAL SVC                                 | 155,100                | 207,976                         | 180,000                                       | 180,000                     | 180,000   |
| 523710 - ANNUAL PUB/REF MANUALS                           | 1,565                  | 905                             | 2,500   | 2,500                       | 2,500   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 1,380                  | 771                             | 1,500   | 1,500                       | 1,500   |
| 524870 - TEST -EMPLEE MED/IMMUN                           | 0                      | 0                               | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 4,910                  | 5,533                           | 5,533   | 5,533                       | 5,533   |
| 527000 - TRAINING   | 0                      | 450                             | 2,500   | 2,500                       | 2,500   |
| 527400 - TRAVEL- IN COUNTY                                | 49                     | 0                               | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 2,219                  | 1,264                           | 7,000   | 7,000                       | 7,000   |
| 529500 - COMPUTER   | 1,943                  | 7,704                           | 2,500   | 2,500                       | 2,500   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>194,534</b>         | <b>254,109</b>                  | <b>240,383</b>                                | <b>240,383</b>              | <b>240,383</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540412 - SOFTWARE   | 0                      | 0                               | 50,000  | 50,000                      | 50,000  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        | <b>50,000</b>                                 | <b>50,000</b>               | <b>50,000</b>   |
| <b>57-TRANSFER OUT</b>                                    |                        |                                 |   |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>801,771</b>         | <b>854,650</b>                  | <b>1,247,879</b>                              | <b>1,247,879</b>            | <b>1,247,879</b>  |
| <b>Net Cost</b>   | <b>725,338</b>         | <b>805,742</b>                  | <b>1,176,931</b>                              | <b>1,176,931</b>            | <b>1,176,931</b>  |

# AUDITOR-CONTROLLER LOCAL REVENUE 2011

State Controller Schedules  
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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 14,566                 | 0                               | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>14,566</b>          | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44700 - ST-SO TRIAL CRT SECURITY                          | 0                      | 0                               | 0   | 0                           | 0   |
| 44700A - ST-SO TRL CT SEC SUB                             | 548,810                | 352,818                         | 0   | 0                           | 0   |
| 44705 - ST-DA 1/2 AB118 SUBACCT                           | 0                      | 0                               | 0   | 0                           | 0   |
| 44705A - ST-DA 1/2 1020 SUBACCT                           | 20,824                 | 14,134                          | 0   | 0                           | 0   |
| 44706 - ST-PD 1/2 AB118 SUBACCT                           | 0                      | 0                               | 0   | 0                           | 0   |
| 44706A - ST-PD 1/2 1020 SUBACCT                           | 22,064                 | 14,133                          | 0   | 0                           | 0   |
| 44709 - ST-PROB JJA YTH OFFNDR                            | 0                      | 0                               | 0   | 0                           | 0   |
| 44709A - ST-PROB YTH OFFDR BGSA                           | 143,800                | 87,016                          | 0   | 0                           | 0   |
| 44710 - ST-PROB JJA JUV RENTRY                            | 0                      | 0                               | 0   | 0                           | 0   |
| 44710A - ST-PROB JUV RENTRY GSA                           | 0                      | 0                               | 0   | 0                           | 0   |
| 44711 - ST MH-BEHAV HLTH SUB                              | 0                      | 0                               | 0   | 0                           | 0   |
| 44711A - ST MH-BEHAV HLTH SUB                             | 1,656,458              | 1,253,021                       | 0   | 0                           | 0   |
| 44712 - ST-MH AB118 SUBACCT                               | 0                      | 0                               | 0   | 0                           | 0   |
| 44712A - ST-MH AB 118 SUBACCT                             | 935,680                | 639,658                         | 0   | 0                           | 0   |
| 44713 - ST-MH BEHAV HLTH SUBACCT                          | 0                      | 0                               | 0   | 0                           | 0   |
| 44713A - DO NOT USE USE 44711A                            | 0                      | 0                               | 0   | 0                           | 0   |
| 44714 - ST-DON'T USE                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 44715 - ST-SO SLESA                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 44715A - ST-SO ELEAS SUBACCT                              | 568,514                | 541,452                         | 0   | 0                           | 0   |
| 44716 - ST-SO CAL EMA                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 44716A - ST-SO CAL EMA SUBACCT                            | 29,486                 | 29,486                          | 0   | 0                           | 0   |
| 44718 - ST-PRB/SO/DA COPS, JV JST                         | 0                      | 0                               | 0   | 0                           | 0   |
| 44718A - ST-PROB/DA/SO JV JST SUB                         | 157,114                | (181,507)                       | 0   | 0                           | 0   |
| 44720 - ST-SS ADLT PROTCT SVC                             | 0                      | 0                               | 0   | 0                           | 0   |
| 44720A - ST-SS ADLT PROT SVC SUB                          | 0                      | 0                               | 0   | 0                           | 0   |
| 44725 - ST-SS FOSTER CARE                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 44725A - ST-SS FOSTER CARE SUB                            | 0                      | 0                               | 0   | 0                           | 0   |
| 44730 - ST-SS FOSTR CARE ADMIN                            | 0                      | 0                               | 0   | 0                           | 0   |
| 44730A - ST-SS FOSTER CARE ADM SUB                        | 0                      | 0                               | 0   | 0                           | 0   |
| 44735 - ST-SS CHLD WELFARE SVC                            | 0                      | 0                               | 0   | 0                           | 0   |
| 44735A - ST-SS CHLD WELF SVC SUB                          | 0                      | 0                               | 0   | 0                           | 0   |
| 44740 - ST-SS ADOPT ADMIN                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 44740A - ST-SS ADOPT ADM SUBACCT                          | 0                      | 0                               | 0   | 0                           | 0   |
| 44745 - ST-SS CHLD ABUSE PRVNTN                           | 0                      | 0                               | 0   | 0                           | 0   |
| 44745A - ST-SS CHLD AB PRVNT SUB                          | 0                      | 0                               | 0   | 0                           | 0   |
| 44750 - ST-SS ADOPT ASST PROG                             | 0                      | 0                               | 0   | 0                           | 0   |
| 44750A - ST-ADOPT ASST SUBACCT                            | 0                      | 0                               | 0   | 0                           | 0   |
| 44760 - ST-A/D DRUG COURT                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 44760A - ST-A/D DRUG CT SUBACCT                           | 1,318                  | 0                               | 0   | 0                           | 0   |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID (continued)</b>                   |                        |                                 |   |                             |   |
| 44765 - ST-A/D NONDRUG M/CAL                              | 0                      | 0                               | 0   | 0                           | 0   |
| 44765A - ST-A/D NONDRUG SUBACCT                           | 0                      | 0                               | 0   | 0                           | 0   |
| 44770 - ST-A/D DRUG M/CAL                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 44770A - ST-A/D DRUG M/CAL SUB                            | 0                      | 0                               | 0   | 0                           | 0   |
| 44780 - ST-SS CAL WORKS MOE                               | 0                      | 0                               | 0   | 0                           | 0   |
| 44780A - ST-SS CAL WORKS MOE                              | 484,630                | 378,868                         | 0   | 0                           | 0   |
| 44781 - ST-SS PROT SVC SUBACCT                            | 0                      | 0                               | 0   | 0                           | 0   |
| 44781A - ST-SS PROT SVC SUBACCT                           | 3,373,440              | 2,616,020                       | 0   | 0                           | 0   |
| 44782 - ST-FAMILY SPT SUBACT                              | 0                      | 0                               | 0   | 0                           | 0   |
| 44782A - ST-FAMILY SPT SUBACT                             | 3,512,875              | 2,777,034                       | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>11,455,013</b>      | <b>8,522,133</b>                | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>11,469,579</b>      | <b>8,522,133</b>                | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580700 - TRN-SO TRIAL CRT SEC                             | 498,644                | 402,984                         | 0   | 0                           | 0   |
| 580705 - TRN-DA 1/2 AB118                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 580706 - TRN-PD 1/2 AB118                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 580709 - TRN- PROB JJA YTH OFFNDER                        | 138,113                | 67,984                          | 0   | 0                           | 0   |
| 580710 - TRN-PROB JJA JUV RNTRY                           | 0                      | 0                               | 0   | 0                           | 0   |
| 580711 - TRAN-MH BEHAV HEALTH                             | 1,576,334              | 1,172,456                       | 0   | 0                           | 0   |
| 580712 - TRN-MH AB118 SUBACCT                             | 796,753                | 707,162                         | 0   | 0                           | 0   |
| 580715 - TRN-SO SLESA                                     | 500,000                | 500,000                         | 0   | 0                           | 0   |
| 580716 - TRN-SO CAL EMA                                   | 29,486                 | 29,486                          | 0   | 0                           | 0   |
| 580718 - TRN-PRB/SO/DA COPS JV JST                        | 0                      | 0                               | 0   | 0                           | 0   |
| 580720 - TRN-ADULT PROTCT SVC                             | 0                      | 0                               | 0   | 0                           | 0   |
| 580725 - TRN-SS FOSTER CARE                               | 0                      | 0                               | 0   | 0                           | 0   |
| 580730 - TRN-SS FOSTER CARE ADMIN                         | 0                      | 0                               | 0   | 0                           | 0   |
| 580735 - TRN-SS CLD WELFARE SVC                           | 0                      | 0                               | 0   | 0                           | 0   |
| 580740 - TRN-SS ADOPT ADMIN                               | 0                      | 0                               | 0   | 0                           | 0   |
| 580745 - TRN-SS CHLD ABUSE PRVNT                          | 0                      | 0                               | 0   | 0                           | 0   |
| 580750 - TRN-SS ADOPT ASST PROG                           | 0                      | 0                               | 0   | 0                           | 0   |
| 580760 - TRN-A/D DRUG COURT                               | 0                      | 0                               | 0   | 0                           | 0   |
| 580765 - TRN-A/D NON DRUG M/CAL                           | 0                      | 0                               | 0   | 0                           | 0   |
| 580770 - TRN-A/D DRUG M/CAL                               | 0                      | 0                               | 0   | 0                           | 0   |
| 580780 - TRN-SS CAL WORKS MOE                             | 166,953                | 378,868                         | 0   | 0                           | 0   |
| 580781 - TRN-SS PROT SVC SUBACCT                          | 0                      | 0                               | 0   | 0                           | 0   |
| 580782 - TRN-FAMILY SPT SUBACT                            | 4,379,397              | 6,020,331                       | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>8,085,680</b>       | <b>9,279,271</b>                | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>8,085,680</b>       | <b>9,279,271</b>                | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(3,383,899)</b>     | <b>757,138</b>                  | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

## BEHAVIORAL HEALTH

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### **Sharon R. Sousa, LMFT, Director**

Behavioral Health's mission is to provide respectful, culturally sensitive, and strength-based behavioral health services that promote wellness, self-sufficiency, and recovery from mental illness and/or addiction.

Plumas County Behavioral Health services the residents of Plumas County who are having a large range of problems, including depression and anxiety, bipolar disorder and schizophrenia.

Behavioral Health also provides services for individuals with addiction to drugs and/or alcohol. All services are available on an outpatient basis, which may include therapy, medication services, group, and case management support. Plumas County Behavioral Health provides a full range of services for Medi-Cal recipients or the uninsured.

Behavioral Health conducts crisis assessment and does all the safety evaluations for involuntary hospitalization, known as 5150. Through MHSA funding, Behavioral Health operates Wellness Centers and limited hours in Greenville, Quincy, Portola and Chester. The focus of the Centers is to support a healthy community to provide services that can lead to greater self-sufficiency and stability. Behavioral Health also provides services in the schools and jail.

# BEHAVIORAL HEALTH - MENTAL HEALTH

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**Fund: 0014 MENTAL HEALTH**

**Budget Unit: 70570 - MNLT HLTH**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 100,437                |                                 | 120,334                                       | 80,000                      | 80,000  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 62,935                 |                                 | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>163,372</b>         |                                 | <b>120,334</b>                                | <b>80,000</b>               | <b>80,000</b>   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44044 - STATE-VEH LIC FEES                                | (38,140)               |                                 | 14,130  | 125,000                     | 125,000   |
| 44142 - ST.-AID HLTH REALIGN. REV                         | 484,223                |                                 | 44,919  | 41,941                      | 41,941  |
| 44290 - STATE-OTHER                                       | 867,700                |                                 | 168,508                                       | 557,189                     | 557,189   |
| 44295 - STATE-MENTAL HEALTH                               | 2,455,278              |                                 | 23,298  | 2,750,000                   | 2,750,000   |
| 44296 - ST-MH EPSDT SV                                    | 0                      |                                 | 0   | 0                           | 0   |
| 44297 - ST-MH-HFP SV                                      | 0                      |                                 | 0   | 0                           | 0   |
| 44298 - ST-MH KATIE A SV                                  | 0                      |                                 | 0   | 0                           | 0   |
| 44515 - FED-MENTAL HEALTH                                 | 0                      |                                 | 121,182                                       | 0                           | 0   |
| 48296 - ST-MHEPSDTSV TI                                   | 0                      |                                 | 0   | 0                           | 0   |
| 48297 - ST-MH-HFP SV TI                                   | 0                      |                                 | 0   | 0                           | 0   |
| 48298 - ST-MH KATIE A SV TI                               | 0                      |                                 | 0   | 0                           | 0   |
| 48515 - FED-MENTAL HLTH TI                                | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>3,769,061</b>       |                                 | <b>372,037</b>                                | <b>3,474,130</b>            | <b>3,474,130</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45083 - COPY/CERT COPY/POSTAGE                            | 0                      |                                 | 0   | 0                           | 0   |
| 45143 - MISC HLTH CONTRACTS                               | 0                      |                                 | 0   | 0                           | 0   |
| 45150 - MENTAL HEALTH-PATIENT FEE                         | 30,665                 |                                 | 37,642  | 20,000                      | 20,000  |
| 45156 - M.H. OUT OF COUNTY MATCH                          | 0                      |                                 | 0   | 0                           | 0   |
| 45200 - OTHR SVC OR SVC TO CRTS                           | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>30,665</b>          |                                 | <b>37,642</b>                                 | <b>20,000</b>               | <b>20,000</b>   |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      |                                 | 0   | 0                           | 0   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 260                    |                                 | 0   | 0                           | 0   |
| 46253 - REIMB - CO DISASTR RESPONS                        | 33                     |                                 | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>293</b>             |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      |                                 | 0   | 0                           | 0   |
| 48001 - TRANSFER-IN1                                      | 0                      |                                 | 73,629  | 203,700                     | 203,700   |
| 48002 - TRANSFER-IN2                                      | 0                      |                                 | 0   | 25,000                      | 25,000  |
| 48003 - TRANSFER-IN3                                      | 0                      |                                 | 0   | 0                           | 0   |
| 48004 - TRANSFER-IN4                                      | 0                      |                                 | 0   | 0                           | 0   |
| 48005 - TRANSFER-IN5                                      | 0                      |                                 | 0   | 9,322                       | 9,322   |
| 48006 - TRANSFER-IN6                                      | 11,822                 |                                 | 11,433  | 20,412                      | 20,412  |
| 48007 - TSF-IN CRF REIMB                                  | 0                      |                                 | 0   | 21,247                      | 21,247  |
| 48008 - TRANSFER-IN8                                      | 0                      |                                 | 0   | 95,000                      | 95,000  |
| 48009 - TRAN IN/OUT                                       | 0                      |                                 | 0   | 0                           | 0   |
| 48100 - TRF IN DIASTER                                    | 0                      |                                 | 0   | 0                           | 0   |
| 48143 - TSFR-CARES REALIGN BACKFILL                       | 0                      |                                 | 0   | 0                           | 0   |

# BEHAVIORAL HEALTH - MENTAL HEALTH

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**Fund: 0014 MENTAL HEALTH**

**Budget Unit: 70570 - MN TL HLTH**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>48-TRANSFER (continued)</b>                            |                        |  |                             |  |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0  | 7,672                       | 7,672  |
| 48296 - ST-MHEPSDTSV TI                                   | 645,332                | 524,561  | 289,045                     | 289,045  |
| 48297 - ST-MH-HFP SV TI                                   | 77,395                 | 58,284   | 40,000                      | 40,000   |
| 48298 - ST-MH KATIE A SV TI                               | 128,619                | 58,284   | 40,000                      | 40,000   |
| 48515 - FED-MENTAL HLTH TI                                | 696,555                | 524,561  | 407,639                     | 407,639  |
| 48712 - TRN-MH AB118 SUBACCT                              | 825,187                | 713,928  | 875,000                     | 875,000  |
| <b>Total 48 - TRANSFER</b>                                | <b>2,384,910</b>       | <b>1,964,680</b>   | <b>2,034,037</b>            | <b>2,034,037</b>                               |
| <b>Total Revenue</b>                                      | <b>6,348,301</b>       | <b>2,494,693</b>   | <b>5,608,167</b>            | <b>5,608,167</b>                               |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 1,371,777              | 1,329,980  | 2,129,610                   | 2,129,610                                      |
| 51020 - OTHER WAGES                                       | 19,938                 | 20,998   | 80,000                      | 80,000   |
| 51060 - OVERTIME PAY                                      | 56,623                 | 37,941   | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 11,981                 | 11,656   | 9,858                       | 9,858  |
| 51080 - RETIREMENT  | 429,565                | 449,275  | 747,280                     | 747,280  |
| 51081 - OPEB LIABILITY                                    | 65,399                 | 66,410   | 65,399                      | 65,399   |
| 51090 - GROUP INSURANCE                                   | 224,425                | 274,377  | 577,424                     | 577,424  |
| 51100 - FICA/MEDICARE OASDI                               | 109,698                | 107,613  | 162,915                     | 162,915  |
| 51110 - COMPENSATION INSURANCE                            | 50,560                 | 43,151   | 43,151                      | 43,151   |
| 51120 - CELL PHONE ALLOW                                  | 3,492                  | 2,902  | 2,880                       | 2,880  |
| 51128 - BILINGUAL ALLOWANCE                               | 437                    | 302  | 315                         | 315  |
| 51150 - LIFE INSURANCE                                    | 0                      | 237  | 334                         | 334  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>2,343,895</b>       | <b>2,344,842</b>   | <b>3,819,166</b>            | <b>3,819,166</b>                               |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 8,961                  | 6,470  | 1,000                       | 1,000  |
| 520202 - CELL PHONE SERVICE                               | 12,684                 | 11,004   | 16,200                      | 16,200   |
| 520203 - INTERNET SERVICE                                 | 5,250                  | 9,250  | 10,000                      | 10,000   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 991                    | 869  | 2,500                       | 2,500  |
| 520215 - ANSWERING SERVICE                                | 67,164                 | 33,600   | 67,200                      | 67,200   |
| 520230 - COPY CHARGES                                     | 0                      | 0  | 100                         | 100  |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0  | 0                           | 0  |
| 520250 - COPY MACHINE LEASE                               | 2,677                  | 3,498  | 4,000                       | 4,000  |
| 520400 - HOUSEHOLD EXPENSE                                | 2                      | 120  | 1,000                       | 1,000  |
| 520415 - COMPUTER UPGRADE                                 | 3,591                  | (19,173)   | 5,000                       | 5,000  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |
| 520500 - INSURANCE  | 40,427                 | 30,586   | 23,090                      | 23,090   |
| 520902 - VEHICLE MAINTENANCE                              | 7,800                  | 15,372   | 15,000                      | 15,000   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 5,325                  | 1,666  | 5,000                       | 5,000  |
| 521231 - COMPUTERS<1500.00                                | 0                      | 111  | 2,500                       | 2,500  |
| 521252 - CELL PHONE/EQUIP                                 | 0                      | 0  | 1,000                       | 1,000  |
| 521254 - CELL PHONE - WPC                                 | 0                      | 0  | 0                           | 0  |
| 521500 - MEDICAL SUPPLIES                                 | 385                    | 134  | 1,000                       | 1,000  |
| 521524 - LAND LINE PHONE/EQUIP                            | 15,161                 | 1,367  | 5,000                       | 5,000  |

# BEHAVIORAL HEALTH - MENTAL HEALTH

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**Fund: 0014 MENTAL HEALTH**

**Budget Unit: 70570 - MNLT HLTH**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 12,000                 | 17,396   | 18,000                      | 18,000  |
| 521750 - FITNESS & WELNESS                                | 0                      | 0  | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 7,510                  | 5,794  | 5,000                       | 5,000   |
| 521801 - Office Water                                     | 0                      | 0  | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 1,384,694              | 1,327,842  | 1,500,000                   | 1,500,000   |
| 521905 - RESIDENTIAL TREATMENT SVC                        | 568,823                | 689,426  | 1,000,000                   | 1,000,000   |
| 521912 - PROFESSIONAL SERVICES-WPC                        | 0                      | 0  | 30,000                      | 30,000  |
| 521960 - QA- OFFICE SUPPLIES                              | 651                    | 2,830  | 3,000                       | 3,000   |
| 521963 - QA- OUT OF CO TRAVEL                             | 2,705                  | 84   | 2,500                       | 2,500   |
| 521986 - SECURITY   | 9,224                  | 7,272  | 10,458                      | 10,458  |
| 523500 - CHILDRENS FAIR EXP                               | 250                    | 0  | 500                         | 500   |
| 523711 - SUBSCRIPTIONS                                    | 0                      | 0  | 150                         | 150   |
| 524021 - THERAPEUTIC SUPPLIES                             | 726                    | (817)  | 500                         | 500   |
| 524090 - INDPNDT LVNG/DAY TRMNT                           | 0                      | 0  | 500                         | 500   |
| 524173 - SP GRANT EXP (SEE FILE)                          | 1,002                  | 21,528   | 20,000                      | 20,000  |
| 524200 - RENTS/LEASES STRUCTURES                          | 1,680                  | 15,420   | 18,000                      | 18,000  |
| 524300 - SMALL TOOLS/INSTRUMENTS                          | 0                      | 0  | 100                         | 100   |
| 524410 - NON-EMPLOYEE INCENTIVE                           | 0                      | 315  | 500                         | 500   |
| 524460 - JUVENILE OUTING/INCENTIVE                        | 0                      | 0  | 1,000                       | 1,000   |
| 524480 - PC MNLT HLT COMM EXP                             | 450                    | 0  | 2,000                       | 2,000   |
| 524700 - MOUNTAIN VISION EXPENSES                         | 0                      | 0  | 0                           | 0   |
| 525000 - OVERHEAD   | 269,285                | 207,799  | 207,799                     | 207,799   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 50,761                 | 56,941   | 56,941                      | 56,941  |
| 527000 - TRAINING   | 3,327                  | 1,490  | 2,500                       | 2,500   |
| 527002 - TRAINING - WPC                                   | 0                      | 0  | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 12,859                 | 8,000  | 15,000                      | 15,000  |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 200                    | 0  | 1,500                       | 1,500   |
| 527410 - CLIENT SERVICE EXP                               | 106                    | 991  | 2,000                       | 2,000   |
| 527412 - IN-COUNTY TRAVEL - WPC                           | 0                      | 0  | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 7,836                  | 3,235  | 10,000                      | 10,000  |
| 527511 - PC MNT HLT COMM TRAVEL                           | 0                      | 0  | 750                         | 750   |
| 527512 - OUT OF COUNTY TRAVEL-WPC                         | 0                      | 0  | 0                           | 0   |
| 527750 - IN CNTY HOSTING                                  | 0                      | 524  | 1,500                       | 1,500   |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 0  | 0                           | 0   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 0                      | 0  | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      | 0  | 0                           | 0   |
| 528700 - HOSPITAL SERVICES                                | 544,115                | 186,451  | 565,000                     | 565,000   |
| 529502 - COMPUTER - WPC                                   | 0                      | 0  | 0                           | 0   |
| 529660 - REIMB CLIENT/VENDOR                              | 0                      | 0  | 0                           | 0   |
| 529921 - FINGER PRINTING                                  | 0                      | 197  | 300                         | 300   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>3,048,622</b>       | <b>2,647,592</b>   | <b>3,635,088</b>            | <b>3,635,088</b>  |

# BEHAVIORAL HEALTH - MENTAL HEALTH

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**Fund: 0014 MENTAL HEALTH**

**Budget Unit: 70570 - MNLT HLTH**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>53-OTHER CHARGES</b>                                   |                        |                                 |   |                             |   |
| 532300 - CLIENT TRANSPORT                                 | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 54050 - OFFICE EQUIPMENT                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 541500 - VEHICLE  | 96,082                 | 0                               | 0   | 0                           | 0   |
| 541501 - VEHICLE 4X4                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 543700 - COPY MACHINE                                     | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>96,082</b>          | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>57-TRANSFER OUT</b>                                    |                        |                                 |   |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               | 0   | 0                           | 0   |
| 570001 - TSFR - MUNIS SAAS ANN FEE                        | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 580000 - TRANSFER   | 0                      | 0                               | 0   | 0                           | 0   |
| 580001 - TRANSFER   | 0                      | 0                               | 13,462  | 13,462                      | 13,462  |
| 580002 - TRANSFER   | 134,686                | 93,359                          | 0   | 0                           | 0   |
| 580003 - INTER FUND TRANSFER                              | 0                      | 0                               | 60,000  | 60,000                      | 60,000  |
| 580004 - INTERFUND TRASNFER                               | 0                      | 0                               | 0   | 0                           | 0   |
| 580005 - TRANSFER   | 0                      | 0                               | 50,000  | 50,000                      | 50,000  |
| 58001 - TRANSFER-OUT1                                     | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>134,686</b>         | <b>93,359</b>                   | <b>123,462</b>                                | <b>123,462</b>              | <b>123,462</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>5,623,285</b>       | <b>5,085,793</b>                | <b>7,577,716</b>                              | <b>7,577,716</b>            | <b>7,577,716</b>  |
| <b>Net Cost</b>   | <b>(725,016)</b>       | <b>2,591,100</b>                | <b>1,969,549</b>                              | <b>1,969,549</b>            | <b>1,969,549</b>  |

# MENTAL HEALTH SERVICES ACT

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**Fund: 0014 0014A MENTAL HLTH MHSA**

**Budget Unit: 70571 - M.H. MHSA**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23          | 2023-24   | 2024-25          | 2024-25  |
|---|------------------|---|------------------|--|
|   | Actual<br>2      | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                  |   |                  |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 73,832           | 111,169   | 70,000           | 70,000   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>73,832</b>    | <b>111,169</b>  | <b>70,000</b>    | <b>70,000</b>                                  |
| <b>44-STATE FEDERAL AID</b>                               |                  |   |                  |  |
| 44027 - STATE GRANT                                       | 0                | 0   | 0                | 0  |
| 44290 - STATE-OTHER                                       | 1,475,219        | 1,934,107   | 2,000,000        | 2,000,000                                      |
| 44295 - STATE-MENTAL HEALTH                               | 0                | 0   | 0                | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>1,475,219</b> | <b>1,934,107</b>  | <b>2,000,000</b> | <b>2,000,000</b>                               |
| <b>46-OTHER REVENUE</b>                                   |                  |   |                  |  |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                | 0   | 0                | 0  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                | 0   | 0                | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>         | <b>0</b>  | <b>0</b>         | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                  |   |                  |  |
| 48000 - TRANSFER-IN                                       | 134,686          | 0   | 0                | 0  |
| 48001 - TRANSFER-IN1                                      | 0                | 0   | 0                | 0  |
| 48002 - TRANSFER-IN2                                      | 0                | 0   | 0                | 0  |
| 48003 - TRANSFER-IN3                                      | 0                | 0   | 0                | 0  |
| 48007 - TSF-IN CRF REIMB                                  | 0                | 0   | 0                | 0  |
| 49003 - PROCEEDS FROM LEASES                              | 0                | 0   | 0                | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>134,686</b>   | <b>0</b>  | <b>0</b>         | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>1,683,737</b> | <b>2,045,276</b>  | <b>2,070,000</b> | <b>2,070,000</b>                               |
| <b>51-SALARIES BENEFITS</b>                               |                  |   |                  |  |
| 51000 - REGULAR WAGES                                     | 507,565          | 525,219   | 880,734          | 880,734  |
| 51020 - OTHER WAGES                                       | 66,103           | 23,374  | 150,000          | 150,000  |
| 51060 - OVERTIME PAY                                      | 29,784           | 20,131  | 0                | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 5,954            | 5,371   | 4,584            | 4,584  |
| 51080 - RETIREMENT  | 171,449          | 165,569   | 309,050          | 309,050  |
| 51081 - OPEB LIABILITY                                    | 31,986           | 32,480  | 31,986           | 31,986   |
| 51090 - GROUP INSURANCE                                   | 95,157           | 133,694   | 303,830          | 303,830  |
| 51100 - FICA/MEDICARE OASDI                               | 44,871           | 43,108  | 67,376           | 67,376   |
| 51110 - COMPENSATION INSURANCE                            | 13,280           | 11,382  | 11,382           | 11,382   |
| 51120 - CELL PHONE ALLOW                                  | 1,375            | 1,844   | 1,950            | 1,950  |
| 51128 - BILINGUAL ALLOWANCE                               | 105              | 101   | 105              | 105  |
| 51150 - LIFE INSURANCE                                    | 0                | 0   | 0                | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>967,629</b>   | <b>962,273</b>  | <b>1,760,997</b> | <b>1,760,997</b>                               |
| <b>52-SERVICES SUPPLIES</b>                               |                  |   |                  |  |
| 520201 - PHONE - LAND LINE (S)                            | 9,347            | 7,818   | 2,000            | 2,000  |
| 520202 - CELL PHONE SERVICE                               | 2,809            | 1,753   | 4,500            | 4,500  |
| 520203 - INTERNET SERVICE                                 | 15,404           | 20,115  | 30,000           | 30,000   |
| 520205 - PAGER SERVICE                                    | 0                | 0   | 0                | 0  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                | 0   | 500              | 500  |
| 520215 - ANSWERING SERVICE                                | 0                | 0   | 0                | 0  |
| 520234 - PRINTER SUPPLIES                                 | 0                | 0   | 0                | 0  |

# MENTAL HEALTH SERVICES ACT

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**Fund: 0014 0014A MENTAL HLTH MHSA**

**Budget Unit: 70571 - M.H. MHSA**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 520250 - COPY MACHINE LEASE                               | 4,011                  |                                 | 7,713   | 8,000                       | 8,000   |
| 520300 - FOOD   | 0                      |                                 | 0   | 500                         | 500   |
| 520400 - HOUSEHOLD EXPENSE                                | 107                    |                                 | 8   | 500                         | 500   |
| 520407 - REFUSE DISPOSAL                                  | 2,370                  |                                 | 2,334   | 3,500                       | 3,500   |
| 520415 - COMPUTER UPGRADE                                 | 655                    |                                 | 0   | 2,500                       | 2,500   |
| 520500 - INSURANCE  | 0                      |                                 | 0   | 0                           | 0   |
| 520900 - EQUIPMENT MAINTENANCE                            | 0                      |                                 | 0   | 1,000                       | 1,000   |
| 520902 - VEHICLE MAINTENANCE                              | 7,579                  |                                 | 8,231   | 15,000                      | 15,000  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 2,478                  |                                 | 0   | 2,500                       | 2,500   |
| 521231 - COMPUTERS<1500.00                                | 0                      |                                 | 0   | 1,500                       | 1,500   |
| 521500 - MEDICAL SUPPLIES                                 | 487                    |                                 | 226   | 500                         | 500   |
| 521524 - LAND LINE PHONE/EQUIP                            | 16,629                 |                                 | 1,233   | 2,000                       | 2,000   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 4,669                  |                                 | 5,900   | 6,000                       | 6,000   |
| 521800 - OFFICE EXPENSE                                   | 11,217                 |                                 | 4,720   | 7,000                       | 7,000   |
| 521900 - PROFESSIONAL SVC                                 | 873,656                |                                 | 618,951                                       | 950,000                     | 950,000   |
| 521902 - PROFESSIONAL SVC - GRANT                         | 0                      |                                 | 0   | 0                           | 0   |
| 521980 - MEDICAL SERVICE - PROF SV                        | 0                      |                                 | 0   | 0                           | 0   |
| 523702 - PUB - RECRUITMENT ADS                            | 0                      |                                 | 0   | 3,000                       | 3,000   |
| 523711 - SUBSCRIPTIONS                                    | 0                      |                                 | 0   | 0                           | 0   |
| 524021 - THERAPEUTIC SUPPLIES                             | 566                    |                                 | 124   | 1,500                       | 1,500   |
| 524090 - INDPNDT LVNG/DAY TRMNT                           | 0                      |                                 | 0   | 0                           | 0   |
| 524173 - SP GRANT EXP (SEE FILE)                          | 0                      |                                 | 0   | 0                           | 0   |
| 524200 - RENTS/LEASES STRUCTURES                          | 77,282                 |                                 | 69,363  | 85,000                      | 85,000  |
| 524410 - NON-EMPLOYEE INCENTIVE                           | 25                     |                                 | 0   | 1,000                       | 1,000   |
| 524460 - JUVENILE OUTING/INCENTIVE                        | 210                    |                                 | 0   | 1,000                       | 1,000   |
| 524480 - PC MNLT HTLH COMM EXP                            | 1,195                  |                                 | 1,778   | 5,000                       | 5,000   |
| 524700 - MOUNTAIN VISION EXPENSES                         | 0                      |                                 | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 71,116                 |                                 | 61,846  | 61,846                      | 61,846  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 9,823                  |                                 | 9,991   | 9,991                       | 9,991   |
| 527380 - NON EMPLOYEE TRAVEL                              | 0                      |                                 | 0   | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 8,808                  |                                 | 8,142   | 12,500                      | 12,500  |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 212                    |                                 | 0   | 2,500                       | 2,500   |
| 527410 - CLIENT SERVICE EXP                               | 1,498                  |                                 | 1,573   | 10,000                      | 10,000  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 4,279                  |                                 | 2,043   | 5,000                       | 5,000   |
| 527502 - TRAVEL--SP PROGRAM                               | 0                      |                                 | 0   | 0                           | 0   |
| 527750 - IN CNTY HOSTING                                  | 448                    |                                 | 0   | 1,000                       | 1,000   |
| 527802 - ELECTRIC CHARGES                                 | 11,564                 |                                 | 10,816  | 15,000                      | 15,000  |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 15,567                 |                                 | 7,221   | 16,000                      | 16,000  |
| 527804 - HEATING FUEL/OIL                                 | 0                      |                                 | 0   | 0                           | 0   |
| 527807 - WATER/SEWER CHARGES                              | 1,022                  |                                 | 843   | 2,600                       | 2,600   |
| 528400 - CONTINGENCIES                                    | 0                      |                                 | 0   | 0                           | 0   |
| 529370 - INTEREST EXPENSE LEASE                           | 0                      |                                 | 0   | 0                           | 0   |

# MENTAL HEALTH SERVICES ACT

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**Fund: 0014 0014A MENTAL HLTH MHSA**

**Budget Unit: 70571 - M.H. MHSA**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |   |
| 529660 - REIMB CLIENT/VENDOR                              | 0                      | 0  | 0                           | 0   |
| 52970 - PRINCIPAL LEASE                                   | 0                      | 0  | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>1,155,033</b>       | <b>852,742</b>   | <b>1,270,437</b>            | <b>1,270,437</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                             |   |
| 541500 - VEHICLE  | 9,066                  | 0  | 250,000                     | 250,000   |
| 542600 - EQUIPMENT  | 0                      | 0  | 0                           | 0   |
| 549950 - LEASE EXPENDITURE CAP OUTLAY                     | 0                      | 0  | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>9,066</b>           | <b>0</b>   | <b>250,000</b>              | <b>250,000</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 580000 - TRANSFER   | 0                      | 0  | 0                           | 0   |
| 580001 - TRANSFER   | 0                      | 0  | 0                           | 0   |
| 580002 - TRANSFER   | 0                      | 0  | 0                           | 0   |
| 580004 - INTERFUND TRASNFER                               | 0                      | 0  | 0                           | 0   |
| 580005 - TRANSFER   | 0                      | 0  | 150,000                     | 150,000   |
| 58003 - TRANSFER ADMIN (70570)                            | 0                      | 73,629   | 203,700                     | 203,700   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>73,629</b>  | <b>353,700</b>              | <b>353,700</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>2,131,728</b>       | <b>1,888,644</b>   | <b>3,635,134</b>            | <b>3,635,134</b>  |
| <b>Net Cost</b>   | <b>447,991</b>         | <b>(156,632)</b>   | <b>1,565,134</b>            | <b>1,565,134</b>  |

# ALCOHOL & DRUG

State Controller Schedules  
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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>42-FINES PENALTIES</b>                                 |                        |                                 |   |                             |   |
| 42060 - CO ALC ABUSE/PREV.1463.25                         | 2,998                  | 2,460                           |   | 3,105                       | 3,105   |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>2,998</b>           | <b>2,460</b>                    |   | <b>3,105</b>                | <b>3,105</b>  |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0                               |   | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 5,511                  | 0                               |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>5,511</b>           | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44101 - STATE-AID FOR ALCOHOL                             | 0                      | 0                               |   | 0                           | 0   |
| 44144 - STATE-AID PERINATAL D&A                           | 0                      | 0                               |   | 0                           | 0   |
| 44516 - FED-BLOCK GRANT ALCOHOL                           | 682,979                | 261,085                         |   | 440,000                     | 440,000   |
| 44516P - FED-BLOCK GRANT ALCOHOL                          | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>682,979</b>         | <b>261,085</b>                  |   | <b>440,000</b>              | <b>440,000</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45143 - MISC HLTH CONTRACTS                               | 0                      | 0                               |   | 0                           | 0   |
| 45272 - CLIENT FEES DRUG/ALCOHOL                          | 237                    | 0                               |   | 0                           | 0   |
| 45305 - DRUG COURT FEE                                    | 0                      | 0                               |   | 0                           | 0   |
| 45330 - DRUG PROG. FEE/DIVERSION                          | 2,814                  | 2,733                           |   | 3,291                       | 3,291   |
| 45331 - ASSMT VC 23649 \$100                              | 6,312                  | 5,158                           |   | 7,075                       | 7,075   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>9,363</b>           | <b>7,891</b>                    |   | <b>10,366</b>               | <b>10,366</b>   |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46607 - OTHER MISCELLANEOUS                               | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 0                           | 0   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0                               |   | 0                           | 0   |
| 48765 - TRN-A/D NON DRUG M/CAL                            | 0                      | 0                               |   | 0                           | 0   |
| 48765P - TRN-S/D NON DRUG M/CAL                           | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>700,851</b>         | <b>271,436</b>                  |   | <b>453,471</b>              | <b>453,471</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 170,806                | 186,887                         |   | 401,504                     | 401,504   |
| 51020 - OTHER WAGES                                       | 0                      | 0                               |   | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 12,343                 | 9,517                           |   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,409                  | 116                             |   | 110                         | 110   |
| 51080 - RETIREMENT  | 56,982                 | 56,356                          |   | 140,888                     | 140,888   |
| 51081 - OPEB LIABILITY                                    | 6,540                  | 6,641                           |   | 6,540                       | 6,540   |
| 51090 - GROUP INSURANCE                                   | 29,459                 | 33,301                          |   | 101,502                     | 101,502   |
| 51100 - FICA/MEDICARE OASDI                               | 13,878                 | 15,151                          |   | 30,715                      | 30,715  |
| 51110 - COMPENSATION INSURANCE                            | 1,540                  | 1,392                           |   | 1,392                       | 1,392   |
| 51120 - CELL PHONE ALLOW                                  | 38                     | 288                             |   | 0                           | 0   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>292,995</b>         | <b>309,649</b>                  |   | <b>682,651</b>              | <b>682,651</b>  |

# ALCOHOL & DRUG

State Controller Schedules  
County Budget Act

**Plumas County**  
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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 1,279                  | 556                             |   | 1,800                       | 1,800   |
| 520202 - CELL PHONE SERVICE                               | 0                      | 0                               |   | 0                           | 0   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 36                              |   | 130                         | 130   |
| 520250 - COPY MACHINE LEASE                               | 0                      | 0                               |   | 0                           | 0   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               |   | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 2,044                  | 0                               |   | 5,000                       | 5,000   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0                               |   | 0                           | 0   |
| 521500 - MEDICAL SUPPLIES                                 | 344                    | 317                             |   | 500                         | 500   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 700                    | 700                             |   | 700                         | 700   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 638                             |   | 1,950                       | 1,950   |
| 521900 - PROFESSIONAL SVC                                 | 128,841                | 51,466                          |   | 110,000                     | 110,000   |
| 521905 - RESIDENTIAL TREATMENT SVC                        | 22,546                 | 32,468                          |   | 25,000                      | 25,000  |
| 523000 - PROMOTIONAL MATERIAL                             | 0                      | 0                               |   | 1,500                       | 1,500   |
| 523300 - EDUCATE MATERIAL/INCENT                          | 3,046                  | 0                               |   | 12,000                      | 12,000  |
| 524000 - RENT - OFFICE/SPACE                              | 0                      | 0                               |   | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | 38,074                 | 15,812                          |   | 15,812                      | 15,812  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 1,138                  | 1,062                           |   | 1,062                       | 1,062   |
| 527000 - TRAINING   | 1,270                  | 696                             |   | 10,000                      | 10,000  |
| 527400 - TRAVEL- IN COUNTY                                | 45                     | 0                               |   | 750                         | 750   |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 0                      | 0                               |   | 1,500                       | 1,500   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 2,284                  | 2,138                           |   | 500                         | 500   |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0                               |   | 250                         | 250   |
| 528400 - CONTINGENCIES                                    | 0                      | 0                               |   | 0                           | 0   |
| 529500 - COMPUTER   | 0                      | 0                               |   | 0                           | 0   |
| 529921 - FINGER PRINTING                                  | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>201,611</b>         | <b>105,889</b>                  |   | <b>188,454</b>              | <b>188,454</b>  |
| <b>57-TRANSFER OUT</b>                                    |                        |                                 |   |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               |   | 0                           | 0   |
| 570001 - TSFR - MUNIS SAAS ANN FEE                        | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               |   | 0                           | 0   |
| 580000 - TRANSFER   | 86,682                 | 71,421                          |   | 110,000                     | 110,000   |
| 580001 - TRANSFER   | 0                      | 0                               |   | 0                           | 0   |
| 580002 - TRANSFER   | 0                      | 0                               |   | 0                           | 0   |
| 580005 - TRANSFER   | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>86,682</b>          | <b>71,421</b>                   |   | <b>110,000</b>              | <b>110,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>581,288</b>         | <b>486,959</b>                  |   | <b>981,105</b>              | <b>981,105</b>  |
| <b>Net Cost</b>   | <b>(119,563)</b>       | <b>215,523</b>                  |   | <b>527,634</b>              | <b>527,634</b>  |

# M.H. SERVICES ACT PREV. & EARLY INTERVENTION

State Controller Schedules  
County Budget Act

**Plumas County**  
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**Fund: 0014 0014A MENTAL HLTH MHSA**

**Budget Unit: 70573 - MSHA PEI**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44290 - STATE-OTHER                                       | 368,805                | 483,527  | 450,000                     | 450,000  |
| 44295 - STATE-MENTAL HEALTH                               | 0                      | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>368,805</b>         | <b>483,527</b>   | <b>450,000</b>              | <b>450,000</b>                                 |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48009 - TRAN IN/OUT                                       | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>368,805</b>         | <b>483,527</b>   | <b>450,000</b>              | <b>450,000</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 0                      | 0  | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 0                      | 0  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0  | 0                           | 0  |
| 51080 - RETIREMENT  | 0                      | 0  | 0                           | 0  |
| 51081 - OPEB LIABILITY                                    | 0                      | 0  | 0                           | 0  |
| 51090 - GROUP INSURANCE                                   | 0                      | 0  | 0                           | 0  |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0  | 0                           | 0  |
| 51110 - COMPENSATION INSURANCE                            | 5                      | 5  | 5                           | 5  |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>5</b>               | <b>5</b>   | <b>5</b>                    | <b>5</b>                                       |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0  | 0                           | 0  |
| 520202 - CELL PHONE SERVICE                               | 0                      | 0  | 0                           | 0  |
| 520215 - ANSWERING SERVICE                                | 0                      | 0  | 0                           | 0  |
| 520250 - COPY MACHINE LEASE                               | 0                      | 0  | 0                           | 0  |
| 520400 - HOUSEHOLD EXPENSE                                | 0                      | 0  | 0                           | 0  |
| 520500 - INSURANCE  | 0                      | 0  | 0                           | 0  |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0  | 0                           | 0  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0  | 0                           | 0  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0  | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 0                      | 162  | 0                           | 0  |
| 521900 - PROFESSIONAL SVC                                 | 286,664                | 0  | 595,000                     | 595,000  |
| 524021 - THERAPEUTIC SUPPLIES                             | 0                      | 6,848  | 0                           | 0  |
| 524173 - SP GRANT EXP (SEE FILE)                          | 0                      | 0  | 0                           | 0  |
| 525000 - OVERHEAD   | 718                    | 3,165  | 3,165                       | 3,165  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 802                    | 102  | 102                         | 102  |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0  | 0                           | 0  |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 0                      | 0  | 0                           | 0  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>288,184</b>         | <b>10,277</b>  | <b>598,267</b>              | <b>598,267</b>                                 |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |  |
| 580000 - TRANSFER   | 109,725                | 81,489   | 190,000                     | 190,000  |
| 58001 - TRANSFER-OUT1                                     | 0                      | 0  | 0                           | 0  |
| 58002 - TRANSFER SR SERVICES                              | 0                      | 0  | 0                           | 0  |

# M.H. SERVICES ACT PREV. & EARLY INTERVENTION

State Controller Schedules  
County Budget Act

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**Fund: 0014 0014A MENTAL HLTH MHSA**

**Budget Unit: 70573 - MSHA PEI**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>58-TRANSFERS (continued)</b>                           |                        |                                 |   |                             |   |
| 58003 - TRANSFER ADMIN (70570)                            | 0                      | 0                               |   | 25,000                      | 25,000  |
| <b>Total 58 - TRANSFERS</b>                               | <b>109,725</b>         | <b>81,489</b>                   |   | <b>215,000</b>              | <b>215,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>397,914</b>         | <b>91,771</b>                   |   | <b>813,272</b>              | <b>813,272</b>  |
| <b>Net Cost</b>   | <b>29,109</b>          | <b>(391,756)</b>                |   | <b>363,272</b>              | <b>363,272</b>  |

# DRUG COURT (ALCOHOL & DRUG)

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44027 - STATE GRANT                                       | 0                      | 0                               |   | 0                           | 0   |
| 44226 - STATE - DRUG COURT                                | 0                      | 0                               |   | 0                           | 0   |
| 44290 - STATE-OTHER                                       | 0                      | 0                               |   | 500,000                     | 500,000   |
| 44408 - FEDERAL STIMULUS (ARRA)                           | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>500,000</b>              | <b>500,000</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0                               |   | 0                           | 0   |
| 48002 - TRANSFER-IN2                                      | 0                      | 0                               |   | 0                           | 0   |
| 48003 - TRANSFER-IN3                                      | 0                      | 0                               |   | 0                           | 0   |
| 48004 - TRANSFER-IN4                                      | 0                      | 0                               |   | 0                           | 0   |
| 48760 - TRN-A/D DRUG COURT                                | 0                      | 0                               |   | 0                           | 0   |
| 48770 - TRN-A/D DRUG M/CAL                                | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        |   | <b>500,000</b>              | <b>500,000</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0                               |   | 0                           | 0   |
| 51020 - OTHER WAGES                                       | 0                      | 0                               |   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 3                      | 2                               |   | 2                           | 2   |
| 51080 - RETIREMENT  | 0                      | 0                               |   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               |   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               |   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 29                     | 26                              |   | 26                          | 26  |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0                               |   | 0                           | 0   |
| 51128 - BILINGUAL ALLOWANCE                               | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>32</b>              | <b>28</b>                       |   | <b>28</b>                   | <b>28</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0                               |   | 500                         | 500   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               |   | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0                               |   | 5,000                       | 5,000   |
| 521500 - MEDICAL SUPPLIES                                 | 0                      | 0                               |   | 500                         | 500   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 3,000                  | 3,000                           |   | 700                         | 700   |
| 521900 - PROFESSIONAL SVC                                 | 5,900                  | 0                               |   | 200,000                     | 200,000   |
| 521905 - RESIDENTIAL TREATMENT SVC                        | 0                      | 0                               |   | 75,000                      | 75,000  |
| 523000 - PROMOTIONAL MATERIAL                             | 0                      | 0                               |   | 1,000                       | 1,000   |
| 524000 - RENT - OFFICE/SPACE                              | 0                      | 0                               |   | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0                               |   | 55,000                      | 55,000  |
| 525000 - OVERHEAD   | 0                      | 965                             |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 22                     | 24                              |   | 24                          | 24  |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               |   | 750                         | 750   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               |   | 5,000                       | 5,000   |
| 528700 - HOSPITAL SERVICES                                | 0                      | 0                               |   | 160,000                     | 160,000   |
| 529500 - COMPUTER   | 0                      | 0                               |   | 0                           | 0   |

# DRUG COURT (ALCOHOL & DRUG)

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>8,922</b>           | <b>3,989</b>                    | <b>503,474</b>                                | <b>503,474</b>              |   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540412 - SOFTWARE   | 0                      | 0                               | 0   | 0                           | 0   |
| 541500 - VEHICLE  | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 0                      | 0                               | 50,000  | 50,000                      | 50,000  |
| 580001 - TRANSFER   | 0                      | 0                               | 0   | 0                           | 0   |
| 580002 - TRANSFER   | 0                      | 0                               | 0   | 0                           | 0   |
| 580003 - INTER FUND TRANSFER                              | 0                      | 0                               | 0   | 0                           | 0   |
| 580004 - INTERFUND TRASNFER                               | 0                      | 0                               | 0   | 0                           | 0   |
| 58001 - TRANSFER-OUT1                                     | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>50,000</b>                                 | <b>50,000</b>               | <b>50,000</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>8,954</b>           | <b>4,017</b>                    | <b>553,502</b>                                | <b>553,502</b>              |   |
| <b>Net Cost</b>   | <b>8,954</b>           | <b>4,017</b>                    | <b>53,502</b>                                 | <b>53,502</b>               |   |

# SUBSTANCE ABUSE AND M.H. SERVICES ADMIN.

State Controller Schedules  
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**Fund: 0014 0014S SAMHSA**

**Budget Unit: 70575 - SAMHSA M.H.**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | (1,995)                | (2,243)  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>(1,995)</b>         | <b>(2,243)</b>   | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44295 - STATE-MENTAL HEALTH                               | 0                      | 0  | 0                           | 0   |
| 44295P - STATE- MENTAL HLTH                               | 0                      | 0  | 0                           | 0   |
| 44431 - FEDERAL - SAMHSA                                  | 286,644                | 73,529   | 311,097                     | 311,097   |
| 44431P - FEDERAL -SAMHSA                                  | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>286,644</b>         | <b>73,529</b>  | <b>311,097</b>              | <b>311,097</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |   |
| 45150P - MNLT HTLH PATIENT -PRIOR                         | 0                      | 0  | 0                           | 0   |
| 45152 - DROP IN CENTER - SAMHSA                           | 0                      | 0  | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0  | 0                           | 0   |
| 48004 - TRANSFER-IN4                                      | 0                      | 0  | 0                           | 0   |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>284,649</b>         | <b>71,286</b>  | <b>311,097</b>              | <b>311,097</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 108,078                | 97,530   | 158,845                     | 158,845   |
| 51020 - OTHER WAGES                                       | 0                      | 0  | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 15,652                 | 15,386   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 191                    | 179  | 160                         | 160   |
| 51080 - RETIREMENT  | 35,678                 | 28,350   | 55,739                      | 55,739  |
| 51081 - OPEB LIABILITY                                    | 5,470                  | 5,554  | 5,470                       | 5,470   |
| 51090 - GROUP INSURANCE                                   | 19,601                 | 23,699   | 40,250                      | 40,250  |
| 51100 - FICA/MEDICARE OASDI                               | 9,282                  | 8,568  | 12,152                      | 12,152  |
| 51110 - COMPENSATION INSURANCE                            | 1,959                  | 1,738  | 1,738                       | 1,738   |
| 51119 - LIABILITY INSURANCE                               | 0                      | 0  | 0                           | 0   |
| 51120 - CELL PHONE ALLOW                                  | 450                    | 431  | 450                         | 450   |
| 51128 - BILINGUAL ALLOWANCE                               | 0                      | 0  | 0                           | 0   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>196,361</b>         | <b>181,435</b>   | <b>274,804</b>              | <b>274,804</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 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   |

# SUBSTANCE ABUSE AND M.H. SERVICES ADMIN.

State Controller Schedules  
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**Fund: 0014 0014S SAMHSA**

**Budget Unit: 70575 - SAMHSA M.H.**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |   |
| 520400 - HOUSEHOLD EXPENSE                                | 0                      | 0  | 0                           | 0   |
| 520407 - REFUSE DISPOSAL                                  | 0                      | 0  | 0                           | 0   |
| 520500 - INSURANCE  | 0                      | 0  | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0  | 0                           | 0   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0  | 0                           | 0   |
| 521500 - MEDICAL SUPPLIES                                 | 0                      | 0  | 0                           | 0   |
| 521524 - LAND LINE PHONE/EQUIP                            | 0                      | 0  | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0  | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 17,500                      | 17,500  |
| 521903 - SECURITY SYSTEM SVC                              | 0                      | 0  | 0                           | 0   |
| 523300 - EDUCATE MATERIAL/INCENT                          | 0                      | 0  | 3,000                       | 3,000   |
| 523711 - SUBSCRIPTIONS                                    | 0                      | 0  | 0                           | 0   |
| 524021 - THERAPEUTIC SUPPLIES                             | 0                      | 0  | 0                           | 0   |
| 524090 - INDPNDT LVNG/DAY TRMNT                           | 0                      | 0  | 0                           | 0   |
| 525000 - OVERHEAD   | 12,992                 | 9,350  | 9,350                       | 9,350   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 971                    | 1,678  | 1,441                       | 1,441   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 49   | 1,000                       | 1,000   |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 0                      | 0  | 1,500                       | 1,500   |
| 527410 - CLIENT SERVICE EXP                               | 0                      | 0  | 4,400                       | 4,400   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 3,127                  | 110  | 0                           | 0   |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 0  | 0                           | 0   |
| 527804 - HEATING FUEL/OIL                                 | 0                      | 0  | 0                           | 0   |
| 527807 - WATER/SEWER CHARGES                              | 0                      | 0  | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>17,090</b>          | <b>11,187</b>  | <b>38,191</b>               | <b>38,191</b>   |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 580000 - TRANSFER   | 0                      | 0  | 27,152                      | 27,152  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>   | <b>27,152</b>               | <b>27,152</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>213,451</b>         | <b>192,622</b>   | <b>340,147</b>              | <b>340,147</b>  |
| <b>Net Cost</b>   | <b>(71,198)</b>        | <b>121,336</b>   | <b>29,050</b>               | <b>29,050</b>   |

# MENTAL HEALTH SERVICES ACT EDUCATION & TRNG.

State Controller Schedules  
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**Fund: 0014 0014A MENTAL HLTH MHSA**

**Budget Unit: 70579 - MHSA-WRKFRM ED TRN**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44290 - STATE-OTHER                                       | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 480001 - TRANSFER FR OTHER AGENCY                         | 0                      | 0  | 150,000                     | 150,000   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>150,000</b>              | <b>150,000</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>   | <b>150,000</b>              | <b>150,000</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0  | 0                           | 0   |
| 51020 - OTHER WAGES                                       | 0                      | 0  | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 0                      | 0  | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 3                      | 2  | 1                           | 1   |
| 51080 - RETIREMENT  | 0                      | 0  | 0                           | 0   |
| 51081 - OPEB LIABILITY                                    | 0                      | 0  | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0  | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0  | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 29                     | 25   | 25                          | 25  |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>32</b>              | <b>27</b>  | <b>26</b>                   | <b>26</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0  | 0                           | 0   |
| 520215 - ANSWERING SERVICE                                | 0                      | 0  | 0                           | 0   |
| 520250 - COPY MACHINE LEASE                               | 0                      | 0  | 0                           | 0   |
| 520400 - HOUSEHOLD EXPENSE                                | 0                      | 0  | 0                           | 0   |
| 520500 - INSURANCE  | 0                      | 0  | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0  | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 12,163   | 42,000                      | 42,000  |
| 524173 - SP GRANT EXP (SEE FILE)                          | 40,000                 | 50,000   | 50,000                      | 50,000  |
| 525000 - OVERHEAD   | (167)                  | 417  | 417                         | 417   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 22                     | 20   | 20                          | 20  |
| 527000 - TRAINING   | 0                      | 0  | 50,000                      | 50,000  |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0  | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>39,855</b>          | <b>62,600</b>  | <b>142,437</b>              | <b>142,437</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>39,887</b>          | <b>62,627</b>  | <b>142,463</b>              | <b>142,463</b>  |
| <b>Net Cost</b>   | <b>39,887</b>          | <b>62,627</b>  | <b>(7,537)</b>              | <b>(7,537)</b>  |

# MENTAL HEALTH BEHAVIORAL

State Controller Schedules  
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**Fund: 0014 0014B MENTAL HLTH BEHAVIORAL HL**

**Budget Unit: 70569 - MENTAL HEALTH BEHAVIORAL**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | (370)                  | (852)                           |   | 300                         | 300   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>(370)</b>           | <b>(852)</b>                    |   | <b>300</b>                  | <b>300</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44079 - STATE- CORR AB109                                 | 0                      | 0                               |   | 0                           | 0   |
| 44290 - STATE-OTHER                                       | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46253 - REIMB - CO DISASTR RESPNS                         | 1,203                  | 0                               |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>1,203</b>           | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 78,058                      | 78,058  |
| 480000 - TRANSFER   | 0                      | 0                               |   | 0                           | 0   |
| 480001 - TRANSFER FR OTHER AGENCY                         | 0                      | 0                               |   | 0                           | 0   |
| 480002 - TRANSFER FR OTHER AGENCY                         | 0                      | 0                               |   | 0                           | 0   |
| 48079 - TRN-CCPIF AB109                                   | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>78,058</b>               | <b>78,058</b>   |
| <b>Total Revenue</b>                                      | <b>833</b>             | <b>(852)</b>                    |   | <b>78,358</b>               | <b>78,358</b>   |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0                               |   | 0                           | 0   |
| 51020 - OTHER WAGES                                       | 0                      | 0                               |   | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 0                      | 0                               |   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 3                      | 0                               |   | 0                           | 0   |
| 51080 - RETIREMENT  | 0                      | 0                               |   | 0                           | 0   |
| 51081 - OPEB LIABILITY                                    | 0                      | 0                               |   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               |   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               |   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 31                     | 28                              |   | 28                          | 28  |
| 51150 - LIFE INSURANCE                                    | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>34</b>              | <b>28</b>                       |   | <b>28</b>                   | <b>28</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 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   |

# MENTAL HEALTH BEHAVIORAL

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**Fund: 0014 0014B MENTAL HLTH BEHAVIORAL HL**

**Budget Unit: 70569 - MENTAL HEALTH BEHAVIORAL**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 4,860                  | 9,350                           | 52,000  | 52,000                      | 52,000  |
| 524021 - THERAPEUTIC SUPPLIES                             | 0                      | 0                               | 0   | 0                           | 0   |
| 524200 - RENTS/LEASES STRUCTURES                          | 0                      | 0                               | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 163                    | 31,213                          | 31,213  | 31,213                      | 31,213  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 23                     | 0                               | 0   | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 0   | 0                           | 0   |
| 527800 - UTILITIES  | 0                      | 0                               | 0   | 0                           | 0   |
| 52840 - CONTINGENCIES                                     | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>5,046</b>           | <b>40,563</b>                   | <b>83,213</b>                                 | <b>83,213</b>               | <b>83,213</b>   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580006 - TRF TO AOD                                       | 11,822                 | 11,433                          | 26,058  | 26,058                      | 26,058  |
| <b>Total 58 - TRANSFERS</b>                               | <b>11,822</b>          | <b>11,433</b>                   | <b>26,058</b>                                 | <b>26,058</b>               | <b>26,058</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>16,902</b>          | <b>52,024</b>                   | <b>109,299</b>                                | <b>109,299</b>              | <b>109,299</b>  |
| <b>Net Cost</b>   | <b>16,069</b>          | <b>52,876</b>                   | <b>30,941</b>                                 | <b>30,941</b>               | <b>30,941</b>   |

# MENTAL HEALTH SERVICES ACT INNOVATION

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**Fund: 0014 0014A MENTAL HLTH MHSA**  
**Budget Unit: 70572 - M.H. MHSA INN**  
**Function: 04 - HEALTH & SANITATION**  
**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44290 - STATE-OTHER                                       | 97,054                 | 127,244  | 150,000                     | 150,000   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>97,054</b>          | <b>127,244</b>   | <b>150,000</b>              | <b>150,000</b>  |
| <b>Total Revenue</b>                                      | <b>97,054</b>          | <b>127,244</b>   | <b>150,000</b>              | <b>150,000</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 580004 - INTERFUND TRASNFER                               | 0                      | 0  | 0                           | 0   |
| 58003 - TRANSFER ADMIN (70570)                            | 0                      | 0  | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(97,054)</b>        | <b>(127,244)</b>   | <b>(150,000)</b>            | <b>(150,000)</b>  |

# MENTAL HEALTH SERVICES ACT CAPITAL FAC. & TECH.

State Controller Schedules  
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**Fund: 0014 0014A MENTAL HLTH MHSA**

**Budget Unit: 70576 - MHSA EHR TECHNOLOGY**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44290 - STATE-OTHER                                       | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 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   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0  | 0                           | 0   |
| 520215 - ANSWERING SERVICE                                | 0                      | 0  | 0                           | 0   |
| 520250 - COPY MACHINE LEASE                               | 0                      | 0  | 0                           | 0   |
| 520500 - INSURANCE  | 0                      | 0  | 0                           | 0   |
| 521231 - COMPUTERS<1500.00                                | 0                      | 0  | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0  | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 0                           | 0   |
| 524200 - RENTS/LEASES STRUCTURES                          | 0                      | 0  | 0                           | 0   |
| 525000 - OVERHEAD   | (59)                   | (61)   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0  | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      | 0  | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>(59)</b>            | <b>(61)</b>  | <b>0</b>                    | <b>0</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                             |   |
| 549500 - COMPUTER HARDWARE                                | 0                      | 0  | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>(59)</b>            | <b>(61)</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(59)</b>            | <b>(61)</b>  | <b>0</b>                    | <b>0</b>  |

# BOARD OF SUPERVISORS

---

## Allen Hiskey, Clerk of the Board

The mission of the Board of Supervisors is to oversee County departments and programs, review and approve their budgets, supervise the official conduct of County officers and employees, control all County property, and appropriate funds on programs that meet County residents' needs.

The Plumas County Board of Supervisors oversees the management of county government and many special districts including Flood Control, the Community Development Commission, Lighting Districts, County Service Areas, and the Sewer Maintenance Districts. The five supervisors are elected by constituencies of each district, serving all citizens of Plumas County over a four-year term.

# TITLE III

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0011 TITLE III**

**Budget Unit: 20027 - TITLE III**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 10 - LEGISLATIVE & ADMIN**

**2024-25**  
Adopted by the  
Board of  
Supervisors

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5                |
|---|------------------------|--|-----------------------------|------------------|
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |                  |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0  | 0                           | 0                |
| 43998 - UNREALIZED GAINS/LOSSES                           | 10,907                 | 0  | 0                           | 0                |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>10,907</b>          | <b>0</b>   | <b>0</b>                    | <b>0</b>         |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |                  |
| 44512 - HR 2389   | 237,364                | 258,980  | 251,721                     | 251,721          |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>237,364</b>         | <b>258,980</b>   | <b>251,721</b>              | <b>251,721</b>   |
| <b>48-TRANSFER</b>  |                        |  |                             |                  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0                |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0  | 0                           | 0                |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>         |
| <b>Total Revenue</b>                                      | <b>248,271</b>         | <b>258,980</b>   | <b>251,721</b>              | <b>251,721</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |                  |
| 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                |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>   | <b>13,217</b>               | <b>13,217</b>    |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                             |                  |
| 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                |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>0</b>               | <b>0</b>   | <b>11,302</b>               | <b>11,302</b>    |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |                  |
| 580156 - TRNS-OES FIRE PREVENTION                         | 12,296                 | 0  | 103,303                     | 103,303          |
| 580157 - TRNS - S/O-OES 2012 APP#1                        | 712                    | 0  | 0                           | 0                |
| 585160 - CONTRIB TRANS SHERIFF                            | 43,712                 | 213,868  | 229,058                     | 229,058          |
| 58516A - CONTRIB TRANS OES/SHERIFF                        | 0                      | 0  | 782,225                     | 782,225          |
| 585574 - CONTRIB GIS, PLNN OR BLDG                        | 0                      | 0  | 0                           | 0                |
| 585577 - CONTRIB COORDINATING CO                          | 0                      | 0  | 0                           | 0                |
| 588990 - TRNS-TITLE III O.E.S.                            | 0                      | 0  | 0                           | 0                |
| <b>Total 58 - TRANSFERS</b>                               | <b>56,720</b>          | <b>213,868</b>   | <b>1,114,586</b>            | <b>1,114,586</b> |
| <b>Total Expenditures and Appropriations</b>              | <b>56,720</b>          | <b>213,868</b>   | <b>1,139,105</b>            | <b>1,139,105</b> |
| <b>Net Cost</b>   | <b>(191,551)</b>       | <b>(45,112)</b>  | <b>887,384</b>              | <b>887,384</b>   |

# BOARD OF SUPERVISORS

State Controller Schedules  
County Budget Act

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43020 - RENTS & CONCESSIONS                               | 0                      | 300  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>300</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45074 - MISC FEES   | 0                      | 0  | 0                           | 0  |
| 45395 - FILING FEE  | 70                     | 875  | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>70</b>              | <b>875</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 14,348                      | 14,348   |
| 48021 - TRF IN - ARPA FUNDS                               | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>14,348</b>               | <b>14,348</b>                                  |
| <b>Total Revenue</b>                                      | <b>70</b>              | <b>1,175</b>   | <b>14,348</b>               | <b>14,348</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 387,974                | 353,078  | 394,166                     | 394,166  |
| 51020 - OTHER WAGES                                       | 202                    | 14   | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 0                      | 330  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 500                    | 416  | 379                         | 379  |
| 51080 - RETIREMENT  | 78,658                 | 86,028   | 138,313                     | 138,313  |
| 51081 - OPEB LIABILITY                                    | 14,269                 | 14,487   | 14,269                      | 14,269   |
| 51090 - GROUP INSURANCE                                   | 68,632                 | 73,950   | 106,847                     | 106,847  |
| 51100 - FICA/MEDICARE OASDI                               | 30,409                 | 27,477   | 30,154                      | 30,154   |
| 51110 - COMPENSATION INSURANCE                            | 12,278                 | 18,436   | 18,436                      | 18,436   |
| 51120 - CELL PHONE ALLOW                                  | 5,360                  | 5,025  | 5,400                       | 5,400  |
| 51150 - LIFE INSURANCE                                    | 1,793                  | 1,603  | 1,839                       | 1,839  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>600,075</b>         | <b>580,844</b>   | <b>709,803</b>              | <b>709,803</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 267                    | 514  | 800                         | 800  |
| 520202 - CELL PHONE SERVICE                               | 0                      | 0  | 1,200                       | 1,200  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 62                     | 46   | 66                          | 66   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 1,000                       | 1,000  |
| 520230 - COPY CHARGES                                     | 0                      | 103  | 200                         | 200  |
| 520250 - COPY MACHINE LEASE                               | 0                      | 0  | 11,000                      | 11,000   |
| 520400 - HOUSEHOLD EXPENSE                                | 201                    | 0  | 250                         | 250  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 17,365                 | 20,984   | 40,000                      | 40,000   |
| 521750 - FITNESS & WELLNESS                               | 0                      | 0  | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 1,190                  | 2,256  | 1,800                       | 1,800  |
| 521801 - Office Water                                     | 0                      | 0  | 1,200                       | 1,200  |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 2,904                  | 0  | 5,000                       | 5,000  |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0  |

# BOARD OF SUPERVISORS

State Controller Schedules  
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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 8,734                  | 5,267                           | 5,267   | 5,267                       | 5,267   |
| 527380 - NON EMPLOYEE TRAVEL                              | 0                      | 0                               | 0   | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 6,426                  | 1,973                           | 7,000   | 7,000                       | 7,000   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 13,650                 | 5,292                           | 16,000  | 16,000                      | 16,000  |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>50,799</b>          | <b>36,435</b>                   | <b>90,783</b>                                 | <b>90,783</b>               | <b>90,783</b>   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580021 - TRANSFER-OUT ARPA                                | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>650,874</b>         | <b>617,279</b>                  | <b>800,586</b>                                | <b>800,586</b>              | <b>800,586</b>  |
| <b>Net Cost</b>   | <b>650,804</b>         | <b>616,104</b>                  | <b>786,238</b>                                | <b>786,238</b>              | <b>786,238</b>  |

**Fund: 0001 GENERAL**

**Budget Unit: 20270 - GRAND JURY**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0                               |   | 70                          | 70  |
| 520230 - COPY CHARGES                                     | 64                     | 0                               |   | 100                         | 100   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               |   | 0                           | 0   |
| 520800 - GRAND JURY                                       | 12,469                 | 9,601                           |   | 17,000                      | 17,000  |
| 521800 - OFFICE EXPENSE                                   | 76                     | 97                              |   | 400                         | 400   |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 160                             |   | 2,500                       | 2,500   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 2,700                  | 400                             |   | 5,000                       | 5,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>15,309</b>          | <b>10,258</b>                   |   | <b>25,070</b>               | <b>25,070</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>15,309</b>          | <b>10,258</b>                   |   | <b>25,070</b>               | <b>25,070</b>   |
| <b>Net Cost</b>   | <b>15,309</b>          | <b>10,258</b>                   |   | <b>25,070</b>               | <b>25,070</b>   |

# PG&E DIXIE FIRE SETTLEMENT

State Controller Schedules  
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**Fund: 0055 PG&E SETTLEMENT**

**Budget Unit: 20155 - PG&E DIXIE**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 00 - UNDEFINED**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      |                                 | 314,324                                       | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               |                                 | <b>314,324</b>                                | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44054 - ST-OPIOID SETTLEMENT                              | 0                      |                                 | 82,704  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               |                                 | <b>82,704</b>                                 | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46612 - PGE SETTLEMENT-REVENUE                            | 10,302,851             |                                 | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>10,302,851</b>      |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>10,302,851</b>      |                                 | <b>397,028</b>                                | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      |                                 | 10,000  | 133,000                     | 133,000   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               |                                 | <b>10,000</b>                                 | <b>133,000</b>              | <b>133,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               |                                 | <b>10,000</b>                                 | <b>133,000</b>              | <b>133,000</b>  |
| <b>Net Cost</b>   | <b>(10,302,851)</b>    |                                 | <b>(387,028)</b>                              | <b>133,000</b>              | <b>133,000</b>  |

# DIXIE FIRE INSURANCE

State Controller Schedules  
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**Fund: 0056 DIXIE FIRE INSURANCE**

**Budget Unit: 20156 - DIXIE FIRE INSURANCE**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 16 - OTHER GENERAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      |                                 | 4,646   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               |                                 | <b>4,646</b>                                  | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               |                                 | <b>4,646</b>                                  | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               |                                 | <b>(4,646)</b>                                | <b>0</b>                    | <b>0</b>  |

# DIXIE FIRE INSURANCE

State Controller Schedules  
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**Fund: 0056 00561 DIXIE-TRIDENL**

**Budget Unit: 20156 - DIXIE FIRE INSURANCE**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 16 - OTHER GENERAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46613 - DIXIE FIRE INSURANCE                              | 0                      |                                 | 1,761,763                                     | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               |                                 | <b>1,761,763</b>                              | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               |                                 | <b>1,761,763</b>                              | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               |                                 | <b>(1,761,763)</b>                            | <b>0</b>                    | <b>0</b>  |

## BUILDING SERVICES

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### Michael Coelho, Director

**Building** - Plumas County Building department is committed to ensuring the safety, quality, and sustainability of our community's environment. This department strives to facilitate responsible development, enforce building codes, and promote efficient construction practices. Through collaboration, transparency, and professionalism, this team enhances the well-being and prosperity of our residents while preserving the unique character of our county.

This department is dedicated to ensuring that all buildings in the county are safe and comply with the building codes and regulations. Experts on this team review building plans, issue permits for construction, demolition, and occupancy, and conduct building inspections to ensure that construction is done correctly. Commitment to improving performance and developing procedures that are streamlined, transparent, and easy to understand is paramount for this department. The goal is to protect the public's health, safety, and welfare by enforcing building codes and standards.

**Code Enforcement** - The mission of Plumas County Code Enforcement which is under the Building Department, is to promote and maintain a safe and desirable living and working environment. This team helps maintain and improve the quality of our community by administering a fair and unbiased enforcement program to correct violations of county codes, state codes, health and safety codes, and land use requirements. It also works with residents, public service agencies, and other county departments to facilitate voluntary compliance with applicable laws and codes.

Code Enforcement is responsible for enforcing the county's codes and ordinances related to land use, building standards, zoning, health and safety, environmental protection, and more. The primary goal is to ensure compliance with these regulations to protect the health, safety, and welfare of all residents and visitors. It achieves this through a combination of education, inspection, and enforcement activities. The team is committed to responsive customer service and strives to address complaints and concerns in a timely and efficient manner. Dedication to protecting the health, safety, and welfare of all residents, workers, and visitors in our county, ensures that everyone can enjoy the benefits of a clean, safe, and attractive community.

**Vehicle Abatement** - The mission of the Abandoned Vehicle Abatement program, also under the Building Department, is to promote the health, safety, and aesthetic quality of our community by enforcing regulations related to abandoned, wrecked, dismantled, or inoperative vehicles. It is committed to responding promptly and efficiently to complaints and proactively identifying violations to ensure neighborhoods are free from such nuisances. The goal is to educate the public about the importance of proper vehicle storage and disposal, and to work collaboratively with residents, businesses, and other county departments to resolve issues. Through these efforts, the quality of life and environmental beauty of our county is enhanced.

**Fund: 0001 GENERAL**

**Budget Unit: 20426 - BUILDING**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>41-LICENSES PERMITS</b>                                |                        |  |                             |  |
| 41020 - CONSTRUCTION PERMITS                              | 985,192                | 650,934  | 600,000                     | 600,000  |
| <b>Total 41 - LICENSES &amp; PERMITS</b>                  | <b>985,192</b>         | <b>650,934</b>   | <b>600,000</b>              | <b>600,000</b>                                 |
| <b>42-FINES PENALTIES</b>                                 |                        |  |                             |  |
| 42010 - VEHICLE CODE FINES                                | 0                      | 0  | 0                           | 0  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44225 - STATE-SMIP/EDUCATION                              | 214                    | 68   | 100                         | 100  |
| 44671 - STATE- VEH ABATE                                  | 0                      | 0  | 0                           | 0  |
| 44671P - ST- VEH ABATE PRIOR                              | 0                      | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>214</b>             | <b>68</b>  | <b>100</b>                  | <b>100</b>                                     |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45123 - CO 10% BLG STNDRDS FEE                            | 114                    | 46   | 100                         | 100  |
| 45138 - RESTITUTION                                       | 0                      | 0  | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>114</b>             | <b>46</b>  | <b>100</b>                  | <b>100</b>                                     |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 40                     | 0  | 0                           | 0  |
| 46253 - REIMB - CO DISASTR RESPON                         | 3,199                  | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>3,239</b>           | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 2,065                  | 1,490  | 0                           | 0  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 57,976                      | 57,976   |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0  |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>2,065</b>           | <b>1,490</b>   | <b>57,976</b>               | <b>57,976</b>                                  |
| <b>Total Revenue</b>                                      | <b>990,824</b>         | <b>652,538</b>   | <b>658,176</b>              | <b>658,176</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 378,748                | 388,114  | 443,813                     | 443,813  |
| 51020 - OTHER WAGES                                       | 0                      | 18,424   | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 1,354                  | 2,799  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 523                    | 422  | 380                         | 380  |
| 51080 - RETIREMENT  | 109,507                | 113,400  | 155,734                     | 155,734  |
| 51081 - OPEB LIABILITY                                    | 17,836                 | 18,112   | 17,836                      | 17,836   |
| 51090 - GROUP INSURANCE                                   | 65,376                 | 73,525   | 93,109                      | 93,109   |
| 51100 - FICA/MEDICARE OASDI                               | 28,365                 | 31,683   | 33,952                      | 33,952   |
| 51110 - COMPENSATION INSURANCE                            | 5,362                  | 2,050  | 2,050                       | 2,050  |
| 51120 - CELL PHONE ALLOW                                  | 2,135                  | 2,260  | 2,760                       | 2,760  |
| 51150 - LIFE INSURANCE                                    | 334                    | 237  | 334                         | 334  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>609,540</b>         | <b>651,026</b>   | <b>749,968</b>              | <b>749,968</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520200 - COMMUNICATIONS                                   | 0                      | 0  | 0                           | 0  |
| 520201 - PHONE - LAND LINE (S)                            | 143                    | 127  | 160                         | 160  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 5                      | 0  | 405                         | 405  |

**Fund: 0001 GENERAL**

**Budget Unit: 20426 - BUILDING**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0                               | 0   | 0                           | 0   |
| 520221 - ENVELOPES  | 0                      | 0                               | 0   | 0                           | 0   |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0                               | 0   | 0                           | 0   |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 520250 - COPY MACHINE LEASE                               | 2,495                  | 1,381                           | 2,000   | 2,000                       | 2,000   |
| 520402 - CLEANING SUPPLIES                                | 0                      | 0                               | 0   | 0                           | 0   |
| 520410 - SOFTWARE LICENSE                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               | 0   | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 5,187                  | 4,712                           | 8,000   | 8,000                       | 8,000   |
| 521103 - BATTERIES  | 0                      | 0                               | 0   | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 385                    | 160                             | 645   | 645                         | 645   |
| 521750 - FITNESS & WELNESS                                | 0                      | 0                               | 0   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 3,178                  | 2,202                           | 2,000   | 2,000                       | 2,000   |
| 521804 - DVD'S/DISKETTES                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 521846 - LABELS   | 0                      | 0                               | 0   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               | 5,000   | 5,000                       | 5,000   |
| 521909 - ABATE- PROF SVC                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 0                               | 500   | 500                         | 500   |
| 523710 - ANNUAL PUB/REF MANUALS                           | 2,802                  | 356                             | 1,208   | 1,208                       | 1,208   |
| 524300 - SMALL TOOLS/INSTRUMENTS                          | 189                    | 183                             | 800   | 800                         | 800   |
| 524520 - PERMIT REFUNDS                                   | 2,932                  | 5,961                           | 3,000   | 3,000                       | 3,000   |
| 524642 - CERTIFICATION/LICENSES                           | 125                    | 0                               | 2,000   | 2,000                       | 2,000   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 3,965                  | 4,390                           | 4,390   | 4,390                       | 4,390   |
| 527400 - TRAVEL- IN COUNTY                                | 12,761                 | 8,038                           | 12,000  | 12,000                      | 12,000  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 3,000   | 3,000                       | 3,000   |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 3,853                  | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>38,020</b>          | <b>27,510</b>                   | <b>45,108</b>                                 | <b>45,108</b>               | <b>45,108</b>   |
| <b>53-OTHER CHARGES</b>                                   |                        |                                 |   |                             |   |
| 532000 - CONTRIB TO OTHER AGENCY                          | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540412 - SOFTWARE   | 0                      | 0                               | 0   | 0                           | 0   |
| 541501 - VEHICLE 4X4                                      | 0                      | 71,406                          | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>71,406</b>                   | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>647,560</b>         | <b>749,942</b>                  | <b>795,076</b>                                | <b>795,076</b>              | <b>795,076</b>  |
| <b>Net Cost</b>   | <b>(343,264)</b>       | <b>97,404</b>                   | <b>136,900</b>                                | <b>136,900</b>              | <b>136,900</b>  |

# CODE COMPLIANCE/ABATEMENT

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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Fiscal Year 2024-25

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**Fund: 0001 GENERAL**

**Budget Unit: 20450 - CODE COMPLIANCE/ABATE**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>42-FINES PENALTIES</b>                                 |                        |  |                             |  |
| 42010 - VEHICLE CODE FINES                                | 0                      | 0  | 0                           | 0  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44671 - STATE- VEH ABATE                                  | 0                      | 0  | 0                           | 0  |
| 44671P - ST- VEH ABATE PRIOR                              | 0                      | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46024 - OTHER - SERVICE PROVIDED                          | 0                      | 0  | 0                           | 0  |
| 46116 - ABATEMENT-NON VEH                                 | 1,235                  | 3,265  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>1,235</b>           | <b>3,265</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 1,650                  | 0  | 5,000                       | 5,000  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 6,001                       | 6,001  |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0  |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>1,650</b>           | <b>0</b>   | <b>11,001</b>               | <b>11,001</b>                                  |
| <b>Total Revenue</b>                                      | <b>2,885</b>           | <b>3,265</b>   | <b>11,001</b>               | <b>11,001</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 139,338                | 152,908  | 179,745                     | 179,745  |
| 51060 - OVERTIME PAY                                      | 0                      | 206  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,039                  | 738  | 646                         | 646  |
| 51080 - RETIREMENT  | 35,306                 | 39,174   | 63,073                      | 63,073   |
| 51081 - OPEB LIABILITY                                    | 4,757                  | 4,830  | 4,757                       | 4,757  |
| 51090 - GROUP INSURANCE                                   | 14,186                 | 21,937   | 40,250                      | 40,250   |
| 51100 - FICA/MEDICARE OASDI                               | 11,029                 | 12,235   | 13,751                      | 13,751   |
| 51110 - COMPENSATION INSURANCE                            | 781                    | 2,195  | 2,195                       | 2,195  |
| 51120 - CELL PHONE ALLOW                                  | 725                    | 1,570  | 1,200                       | 1,200  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>207,161</b>         | <b>235,793</b>   | <b>305,617</b>              | <b>305,617</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520100 - CLOTHING-EMPLOYEE                                | 145                    | 833  | 1,193                       | 1,193  |
| 520200 - COMMUNICATIONS                                   | 0                      | 0  | 0                           | 0  |
| 520201 - PHONE - LAND LINE (S)                            | 25                     | 26   | 50                          | 50   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 127                    | 1,428  | 3,000                       | 3,000  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 0                           | 0  |
| 520221 - ENVELOPES  | 0                      | 0  | 0                           | 0  |
| 520250 - COPY MACHINE LEASE                               | 434                    | 586  | 1,000                       | 1,000  |
| 520410 - SOFTWARE LICENSE                                 | 0                      | 0  | 0                           | 0  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |
| 520902 - VEHICLE MAINTENANCE                              | 1,314                  | 4,086  | 3,000                       | 3,000  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 200                    | 200  | 300                         | 300  |
| 521800 - OFFICE EXPENSE                                   | 1,560                  | 214  | 300                         | 300  |
| 521801 - Office Water                                     | 0                      | 0  | 0                           | 0  |

# CODE COMPLIANCE/ABATEMENT

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: 20450 - CODE COMPLIANCE/ABATE**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 521803 - ABATE-OFFICE EXP                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 521846 - LABELS   | 0                      | 0                               | 0   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 521909 - ABATE- PROF SVC                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 521911 - VEH ABATE-PROF SVC                               | 0                      | 0                               | 0   | 0                           | 0   |
| 523670 - REF MANUAL/LAW, CODE BOOKS                       | 0                      | 0                               | 0   | 0                           | 0   |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 0                               | 100   | 100                         | 100   |
| 523704 - PUBLICATION-ABATE/OTHR                           | 0                      | 0                               | 0   | 0                           | 0   |
| 523710 - ANNUAL PUB/REF MANUALS                           | 0                      | 0                               | 0   | 0                           | 0   |
| 524300 - SMALL TOOLS/INSTRUMENTS                          | 220                    | 141                             | 850   | 850                         | 850   |
| 524303 - ABTE SM TOOLS/INSTRMNTS                          | 0                      | 540                             | 15,000  | 15,000                      | 15,000  |
| 524642 - CERTIFICATION/LICENSES                           | 200                    | 210                             | 210   | 210                         | 210   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 577                    | 773                             | 773   | 773                         | 773   |
| 527400 - TRAVEL- IN COUNTY                                | 5,641                  | 4,055                           | 10,000  | 10,000                      | 10,000  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 4,898                  | 2,040                           | 7,000   | 7,000                       | 7,000   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>15,341</b>          | <b>15,132</b>                   | <b>42,776</b>                                 | <b>42,776</b>               | <b>42,776</b>   |
| <b>53-OTHER CHARGES</b>                                   |                        |                                 |   |                             |   |
| 532000 - CONTRIB TO OTHER AGENCY                          | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>222,502</b>         | <b>250,925</b>                  | <b>348,393</b>                                | <b>348,393</b>              | <b>348,393</b>  |
| <b>Net Cost</b>   | <b>219,617</b>         | <b>247,660</b>                  | <b>337,392</b>                                | <b>337,392</b>              | <b>337,392</b>  |

# ABANDONED VEHICLE ABATEMENT

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 0001V ABAND VEH ABATEMT FUND**

**Budget Unit: 20447 - ABANDND VEHICLE ABATEMENT**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 129                    | 195                             |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>129</b>             | <b>195</b>                      |   | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44671 - STATE- VEH ABATE                                  | 13,870                 | 19,964                          |   | 28,000                      | 28,000  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>13,870</b>          | <b>19,964</b>                   |   | <b>28,000</b>               | <b>28,000</b>   |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>13,999</b>          | <b>20,159</b>                   |   | <b>28,000</b>               | <b>28,000</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 61                              |   | 500                         | 500   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               |   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 88                     | 243                             |   | 100                         | 100   |
| 521911 - VEH ABATE-PROF SVC                               | 5,250                  | 6,350                           |   | 11,377                      | 11,377  |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               |   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>5,338</b>           | <b>6,654</b>                    |   | <b>11,977</b>               | <b>11,977</b>   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 5,997                  | 4,818                           |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>5,997</b>           | <b>4,818</b>                    |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>11,335</b>          | <b>11,472</b>                   |   | <b>11,977</b>               | <b>11,977</b>   |
| <b>Net Cost</b>   | <b>(2,664)</b>         | <b>(8,687)</b>                  |   | <b>(16,023)</b>             | <b>(16,023)</b>   |

## **CHILD SUPPORT SERVICES**

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### **Michelle Blackford, Director**

Child Support Services mission is to promote the well-being of children and the self-sufficiency of families.

The goal of Child Support Services is to help parents meet the financial, medical, and emotional needs of their children. The services provided are Paternity Establishment, Child and Medical Support Order Establishment, Enforcement of Support Orders, Location of Non-Custodial Parents, and Collection & Distribution of Child Support Payments.

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 10,785                 | 13,705   | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 3,936                  | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>14,721</b>          | <b>13,705</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44170 - STATE-CHILD SUPPORT                               | 199,037                | 273,296  | 323,640                     | 323,640  |
| 44411 - FED-CHILD SUPPORT                                 | 350,550                | 495,574  | 628,242                     | 628,242  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>549,587</b>         | <b>768,870</b>   | <b>951,882</b>              | <b>951,882</b>                                 |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0  |
| 48005 - TRANSFER-INS                                      | 0                      | 0  | 16,342                      | 16,342   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>16,342</b>               | <b>16,342</b>                                  |
| <b>Total Revenue</b>                                      | <b>564,308</b>         | <b>782,575</b>   | <b>968,224</b>              | <b>968,224</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 398,978                | 375,792  | 458,594                     | 458,594  |
| 51020 - OTHER WAGES                                       | 1,440                  | 4,100  | 20,000                      | 20,000   |
| 51060 - OVERTIME PAY                                      | 0                      | 942  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,517                  | 1,634  | 1,518                       | 1,518  |
| 51080 - RETIREMENT  | 114,630                | 110,596  | 160,921                     | 160,921  |
| 51081 - OPEB LIABILITY                                    | 14,269                 | 14,490   | 14,269                      | 14,269   |
| 51090 - GROUP INSURANCE                                   | 30,242                 | 50,502   | 86,703                      | 86,703   |
| 51100 - FICA/MEDICARE OASDI                               | 30,331                 | 29,088   | 35,082                      | 35,082   |
| 51110 - COMPENSATION INSURANCE                            | 6,042                  | 5,103  | 5,103                       | 5,103  |
| 51128 - BILINGUAL ALLOWANCE                               | 0                      | 0  | 0                           | 0  |
| 51150 - LIFE INSURANCE                                    | 334                    | 320  | 334                         | 334  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>597,783</b>         | <b>592,567</b>   | <b>782,524</b>              | <b>782,524</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 4,327                  | 3,957  | 5,100                       | 5,100  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 1,868                  | 1,305  | 2,000                       | 2,000  |
| 520220 - PAPER/PAPER SUPPLIES                             | 964                    | 0  | 1,000                       | 1,000  |
| 520221 - ENVELOPES  | 0                      | 0  | 0                           | 0  |
| 520226 - TONER/COPY MACH SUPPL                            | 0                      | 0  | 2,892                       | 2,892  |
| 520250 - COPY MACHINE LEASE                               | 324                    | 384  | 1,000                       | 1,000  |
| 520404 - CUSTODIAL SERVICE                                | 6,625                  | 6,600  | 7,500                       | 7,500  |
| 520407 - REFUSE DISPOSAL                                  | 723                    | 756  | 900                         | 900  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |
| 520901 - OFFICE EQUIP MAINTENANCE                         | 0                      | 0  | 0                           | 0  |
| 520902 - VEHICLE MAINTENANCE                              | 249                    | (52)   | 2,000                       | 2,000  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0  | 5,000                       | 5,000  |
| 521300 - MAINT. BUILDINGS & GROUND                        | 700                    | 717  | 20,000                      | 20,000   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 632                    | 632  | 1,500                       | 1,500  |
| 521750 - FITNESS & WELNESS                                | 0                      | 0  | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 698                    | 425  | 5,000                       | 5,000  |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 521801 - Office Water                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 521867 - NOTARY PUBLIC SUPPLIES                           | 0                      | 0                               | 700   | 700                         | 700   |
| 521900 - PROFESSIONAL SVC                                 | 960                    | 935                             | 10,000  | 10,000                      | 10,000  |
| 521903 - SECURITY SYSTEM SVC                              | 204                    | 204                             | 500   | 500                         | 500   |
| 521980 - MEDICAL SERVICE - PROF SV                        | 0                      | 0                               | 0   | 0                           | 0   |
| 523711 - SUBSCRIPTIONS                                    | 479                    | 202                             | 1,000   | 1,000                       | 1,000   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 10                     | 0                               | 0   | 0                           | 0   |
| 524871 - GENETIC TESTING                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 524901 - PROCESS SVC                                      | 1,305                  | 1,185                           | 5,000   | 5,000                       | 5,000   |
| 525000 - OVERHEAD   | 33,586                 | 52,083                          | 52,083  | 52,083                      | 52,083  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 3,831                  | 4,183                           | 4,183   | 4,183                       | 4,183   |
| 525250 - OUTREACH & OTHER PROG EXP                        | 387                    | 425                             | 1,000   | 1,000                       | 1,000   |
| 52700 - SPEC.DEPT.-TRAINING                               | 0                      | 0                               | 0   | 0                           | 0   |
| 527000 - TRAINING   | 1,685                  | 2,310                           | 3,000   | 3,000                       | 3,000   |
| 527400 - TRAVEL- IN COUNTY                                | 66                     | 0                               | 2,000   | 2,000                       | 2,000   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 6,237                  | 5,329                           | 15,000  | 15,000                      | 15,000  |
| 527802 - ELECTRIC CHARGES                                 | 5,215                  | 5,612                           | 6,500   | 6,500                       | 6,500   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 10,453                 | 8,304                           | 12,000  | 12,000                      | 12,000  |
| 527807 - WATER/SEWER CHARGES                              | 1,929                  | 1,850                           | 2,500   | 2,500                       | 2,500   |
| 528400 - CONTINGENCIES                                    | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>83,457</b>          | <b>97,346</b>                   | <b>169,358</b>                                | <b>169,358</b>              | <b>169,358</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 54150 - VEHICLE   | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>681,240</b>         | <b>689,913</b>                  | <b>951,882</b>                                | <b>951,882</b>              | <b>951,882</b>  |
| <b>Net Cost</b>   | <b>116,932</b>         | <b>(92,662)</b>                 | <b>(16,342)</b>                               | <b>(16,342)</b>             | <b>(16,342)</b>   |

## CLERK-RECORDER/ELECTIONS

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### **Marcy DeMartile, Clerk-Recorder-Registrar of Voters**

**Clerk-Recorder** – The mission of the Clerk-Recorder office is to maintain and preserve the public’s records in a secure yet accessible environment.

The department processes, records, and maintains all land title transactions; mining claims; marriage, birth, and death records; fictitious business name statements; notary publics; process servers; environmental document postings; and other public notices.

The Recorder’s Department is also charged with the collection and reporting of Documentary Transfer Tax and Affordable Housing and Jobs Act (SB2) fees, as well as other funds collected and distributed to the State of California.

**Elections** – The mission of the Elections department is to uphold the integrity of election processes and ensure laws and regulations are adhered to during the process.

The responsibilities of this department include the administration of all federal, state and local elections, including County offices, school districts, and special districts board of directors and special tax measure elections. This includes filing all campaign documents including Declarations of Candidacy, Nominations, and financial documents, as related to candidates and committees and maintaining current and up to date voter registration rolls. The Elections department also processes statewide and local petitions and signature verification and reporting requirements.

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

# COUNTY CLERK-RECORDER

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>40-TAX REVENUE</b>                                     |                        |  |                             |  |
| 40100 - DOCUMENTARY STAMP TAX                             | 301,064                | 279,808  | 225,000                     | 225,000  |
| <b>Total 40 - TAX REVENUE</b>                             | <b>301,064</b>         | <b>279,808</b>   | <b>225,000</b>              | <b>225,000</b>                                 |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44290 - STATE-OTHER                                       | 0                      | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45025 - INFORMATION ACCESS                                | 1,200                  | 2,600  | 2,400                       | 2,400  |
| 45100 - CRT FEES/CLERK/RECORDER                           | 24,063                 | 19,819   | 20,000                      | 20,000   |
| 45112 - HOUSNG & JBSTAX GC27388.1                         | 20,000                 | 19,312   | 25,000                      | 25,000   |
| 45118 - FEE- ADD'L PAGE GC27361                           | 559                    | 10   | 20,000                      | 20,000   |
| 45130 - RECORDING FEES                                    | 125,030                | 123,337  | 100,000                     | 100,000  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>170,852</b>         | <b>165,078</b>   | <b>167,400</b>              | <b>167,400</b>                                 |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46253 - REIMB - CO DISASTR RESPON                         | 564                    | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>564</b>             | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0  |
| 48005 - TRANSFER-INS                                      | 0                      | 0  | 13,236                      | 13,236   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>13,236</b>               | <b>13,236</b>                                  |
| <b>Total Revenue</b>                                      | <b>472,480</b>         | <b>444,886</b>   | <b>405,636</b>              | <b>405,636</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 149,506                | 162,517  | 189,823                     | 189,823  |
| 51020 - OTHER WAGES                                       | 0                      | 0  | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 137                    | 0  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 242                    | 205  | 179                         | 179  |
| 51080 - RETIREMENT  | 46,921                 | 50,524   | 66,609                      | 66,609   |
| 51081 - OPEB LIABILITY                                    | 7,387                  | 7,501  | 7,387                       | 7,387  |
| 51090 - GROUP INSURANCE                                   | 33,423                 | 30,461   | 42,636                      | 42,636   |
| 51100 - FICA/MEDICARE OASDI                               | 11,524                 | 12,452   | 14,521                      | 14,521   |
| 51110 - COMPENSATION INSURANCE                            | 2,662                  | 7,580  | 7,580                       | 7,580  |
| 51128 - BILINGUAL ALLOWANCE                               | 350                    | 0  | 420                         | 420  |
| 51150 - LIFE INSURANCE                                    | 143                    | 137  | 143                         | 143  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>252,295</b>         | <b>271,377</b>   | <b>329,298</b>              | <b>329,298</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 372                    | 334  | 700                         | 700  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 1,167                  | 692  | 3,000                       | 3,000  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 1,000                       | 1,000  |
| 520221 - ENVELOPES  | 2,904                  | 2,144  | 5,000                       | 5,000  |
| 520230 - COPY CHARGES                                     | 0                      | 0  | 0                           | 0  |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0  | 0                           | 0  |
| 520250 - COPY MACHINE LEASE                               | 542                    | 360  | 1,000                       | 1,000  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |

# COUNTY CLERK-RECORDER

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 520907 - EQUIP. MAINT.CONTRACT                            | 782                    | 760                             |   | 1,100                       | 1,100   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 425                    | 475                             |   | 850                         | 850   |
| 521750 - FITNESS & WELLNESS                               | 0                      | 0                               |   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 5,206                  | 2,773                           |   | 5,000                       | 5,000   |
| 523600 - DIGITIZATION                                     | 0                      | 0                               |   | 0                           | 0   |
| 523670 - REF MANUAL/LAW, CODE BOOKS                       | 0                      | 0                               |   | 200                         | 200   |
| 524207 - STORAGE SPACE RENT                               | 72                     | 324                             |   | 1,200                       | 1,200   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 1,833                  | 2,130                           |   | 2,130                       | 2,130   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 430                    | 2,013                           |   | 4,000                       | 4,000   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>13,733</b>          | <b>12,005</b>                   |   | <b>25,180</b>               | <b>25,180</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>266,028</b>         | <b>283,382</b>                  |   | <b>354,478</b>              | <b>354,478</b>  |
| <b>Net Cost</b>   | <b>(206,452)</b>       | <b>(161,504)</b>                |   | <b>(51,158)</b>             | <b>(51,158)</b>   |

# ELECTIONS

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**Fund: 0001 GENERAL**

**Budget Unit: 20100 - ELECTIONS**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 13 - ELECTIONS**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44019 - COVID19 REIMB TO DEPT                             | 0                      | 0  | 0                           | 0  |
| 44290 - STATE-OTHER                                       | 0                      | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45030 - ELECTION SERVICES                                 | 35,733                 | 25,666   | 40,000                      | 40,000   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>35,733</b>          | <b>25,666</b>  | <b>40,000</b>               | <b>40,000</b>                                  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 3,297                  | 3,297  | 0                           | 0  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 6,522                       | 6,522  |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>3,297</b>           | <b>3,297</b>   | <b>6,522</b>                | <b>6,522</b>                                   |
| <b>Total Revenue</b>                                      | <b>39,030</b>          | <b>28,963</b>  | <b>46,522</b>               | <b>46,522</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 149,986                | 176,028  | 210,121                     | 210,121  |
| 51020 - OTHER WAGES                                       | 4,038                  | 5,036  | 6,000                       | 6,000  |
| 51060 - OVERTIME PAY                                      | 1,242                  | 1,969  | 1,000                       | 1,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,198                  | 1,171  | 1,079                       | 1,079  |
| 51080 - RETIREMENT  | 44,867                 | 48,308   | 73,731                      | 73,731   |
| 51081 - OPEB LIABILITY                                    | 6,292                  | 6,389  | 6,292                       | 6,292  |
| 51090 - GROUP INSURANCE                                   | 25,754                 | 31,722   | 45,570                      | 45,570   |
| 51100 - FICA/MEDICARE OASDI                               | 11,776                 | 14,298   | 16,074                      | 16,074   |
| 51110 - COMPENSATION INSURANCE                            | 2,226                  | 2,830  | 2,830                       | 2,830  |
| 51150 - LIFE INSURANCE                                    | 150                    | 144  | 150                         | 150  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>247,529</b>         | <b>287,895</b>   | <b>362,847</b>              | <b>362,847</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | (39)                   | 0  | 1,000                       | 1,000  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | (16,872)               | 30,496   | 31,000                      | 31,000   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 1,000                       | 1,000  |
| 520221 - ENVELOPES  | 7,066                  | (330)  | 8,000                       | 8,000  |
| 520225 - PO BOX RENT/ANNUAL FEES                          | 0                      | 0  | 1,000                       | 1,000  |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0  | 0                           | 0  |
| 520230 - COPY CHARGES                                     | 0                      | 0  | 0                           | 0  |
| 520233 - PRINTING SVC/CHRG                                | 55,412                 | 55,929   | 70,000                      | 70,000   |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0  | 0                           | 0  |
| 520250 - COPY MACHINE LEASE                               | 0                      | 0  | 1,500                       | 1,500  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |
| 520900 - EQUIPMENT MAINTENANCE                            | 0                      | 0  | 0                           | 0  |
| 520907 - EQUIP. MAINT.CONTRACT                            | 0                      | 0  | 0                           | 0  |
| 521103 - BATTERIES  | 0                      | 0  | 0                           | 0  |

# ELECTIONS

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**Fund: 0001 GENERAL**

**Budget Unit: 20100 - ELECTIONS**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 13 - ELECTIONS**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 100                    | 450                             |   | 800                         | 800   |
| 521750 - FITNESS & WELLNESS                               | 0                      | 0                               |   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 1,619                  | 2,178                           |   | 5,000                       | 5,000   |
| 521847 - BACK UP MEDIA/COMP                               | 0                      | 0                               |   | 0                           | 0   |
| 521896 - STORAGE BOXES/SUPPLIES                           | 0                      | 0                               |   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               |   | 1,000                       | 1,000   |
| 524007 - ELECTION COSTS-OTHER                             | 1,415                  | (8,268)                         |   | 8,000                       | 8,000   |
| 524012 - ELECTION DATA BASE SPRT                          | 0                      | 0                               |   | 0                           | 0   |
| 524200 - RENTS/LEASES STRUCTURES                          | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 1,646                  | 1,918                           |   | 1,918                       | 1,918   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               |   | 300                         | 300   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 99                     | 574                             |   | 4,000                       | 4,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>50,446</b>          | <b>82,947</b>                   |   | <b>134,518</b>              | <b>134,518</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540450 - ELECTION EQUIPMENT                               | 0                      | 1,541                           |   | 130,816                     | 130,816   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>1,541</b>                    |   | <b>130,816</b>              | <b>130,816</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>297,975</b>         | <b>372,383</b>                  |   | <b>628,181</b>              | <b>628,181</b>  |
| <b>Net Cost</b>   | <b>258,945</b>         | <b>343,420</b>                  |   | <b>581,659</b>              | <b>581,659</b>  |

# RECORDER MODERNIZATION

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**Fund: 0062 00620 RECORDER'S OFFICE MODERN**  
**Budget Unit: 22411 - RECORDER MODERNIZATION**

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

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
|   |                        |  |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 4,987                  | 6,888  | 2,500                       | 2,500   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>4,987</b>           | <b>6,888</b>   | <b>2,500</b>                | <b>2,500</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |   |
| 45130 - RECORDING FEES                                    | 5,997                  | 6,234  | 25,000                      | 25,000  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>5,997</b>           | <b>6,234</b>   | <b>25,000</b>               | <b>25,000</b>   |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0  | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0   |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>10,984</b>          | <b>13,122</b>  | <b>27,500</b>               | <b>27,500</b>   |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 3,936                  | 3,869  | 4,431                       | 4,431   |
| 51020 - OTHER WAGES                                       | 0                      | 0  | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 0                      | 0  | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 18                     | 11   | 7                           | 7   |
| 51080 - RETIREMENT  | 1,095                  | 1,107  | 1,555                       | 1,555   |
| 51081 - OPEB LIABILITY                                    | 96                     | 97   | 96                          | 96  |
| 51090 - GROUP INSURANCE                                   | 671                    | 689  | 805                         | 805   |
| 51100 - FICA/MEDICARE OASDI                               | 308                    | 307  | 339                         | 339   |
| 51110 - COMPENSATION INSURANCE                            | 188                    | 17,923   | 17,923                      | 17,923  |
| 51119 - LIABILITY INSURANCE                               | 0                      | 0  | 0                           | 0   |
| 51150 - LIFE INSURANCE                                    | 7                      | 6  | 7                           | 7   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>6,319</b>           | <b>24,009</b>  | <b>25,163</b>               | <b>25,163</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 5,000                       | 5,000   |
| 521801 - Office Water                                     | 0                      | 0  | 500                         | 500   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 85,000                      | 85,000  |
| 525000 - OVERHEAD   | (948)                  | 5,591  | 5,591                       | 5,591   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 139                    | 118  | 118                         | 118   |
| 528400 - CONTINGENCIES                                    | 0                      | 0  | 60,000                      | 60,000  |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 4,406  | 5,000                       | 5,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>(809)</b>           | <b>10,115</b>  | <b>161,209</b>              | <b>161,209</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                             |   |
| 542600 - EQUIPMENT  | 0                      | 0  | 20,000                      | 20,000  |
| 549500 - COMPUTER HARDWARE                                | 0                      | 0  | 20,000                      | 20,000  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>   | <b>40,000</b>               | <b>40,000</b>   |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 580000 - TRANSFER   | 0                      | 0  | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |

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**Fund: 0062 0062O RECORDER'S OFFICE MODERN**

**Budget Unit: 22411 - RECORDER MODERNIZATION**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 21 - OTHER PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>Total Expenditures and Appropriations</b>              | <b>5,510</b>           | <b>34,124</b>                   | <b>226,372</b>                                | <b>226,372</b>              | <b>226,372</b>  |
| <b>Net Cost</b>   | <b>(5,474)</b>         | <b>21,002</b>                   | <b>198,872</b>                                | <b>198,872</b>              | <b>198,872</b>  |

# RECORDS MANAGEMENT

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45083 - COPY/CERT COPY/POSTAGE                            | 26,971                 | 30,202   | 65,000                      | 65,000   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>26,971</b>          | <b>30,202</b>  | <b>65,000</b>               | <b>65,000</b>                                  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 45083 - COPY/CERT COPY/POSTAGE                            | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0  |
| 48999 - TRANSFER FROM STR SUPPS                           | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>26,971</b>          | <b>30,202</b>  | <b>65,000</b>               | <b>65,000</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 20,506                 | 20,157   | 23,084                      | 23,084   |
| 51060 - OVERTIME PAY                                      | 0                      | 0  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 36                     | 26   | 26                          | 26   |
| 51080 - RETIREMENT  | 5,704                  | 5,768  | 8,100                       | 8,100  |
| 51081 - OPEB LIABILITY                                    | 495                    | 503  | 495                         | 495  |
| 51090 - GROUP INSURANCE                                   | 3,498                  | 3,585  | 4,925                       | 4,925  |
| 51100 - FICA/MEDICARE OASDI                               | 1,604                  | 1,598  | 1,766                       | 1,766  |
| 51110 - COMPENSATION INSURANCE                            | 372                    | 109  | 109                         | 109  |
| 51150 - LIFE INSURANCE                                    | 35                     | 33   | 35                          | 35   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>32,250</b>          | <b>31,779</b>  | <b>38,540</b>               | <b>38,540</b>                                  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0  | 0                           | 0  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 20,038                 | 16,878   | 65,000                      | 65,000   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 0                           | 0  |
| 520221 - ENVELOPES  | 0                      | 0  | 0                           | 0  |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0  | 0                           | 0  |
| 520230 - COPY CHARGES                                     | 0                      | 0  | 0                           | 0  |
| 520290 - POSTAGE MACHINE RENT/LEAS                        | 2,020                  | 2,497  | 6,300                       | 6,300  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |
| 520907 - EQUIP. MAINT.CONTRACT                            | 445                    | 1,388  | 2,500                       | 2,500  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0  | 0                           | 0  |
| 521750 - FITNESS & WELNESS                                | 0                      | 0  | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 358                    | 442  | 500                         | 500  |
| 521847 - BACK UP MEDIA/COMP                               | 0                      | 0  | 0                           | 0  |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 275                    | 269  | 269                         | 269  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  | 0                           | 0  |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0  | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>23,136</b>          | <b>21,474</b>  | <b>74,569</b>               | <b>74,569</b>                                  |
| <b>Total Expenditures and Appropriations</b>              | <b>55,386</b>          | <b>53,253</b>  | <b>113,109</b>              | <b>113,109</b>                                 |
| <b>Net Cost</b>   | <b>28,415</b>          | <b>23,051</b>  | <b>48,109</b>               | <b>48,109</b>                                  |

# RECORDER MICROGRAPHIC

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**Fund: 0062 0062M RECORDER MICROGRAPHICS**

**Budget Unit: 22281 - RECORDER MICROGRAPHIC**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 21 - OTHER PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 3,316                  |                                 | 4,695   | 1,000                       | 1,000   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>3,316</b>           |                                 | <b>4,695</b>                                  | <b>1,000</b>                | <b>1,000</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45130 - RECORDING FEES                                    | 5,836                  |                                 | 5,804   | 7,000                       | 7,000   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>5,836</b>           |                                 | <b>5,804</b>                                  | <b>7,000</b>                | <b>7,000</b>  |
| <b>Total Revenue</b>                                      | <b>9,152</b>           |                                 | <b>10,499</b>                                 | <b>8,000</b>                | <b>8,000</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 0                      |                                 | 0   | 10,000                      | 10,000  |
| 525000 - OVERHEAD   | 411                    |                                 | 7,125   | 7,125                       | 7,125   |
| 528400 - CONTINGENCIES                                    | 0                      |                                 | 0   | 90,814                      | 90,814  |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      |                                 | 0   | 5,000                       | 5,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>411</b>             |                                 | <b>7,125</b>                                  | <b>112,939</b>              | <b>112,939</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 542600 - EQUIPMENT  | 0                      |                                 | 0   | 20,000                      | 20,000  |
| 549500 - COMPUTER HARDWARE                                | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               |                                 | <b>0</b>                                      | <b>20,000</b>               | <b>20,000</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>411</b>             |                                 | <b>7,125</b>                                  | <b>132,939</b>              | <b>132,939</b>  |
| <b>Net Cost</b>   | <b>(8,741)</b>         |                                 | <b>(3,374)</b>                                | <b>124,939</b>              | <b>124,939</b>  |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 1,891                  | 2,616  | 650                         | 650   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>1,891</b>           | <b>2,616</b>   | <b>650</b>                  | <b>650</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |   |
| 45166 - SS TRUNCATION FEE                                 | 71                     | 119  | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>71</b>              | <b>119</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>1,962</b>           | <b>2,735</b>   | <b>650</b>                  | <b>650</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51020 - OTHER WAGES                                       | 8,038                  | 7,479  | 20,000                      | 20,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 6                      | 6  | 7                           | 7   |
| 51100 - FICA/MEDICARE OASDI                               | 615                    | 572  | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 59                     | 2,833  | 2,833                       | 2,833   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>8,718</b>           | <b>10,890</b>  | <b>22,840</b>               | <b>22,840</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 5,000                       | 5,000   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 25,000                      | 25,000  |
| 525000 - OVERHEAD   | 637                    | 353  | 353                         | 353   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 44                     | 65   | 65                          | 65  |
| 528400 - CONTINGENCIES                                    | 0                      | 0  | 30,000                      | 30,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>681</b>             | <b>418</b>   | <b>60,418</b>               | <b>60,418</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>9,399</b>           | <b>11,308</b>  | <b>83,258</b>               | <b>83,258</b>   |
| <b>Net Cost</b>   | <b>7,437</b>           | <b>8,573</b>   | <b>82,608</b>               | <b>82,608</b>   |

# HAVA - ELECTIONS

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**Fund: 0067 HAVA - ELECTIONS**

**Budget Unit: 20559 - HAVA - ELECTIONS**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 13 - ELECTIONS**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 1,097                  |                                 | 1,402   | 1,000                       | 1,000   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 427                    |                                 | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>1,524</b>           |                                 | <b>1,402</b>                                  | <b>1,000</b>                | <b>1,000</b>  |
| <b>Total Revenue</b>                                      | <b>1,524</b>           |                                 | <b>1,402</b>                                  | <b>1,000</b>                | <b>1,000</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521800 - OFFICE EXPENSE                                   | 0                      |                                 | 0   | 4,000                       | 4,000   |
| 525000 - OVERHEAD   | 3,894                  |                                 | (38)  | (38)                        | (38)  |
| 528400 - CONTINGENCIES                                    | 0                      |                                 | 0   | 6,000                       | 6,000   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      |                                 | 0   | 3,000                       | 3,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>3,894</b>           |                                 | <b>(38)</b>                                   | <b>12,962</b>               | <b>12,962</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540450 - ELECTION EQUIPMENT                               | 0                      |                                 | 0   | 30,000                      | 30,000  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               |                                 | <b>0</b>                                      | <b>30,000</b>               | <b>30,000</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>3,894</b>           |                                 | <b>(38)</b>                                   | <b>42,962</b>               | <b>42,962</b>   |
| <b>Net Cost</b>   | <b>2,370</b>           |                                 | <b>(1,440)</b>                                | <b>41,962</b>               | <b>41,962</b>   |

# ELECTRONIC RECORDING DELIVERY SYSTEM

State Controller Schedules  
County Budget Act

**Plumas County**  
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**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 868                    | 1,323   | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 305                    | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>1,173</b>           | <b>1,323</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |   |                             |  |
| 45165 - ERDS RECORDING FEE                                | 5,483                  | 5,429   | 12,000                      | 12,000   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>5,483</b>           | <b>5,429</b>  | <b>12,000</b>               | <b>12,000</b>                                  |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46060 - OTHER-MISCELLANEOUS                               | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>6,656</b>           | <b>6,752</b>  | <b>12,000</b>               | <b>12,000</b>                                  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 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  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>  | <b>27,517</b>               | <b>27,517</b>                                  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>  | <b>27,517</b>               | <b>27,517</b>                                  |
| <b>Net Cost</b>   | <b>(6,656)</b>         | <b>(6,752)</b>  | <b>15,517</b>               | <b>15,517</b>                                  |

# VITAL RECORDS ISSUANCE AND PRESERVATION

State Controller Schedules  
County Budget Act

**Plumas County**  
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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | (36)                   |                                 | (259)   | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 3,943                  |                                 | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>3,907</b>           |                                 | <b>(259)</b>                                  | <b>0</b>                    | <b>0</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45132 - HLTH. VRIP H & S 10605.3                          | 676                    |                                 | 694   | 1,700                       | 1,700   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>676</b>             |                                 | <b>694</b>                                    | <b>1,700</b>                | <b>1,700</b>  |
| <b>Total Revenue</b>                                      | <b>4,583</b>           |                                 | <b>435</b>                                    | <b>1,700</b>                | <b>1,700</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521800 - OFFICE EXPENSE                                   | 0                      |                                 | 0   | 1,000                       | 1,000   |
| 521900 - PROFESSIONAL SVC                                 | 0                      |                                 | 0   | 5,000                       | 5,000   |
| 525000 - OVERHEAD   | 317                    |                                 | 4,831   | 4,831                       | 4,831   |
| 528400 - CONTINGENCIES                                    | 0                      |                                 | 0   | 13,000                      | 13,000  |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      |                                 | 0   | 4,000                       | 4,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>317</b>             |                                 | <b>4,831</b>                                  | <b>27,831</b>               | <b>27,831</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>317</b>             |                                 | <b>4,831</b>                                  | <b>27,831</b>               | <b>27,831</b>   |
| <b>Net Cost</b>   | <b>(4,266)</b>         |                                 | <b>4,396</b>                                  | <b>26,131</b>               | <b>26,131</b>   |

## COOPERATIVE EXTENSION

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### David Lile, Director

Established in 1914, cooperative extension (UCCE) is the informal, off-campus educational and outreach arm of the University of California Division of Agriculture and Natural Resources. County-based advisers and program representatives use workshops, public meetings, newsletters and other communication tools to bring relative and timely information to the counties. UCCE acts as the link to university resources for assistance with local agricultural and natural resource issues and youth and community development.

UCCE has been serving Plumas County since 1946 and Sierra since 1947. The department functions through a Memorandum of Understanding between the UC and County. Plumas/Sierra County provides office space, supplies, transportation and one full time employee for clerical support. UC provides 6 full-time employees for advisors, community education specialist and post-fire resilience staff research associate. Research and outreach activities are funded by grants and gifts obtained by UC advisors. UCCE Plumas Sierra advisors offer research and outreach programs in livestock, forestry, post-fire resilience, weed ecology and cropping systems. Plumas Sierra 4-H provides meaningful, learn-by-doing education activities to children in clubs and/or to children participating in school enrichment. We currently have 7 clubs with ~200 members and ~80 volunteers.

**Fund: 0001 GENERAL**

**Budget Unit: 20680 - FARM ADVISOR**

**Function: 06 - EDUCATION**

**Activity: 33 - AGRICULTURAL EDUCATION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |   |                             |  |
| 45070 - AGRICULTURAL SERVICES                             | 0                      | 0   | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46070 - CNTRB FR OTHR AGENCY                              | 21,820                 | 0   | 21,820                      | 21,820   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>21,820</b>          | <b>0</b>  | <b>21,820</b>               | <b>21,820</b>                                  |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0   | 0                           | 0  |
| 48100 - TRF IN DIASTER                                    | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>21,820</b>          | <b>0</b>  | <b>21,820</b>               | <b>21,820</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 42,054                 | 42,298  | 50,405                      | 50,405   |
| 51020 - OTHER WAGES                                       | 0                      | 0   | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 0                      | 0   | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 48                     | 40  | 38                          | 38   |
| 51080 - RETIREMENT  | 10,546                 | 10,833  | 17,687                      | 17,687   |
| 51081 - OPEB LIABILITY                                    | 2,378                  | 2,415   | 2,378                       | 2,378  |
| 51090 - GROUP INSURANCE                                   | 2,750                  | 3,450   | 20,125                      | 20,125   |
| 51100 - FICA/MEDICARE OASDI                               | 3,432                  | 3,565   | 3,856                       | 3,856  |
| 51110 - COMPENSATION INSURANCE                            | 496                    | 200   | 200                         | 200  |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0   | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>61,704</b>          | <b>62,801</b>   | <b>94,689</b>               | <b>94,689</b>                                  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520000 - AGRICULTURE                                      | 0                      | 0   | 0                           | 0  |
| 520200 - COMMUNICATIONS                                   | 679                    | 611   | 1,000                       | 1,000  |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0   | 0                           | 0  |
| 520202 - CELL PHONE SERVICE                               | 0                      | 0   | 0                           | 0  |
| 520203 - INTERNET SERVICE                                 | 0                      | 0   | 0                           | 0  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0   | 1,000                       | 1,000  |
| 520226 - TONER/COPY MACH SUPPL                            | 0                      | 0   | 0                           | 0  |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0   | 0                           | 0  |
| 520230 - COPY CHARGES                                     | 534                    | 561   | 1,600                       | 1,600  |
| 520250 - COPY MACHINE LEASE                               | 0                      | 0   | 0                           | 0  |
| 520400 - HOUSEHOLD EXPENSE                                | 0                      | 0   | 0                           | 0  |
| 520402 - CLEANING SUPPLIES                                | 0                      | 0   | 0                           | 0  |
| 520407 - REFUSE DISPOSAL                                  | 0                      | 0   | 0                           | 0  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0   | 0                           | 0  |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 280   | 1,500                       | 1,500  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 150   | 500                         | 500  |
| 521800 - OFFICE EXPENSE                                   | 6,235                  | 1,788   | 2,000                       | 2,000  |
| 521801 - Office Water                                     | 0                      | 0   | 420                         | 420  |
| 521900 - PROFESSIONAL SVC                                 | 17,830                 | 19,585  | 20,545                      | 20,545   |

**Fund: 0001 GENERAL**

**Budget Unit: 20680 - FARM ADVISOR**

**Function: 06 - EDUCATION**

**Activity: 33 - AGRICULTURAL EDUCATION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 524000 - RENT - OFFICE/SPACE                              | 0                      | 0                               |   | 0                           | 0   |
| 524300 - SMALL TOOLS/INSTRUMENTS                          | 260                    | 277                             |   | 300                         | 300   |
| 524870 - TEST -EMPLEE MED/IMMUN                           | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 367                    | 416                             |   | 416                         | 416   |
| 527400 - TRAVEL- IN COUNTY                                | 1,413                  | 1,598                           |   | 3,500                       | 3,500   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 344                    | 14                              |   | 1,000                       | 1,000   |
| 527750 - IN CNTY HOSTING                                  | 164                    | 296                             |   | 700                         | 700   |
| 527802 - ELECTRIC CHARGES                                 | 2,400                  | 2,000                           |   | 7,200                       | 7,200   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 3,075                  | 1,690                           |   | 3,000                       | 3,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>33,301</b>          | <b>29,266</b>                   |   | <b>44,681</b>               | <b>44,681</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 541500 - VEHICLE  | 0                      | 0                               |   | 48,500                      | 48,500  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>48,500</b>               | <b>48,500</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>95,005</b>          | <b>92,067</b>                   |   | <b>187,870</b>              | <b>187,870</b>  |
| <b>Net Cost</b>   | <b>73,185</b>          | <b>92,067</b>                   |   | <b>166,050</b>              | <b>166,050</b>  |

# COUNTY ADMINISTRATIVE OFFICER

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## Debra Lucero

The mission of County Administration is to provide leadership and guidance to the County organization in implementing the policies of the Board of Supervisors while maintaining and improving the effective operations and fiscal integrity of the County.

The County Administrative Officer (CAO) provides policy guidance and program evaluation to the Board of Supervisors and management staff while encouraging and facilitating services to County residents and businesses. County Administration fosters cooperative working relationships with State and local intergovernmental and regulatory agencies, nonprofits and private groups and pursues appropriate avenues of economic and community development.

The CAO serves and is accountable to the Board of Supervisors. The primary function of the CAO is to oversee the preparation, adoption, and administration of the county budget. This position works closely with the elected offices of Auditor-Controller, Treasurer-Tax Collector and Assessor to coordinate the efforts of those finance-related offices in the preparation and administration of the county budget. The County Administrative Officer is responsible for enforcement of all County codes, ordinances, and regulations, the conduct of all financial activities, and the efficient and economical performance of the County's operations.

Overall, this position is accountable for establishing and accomplishing County goals and objectives, and developing general policy guidelines. The position is vested with the authority and titles of County Budgetary Officer and County Purchasing Agent.

# GENERAL SERVICES

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: 20020 - GENERAL SERVICES**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 10 - LEGISLATIVE & ADMIN**

**2024-25  
Adopted by the  
Board of  
Supervisors**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5                 |
|---|------------------------|--|-----------------------------|-------------------|
| <b>40-TAX REVENUE</b>                                     |                        |  |                             |                   |
| 40010 - CURRENT SECURED TAXES                             | 10,910,023             | 10,901,169   | 10,900,000                  | 10,900,000        |
| 40020 - CURRENT UNSECURED TAXES                           | 267,669                | 302,685  | 227,358                     | 227,358           |
| 40040 - PRIOR UNSECURED TAXES                             | 5,935                  | 0  | 4,000                       | 4,000             |
| 40050 - PENALTIES   | 314,832                | 131,797  | 200,000                     | 200,000           |
| 40051 - TEETER PENALTIES                                  | (104)                  | 0  | 25,000                      | 25,000            |
| 40060 - USE TAX   | 3,122,526              | 2,716,550  | 2,500,000                   | 2,500,000         |
| 40064 - VLF SWAP IN-LIEU                                  | 2,854,993              | 3,043,182  | 2,700,000                   | 2,700,000         |
| 40066 - IN-LIEU SALES TX TRPL FLP                         | 0                      | 0  | 0                           | 0                 |
| 40070 - TIMBER YIELD TAX                                  | 168,025                | 113,743  | 150,000                     | 150,000           |
| 40080 - AIRCRAFT TAX                                      | 16,202                 | 20,000   | 15,000                      | 15,000            |
| 40090 - HOTEL TAX   | 2,107,058              | 1,723,118  | 2,000,000                   | 2,000,000         |
| 40110 - TAX SALE  | 0                      | 0  | 0                           | 0                 |
| 40130 - SUPPLEMENTAL TAXES                                | 218,662                | 93,564   | 160,000                     | 160,000           |
| 40131 - SUPPL TAXES-SB 854                                | 0                      | 0  | 0                           | 0                 |
| 40170 - CDC PILT  | 26,246                 | 7,153  | 12,000                      | 12,000            |
| <b>Total 40 - TAX REVENUE</b>                             | <b>20,012,067</b>      | <b>19,052,961</b>  | <b>18,893,358</b>           | <b>18,893,358</b> |
| <b>41-LICENSES PERMITS</b>                                |                        |  |                             |                   |
| 41050 - FRANCHISES  | 104,697                | 113,787  | 78,000                      | 78,000            |
| <b>Total 41 - LICENSES &amp; PERMITS</b>                  | <b>104,697</b>         | <b>113,787</b>   | <b>78,000</b>               | <b>78,000</b>     |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |                   |
| 43000 - INTEREST INCOME LEASE                             | 0                      | 0  | 0                           | 0                 |
| 43010 - INTEREST-INVESTED FUNDS                           | 556,290                | 730,729  | 500,000                     | 500,000           |
| 43011 - INTEREST HEALTH                                   | (1,140)                | 1,927  | 500                         | 500               |
| 43012 - INTEREST SOCIAL SERVICES                          | (239,267)              | 60,037   | 38,000                      | 38,000            |
| 43014 - INTEREST - SEN TRANS                              | (622)                  | (3,883)  | 260                         | 260               |
| 43015 - INTEREST A&D                                      | 14,125                 | 19,960   | 4,000                       | 4,000             |
| 43016 - INTEREST INCOME                                   | 945                    | 0  | 0                           | 0                 |
| 43017 - INTEREST -SHERIFF                                 | 79,441                 | 79,044   | 8,500                       | 8,500             |
| 43018 - INTEREST - DA                                     | 24,683                 | 54,174   | 2,400                       | 2,400             |
| 43019 - INTEREST -SEN NUTRI                               | (10,827)               | (22,844)   | 970                         | 970               |
| 43020 - RENTS & CONCESSIONS                               | 0                      | 0  | 0                           | 0                 |
| 43026 - RENTS & CONC.-COURTHOUSE                          | 3,635                  | 3,300  | 25,000                      | 25,000            |
| 43700 - LEASE REVENUE                                     | 0                      | 0  | 0                           | 0                 |
| 43998 - UNREALIZED GAINS/LOSSES                           | 155,596                | 0  | 0                           | 0                 |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>582,859</b>         | <b>922,444</b>   | <b>579,630</b>              | <b>579,630</b>    |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |                   |
| 44010 - STATE - SB90 MANDATES                             | 10,786                 | 94,182   | 0                           | 0                 |
| 44040 - STATE-MOTOR VEH. IN-LIEU                          | 0                      | 0  | 0                           | 0                 |
| 44044 - STATE-VEH LIC FEES                                | 16,955                 | 20,450   | 15,000                      | 15,000            |
| 44230 - STATE-HOMEOWNERS PROP.TAX                         | 60,996                 | 59,773   | 60,000                      | 60,000            |
| 44231 - CFP--COURTS REIMB                                 | 13,743                 | 6,871  | 13,750                      | 13,750            |
| 44440 - FEDERAL-IN LIEU TAXES                             | 819,645                | 0  | 675,225                     | 675,225           |

# GENERAL SERVICES

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID (continued)</b>                   |                        |                                 |   |                             |   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>922,125</b>         | <b>181,276</b>                  | <b>763,975</b>                                | <b>763,975</b>              | <b>763,975</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45040 - LEASE PAYMENT                                     | 22,836                 | 19,555                          | 20,000  | 20,000                      | 20,000  |
| 45083 - COPY/CERT COPY/POSTAGE                            | 0                      | 0                               | 0   | 0                           | 0   |
| 45290 - OTHER-C. S. RECOUP 2 1/2%                         | 13,436                 | 9,594                           | 16,000  | 16,000                      | 16,000  |
| 45428 - COST PLAN REIM.                                   | 1,854,938              | 2,211,956                       | 1,854,938                                     | 1,854,938                   | 1,854,938   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>1,891,210</b>       | <b>2,241,105</b>                | <b>1,890,938</b>                              | <b>1,890,938</b>            | <b>1,890,938</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 45083 - COPY/CERT COPY/POSTAGE                            | 0                      | 0                               | 0   | 0                           | 0   |
| 46016 - CREDIT CARD/OTHER REBATE                          | 8,630                  | 5,068                           | 3,000   | 3,000                       | 3,000   |
| 46026 - SALE OF PROPERTY                                  | 0                      | 0                               | 50,000  | 50,000                      | 50,000  |
| 46055 - UNCLAIMED FUNDS                                   | 0                      | 828                             | 0   | 0                           | 0   |
| 46239 - DONATIONS   | 0                      | 0                               | 50,021  | 50,021                      | 50,021  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 10,000                 | 0                               | 0   | 0                           | 0   |
| 46252 - FLEX BENEFIT REBATE                               | 0                      | 0                               | 0   | 0                           | 0   |
| 46257 - 4850 REIMBURSEMENT                                | 65,039                 | 134,618                         | 5,000   | 5,000                       | 5,000   |
| 46611 - REVENUE FROM SETTLEMENTS                          | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>83,669</b>          | <b>140,514</b>                  | <b>108,021</b>                                | <b>108,021</b>              | <b>108,021</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               | 1,300,000                                     | 1,300,000                   | 1,300,000   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 48021 - TRF IN - ARPA FUNDS                               | 0                      | 0                               | 0   | 0                           | 0   |
| 48999 - TRANSFER FROM STR SUPPS                           | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        | <b>1,300,000</b>                              | <b>1,300,000</b>            | <b>1,300,000</b>  |
| <b>Total Revenue</b>                                      | <b>23,596,627</b>      | <b>22,652,087</b>               | <b>23,613,922</b>                             | <b>23,613,922</b>           | <b>23,613,922</b>   |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51090 - GROUP INSURANCE                                   | 2,225                  | 2,857                           | 0   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>2,225</b>           | <b>2,857</b>                    | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521811 - MARKETING  | 4,752                  | 2,582                           | 9,000   | 9,000                       | 9,000   |
| 521900 - PROFESSIONAL SVC                                 | 656,545                | 421,593                         | 400,000                                       | 400,000                     | 400,000   |
| 521901 - LITIGATION                                       | 63,896                 | 304,909                         | 200,000                                       | 200,000                     | 200,000   |
| 522600 - PROPERTY INSURANCE                               | 180,048                | 508,182                         | 500,000                                       | 500,000                     | 500,000   |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 0                               | 0   | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 16,025                          | 0   | 0                           | 0   |
| 52444 - SPECIAL EXP - FEMA                                | 0                      | 0                               | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>905,241</b>         | <b>1,253,291</b>                | <b>1,109,000</b>                              | <b>1,109,000</b>            | <b>1,109,000</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 546320 - ROOF PROJ  | 0                      | 0                               | 0   | 0                           | 0   |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>54-FIXED ASSETS (continued)</b>                        |                        |                                 |   |                             |   |
| 54844 - PCJP-SB844 GF MATCH                               | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               |   | 0                           | 0   |
| 58001 - TRANSFER-OUT1                                     | 0                      | 0                               |   | 0                           | 0   |
| 58999 - TRSFR OUT STR SUPPS                               | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>907,466</b>         | <b>1,256,148</b>                |   | <b>1,109,000</b>            | <b>1,109,000</b>  |
| <b>Net Cost</b>   | <b>(22,689,161)</b>    | <b>(21,395,939)</b>             |   | <b>(22,504,922)</b>         | <b>(22,504,922)</b>                                       |

# CONTRIBUTIONS

State Controller Schedules  
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**Plumas County**  
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**Fund: 0001 GENERAL**

**Budget Unit: 20031 - CONTRIBUTIONS**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 10 - LEGISLATIVE & ADMIN**

**2024-25  
Adopted by the  
Board of  
Supervisors**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5              |
|---|------------------------|--|-----------------------------|----------------|
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |                |
| 43015 - INTEREST A&D                                      | 91                     | 122  | 0                           | 0              |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>91</b>              | <b>122</b>   | <b>0</b>                    | <b>0</b>       |
| <b>48-TRANSFER</b>  |                        |  |                             |                |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0              |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>       |
| <b>Total Revenue</b>                                      | <b>91</b>              | <b>122</b>   | <b>0</b>                    | <b>0</b>       |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |                |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0              |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>       |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                             |                |
| 531100 - CONTRIB CFP PYMNTS                               | 44,591                 | 55,739   | 44,591                      | 44,591         |
| 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                                    | 49,464                 | 67,347   | 50,021                      | 50,021         |
| 533161 - ECON DEV & TOURISM                               | 0                      | 0  | 0                           | 0              |
| 533210 - PAY BACK STATE-A&D GRNT                          | 0                      | 0  | 0                           | 0              |
| 533600 - CONTRIB MEDICAL SVC                              | 27,964                 | 27,964   | 28,000                      | 28,000         |
| 534360 - CONTRIB TO SENIOR TRANS                          | 39,661                 | 500  | 500                         | 500            |
| 534362 - CONTRIB REC CNTR-TO HLTH                         | 0                      | 0  | 0                           | 0              |
| 534950 - CONTRIB TRIAL COURTS                             | 154,384                | 154,384  | 154,384                     | 154,384        |
| 535500 - CONTRIB -IV PARK&REC                             | 0                      | 0  | 0                           | 0              |
| 535510 - CONTRIB- E.PL.PARK&REC                           | 0                      | 0  | 0                           | 0              |
| 535520 - CONTRIB-CNTRL PRK&REC                            | 6,500                  | 6,500  | 6,500                       | 6,500          |
| 535530 - CONTRIB- ALMNR PRK&REC                           | 0                      | 0  | 0                           | 0              |
| 535532 - CONTRIB-SIERRA VALLEY GMD                        | 0                      | 0  | 0                           | 0              |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>322,564</b>         | <b>312,434</b>   | <b>283,996</b>              | <b>283,996</b> |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |                |
| 58000 - TRANSFER-OUT                                      | 0                      | 0  | 0                           | 0              |
| 580000 - TRANSFER   | 0                      | 0  | 0                           | 0              |
| 580001 - TRANSFER   | 0                      | 0  | 0                           | 0              |
| 583110 - CONTRIB QLQ LITIGATION                           | 0                      | 0  | 0                           | 0              |
| 583180 - CONTRIB TRANS DEBT SVC                           | 966,197                | 966,197  | 965,166                     | 965,166        |
| 583500 - CONTRIB TRANS AIR POLL CN                        | 22,000                 | 11,000   | 10,820                      | 10,820         |
| 583524 - CONTRIB TRANS FLOOD CNTRL                        | 0                      | 0  | 0                           | 0              |
| 584320 - CONTRIB EXCESS TRIAL CST                         | 0                      | 0  | 0                           | 0              |
| 584362 - CONTRIB TRANS REC CNRT-HL                        | 0                      | 0  | 0                           | 0              |
| 584960 - CONTRIB TRANS FAIR                               | 0                      | 0  | 0                           | 0              |
| 584980 - CONTRIB TRANS MNTL HLTH                          | 0                      | 0  | 7,672                       | 7,672          |
| 585010 - CONTRIB TRANS PUB HLTH                           | 66,296                 | 44,197   | 66,295                      | 66,295         |
| 585150 - CONTRIB TRANS DIST ATTRNY                        | 1,864,591              | 1,885,774  | 2,127,829                   | 2,127,829      |

# CONTRIBUTIONS

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**Plumas County**  
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**Fund: 0001 GENERAL**

**Budget Unit: 20031 - CONTRIBUTIONS**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 10 - LEGISLATIVE & ADMIN**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>58-TRANSFERS (continued)</b>                           |                        |                                 |   |                             |   |
| 585160 - CONTRIB TRANS SHERIFF                            | 4,479,471              | 5,141,460                       | 6,615,276                                     | 6,615,276                   | 6,615,276   |
| 585161 - CONTRIB TRANS JAIL                               | 2,751,456              | 3,295,799                       | 3,940,178                                     | 3,940,178                   | 3,940,178   |
| 585162 - CONTRIB TRANS S/O 15 MIN                         | 0                      | 0                               | 0   | 0                           | 0   |
| 585370 - CONTRIB TRANS SENIOR NUTR                        | 229,865                | 234,120                         | 278,141                                       | 278,141                     | 278,141   |
| 585572 - CONTRIB TRANS CRSNT LIGHT                        | 0                      | 0                               | 0   | 0                           | 0   |
| 585573 - CONTRIB PROP 40 PROJ                             | 0                      | 0                               | 0   | 0                           | 0   |
| 585577 - CONTRIB COORDINATING CO                          | 0                      | 0                               | 0   | 0                           | 0   |
| 585578 - CONTRIB RISK MANAGEMENT                          | 0                      | 0                               | 0   | 0                           | 0   |
| 585579 - CONTRIB SOCIAL SERVICES                          | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>10,379,876</b>      | <b>11,578,547</b>               | <b>14,011,377</b>                             | <b>14,011,377</b>           | <b>14,011,377</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>10,702,440</b>      | <b>11,890,981</b>               | <b>14,295,373</b>                             | <b>14,295,373</b>           | <b>14,295,373</b>   |
| <b>Net Cost</b>   | <b>10,702,349</b>      | <b>11,890,859</b>               | <b>14,295,373</b>                             | <b>14,295,373</b>           | <b>14,295,373</b>   |

# COUNTY ADMINISTRATIVE OFFICER

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**Fund: 0001 GENERAL**

**Budget Unit: 20030 - CAO**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 10 - LEGISLATIVE & ADMIN**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46059 - SAFETY INCENTIVE                                  | 0                      | 0                               |   | 60,000                      | 60,000  |
| 46060 - OTHER-MISCELLANEOUS                               | 49,312                 | 378,688                         |   | 0                           | 0   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>49,312</b>          | <b>378,688</b>                  |   | <b>60,000</b>               | <b>60,000</b>   |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 310,000                         |   | 160,333                     | 160,333   |
| 48005 - TRANSFER-IN5                                      | 0                      | 0                               |   | 7,623                       | 7,623   |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0                               |   | 0                           | 0   |
| 48021 - TRF IN - ARPA FUNDS                               | 706,000                | 0                               |   | 764,045                     | 764,045   |
| <b>Total 48 - TRANSFER</b>                                | <b>706,000</b>         | <b>310,000</b>                  |   | <b>932,001</b>              | <b>932,001</b>  |
| <b>Total Revenue</b>                                      | <b>755,312</b>         | <b>688,688</b>                  |   | <b>992,001</b>              | <b>992,001</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 163,998                | 230,354                         |   | 329,891                     | 329,891   |
| 51020 - OTHER WAGES                                       | 6,712                  | 0                               |   | 21,883                      | 21,883  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 122                    | 325                             |   | 1,308                       | 1,308   |
| 51080 - RETIREMENT  | 55,801                 | 61,262                          |   | 115,759                     | 115,759   |
| 51081 - OPEB LIABILITY                                    | 4,757                  | 4,830                           |   | 4,757                       | 4,757   |
| 51090 - GROUP INSURANCE                                   | 10,629                 | 22,646                          |   | 55,064                      | 55,064  |
| 51100 - FICA/MEDICARE OASDI                               | 12,963                 | 17,524                          |   | 25,237                      | 25,237  |
| 51110 - COMPENSATION INSURANCE                            | 1,248                  | 1,116                           |   | 1,116                       | 1,116   |
| 51120 - CELL PHONE ALLOW                                  | 600                    | 920                             |   | 1,360                       | 1,360   |
| 51122 - CAR ALLOWANCE                                     | 0                      | 0                               |   | 0                           | 0   |
| 51150 - LIFE INSURANCE                                    | 418                    | 641                             |   | 669                         | 669   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>257,248</b>         | <b>339,618</b>                  |   | <b>557,044</b>              | <b>557,044</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 471                    | 169                             |   | 500                         | 500   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0                               |   | 100                         | 100   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0                               |   | 500                         | 500   |
| 520233 - PRINTING SVC/CHRG                                | 0                      | 0                               |   | 250                         | 250   |
| 520250 - COPY MACHINE LEASE                               | 0                      | 0                               |   | 15                          | 15  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               |   | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0                               |   | 500                         | 500   |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 0                      | 0                               |   | 0                           | 0   |
| 521102 - FUEL - VEHICLE                                   | 0                      | 0                               |   | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 2,313                  | 896                             |   | 2,500                       | 2,500   |
| 521750 - FITNESS & WELLNESS                               | 0                      | 1,500                           |   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 3,656                  | 1,159                           |   | 9,000                       | 9,000   |
| 521811 - MARKETING  | 0                      | 0                               |   | 2,500                       | 2,500   |
| 521900 - PROFESSIONAL SVC                                 | 399,359                | 1,173,690                       |   | 1,085,000                   | 1,085,000   |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 0                               |   | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 12,639                 | 9,104                           |   | 14,000                      | 14,000  |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |

# COUNTY ADMINISTRATIVE OFFICER

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**Fund: 0001 GENERAL**

**Budget Unit: 20030 - CAO**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 10 - LEGISLATIVE & ADMIN**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 922                    |                                 | 1,405   | 1,405                       | 1,405   |
| 527000 - TRAINING   | 0                      |                                 | 0   | 1,500                       | 1,500   |
| 527400 - TRAVEL- IN COUNTY                                | 111                    |                                 | 195   | 2,000                       | 2,000   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 6,869                  |                                 | 3,783   | 14,000                      | 14,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>426,340</b>         |                                 | <b>1,191,901</b>                              | <b>1,133,770</b>            | <b>1,133,770</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      |                                 | 0   | 0                           | 0   |
| 580021 - TRANSFER-OUT ARPA                                | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>683,588</b>         |                                 | <b>1,531,519</b>                              | <b>1,690,814</b>            | <b>1,690,814</b>  |
| <b>Net Cost</b>   | <b>(71,724)</b>        |                                 | <b>842,831</b>                                | <b>698,813</b>              | <b>698,813</b>  |

# LOCAL ASSISTANCE & TRIBAL CONSISTENCY FUND

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Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0026 LOCAL ASSISTANCE & TCF**

**Budget Unit: 80026 - LOCAL ASSISTANCE & TCF**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 10 - LEGISLATIVE & ADMIN**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 53,665                 | 198,860  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>53,665</b>          | <b>198,860</b>   | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44027 - STATE GRANT                                       | 0                      | 0  | 0                           | 0   |
| 44415 - FEDERAL - OTHER                                   | 3,762,368              | 3,756,468  | 149,596                     | 149,596   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>3,762,368</b>       | <b>3,756,468</b>   | <b>149,596</b>              | <b>149,596</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>3,816,033</b>       | <b>3,955,328</b>   | <b>149,596</b>              | <b>149,596</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 521700 - MISC EXPENSES                                    | 49,312                 | 378,688  | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>49,312</b>          | <b>378,688</b>   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 58000 - TRANSFER-OUT                                      | 350,616                | 835,519  | 727,785                     | 727,785   |
| <b>Total 58 - TRANSFERS</b>                               | <b>350,616</b>         | <b>835,519</b>   | <b>727,785</b>              | <b>727,785</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>399,928</b>         | <b>1,214,207</b>   | <b>727,785</b>              | <b>727,785</b>  |
| <b>Net Cost</b>   | <b>(3,416,105)</b>     | <b>(2,741,121)</b>   | <b>578,189</b>              | <b>578,189</b>  |

**Fund: 0021 ARPA 2021**

**Budget Unit: 20003 - ARPA 2021**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 10 - LEGISLATIVE & ADMIN**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 50,471                 |                                 | 46,825  | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 10,965                 |                                 | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>61,436</b>          |                                 | <b>46,825</b>                                 | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44027 - STATE GRANT                                       | 1,826,520              |                                 | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>1,826,520</b>       |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>1,887,956</b>       |                                 | <b>46,825</b>                                 | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 52170 - MISCELLANEOUS EXPENSE                             | 88,585                 |                                 | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>88,585</b>          |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 1,494,950              |                                 | 341,297                                       | 351,274                     | 351,274   |
| <b>Total 58 - TRANSFERS</b>                               | <b>1,494,950</b>       |                                 | <b>341,297</b>                                | <b>351,274</b>              | <b>351,274</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>1,583,535</b>       |                                 | <b>341,297</b>                                | <b>351,274</b>              | <b>351,274</b>  |
| <b>Net Cost</b>   | <b>(304,421)</b>       |                                 | <b>294,472</b>                                | <b>351,274</b>              | <b>351,274</b>  |

# 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**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 6,410                  |                                 | 19,896  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>6,410</b>           |                                 | <b>19,896</b>                                 | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44054 - ST-OPIOID SETTLEMENT                              | 465,336                |                                 | 208,480                                       | 313,535                     | 313,535   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>465,336</b>         |                                 | <b>208,480</b>                                | <b>313,535</b>              | <b>313,535</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>471,746</b>         |                                 | <b>228,376</b>                                | <b>313,535</b>              | <b>313,535</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 0                      |                                 | 0   | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      |                                 | 0   | 313,535                     | 313,535   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               |                                 | <b>0</b>                                      | <b>313,535</b>              | <b>313,535</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               |                                 | <b>0</b>                                      | <b>313,535</b>              | <b>313,535</b>  |
| <b>Net Cost</b>   | <b>(471,746)</b>       |                                 | <b>(228,376)</b>                              | <b>0</b>                    | <b>0</b>  |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      | 40,000                          | 250,000                                       | 250,000                     | 250,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>40,000</b>                   | <b>250,000</b>                                | <b>250,000</b>              | <b>250,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>40,000</b>                   | <b>250,000</b>                                | <b>250,000</b>              | <b>250,000</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>40,000</b>                   | <b>250,000</b>                                | <b>250,000</b>              | <b>250,000</b>  |

# BUILDING DEVELOPMENT/IMPACT

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**Fund: 0001 0001I GEN FUND DEV/IMPACT**

**Budget Unit: 20446 - BUILDING DEVELOPMENT/IMPACT**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 237                    | 327                             |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>237</b>             | <b>327</b>                      |   | <b>0</b>                    | <b>0</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45396 - DEVELOPMENT/IMPACT FEES                           | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>237</b>             | <b>327</b>                      |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(237)</b>           | <b>(327)</b>                    |   | <b>0</b>                    | <b>0</b>  |

# NATIONAL OPIOID ABATEMENT TRUST

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**Fund: 0054 00541 NATIONAL OPIOID ABATEMENT TRUS**

**Budget Unit: 20541 - NATIONAL OPIOID ABATEMENT TRUS**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44054 - ST-OPIOID SETTLEMENT                              | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |

# DISTRIBUTOR-SUBDIVISION

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**Fund: 0054 00542 DISTRIBUTOR-SUBDIVISION**

**Budget Unit: 20542 - DISTRIBUTOR-SUBDIVISION**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44054 - ST-OPIOID SETTLEMENT                              | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# DISTRIBUTOR-ABATEMENT

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**Fund: 0054 00543 DISTRIBUTOR-ABATEMENT**

**Budget Unit: 20543 - DISTRIBUTOR-ABATEMENT**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44054 - ST-OPIOID SETTLEMENT                              | 0                      | 68,667                          | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>68,667</b>                   | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>68,667</b>                   | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>(68,667)</b>                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# JANSSEN-SUBDIVISION

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**Fund: 0054 00544 JANSSEN-SUBDIVISION**

**Budget Unit: 20544 - JANSSEN-SUBDIVISION**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44054 - ST-OPIOID SETTLEMENT                              | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# JANSSEN-ABATEMENT

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**Fund: 0054 00545 JANSSEN-ABATEMENT**

**Budget Unit: 20545 - JANSSEN-ABATEMENT**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44054 - ST-OPIOID SETTLEMENT                              | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |

# COORDINATING COUNCIL

State Controller Schedules  
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**Fund: 0001 GENERAL**

**Budget Unit: 20455 - COORD COUNCIL**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 16 - OTHER GENERAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 459                             |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>459</b>                      |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>459</b>                      |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521231 - COMPUTERS<1500.00                                | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>(459)</b>                    |   | <b>0</b>                    | <b>0</b>  |

# CARES ACT - COVID19

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**Fund: 0019 CARES ACT - COVID19**

**Budget Unit: 20002 - AUD - CARES PASS THRU**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 10 - LEGISLATIVE & ADMIN**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 1,474                  |                                 | 2,032   | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 563                    |                                 | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>2,037</b>           |                                 | <b>2,032</b>                                  | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44089 - SB89 COVID19 EMERG HMLESS                         | 0                      |                                 | 0   | 0                           | 0   |
| 44143 - ST. AID REALIGN BACKFILL                          | 0                      |                                 | 0   | 0                           | 0   |
| 44415 - FEDERAL - OTHER                                   | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>2,037</b>           |                                 | <b>2,032</b>                                  | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521700 - MISC EXPENSES                                    | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(2,037)</b>         |                                 | <b>(2,032)</b>                                | <b>0</b>                    | <b>0</b>  |

### **Joshua Brechtel, Interim Director**

The mission of County Counsel is to provide quality, timely, and sound legal advice, services, and representation in all civil and administrative proceedings to the Board of Supervisors, elected and appointed department heads, County departments, staff, and special districts.

County Counsel is a support organization; the work is client-driven without any independent objectives. County Counsel is dedicated to the principle that thoughtful, credible, and ethical legal services lead to fewer lawsuits, lower liability costs, better services, and better County government. By interpreting the law in a sound and consistent manner, the office enables clients to reach their objectives in accordance with local, State, and federal law, thereby avoiding, to the extent possible, challenge and confusion.

County Counsel provides legal advice and assistance on matters such as: public policies; land use; human/social services; civil actions; risk management and insurance; municipal and public law; tort law; resources law; environmental law; nuisance abatement; and construction, facilities, and real estate law. The attorneys in County Counsel prepare Board reports and recommendations; prepare legal opinions; draft ordinances, resolutions, and proposed legislation; represent the County before the legislature as directed; formulate litigation strategies; oversee legal research and investigations; act as trial counsel in State court, federal court, and administrative proceedings; monitor legal developments; retain and manage outside counsel; and serve as attorneys for the County in all civil actions.

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
|   |                        |  |                             |   |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |   |
| 45010 - ASSM-TAX COLLECTOR FEES                           | 0                      | 0  | 0                           | 0   |
| 45390 - SMALL CLAIMS FEES                                 | 46                     | 140  | 100                         | 100   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>46</b>              | <b>140</b>   | <b>100</b>                  | <b>100</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |   |
| 46193 - PUBLIC GUARDIAN FEES                              | 0                      | 0  | 0                           | 0   |
| 46194 - Juvenile Dependency Fee                           | 0                      | 0  | 0                           | 0   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0  | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 100,800                | 67,200   | 0                           | 0   |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 7,731                       | 7,731   |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>100,800</b>         | <b>67,200</b>  | <b>7,731</b>                | <b>7,731</b>  |
| <b>Total Revenue</b>                                      | <b>100,846</b>         | <b>67,340</b>  | <b>7,831</b>                | <b>7,831</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 437,500                | 331,334  | 383,011                     | 383,011   |
| 51020 - OTHER WAGES                                       | 0                      | 15,369   | 83,000                      | 83,000  |
| 51060 - OVERTIME PAY                                      | 0                      | 179  | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 507                    | 446  | 430                         | 430   |
| 51080 - RETIREMENT  | 109,444                | 103,629  | 134,399                     | 134,399   |
| 51081 - OPEB LIABILITY                                    | 9,513                  | 9,660  | 9,513                       | 9,513   |
| 51090 - GROUP INSURANCE                                   | 60,989                 | 52,887   | 63,731                      | 63,731  |
| 51100 - FICA/MEDICARE OASDI                               | 32,767                 | 26,435   | 29,300                      | 29,300  |
| 51110 - COMPENSATION INSURANCE                            | 6,259                  | 2,877  | 2,877                       | 2,877   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 270  | 2,160                       | 2,160   |
| 51128 - BILINGUAL ALLOWANCE                               | 0                      | 0  | 0                           | 0   |
| 51150 - LIFE INSURANCE                                    | 726                    | 390  | 1,136                       | 1,136   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>657,705</b>         | <b>543,476</b>   | <b>709,557</b>              | <b>709,557</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 376                    | 64   | 1,000                       | 1,000   |
| 520204 - INTERNET SEARCH ENGINE                           | 8,178                  | 4,975  | 5,600                       | 5,600   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 131                    | 1  | 200                         | 200   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 0                           | 0   |
| 520221 - ENVELOPES  | 0                      | 0  | 0                           | 0   |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0  | 0                           | 0   |
| 520230 - COPY CHARGES                                     | 0                      | 0  | 300                         | 300   |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0  | 100                         | 100   |
| 520250 - COPY MACHINE LEASE                               | 241                    | 0  | 5,000                       | 5,000   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 5,497                  | 5,016  | 7,300                       | 7,300   |
| 521750 - FITNESS & WELNESS                                | 0                      | 0  | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 7,280                  | 4,709  | 4,200                       | 4,200   |

**Fund: 0001 GENERAL**

**Budget Unit: 20080 - COUNTY COUNSEL**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 12 - COUNSEL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 521801 - Office Water                                     | 0                      | 0                               | 0   | 550                         | 550   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               | 0   | 10,000                      | 10,000  |
| 523710 - ANNUAL PUB/REF MANUALS                           | 6,420                  | 8,299                           | 8,299   | 8,500                       | 8,500   |
| 524600 - LITIGATION COSTS                                 | 45                     | 0                               | 0   | 2,000                       | 2,000   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 4,077                  | 4,685                           | 4,685   | 4,685                       | 4,685   |
| 527000 - TRAINING   | 0                      | 2,046                           | 2,046   | 5,000                       | 5,000   |
| 527040 - SMALL CLAIM ADVSR COSTS                          | 0                      | 0                               | 0   | 500                         | 500   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 8,035                  | 4,371                           | 4,371   | 8,000                       | 8,000   |
| 540412 - SOFTWARE   | 0                      | 0                               | 0   | 3,000                       | 3,000   |
| 549500 - COMPUTER HARDWARE                                | 0                      | 0                               | 0   | 10,000                      | 10,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>40,280</b>          | <b>34,166</b>                   | <b>34,166</b>                                 | <b>75,935</b>               | <b>75,935</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>697,985</b>         | <b>577,642</b>                  | <b>577,642</b>                                | <b>785,492</b>              | <b>785,492</b>  |
| <b>Net Cost</b>   | <b>597,139</b>         | <b>510,302</b>                  | <b>510,302</b>                                | <b>777,661</b>              | <b>777,661</b>  |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45050 - LEGAL FEES - P.D. & OTHER                         | 3,536                  | 3,536                           |   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>3,536</b>           | <b>3,536</b>                    |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48143 - TSFR-CARES REALIGN BACKFILL                       | 0                      | 0                               |   | 0                           | 0   |
| 48706 - TRN-ST PD 1/2 AB118                               | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>3,536</b>           | <b>3,536</b>                    |   | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               |   | 0                           | 0   |
| 521000 - WITNESS FEES/COSTS                               | 0                      | 0                               |   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 250                    | 0                               |   | 15,000                      | 15,000  |
| 524461 - FAMILY SVC COUNSEL                               | 2,680                  | 2,730                           |   | 11,500                      | 11,500  |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525700 - CONFLICT COUNSEL                                 | 6,082                  | 10,022                          |   | 14,500                      | 14,500  |
| 525800 - JUVENILE COUNSEL                                 | 0                      | 0                               |   | 4,000                       | 4,000   |
| 525900 - CONSERVATOR COUNSEL                              | 13,800                 | 11,040                          |   | 24,000                      | 24,000  |
| 526100 - INVESTIGATIONS                                   | 378                    | 5,531                           |   | 9,175                       | 9,175   |
| 526500 - EVALUATIONS                                      | 3,400                  | 8,900                           |   | 10,000                      | 10,000  |
| 526900 - CONTRACTS  | 329,244                | 302,894                         |   | 375,000                     | 375,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>355,834</b>         | <b>341,117</b>                  |   | <b>463,175</b>              | <b>463,175</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>355,834</b>         | <b>341,117</b>                  |   | <b>463,175</b>              | <b>463,175</b>  |
| <b>Net Cost</b>   | <b>352,298</b>         | <b>337,581</b>                  |   | <b>463,175</b>              | <b>463,175</b>  |

# MUNICIPAL COURT

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**Fund: 0001 GENERAL**

**Budget Unit: 20290 - MUNICIPAL COURT**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>42-FINES PENALTIES</b>                                 |                        |                                 |   |                             |   |
| 42010 - VEHICLE CODE FINES                                | 955                    | 260                             |   | 0                           | 0   |
| 42011 - COURT COST ADMIN 16028                            | 897                    | 813                             |   | 0                           | 0   |
| 42043 - T.C.REALIGNMENT AB233                             | 157,909                | 174,260                         |   | 150,000                     | 150,000   |
| 42070 - PROOF OF CORRECTION                               | 2,734                  | 2,448                           |   | 0                           | 0   |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>162,495</b>         | <b>177,781</b>                  |   | <b>150,000</b>              | <b>150,000</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45100 - CRT FEES/CLERK/RECORDER                           | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>162,495</b>         | <b>177,781</b>                  |   | <b>150,000</b>              | <b>150,000</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>53-OTHER CHARGES</b>                                   |                        |                                 |   |                             |   |
| 534950 - CONTRIB TRIAL COURTS                             | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(162,495)</b>       | <b>(177,781)</b>                |   | <b>(150,000)</b>            | <b>(150,000)</b>  |

## David Hollister, District Attorney

### **Mission Statement:**

Our mission is to vigorously, fairly and compassionately seek justice each day. As the chief law enforcement officer in Plumas County, I take our mission and daily responsibilities very seriously. By law, the district attorney is the chief law enforcement officer in the county. While a district attorney's duties are not limited to criminal prosecution, California law provides the district attorney's most essential duty is investigating and prosecuting criminal offenses on behalf of the People.

### **Department Description and Key Issues:**

#### The District Attorney Team

The Plumas County District Attorney's Office meets its Constitutional obligations through the tireless public service of the DA staff. Team members Assistant District Attorneys Graham Archer and Brian Hagen; Front office staff Nicole Romero, Kathy Green and Ian Thompson; Fiscal Officer Sheri Johns; Investigators Jessica Beatley and Shawn Adams; and Alternative Sentencing's Stephanie Tanaka, Sam Rick, and Bree Martin have all consistently performed at the highest of levels. In serving Plumas County, these dedicated workers regularly deal with disturbing subject matter, stressful situations and victims going through the worst day of their lives. Our staff addresses these daily challenges with consistency, fairness, grace and perseverance of which we are all rightly proud.

#### 2023 Filing Statistics, Staffing and Legal Scrutiny

During 2023, the DA's office reviewed approximately 796 investigations, filing criminal charges in approximately 605 cases, not counting juvenile cases or probation violations. We are, and have been for the last year, fully staffed having suffered no losses in staffing since 2022 while maintaining one of the most experienced staffs in Plumas County. For the 13th consecutive year, the Plumas County District Attorney's Office did not have a conviction reversed on appeal (nor were we the subject of any type of lawsuit).

#### Alternative Sentencing Program

In addition to the traditional prosecution of crime, the DA's office houses and supports the award-winning Alternative Sentencing Program (ASP). ASP exists to assist low-level offenders in the journey of becoming clean and sober, curb drug-related crime, reduce impaired driving, and reunite broken families. ASP is responsible for creating responses to the ever-changing criminal justice system while keeping Plumas County relevant and up to date with programs mandated by State and Federal governments, including administering Plumas County's highly successful Drug Court (Community Justice Court). ASP works with the Courts throughout Plumas County, ancillary service providers, non-profits as well as law enforcement to ensure quality, evidence-based pretrial, re-entry, and reintegration programming is being offered in Plumas County.

#### Truancy Prevention Team

The DA's office continues to partner with our schools in providing prevention services through the Truancy Prevention Team. The TPT supplements school truancy programs by offering early intervention designed to identify and correct a student's root cause of truancy. Since Assembly Bill 901 went into effect 1/1/2001 significantly removing Probation's role in truancy, the DA's office has increased our attention in both prevention, detection, and prosecution. The DA's office has been able to accomplish these goals despite a lack of county general fund or state grant support.

DA Investigator Shawn Adams has led this response, meeting regularly with school site administrators to identify those students who are truant. Once the student has been identified, a plan is formulated

### David Hollister, District Attorney

between Shawn and the school to check on the student's welfare and encourage the student to reintegrate with school staff. To meet this challenge Shawn routinely travels from Portola to Chester visiting students. In addition to making sure Plumas County children receive the education to which they are entitled, our truancy prevention efforts also provide an important safety net for some of the most vulnerable in our community. An excellent example of the importance of this program occurred a few years ago.

During the fall of 2020, Shawn returned to the Indian Valley residence of a 6 year old who was not been seen by her school nor had picked up materials for distance learning. Shawn had previously visited the residence and expressed concern about the health and safety of the three children living there. When Shawn returned he found the six year old student babysitting her 3 and 5 year old brothers. All were in a trailer described by a responding deputy as being in "shambles – the carpet was filthy and covered in food, trash was strewn about the residence." The boys were dressed only in diapers and were restrained with zip ties in car seats and placed in front of a television. The six year old, who had not seen her parents in hours and did not know where they were, was dressed in dirty clothes with her shirt on inside out and backwards, wearing mismatched shoes on the wrong feet and wearing glasses so scratched it was difficult to see out of them. When Shawn first approached the house the six year old had difficulty opening the front door and there was nothing readily available to cut the zip ties and free the boys from their undersized car seats. Upon these observations Shawn contacted and engaged Plumas County deputies and social services workers who all responded and addressed the situation.

### Legal Actions Outside of Court

#### Community Service

Not lost among the many accomplishments of the staff of the district attorney's office is the dedication to serving our community. As an office, we pick up trash, keeping Highway 70 clean through the CalTrans Adopt a Highway; we host the Quincy Community Supper serving a hearty meal of enchiladas, rice, beans and salad for 100+ members of our community; and we also provide educational opportunities allowing local college students to intern in our office to learn about criminal law as well as serving as a mentor for a local high school senior as they prepare a mock trial for their senior project.

#### Challenges and Solutions for 2024

Of the many challenges faced by the DA's office, the most significant exist close to home. The past eighteen months have been a particularly unstable time for our local government. During this time, the county has lost 1/3 of its appointed department heads (even after raises were provided in May 2022), support from some county departments has been inconsistent, our Sheriff's Office is recovering from lost staff only recently addressed with salary corrections and Board meetings seem to consistently include the CAO announcing a new crisis. To meet these challenges and help improve the service provided by local government, I am suggesting four changes for our Board of Supervisors which can be implemented immediately and will provide the direction forward for our county to provide quality services in a cost-effective manner. These suggestions will also lessen the strain on individual supervisors and transition local government from crisis management to one of stability, consistency, transparency and service.

- Hiring: The hiring of leadership positions (appointed department heads) needs to occur in a fair

### David Hollister, District Attorney

and consistent manner to cast as wide a net as possible to bring in the highest quality candidate. Recruitment for these crucial positions should consistently last at least four weeks and be open to any qualified applicant – whether currently a county employee or not. Once a candidate is selected, a thorough background check should occur – above and beyond simply checking for a criminal history. We do not have the luxury, for example, of flying such important positions for one week with the applicant pool limited to county employees.

- Evaluation: Leadership positions (appointed department heads) should undergo an annual “360 degree evaluation” where people they work for, with and supervise are interviewed. With the appointments of some department heads without prior experience, such a process is imperative to help grow the best leaders possible. To provide evaluations based simply on how the department head is perceived by the Board of Supervisors has proven itself to be ineffective.
- Brown Act compliance: The Brown Act mandates transparency in local government and makes sure our citizens are aware of what work their elected officials are doing on their behalf. Meeting the letter and spirit of the Brown Act must become a priority and goal rather than an obstacle. To the Board’s credit, the first meeting of 2024 ended the Board’s past practice of listing every appointed department head as a closed session evaluation item – a practice seemingly designed to hide which, if any, appointed department head was being evaluated.
- Ethics Training: Assembly Bill 1234 (passed in 2005, effective in 2006) requires all local elected officials to undergo two hours of ethics training within 12 months of taking office and every two years thereafter. This training covers important issues such as conflicts of interest, the Brown Act, Public Records Act requests and government transparency and is designed to create an awareness of ethical laws fostering good, transparent governance. The law provides for a county to designate employees to be required to undergo this training and to maintain records of completion of the training (specifically subject to Public Records Act requests) for five years. Given the variety of ethical challenges for the county, whether they be real or perceived, the training requirement of AB 1234 should be met and the Board should designate, at a minimum, all appointed department heads to undergo the training.

From a budgetary perspective, the DA’s office, through this upcoming budget cycle, will seek to solidify the availability of certain support services necessary for us to properly serve the public. During the past thirteen months, the DA’s office has experienced situations where requests for support went unanswered as well support services threatening to put the DA’s office on “pause.” These positions, coupled with other pending criminal cases and personnel actions necessitate the DA’s office undertaking a more direct and unilateral approach in assuring we are receiving necessary support.

There is a great deal of promise and hope for all who live, work and play in Plumas County – it continues to be a spectacular place on many levels. On behalf of the district attorney’s office, it is an honor to serve Plumas County and we are all grateful for the opportunity to provide the highest level of service, in the most cost-effective manner. Thank you, again for your support and efforts. Should you have any questions or comments please do not hesitate to contact me at the DA’s Office.

# DISTRICT ATTORNEY

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**Fund: 0001 0001D DISTRICT ATTORNEY**

**Budget Unit: 70301 - DISTRICT ATTORNEY**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>40-TAX REVENUE</b>                                     |                        |                                 |   |                             |   |
| 40061 - SALES TAX 1/2% PUB SAFETY                         | 161,094                | 108,716                         |   | 125,000                     | 125,000   |
| <b>Total 40 - TAX REVENUE</b>                             | <b>161,094</b>         | <b>108,716</b>                  |   | <b>125,000</b>              | <b>125,000</b>  |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 171                    | 237                             |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>171</b>             | <b>237</b>                      |   | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44042 - ST VEH THEFT SEC 9250.14                          | 35,180                 | 20,488                          |   | 26,000                      | 26,000  |
| 44079 - STATE- CORR AB109                                 | 0                      | 0                               |   | 0                           | 0   |
| 44393 - ST- SLESF & JUVNL JST                             | 17,985                 | 628                             |   | 7,000                       | 7,000   |
| 44393P - SLESF/JUV SLESF                                  | 0                      | 0                               |   | 0                           | 0   |
| 44416 - FEDERAL JAG GRANT                                 | 0                      | 0                               |   | 0                           | 0   |
| 44416P - FEDERAL JAG GRANT                                | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>53,165</b>          | <b>21,116</b>                   |   | <b>33,000</b>               | <b>33,000</b>   |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45028 - RETURN CHECK FEES                                 | 0                      | 0                               |   | 0                           | 0   |
| 45083 - COPY/CERT COPY/POSTAGE                            | 598                    | 262                             |   | 300                         | 300   |
| 45084 - CIVIL FEES  | 0                      | 0                               |   | 0                           | 0   |
| 45420 - TESTING FEES - D.A.-DUI                           | 2,814                  | 2,733                           |   | 2,500                       | 2,500   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>3,412</b>           | <b>2,995</b>                    |   | <b>2,800</b>                | <b>2,800</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 45083 - COPY/CERT COPY/POSTAGE                            | 0                      | 0                               |   | 0                           | 0   |
| 46082 - SALE OF SURPLUS PROP                              | 0                      | 0                               |   | 0                           | 0   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 218                    | 935                             |   | 0                           | 0   |
| 46611 - REVENUE FROM SETTLEMENTS                          | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>218</b>             | <b>935</b>                      |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 47001 - INTERFUND TRANSFER                                | 0                      | 0                               |   | 0                           | 0   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 0                           | 0   |
| 48005 - TRANSFER-INS                                      | 0                      | 0                               |   | 25,823                      | 25,823  |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0                               |   | 0                           | 0   |
| 48143 - TSFR-CARES REALIGN BACKFILL                       | 0                      | 0                               |   | 0                           | 0   |
| 48211 - CONTRI TRANS FR CO GEN                            | 1,864,591              | 1,885,774                       |   | 2,127,829                   | 2,127,829   |
| 48705 - TRN-ST DA 1/2 AB118                               | 0                      | 0                               |   | 0                           | 0   |
| 48718 - TRN-PRB/SO/DA COPS JV JST                         | 0                      | 0                               |   | 0                           | 0   |
| 48999 - TRANSFER FROM STR SUPPS                           | 0                      | 0                               |   | 0                           | 0   |
| 49003 - PROCEEDS FROM LEASES                              | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>1,864,591</b>       | <b>1,885,774</b>                |   | <b>2,153,652</b>            | <b>2,153,652</b>  |
| <b>Total Revenue</b>                                      | <b>2,082,651</b>       | <b>2,019,773</b>                |   | <b>2,314,452</b>            | <b>2,314,452</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 615,034                | 741,595                         |   | 876,384                     | 876,384   |
| 51020 - OTHER WAGES                                       | 2,878                  | 0                               |   | 10,000                      | 10,000  |
| 51060 - OVERTIME PAY                                      | 17,503                 | 28,971                          |   | 0                           | 0   |

# DISTRICT ATTORNEY

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**Fund: 0001 0001D DISTRICT ATTORNEY**

**Budget Unit: 70301 - DISTRICT ATTORNEY**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23          | 2023-24   | 2024-25          | 2024-25  |
|---|------------------|---|------------------|--|
|   | Actual<br>2      | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>51-SALARIES BENEFITS (continued)</b>                   |                  |   |                  |  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 2,526            | 1,848   | 595              | 595  |
| 51080 - RETIREMENT  | 764,820          | 786,911   | 904,469          | 904,469  |
| 51081 - OPEB LIABILITY                                    | 22,830           | 23,183  | 20,452           | 20,452   |
| 51090 - GROUP INSURANCE                                   | 69,450           | 102,113   | 173,075          | 173,075  |
| 51100 - FICA/MEDICARE OASDI                               | 46,406           | 57,099  | 67,043           | 67,043   |
| 51110 - COMPENSATION INSURANCE                            | 7,673            | 6,889   | 6,889            | 6,889  |
| 51120 - CELL PHONE ALLOW                                  | 3,480            | 4,235   | 5,182            | 5,182  |
| 51150 - LIFE INSURANCE                                    | 334              | 320   | 334              | 334  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>1,552,934</b> | <b>1,753,164</b>  | <b>2,064,423</b> | <b>2,064,423</b>                               |
| <b>52-SERVICES SUPPLIES</b>                               |                  |   |                  |  |
| 520201 - PHONE - LAND LINE (S)                            | 2,746            | 2,325   | 3,300            | 3,300  |
| 520204 - INTERNET SEARCH ENGINE                           | 9,533            | 6,740   | 16,000           | 16,000   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 313              | 142   | 400              | 400  |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                | 0   | 0                | 0  |
| 520230 - COPY CHARGES                                     | 0                | 0   | 0                | 0  |
| 520233 - PRINTING SVC/CHRGs                               | 0                | 0   | 0                | 0  |
| 520234 - PRINTER SUPPLIES                                 | 0                | 0   | 0                | 0  |
| 520250 - COPY MACHINE LEASE                               | 2,703            | 2,679   | 5,000            | 5,000  |
| 520419 - COVID PPE & CLEANING COST                        | 0                | 0   | 0                | 0  |
| 520902 - VEHICLE MAINTENANCE                              | 2,275            | 1,480   | 3,500            | 3,500  |
| 521000 - WITNESS FEES/COSTS                               | 0                | 1,158   | 2,500            | 2,500  |
| 521102 - FUEL - VEHICLE                                   | 2,610            | 1,964   | 3,500            | 3,500  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 3,764            | 2,023   | 10,000           | 10,000   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 5,322            | 3,230   | 6,500            | 6,500  |
| 521750 - FITNESS & WELNESS                                | 0                | 0   | 0                | 0  |
| 521800 - OFFICE EXPENSE                                   | 7,564            | 2,542   | 8,000            | 8,000  |
| 521801 - Office Water                                     | 0                | 0   | 1,200            | 1,200  |
| 521900 - PROFESSIONAL SVC                                 | 1,191            | 9,416   | 40,000           | 40,000   |
| 521908 - COURT REPORTER SVC                               | 48               | 0   | 1,000            | 1,000  |
| 521913 - WEB PIX/DESIGN SVC                               | 0                | 0   | 0                | 0  |
| 521930 - DUI PROFESSIONAL SVC                             | 4,130            | 3,290   | 6,000            | 6,000  |
| 521980 - MEDICAL SERVICE - PROF SV                        | 1,253            | 0   | 3,000            | 3,000  |
| 523670 - REF MANUAL/LAW, CODE BOOKS                       | 3,335            | 2,114   | 5,000            | 5,000  |
| 524207 - STORAGE SPACE RENT                               | 0                | 0   | 7,000            | 7,000  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 2,500            | 493   | 2,500            | 2,500  |
| 525000 - OVERHEAD   | 0                | 0   | 0                | 0  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 5,673            | 6,479   | 6,479            | 6,479  |
| 527400 - TRAVEL- IN COUNTY                                | 0                | 0   | 0                | 0  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 3,514            | 4,023   | 9,000            | 9,000  |
| 527750 - IN CNTY HOSTING                                  | 0                | 0   | 150              | 150  |
| 528400 - CONTINGENCIES                                    | 0                | 0   | 50,000           | 50,000   |
| 529370 - INTEREST EXPENSE LEASE                           | 0                | 0   | 0                | 0  |

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**Fund: 0001 0001D DISTRICT ATTORNEY**

**Budget Unit: 70301 - DISTRICT ATTORNEY**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 52970 - PRINCIPAL LEASE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>58,474</b>          | <b>50,098</b>                   | <b>190,029</b>                                | <b>190,029</b>              | <b>190,029</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540412 - SOFTWARE   | 0                      | 4,033                           | 0   | 0                           | 0   |
| 541501 - VEHICLE 4X4                                      | 0                      | 0                               | 60,000  | 60,000                      | 60,000  |
| 543700 - COPY MACHINE                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 549950 - LEASE EXPENDITURE CAP OUTLAY                     | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>4,033</b>                    | <b>60,000</b>                                 | <b>60,000</b>               | <b>60,000</b>   |
| <b>57-TRANSFER OUT</b>                                    |                        |                                 |   |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               | 0   | 0                           | 0   |
| 570001 - TSFR - MUNIS SAAS ANN FEE                        | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>1,611,408</b>       | <b>1,807,295</b>                | <b>2,314,452</b>                              | <b>2,314,452</b>            | <b>2,314,452</b>  |
| <b>Net Cost</b>   | <b>(471,243)</b>       | <b>(212,478)</b>                | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# ALTERNATIVE SENTENCING-SRF

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**Fund: 0309 DA Alt Sentencing**

**Budget Unit: 70309 - DA Alt Sentencing-SRF**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0                               |   | 12,000                      | 12,000  |
| 48079 - TRN-CCPIF AB109                                   | 0                      | 0                               |   | 376,753                     | 376,753   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>388,753</b>              | <b>388,753</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        |   | <b>388,753</b>              | <b>388,753</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0                               |   | 197,362                     | 197,362   |
| 51060 - OVERTIME PAY                                      | 0                      | 0                               |   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0                               |   | 251                         | 251   |
| 51080 - RETIREMENT  | 0                      | 0                               |   | 69,254                      | 69,254  |
| 51081 - OPEB LIABILITY                                    | 0                      | 0                               |   | 7,135                       | 7,135   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               |   | 60,375                      | 60,375  |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               |   | 15,098                      | 15,098  |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0                               |   | 1,991                       | 1,991   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0                               |   | 1,800                       | 1,800   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>353,266</b>              | <b>353,266</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0                               |   | 250                         | 250   |
| 520204 - INTERNET SEARCH ENGINE                           | 0                      | 0                               |   | 11,100                      | 11,100  |
| 520407 - REFUSE DISPOSAL                                  | 0                      | 0                               |   | 4,000                       | 4,000   |
| 521102 - FUEL - VEHICLE                                   | 0                      | 0                               |   | 300                         | 300   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0                               |   | 5,000                       | 5,000   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0                               |   | 2,000                       | 2,000   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               |   | 5,000                       | 5,000   |
| 524000 - RENT - OFFICE/SPACE                              | 0                      | 0                               |   | 960                         | 960   |
| 524200 - RENTS/LEASES STRUCTURES                          | 0                      | 0                               |   | 15,000                      | 15,000  |
| 524207 - STORAGE SPACE RENT                               | 0                      | 0                               |   | 1,960                       | 1,960   |
| 524804 - DRUG TESTING SUPPLIES                            | 0                      | 0                               |   | 20,000                      | 20,000  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0                               |   | 1,663                       | 1,663   |
| 527410 - CLIENT SERVICE EXP                               | 0                      | 0                               |   | 15,000                      | 15,000  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               |   | 10,000                      | 10,000  |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 0                               |   | 4,000                       | 4,000   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 0                      | 0                               |   | 4,000                       | 4,000   |
| 527807 - WATER/SEWER CHARGES                              | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>100,233</b>              | <b>100,233</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58001 - TRANSFER-OUT1                                     | 0                      | 0                               |   | 6,000                       | 6,000   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        |   | <b>6,000</b>                | <b>6,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        |   | <b>459,499</b>              | <b>459,499</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        |   | <b>70,746</b>               | <b>70,746</b>   |

# RE-ENTRY PROGRAM-SRF

State Controller Schedules  
County Budget Act

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Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0308 DA-RE-ENTRY PROGRAM**

**Budget Unit: 70308 - RE-ENTRY PROGRAM-SRF**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44027 - STATE GRANT                                       | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0                               | 44,200  | 44,200                      | 44,200  |
| 51020 - OTHER WAGES                                       | 0                      | 0                               | 20,000  | 20,000                      | 20,000  |
| 51060 - OVERTIME PAY                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 51080 - RETIREMENT  | 0                      | 0                               | 15,510  | 15,510                      | 15,510  |
| 51081 - OPEB LIABILITY                                    | 0                      | 0                               | 0   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               | 2,378   | 2,378                       | 2,378   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               | 20,125  | 20,125                      | 20,125  |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0                               | 3,381   | 3,381                       | 3,381   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>                        | <b>105,594</b>                                | <b>105,594</b>              | <b>105,594</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520204 - INTERNET SEARCH ENGINE                           | 0                      | 0                               | 20,000  | 20,000                      | 20,000  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0                               | 10,000  | 10,000                      | 10,000  |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0                               | 10,000  | 10,000                      | 10,000  |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               | 75,000  | 75,000                      | 75,000  |
| 524804 - DRUG TESTING SUPPLIES                            | 0                      | 0                               | 25,000  | 25,000                      | 25,000  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 25,000  | 25,000                      | 25,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>165,000</b>                                | <b>165,000</b>              | <b>165,000</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>270,594</b>                                | <b>270,594</b>              | <b>270,594</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>270,594</b>                                | <b>270,594</b>              | <b>270,594</b>  |

# ENVIRONMENTAL SETTLEMENT

State Controller Schedules  
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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 4,011                  |                                 | 9,663   | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 237                    |                                 | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>4,248</b>           |                                 | <b>9,663</b>                                  | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46611 - REVENUE FROM SETTLEMENTS                          | 208,799                |                                 | 200,000                                       | 200,000                     | 200,000   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>208,799</b>         |                                 | <b>200,000</b>                                | <b>200,000</b>              | <b>200,000</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>213,047</b>         |                                 | <b>209,663</b>                                | <b>200,000</b>              | <b>200,000</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521800 - OFFICE EXPENSE                                   | 0                      |                                 | 505   | 5,000                       | 5,000   |
| 521900 - PROFESSIONAL SVC                                 | 0                      |                                 | 0   | 5,000                       | 5,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               |                                 | <b>505</b>                                    | <b>10,000</b>               | <b>10,000</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               |                                 | <b>505</b>                                    | <b>10,000</b>               | <b>10,000</b>   |
| <b>Net Cost</b>   | <b>(213,047)</b>       |                                 | <b>(209,158)</b>                              | <b>(190,000)</b>            | <b>(190,000)</b>  |

# PUBLIC ADMINISTRATOR

State Controller Schedules  
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**Fund: 0001 GENERAL**

**Budget Unit: 20432 - PUBLIC ADMINISTRATOR**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 21 - OTHER PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |   |                             |  |
| 45110 - ESTATE FEES                                       | 0                      | 0   | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 28,079                 | 13,686  | 16,309                      | 16,309   |
| 51060 - OVERTIME PAY                                      | 0                      | 0   | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 38                     | 32  | 29                          | 29   |
| 51080 - RETIREMENT  | 7,091                  | 3,506   | 5,723                       | 5,723  |
| 51081 - OPEB LIABILITY                                    | 952                    | 966   | 952                         | 952  |
| 51090 - GROUP INSURANCE                                   | 1,100                  | 840   | 4,025                       | 4,025  |
| 51100 - FICA/MEDICARE OASDI                               | 2,234                  | 1,122   | 1,248                       | 1,248  |
| 51110 - COMPENSATION INSURANCE                            | 394                    | 908   | 908                         | 908  |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0   | 120                         | 120  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>39,888</b>          | <b>21,060</b>   | <b>29,314</b>               | <b>29,314</b>                                  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520204 - INTERNET SEARCH ENGINE                           | 2,542                  | 3,735   | 5,000                       | 5,000  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0   | 0                           | 0  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 1,075                  | 1,135   | 1,500                       | 1,500  |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0   | 200                         | 200  |
| 521900 - PROFESSIONAL SVC                                 | 7,987                  | 5,558   | 20,000                      | 20,000   |
| 523670 - REF MANUAL/LAW, CODE BOOKS                       | 87                     | 95  | 150                         | 150  |
| 525000 - OVERHEAD   | 0                      | 0   | 0                           | 0  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 292                    | 337   | 337                         | 337  |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0   | 0                           | 0  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 2,318   | 2,500                       | 2,500  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>11,983</b>          | <b>13,178</b>   | <b>29,687</b>               | <b>29,687</b>                                  |
| <b>Total Expenditures and Appropriations</b>              | <b>51,871</b>          | <b>34,238</b>   | <b>59,001</b>               | <b>59,001</b>                                  |
| <b>Net Cost</b>   | <b>51,871</b>          | <b>34,238</b>   | <b>59,001</b>               | <b>59,001</b>                                  |

# ADULT DRUG COURT GRANT

State Controller Schedules  
County Budget Act

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**Fund: 0018 DA - ADULT DRUG COURT**

**Budget Unit: 70318 - DA-ADULT DRUG CRT GRANT**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0                               | 0   | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                           | (113)                  | 0                               | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>(113)</b>           | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44415 - FEDERAL - OTHER                                   | 155,735                | 55,952                          | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>155,735</b>         | <b>55,952</b>                   | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>155,622</b>         | <b>55,952</b>                   | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 51080 - RETIREMENT  | 6,614                  | 0                               | 0   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               | 0   | 0                           | 0   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>6,614</b>           | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521800 - OFFICE EXPENSE                                   | 2,685                  | 0                               | 0   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 150,227                | 55,952                          | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>152,912</b>         | <b>55,952</b>                   | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>159,526</b>         | <b>55,952</b>                   | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>3,904</b>           | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# ASSET FORFEITURE

State Controller Schedules  
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**Fund: 00D1 ASSET FORFEITURE**

**Budget Unit: 70311 - DA-ASSET FORFEITURE**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>42-FINES PENALTIES</b>                                 |                        |   |                             |  |
| 42014 - ASSETS FORFEITURE                                 | 0                      | 0   | 0                           | 0  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 354                    | 487   | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 137                    | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>491</b>             | <b>487</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>491</b>             | <b>487</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0   | 0                           | 0  |
| 51081 - OPEB LIABILITY                                    | 0                      | 0   | 0                           | 0  |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0   | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 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  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>  | <b>500</b>                  | <b>500</b>                                     |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>  | <b>500</b>                  | <b>500</b>                                     |
| <b>Net Cost</b>   | <b>(491)</b>           | <b>(487)</b>  | <b>500</b>                  | <b>500</b>                                     |

# ALTERNATIVE SENTENCING PROGRAM

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**Fund: 0001 0001D DISTRICT ATTORNEY**

**Budget Unit: 70307 - DA/ALTERN SENTENCING PRG**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44027 - STATE GRANT                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 44079 - STATE- CORR AB109                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 44290 - STATE-OTHER                                       | 23,147                 | 0                               | 0   | 0                           | 0   |
| 44290P - STATE OTHER                                      | 435,606                | 8,337                           | 0   | 0                           | 0   |
| 44291 - STATE-OCJP D.A. DC                                | 0                      | 0                               | 0   | 0                           | 0   |
| 44293 - STATE-E.BYRNE MM JAG BSCC                         | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>458,753</b>         | <b>8,337</b>                    | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 48001 - TRANSFER-IN1                                      | 17,283                 | 22,987                          | 0   | 0                           | 0   |
| 48002 - TRANSFER-IN2                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 48003 - TRANSFER-IN3                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 48079 - TRN-CCPIF AB109                                   | 169,239                | 174,833                         | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>186,522</b>         | <b>197,820</b>                  | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>645,275</b>         | <b>206,157</b>                  | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 159,100                | 159,511                         | 0   | 0                           | 0   |
| 51020 - OTHER WAGES                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 51040 - HOLIDAY PAY                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 106                    | 7,490                           | 0   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,908                  | 630                             | 0   | 0                           | 0   |
| 51080 - RETIREMENT  | 40,239                 | 39,908                          | 0   | 0                           | 0   |
| 51081 - OPEB LIABILITY                                    | 7,135                  | 7,245                           | 0   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 13,367                 | 9,328                           | 0   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 12,611                 | 13,805                          | 0   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 2,162                  | 1,991                           | 0   | 0                           | 0   |
| 51120 - CELL PHONE ALLOW                                  | 1,560                  | 1,635                           | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>238,188</b>         | <b>241,543</b>                  | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 286                    | 174                             | 0   | 0                           | 0   |
| 520204 - INTERNET SEARCH ENGINE                           | 8,559                  | 5,849                           | 0   | 0                           | 0   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0                               | 0   | 0                           | 0   |
| 520300 - FOOD   | 0                      | 0                               | 0   | 0                           | 0   |
| 520407 - REFUSE DISPOSAL                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               | 0   | 0                           | 0   |
| 521102 - FUEL - VEHICLE                                   | 230                    | 40                              | 0   | 0                           | 0   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 5,000                  | 0                               | 0   | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0                               | 0   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 82                     | 0                               | 0   | 0                           | 0   |

# ALTERNATIVE SENTENCING PROGRAM

State Controller Schedules  
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**Plumas County**  
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**Fund: 0001 0001D DISTRICT ATTORNEY**

**Budget Unit: 70307 - DA/ALTERN SENTENCING PRG**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 220,007                | 0                               |   | 0                           | 0   |
| 524000 - RENT - OFFICE/SPACE                              | 0                      | 2,200                           |   | 0                           | 0   |
| 524200 - RENTS/LEASES STRUCTURES                          | 0                      | 12,280                          |   | 0                           | 0   |
| 524207 - STORAGE SPACE RENT                               | 0                      | 400                             |   | 0                           | 0   |
| 524804 - DRUG TESTING SUPPLIES                            | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 1,598                  | 1,663                           |   | 0                           | 0   |
| 527410 - CLIENT SERVICE EXP                               | 19,709                 | 3,491                           |   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 15,057                 | 742                             |   | 0                           | 0   |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0                               |   | 0                           | 0   |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 941                             |   | 0                           | 0   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 0                      | 915                             |   | 0                           | 0   |
| 527807 - WATER/SEWER CHARGES                              | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>270,528</b>         | <b>28,695</b>                   |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               |   | 0                           | 0   |
| 58001 - TRANSFER-OUT1                                     | 615                    | 331                             |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>615</b>             | <b>331</b>                      |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>509,331</b>         | <b>270,569</b>                  |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(135,944)</b>       | <b>64,412</b>                   |   | <b>0</b>                    | <b>0</b>  |

# ALTERNATIVE SENTENCING PROGRAM

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**Fund: 0309 DA Alt Sentencing**

**Budget Unit: 70307 - DA/ALTERN SENTENCING PRG**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44290 - STATE-OTHER                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 44290P - STATE OTHER                                      | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# RE-ENTRY PROGRAM

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**Fund: 0001 0001D DISTRICT ATTORNEY**

**Budget Unit: 70303 - RE-ENTRY PROGRAM**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44027 - STATE GRANT                                       | 50,000                 | 0                               |   | 0                           | 0   |
| 44290 - STATE-OTHER                                       | 0                      | 384,877                         |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>50,000</b>          | <b>384,877</b>                  |   | <b>0</b>                    | <b>0</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45028 - RETURN CHECK FEES                                 | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 0                           | 0   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>50,000</b>          | <b>384,877</b>                  |   | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0                               |   | 0                           | 0   |
| 51020 - OTHER WAGES                                       | 0                      | 0                               |   | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 12,193                 | 6,689                           |   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0                               |   | 0                           | 0   |
| 51080 - RETIREMENT  | 6,561                  | 6,268                           |   | 0                           | 0   |
| 51081 - OPEB LIABILITY                                    | 0                      | 0                               |   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               |   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 949                    | 512                             |   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>19,703</b>          | <b>13,469</b>                   |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520204 - INTERNET SEARCH ENGINE                           | 0                      | 0                               |   | 0                           | 0   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 7,956                           |   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0                               |   | 0                           | 0   |
| 521801 - Office Water                                     | 0                      | 0                               |   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               |   | 0                           | 0   |
| 524804 - DRUG TESTING SUPPLIES                            | 0                      | 0                               |   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               |   | 0                           | 0   |
| 542200 - COMMUNICATION EQUIPMENT                          | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>7,956</b>                    |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>19,703</b>          | <b>21,425</b>                   |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(30,297)</b>        | <b>(363,452)</b>                |   | <b>0</b>                    | <b>0</b>  |

## ENVIRONMENTAL HEALTH

---

### Rob Robinette, Interim Director

The mission of the Environmental Health Department is to preserve the environment and enhance public health through outreach, education, collaborative planning, and sensible applications of environmental health principles, laws, and statutes.

Environmental Health is a State mandated program that provides services into ten core program areas. The amount of time spent in each program area depends on a variety of risk factors as well as the service needs of the community. These programs provide technical support and regulatory compliance for the following:

- Drinking Water Protection – small and medium sized water systems
- Hazardous Materials Management – hazardous materials and fuel storage tanks
- Food Safety – restaurants, markets, and community events
- Liquid Waste Management – septic systems, and community events
- Solid Waste Management – waste transfer sites, landfills, and fire debris clean-up
- Water Quality Assurance – water wells and springs
- Land Use and Development – special uses and land division
- Rabies and Vector Control – animal bite tracking and field investigations
- Recreational Health – commercial swimming and spa pools
- Housing and Institution Safety – housing and correctional facility sanitation

Environmental Health maintains close working relationships with several County departments that include, and are not limited to, Public Health, Animal Control, Planning, Building, and Public Works.

# ENVIRONMENTAL HEALTH

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**Fund: 0001 GENERAL**

**Budget Unit: 20550 - ENVIRONMENTAL HEALTH**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44027 - STATE GRANT                                       | 0                      | 0  | 0                           | 0  |
| 44027P - STATE GRANT                                      | 0                      | 0  | 0                           | 0  |
| 44138 - STATE-UST LEAK PREV                               | 0                      | 0  | 0                           | 0  |
| 44138P - STATE-UST LEAK PREV                              | 0                      | 0  | 0                           | 0  |
| 44150P - STATE - APSA GRANT                               | 0                      | 0  | 0                           | 0  |
| 44154 - STATE-LEA GRANT                                   | 18,918                 | 15,479   | 17,199                      | 17,199   |
| 44154P - STATE-LEA GRANT                                  | 0                      | 0  | 0                           | 0  |
| 44156 - CUPA GRANT  | 60,000                 | 60,000   | 60,000                      | 60,000   |
| 44157 - SIERRA COUNTY CUPA CONTRA                         | 0                      | 0  | 0                           | 0  |
| 44410 - FED - EPAUCI ENV HLT                              | 0                      | 0  | 0                           | 0  |
| 44410P - FED-EPA/UCI ENV HLT PRIOR                        | 0                      | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>78,918</b>          | <b>75,479</b>  | <b>77,199</b>               | <b>77,199</b>                                  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45160 - SANITATION SERVICES                               | 266,210                | 236,674  | 220,000                     | 220,000  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>266,210</b>         | <b>236,674</b>   | <b>220,000</b>              | <b>220,000</b>                                 |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0  | 0                           | 0  |
| 46082 - SALE OF SURPLUS PROP                              | 0                      | 0  | 0                           | 0  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 1,694                  | 0  | 0                           | 0  |
| 46253 - REIMB - CO DISASTR RESPON                         | 680                    | 0  | 0                           | 0  |
| 46611 - REVENUE FROM SETTLEMENTS                          | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>2,374</b>           | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 200,000                | 200,000  | 200,000                     | 200,000  |
| 48002 - TRANSFER-IN2                                      | 0                      | 0  | 0                           | 0  |
| 48003 - TRANSFER-IN3                                      | 15,306                 | 0  | 15,306                      | 15,306   |
| 48004 - TRANSFER-IN4                                      | 0                      | 0  | 0                           | 0  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 21,289                      | 21,289   |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>215,306</b>         | <b>200,000</b>   | <b>236,595</b>              | <b>236,595</b>                                 |
| <b>Total Revenue</b>                                      | <b>562,808</b>         | <b>512,153</b>   | <b>533,794</b>              | <b>533,794</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 458,719                | 425,175  | 588,270                     | 588,270  |
| 51020 - OTHER WAGES                                       | 0                      | 0  | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 0                      | 0  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 656                    | 517  | 460                         | 460  |
| 51080 - RETIREMENT  | 132,731                | 125,328  | 206,424                     | 206,424  |
| 51081 - OPEB LIABILITY                                    | 16,647                 | 16,904   | 16,647                      | 16,647   |
| 51090 - GROUP INSURANCE                                   | 76,576                 | 101,807  | 140,875                     | 140,875  |

# ENVIRONMENTAL HEALTH

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**Fund: 0001 GENERAL**

**Budget Unit: 20550 - ENVIRONMENTAL HEALTH**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>51-SALARIES BENEFITS (continued)</b>                   |                        |                                 |   |                             |   |
| 51100 - FICA/MEDICARE OASDI                               | 35,064                 | 32,806                          |   | 45,003                      | 45,003  |
| 51110 - COMPENSATION INSURANCE                            | 6,731                  | 2,761                           |   | 2,761                       | 2,761   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0                               |   | 960                         | 960   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0                               |   | 334                         | 334   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>727,124</b>         | <b>705,298</b>                  |   | <b>1,001,734</b>            | <b>1,001,734</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 516                    | 260                             |   | 600                         | 600   |
| 520202 - CELL PHONE SERVICE                               | 0                      | 0                               |   | 2,900                       | 2,900   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 2,702                  | 688                             |   | 4,000                       | 4,000   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0                               |   | 0                           | 0   |
| 520221 - ENVELOPES  | 0                      | 0                               |   | 0                           | 0   |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0                               |   | 0                           | 0   |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0                               |   | 0                           | 0   |
| 520250 - COPY MACHINE LEASE                               | 2,842                  | 1,436                           |   | 3,300                       | 3,300   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               |   | 0                           | 0   |
| 520850 - LAB/MED/FIELD EQUIP                              | 546                    | 516                             |   | 1,000                       | 1,000   |
| 520902 - VEHICLE MAINTENANCE                              | 4,158                  | 651                             |   | 7,000                       | 7,000   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 927                    | 933                             |   | 1,000                       | 1,000   |
| 521800 - OFFICE EXPENSE                                   | 1,049                  | 191                             |   | 3,000                       | 3,000   |
| 521801 - Office Water                                     | 0                      | 0                               |   | 0                           | 0   |
| 521846 - LABELS   | 0                      | 0                               |   | 0                           | 0   |
| 521847 - BACK UP MEDIA/COMP                               | 0                      | 0                               |   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 58,624                 | 470                             |   | 11,800                      | 11,800  |
| 521986 - SECURITY   | 5,506                  | 4,341                           |   | 9,928                       | 9,928   |
| 523670 - REF MANUAL/LAW, CODE BOOKS                       | 0                      | 0                               |   | 0                           | 0   |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 0                               |   | 100                         | 100   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 1,948                  | (243)                           |   | 2,000                       | 2,000   |
| 524870 - TEST -EMPLEE MED/IMMUN                           | 0                      | 0                               |   | 0                           | 0   |
| 524876 - TEST-NON EMPEE ENV HLH                           | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 4,977                  | 5,374                           |   | 5,374                       | 5,374   |
| 527400 - TRAVEL- IN COUNTY                                | 4,017                  | 2,985                           |   | 7,000                       | 7,000   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 2,193                  | 5,673                           |   | 7,500                       | 7,500   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 415                    | 0                               |   | 4,800                       | 4,800   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>90,420</b>          | <b>23,275</b>                   |   | <b>71,302</b>               | <b>71,302</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 541500 - VEHICLE  | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>817,544</b>         | <b>728,573</b>                  |   | <b>1,073,036</b>            | <b>1,073,036</b>  |
| <b>Net Cost</b>   | <b>254,736</b>         | <b>216,420</b>                  |   | <b>539,242</b>              | <b>539,242</b>  |

### Nick Collin, Director

It is the mission of the Department of Facility Services & Airports to provide quality and reliable services in an efficient, professional, and courteous manner while striving to create and maintain a clean, safe, and comfortable environment for Plumas County employees and the public.

The Department of Facility Services & Airports maintains building infrastructure and integrity as well as the grounds for 22 Plumas County facilities, three airports, three baseball fields, two county parks, and one campground. Additional responsibilities include:

- Prompt response to the department's online service request platform for the betterment of the work environment of county employees and the public.
- Maintaining the county's HVAC systems via remote access and on-site service to include over 250 units in 22 buildings. Maintaining and operating the biomass boiler unit at the Courthouse Annex from December through April annually.
- Overseeing service and repair of county pool cars and providing a safe and clean vehicle for use to county employees traveling in and out of Plumas County.
- Managing and maintaining the scheduling of three Veterans Memorial Halls and one recreation center for official county use as well as private use by the public. Fees are collected for private use to help support the General Fund expenditures for maintenance and utility costs.
- Daily inspection of refueling services, runway/taxiway and lighting infrastructure at the county's three airports to ensure their functionality and to maintain the highest standard of safety for incoming and outgoing air traffic.
- Upon approval from the Board of Supervisors, administrates and implements all capital improvement projects to the county facilities and properties listed above.
- Provides snow and ice removal from facility walkways, steps, ramps, and parking lots as needed.

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
|   |                        |  |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |   |
| 43000 - INTEREST INCOME LEASE                             | 0                      | 0  | 0                           | 0   |
| 43010 - INTEREST-INVESTED FUNDS                           | 330                    | 446  | 250                         | 250   |
| 43020 - RENTS & CONCESSIONS                               | 0                      | 0  | 0                           | 0   |
| 43022 - RENTS & CONC.-GREENVILLE                          | 28,850                 | 0  | 0                           | 0   |
| 43026 - RENTS & CONC.-COURTHOUSE                          | 10,723                 | 8,805  | 7,500                       | 7,500   |
| 43700 - LEASE REVENUE                                     | 0                      | 0  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>39,903</b>          | <b>9,251</b>   | <b>7,750</b>                | <b>7,750</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44034 - STATE-OHV TRAIL GRANT                             | 610,841                | 352,025  | 670,000                     | 670,000   |
| 44231 - CFP--COURTS REIMB                                 | 0                      | 0  | 0                           | 0   |
| 44408 - FEDERAL STIMULUS (ARRA)                           | 0                      | 0  | 0                           | 0   |
| 44408P - FEDERAL STIMULUS                                 | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>610,841</b>         | <b>352,025</b>   | <b>670,000</b>              | <b>670,000</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |   |
| 45138 - RESTITUTION                                       | 0                      | 0  | 0                           | 0   |
| 45200 - OTHR SVC OR SVC TO CRTS                           | 0                      | 0  | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 32,175                 | 29,546   | 6,000                       | 6,000   |
| 46500 - CONTRIBS. FROM PUBLIC                             | 0                      | 0  | 0                           | 0   |
| 46611 - REVENUE FROM SETTLEMENTS                          | 0                      | 0  | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>32,175</b>          | <b>29,546</b>  | <b>6,000</b>                | <b>6,000</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 2,000                  | 5,441  | 302,000                     | 302,000   |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 36,777                      | 36,777  |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0   |
| 48021 - TRF IN - ARPA FUNDS                               | 0                      | 0  | 0                           | 0   |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0                           | 0   |
| 48998 - USE OF CAPITAL IMPR FUNDS                         | 0                      | 0  | 0                           | 0   |
| 48999 - TRANSFER FROM STR SUPPS                           | 0                      | 0  | 0                           | 0   |
| 49003 - PROCEEDS FROM LEASES                              | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>2,000</b>           | <b>5,441</b>   | <b>338,777</b>              | <b>338,777</b>  |
| <b>Total Revenue</b>                                      | <b>684,919</b>         | <b>396,263</b>   | <b>1,022,527</b>            | <b>1,022,527</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 430,051                | 410,231  | 498,796                     | 498,796   |
| 51020 - OTHER WAGES                                       | 24,074                 | 28,420   | 50,000                      | 50,000  |
| 51060 - OVERTIME PAY                                      | 2,384                  | 2,809  | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,251                  | 831  | 769                         | 769   |
| 51080 - RETIREMENT  | 112,860                | 108,732  | 175,028                     | 175,028   |
| 51081 - OPEB LIABILITY                                    | 18,621                 | 18,909   | 18,621                      | 18,621  |
| 51090 - GROUP INSURANCE                                   | 83,589                 | 101,808  | 177,528                     | 177,528   |
| 51100 - FICA/MEDICARE OASDI                               | 34,832                 | 34,098   | 38,158                      | 38,158  |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>51-SALARIES BENEFITS (continued)</b>                   |                        |                                 |   |                             |   |
| 51110 - COMPENSATION INSURANCE                            | 71,172                 | 56,048                          | 56,048  | 56,048                      | 56,048  |
| 51120 - CELL PHONE ALLOW                                  | 4,415                  | 3,850                           | 4,440   | 4,440                       | 4,440   |
| 51121 - BOOT ALLOWANCE                                    | 1,800                  | 1,800                           | 1,800   | 1,800                       | 1,800   |
| 51150 - LIFE INSURANCE                                    | 278                    | 98                              | 278   | 278                         | 278   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>785,327</b>         | <b>767,634</b>                  | <b>1,021,466</b>                              | <b>1,021,466</b>            | <b>1,021,466</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520100 - CLOTHING-EMPLOYEE                                | 1,056                  | 1,542                           | 1,300   | 1,300                       | 1,300   |
| 520104 - SHIRTS/T'S/SWEATS                                | 0                      | 0                               | 0   | 0                           | 0   |
| 520105 - APPAREL-INCLEMMENT WEATHER                       | 0                      | 0                               | 0   | 0                           | 0   |
| 520106 - GLOVES & SAFETY GLASSES                          | 0                      | 0                               | 0   | 0                           | 0   |
| 520201 - PHONE - LAND LINE (S)                            | 8,510                  | 8,055                           | 10,500  | 10,500                      | 10,500  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 246                    | 143                             | 300   | 300                         | 300   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0                               | 0   | 0                           | 0   |
| 520221 - ENVELOPES  | 0                      | 0                               | 0   | 0                           | 0   |
| 520225 - PO BOX RENT/ANNUAL FEES                          | 0                      | 0                               | 0   | 0                           | 0   |
| 520226 - TONER/COPY MACH SUPPL                            | 0                      | 0                               | 0   | 0                           | 0   |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0                               | 0   | 0                           | 0   |
| 520230 - COPY CHARGES                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 520250 - COPY MACHINE LEASE                               | 1,941                  | 1,288                           | 3,000   | 3,000                       | 3,000   |
| 520402 - CLEANING SUPPLIES                                | 15,000                 | 19,000                          | 22,000  | 22,000                      | 22,000  |
| 520404 - CUSTODIAL SERVICE                                | 202,633                | 215,172                         | 241,476                                       | 241,476                     | 241,476   |
| 520406 - PEST CONTROL                                     | 1,475                  | 2,119                           | 3,000   | 3,000                       | 3,000   |
| 520407 - REFUSE DISPOSAL                                  | 28,047                 | 28,065                          | 31,350  | 31,350                      | 31,350  |
| 520410 - SOFTWARE LICENSE                                 | 7,060                  | 7,472                           | 7,850   | 7,850                       | 7,850   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               | 0   | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 9,764                  | 10,694                          | 12,000  | 12,000                      | 12,000  |
| 520903 - COOL/HEAT MAINT CONTRCT                          | 0                      | 553                             | 8,000   | 8,000                       | 8,000   |
| 520905 - GENERATOR MAIN CONTRCT                           | 11,689                 | 15,643                          | 17,000  | 17,000                      | 17,000  |
| 520906 - ELEVATOR MAINT CONTRCT                           | 19,490                 | 23,340                          | 27,000  | 27,000                      | 27,000  |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 357                    | 346                             | 750   | 750                         | 750   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 172                             | 350   | 350                         | 350   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 110,741                | 99,890                          | 135,000                                       | 135,000                     | 135,000   |
| 521302 - FIRE EXTINGUISHER SVC                            | 1,806                  | 2,479                           | 3,000   | 3,000                       | 3,000   |
| 521307 - HEATING/COOLING SYS SVC                          | 5,000                  | 5,000                           | 7,000   | 7,000                       | 7,000   |
| 521310 - BIOMASS OPERATION                                | 25,917                 | 45,329                          | 30,000  | 30,000                      | 30,000  |
| 521334 - OHV TRAIL GRANT                                  | 528,402                | 415,293                         | 670,000                                       | 670,000                     | 670,000   |
| 521400 - ANNEX INS REPAIRS                                | 19,026                 | 0                               | 4,537   | 4,537                       | 4,537   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0                               | 150   | 150                         | 150   |
| 521703 - TRAINING MATERIAL/MANUAL                         | 0                      | 0                               | 0   | 0                           | 0   |
| 521750 - FITNESS & WELNESS                                | 0                      | 0                               | 0   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 881                    | 760                             | 1,200   | 1,200                       | 1,200   |
| 521801 - Office Water                                     | 0                      | 0                               | 750   | 750                         | 750   |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 16,550                 | 10,104                          |   | 20,000                      | 20,000  |
| 521903 - SECURITY SYSTEM SVC                              | 5,352                  | 5,091                           |   | 5,650                       | 5,650   |
| 523703 - NEWSPAPER ADS                                    | 0                      | 258                             |   | 400                         | 400   |
| 523710 - ANNUAL PUB/REF MANUALS                           | 0                      | 0                               |   | 0                           | 0   |
| 524300 - SMALL TOOLS/INSTRUMENTS                          | 783                    | 1,744                           |   | 2,400                       | 2,400   |
| 524306 - YARD/LAWN MINOR EQUIP                            | 2,914                  | 3,000                           |   | 3,000                       | 3,000   |
| 524307 - YARD/LAWN EQUIP MAINT                            | 2,432                  | 2,500                           |   | 3,500                       | 3,500   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0                               |   | 1,000,000                   | 1,000,000   |
| 524870 - TEST -EMPLEE MED/IMMUN                           | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 117,194                | 168,876                         |   | 168,876                     | 168,876   |
| 527400 - TRAVEL- IN COUNTY                                | 28,625                 | 22,877                          |   | 30,000                      | 30,000  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               |   | 1,000                       | 1,000   |
| 527800 - UTILITIES  | 127,778                | 0                               |   | 0                           | 0   |
| 527802 - ELECTRIC CHARGES                                 | 297,561                | 321,723                         |   | 420,000                     | 420,000   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 28,858                 | 19,000                          |   | 30,000                      | 30,000  |
| 527804 - HEATING FUEL/OIL                                 | 58,352                 | 59,545                          |   | 70,000                      | 70,000  |
| 527807 - WATER/SEWER CHARGES                              | 49,749                 | 40,354                          |   | 56,135                      | 56,135  |
| 529350 - INTEREST ON LOAN                                 | 0                      | 0                               |   | 0                           | 0   |
| 529370 - INTEREST EXPENSE LEASE                           | 0                      | 0                               |   | 0                           | 0   |
| 529550 - LOAN REPAYMENT                                   | 0                      | 0                               |   | 0                           | 0   |
| 52970 - PRINCIPAL LEASE                                   | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>1,735,189</b>       | <b>1,557,427</b>                |   | <b>3,048,474</b>            | <b>3,048,474</b>  |
| <b>53-OTHER CHARGES</b>                                   |                        |                                 |   |                             |   |
| 532000 - CONTRIB TO OTHER AGENCY                          | 0                      | 0                               |   | 0                           | 0   |
| 533800 - CONTRIB LAW LIBRARY                              | 8,400                  | 8,470                           |   | 9,240                       | 9,240   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>8,400</b>           | <b>8,470</b>                    |   | <b>9,240</b>                | <b>9,240</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540110 - CAPITAL IMPROVEMENTS                             | 38,350                 | 224,048                         |   | 622,293                     | 622,293   |
| 540111 - CAPITAL IMPROVEMENT                              | 0                      | 0                               |   | 0                           | 0   |
| 540190 - CAP IMP HLTH & HMN SVC                           | 0                      | 0                               |   | 0                           | 0   |
| 540191 - CAP IMPROV BIO MASS                              | 0                      | 0                               |   | 0                           | 0   |
| 540412 - SOFTWARE   | 0                      | 0                               |   | 0                           | 0   |
| 540800 - CAPITAL ENERGY PROJECT                           | 0                      | 0                               |   | 0                           | 0   |
| 541500 - VEHICLE  | 0                      | 0                               |   | 75,000                      | 75,000  |
| 542101 - ADA CAPITAL PROJECT                              | 0                      | 0                               |   | 0                           | 0   |
| 544630 - EQUIPMENT REPLACEMENT                            | 0                      | 0                               |   | 25,000                      | 25,000  |
| 544922 - CTHS SKLGT,HIP ROOF                              | 0                      | 0                               |   | 0                           | 0   |
| 544924 - PERMIT CENTER RAIL                               | 0                      | 0                               |   | 0                           | 0   |
| 544925 - PERMIT CENTER ROOF                               | 0                      | 0                               |   | 0                           | 0   |
| 544926 - PORTOLA MEM HALL ROOF                            | 0                      | 0                               |   | 0                           | 0   |
| 544927 - MUSEUM ROOF PROJ                                 | 0                      | 0                               |   | 0                           | 0   |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>54-FIXED ASSETS (continued)</b>                        |                        |                                 |   |                             |   |
| 549950 - LEASE EXPENDITURE CAP OUTLAY                     | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>38,350</b>          | <b>224,048</b>                  | <b>722,293</b>                                | <b>722,293</b>              | <b>722,293</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>2,567,266</b>       | <b>2,557,579</b>                | <b>4,801,473</b>                              | <b>4,801,473</b>            | <b>4,801,473</b>  |
| <b>Net Cost</b>   | <b>1,882,347</b>       | <b>2,161,316</b>                | <b>3,778,946</b>                              | <b>3,778,946</b>            | <b>3,778,946</b>  |

# 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**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0  | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 28,405                 | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>28,405</b>          | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44365 - ST- TOBACCO SETTLMNT                              | 0                      | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 200,000                     | 200,000  |
| 48001 - TRANSFER-IN1                                      | 0                      | 0  | 965,166                     | 965,166  |
| 48002 - TRANSFER-IN2                                      | 966,197                | 966,197  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>966,197</b>         | <b>966,197</b>   | <b>1,165,166</b>            | <b>1,165,166</b>                               |
| <b>Total Revenue</b>                                      | <b>994,602</b>         | <b>966,197</b>   | <b>1,165,166</b>            | <b>1,165,166</b>                               |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 521700 - MISC EXPENSES                                    | 0                      | 0  | 0                           | 0  |
| 524706 - COST OF ISSUANCE                                 | 0                      | 0  | 0                           | 0  |
| 52930 - INTEREST  | 0                      | 0  | 0                           | 0  |
| 529350 - INTEREST ON LOAN                                 | 378,609                | 0  | 320,166                     | 320,166  |
| 529506 - PRINCIPAL ON LOAN                                | 790,000                | 1,169,932  | 845,000                     | 845,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>1,168,609</b>       | <b>1,169,932</b>   | <b>1,165,166</b>            | <b>1,165,166</b>                               |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                             |  |
| 539000 - REFUND BOND ESCROW AG                            | 0                      | 0  | 0                           | 0  |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                             |  |
| 540190 - CAP IMP HLTH & HMN SVC                           | 0                      | 0  | 0                           | 0  |
| 540260 - CAP IMPROV ANIMAL SHLTER                         | 0                      | 0  | 0                           | 0  |
| 544900 - COURTHOUSE REMODEL                               | 0                      | 0  | 0                           | 0  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |  |
| 58000 - TRANSFER-OUT                                      | 0                      | 0  | 0                           | 0  |
| 58001 - TRANSFER-OUT1                                     | 0                      | 0  | 0                           | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>1,168,609</b>       | <b>1,169,932</b>   | <b>1,165,166</b>            | <b>1,165,166</b>                               |
| <b>Net Cost</b>   | <b>174,007</b>         | <b>203,735</b>   | <b>0</b>                    | <b>0</b>                                       |

# COUNTY PARKS

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**Fund: 0001 GENERAL**

**Budget Unit: 20756 - COUNTY PARKS**

**Function: 07 - RECREATION & CULTURAL SERVICES**

**Activity: 37 - RECREATION FACILITIES**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45078 - CAMPING FEES                                      | 10,750                 | 12,410   | 16,500                      | 16,500   |
| 45138 - RESTITUTION                                       | 350                    | 0  | 200                         | 200  |
| 45230 - PARK & RECREATION FEES                            | 1,898                  | 3,328  | 3,500                       | 3,500  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>12,998</b>          | <b>15,738</b>  | <b>20,200</b>               | <b>20,200</b>                                  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0  | 0                           | 0  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0  | 0                           | 0  |
| 46607 - OTHER MISCELLANEOUS                               | 60,027                 | 15,006   | 204,967                     | 204,967  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>60,027</b>          | <b>15,006</b>  | <b>204,967</b>              | <b>204,967</b>                                 |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>73,025</b>          | <b>30,744</b>  | <b>225,167</b>              | <b>225,167</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 27,837                 | 34,563   | 42,786                      | 42,786   |
| 51020 - OTHER WAGES                                       | 10,490                 | 9,974  | 12,400                      | 12,400   |
| 51060 - OVERTIME PAY                                      | 88                     | 0  | 2,000                       | 2,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,885                  | 1,304  | 990                         | 990  |
| 51080 - RETIREMENT  | 8,985                  | 8,563  | 15,013                      | 15,013   |
| 51081 - OPEB LIABILITY                                    | 2,378                  | 2,415  | 2,378                       | 2,378  |
| 51090 - GROUP INSURANCE                                   | 5,991                  | 0  | 20,125                      | 20,125   |
| 51100 - FICA/MEDICARE OASDI                               | 3,233                  | 3,568  | 3,273                       | 3,273  |
| 51110 - COMPENSATION INSURANCE                            | 694                    | 1,197  | 1,197                       | 1,197  |
| 51120 - CELL PHONE ALLOW                                  | 538                    | 854  | 900                         | 900  |
| 51121 - BOOT ALLOWANCE                                    | 300                    | 300  | 300                         | 300  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>62,419</b>          | <b>62,738</b>  | <b>101,362</b>              | <b>101,362</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520404 - CUSTODIAL SERVICE                                | 6,155                  | 5,500  | 6,780                       | 6,780  |
| 520407 - REFUSE DISPOSAL                                  | 4,892                  | 5,132  | 6,500                       | 6,500  |
| 521300 - MAINT. BUILDINGS & GROUND                        | 4,471                  | 5,413  | 7,500                       | 7,500  |
| 521900 - PROFESSIONAL SVC                                 | 2,489                  | 1,277  | 2,600                       | 2,600  |
| 521902 - PROFESSIONAL SVC - GRANT                         | 33,456                 | 72,589   | 78,378                      | 78,378   |
| 524200 - RENTS/LEASES STRUCTURES                          | 16,800                 | 16,800   | 16,800                      | 16,800   |
| 524307 - YARD/LAWN EQUIP MAINT                            | 0                      | 300  | 300                         | 300  |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 513                    | 561  | 561                         | 561  |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0  | 300                         | 300  |
| 527802 - ELECTRIC CHARGES                                 | 13,816                 | 12,483   | 16,000                      | 16,000   |
| 527804 - HEATING FUEL/OIL                                 | 578                    | 432  | 700                         | 700  |
| 527807 - WATER/SEWER CHARGES                              | 7,614                  | 7,435  | 8,960                       | 8,960  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>90,784</b>          | <b>127,922</b>   | <b>145,379</b>              | <b>145,379</b>                                 |
| <b>Total Expenditures and Appropriations</b>              | <b>153,203</b>         | <b>190,660</b>   | <b>246,741</b>              | <b>246,741</b>                                 |

# COUNTY PARKS

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**Fund: 0001 GENERAL**

**Budget Unit: 20756 - COUNTY PARKS**

**Function: 07 - RECREATION & CULTURAL SERVICES**

**Activity: 37 - RECREATION FACILITIES**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>Net Cost</b>   | <b>80,178</b>          |                                 | <b>159,916</b>                                | <b>21,574</b>               | <b>21,574</b>   |

# 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**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43023 - RENTS & CONC.-PORTOLA                             | 3,555                  | 2,455                           |   | 2,500                       | 2,500   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>3,555</b>           | <b>2,455</b>                    |   | <b>2,500</b>                | <b>2,500</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>3,555</b>           | <b>2,455</b>                    |   | <b>2,500</b>                | <b>2,500</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51020 - OTHER WAGES                                       | 510                    | 0                               |   | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 0                      | 0                               |   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 8                      | 7                               |   | 6                           | 6   |
| 51080 - RETIREMENT  | 42                     | 0                               |   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               |   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 39                     | 0                               |   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 85                     | 39                              |   | 39                          | 39  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>684</b>             | <b>46</b>                       |   | <b>45</b>                   | <b>45</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520404 - CUSTODIAL SERVICE                                | 5,500                  | 7,100                           |   | 9,600                       | 9,600   |
| 520405 - LAUNDRY/DRY CLEAN SVC                            | 0                      | 0                               |   | 0                           | 0   |
| 520407 - REFUSE DISPOSAL                                  | 1,352                  | 1,872                           |   | 2,300                       | 2,300   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 3,962                  | 1,377                           |   | 3,000                       | 3,000   |
| 521302 - FIRE EXTINGUISHER SVC                            | 295                    | 332                             |   | 500                         | 500   |
| 521900 - PROFESSIONAL SVC                                 | 2,333                  | 3,300                           |   | 3,600                       | 3,600   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 75,556                 | 75                              |   | 75                          | 75  |
| 527802 - ELECTRIC CHARGES                                 | 12,650                 | 16,377                          |   | 19,000                      | 19,000  |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 12,060                 | 13,924                          |   | 16,750                      | 16,750  |
| 527804 - HEATING FUEL/OIL                                 | 0                      | 0                               |   | 0                           | 0   |
| 527807 - WATER/SEWER CHARGES                              | 4,398                  | 4,004                           |   | 4,840                       | 4,840   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>118,106</b>         | <b>48,361</b>                   |   | <b>59,665</b>               | <b>59,665</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540110 - CAPITAL IMPROVEMENTS                             | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>118,790</b>         | <b>48,407</b>                   |   | <b>59,710</b>               | <b>59,710</b>   |
| <b>Net Cost</b>   | <b>115,235</b>         | <b>45,952</b>                   |   | <b>57,210</b>               | <b>57,210</b>   |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43024 - RENTS & CONC.-QUINCY                              | 3,975                  | 3,750                           |   | 3,000                       | 3,000   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>3,975</b>           | <b>3,750</b>                    |   | <b>3,000</b>                | <b>3,000</b>  |
| <b>Total Revenue</b>                                      | <b>3,975</b>           | <b>3,750</b>                    |   | <b>3,000</b>                | <b>3,000</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51020 - OTHER WAGES                                       | 0                      | 0                               |   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0                               |   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               |   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 26                              |   | 26                          | 26  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>26</b>                       |   | <b>26</b>                   | <b>26</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520404 - CUSTODIAL SERVICE                                | 10,159                 | 9,313                           |   | 10,388                      | 10,388  |
| 520407 - REFUSE DISPOSAL                                  | 2,261                  | 2,285                           |   | 2,800                       | 2,800   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 100                    | 0                               |   | 600                         | 600   |
| 521302 - FIRE EXTINGUISHER SVC                            | 161                    | 360                             |   | 500                         | 500   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0                               |   | 0                           | 0   |
| 527802 - ELECTRIC CHARGES                                 | 13,500                 | 15,645                          |   | 16,850                      | 16,850  |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 8,098                  | 8,337                           |   | 10,500                      | 10,500  |
| 527807 - WATER/SEWER CHARGES                              | 1,665                  | 2,492                           |   | 2,800                       | 2,800   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>35,944</b>          | <b>38,432</b>                   |   | <b>44,438</b>               | <b>44,438</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 544630 - EQUIPMENT REPLACEMENT                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>35,944</b>          | <b>38,458</b>                   |   | <b>44,464</b>               | <b>44,464</b>   |
| <b>Net Cost</b>   | <b>31,969</b>          | <b>34,708</b>                   |   | <b>41,464</b>               | <b>41,464</b>   |

# CHESTER MEMORIAL HALL

State Controller Schedules  
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**Fund: 0001 GENERAL**

**Budget Unit: 20790 - CHESTER MEMORIAL HALL**

**Function: 07 - RECREATION & CULTURAL SERVICES**

**Activity: 35 - MEMORIAL BUILDINGS**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43021 - RENTS & CONC.-CHESTER                             | 4,715                  | 4,139                           |   | 4,000                       | 4,000   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>4,715</b>           | <b>4,139</b>                    |   | <b>4,000</b>                | <b>4,000</b>  |
| <b>Total Revenue</b>                                      | <b>4,715</b>           | <b>4,139</b>                    |   | <b>4,000</b>                | <b>4,000</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520404 - CUSTODIAL SERVICE                                | 4,037                  | 3,900                           |   | 4,635                       | 4,635   |
| 520407 - REFUSE DISPOSAL                                  | 2,378                  | 2,535                           |   | 2,700                       | 2,700   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 3,114                  | 5,720                           |   | 5,000                       | 5,000   |
| 521302 - FIRE EXTINGUISHER SVC                            | 373                    | 208                             |   | 500                         | 500   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 527802 - ELECTRIC CHARGES                                 | 5,395                  | 5,639                           |   | 7,500                       | 7,500   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 6,500                  | 7,033                           |   | 10,000                      | 10,000  |
| 527807 - WATER/SEWER CHARGES                              | 787                    | 1,082                           |   | 1,300                       | 1,300   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>22,584</b>          | <b>26,117</b>                   |   | <b>31,635</b>               | <b>31,635</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>22,584</b>          | <b>26,117</b>                   |   | <b>31,635</b>               | <b>31,635</b>   |
| <b>Net Cost</b>   | <b>17,869</b>          | <b>21,978</b>                   |   | <b>27,635</b>               | <b>27,635</b>   |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43020 - RENTS & CONCESSIONS                               | 6,538                  | 4,975                           |   | 5,500                       | 5,500   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>6,538</b>           | <b>4,975</b>                    |   | <b>5,500</b>                | <b>5,500</b>  |
| <b>Total Revenue</b>                                      | <b>6,538</b>           | <b>4,975</b>                    |   | <b>5,500</b>                | <b>5,500</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520404 - CUSTODIAL SERVICE                                | 4,176                  | 3,970                           |   | 4,650                       | 4,650   |
| 520407 - REFUSE DISPOSAL                                  | 1,772                  | 1,891                           |   | 2,000                       | 2,000   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 3,000                  | 3,604                           |   | 4,000                       | 4,000   |
| 521302 - FIRE EXTINGUISHER SVC                            | 0                      | 58                              |   | 100                         | 100   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 527802 - ELECTRIC CHARGES                                 | 3,459                  | 2,732                           |   | 3,700                       | 3,700   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 4,705                  | 3,855                           |   | 5,000                       | 5,000   |
| 527807 - WATER/SEWER CHARGES                              | 1,028                  | 960                             |   | 1,500                       | 1,500   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>18,140</b>          | <b>17,070</b>                   |   | <b>20,950</b>               | <b>20,950</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>18,140</b>          | <b>17,070</b>                   |   | <b>20,950</b>               | <b>20,950</b>   |
| <b>Net Cost</b>   | <b>11,602</b>          | <b>12,095</b>                   |   | <b>15,450</b>               | <b>15,450</b>   |

# GREENVILLE TOWNHALL

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
Fiscal Year 2024-25

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43022 - RENTS & CONC.-GREENVILLE                          | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51020 - OTHER WAGES                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 5                      | 34                              | 110   | 110                         | 110   |
| 51080 - RETIREMENT  | 0                      | 0                               | 0   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               | 0   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 47                     | 11                              | 11  | 11                          | 11  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>52</b>              | <b>45</b>                       | <b>121</b>                                    | <b>121</b>                  | <b>121</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520404 - CUSTODIAL SERVICE                                | 0                      | 0                               | 0   | 0                           | 0   |
| 520406 - PEST CONTROL                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 520407 - REFUSE DISPOSAL                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 0                      | 0                               | 0   | 0                           | 0   |
| 521302 - FIRE EXTINGUISHER SVC                            | 0                      | 0                               | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 35                     | 33                              | 33  | 33                          | 33  |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 0                      | 0                               | 0   | 0                           | 0   |
| 527807 - WATER/SEWER CHARGES                              | 2,423                  | 2,221                           | 2,423   | 2,423                       | 2,423   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>2,458</b>           | <b>2,254</b>                    | <b>2,456</b>                                  | <b>2,456</b>                | <b>2,456</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>2,510</b>           | <b>2,299</b>                    | <b>2,577</b>                                  | <b>2,577</b>                | <b>2,577</b>  |
| <b>Net Cost</b>   | <b>2,510</b>           | <b>2,299</b>                    | <b>2,577</b>                                  | <b>2,577</b>                | <b>2,577</b>  |

## John Steffanic, Director

The Plumas Sierra County Fairgrounds are a year-round event center featuring nearly annual 400 events, meetings, and conferences with the additional task of producing an annual county fair. In 2023, the Fairgrounds hosted 388 event days. Through the Month of April 2024, there have been 228 event days.

It is our duty to keep the condition, both physical and visual, at the highest possible level. The team serves the community with its gathering and meeting needs and us ready to serve in an emergency. Further, the fairgrounds are a vital driver of economic activity in Plumas County and strives to improve the economic health of our community.

# COUNTY FAIR

State Controller Schedules  
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**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>40-TAX REVENUE</b>                                     |                        |  |                             |  |
| 40070 - TIMBER YIELD TAX                                  | 2,714                  | 1,837  | 2,000                       | 2,000  |
| <b>Total 40 - TAX REVENUE</b>                             | <b>2,714</b>           | <b>1,837</b>   | <b>2,000</b>                | <b>2,000</b>                                   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 8,378                  | 3,328  | 100                         | 100  |
| 43016 - INTEREST INCOME                                   | 0                      | 0  | 0                           | 0  |
| 43071 - CARNIVAL  | 0                      | 0  | 0                           | 0  |
| 43072 - CARNIVAL PRE-SALE                                 | 30,340                 | 43,820   | 42,000                      | 42,000   |
| 43073 - FOOD CONCESSIONS                                  | 26,393                 | 28,734   | 28,000                      | 28,000   |
| 43074 - NON-FOOD CONCESSIONS                              | 10,500                 | 11,490   | 11,000                      | 11,000   |
| 43091 - RENTAL OF BUILDINGS                               | 22,419                 | 11,002   | 6,000                       | 6,000  |
| 43092 - GROUNDS RENTAL                                    | 102,364                | 62,121   | 130,000                     | 130,000  |
| 43096 - RENTAL -STALL                                     | 0                      | 30   | 0                           | 0  |
| 43099 - RENTAL-GRANDSTAND                                 | 6,895                  | 4,050  | 9,000                       | 9,000  |
| 43608 - RENTAL-STORAGE                                    | 15,735                 | 19,268   | 17,000                      | 17,000   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 6,394                  | 0  | 0                           | 0  |
| 45034 - RENTAL-FESTIVAL                                   | 0                      | 0  | 9,000                       | 9,000  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>229,418</b>         | <b>183,843</b>   | <b>252,100</b>              | <b>252,100</b>                                 |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44200 - STATE-AID FOR CO. FAIRS                           | 61,000                 | 116,950  | 48,428                      | 48,428   |
| 44290 - STATE-OTHER                                       | 66,932                 | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>127,932</b>         | <b>116,950</b>   | <b>48,428</b>               | <b>48,428</b>                                  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45034 - RENTAL-FESTIVAL                                   | 6,046                  | 9,133  | 0                           | 0  |
| 45078 - CAMPING FEES                                      | 16,320                 | 6,405  | 5,500                       | 5,500  |
| 45138 - RESTITUTION                                       | 528                    | 125  | 0                           | 0  |
| 45250 - SERVICE CHARGES                                   | 0                      | 0  | 0                           | 0  |
| 45601 - FAIR ADMISSION                                    | 24,034                 | 13,279   | 13,000                      | 13,000   |
| 45602 - FAIR ADMISSION-DISCOUNT                           | 8,133                  | 16,443   | 16,000                      | 16,000   |
| 45610 - ENTRY FEES/EXHIBIT                                | 2,858                  | 4,265  | 4,000                       | 4,000  |
| 45621 - ENTRY FEES/SHOW                                   | 3,995                  | 2,973  | 3,000                       | 3,000  |
| 45622 - STALL FEES  | 2,002                  | 2,120  | 2,200                       | 2,200  |
| 45632 - BULL RIDE/RODEO                                   | 0                      | 0  | 0                           | 0  |
| 45633 - SATURDAY SHOW                                     | 4,692                  | 4,320  | 1,000                       | 1,000  |
| 45635 - FAIR ATTRACTION                                   | 0                      | 0  | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>68,608</b>          | <b>59,063</b>  | <b>44,700</b>               | <b>44,700</b>                                  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46070 - CNTRB FR OTHR AGENCY                              | 5,000                  | 5,000  | 5,000                       | 5,000  |
| 46239 - DONATIONS   | 932                    | 960  | 2,000                       | 2,000  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 3,255                  | 0  | 0                           | 0  |
| 46253 - REIMB - CO DISASTR RESPONS                        | 0                      | 0  | 0                           | 0  |
| 46281 - PARKING   | 0                      | 0  | 0                           | 0  |
| 46604 - EXHIBIT GUIDE REVENUE                             | 0                      | 0  | 0                           | 0  |

**Fund: 0005 COUNTY FAIR**

**Budget Unit: 20190 - COUNTY FAIR**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 15 - PROMOTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>46-OTHER REVENUE (continued)</b>                       |                        |  |                             |  |
| 46605 - CAMPING FAIR                                      | 1,260                  | 1,130  | 11,000                      | 11,000   |
| 46606 - SPONSORSHIPS                                      | 500                    | 0  | 4,000                       | 4,000  |
| 46607 - OTHER MISCELLANEOUS                               | 1,423                  | 3,131  | 2,000                       | 2,000  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>12,370</b>          | <b>10,221</b>  | <b>24,000</b>               | <b>24,000</b>                                  |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 4,999                  | 4,999  | 598,999                     | 598,999  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 13,081                      | 13,081   |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>4,999</b>           | <b>4,999</b>   | <b>612,080</b>              | <b>612,080</b>                                 |
| <b>Total Revenue</b>                                      | <b>446,041</b>         | <b>376,913</b>   | <b>983,308</b>              | <b>983,308</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 188,498                | 180,075  | 211,214                     | 211,214  |
| 51020 - OTHER WAGES                                       | 60,757                 | 58,390   | 40,000                      | 40,000   |
| 51060 - OVERTIME PAY                                      | 20,684                 | 12,277   | 15,000                      | 15,000   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,838                  | 1,142  | 1,142                       | 1,142  |
| 51080 - RETIREMENT  | 52,011                 | 52,078   | 74,115                      | 74,115   |
| 51081 - OPEB LIABILITY                                    | 4,757                  | 4,830  | 4,757                       | 4,757  |
| 51090 - GROUP INSURANCE                                   | 33,141                 | 37,560   | 40,250                      | 40,250   |
| 51100 - FICA/MEDICARE OASDI                               | 19,429                 | 18,686   | 16,158                      | 16,158   |
| 51110 - COMPENSATION INSURANCE                            | 10,747                 | 4,705  | 11,714                      | 11,714   |
| 51120 - CELL PHONE ALLOW                                  | 600                    | 575  | 600                         | 600  |
| 51121 - BOOT ALLOWANCE                                    | 300                    | 0  | 300                         | 300  |
| 51150 - LIFE INSURANCE                                    | 334                    | 320  | 334                         | 334  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>393,096</b>         | <b>370,638</b>   | <b>415,584</b>              | <b>415,584</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 486                    | 444  | 1,100                       | 1,100  |
| 520203 - INTERNET SERVICE                                 | 2,260                  | 2,280  | 2,300                       | 2,300  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 30                     | 123  | 300                         | 300  |
| 520233 - PRINTING SVC/CHRGs                               | 533                    | 737  | 800                         | 800  |
| 520407 - REFUSE DISPOSAL                                  | 9,387                  | 7,852  | 7,500                       | 7,500  |
| 520409 - PAPER PRODUCTS-HOUSEHOLD                         | 5,164                  | 3,517  | 4,500                       | 4,500  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |
| 520500 - INSURANCE  | 16,725                 | 14,675   | 19,200                      | 19,200   |
| 520900 - EQUIPMENT MAINTENANCE                            | 1,182                  | 1,636  | 2,000                       | 2,000  |
| 520902 - VEHICLE MAINTENANCE                              | 1,750                  | 954  | 2,000                       | 2,000  |
| 520904 - UTILITY EQUIPMENT MAINT                          | 2,267                  | 980  | 1,000                       | 1,000  |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 0                      | 0  | 100                         | 100  |
| 521102 - FUEL - VEHICLE                                   | 5,073                  | 3,673  | 5,000                       | 5,000  |
| 521231 - COMPUTERS<1500.00                                | 372                    | 298  | 600                         | 600  |
| 521300 - MAINT. BUILDINGS & GROUND                        | 113,631                | 43,788   | 40,000                      | 40,000   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 8,438                  | 2,675  | 3,000                       | 3,000  |
| 521730 - CREDIT CARD FEES                                 | 0                      | 0  | 0                           | 0  |

**Fund: 0005 COUNTY FAIR**

**Budget Unit: 20190 - COUNTY FAIR**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 15 - PROMOTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23        | 2023-24   | 2024-25          | 2024-25  |
|---|----------------|---|------------------|--|
|   | Actual<br>2    | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                |   |                  |  |
| 521750 - FITNESS & WELNESS                                | 0              | 0   | 0                | 0  |
| 521800 - OFFICE EXPENSE                                   | 1,289          | 2,237   | 2,000            | 2,000  |
| 521801 - Office Water                                     | 0              | 0   | 0                | 0  |
| 521900 - PROFESSIONAL SVC                                 | 21,575         | 25,090  | 24,000           | 24,000   |
| 521952 - ENTERTAINMENT                                    | 80,834         | 80,499  | 68,000           | 68,000   |
| 523001 - ADVERTISEMENT                                    | 3,936          | 1,893   | 2,000            | 2,000  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0              | 53,358  | 5,000            | 5,000  |
| 524440 - AWARDS   | 2,896          | 5,632   | 4,000            | 4,000  |
| 525000 - OVERHEAD   | 24,605         | 16,475  | 16,475           | 16,475   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 1,471          | 1,721   | 1,721            | 1,721  |
| 527400 - TRAVEL- IN COUNTY                                | 0              | 0   | 0                | 0  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 2,447          | 1,719   | 3,000            | 3,000  |
| 527802 - ELECTRIC CHARGES                                 | 74,233         | 95,040  | 90,000           | 90,000   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 16,864         | 8,690   | 10,000           | 10,000   |
| 527807 - WATER/SEWER CHARGES                              | 7,824          | 5,448   | 8,000            | 8,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>405,272</b> | <b>381,434</b>  | <b>323,596</b>   | <b>323,596</b>                                 |
| <b>54-FIXED ASSETS</b>                                    |                |   |                  |  |
| 540112 - CAPITAL IMPROVEMENT                              | 33,947         | 0   | 0                | 0  |
| 540820 - LIGHTING PROJ/UPGRADE                            | 0              | 0   | 0                | 0  |
| 541230 - PAINT-UPGRADE                                    | 0              | 0   | 0                | 0  |
| 542600 - EQUIPMENT  | 0              | 0   | 0                | 0  |
| 543700 - COPY MACHINE                                     | 0              | 0   | 0                | 0  |
| 548200 - PAVING/LANDSCAPE PROJ                            | 0              | 0   | 0                | 0  |
| 548930 - ELECTRICAL UPGRADE                               | 0              | 0   | 0                | 0  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>33,947</b>  | <b>0</b>  | <b>0</b>         | <b>0</b>                                       |
| <b>57-TRANSFER OUT</b>                                    |                |   |                  |  |
| 570000 - TRANSFERS IN/OUT--IT                             | 0              | 0   | 2,409            | 2,409  |
| 570001 - TSFR - MUNIS SAAS ANN FEE                        | 0              | 0   | 0                | 0  |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>       | <b>0</b>  | <b>2,409</b>     | <b>2,409</b>                                   |
| <b>58-TRANSFERS</b>                                       |                |   |                  |  |
| 58000 - TRANSFER-OUT                                      | 0              | 0   | 0                | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>       | <b>0</b>  | <b>0</b>         | <b>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>832,315</b> | <b>752,072</b>  | <b>741,589</b>   | <b>741,589</b>                                 |
| <b>Net Cost</b>   | <b>386,274</b> | <b>375,159</b>  | <b>(241,719)</b> | <b>(241,719)</b>                               |

# HUMAN RESOURCES

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## Debra Lucero, Acting/Interim Director

The mission of the Plumas County Human Resources Department is to provide County employees, departments, and members of the public with high quality human resource services that are professional, timely, and reliable.

Human Resources Department is responsible for providing human resource services to all County departments in a manner that ensures compliance with the requirements of the County merit system rules and State and federal employment and tax laws. Some of the essential services provided by the department include:

- Recruitment, testing, and certification of new employees.
- Development and modification of employee compensation plans and job classification specifications.
- Administration of all required and negotiated employee leave programs.
- Oversight of Countywide training programs.
- Advice and consultation regarding County personnel rules and disciplinary actions.
- Administration of the County's Equal Employment Opportunity affirmative action and assessment plan.
- Oversight of accessibility and other Americans with Disabilities Act matters.
- Management of all confidential investigations.
- Management of the labor negotiation process, Memoranda of Understanding (MOU) with all recognized labor organizations, and the employee grievance process.
- Administration of employee benefit programs, including coordination of retirement with CalPERS and administration of dental, vision, long-term disability, and life insurance plans; and
- Provision of payroll and benefits administration for the County.

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 10                     | 20   | 0                           | 0  |
| 46253 - REIMB - CO DISASTR RESPONS                        | 26                     | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>36</b>              | <b>20</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 16,877                      | 16,877   |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0  |
| 48021 - TRF IN - ARPA FUNDS                               | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>16,877</b>               | <b>16,877</b>                                  |
| <b>Total Revenue</b>                                      | <b>36</b>              | <b>20</b>  | <b>16,877</b>               | <b>16,877</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 315,148                | 339,864  | 385,457                     | 385,457  |
| 51020 - OTHER WAGES                                       | 1,638                  | 6,577  | 7,000                       | 7,000  |
| 51060 - OVERTIME PAY                                      | 0                      | 2,514  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,077                  | 1,377  | 1,293                       | 1,293  |
| 51080 - RETIREMENT  | 78,580                 | 90,227   | 135,257                     | 135,257  |
| 51081 - OPEB LIABILITY                                    | 9,513                  | 9,660  | 9,513                       | 9,513  |
| 51090 - GROUP INSURANCE                                   | 63,602                 | 81,371   | 97,500                      | 97,500   |
| 51100 - FICA/MEDICARE OASDI                               | 23,441                 | 26,410   | 29,487                      | 29,487   |
| 51110 - COMPENSATION INSURANCE                            | 3,573                  | 7,809  | 7,809                       | 7,809  |
| 51128 - BILINGUAL ALLOWANCE                               | 420                    | 245  | 420                         | 420  |
| 51150 - LIFE INSURANCE                                    | 763                    | 807  | 869                         | 869  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>497,755</b>         | <b>566,861</b>   | <b>674,605</b>              | <b>674,605</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 303                    | 183  | 200                         | 200  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 518                    | 5  | 700                         | 700  |
| 520220 - PAPER/PAPER SUPPLIES                             | 1,214                  | 776  | 1,500                       | 1,500  |
| 520221 - ENVELOPES  | 0                      | 0  | 0                           | 0  |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0  | 0                           | 0  |
| 520230 - COPY CHARGES                                     | 0                      | 0  | 0                           | 0  |
| 520250 - COPY MACHINE LEASE                               | 2,627                  | 1,970  | 3,100                       | 3,100  |
| 520261 - PRE-PRINTED FORMS                                | 0                      | 0  | 0                           | 0  |
| 520419 - COVID PPE & CLEANING COST                        | 338                    | 0  | 0                           | 0  |
| 520901 - OFFICE EQUIP MAINTENANCE                         | 726                    | 918  | 1,100                       | 1,100  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 9,671                  | 6,771  | 11,000                      | 11,000   |
| 521750 - FITNESS & WELLNESS                               | 0                      | 0  | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 7,926                  | 900  | 5,263                       | 5,263  |
| 521801 - Office Water                                     | 0                      | 0  | 0                           | 0  |
| 521900 - PROFESSIONAL SVC                                 | 301                    | 918  | 2,750                       | 2,750  |
| 523130 - EMPLEE ASSIST PROGRAM                            | 0                      | 0  | 0                           | 0  |
| 523702 - PUB - RECRUITMENT ADS                            | 1,314                  | 3,358  | 9,000                       | 9,000  |
| 523711 - SUBSCRIPTIONS                                    | 0                      | 0  | 0                           | 0  |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 524870 - TEST -EMPLEE MED/IMMUN                           | 0                      | 0                               | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 2,642                  | 3,039                           | 3,039   | 3,039                       | 3,039   |
| 527000 - TRAINING   | 480                    | 100                             | 1,500   | 1,500                       | 1,500   |
| 527001 - TRAINING PUT ON BY CNTY                          | 0                      | 0                               | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 500                    | 0                               | 500   | 500                         | 500   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 8,600                  | 602                             | 6,500   | 6,500                       | 6,500   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>37,160</b>          | <b>19,540</b>                   | <b>46,152</b>                                 | <b>46,152</b>               | <b>46,152</b>   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580021 - TRANSFER-OUT ARPA                                | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>534,915</b>         | <b>586,401</b>                  | <b>720,757</b>                                | <b>720,757</b>              | <b>720,757</b>  |
| <b>Net Cost</b>   | <b>534,879</b>         | <b>586,381</b>                  | <b>703,880</b>                                | <b>703,880</b>              | <b>703,880</b>  |

# INFORMATION TECHNOLOGY

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## Greg Ellingson, Director

Information Technology (IT) provides secure, reliable, and integrated technology solutions in alignment with administrative goals while delivering excellence in customer service. In support, the Department:

- Partners with Plumas County Departments to understand the information technology needs of employees.
- Provides leadership and planning for the effective and strategic use of emerging technologies.
- Demonstrates technical and operational excellence through a commitment to professionalism and continuous improvement.

The core function of information technology is to provide a stable digital work environment to county employees that will allow exceptional services to be supplied to county residents.

# INFORMATION TECHNOLOGY

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |   |                             |  |
| 45200 - OTHR SVC OR SVC TO CRTS                           | 0                      | 314   | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>314</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0   | 0                           | 0  |
| 46253 - REIMB - CO DISASTR RESPON                         | 65                     | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>65</b>              | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>47-TRANSFERS - IT</b>                                  |                        |   |                             |  |
| 47000 - TRANSFER - IT ONLY                                | 0                      | 0   | 0                           | 0  |
| 47001 - INTERFUND TRANSFER                                | 0                      | 0   | 0                           | 0  |
| <b>Total 47 - TRANSFERS - IT</b>                          | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 47000 - TRANSFER - IT ONLY                                | 0                      | 0   | 0                           | 0  |
| 48000 - TRANSFER-IN                                       | 0                      | 92,400  | 0                           | 0  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0   | 15,145                      | 15,145   |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0   | 0                           | 0  |
| 48021 - TRF IN - ARPA FUNDS                               | 300,000                | 0   | 0                           | 0  |
| 48100 - TRF IN DIASTER                                    | 0                      | 0   | 0                           | 0  |
| 48102 - TRSF-IN LATCF                                     | 0                      | 0   | 0                           | 0  |
| 48999 - TRANSFER FROM STR SUPPS                           | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>300,000</b>         | <b>92,400</b>   | <b>15,145</b>               | <b>15,145</b>                                  |
| <b>Total Revenue</b>                                      | <b>300,065</b>         | <b>92,714</b>   | <b>15,145</b>               | <b>15,145</b>                                  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |   |                             |  |
| 45400 - MUNIS IMP/TRAIN                                   | 0                      | 0   | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 280,301                | 291,479   | 363,332                     | 363,332  |
| 51060 - OVERTIME PAY                                      | 290                    | 0   | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 433                    | 346   | 311                         | 311  |
| 51080 - RETIREMENT  | 69,732                 | 73,057  | 127,493                     | 127,493  |
| 51081 - OPEB LIABILITY                                    | 9,513                  | 9,660   | 9,513                       | 9,513  |
| 51090 - GROUP INSURANCE                                   | 74,419                 | 47,830  | 80,500                      | 80,500   |
| 51100 - FICA/MEDICARE OASDI                               | 22,585                 | 20,862  | 27,795                      | 27,795   |
| 51110 - COMPENSATION INSURANCE                            | 4,442                  | 1,473   | 1,473                       | 1,473  |
| 51120 - CELL PHONE ALLOW                                  | 2,185                  | 1,365   | 3,360                       | 3,360  |
| 51150 - LIFE INSURANCE                                    | 468                    | 598   | 735                         | 735  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>464,368</b>         | <b>446,670</b>  | <b>614,512</b>              | <b>614,512</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 244                    | 781   | 1,300                       | 1,300  |
| 520203 - INTERNET SERVICE                                 | 54,558                 | 41,885  | 77,630                      | 77,630   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0   | 0                           | 0  |
| 520230 - COPY CHARGES                                     | 0                      | 0   | 0                           | 0  |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0   | 0                           | 0  |

# INFORMATION TECHNOLOGY

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 663,941                | 433,152                         |   | 732,510                     | 732,510   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               |   | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 767                             |   | 0                           | 0   |
| 520907 - EQUIP. MAINT.CONTRACT                            | 0                      | 0                               |   | 0                           | 0   |
| 521102 - FUEL - VEHICLE                                   | 22                     | 61                              |   | 300                         | 300   |
| 521750 - FITNESS & WELNESS                                | 23                     | 0                               |   | 4,000                       | 4,000   |
| 521800 - OFFICE EXPENSE                                   | 6,591                  | 136                             |   | 1,000                       | 1,000   |
| 521801 - Office Water                                     | 0                      | 0                               |   | 600                         | 600   |
| 521847 - BACK UP MEDIA/COMP                               | 0                      | 0                               |   | 0                           | 0   |
| 521906 - TYLER TRAINING                                   | 0                      | 14,020                          |   | 78,380                      | 78,380  |
| 524300 - SMALL TOOLS/INSTRUMENTS                          | 322                    | 0                               |   | 1,000                       | 1,000   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 3,284                  | 3,596                           |   | 3,596                       | 3,596   |
| 527000 - TRAINING   | 2,055                  | 0                               |   | 6,000                       | 6,000   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               |   | 250                         | 250   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               |   | 2,000                       | 2,000   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 64,667                 | 48,717                          |   | 177,583                     | 177,583   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>795,707</b>         | <b>543,115</b>                  |   | <b>1,086,149</b>            | <b>1,086,149</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540412 - SOFTWARE   | 0                      | 0                               |   | 0                           | 0   |
| 544923 - REMODEL  | 0                      | 0                               |   | 25,000                      | 25,000  |
| 549500 - COMPUTER HARDWARE                                | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>25,000</b>               | <b>25,000</b>   |
| <b>57-TRANSFER OUT</b>                                    |                        |                                 |   |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580021 - TRANSFER-OUT ARPA                                | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>1,260,075</b>       | <b>989,785</b>                  |   | <b>1,725,661</b>            | <b>1,725,661</b>  |
| <b>Net Cost</b>   | <b>960,010</b>         | <b>897,071</b>                  |   | <b>1,710,516</b>            | <b>1,710,516</b>  |

### **Dora Mitchell, Director**

Plumas County Library provides free access to printed, audio-visual and electronic forms of information, and educates the community as to the uses and value of its resources. Serving as a gateway to knowledge beyond its collection, the library is a reflection of the community, a gathering of its knowledge, culture, and information.

Through its programs, services, and collections, Plumas County Library provides free and equitable access to information and resources. Plumas County Library includes the headquarters in Quincy, three branches in Portola, Greenville, and Chester, and per an agreement with neighboring Sierra County; four outlets in Downieville, Sierra City, Loyalton, and Alleghany.

The library provides access to physical collections of books, audiobooks, DVDs, and other physical objects under the Tool Lending Library such as hotspots, technical devices and services such as public computers, Wi-Fi, printing, copying, and scanning, digital collections of e-books, e-audiobooks, streaming movies, e-newspapers, research, information and other databases, reference aid, and services like HelpNow, which provides free one-to-one tutoring and homework help.

Through the Literacy Program, the library offers free help to learners in GED-preparation, financial literacy, digital literacy, reading and writing comprehension, basic math skills, dyslexia remediation, and more in group and one-to-one settings, as well as programs specifically for adults with intellectual and developmental disabilities, incarcerated individuals or people on Probation, and computer instruction classes. Plumas County Literacy also includes Project Read, a county-wide initiative to promote reading in children and build personal libraries, and baskets of books can be found in various locations throughout Plumas County as well as at county events such as the County Fair, Children's Fair, and other outreach opportunities.

# COUNTY LIBRARY

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**Fund: 0001 GENERAL**

**Budget Unit: 20670 - COUNTY LIBRARY**

**Function: 06 - EDUCATION**

**Activity: 32 - LIBRARY SERVICES**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44301 - STATE PUBLIC LIBRARY FUND                         | 0                      | 0                               | 0   | 0                           | 0   |
| 44520 - FEDL-OTHER & FAA                                  | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45190 - LIBRARY SERVICES                                  | 6,779                  | 6,626                           | 5,500   | 5,500                       | 5,500   |
| 46231 - LOST BOOKS  | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>6,779</b>           | <b>6,626</b>                    | <b>5,500</b>                                  | <b>5,500</b>                | <b>5,500</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46070 - CNTRB FR OTHR AGENCY                              | 123,570                | 49,592                          | 54,210  | 54,210                      | 54,210  |
| 46230 - LIBRARY DONATIONS                                 | 1,965                  | 2,968                           | 15,372  | 15,372                      | 15,372  |
| 46231 - LOST BOOKS  | 669                    | (7)                             | 200   | 200                         | 200   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 625                             | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>126,204</b>         | <b>53,178</b>                   | <b>69,782</b>                                 | <b>69,782</b>               | <b>69,782</b>   |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 48005 - TRANSFER-IN5                                      | 0                      | 0                               | 22,338  | 22,338                      | 22,338  |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 48021 - TRF IN - ARPA FUNDS                               | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        | <b>22,338</b>                                 | <b>22,338</b>               | <b>22,338</b>   |
| <b>Total Revenue</b>                                      | <b>132,983</b>         | <b>59,804</b>                   | <b>97,620</b>                                 | <b>97,620</b>               | <b>97,620</b>   |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 215,495                | 253,103                         | 311,659                                       | 311,659                     | 311,659   |
| 51020 - OTHER WAGES                                       | 77,441                 | 86,019                          | 81,200  | 81,200                      | 81,200  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 2,818                  | 2,013                           | 648   | 648                         | 648   |
| 51080 - RETIREMENT  | 54,486                 | 67,958                          | 109,361                                       | 109,361                     | 109,361   |
| 51081 - OPEB LIABILITY                                    | 11,239                 | 11,413                          | 11,239  | 11,239                      | 11,239  |
| 51090 - GROUP INSURANCE                                   | 38,943                 | 62,611                          | 116,795                                       | 116,795                     | 116,795   |
| 51100 - FICA/MEDICARE OASDI                               | 21,720                 | 25,577                          | 23,842  | 23,842                      | 23,842  |
| 51110 - COMPENSATION INSURANCE                            | 22,200                 | 18,581                          | 18,581  | 18,581                      | 18,581  |
| 51150 - LIFE INSURANCE                                    | 167                    | 98                              | 167   | 167                         | 167   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>444,509</b>         | <b>527,373</b>                  | <b>673,492</b>                                | <b>673,492</b>              | <b>673,492</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 1,852                  | 2,133                           | 2,500   | 2,500                       | 2,500   |
| 520202 - CELL PHONE SERVICE                               | 0                      | 10                              | 2,700   | 2,700                       | 2,700   |
| 520203 - INTERNET SERVICE                                 | 2,232                  | 2,146                           | 2,492   | 2,492                       | 2,492   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 999                    | 664                             | 1,370   | 1,370                       | 1,370   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 594                             | 1,800   | 1,800                       | 1,800   |
| 520225 - PO BOX RENT/ANNUAL FEES                          | 72                     | 0                               | 0   | 0                           | 0   |
| 520226 - TONER/COPY MACH SUPPL                            | 0                      | 0                               | 0   | 0                           | 0   |
| 520230 - COPY CHARGES                                     | 351                    | 515                             | 500   | 500                         | 500   |
| 520404 - CUSTODIAL SERVICE                                | 0                      | 0                               | 0   | 0                           | 0   |
| 520407 - REFUSE DISPOSAL                                  | 1,295                  | 1,344                           | 1,482   | 1,482                       | 1,482   |

**Fund: 0001 GENERAL**

**Budget Unit: 20670 - COUNTY LIBRARY**

**Function: 06 - EDUCATION**

**Activity: 32 - LIBRARY SERVICES**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 520419 - COVID PPE & CLEANING COST                        | 255                    | 0                               |   | 0                           | 0   |
| 520901 - OFFICE EQUIP MAINTENANCE                         | 203                    | 0                               |   | 0                           | 0   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0                               |   | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 1,201                  | 1,594                           |   | 1,594                       | 1,594   |
| 521750 - FITNESS & WELNESS                                | 0                      | 0                               |   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 9,258                  | 4,896                           |   | 5,000                       | 5,000   |
| 521801 - Office Water                                     | 0                      | 0                               |   | 0                           | 0   |
| 521870 - LIBRARY PROCESSING MATRL                         | 3,981                  | 4,764                           |   | 4,870                       | 4,870   |
| 521900 - PROFESSIONAL SVC                                 | 976                    | 1,017                           |   | 1,603                       | 1,603   |
| 523600 - DIGITIZATION                                     | 0                      | 0                               |   | 5,220                       | 5,220   |
| 523711 - SUBSCRIPTIONS                                    | 0                      | 0                               |   | 0                           | 0   |
| 523712 - PROGRAM SUBSCRIPTIONS                            | 16,387                 | 13,867                          |   | 25,502                      | 25,502  |
| 524000 - RENT - OFFICE/SPACE                              | 0                      | 3,140                           |   | 780                         | 780   |
| 524440 - AWARDS   | 2,114                  | 80                              |   | 400                         | 400   |
| 524510 - BOOK(S) - SP DEPT EXP                            | 27,132                 | 18,273                          |   | 20,272                      | 20,272  |
| 524515 - BOOKS ZIP  | 14,644                 | 19,715                          |   | 15,200                      | 15,200  |
| 524870 - TEST -EMPLEE MED/IMMUN                           | 0                      | 0                               |   | 200                         | 200   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 4,508                  | 253,689                         |   | 253,689                     | 253,689   |
| 527400 - TRAVEL- IN COUNTY                                | 1,887                  | 899                             |   | 2,100                       | 2,100   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 104                             |   | 2,100                       | 2,100   |
| 527802 - ELECTRIC CHARGES                                 | 13,208                 | 13,924                          |   | 15,500                      | 15,500  |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 17,740                 | 11,673                          |   | 24,000                      | 24,000  |
| 527807 - WATER/SEWER CHARGES                              | 3,243                  | 3,208                           |   | 5,100                       | 5,100   |
| 529500 - COMPUTER   | 1,071                  | 1,550                           |   | 1,550                       | 1,550   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>124,609</b>         | <b>359,799</b>                  |   | <b>397,524</b>              | <b>397,524</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 541231 - CARPET-UPGRADE                                   | 0                      | 0                               |   | 0                           | 0   |
| 541500 - VEHICLE  | 58,538                 | 0                               |   | 30,239                      | 30,239  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>58,538</b>          | <b>0</b>                        |   | <b>30,239</b>               | <b>30,239</b>   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580021 - TRANSFER-OUT ARPA                                | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>627,656</b>         | <b>887,172</b>                  |   | <b>1,101,255</b>            | <b>1,101,255</b>  |
| <b>Net Cost</b>   | <b>494,673</b>         | <b>827,368</b>                  |   | <b>1,003,635</b>            | <b>1,003,635</b>  |

# COUNTY LITERACY

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**Fund: 0001 GENERAL**

**Budget Unit: 20675 - COUNTY LITERACY**

**Function: 06 - EDUCATION**

**Activity: 32 - LIBRARY SERVICES**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44079 - STATE- CORR AB109                                 | 0                      | 0  | 0                           | 0  |
| 44290 - STATE-OTHER                                       | 0                      | 0  | 0                           | 0  |
| 44292 - STATE - LITERACY GRANT                            | 0                      | 28,500   | 20,000                      | 20,000   |
| 44520 - FEDL-OTHER & FAA                                  | 0                      | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>28,500</b>  | <b>20,000</b>               | <b>20,000</b>                                  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45074 - MISC FEES   | 0                      | 0  | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46070 - CNTRB FR OTHR AGENCY                              | 40,252                 | 0  | 0                           | 0  |
| 46239 - DONATIONS   | 86                     | 29   | 50                          | 50   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>40,338</b>          | <b>29</b>  | <b>50</b>                   | <b>50</b>                                      |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0  |
| 48021 - TRF IN - ARPA FUNDS                               | 0                      | 0  | 0                           | 0  |
| 48079 - TRN-CCPIF AB109                                   | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>40,338</b>          | <b>28,529</b>  | <b>20,050</b>               | <b>20,050</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 87,581                 | 76,884   | 98,090                      | 98,090   |
| 51020 - OTHER WAGES                                       | 22,291                 | 16,569   | 36,038                      | 36,038   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 534                    | 376  | 376                         | 376  |
| 51080 - RETIREMENT  | 21,394                 | 20,101   | 34,420                      | 34,420   |
| 51081 - OPEB LIABILITY                                    | 4,637                  | 4,709  | 4,637                       | 4,637  |
| 51090 - GROUP INSURANCE                                   | 5,137                  | 5,867  | 29,181                      | 29,181   |
| 51100 - FICA/MEDICARE OASDI                               | 8,220                  | 7,231  | 7,504                       | 7,504  |
| 51110 - COMPENSATION INSURANCE                            | 1,336                  | 7,512  | 7,512                       | 7,512  |
| 51150 - LIFE INSURANCE                                    | 167                    | 56   | 167                         | 167  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>151,297</b>         | <b>139,305</b>   | <b>217,925</b>              | <b>217,925</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0  | 0                           | 0  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0  | 0                           | 0  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 50   | 630                         | 630  |
| 520300 - FOOD   | 0                      | 0  | 0                           | 0  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |
| 521231 - COMPUTERS<1500.00                                | 0                      | 0  | 0                           | 0  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 25                     | 25   | 25                          | 25   |
| 521800 - OFFICE EXPENSE                                   | 1,426                  | 716  | 1,150                       | 1,150  |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 500                         | 500  |
| 523712 - PROGRAM SUBSCRIPTIONS                            | 772                    | 250  | 100                         | 100  |
| 524510 - BOOK(S) - SP DEPT EXP                            | 10,216                 | 4,513  | 15,900                      | 15,900   |

# COUNTY LITERACY

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**Fund: 0001 GENERAL**

**Budget Unit: 20675 - COUNTY LITERACY**

**Function: 06 - EDUCATION**

**Activity: 32 - LIBRARY SERVICES**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 988                    | 1,048                           | 1,048   | 1,048                       | 1,048   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               | 500   | 500                         | 500   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 500   | 500                         | 500   |
| 52775 - IN-COUNTY HOSTING EVENTS                          | 0                      | 0                               | 0   | 0                           | 0   |
| 529500 - COMPUTER   | 2,170                  | 0                               | 0   | 0                           | 0   |
| 529551 - GREENHOUSE PROJECT                               | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>15,597</b>          | <b>6,602</b>                    | <b>20,353</b>                                 | <b>20,353</b>               | <b>20,353</b>   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580021 - TRANSFER-OUT ARPA                                | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>166,894</b>         | <b>145,907</b>                  | <b>238,278</b>                                | <b>238,278</b>              | <b>238,278</b>  |
| <b>Net Cost</b>   | <b>126,556</b>         | <b>117,378</b>                  | <b>218,228</b>                                | <b>218,228</b>              | <b>218,228</b>  |

### Fish & Game Commission

The Plumas County Fish & Game Commission encourages the conservation and enhancement of Plumas County fish, wildlife and their habitats.

The Plumas County Fish & Game Commission consists of two members from each supervisorial district.

The Plumas County Fish & Game Commission works with Plumas County residents and the Board of Supervisors to support the conservation and maintenance of fish and wildlife resources in conjunction with Sections 1801 and 13100 - 13104 of the California Fish and Wildlife Code. This policy includes the following objectives:

- To enhance Fish and Wildlife activities including propagation, protection, restoration and community enjoyment
- To support Fish and Wildlife projects by citizen, state and federal agencies
- To further Research and Education in areas related to Fish and Wildlife

# FISH & GAME COMMISSION

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**Fund: 0003 FISH AND GAME**

**Budget Unit: 20500 - FISH AND GAME**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 21 - OTHER PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>42-FINES PENALTIES</b>                                 |                        |   |                             |  |
| 42040 - OTHER COURT FINES                                 | 1,262                  | 1,127   | (1,000)                     | (1,000)  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>1,262</b>           | <b>1,127</b>  | <b>(1,000)</b>              | <b>(1,000)</b>                                 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 6,171                  | 8,285   | 750                         | 750  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 1,422                  | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>7,593</b>           | <b>8,285</b>  | <b>750</b>                  | <b>750</b>                                     |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 44440 - FEDERAL-IN LIEU TAXES                             | 1,903                  | 1,903   | 0                           | 0  |
| 44490 - FEDERAL-GRAZING FEES                              | 222                    | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>2,125</b>           | <b>1,903</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46060 - OTHER-MISCELLANEOUS                               | 0                      | 0   | 0                           | 0  |
| 46239 - DONATIONS   | 0                      | 0   | 0                           | 0  |
| 46611 - REVENUE FROM SETTLEMENTS                          | 0                      | 0   | 0                           | 0  |
| 46612 - PGE SETTLEMENT-REVENUE                            | 140,000                | 0   | 50,000                      | 50,000   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>140,000</b>         | <b>0</b>  | <b>50,000</b>               | <b>50,000</b>                                  |
| <b>Total Revenue</b>                                      | <b>150,980</b>         | <b>11,315</b>   | <b>49,750</b>               | <b>49,750</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51020 - OTHER WAGES                                       | 3,012                  | 2,990   | 3,250                       | 3,250  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 5                      | 4   | 3                           | 3  |
| 51100 - FICA/MEDICARE OASDI                               | 230                    | 220   | 0                           | 0  |
| 51110 - COMPENSATION INSURANCE                            | 47                     | 325   | 325                         | 325  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>3,294</b>           | <b>3,539</b>  | <b>3,578</b>                | <b>3,578</b>                                   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 16  | 15                          | 15   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0   | 0                           | 0  |
| 520221 - ENVELOPES  | 0                      | 0   | 0                           | 0  |
| 520230 - COPY CHARGES                                     | 0                      | 20  | 10                          | 10   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0   | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0   | 0                           | 0  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 1,932                  | 1,629   | 6,000                       | 6,000  |
| 524610 - RAILROAD DAYS FISH DERBY                         | 0                      | 0   | 0                           | 0  |
| 524620 - GRAEAGLE FISH DERBY                              | 0                      | 0   | 0                           | 0  |
| 524630 - ALMANOR FISH DERBY                               | 0                      | 0   | 0                           | 0  |
| 524640 - JR PHEASANT HUNT                                 | 0                      | 0   | 500                         | 500  |
| 524650 - PORTOLA HIGH SETTLEMENT                          | 0                      | 0   | 0                           | 0  |
| 524660 - FR LAND TRUST SETTLEMENT                         | 0                      | 0   | 0                           | 0  |
| 524670 - PGE SETTLE EXPENSE                               | 30,118                 | 19,121  | 0                           | 0  |
| 525000 - OVERHEAD   | 3,738                  | 317   | 317                         | 317  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 35                     | 39  | 39                          | 39   |
| 527400 - TRAVEL- IN COUNTY                                | 716                    | 1,119   | 1,000                       | 1,000  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0   | 0                           | 0  |

# FISH & GAME COMMISSION

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**Fund: 0003 FISH AND GAME**

**Budget Unit: 20500 - FISH AND GAME**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 21 - OTHER PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>36,539</b>          | <b>22,261</b>                   | <b>7,881</b>                                  | <b>7,881</b>                | <b>7,881</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>39,833</b>          | <b>25,800</b>                   | <b>11,459</b>                                 | <b>11,459</b>               | <b>11,459</b>   |
| <b>Net Cost</b>   | <b>(111,147)</b>       | <b>14,485</b>                   | <b>(38,291)</b>                               | <b>(38,291)</b>             | <b>(38,291)</b>   |

### Paul Russell, Director

The mission of the Plumas County Museum is to interpret to a broad public audience, in innovative and meaningful ways, the history of Plumas County from its beginnings, and to relate that history, when appropriate, within the broader context of Plumas County and the encompassing region.

The Museum seeks to collect, preserve, and interpret Plumas County's natural, cultural, and social history and heritage through historical exhibits and educational programs for all people. We seek to maintain our presence in local history education through hands-on experience, contribute to the economic development of Plumas County through museum programs and cultural tourism programs, and work with and offer support and technical assistance to other Plumas County cultural institutions.

Museum facilities include the main building featuring periodically changing exhibits and displays, including one of the finest Mountain Maidu basketry collections in the state and a bookstore featuring local and regional subjects. Our outdoor exhibit yard features mining displays, a working blacksmith shop, a gold miner's cabin, as well as a collection of antique vehicles. Adjacent to the museum is the 1878 Variel Home. This fully restored Victorian home is owned and operated by the Plumas County Museum Association and contains many artifacts from early pioneer Plumas County families.

The museum's collections originated with memorabilia assembled for exhibit in the Memorial Room at the Plumas County Courthouse in 1921 by the Native Daughters of the Golden West and the Native Sons of the Golden West. After construction of the Plumas County Museum in 1968, this original collection has grown into the thousands – with the bulk being donations from community members of Plumas County and now has expanded to include nearly 12,000 three-dimensional artifacts and over 28,000 archival historic documents, maps, photographs, negatives, books, newspapers, and other records. Some of the highlights of our collection include:

- Davis Native Basket Collection
- Falck Native Basket Collection
- Chinese Collection
- James Boynton Railroad Collection
- Antique Firearms Collection
- Longboard Skis Collection
- Philip Hyde Photograph Collection
- County Records Collection
- Watson Map & Surveying Collection
- James Beckwourth Collection
- Historic Plumas County Newspaper Collection

The Plumas County Museum also works with and oversees and manages (with the assistance of the Plumas County Museum Association) several county-owned historical properties such as the:

- Hall-Lawry House, Quincy
- Taylorsville School, Taylorsville
- Beckwourth Cabin Museum, Portola
- Chester-Lake Almanor Museum, Chester

**Fund: 0001 GENERAL**

**Budget Unit: 20780 - MUSEUM**

**Function: 07 - RECREATION & CULTURAL SERVICES**

**Activity: 34 - CULTURAL SERVICES**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45310 - MUSEUM FEE OR SERVICES                            | 5,060                  | 4,970  | 3,850                       | 3,850  |
| 45423 - MUSEUM COPIES                                     | 570                    | 650  | 700                         | 700  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>5,630</b>           | <b>5,620</b>   | <b>4,550</b>                | <b>4,550</b>                                   |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0  | 0                           | 0  |
| 46239 - DONATIONS   | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 2,961                       | 2,961  |
| 48999 - TRANSFER FROM STR SUPPS                           | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>2,961</b>                | <b>2,961</b>                                   |
| <b>Total Revenue</b>                                      | <b>5,630</b>           | <b>5,620</b>   | <b>7,511</b>                | <b>7,511</b>                                   |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 60,240                 | 63,732   | 101,858                     | 101,858  |
| 51020 - OTHER WAGES                                       | 85                     | 13,563   | 25,000                      | 25,000   |
| 51060 - OVERTIME PAY                                      | 0                      | 0  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 326                    | 360  | 327                         | 327  |
| 51080 - RETIREMENT  | 23,478                 | 23,882   | 35,742                      | 35,742   |
| 51081 - OPEB LIABILITY                                    | 2,378                  | 2,415  | 2,378                       | 2,378  |
| 51090 - GROUP INSURANCE                                   | 15,377                 | 20,030   | 40,250                      | 40,250   |
| 51100 - FICA/MEDICARE OASDI                               | 4,391                  | 5,659  | 7,792                       | 7,792  |
| 51110 - COMPENSATION INSURANCE                            | 1,363                  | 2,457  | 2,457                       | 2,457  |
| 51150 - LIFE INSURANCE                                    | 320                    | 320  | 334                         | 334  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>107,958</b>         | <b>132,418</b>   | <b>216,138</b>              | <b>216,138</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 1,308                  | 1,308  | 1,700                       | 1,700  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0  | 0                           | 0  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 0                           | 0  |
| 520230 - COPY CHARGES                                     | 0                      | 0  | 1,000                       | 1,000  |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0  | 0                           | 0  |
| 520250 - COPY MACHINE LEASE                               | 0                      | 0  | 0                           | 0  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |
| 520900 - EQUIPMENT MAINTENANCE                            | 0                      | 0  | 200                         | 200  |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 102                    | 0  | 100                         | 100  |
| 521107 - PRE-EMPLOYMENT COSTS                             | 0                      | 118  | 250                         | 250  |
| 521300 - MAINT. BUILDINGS & GROUND                        | 0                      | 0  | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 108                    | 0  | 500                         | 500  |
| 521801 - Office Water                                     | 0                      | 0  | 750                         | 750  |
| 521832 - PAMPHLETS  | 0                      | 0  | 0                           | 0  |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 0                           | 0  |
| 521903 - SECURITY SYSTEM SVC                              | 1,368                  | 1,368  | 1,400                       | 1,400  |

**Fund: 0001 GENERAL**

**Budget Unit: 20780 - MUSEUM**

**Function: 07 - RECREATION & CULTURAL SERVICES**

**Activity: 34 - CULTURAL SERVICES**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 523710 - ANNUAL PUB/REF MANUALS                           | 0                      | 0                               | 0   | 0                           | 0   |
| 524300 - SMALL TOOLS/INSTRUMENTS                          | 203                    | 0                               | 250   | 250                         | 250   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 1,008                  | 1,049                           | 1,049   | 1,049                       | 1,049   |
| 526370 - MUSEUM DISPLAY SUPPLIES                          | 0                      | 532                             | 1,000   | 1,000                       | 1,000   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 2,000   | 2,000                       | 2,000   |
| 527802 - ELECTRIC CHARGES                                 | 5,393                  | 4,196                           | 6,800   | 6,800                       | 6,800   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 4,848                  | 3,025                           | 5,400   | 5,400                       | 5,400   |
| 527807 - WATER/SEWER CHARGES                              | 1,390                  | 1,259                           | 1,850   | 1,850                       | 1,850   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>15,728</b>          | <b>12,855</b>                   | <b>24,249</b>                                 | <b>24,249</b>               | <b>24,249</b>   |
| <b>53-OTHER CHARGES</b>                                   |                        |                                 |   |                             |   |
| 533161 - ECON DEV & TOURISM                               | 189                    | 200                             | 6,500   | 6,500                       | 6,500   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>189</b>             | <b>200</b>                      | <b>6,500</b>                                  | <b>6,500</b>                | <b>6,500</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>123,875</b>         | <b>145,473</b>                  | <b>246,887</b>                                | <b>246,887</b>              | <b>246,887</b>  |
| <b>Net Cost</b>   | <b>118,245</b>         | <b>139,853</b>                  | <b>239,376</b>                                | <b>239,376</b>              | <b>239,376</b>  |

**Fund: 0001 0001T TAYLORSVILLE SCH PRESER**

**Budget Unit: 20018 - TAYLRSVL SCH PRESER**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 10 - LEGISLATIVE & ADMIN**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 110                    | 151                             |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>110</b>             | <b>151</b>                      |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>110</b>             | <b>151</b>                      |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521700 - MISC EXPENSES                                    | 0                      | 0                               |   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | (2)                    | (25)                            |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>(2)</b>             | <b>(25)</b>                     |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>(2)</b>             | <b>(25)</b>                     |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(112)</b>           | <b>(176)</b>                    |   | <b>0</b>                    | <b>0</b>  |

### Tracey Ferguson, Director

The mission of the Planning Department and GIS (Geographic Information Systems) Division is to proactively facilitate the orderly development of land use on parcels in the unincorporated areas of Plumas County. The Department is a leader in government processes and procedures and provides quality customer service when administering planning regulations, zoning code standards, and General Plan goals and policies. By adhering to local, state and federal regulations, the Department safeguards the environment and enhances communities and the lives of its citizens – always with a commitment to honesty, respect, accountability, and efficiency.

The Planning Department provides citizens of unincorporated areas of Plumas County the guidance to develop property following land use standards and development regulation requirements of the Plumas County Code, Title 9, Planning and Zoning, and the goals and policies in the Plumas County 2035 General Plan.

The Planning Department staff organizes, directs, coordinates, and administers professional and fiscal functions and responds to inquiries by providing technical assistance support to the public, County staff, community organizations, and other outside local, regional, state, and federal agencies regarding County planning issues, land use entitlements, economic development initiatives, grants, permit applications and procedures, addressing, zoning, ordinances, resolutions, and 2021 wildfire recovery.

The Planning Department staff reviews building permits for planning consistency and zoning compliance and provides planning application project processing including environmental review pursuant to the California Environmental Quality Act (CEQA).

The Planning Department is continuously processing a variety of ministerial (approved by staff) and discretionary (approved by the Zoning Administrator or recommended by the Planning Commission to the Board of Supervisors for approval) planning applications.

Examples of ministerial permits include Lot Line Adjustments, Owner Initiated Mergers, Administrative Use Permits, Campground Permits, Site Development Reviews, and Zoning Clearance Certificates, and Sign Permits. Examples of discretionary permits include Ordinance Amendments, General Plan Amendments, Zone Changes, Special Use Permits, Tentative Maps, Permit to Mine – Reclamation Plans, Planned Development Permits, Site Development Permits, and Variances.

The Planning Department provides staffing support for the Planning Commission, Airport Land Use Commission, Zoning Administrator, Plumas County Coordinating Council, Plumas-Sierra Counties Continuum of Care (CoC) Advisory Board, Sierra Valley Groundwater Management District (SVGMD), Upper Feather River Integrated Regional Water Management Group (RWMG), Rock Creek-Cresta Project (FERC No. 1962) Ecological Resource Committee (ERC), Quincy Design Review Committee, Chester Design Review Committee, and Johnsville Design Review Committee, Housing & Land Use Committee (Quincy), Public Safety Communications Advisory Committee, Nuisance Abatement Committee, and Development Review Committee (DRC), and frequently appears before the Board of Supervisors.

A primary function of the Planning Department, on an annual basis, is to prepare the General Plan Annual Progress Report, with review and acceptance by the Planning Commission and Board of Supervisors, and submittal to the State Department of Housing and Community Development (HCD)

## PLANNING

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and the Governor's Office of Planning and Research (OPR) by April 1.

The Planning Department staff additionally oversees Williamson Act (California Land Conservation Act) contracts and Surface Mining and Reclamation Act (SMARA) mine permits and performs annual SMARA mining inspections and reports to the State Department of Conservation, Division of Mine Reclamation.

GIS (Geographic Information Systems) Division develops, maintains, and distributes spatial information to aid in the creation of public-facing interactive maps through the Plumas County GIS Map Portal and data analysis to support various County departments and their customers such as the Assessor's Office, Building Services, Engineering Department, Environmental Health Department, Planning Department, Elections, Public Works Department, and the Treasurer/Tax Collector. GIS is a computer system capable of holding and using data as a resource for mapping or performing land-based analysis. The data in GIS is created in what is called GIS 'layers.' Each layer represents a group of common information. Some examples of GIS layers used in Plumas County include planning area boundaries, parcels, roads, railroads, address points, general plan land use designations, planned development designations, primary zoning districts, combining zones, airport influence areas, special district boundaries, supervisorial districts, other political boundaries, voting precinct data, and much more.

# CDBG GREENVILLE ECONOMIC DEVELOPMENT

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**Fund: 0059 CDBG ANNUAL ED**

**Budget Unit: 20595 - CDBG ANNUAL ED**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | (689)                           |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>(689)</b>                    |   | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44027 - STATE GRANT                                       | 0                      | 1,128                           |   | 243,555                     | 243,555   |
| 44028 - STATE GRANT REVENUE                               | 0                      | 1,989                           |   | 737,212                     | 737,212   |
| 44029 - STATE GRANT REV                                   | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>3,117</b>                    |   | <b>980,767</b>              | <b>980,767</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>2,428</b>                    |   | <b>980,767</b>              | <b>980,767</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 52190 - PROFESSIONAL SERVICES                             | 0                      | 0                               |   | 942,500                     | 942,500   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>942,500</b>              | <b>942,500</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 3,117                           |   | 37,967                      | 37,967  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>3,117</b>                    |   | <b>37,967</b>               | <b>37,967</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>3,117</b>                    |   | <b>980,467</b>              | <b>980,467</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>689</b>                      |   | <b>(300)</b>                | <b>(300)</b>  |

**Fund: 0001 GENERAL**

**Budget Unit: 20490 - PLANNING**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>41-LICENSES PERMITS</b>                                |                        |   |                             |  |
| 41020 - CONSTRUCTION PERMITS                              | 17,337                 | 13,629  | 11,000                      | 11,000   |
| 41030 - ZONING PERMITS                                    | 39,135                 | 38,333  | 40,000                      | 40,000   |
| <b>Total 41 - LICENSES &amp; PERMITS</b>                  | <b>56,472</b>          | <b>51,962</b>   | <b>51,000</b>               | <b>51,000</b>                                  |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 44361 - STATE- SIERRA NV CONSRV                           | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |   |                             |  |
| 45220 - PLANNING EIR REPORTS                              | 0                      | 5,492   | 0                           | 0  |
| 45308 - OUTSIDE SERVICE REIM.                             | 912                    | 571   | 1,000                       | 1,000  |
| 45422 - PLANNING COPIES                                   | 0                      | 76  | 100                         | 100  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>912</b>             | <b>6,139</b>  | <b>1,100</b>                | <b>1,100</b>                                   |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 495                    | 4,667   | 6,074                       | 6,074  |
| 46253 - REIMB - CO DISASTR RESPON                         | 1,052                  | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>1,547</b>           | <b>4,667</b>  | <b>6,074</b>                | <b>6,074</b>                                   |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48000 - TRANSFER-IN                                       | 13,420                 | 6,441   | 0                           | 0  |
| 48001 - TRANSFER-IN1                                      | 0                      | 0   | 0                           | 0  |
| 48002 - TRANSFER-IN2                                      | 10,163                 | 0   | 0                           | 0  |
| 48003 - TRANSFER-IN3                                      | 7,702                  | 13,263  | 0                           | 0  |
| 48004 - TRANSFER-IN4                                      | 2,983                  | 7,658   | 0                           | 0  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0   | 12,366                      | 12,366   |
| 48006 - TRANSFER-IN6                                      | 0                      | 0   | 0                           | 0  |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0   | 0                           | 0  |
| 48089 - TSFR SB89 COVID19                                 | 0                      | 0   | 0                           | 0  |
| 48999 - TRANSFER FROM STR SUPPS                           | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>34,268</b>          | <b>27,362</b>   | <b>12,366</b>               | <b>12,366</b>                                  |
| <b>Total Revenue</b>                                      | <b>93,199</b>          | <b>90,130</b>   | <b>70,540</b>               | <b>70,540</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 222,760                | 188,740   | 276,837                     | 276,837  |
| 51020 - OTHER WAGES                                       | 3,725                  | 15,977  | 25,200                      | 25,200   |
| 51060 - OVERTIME PAY                                      | 8,346                  | 0   | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 426                    | 355   | 304                         | 304  |
| 51080 - RETIREMENT  | 76,184                 | 72,447  | 97,142                      | 97,142   |
| 51081 - OPEB LIABILITY                                    | 10,464                 | 10,626  | 10,464                      | 10,464   |
| 51090 - GROUP INSURANCE                                   | 21,219                 | 24,930  | 68,425                      | 68,425   |
| 51100 - FICA/MEDICARE OASDI                               | 17,657                 | 15,523  | 21,178                      | 21,178   |
| 51110 - COMPENSATION INSURANCE                            | 4,643                  | 1,998   | 1,998                       | 1,998  |
| 51120 - CELL PHONE ALLOW                                  | 960                    | 920   | 960                         | 960  |
| 51150 - LIFE INSURANCE                                    | 334                    | 320   | 334                         | 334  |
| 51200 - PER DIEM  | 0                      | 0   | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>366,718</b>         | <b>331,836</b>  | <b>502,842</b>              | <b>502,842</b>                                 |

# PLANNING

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**Fund: 0001 GENERAL**

**Budget Unit: 20490 - PLANNING**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 79                     | 67                              |   | 100                         | 100   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0                               |   | 400                         | 400   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0                               |   | 0                           | 0   |
| 520221 - ENVELOPES  | 0                      | 0                               |   | 0                           | 0   |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0                               |   | 0                           | 0   |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0                               |   | 0                           | 0   |
| 520250 - COPY MACHINE LEASE                               | 4,450                  | 3,522                           |   | 3,200                       | 3,200   |
| 520402 - CLEANING SUPPLIES                                | 0                      | 0                               |   | 0                           | 0   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               |   | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 224                    | 77                              |   | 500                         | 500   |
| 521103 - BATTERIES  | 0                      | 0                               |   | 0                           | 0   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0                               |   | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 888                    | 0                               |   | 1,812                       | 1,812   |
| 521750 - FITNESS & WELNESS                                | 0                      | 0                               |   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 2,996                  | 2,303                           |   | 3,000                       | 3,000   |
| 521801 - Office Water                                     | 0                      | 0                               |   | 100                         | 100   |
| 521804 - DVD'S/DISKETTES                                  | 0                      | 0                               |   | 0                           | 0   |
| 521846 - LABELS   | 0                      | 0                               |   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 11,998                 | 37,108                          |   | 220,000                     | 220,000   |
| 521919 - PROF SVCS - SB89 COVID                           | 0                      | 0                               |   | 0                           | 0   |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 0                               |   | 3,000                       | 3,000   |
| 523710 - ANNUAL PUB/REF MANUALS                           | 212                    | 0                               |   | 300                         | 300   |
| 524520 - PERMIT REFUNDS                                   | 315                    | 258                             |   | 500                         | 500   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 3,233                  | 3,689                           |   | 3,689                       | 3,689   |
| 527380 - NON EMPLOYEE TRAVEL                              | 1,417                  | 261                             |   | 1,250                       | 1,250   |
| 527400 - TRAVEL- IN COUNTY                                | 162                    | 336                             |   | 400                         | 400   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 2,883                  | 2,197                           |   | 4,000                       | 4,000   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0                               |   | 100                         | 100   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>28,857</b>          | <b>49,818</b>                   |   | <b>242,351</b>              | <b>242,351</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>395,575</b>         | <b>381,654</b>                  |   | <b>745,193</b>              | <b>745,193</b>  |
| <b>Net Cost</b>   | <b>302,376</b>         | <b>291,524</b>                  |   | <b>674,653</b>              | <b>674,653</b>  |

# HOUSING AND COMMUNITY DEVELOPMENT SB2

State Controller Schedules  
County Budget Act

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**Fund: 0050 PLAN GRANT - SB2**

**Budget Unit: 20495 - PLAN - HCD SB2**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      |                                 | (143)   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               |                                 | <b>(143)</b>                                  | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44027 - STATE GRANT                                       | 46,700                 |                                 | 113,300                                       | 0                           | 0   |
| 44028 - STATE GRANT REVENUE                               | 0                      |                                 | 0   | 65,000                      | 65,000  |
| 44029 - STATE GRANT REV                                   | 0                      |                                 | 0   | 121,517                     | 121,517   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>46,700</b>          |                                 | <b>113,300</b>                                | <b>186,517</b>              | <b>186,517</b>  |
| <b>Total Revenue</b>                                      | <b>46,700</b>          |                                 | <b>113,157</b>                                | <b>186,517</b>              | <b>186,517</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 52190 - PROFESSIONAL SERVICES                             | 43,040                 |                                 | 101,460                                       | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      |                                 | 0   | 115,442                     | 115,442   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>43,040</b>          |                                 | <b>101,460</b>                                | <b>115,442</b>              | <b>115,442</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 3,661                  |                                 | 9,148   | 0                           | 0   |
| 580001 - TRANSFER   | 0                      |                                 | 0   | 65,000                      | 65,000  |
| 580002 - TRANSFER   | 0                      |                                 | 0   | 6,075                       | 6,075   |
| <b>Total 58 - TRANSFERS</b>                               | <b>3,661</b>           |                                 | <b>9,148</b>                                  | <b>71,075</b>               | <b>71,075</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>46,701</b>          |                                 | <b>110,608</b>                                | <b>186,517</b>              | <b>186,517</b>  |
| <b>Net Cost</b>   | <b>1</b>               |                                 | <b>(2,549)</b>                                | <b>0</b>                    | <b>0</b>  |

# CDBG CARES ACT CV-2-3

State Controller Schedules  
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**Fund: 0058 CDBG CARES ACT CV-2-3**

**Budget Unit: 20585 - CDBG CARES ACT CV-2-3**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 00 - UNDEFINED**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | (1,855)                         |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>(1,855)</b>                  |   | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44027 - STATE GRANT                                       | 59,277                 | 48,006                          |   | 16,717                      | 16,717  |
| 44028 - STATE GRANT REVENUE                               | 19,767                 | 33,731                          |   | 152,729                     | 152,729   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>79,044</b>          | <b>81,737</b>                   |   | <b>169,446</b>              | <b>169,446</b>  |
| <b>Total Revenue</b>                                      | <b>79,044</b>          | <b>79,882</b>                   |   | <b>169,446</b>              | <b>169,446</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 52190 - PROFESSIONAL SERVICES                             | 65,624                 | 340,983                         |   | 160,296                     | 160,296   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>65,624</b>          | <b>340,983</b>                  |   | <b>160,296</b>              | <b>160,296</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>65,624</b>          | <b>340,983</b>                  |   | <b>160,296</b>              | <b>160,296</b>  |
| <b>Net Cost</b>   | <b>(13,420)</b>        | <b>261,101</b>                  |   | <b>(9,150)</b>              | <b>(9,150)</b>  |

# PLANNING COMMISSION

State Controller Schedules  
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**Fund: 0001 GENERAL**

**Budget Unit: 20423 - PLANNING COMMISSION**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 16 - OTHER GENERAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44290 - STATE-OTHER                                       | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0                               | 100   | 100                         | 100   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0                               | 0   | 0                           | 0   |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 520250 - COPY MACHINE LEASE                               | 604                    | 414                             | 500   | 500                         | 500   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               | 0   | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 100                             | 571   | 571                         | 571   |
| 521800 - OFFICE EXPENSE                                   | 114                    | 56                              | 200   | 200                         | 200   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               | 300,000                                       | 300,000                     | 300,000   |
| 522200 - NON-CO EMP PER-DIEM                              | 5,200                  | 3,300                           | 12,000  | 12,000                      | 12,000  |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 0                               | 1,200   | 1,200                       | 1,200   |
| 523710 - ANNUAL PUB/REF MANUALS                           | 238                    | 238                             | 238   | 238                         | 238   |
| 524200 - RENTS/LEASES STRUCTURES                          | 0                      | 0                               | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 527380 - NON EMPLOYEE TRAVEL                              | 1,696                  | 1,091                           | 4,062   | 4,062                       | 4,062   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 1,892                  | 1,025                           | 2,000   | 2,000                       | 2,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>9,744</b>           | <b>6,224</b>                    | <b>320,871</b>                                | <b>320,871</b>              | <b>320,871</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>9,744</b>           | <b>6,224</b>                    | <b>320,871</b>                                | <b>320,871</b>              | <b>320,871</b>  |
| <b>Net Cost</b>   | <b>9,744</b>           | <b>6,224</b>                    | <b>320,871</b>                                | <b>320,871</b>              | <b>320,871</b>  |

**Fund: 0001 GENERAL**

**Budget Unit: 20510 - GIS**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 16 - OTHER GENERAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>41-LICENSES PERMITS</b>                                |                        |  |                             |  |
| 41020 - CONSTRUCTION PERMITS                              | 12,747                 | 10,399   | 10,000                      | 10,000   |
| <b>Total 41 - LICENSES &amp; PERMITS</b>                  | <b>12,747</b>          | <b>10,399</b>  | <b>10,000</b>               | <b>10,000</b>                                  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45074 - MISC FEES   | 93                     | 169  | 200                         | 200  |
| 45720 - RECORDER MAP FEE                                  | 0                      | 0  | 200                         | 200  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>93</b>              | <b>169</b>   | <b>400</b>                  | <b>400</b>                                     |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0  | 0                           | 0  |
| 46253 - REIMB - CO DISASTR RESPON                         | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0  |
| 48001 - TRANSFER-IN1                                      | 0                      | 0  | 0                           | 0  |
| 48002 - TRANSFER-IN2                                      | 0                      | 0  | 0                           | 0  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 6,522                       | 6,522  |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0  |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>6,522</b>                | <b>6,522</b>                                   |
| <b>Total Revenue</b>                                      | <b>12,840</b>          | <b>10,568</b>  | <b>16,922</b>               | <b>16,922</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 94,740                 | 94,925   | 113,119                     | 113,119  |
| 51060 - OVERTIME PAY                                      | 0                      | 0  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 126                    | 108  | 99                          | 99   |
| 51080 - RETIREMENT  | 23,964                 | 24,313   | 39,693                      | 39,693   |
| 51081 - OPEB LIABILITY                                    | 2,616                  | 2,657  | 2,616                       | 2,616  |
| 51090 - GROUP INSURANCE                                   | 15,929                 | 19,832   | 22,138                      | 22,138   |
| 51100 - FICA/MEDICARE OASDI                               | 6,700                  | 7,050  | 8,654                       | 8,654  |
| 51110 - COMPENSATION INSURANCE                            | 1,289                  | 13,691   | 13,691                      | 13,691   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>145,364</b>         | <b>162,576</b>   | <b>200,010</b>              | <b>200,010</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 18                     | 14   | 20                          | 20   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 295                    | 445  | 10                          | 10   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 0                           | 0  |
| 520221 - ENVELOPES  | 0                      | 0  | 0                           | 0  |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0  | 0                           | 0  |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0  | 0                           | 0  |
| 520250 - COPY MACHINE LEASE                               | 8                      | 9  | 10                          | 10   |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 4,183                  | 0  | 4,183                       | 4,183  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 1,921                  | 1,014  | 3,000                       | 3,000  |
| 521801 - Office Water                                     | 0                      | 0  | 0                           | 0  |
| 521804 - DVD'S/DISKETTES                                  | 0                      | 0  | 0                           | 0  |

**Fund: 0001 GENERAL**

**Budget Unit: 20510 - GIS**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 16 - OTHER GENERAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 521846 - LABELS   | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 953                    | 1,119                           |   | 1,119                       | 1,119   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               |   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               |   | 0                           | 0   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>7,378</b>           | <b>2,601</b>                    |   | <b>8,342</b>                | <b>8,342</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 542600 - EQUIPMENT  | 7,500                  | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>7,500</b>           | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>160,242</b>         | <b>165,177</b>                  |   | <b>208,352</b>              | <b>208,352</b>  |
| <b>Net Cost</b>   | <b>147,402</b>         | <b>154,609</b>                  |   | <b>191,430</b>              | <b>191,430</b>  |

# HOMELESS HHAP

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**Fund: 0052 PLAN - HHAP GRANT**

**Budget Unit: 20492 - PLANNING-HOMELESS HHAP**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 1,663                  |                                 | 2,292   | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 644                    |                                 | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>2,307</b>           |                                 | <b>2,292</b>                                  | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44027 - STATE GRANT                                       | 0                      |                                 | 0   | 0                           | 0   |
| 44028 - STATE GRANT REVENUE                               | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>2,307</b>           |                                 | <b>2,292</b>                                  | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 52190 - PROFESSIONAL SERVICES                             | 0                      |                                 | 0   | 46,692                      | 46,692  |
| 521902 - PROFESSIONAL SVC - GRANT                         | 0                      |                                 | 0   | 21,345                      | 21,345  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               |                                 | <b>0</b>                                      | <b>68,037</b>               | <b>68,037</b>   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      |                                 | 0   | 0                           | 0   |
| 580002 - TRANSFER   | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               |                                 | <b>0</b>                                      | <b>68,037</b>               | <b>68,037</b>   |
| <b>Net Cost</b>   | <b>(2,307)</b>         |                                 | <b>(2,292)</b>                                | <b>68,037</b>               | <b>68,037</b>   |

# INTEGRATED REGIONAL WATER MANAGEMENT

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**Fund: 0048 Plan Prop 1 IRWM**

**Budget Unit: 20498 - Planning - IRWM**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 6,083                  |                                 | 5,956   | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 3,595                  |                                 | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>9,678</b>           |                                 | <b>5,956</b>                                  | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44027 - STATE GRANT                                       | 35,592                 |                                 | 806,257                                       | 14,758                      | 14,758  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>35,592</b>          |                                 | <b>806,257</b>                                | <b>14,758</b>               | <b>14,758</b>   |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>45,270</b>          |                                 | <b>812,213</b>                                | <b>14,758</b>               | <b>14,758</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 52190 - PROFESSIONAL SERVICES                             | 277,518                |                                 | 917,396                                       | 8,837                       | 8,837   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>277,518</b>         |                                 | <b>917,396</b>                                | <b>8,837</b>                | <b>8,837</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 7,702                  |                                 | 13,263  | 5,921                       | 5,921   |
| <b>Total 58 - TRANSFERS</b>                               | <b>7,702</b>           |                                 | <b>13,263</b>                                 | <b>5,921</b>                | <b>5,921</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>285,220</b>         |                                 | <b>930,659</b>                                | <b>14,758</b>               | <b>14,758</b>   |
| <b>Net Cost</b>   | <b>239,950</b>         |                                 | <b>118,446</b>                                | <b>0</b>                    | <b>0</b>  |

# DEPT. OF WATER RESOURCES SUSTAIN. GROUNDWATER

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**Fund: 0049 PLAN GRANT-DWR/SGM**

**Budget Unit: 20491 - PLANNING DWR/SGM**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 48                     | 5  | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 1                      | 0  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>49</b>              | <b>5</b>   | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44027 - STATE GRANT                                       | 10,163                 | 4,334  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>10,163</b>          | <b>4,334</b>   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>10,212</b>          | <b>4,339</b>   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 58000 - TRANSFER-OUT                                      | 10,163                 | 0  | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>10,163</b>          | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>10,163</b>          | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(49)</b>            | <b>(4,339)</b>   | <b>0</b>                    | <b>0</b>  |

## PROBATION

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### **Keevin Allred, Director**

The Plumas County Probation Department is committed to protecting the community and minimizing the impact of crimes by providing high-quality professional services to the courts, offenders, and victims.

The Probation Department is primarily guided by statutory mandates and court orders. Probation is fundamentally the primary alternative to incarceration. Probation Officers are sworn officers tasked with supervising defendants placed on formal probation with court-ordered conditions.

In the juvenile arena, the Probation Department's functions also include prevention services intended to deter youth from the juvenile justice system. Balancing accountability with the opportunity for clients to receive rehabilitative services and redirect their lives is a focal point, as these opportunities, when taken advantage of, can have a lasting impact on public safety.

The Probation Department collaborates with other local, state, and federal agencies and community-based organizations to accomplish our mission. Our primary services include supervision, court services, pretrial services, Collaborative Offender Reentry Program, as well as youth programs including diversion, informal probation supervision, wardship supervision, parenting classes, and foster care placement.

# COMMUNITY RISK REDUCTION AB109

State Controller Schedules  
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**Fund: 0025 COUNTY LOCAL REV AB109**

**Budget Unit: 20895 - CCPIF - COMM CRR AB109**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 26 - ADMINISTRATION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0                               | 0   | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 4,947                  | 0                               | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>4,947</b>           | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44079 - STATE- CORR AB109                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 44079A - TRN-SO LOCAL COMM CORR                           | 1,232,039              | 942,690                         | 1,243,026                                     | 1,243,026                   | 1,243,026   |
| 44143 - ST. AID REALIGN BACKFILL                          | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>1,232,039</b>       | <b>942,690</b>                  | <b>1,243,026</b>                              | <b>1,243,026</b>            | <b>1,243,026</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48143 - TSFR-CARES REALIGN BACKFILL                       | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>1,236,986</b>       | <b>942,690</b>                  | <b>1,243,026</b>                              | <b>1,243,026</b>            | <b>1,243,026</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 58071D - ST-SO LOCAL COMM CORR                            | 0                      | 0                               | 0   | 0                           | 0   |
| 58079A - TRN-PROB YTH OFFDR BGSA                          | 1,014,927              | 602,091                         | 1,295,412                                     | 1,295,412                   | 1,295,412   |
| 58079B - TRN OUT-CCPIF AB109                              | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>1,014,927</b>       | <b>602,091</b>                  | <b>1,295,412</b>                              | <b>1,295,412</b>            | <b>1,295,412</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>1,014,927</b>       | <b>602,091</b>                  | <b>1,295,412</b>                              | <b>1,295,412</b>            | <b>1,295,412</b>  |
| <b>Net Cost</b>   | <b>(222,059)</b>       | <b>(340,599)</b>                | <b>52,386</b>                                 | <b>52,386</b>               | <b>52,386</b>   |

**Fund: 0001 GENERAL**

**Budget Unit: 20400 - PROBATION**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44011 - STATE- IV PROB                                    | 0                      | 0                               | 0   | 0                           | 0   |
| 44070 - STATE-REBATE RESTIT.FINE                          | 2,085                  | 2,247                           | 4,000   | 4,000                       | 4,000   |
| 44070P - ST REBATE RESTIT                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 44079 - STATE- CORR AB109                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 44281 - STATE-STC JAIL TRAINING                           | 6,636                  | 3,955                           | 6,952   | 6,952                       | 6,952   |
| 44282 - STATE-STC MENTAL HLTH TRNG                        | 0                      | 0                               | 0   | 0                           | 0   |
| 44409 - FED. - PROBATION                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 44409P - FEDERAL - PROB                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 44413 - FED TITLE IV-E PROB.                              | 5,490                  | 8,623                           | 32,000  | 32,000                      | 32,000  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>14,211</b>          | <b>14,825</b>                   | <b>42,952</b>                                 | <b>42,952</b>               | <b>42,952</b>   |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45138 - RESTITUTION                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 45170 - INSTITUTIONAL CARE                                | 0                      | 0                               | 0   | 0                           | 0   |
| 45171 - JUVENILE ELECTRONIC MONT.                         | 0                      | 0                               | 0   | 0                           | 0   |
| 45173 - CARE & MAIN. JUVENILE                             | 324                    | 225                             | 1,000   | 1,000                       | 1,000   |
| 45200 - OTHR SVC OR SVC TO CRTS                           | 0                      | 0                               | 0   | 0                           | 0   |
| 45200P - REIMB DRUG CT                                    | 0                      | 0                               | 0   | 0                           | 0   |
| 45213 - SEALING RECORDS FEE                               | 0                      | 0                               | 0   | 0                           | 0   |
| 45326 - RECORD REDUCTION FEE                              | 0                      | 0                               | 0   | 0                           | 0   |
| 45350 - SUPERVISION FEE/PROB.                             | 20,104                 | 19,442                          | 19,442  | 19,442                      | 19,442  |
| 45353 - PROB RPRT PREP FEE/FELONY                         | 1,164                  | 0                               | 4,000   | 4,000                       | 4,000   |
| 45421 - TESTING FEES - PROB & SO                          | 0                      | 0                               | 0   | 0                           | 0   |
| 45427 - PROB.-DIVERSION                                   | 2,369                  | 717                             | 1,000   | 1,000                       | 1,000   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>23,961</b>          | <b>20,384</b>                   | <b>25,442</b>                                 | <b>25,442</b>               | <b>25,442</b>   |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46030 - PROB / RESTIT COLLECT FEE                         | 0                      | 0                               | 0   | 0                           | 0   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 3,698                  | 6,765                           | 3,500   | 3,500                       | 3,500   |
| 46251P - REIMB/REFUNDS/PRIOR                              | 0                      | 0                               | 0   | 0                           | 0   |
| 46253 - REIMB - CO DISASTR RESPONS                        | 1,918                  | 0                               | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>5,616</b>           | <b>6,765</b>                    | <b>3,500</b>                                  | <b>3,500</b>                | <b>3,500</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 124,685                | 0                               | 159,524                                       | 159,524                     | 159,524   |
| 480000 - TRANSFER   | 119,677                | 150,673                         | 100,000                                       | 100,000                     | 100,000   |
| 48001 - TRANSFER-IN1                                      | 38,549                 | 0                               | 54,165  | 54,165                      | 54,165  |
| 48002 - TRANSFER-IN2                                      | 53,014                 | 0                               | 89,340  | 89,340                      | 89,340  |
| 48003 - TRANSFER-IN3                                      | 129,924                | 0                               | 406,554                                       | 406,554                     | 406,554   |
| 48005 - TRANSFER-IN5                                      | 0                      | 0                               | 14,036  | 14,036                      | 14,036  |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 48079 - TRN-CCPIF AB109                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 48100 - TRF IN DIASTER                                    | 0                      | 0                               | 0   | 0                           | 0   |
| 48710 - TRN-PROB JJA JUV RNTY                             | 0                      | 0                               | 0   | 0                           | 0   |
| 48718 - TRN-PRB/SO/DA COPS JV JST                         | 0                      | 0                               | 0   | 0                           | 0   |

# PROBATION

State Controller Schedules  
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**Plumas County**  
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**Fund: 0001 GENERAL**

**Budget Unit: 20400 - PROBATION**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>48-TRANSFER (continued)</b>                            |                        |  |                             |  |
| <b>Total 48 - TRANSFER</b>                                | <b>465,849</b>         | <b>150,673</b>   | <b>823,619</b>              | <b>823,619</b>                                 |
| <b>Total Revenue</b>                                      | <b>509,637</b>         | <b>192,647</b>   | <b>895,513</b>              | <b>895,513</b>                                 |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48719 - TRN-PRB TITLE IV RLGN                             | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 598,394                | 508,359  | 760,397                     | 760,397  |
| 51020 - OTHER WAGES                                       | 4,813                  | 34,426   | 40,000                      | 40,000   |
| 51040 - HOLIDAY PAY                                       | 0                      | 0  | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 28,063                 | 28,501   | 40,000                      | 40,000   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 3,507                  | 1,979  | 1,063                       | 1,063  |
| 51080 - RETIREMENT  | 196,952                | 178,216  | 266,823                     | 266,823  |
| 51081 - OPEB LIABILITY                                    | 40,427                 | 38,638   | 38,049                      | 38,049   |
| 51090 - GROUP INSURANCE                                   | 127,796                | 97,571   | 249,841                     | 249,841  |
| 51100 - FICA/MEDICARE OASDI                               | 47,648                 | 44,095   | 58,170                      | 58,170   |
| 51110 - COMPENSATION INSURANCE                            | 18,003                 | 7,035  | 26,257                      | 26,257   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0  | 0                           | 0  |
| 51121 - BOOT ALLOWANCE                                    | 0                      | 0  | 0                           | 0  |
| 51128 - BILINGUAL ALLOWANCE                               | 0                      | 0  | 0                           | 0  |
| 51150 - LIFE INSURANCE                                    | 340                    | 320  | 334                         | 334  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>1,065,943</b>       | <b>939,140</b>   | <b>1,480,934</b>            | <b>1,480,934</b>                               |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520103 - HATS/CAPS  | 0                      | 0  | 0                           | 0  |
| 520104 - SHIRTS/T'S/SWEATS                                | 500                    | 437  | 500                         | 500  |
| 520200 - COMMUNICATIONS                                   | 0                      | 0  | 0                           | 0  |
| 520201 - PHONE - LAND LINE (S)                            | 225                    | 190  | 500                         | 500  |
| 520202 - CELL PHONE SERVICE                               | 0                      | 0  | 0                           | 0  |
| 520205 - PAGER SERVICE                                    | 0                      | 0  | 0                           | 0  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 127                    | 9  | 550                         | 550  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 0                           | 0  |
| 520221 - ENVELOPES  | 0                      | 0  | 0                           | 0  |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0  | 0                           | 0  |
| 520230 - COPY CHARGES                                     | 0                      | 0  | 250                         | 250  |
| 520233 - PRINTING SVC/CHRG                                | 0                      | 222  | 800                         | 800  |
| 520250 - COPY MACHINE LEASE                               | 3,496                  | 2,651  | 5,000                       | 5,000  |
| 520300 - FOOD   | 0                      | 0  | 0                           | 0  |
| 520407 - REFUSE DISPOSAL                                  | 0                      | 0  | 0                           | 0  |
| 520410 - SOFTWARE LICENSE                                 | 2,000                  | 2,581  | 2,000                       | 2,000  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 54   | 168                         | 168  |
| 520901 - OFFICE EQUIP MAINTENANCE                         | 0                      | 0  | 0                           | 0  |
| 520902 - VEHICLE MAINTENANCE                              | 2,000                  | 389  | 2,000                       | 2,000  |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 0                      | 0  | 0                           | 0  |

**Fund: 0001 GENERAL**

**Budget Unit: 20400 - PROBATION**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 521100 - BADGES   | 73                     | 0                               |   | 500                         | 500   |
| 521107 - PRE-EMPLOYMENT COSTS                             | 1,862                  | 32                              |   | 3,000                       | 3,000   |
| 521231 - COMPUTERS<1500.00                                | 0                      | 0                               |   | 0                           | 0   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 0                      | 0                               |   | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 1,135                  | 1,204                           |   | 1,350                       | 1,350   |
| 521750 - FITNESS & WELNESS                                | 0                      | 0                               |   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 1,354                  | 1,350                           |   | 2,700                       | 2,700   |
| 521900 - PROFESSIONAL SVC                                 | 304                    | 445                             |   | 500                         | 500   |
| 521986 - SECURITY   | 7,967                  | 6,281                           |   | 9,000                       | 9,000   |
| 523670 - REF MANUAL/LAW, CODE BOOKS                       | 409                    | 200                             |   | 900                         | 900   |
| 523710 - ANNUAL PUB/REF MANUALS                           | 0                      | 0                               |   | 0                           | 0   |
| 524207 - STORAGE SPACE RENT                               | 0                      | 0                               |   | 0                           | 0   |
| 524220 - BULLET PROOF VESTS                               | 0                      | 0                               |   | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 2,250                           |   | 5,000                       | 5,000   |
| 524410 - NON-EMPLOYEE INCENTIVE                           | 0                      | 0                               |   | 0                           | 0   |
| 524490 - CLOTHING-NON EMPLOYEE                            | 0                      | 0                               |   | 0                           | 0   |
| 524803 - DRUG TESTING                                     | 6,178                  | 7,880                           |   | 6,300                       | 6,300   |
| 524804 - DRUG TESTING SUPPLIES                            | 1,114                  | 4,144                           |   | 1,300                       | 1,300   |
| 524870 - TEST -EMPLEE MED/IMMUN                           | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 11,587                 | 9,246                           |   | 9,246                       | 9,246   |
| 527000 - TRAINING   | 2,260                  | 2,230                           |   | 3,000                       | 3,000   |
| 52701 - TRAIING PROBA STC MH                              | 0                      | 0                               |   | 0                           | 0   |
| 527390 - JUVENILE JUSTICE OOMM EXP                        | 0                      | 0                               |   | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 289                             |   | 2,000                       | 2,000   |
| 527430 - TRAVEL - TRANSPORT                               | 0                      | 0                               |   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 2,958                  | 2,987                           |   | 11,764                      | 11,764  |
| 527501 - TRAVEL - JUVENILE VISITS                         | 0                      | 0                               |   | 0                           | 0   |
| 527503 - TRAVEL - NEW EMP TRAINING                        | 0                      | 0                               |   | 0                           | 0   |
| 527750 - IN CNTY HOSTING                                  | 23                     | 0                               |   | 700                         | 700   |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 0                               |   | 0                           | 0   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 0                      | 0                               |   | 0                           | 0   |
| 527807 - WATER/SEWER CHARGES                              | 0                      | 0                               |   | 0                           | 0   |
| 529921 - FINGER PRINTING                                  | 96                     | 0                               |   | 240                         | 240   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>45,668</b>          | <b>45,071</b>                   |   | <b>69,268</b>               | <b>69,268</b>   |
| <b>53-OTHER CHARGES</b>                                   |                        |                                 |   |                             |   |
| 530100 - SUPPORT - CARE OF PERSONS                        | 0                      | 0                               |   | 0                           | 0   |
| 530440 - SUPPORT -PROB                                    | 0                      | 5,250                           |   | 10,000                      | 10,000  |
| 531200 - SUPPORT JUVENILE WARDS                           | 0                      | 0                               |   | 0                           | 0   |
| 533210 - PAY BACK STATE-A&D GRNT                          | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>0</b>               | <b>5,250</b>                    |   | <b>10,000</b>               | <b>10,000</b>   |

# PROBATION

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**Fund: 0001 GENERAL**

**Budget Unit: 20400 - PROBATION**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540412 - SOFTWARE   | 0                      | 0                               | 0   | 0                           | 0   |
| 541500 - VEHICLE  | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 580000 - TRANSFER   | 4,582                  | 928                             | 3,100   | 3,100                       | 3,100   |
| <b>Total 58 - TRANSFERS</b>                               | <b>4,582</b>           | <b>928</b>                      | <b>3,100</b>                                  | <b>3,100</b>                | <b>3,100</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>1,116,193</b>       | <b>990,389</b>                  | <b>1,563,302</b>                              | <b>1,563,302</b>            | <b>1,563,302</b>  |
| <b>Net Cost</b>   | <b>606,556</b>         | <b>797,742</b>                  | <b>667,789</b>                                | <b>667,789</b>              | <b>667,789</b>  |

# SB678 - ADULT HIGH RISK

State Controller Schedules  
County Budget Act

**Plumas County**  
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**Fund: 0046 0046R PROB-ADULT HIGH RISK**

**Budget Unit: 20409 - PROB-ADULT HIGH RISK**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23        | 2023-24   | 2024-25          | 2024-25  |
|---|----------------|---|------------------|--|
|   | Actual<br>2    | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                |   |                  |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 22,792         | 31,621  | 3,456            | 3,456  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>22,792</b>  | <b>31,621</b>   | <b>3,456</b>     | <b>3,456</b>                                   |
| <b>44-STATE FEDERAL AID</b>                               |                |   |                  |  |
| 44009 - STATE- SB678 PROB                                 | 442,681        | 332,011   | 200,000          | 200,000  |
| 44009P - STATE SB678 PROB                                 | 0              | 0   | 0                | 0  |
| 44290 - STATE-OTHER                                       | 10,250         | 10,250  | 0                | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>452,931</b> | <b>342,261</b>  | <b>200,000</b>   | <b>200,000</b>                                 |
| <b>46-OTHER REVENUE</b>                                   |                |   |                  |  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0              | 0   | 0                | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>       | <b>0</b>  | <b>0</b>         | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>475,723</b> | <b>373,882</b>  | <b>203,456</b>   | <b>203,456</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                |   |                  |  |
| 51000 - REGULAR WAGES                                     | 0              | 0   | 0                | 0  |
| 51020 - OTHER WAGES                                       | 0              | 0   | 0                | 0  |
| 51060 - OVERTIME PAY                                      | 0              | 0   | 0                | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 59             | 36  | 17               | 17   |
| 51080 - RETIREMENT  | 0              | 0   | 0                | 0  |
| 51081 - OPEB LIABILITY                                    | 0              | 0   | 0                | 0  |
| 51090 - GROUP INSURANCE                                   | 0              | 0   | 0                | 0  |
| 51100 - FICA/MEDICARE OASDI                               | 0              | 0   | 0                | 0  |
| 51110 - COMPENSATION INSURANCE                            | 608            | 19,280  | 0                | 0  |
| 51120 - CELL PHONE ALLOW                                  | 0              | 0   | 0                | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>667</b>     | <b>19,316</b>   | <b>17</b>        | <b>17</b>                                      |
| <b>52-SERVICES SUPPLIES</b>                               |                |   |                  |  |
| 520104 - SHIRTS/T'S/SWEATS                                | 1,000          | 0   | 1,000            | 1,000  |
| 520201 - PHONE - LAND LINE (S)                            | 225            | 190   | 500              | 500  |
| 520202 - CELL PHONE SERVICE                               | 3,278          | 2,244   | 4,500            | 4,500  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 106            | 0   | 500              | 500  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0              | 0   | 0                | 0  |
| 520233 - PRINTING SVC/CHRGs                               | 0              | 0   | 200              | 200  |
| 520410 - SOFTWARE LICENSE                                 | 4,755          | 4,598   | 10,000           | 10,000   |
| 520902 - VEHICLE MAINTENANCE                              | 7,317          | 7,053   | 10,500           | 10,500   |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 429            | 0   | 4,000            | 4,000  |
| 521107 - PRE-EMPLOYMENT COSTS                             | 6,500          | 0   | 6,500            | 6,500  |
| 521231 - COMPUTERS<1500.00                                | 580            | 823   | 3,000            | 3,000  |
| 521800 - OFFICE EXPENSE                                   | 1,029          | 395   | 5,000            | 5,000  |
| 521801 - Office Water                                     | 0              | 0   | 1,000            | 1,000  |
| 521900 - PROFESSIONAL SVC                                 | 46,373         | 80,198  | 175,000          | 175,000  |
| 521904 - ELECTRONIC MONITORING                            | 16,765         | 15,557  | 20,000           | 20,000   |
| 523710 - ANNUAL PUB/REF MANUALS                           | 197            | 200   | 500              | 500  |
| 524220 - BULLET PROOF VESTS                               | 844            | 0   | 2,400            | 2,400  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 336            | 0   | 25,000           | 25,000   |

# SB678 - ADULT HIGH RISK

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**Fund: 0046 0046R PROB-ADULT HIGH RISK**

**Budget Unit: 20409 - PROB-ADULT HIGH RISK**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 524410 - NON-EMPLOYEE INCENTIVE                           | 75                     | 0                               |   | 2,500                       | 2,500   |
| 524803 - DRUG TESTING                                     | 3,574                  | 4,028                           |   | 20,000                      | 20,000  |
| 524804 - DRUG TESTING SUPPLIES                            | 10,383                 | 814                             |   | 20,000                      | 20,000  |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 449                    | 371                             |   | 371                         | 371   |
| 525250 - OUTREACH & OTHER PROG EXP                        | 0                      | 0                               |   | 3,000                       | 3,000   |
| 527000 - TRAINING   | 0                      | 46                              |   | 3,000                       | 3,000   |
| 527400 - TRAVEL- IN COUNTY                                | 1,396                  | 342                             |   | 4,000                       | 4,000   |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 0                      | 0                               |   | 4,000                       | 4,000   |
| 527410 - CLIENT SERVICE EXP                               | 3,473                  | 2,258                           |   | 66,614                      | 66,614  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 2,932                  | 510                             |   | 15,000                      | 15,000  |
| 527503 - TRAVEL - NEW EMP TRAINING                        | 1,373                  | 1,543                           |   | 15,000                      | 15,000  |
| 529921 - FINGER PRINTING                                  | 32                     | 0                               |   | 400                         | 400   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>113,421</b>         | <b>121,170</b>                  |   | <b>423,485</b>              | <b>423,485</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 541500 - VEHICLE  | 0                      | 49,838                          |   | 50,000                      | 50,000  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>49,838</b>                   |   | <b>50,000</b>               | <b>50,000</b>   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 0                      | 0                               |   | 0                           | 0   |
| 580001 - TRANSFER   | 0                      | 0                               |   | 0                           | 0   |
| 580003 - INTER FUND TRANSFER                              | 129,924                | 0                               |   | 406,554                     | 406,554   |
| 580004 - INTERFUND TRANSFER                               | 0                      | 0                               |   | 0                           | 0   |
| 589163 - CONTRIB TRF PROBATION                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>129,924</b>         | <b>0</b>                        |   | <b>406,554</b>              | <b>406,554</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>244,012</b>         | <b>190,324</b>                  |   | <b>880,056</b>              | <b>880,056</b>  |
| <b>Net Cost</b>   | <b>(231,711)</b>       | <b>(183,558)</b>                |   | <b>676,600</b>              | <b>676,600</b>  |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 44331 - STATE-OCJP VICTIM WIT.VW                          | 349,069                | 87,777  | 347,959                     | 347,959  |
| 44331P - CALEMA VWO                                       | 25,674                 | 76,917  | 78,723                      | 78,723   |
| 44408 - FEDERAL STIMULUS (ARRA)                           | 0                      | 0   | 0                           | 0  |
| 44408P - FEDERAL STIMULUS                                 | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>374,743</b>         | <b>164,694</b>  | <b>426,682</b>              | <b>426,682</b>                                 |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46082 - SALE OF SURPLUS PROP                              | 0                      | 0   | 0                           | 0  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0   | 0                           | 0  |
| 48005 - TRANSFER-INS                                      | 0                      | 0   | 9,013                       | 9,013  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>9,013</b>                | <b>9,013</b>                                   |
| <b>Total Revenue</b>                                      | <b>374,743</b>         | <b>164,694</b>  | <b>435,695</b>              | <b>435,695</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 136,054                | 171,233   | 206,309                     | 206,309  |
| 51020 - OTHER WAGES                                       | 1,632                  | 0   | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 41,081                 | 34,945  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 92                     | 88  | 98                          | 98   |
| 51080 - RETIREMENT  | 33,108                 | 44,018  | 72,394                      | 72,394   |
| 51081 - OPEB LIABILITY                                    | 7,135                  | 7,245   | 7,135                       | 7,135  |
| 51090 - GROUP INSURANCE                                   | 33,496                 | 45,218  | 76,685                      | 76,685   |
| 51100 - FICA/MEDICARE OASDI                               | 13,444                 | 15,602  | 15,783                      | 15,783   |
| 51110 - COMPENSATION INSURANCE                            | 945                    | 552   | 552                         | 552  |
| 51120 - CELL PHONE ALLOW                                  | 2,397                  | 2,720   | 2,880                       | 2,880  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>269,384</b>         | <b>321,621</b>  | <b>381,836</b>              | <b>381,836</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 642                    | 466   | 800                         | 800  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 2,000                  | 101   | 1,000                       | 1,000  |
| 520230 - COPY CHARGES                                     | 0                      | 0   | 0                           | 0  |
| 520233 - PRINTING SVC/CHRG                                | 619                    | 650   | 1,000                       | 1,000  |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0   | 0                           | 0  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0   | 0                           | 0  |
| 520902 - VEHICLE MAINTENANCE                              | 4,820                  | 908   | 6,000                       | 6,000  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0   | 2,500                       | 2,500  |
| 521800 - OFFICE EXPENSE                                   | 23,557                 | 3,035   | 5,000                       | 5,000  |
| 523710 - ANNUAL PUB/REF MANUALS                           | 0                      | 0   | 1,300                       | 1,300  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0   | 7,500                       | 7,500  |
| 525000 - OVERHEAD   | 0                      | 0   | 0                           | 0  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 699                    | 918   | 918                         | 918  |
| 527400 - TRAVEL- IN COUNTY                                | 6,400                  | 4,091   | 13,000                      | 13,000   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 1,182                  | 0   | 3,000                       | 3,000  |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 52840 - CONTINGENCIES                                     | 0                      | 0                               |   | 15,520                      | 15,520  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>39,919</b>          | <b>10,169</b>                   |   | <b>57,538</b>               | <b>57,538</b>   |
| <b>53-OTHER CHARGES</b>                                   |                        |                                 |   |                             |   |
| 530140 - EMERGENT COSTS-CLIENT SVC                        | 758                    | 0                               |   | 3,619                       | 3,619   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>758</b>             | <b>0</b>                        |   | <b>3,619</b>                | <b>3,619</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>310,061</b>         | <b>331,790</b>                  |   | <b>442,993</b>              | <b>442,993</b>  |
| <b>Net Cost</b>   | <b>(64,682)</b>        | <b>167,096</b>                  |   | <b>7,298</b>                | <b>7,298</b>  |

# DIVISION OF JUVENILE JUSTICE

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**Fund: 0046 0046D PROB-DIV JUV**  
**Budget Unit: 20404 - PROB-DIV JUV**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 10,275                 |                                 | 21,779  | 20,000                      | 20,000  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>10,275</b>          |                                 | <b>21,779</b>                                 | <b>20,000</b>               | <b>20,000</b>   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44054 - ST-OPIOID SETTLEMENT                              | 0                      |                                 | 0   | 0                           | 0   |
| 44204 - JUV JUSTICE REALIN BLCOK GRANT                    | 0                      |                                 | 0   | 0                           | 0   |
| 44205 - JUV JUST DATA COLL                                | 0                      |                                 | 42,909  | 0                           | 0   |
| 44719 - ST-YTH PROGRAM FCL                                | 0                      |                                 | 47,086  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               |                                 | <b>89,995</b>                                 | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48711 - TRANSFER-IN JUV JUST                              | 250,000                |                                 | 250,000                                       | 250,000                     | 250,000   |
| <b>Total 48 - TRANSFER</b>                                | <b>250,000</b>         |                                 | <b>250,000</b>                                | <b>250,000</b>              | <b>250,000</b>  |
| <b>Total Revenue</b>                                      | <b>260,275</b>         |                                 | <b>361,774</b>                                | <b>270,000</b>              | <b>270,000</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 1,250                  |                                 | 0   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      |                                 | 50,000  | 50,000                      | 50,000  |
| 52191 - PROF SVC-COMM PARTNERS                            | 47,086                 |                                 | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>48,336</b>          |                                 | <b>50,000</b>                                 | <b>50,000</b>               | <b>50,000</b>   |
| <b>53-OTHER CHARGES</b>                                   |                        |                                 |   |                             |   |
| 531200 - SUPPORT JUVENILE WARDS                           | 0                      |                                 | 0   | 500,000                     | 500,000   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>0</b>               |                                 | <b>0</b>                                      | <b>500,000</b>              | <b>500,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>48,336</b>          |                                 | <b>50,000</b>                                 | <b>550,000</b>              | <b>550,000</b>  |
| <b>Net Cost</b>   | <b>(211,939)</b>       |                                 | <b>(311,774)</b>                              | <b>280,000</b>              | <b>280,000</b>  |

**Fund: 0046 PROB GRANT DEPT(S)**

**Budget Unit: 20418 - PROB-AB109**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44079 - STATE- CORR AB109                                 | 0                      | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48079 - TRN-CCPIF AB109                                   | 311,002                | 0  | 266,484                     | 266,484  |
| <b>Total 48 - TRANSFER</b>                                | <b>311,002</b>         | <b>0</b>   | <b>266,484</b>              | <b>266,484</b>                                 |
| <b>Total Revenue</b>                                      | <b>311,002</b>         | <b>0</b>   | <b>266,484</b>              | <b>266,484</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 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  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520200 - COMMUNICATIONS                                   | 0                      | 0  | 0                           | 0  |
| 520201 - PHONE - LAND LINE (S)                            | 225                    | 190  | 500                         | 500  |
| 520202 - CELL PHONE SERVICE                               | 1,600                  | 1,600  | 1,600                       | 1,600  |
| 520410 - SOFTWARE LICENSE                                 | 4,700                  | 5,000  | 5,000                       | 5,000  |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 1,200                  | 0  | 1,200                       | 1,200  |
| 521231 - COMPUTERS<1500.00                                | 1,000                  | 0  | 1,000                       | 1,000  |
| 521800 - OFFICE EXPENSE                                   | 810                    | 395  | 1,300                       | 1,300  |
| 521900 - PROFESSIONAL SVC                                 | 29,698                 | 51,542   | 53,644                      | 53,644   |
| 521904 - ELECTRONIC MONITORING                            | 8,000                  | 945  | 7,280                       | 7,280  |
| 52191 - PROF SVC-COMM PARTNERS                            | 154,392                | 0  | 0                           | 0  |
| 523670 - REF MANUAL/LAW, CODE BOOKS                       | 197                    | 200  | 200                         | 200  |
| 524410 - NON-EMPLOYEE INCENTIVE                           | 0                      | 0  | 1,000                       | 1,000  |
| 524803 - DRUG TESTING                                     | 5,700                  | 2,762  | 11,700                      | 11,700   |
| 524804 - DRUG TESTING SUPPLIES                            | 1,114                  | 755  | 7,000                       | 7,000  |
| 525250 - OUTREACH & OTHER PROG EXP                        | 2,190                  | 1,142  | 3,036                       | 3,036  |
| 527000 - TRAINING   | 560                    | 310  | 4,000                       | 4,000  |
| 527400 - TRAVEL- IN COUNTY                                | 225                    | 311  | 1,500                       | 1,500  |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 0                      | 0  | 0                           | 0  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 3,769                  | 670  | 5,000                       | 5,000  |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0  | 0                           | 0  |
| 527800 - UTILITIES  | 0                      | 0  | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>215,380</b>         | <b>65,822</b>  | <b>104,960</b>              | <b>104,960</b>                                 |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                             |  |
| 531400 - EMERGENT SHELTER                                 | 2,000                  | 218  | 2,000                       | 2,000  |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>2,000</b>           | <b>218</b>   | <b>2,000</b>                | <b>2,000</b>                                   |

**Fund: 0046 PROB GRANT DEPT(S)**

**Budget Unit: 20418 - PROB-AB109**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 124,685                | 0                               |   | 153,071                     | 153,071   |
| <b>Total 58 - TRANSFERS</b>                               | <b>124,685</b>         | <b>0</b>                        |   | <b>153,071</b>              | <b>153,071</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>342,065</b>         | <b>66,040</b>                   |   | <b>260,031</b>              | <b>260,031</b>  |
| <b>Net Cost</b>   | <b>31,063</b>          | <b>66,040</b>                   |   | <b>(6,453)</b>              | <b>(6,453)</b>  |

# YOUTHFUL OFFENDER BLOCK GRANT - JUV. JUSTICE

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44340 - STATE-JUVENILE PREV.PROB.                         | 0                      | 0  | 0                           | 0   |
| 44340P - STATE JUVENILE PROV PROB                         | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48143 - TSFR-CARES REALIGN BACKFILL                       | 0                      | 0  | 0                           | 0   |
| 48709 - TRN-PROB JJA YTH OFFNDR                           | 138,113                | 73,420   | 117,000                     | 117,000   |
| 48709A - TRN-PROB JJA YTH OFFNDR                          | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>138,113</b>         | <b>73,420</b>  | <b>117,000</b>              | <b>117,000</b>  |
| <b>Total Revenue</b>                                      | <b>138,113</b>         | <b>73,420</b>  | <b>117,000</b>              | <b>117,000</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0  | 0                           | 0   |
| 51020 - OTHER WAGES                                       | 0                      | 0  | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 0                      | 0  | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 38                     | 21   | 10                          | 10  |
| 51080 - RETIREMENT  | 0                      | 0  | 0                           | 0   |
| 51081 - OPEB LIABILITY                                    | 0                      | 0  | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0  | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0  | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 390                    | 0  | 0                           | 0   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0  | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>428</b>             | <b>21</b>  | <b>10</b>                   | <b>10</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 225                    | 190  | 500                         | 500   |
| 520202 - CELL PHONE SERVICE                               | 1,700                  | 2,244  | 1,700                       | 1,700   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 106                    | 0  | 300                         | 300   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 0                           | 0   |
| 520233 - PRINTING SVC/CHRGs                               | 0                      | 0  | 300                         | 300   |
| 520410 - SOFTWARE LICENSE                                 | 3,705                  | 4,474  | 8,000                       | 8,000   |
| 520902 - VEHICLE MAINTENANCE                              | 1,500                  | 509  | 1,500                       | 1,500   |
| 521231 - COMPUTERS<1500.00                                | 0                      | 0  | 1,000                       | 1,000   |
| 521800 - OFFICE EXPENSE                                   | 817                    | 848  | 2,000                       | 2,000   |
| 521900 - PROFESSIONAL SVC                                 | 8,138                  | 4,251  | 15,000                      | 15,000  |
| 523710 - ANNUAL PUB/REF MANUALS                           | 500                    | 144  | 500                         | 500   |
| 524460 - JUVENILE OUTING/INCENTIVE                        | 105                    | 35   | 10,000                      | 10,000  |
| 524803 - DRUG TESTING                                     | 625                    | 1,020  | 3,000                       | 3,000   |
| 524804 - DRUG TESTING SUPPLIES                            | 1,114                  | 373  | 2,000                       | 2,000   |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 288                    | 216  | 216                         | 216   |
| 525250 - OUTREACH & OTHER PROG EXP                        | 156                    | 862  | 10,000                      | 10,000  |

# YOUTHFUL OFFENDER BLOCK GRANT - JUV. JUSTICE

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |   |
| 527000 - TRAINING   | 0                      | 575  | 2,000                       | 2,000   |
| 527400 - TRAVEL- IN COUNTY                                | 237                    | 188  | 2,000                       | 2,000   |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 0                      | 0  | 500                         | 500   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 6,273                  | 4,080  | 12,500                      | 12,500  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>25,489</b>          | <b>20,009</b>  | <b>73,016</b>               | <b>73,016</b>   |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                             |   |
| 530440 - SUPPORT -PROB                                    | 44,201                 | 50,829   | 65,000                      | 65,000  |
| 531200 - SUPPORT JUVENILE WARDS                           | 4,923                  | 5,133  | 10,000                      | 10,000  |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>49,124</b>          | <b>55,962</b>  | <b>75,000</b>               | <b>75,000</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                             |   |
| 541500 - VEHICLE  | 0                      | 0  | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 580000 - TRANSFER   | 0                      | 0  | 0                           | 0   |
| 580002 - TRANSFER   | 53,014                 | 0  | 85,881                      | 85,881  |
| <b>Total 58 - TRANSFERS</b>                               | <b>53,014</b>          | <b>0</b>   | <b>85,881</b>               | <b>85,881</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>128,055</b>         | <b>75,992</b>  | <b>233,907</b>              | <b>233,907</b>  |
| <b>Net Cost</b>   | <b>(10,058)</b>        | <b>2,572</b>   | <b>116,907</b>              | <b>116,907</b>  |

**Fund: 0046 0046P PROB-PRETRIAL**

**Budget Unit: 20405 - PROB-PRETRIAL**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
|   |                        |  |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 367                    | 431  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>367</b>             | <b>431</b>   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 44,915   | 0                           | 0   |
| 48708 - PROB PRETRIAL-TRF IN                              | 41,756                 | 70,636   | 140,000                     | 140,000   |
| <b>Total 48 - TRANSFER</b>                                | <b>41,756</b>          | <b>115,551</b>   | <b>140,000</b>              | <b>140,000</b>  |
| <b>Total Revenue</b>                                      | <b>42,123</b>          | <b>115,982</b>   | <b>140,000</b>              | <b>140,000</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0  | 0                           | 0   |
| 51080 - RETIREMENT  | 8,166                  | 0  | 0                           | 0   |
| 51081 - OPEB LIABILITY                                    | 0                      | 2,415  | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0  | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0  | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>8,166</b>           | <b>2,415</b>   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520202 - CELL PHONE SERVICE                               | 0                      | 0  | 1,020                       | 1,020   |
| 520233 - PRINTING SVC/CHRGs                               | 0                      | 0  | 0                           | 0   |
| 520410 - SOFTWARE LICENSE                                 | 4,084                  | 2,484  | 3,124                       | 3,124   |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0  | 1,000                       | 1,000   |
| 521231 - COMPUTERS<1500.00                                | 911                    | 560  | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 30                     | 0  | 60                          | 60  |
| 521800 - OFFICE EXPENSE                                   | 286                    | 73   | 600                         | 600   |
| 521904 - ELECTRONIC MONITORING                            | 959                    | 6,936  | 10,000                      | 10,000  |
| 524410 - NON-EMPLOYEE INCENTIVE                           | 0                      | 0  | 1,000                       | 1,000   |
| 524803 - DRUG TESTING                                     | 0                      | 63   | 1,326                       | 1,326   |
| 524804 - DRUG TESTING SUPPLIES                            | 0                      | 1,326  | 1,326                       | 1,326   |
| 527000 - TRAINING   | 230                    | 5,583  | 6,400                       | 6,400   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 289  | 600                         | 600   |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 0                      | 0  | 100                         | 100   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 491                    | 505  | 600                         | 600   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>6,991</b>           | <b>17,819</b>  | <b>27,156</b>               | <b>27,156</b>   |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                             |   |
| 531400 - EMERGENT SHELTER                                 | 5,634                  | 1,016  | 0                           | 0   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>5,634</b>           | <b>1,016</b>   | <b>0</b>                    | <b>0</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                             |   |
| 541500 - VEHICLE  | 0                      | 36,603   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>36,603</b>  | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 58005 - TRANSFER OUT                                      | 0                      | 0  | 103,995                     | 103,995   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>   | <b>103,995</b>              | <b>103,995</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>20,791</b>          | <b>57,853</b>  | <b>131,151</b>              | <b>131,151</b>  |
| <b>Net Cost</b>   | <b>(21,332)</b>        | <b>(58,129)</b>  | <b>(8,849)</b>              | <b>(8,849)</b>  |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 16,936                 | 26,764   | 4,524                       | 4,524   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 14,746                 | 0  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>31,682</b>          | <b>26,764</b>  | <b>4,524</b>                | <b>4,524</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44290 - STATE-OTHER                                       | 0                      | 0  | 0                           | 0   |
| 44393 - ST- SLESF & JUVNL JST                             | 176,321                | 87,968   | 100,000                     | 100,000   |
| 44393P - SLESF/JUV SLESF                                  | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>176,321</b>         | <b>87,968</b>  | <b>100,000</b>              | <b>100,000</b>  |
| <b>Total Revenue</b>                                      | <b>208,003</b>         | <b>114,732</b>   | <b>104,524</b>              | <b>104,524</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 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   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520902 - VEHICLE MAINTENANCE                              | 1,131                  | 0  | 1,500                       | 1,500   |
| 52091 - PARTS   | 0                      | 0  | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 5,075                  | 9,505  | 35,000                      | 35,000  |
| 52191 - PROF SVC-COMM PARTNERS                            | 0                      | 0  | 53,400                      | 53,400  |
| 524460 - JUVENILE OUTING/INCENTIVE                        | 0                      | 0  | 5,000                       | 5,000   |
| 524803 - DRUG TESTING                                     | 0                      | 0  | 3,000                       | 3,000   |
| 524804 - DRUG TESTING SUPPLIES                            | 0                      | 0  | 2,000                       | 2,000   |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0  | 0                           | 0   |
| 525250 - OUTREACH & OTHER PROG EXP                        | 0                      | 0  | 2,000                       | 2,000   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0  | 1,000                       | 1,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>6,206</b>           | <b>9,505</b>   | <b>102,900</b>              | <b>102,900</b>  |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                             |   |
| 531200 - SUPPORT JUVENILE WARDS                           | 0                      | 0  | 0                           | 0   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 580000 - TRANSFER   | 0                      | 0  | 0                           | 0   |
| 580001 - TRANSFER   | 38,549                 | 0  | 54,165                      | 54,165  |
| <b>Total 58 - TRANSFERS</b>                               | <b>38,549</b>          | <b>0</b>   | <b>54,165</b>               | <b>54,165</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>44,755</b>          | <b>9,505</b>   | <b>157,065</b>              | <b>157,065</b>  |
| <b>Net Cost</b>   | <b>(163,248)</b>       | <b>(105,227)</b>   | <b>52,541</b>               | <b>52,541</b>   |

# DOMESTIC VIOLENCE ASSISTANCE

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**Fund: 0064 DOMESTIC VIOL ASSISTANCE**

**Budget Unit: 20413 - DOMESTIC VIOLENCE ASSISTANCE**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 21 - OTHER PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>41-LICENSES PERMITS</b>                                |                        |   |                             |  |
| 41055 - MARRIAGE LICENSE                                  | 3,486                  | 2,790   | 2,500                       | 2,500  |
| <b>Total 41 - LICENSES &amp; PERMITS</b>                  | <b>3,486</b>           | <b>2,790</b>  | <b>2,500</b>                | <b>2,500</b>                                   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 331                    | 501   | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 123                    | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>454</b>             | <b>501</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>3,940</b>           | <b>3,291</b>  | <b>2,500</b>                | <b>2,500</b>                                   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 2,538                  | 4,626   | 12,000                      | 12,000   |
| 525000 - OVERHEAD   | (137)                  | 1,673   | 1,673                       | 1,673  |
| 528400 - CONTINGENCIES                                    | 0                      | 0   | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>2,401</b>           | <b>6,299</b>  | <b>13,673</b>               | <b>13,673</b>                                  |
| <b>53-OTHER CHARGES</b>                                   |                        |   |                             |  |
| 530140 - EMERGENT COSTS-CLIENT SVC                        | 0                      | 0   | 0                           | 0  |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>58-TRANSFERS</b>                                       |                        |   |                             |  |
| 580000 - TRANSFER   | 0                      | 0   | 0                           | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>2,401</b>           | <b>6,299</b>  | <b>13,673</b>               | <b>13,673</b>                                  |
| <b>Net Cost</b>   | <b>(1,539)</b>         | <b>3,008</b>  | <b>11,173</b>               | <b>11,173</b>                                  |

### Nicole Reinert, Director

The mission of the Plumas County Public Health Agency is to promote and protect individual and community health and well-being. We do this through innovative partnerships, public planning and policy, and ensuring access to respectful services.

Plumas County Public Health Agency (PCPHA) is accredited through the Public Health Accreditation Board, highlighting PCPHA's commitment to community health by meeting national quality and performance standards. PCPHA consists of several divisions that support community health and wellbeing.

PCPHA's comprehensive range of nursing services include Communicable Disease Control, Family Planning, Immunization Programs, Home Visiting and Maternal and Child Health Services, Childhood Injury Prevention Program, STI/STD Testing, Outreach Clinics, Tuberculosis Testing, WIC Assessments, and Flu Shot Clinics.

Health Promotion and Chronic Disease Prevention programs focus on keeping people healthy by engaging and empowering individuals and communities to choose healthy behaviors and make changes that reduce the risk of developing chronic diseases and other morbidities. These programs include Youth Development and Substance Use Prevention, Tobacco Use Reduction (including electronic devices), Healthy Eating and Active Living, HIV Care & Treatment, Children's Oral Health, and Harm Reduction services.

Public Health Emergency Preparedness focuses on creating strategies, protocols, and training programs to ensure a prompt and efficient response to events such as natural disasters, disease outbreaks, or other emergencies that may impact public health.

In addition to these services, PCPHA holds previous General Fund Departments, Senior Nutrition and Transportation Services and Veteran's Services, which also support the health and wellbeing of the populations they assist. These services are integrated as distinct divisions within the agency. Unlike the other divisions of PCPHA, these divisions are partially funded by the general fund due to their background as general fund departments, and partially funded through grants and subvention funds.

**Plumas County Senior Nutrition** offers meal services at multiple sites that encourage fellowship and engagement for seniors, as well as homebound meal delivery.

**Senior Transportation Program** provides a wide range of rides for various needs, from medical appointments to shopping outings, ensuring accessibility and support for the senior community in Plumas County.

**Plumas County Veterans Service Office** is dedicated to representing and assisting veterans, widows, children, and parents in accessing a comprehensive range of benefits, including compensation, education, medical treatment, home loans, and employment referrals, with a long-standing commitment to serving as advocates for veterans and ensuring their receipt of entitled benefits since its establishment in 1945.

**Fund: 0015 PUBLIC HEALTH**  
**Budget Unit: 70560 - HEALTH**

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

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 30,507                 | 44,600   | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 9,557                  | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>40,064</b>          | <b>44,600</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44044 - STATE-VEH LIC FEES                                | 1,533,933              | 810,916  | 840,000                     | 840,000  |
| 44044P - STATE-VEH LIC FEES PR YR                         | 0                      | 0  | 0                           | 0  |
| 44101 - STATE-AID FOR ALCOHOL                             | 0                      | 0  | 0                           | 0  |
| 44141 - ST.-AID HLTH CAT. PROGRAM                         | 1,242,106              | 1,384,209  | 4,184,096                   | 4,184,096                                      |
| 44141P - ST AID HLTH CAT PRIOR YR                         | 817,056                | 790,170  | 0                           | 0  |
| 44142 - ST.-AID HLTH REALIGN. REV                         | 456,682                | 471,482  | 0                           | 0  |
| 44142P - ST -HTLH REALIGN PR                              | 0                      | 0  | 0                           | 0  |
| 44143 - ST. AID REALIGN BACKFILL                          | 0                      | 0  | 0                           | 0  |
| 44144 - STATE-AID PERINATAL D&A                           | 0                      | 0  | 0                           | 0  |
| 44145 - STATE-CHILD LEAD GRANT                            | 0                      | 0  | 0                           | 0  |
| 44145P - STATE-CHILD LEAD PR                              | 51,151                 | 0  | 0                           | 0  |
| 44149 - STATE-HEALTH ADMIN-TCS                            | 300,000                | 300,000  | 300,000                     | 300,000  |
| 44149P - STATE- HLTH ADMIN TSC PR                         | 0                      | 0  | 0                           | 0  |
| 44290 - STATE-OTHER                                       | 0                      | 0  | 0                           | 0  |
| 44415 - FEDERAL - OTHER                                   | 0                      | 0  | 0                           | 0  |
| 44516 - FED-BLOCK GRANT ALCOHOL                           | 0                      | 0  | 0                           | 0  |
| 44516P - FED-BLOCK GRANT ALCOHOL                          | 0                      | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>4,400,928</b>       | <b>3,756,777</b>   | <b>5,324,096</b>            | <b>5,324,096</b>                               |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45083 - COPY/CERT COPY/POSTAGE                            | 0                      | 0  | 0                           | 0  |
| 45140 - HEALTH FEES - OTHER                               | 11,800                 | 21,688   | 30,000                      | 30,000   |
| 45140P - MNT HLTH FEES-PR YEAR                            | 143                    | 0  | 0                           | 0  |
| 45143 - MISC HLTH CONTRACTS                               | 257,838                | 331,512  | 276,000                     | 276,000  |
| 45143P - MISC HLTH CONTRACTS                              | 464,775                | 0  | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>734,556</b>         | <b>353,200</b>   | <b>306,000</b>              | <b>306,000</b>                                 |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 45083 - COPY/CERT COPY/POSTAGE                            | 0                      | 0  | 0                           | 0  |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0  | 0                           | 0  |
| 46082 - SALE OF SURPLUS PROP                              | 0                      | 0  | 0                           | 0  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 94                     | 3,886  | 0                           | 0  |
| 46253 - REIMB - CO DISASTR RESPNS                         | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>94</b>              | <b>3,886</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0  |
| 48001 - TRANSFER-IN1                                      | 89,280                 | 43,989   | 65,000                      | 65,000   |
| 48002 - TRANSFER-IN2                                      | 0                      | 0  | 0                           | 0  |
| 48003 - TRANSFER-IN3                                      | 4,582                  | 928  | 3,100                       | 3,100  |
| 48004 - TRANSFER-IN4                                      | 89,763                 | 71,421   | 110,000                     | 110,000  |

**Fund: 0015 PUBLIC HEALTH**  
**Budget Unit: 70560 - HEALTH**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>48-TRANSFER (continued)</b>                            |                        |  |                             |  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 143,533                     | 143,533  |
| 48006 - TRANSFER-IN6                                      | 0                      | 0  | 0                           | 0  |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0  |
| 48008 - TRANSFER-IN8                                      | 0                      | 0  | 0                           | 0  |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0                           | 0  |
| 48143 - TSFR-CARES REALIGN BACKFILL                       | 0                      | 0  | 0                           | 0  |
| 48211 - CONTRI TRANS FR CO GEN                            | 66,400                 | 44,197   | 66,295                      | 66,295   |
| 48765 - TRN-A/D NON DRUG M/CAL                            | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>250,025</b>         | <b>160,535</b>   | <b>387,928</b>              | <b>387,928</b>                                 |
| <b>Total Revenue</b>                                      | <b>5,425,667</b>       | <b>4,318,998</b>   | <b>6,018,024</b>            | <b>6,018,024</b>                               |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 1,531,857              | 1,538,605  | 2,142,893                   | 2,142,893                                      |
| 51020 - OTHER WAGES                                       | 75,752                 | 70,553   | 200,000                     | 200,000  |
| 51060 - OVERTIME PAY                                      | 11,103                 | 41,047   | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 4,492                  | 4,126  | 3,857                       | 3,857  |
| 51080 - RETIREMENT  | 485,388                | 474,330  | 751,941                     | 751,941  |
| 51081 - OPEB LIABILITY                                    | 85,427                 | 86,440   | 85,125                      | 85,125   |
| 51090 - GROUP INSURANCE                                   | 242,193                | 296,878  | 652,838                     | 652,838  |
| 51100 - FICA/MEDICARE OASDI                               | 122,496                | 122,799  | 163,931                     | 163,931  |
| 51110 - COMPENSATION INSURANCE                            | 69,482                 | 89,806   | 89,806                      | 89,806   |
| 51120 - CELL PHONE ALLOW                                  | 5,255                  | 10,200   | 14,880                      | 14,880   |
| 51128 - BILINGUAL ALLOWANCE                               | 805                    | 402  | 420                         | 420  |
| 51150 - LIFE INSURANCE                                    | 334                    | 56   | 334                         | 334  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>2,634,584</b>       | <b>2,735,242</b>   | <b>4,106,025</b>            | <b>4,106,025</b>                               |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520200 - COMMUNICATIONS                                   | 0                      | 0  | 0                           | 0  |
| 520201 - PHONE - LAND LINE (S)                            | 6,853                  | 8,403  | 10,979                      | 10,979   |
| 520202 - CELL PHONE SERVICE                               | 2,517                  | 895  | 5,600                       | 5,600  |
| 520205 - PAGER SERVICE                                    | 0                      | 0  | 0                           | 0  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 975                    | 1,673  | 2,000                       | 2,000  |
| 520215 - ANSWERING SERVICE                                | 1,483                  | 1,965  | 2,500                       | 2,500  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 1,780  | 0                           | 0  |
| 520221 - ENVELOPES  | 0                      | 0  | 0                           | 0  |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0  | 0                           | 0  |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0  | 0                           | 0  |
| 520250 - COPY MACHINE LEASE                               | 4,400                  | 12,033   | 16,525                      | 16,525   |
| 520290 - POSTAGE MACHINE RENT/LEAS                        | 0                      | 0  | 0                           | 0  |
| 520400 - HOUSEHOLD EXPENSE                                | 0                      | 0  | 0                           | 0  |
| 520402 - CLEANING SUPPLIES                                | 0                      | 0  | 0                           | 0  |
| 520404 - CUSTODIAL SERVICE                                | 0                      | 2,700  | 3,000                       | 3,000  |
| 520405 - LAUNDRY/DRY CLEAN SVC                            | 0                      | 0  | 0                           | 0  |
| 520407 - REFUSE DISPOSAL                                  | 169                    | 924  | 1,500                       | 1,500  |

**Fund: 0015 PUBLIC HEALTH**  
**Budget Unit: 70560 - HEALTH**

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

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 520410 - SOFTWARE LICENSE                                 | 7,505                  |                                 | 2,139   | 15,000                      | 15,000  |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 0                      |                                 | 0   | 0                           | 0   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      |                                 | 0   | 0                           | 0   |
| 520500 - INSURANCE  | 40,427                 |                                 | 30,586  | 23,090                      | 23,090  |
| 520901 - OFFICE EQUIP MAINTENANCE                         | 0                      |                                 | 454   | 1,000                       | 1,000   |
| 520902 - VEHICLE MAINTENANCE                              | 16,432                 |                                 | 16,670  | 21,243                      | 21,243  |
| 520930 - CAR SEATS  | 1,466                  |                                 | 2,031   | 2,000                       | 2,000   |
| 520931 - HELMETS  | 1,920                  |                                 | 1,319   | 2,000                       | 2,000   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 2,515                  |                                 | 6,016   | 6,400                       | 6,400   |
| 521252 - CELL PHONE/EQUIP                                 | 0                      |                                 | 0   | 0                           | 0   |
| 521500 - MEDICAL SUPPLIES                                 | 40,623                 |                                 | 29,499  | 46,737                      | 46,737  |
| 521501 - LAB TESTS  | 0                      |                                 | 0   | 0                           | 0   |
| 521503 - VACCINE  | 0                      |                                 | 0   | 0                           | 0   |
| 521504 - PERSCRPTNS/PHARMACEUTICL                         | 0                      |                                 | 0   | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 13,568                 |                                 | 7,495   | 20,000                      | 20,000  |
| 521750 - FITNESS & WELNESS                                | 0                      |                                 | 0   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 25,056                 |                                 | 14,579  | 25,116                      | 25,116  |
| 521801 - Office Water                                     | 0                      |                                 | 0   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 842,486                |                                 | 367,084                                       | 875,000                     | 875,000   |
| 521986 - SECURITY   | 21,534                 |                                 | 16,975  | 25,000                      | 25,000  |
| 522000 - CMSP LOCAL MATCH                                 | 0                      |                                 | 0   | 0                           | 0   |
| 522180 - CMSP REALINGNMENT OFFSET                         | 0                      |                                 | 0   | 0                           | 0   |
| 522190 - CMSP SALES TX OFFSET                             | 0                      |                                 | 0   | 0                           | 0   |
| 522400 - CCS TREATMENT                                    | 0                      |                                 | 0   | 22,000                      | 22,000  |
| 523000 - PROMOTIONAL MATERIAL                             | 19,744                 |                                 | 12,048  | 28,997                      | 28,997  |
| 523300 - EDUCATE MATERIAL/INCENT                          | 11,680                 |                                 | 4,396   | 41,787                      | 41,787  |
| 524000 - RENT - OFFICE/SPACE                              | 0                      |                                 | 0   | 0                           | 0   |
| 524200 - RENTS/LEASES STRUCTURES                          | 0                      |                                 | 0   | 2,500                       | 2,500   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 194,778                |                                 | 410,137                                       | 430,219                     | 430,219   |
| 524771 - BIOTERRISM EQUIPMENT                             | 0                      |                                 | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 444,721                |                                 | 498,221                                       | 498,221                     | 498,221   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 45,103                 |                                 | 32,125  | 32,125                      | 32,125  |
| 525250 - OUTREACH & OTHER PROG EXP                        | 91                     |                                 | 0   | 0                           | 0   |
| 527380 - NON EMPLOYEE TRAVEL                              | 14,783                 |                                 | 1,408   | 2,500                       | 2,500   |
| 527400 - TRAVEL- IN COUNTY                                | 6,328                  |                                 | 6,783   | 28,192                      | 28,192  |
| 527410 - CLIENT SERVICE EXP                               | 251                    |                                 | 792   | 2,500                       | 2,500   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 58,419                 |                                 | 32,262  | 68,050                      | 68,050  |
| 527750 - IN CNTY HOSTING                                  | 0                      |                                 | 155   | 1,000                       | 1,000   |
| 527802 - ELECTRIC CHARGES                                 | 1,128                  |                                 | 1,748   | 2,000                       | 2,000   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 2,902                  |                                 | 2,750   | 4,000                       | 4,000   |
| 527807 - WATER/SEWER CHARGES                              | 913                    |                                 | 816   | 16,000                      | 16,000  |
| 529500 - COMPUTER   | 26,290                 |                                 | 37,417  | 28,000                      | 28,000  |

**Fund: 0015 PUBLIC HEALTH**

**Budget Unit: 70560 - HEALTH**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>1,857,060</b>       | <b>1,566,278</b>                | <b>2,312,781</b>                              | <b>2,312,781</b>            | <b>2,312,781</b>  |
| <b>53-OTHER CHARGES</b>                                   |                        |                                 |   |                             |   |
| 530100 - SUPPORT - CARE OF PERSONS                        | 37,847                 | 23,311                          | 33,191  | 33,191                      | 33,191  |
| 530120 - SUPPORT & CARE HOPWA                             | 37,321                 | 31,112                          | 38,111  | 38,111                      | 38,111  |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>75,168</b>          | <b>54,423</b>                   | <b>71,302</b>                                 | <b>71,302</b>               | <b>71,302</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540412 - SOFTWARE   | 0                      | 0                               | 0   | 0                           | 0   |
| 541500 - VEHICLE  | 0                      | 0                               | 116,500                                       | 116,500                     | 116,500   |
| 542600 - EQUIPMENT  | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        | <b>116,500</b>                                | <b>116,500</b>              | <b>116,500</b>  |
| <b>57-TRANSFER OUT</b>                                    |                        |                                 |   |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               | 0   | 0                           | 0   |
| 570001 - TSFR - MUNIS SAAS ANN FEE                        | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 200,000                | 200,000                         | 200,000                                       | 200,000                     | 200,000   |
| 580001 - TRANSFER   | 4,999                  | 4,999                           | 4,999   | 4,999                       | 4,999   |
| 580002 - TRANSFER   | 0                      | 0                               | 0   | 0                           | 0   |
| 580003 - INTER FUND TRANSFER                              | 0                      | 0                               | 0   | 0                           | 0   |
| 580004 - INTERFUND TRASNFER                               | 136,960                | 178,101                         | 43,859  | 43,859                      | 43,859  |
| 580005 - TRANSFER   | 0                      | 0                               | 900   | 900                         | 900   |
| 580006 - TRF TO AOD                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 58008 - Transfer to Facility                              | 0                      | 0                               | 300,000                                       | 300,000                     | 300,000   |
| <b>Total 58 - TRANSFERS</b>                               | <b>341,959</b>         | <b>383,100</b>                  | <b>549,758</b>                                | <b>549,758</b>              | <b>549,758</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>4,908,771</b>       | <b>4,739,043</b>                | <b>7,156,366</b>                              | <b>7,156,366</b>            | <b>7,156,366</b>  |
| <b>Net Cost</b>   | <b>(516,896)</b>       | <b>420,045</b>                  | <b>1,138,342</b>                              | <b>1,138,342</b>            | <b>1,138,342</b>  |

# SENIOR SERVICES-NUTRITION

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
Fiscal Year 2024-25

Schedule 9  
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**Fund: 0001 0001N SENIOR CITIZENS NUTRITION**

**Budget Unit: 20830 - SENIOR SERVICES-NUTRITION**

**Function: 05 - PUBLIC ASSISTANCE**

**Activity: 38 - OTHER ASSISTANCE**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43016 - INTEREST INCOME                                   | 15                     | 8  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>15</b>              | <b>8</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44027 - STATE GRANT                                       | 59,105                 | 0  | 0                           | 0  |
| 44212 - STATE - USDA FUNDS (AAA)                          | 16,877                 | 6,818  | 24,988                      | 24,988   |
| 44212P - STATE-USDA FUNDS (AAA)                           | 0                      | 0  | 0                           | 0  |
| 44213 - STATE - TITLE III (AAA)                           | 373,731                | 411,745  | 550,707                     | 550,707  |
| 44213P - STATE- AAA SENIORS TITLE                         | 0                      | 0  | 0                           | 0  |
| 44408 - FEDERAL STIMULUS (ARRA)                           | 153,441                | 0  | 111,717                     | 111,717  |
| 44408P - FEDERAL STIMULUS                                 | 0                      | 0  | 0                           | 0  |
| 44419 - FAMILIES 1ST COVID                                | 4,855                  | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>608,009</b>         | <b>418,563</b>   | <b>687,412</b>              | <b>687,412</b>                                 |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46070 - CNTRB FR OTHR AGENCY                              | 37,426                 | 20,093   | 15,000                      | 15,000   |
| 46239 - DONATIONS   | 86,291                 | 66,353   | 60,000                      | 60,000   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 746                    | 1,183  | 0                           | 0  |
| 46253 - REIMB - CO DISASTR RESPONS                        | 16                     | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>124,479</b>         | <b>87,629</b>  | <b>75,000</b>               | <b>75,000</b>                                  |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0  |
| 48001 - TRANSFER-IN1                                      | 0                      | 0  | 0                           | 0  |
| 48002 - TRANSFER-IN2                                      | 0                      | 0  | 0                           | 0  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 10,836                      | 10,836   |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0  |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0                           | 0  |
| 48211 - CONTRI TRANS FR CO GEN                            | 229,865                | 234,120  | 278,141                     | 278,141  |
| <b>Total 48 - TRANSFER</b>                                | <b>229,865</b>         | <b>234,120</b>   | <b>288,977</b>              | <b>288,977</b>                                 |
| <b>Total Revenue</b>                                      | <b>962,368</b>         | <b>740,320</b>   | <b>1,051,389</b>            | <b>1,051,389</b>                               |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 325,895                | 343,265  | 295,737                     | 295,737  |
| 51020 - OTHER WAGES                                       | 55,715                 | 69,646   | 32,582                      | 32,582   |
| 51060 - OVERTIME PAY                                      | 114                    | 475  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 2,551                  | 1,877  | 1,604                       | 1,604  |
| 51080 - RETIREMENT  | 79,739                 | 87,605   | 103,774                     | 103,774  |
| 51081 - OPEB LIABILITY                                    | 20,214                 | 20,526   | 20,214                      | 20,214   |
| 51090 - GROUP INSURANCE                                   | 60,430                 | 85,212   | 104,322                     | 104,322  |
| 51100 - FICA/MEDICARE OASDI                               | 30,344                 | 33,706   | 22,624                      | 22,624   |
| 51110 - COMPENSATION INSURANCE                            | 3,779                  | 1,897  | 1,897                       | 1,897  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>578,781</b>         | <b>644,209</b>   | <b>582,754</b>              | <b>582,754</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 1,700                  | 2,824  | 3,300                       | 3,300  |
| 520202 - CELL PHONE SERVICE                               | 0                      | 192  | 0                           | 0  |

# SENIOR SERVICES-NUTRITION

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
Fiscal Year 2024-25

Schedule 9  
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**Fund: 0001 0001N SENIOR CITIZENS NUTRITION**

**Budget Unit: 20830 - SENIOR SERVICES-NUTRITION**

**Function: 05 - PUBLIC ASSISTANCE**

**Activity: 38 - OTHER ASSISTANCE**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 520300 - FOOD   | 281,147                | 249,850                         | 265,000                                       | 265,000                     | 265,000   |
| 520400 - HOUSEHOLD EXPENSE                                | 77,125                 | 49,066                          | 72,985  | 72,985                      | 72,985  |
| 520407 - REFUSE DISPOSAL                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 0                      | 0                               | 1,095   | 1,095                       | 1,095   |
| 520900 - EQUIPMENT MAINTENANCE                            | 2,362                  | 1,539                           | 2,500   | 2,500                       | 2,500   |
| 521800 - OFFICE EXPENSE                                   | 734                    | 204                             | 770   | 770                         | 770   |
| 521900 - PROFESSIONAL SVC                                 | 3,000                  | 2,250                           | 3,000   | 3,000                       | 3,000   |
| 521980 - MEDICAL SERVICE - PROF SV                        | 0                      | 0                               | 182   | 182                         | 182   |
| 521986 - SECURITY   | 95                     | 74                              | 114   | 114                         | 114   |
| 524200 - RENTS/LEASES STRUCTURES                          | 9,000                  | 5,400                           | 7,200   | 7,200                       | 7,200   |
| 524226 - ENVRNMNTL INSPECTION                             | 945                    | 945                             | 1,000   | 1,000                       | 1,000   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0                               | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 2,794                  | 3,499                           | 3,499   | 3,499                       | 3,499   |
| 527380 - NON EMPLOYEE TRAVEL                              | 0                      | 0                               | 0   | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 0   | 0                           | 0   |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 0                      | 0                               | 0   | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      | 0                               | 0   | 0                           | 0   |
| 529500 - COMPUTER   | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>378,902</b>         | <b>315,843</b>                  | <b>360,645</b>                                | <b>360,645</b>              | <b>360,645</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540110 - CAPITAL IMPROVEMENTS                             | 0                      | 0                               | 0   | 0                           | 0   |
| 541500 - VEHICLE  | 134,207                | 0                               | 107,990                                       | 107,990                     | 107,990   |
| 542600 - EQUIPMENT  | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>134,207</b>         | <b>0</b>                        | <b>107,990</b>                                | <b>107,990</b>              | <b>107,990</b>  |
| <b>57-TRANSFER OUT</b>                                    |                        |                                 |   |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               | 0   | 0                           | 0   |
| 570001 - TSFR - MUNIS SAAS ANN FEE                        | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>1,091,890</b>       | <b>960,052</b>                  | <b>1,051,389</b>                              | <b>1,051,389</b>            | <b>1,051,389</b>  |
| <b>Net Cost</b>   | <b>129,522</b>         | <b>219,732</b>                  | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# FEDERAL AID TITLE III (HEALTH)

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44427 - FED.AID HEALTH CAT.                               | 0                      | 0                               |   | 242,336                     | 242,336   |
| 44427P - FED- HLTH CAT PRIOR                              | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>242,336</b>              | <b>242,336</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        |   | <b>242,336</b>              | <b>242,336</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 36,058                 | 29,155                          |   | 39,295                      | 39,295  |
| 51020 - OTHER WAGES                                       | 0                      | 0                               |   | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 232                    | 513                             |   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 59                     | 50                              |   | 45                          | 45  |
| 51080 - RETIREMENT  | 9,667                  | 9,372                           |   | 13,789                      | 13,789  |
| 51081 - OPEB LIABILITY                                    | 1,629                  | 1,654                           |   | 1,629                       | 1,629   |
| 51090 - GROUP INSURANCE                                   | 6,916                  | 4,720                           |   | 13,786                      | 13,786  |
| 51100 - FICA/MEDICARE OASDI                               | 2,670                  | 2,305                           |   | 3,006                       | 3,006   |
| 51110 - COMPENSATION INSURANCE                            | 605                    | 580                             |   | 580                         | 580   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>57,836</b>          | <b>48,349</b>                   |   | <b>72,130</b>               | <b>72,130</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0                               |   | 0                           | 0   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0                               |   | 0                           | 0   |
| 520250 - COPY MACHINE LEASE                               | 0                      | 0                               |   | 0                           | 0   |
| 520290 - POSTAGE MACHINE RENT/LEAS                        | 0                      | 0                               |   | 0                           | 0   |
| 521500 - MEDICAL SUPPLIES                                 | 0                      | 0                               |   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 130                             |   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 106,703                | 134,705                         |   | 124,000                     | 124,000   |
| 524200 - RENTS/LEASES STRUCTURES                          | 0                      | 0                               |   | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | 5,305                  | 4,538                           |   | 4,538                       | 4,538   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 447                    | 519                             |   | 519                         | 519   |
| 527380 - NON EMPLOYEE TRAVEL                              | 0                      | 0                               |   | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               |   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               |   | 7,151                       | 7,151   |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>112,455</b>         | <b>139,892</b>                  |   | <b>136,208</b>              | <b>136,208</b>  |
| <b>53-OTHER CHARGES</b>                                   |                        |                                 |   |                             |   |
| 530100 - SUPPORT - CARE OF PERSONS                        | 18,872                 | 18,139                          |   | 18,000                      | 18,000  |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>18,872</b>          | <b>18,139</b>                   |   | <b>18,000</b>               | <b>18,000</b>   |
| <b>57-TRANSFER OUT</b>                                    |                        |                                 |   |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>189,163</b>         | <b>206,380</b>                  |   | <b>226,338</b>              | <b>226,338</b>  |

# FEDERAL AID TITLE III (HEALTH)

State Controller Schedules  
County Budget Act

**Plumas County**  
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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>Net Cost</b>   | <b>189,163</b>         |                                 | <b>206,380</b>                                | <b>(15,998)</b>             | <b>(15,998)</b>   |

# VETERANS SERVICES

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: 20640 - VETERANS SERVICES**

**Function: 05 - PUBLIC ASSISTANCE**

**Activity: 31 - VETERANS SERVICE**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 44220 - STATE-AID VETERANS AFFAIR                         | 58,594                 | 2,668   | 57,444                      | 57,444   |
| 44220P - STATE-AID VETERANS AFFAIR                        | 795                    | 46,648  | 0                           | 0  |
| 44275 - STATE REIMBURSEMENT                               | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>59,389</b>          | <b>49,316</b>   | <b>57,444</b>               | <b>57,444</b>                                  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |   |                             |  |
| 45138 - RESTITUTION                                       | 0                      | 0   | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46239 - DONATIONS   | 244                    | 0   | 0                           | 0  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0   | 0                           | 0  |
| 46253 - REIMB - CO DISASTR RESPON                         | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>244</b>             | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48000 - TRANSFER-IN                                       | 50,000                 | 37,500  | 50,000                      | 50,000   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>50,000</b>          | <b>37,500</b>   | <b>50,000</b>               | <b>50,000</b>                                  |
| <b>Total Revenue</b>                                      | <b>109,633</b>         | <b>86,816</b>   | <b>107,444</b>              | <b>107,444</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 92,851                 | 91,706  | 134,116                     | 134,116  |
| 51020 - OTHER WAGES                                       | 5,830                  | 0   | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 3,183                  | 4,046   | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,034                  | 853   | 823                         | 823  |
| 51080 - RETIREMENT  | 25,488                 | 23,191  | 47,061                      | 47,061   |
| 51081 - OPEB LIABILITY                                    | 5,946                  | 6,038   | 5,946                       | 5,946  |
| 51090 - GROUP INSURANCE                                   | 6,459                  | 6,900   | 25,781                      | 25,781   |
| 51100 - FICA/MEDICARE OASDI                               | 8,296                  | 8,060   | 10,260                      | 10,260   |
| 51110 - COMPENSATION INSURANCE                            | 1,461                  | 545   | 545                         | 545  |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 1,000   | 1,200                       | 1,200  |
| 51150 - LIFE INSURANCE                                    | 0                      | 0   | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>150,548</b>         | <b>142,339</b>  | <b>225,732</b>              | <b>225,732</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 203                    | 0   | 400                         | 400  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 2,120                  | 0   | 0                           | 0  |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0   | 0                           | 0  |
| 520233 - PRINTING SVC/CHRG                                | 0                      | 0   | 0                           | 0  |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0   | 0                           | 0  |
| 520250 - COPY MACHINE LEASE                               | 0                      | 250   | 250                         | 250  |
| 520410 - SOFTWARE LICENSE                                 | 0                      | 0   | 0                           | 0  |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 0                      | 0   | 0                           | 0  |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               |   | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 942                    | 690                             |   | 1,200                       | 1,200   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 3,000                  | 3,000                           |   | 3,000                       | 3,000   |
| 521700 - MISC EXPENSES                                    | 0                      | 0                               |   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 1,619                  | 393                             |   | 2,500                       | 2,500   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               |   | 0                           | 0   |
| 523000 - PROMOTIONAL MATERIAL                             | 0                      | 0                               |   | 500                         | 500   |
| 523710 - ANNUAL PUB/REF MANUALS                           | 375                    | 213                             |   | 500                         | 500   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 1,080                  | 1,205                           |   | 1,205                       | 1,205   |
| 525250 - OUTREACH & OTHER PROG EXP                        | 2,185                  | 1,082                           |   | 13,500                      | 13,500  |
| 527380 - NON EMPLOYEE TRAVEL                              | 0                      | 0                               |   | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 1,273                  | 1,283                           |   | 2,000                       | 2,000   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 7,780                  | 973                             |   | 3,000                       | 3,000   |
| 529500 - COMPUTER   | 1,356                  | 0                               |   | 1,526                       | 1,526   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>21,933</b>          | <b>9,089</b>                    |   | <b>29,581</b>               | <b>29,581</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 541500 - VEHICLE  | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>57-TRANSFER OUT</b>                                    |                        |                                 |   |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>172,481</b>         | <b>151,428</b>                  |   | <b>255,313</b>              | <b>255,313</b>  |
| <b>Net Cost</b>   | <b>62,848</b>          | <b>64,612</b>                   |   | <b>147,869</b>              | <b>147,869</b>  |

# HOSPITAL PREPAREDNESS PROGRAM

State Controller Schedules  
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**Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR**

**Budget Unit: 70566 - HLTH- HPP**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
|   |                        |  |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 4,103                  | 2,783  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>4,103</b>           | <b>2,783</b>   | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44141 - ST.-AID HLTH CAT. PROGRAM                         | 64,924                 | 0  | 138,629                     | 138,629   |
| 44141P - ST AID HLTH CAT PRIOR YR                         | 30,617                 | 93,848   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>95,541</b>          | <b>93,848</b>  | <b>138,629</b>              | <b>138,629</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0  | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0  | 0                           | 0   |
| 48002 - TRANSFER-IN2                                      | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>99,644</b>          | <b>96,631</b>  | <b>138,629</b>              | <b>138,629</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 47,105                 | 43,359   | 61,577                      | 61,577  |
| 51060 - OVERTIME PAY                                      | 157                    | 355  | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 64                     | 63   | 57                          | 57  |
| 51080 - RETIREMENT  | 12,886                 | 15,403   | 21,607                      | 21,607  |
| 51081 - OPEB LIABILITY                                    | 1,299                  | 1,473  | 1,450                       | 1,450   |
| 51090 - GROUP INSURANCE                                   | 3,386                  | 5,710  | 12,679                      | 12,679  |
| 51100 - FICA/MEDICARE OASDI                               | 3,528                  | 3,313  | 4,711                       | 4,711   |
| 51110 - COMPENSATION INSURANCE                            | 648                    | 661  | 661                         | 661   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 14   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>69,073</b>          | <b>70,351</b>  | <b>102,742</b>              | <b>102,742</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520200 - COMMUNICATIONS                                   | 0                      | 0  | 0                           | 0   |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0  | 0                           | 0   |
| 520216 - PDA-PRSNL DIGITAL ASSIST                         | 0                      | 0  | 0                           | 0   |
| 520217 - SATELLITE PHONES                                 | 0                      | 0  | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0  | 0                           | 0   |
| 521500 - MEDICAL SUPPLIES                                 | 0                      | 0  | 0                           | 0   |
| 521503 - VACCINE  | 0                      | 0  | 0                           | 0   |
| 521504 - PERSCRPTNS/PHARMACEUTICL                         | 0                      | 0  | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 29,036                      | 29,036  |
| 523300 - EDUCATE MATERIAL/INCENT                          | 0                      | 0  | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 25,134                 | 26,307   | 5,400                       | 5,400   |
| 524771 - BIOTERRISM EQUIPMENT                             | 0                      | 0  | 0                           | 0   |
| 525000 - OVERHEAD   | 4,372                  | 2,415  | 2,415                       | 2,415   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 550                    | 655  | 655                         | 655   |

# HOSPITAL PREPAREDNESS PROGRAM

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**Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR**

**Budget Unit: 70566 - HLTH- HPP**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 527380 - NON EMPLOYEE TRAVEL                              | 3,155                  | 493                             |   | 4,081                       | 4,081   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               |   | 10,469                      | 10,469  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 195                    | 3,423                           |   | 7,500                       | 7,500   |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0                               |   | 0                           | 0   |
| 529500 - COMPUTER   | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>33,406</b>          | <b>33,293</b>                   |   | <b>59,556</b>               | <b>59,556</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 549122 - BIOTERRORISM EQUIP                               | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>57-TRANSFER OUT</b>                                    |                        |                                 |   |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580001 - TRANSFER   | 0                      | 0                               |   | 0                           | 0   |
| 580002 - TRANSFER   | 2,000                  | 1,000                           |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>2,000</b>           | <b>1,000</b>                    |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>104,479</b>         | <b>104,644</b>                  |   | <b>162,298</b>              | <b>162,298</b>  |
| <b>Net Cost</b>   | <b>4,835</b>           | <b>8,013</b>                    |   | <b>23,669</b>               | <b>23,669</b>   |

# HEALTH CDC BASE/PANDEMIC/FLU

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**Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR**

**Budget Unit: 70561 - HLTH CDC BASE/PAN FLU**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 2,657                  | 307   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>2,657</b>           | <b>307</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 44141 - ST.-AID HLTH CAT. PROGRAM                         | 17,850                 | 0   | 119,130                     | 119,130  |
| 44141P - ST AID HLTH CAT PRIOR YR                         | 74,279                 | 89,651  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>92,129</b>          | <b>89,651</b>   | <b>119,130</b>              | <b>119,130</b>                                 |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0   | 0                           | 0  |
| 48001 - TRANSFER-IN1                                      | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>94,786</b>          | <b>89,958</b>   | <b>119,130</b>              | <b>119,130</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 50,138                 | 47,630  | 64,964                      | 64,964   |
| 51020 - OTHER WAGES                                       | 0                      | (16)  | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 203                    | 532   | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 81                     | 77  | 66                          | 66   |
| 51080 - RETIREMENT  | 13,597                 | 14,456  | 22,796                      | 22,796   |
| 51081 - OPEB LIABILITY                                    | 1,299                  | 1,473   | 1,450                       | 1,450  |
| 51090 - GROUP INSURANCE                                   | 4,618                  | 6,640   | 13,287                      | 13,287   |
| 51100 - FICA/MEDICARE OASDI                               | 3,735                  | 3,640   | 4,970                       | 4,970  |
| 51110 - COMPENSATION INSURANCE                            | 832                    | 797   | 797                         | 797  |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 6   | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>74,503</b>          | <b>75,235</b>   | <b>108,330</b>              | <b>108,330</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520200 - COMMUNICATIONS                                   | 0                      | 0   | 0                           | 0  |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0   | 0                           | 0  |
| 520202 - CELL PHONE SERVICE                               | 38                     | 0   | 0                           | 0  |
| 520205 - PAGER SERVICE                                    | 0                      | 0   | 0                           | 0  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0   | 0                           | 0  |
| 520215 - ANSWERING SERVICE                                | 0                      | 0   | 0                           | 0  |
| 520217 - SATELLITE PHONES                                 | 0                      | 0   | 0                           | 0  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0   | 0                           | 0  |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0   | 0                           | 0  |
| 520250 - COPY MACHINE LEASE                               | 0                      | 0   | 0                           | 0  |
| 520410 - SOFTWARE LICENSE                                 | 0                      | 0   | 450                         | 450  |
| 520901 - OFFICE EQUIP MAINTENANCE                         | 0                      | 0   | 0                           | 0  |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0   | 0                           | 0  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0   | 0                           | 0  |
| 521500 - MEDICAL SUPPLIES                                 | 0                      | 0   | 0                           | 0  |

# HEALTH CDC BASE/PANDEMIC/FLU

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**Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR**

**Budget Unit: 70561 - HLTH CDC BASE/PAN FLU**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 521503 - VACCINE  | 0                      | 0                               | 0   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 3,782                  | 13,499                          | 4,000   | 4,000                       | 4,000   |
| 523000 - PROMOTIONAL MATERIAL                             | 0                      | 0                               | 0   | 0                           | 0   |
| 523300 - EDUCATE MATERIAL/INCENT                          | 282                    | 0                               | 0   | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 2,186                  | 678                             | 6,200   | 6,200                       | 6,200   |
| 524430 - CABLE RADIO/TV                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 524771 - BIOTERRISM EQUIPMENT                             | 0                      | 0                               | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 27,031                 | 2,102                           | 2,102   | 2,102                       | 2,102   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 686                    | 803                             | 803   | 803                         | 803   |
| 527380 - NON EMPLOYEE TRAVEL                              | 0                      | 0                               | 0   | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 123                    | 0                               | 500   | 500                         | 500   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 8,517                  | 6,443                           | 16,656  | 16,656                      | 16,656  |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 529500 - COMPUTER   | 0                      | 0                               | 0   | 0                           | 0   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>42,645</b>          | <b>23,525</b>                   | <b>30,711</b>                                 | <b>30,711</b>               | <b>30,711</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 549122 - BIOTERRORISM EQUIP                               | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>57-TRANSFER OUT</b>                                    |                        |                                 |   |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>117,148</b>         | <b>98,760</b>                   | <b>139,041</b>                                | <b>139,041</b>              | <b>139,041</b>  |
| <b>Net Cost</b>   | <b>22,362</b>          | <b>8,802</b>                    | <b>19,911</b>                                 | <b>19,911</b>               | <b>19,911</b>   |

# EMERGENCY MEDICAL SERVICES

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**Fund: 0015 0015E E.M.S.**

**Budget Unit: 20621 - EMS**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 499                    | 540                             |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>499</b>             | <b>540</b>                      |   | <b>0</b>                    | <b>0</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45142 - HLTH EMS  | 41,345                 | 40,569                          |   | 62,000                      | 62,000  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>41,345</b>          | <b>40,569</b>                   |   | <b>62,000</b>               | <b>62,000</b>   |
| <b>Total Revenue</b>                                      | <b>41,844</b>          | <b>41,109</b>                   |   | <b>62,000</b>               | <b>62,000</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 32,678                 | 31,279                          |   | 53,240                      | 53,240  |
| 525000 - OVERHEAD   | 231                    | 869                             |   | 869                         | 869   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>32,909</b>          | <b>32,148</b>                   |   | <b>54,109</b>               | <b>54,109</b>   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 6,466                  | 5,391                           |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>6,466</b>           | <b>5,391</b>                    |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>39,375</b>          | <b>37,539</b>                   |   | <b>54,109</b>               | <b>54,109</b>   |
| <b>Net Cost</b>   | <b>(2,469)</b>         | <b>(3,570)</b>                  |   | <b>(7,891)</b>              | <b>(7,891)</b>  |

# HEALTH VITAL RECORDS ISSUANCE & PRESERVATION

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**Fund: 0015 0015V HEALTH VITAL STATISTICS**

**Budget Unit: 20565 - HLTH VRIP H&S 10605.3**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 222                    | 320  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>222</b>             | <b>320</b>   | <b>0</b>                    | <b>0</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |   |
| 45132 - HLTH. VRIP H & S 10605.3                          | 2,203                  | 2,390  | 1,800                       | 1,800   |
| 45137 - HLTH B & D 1605.5                                 | 4                      | 2  | 200                         | 200   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>2,207</b>           | <b>2,392</b>   | <b>2,000</b>                | <b>2,000</b>  |
| <b>Total Revenue</b>                                      | <b>2,429</b>           | <b>2,712</b>   | <b>2,000</b>                | <b>2,000</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51080 - RETIREMENT  | 0                      | 0  | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0  | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0  | 0                           | 0   |
| 520261 - PRE-PRINTED FORMS                                | 644                    | 0  | 2,200                       | 2,200   |
| 520410 - SOFTWARE LICENSE                                 | 0                      | 0  | 0                           | 0   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0  | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0  | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 100                         | 100   |
| 525000 - OVERHEAD   | 1,150                  | 1,852  | 1,852                       | 1,852   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  | 0                           | 0   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0  | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>1,794</b>           | <b>1,852</b>   | <b>4,152</b>                | <b>4,152</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>1,794</b>           | <b>1,852</b>   | <b>4,152</b>                | <b>4,152</b>  |
| <b>Net Cost</b>   | <b>(635)</b>           | <b>(860)</b>   | <b>2,152</b>                | <b>2,152</b>  |

### Rob Thorman, Acting Director

The mission of the Public Works Department includes:

- Maintain, repair, design, and construct county roads, bridges, and stormwater drainage systems in accordance with local, state, and federal laws/standards to maximize public safety.
- Review and approve land development projects as they relate to the county road and drainage systems.
- Pursue and obtain federal and state funds for the county roads, bridges, and storm drainage systems.

The Department of Public Works strives to provide a safe, secure, and reliable infrastructure for the County. The Department serves the public as the Road Department by providing for the construction and maintenance of County roads and bridges.

The Road Department also provides staffing to serve the public for:

- Flood Control & Water Conservation District
- Solid Waste Division
- Engineering Department (County Engineer and County Surveyor)
- Walker Ranch Community Services District (water and sewer)
- Beckwourth Community Services Area (sewer)
- Transportation Commission
- County Service Area # 12 (Transit Operations)
- Quincy Lighting District
- Crescent Mills Lighting District

# ROAD DEPARTMENT

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>40-TAX REVENUE</b>                                     |                        |  |                             |  |
| 40070 - TIMBER YIELD TAX                                  | 1,382                  | 935  | 1,000                       | 1,000  |
| <b>Total 40 - TAX REVENUE</b>                             | <b>1,382</b>           | <b>935</b>   | <b>1,000</b>                | <b>1,000</b>                                   |
| <b>41-LICENSES PERMITS</b>                                |                        |  |                             |  |
| 41050 - FRANCHISES  | 94,390                 | 94,096   | 90,000                      | 90,000   |
| 41050P - FRANCHISES                                       | 0                      | 0  | 0                           | 0  |
| <b>Total 41 - LICENSES &amp; PERMITS</b>                  | <b>94,390</b>          | <b>94,096</b>  | <b>90,000</b>               | <b>90,000</b>                                  |
| <b>42-FINES PENALTIES</b>                                 |                        |  |                             |  |
| 41050P - FRANCHISES                                       | 0                      | 0  | 0                           | 0  |
| 42085 - DEVELOP FEE PRO RATA SHR                          | 0                      | 0  | 0                           | 0  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43000 - INTEREST INCOME LEASE                             | 0                      | 0  | 0                           | 0  |
| 43010 - INTEREST-INVESTED FUNDS                           | 86,147                 | 158,157  | 100,000                     | 100,000  |
| 43020 - RENTS & CONCESSIONS                               | 48,837                 | 50,259   | 40,000                      | 40,000   |
| 43700 - LEASE REVENUE                                     | 0                      | 0  | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 30,883                 | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>165,867</b>         | <b>208,416</b>   | <b>140,000</b>              | <b>140,000</b>                                 |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44027 - STATE GRANT                                       | 132,323                | 57,952   | 160,000                     | 160,000  |
| 44027P - STATE GRANT                                      | 0                      | 0  | 0                           | 0  |
| 44030 - STATE-HIGHWAY USERS TAX                           | 2,647,468              | 2,558,444  | 3,016,513                   | 3,016,513                                      |
| 44033 - STATE AID STIP                                    | 0                      | 0  | 1,500,000                   | 1,500,000                                      |
| 44033P - STATE AID- STIP                                  | 0                      | 0  | 0                           | 0  |
| 44034 - STATE-OHV TRAIL GRANT                             | 0                      | 0  | 0                           | 0  |
| 44102 - STATE - AIR RESRC BRD GRN                         | 0                      | 0  | 0                           | 0  |
| 44109 - STATE-AID OHV (LIC FEES)                          | 10,261                 | 10,294   | 30,000                      | 30,000   |
| 44120 - STATE-OHV GRANT RD MAINT                          | 0                      | 73,469   | 154,888                     | 154,888  |
| 44210 - STATE-AID FOR DISASTER                            | 236,341                | 51,351   | 0                           | 0  |
| 44228 - STATE- PROP 50                                    | 0                      | 0  | 0                           | 0  |
| 44276 - STATE - TIRE GRANT                                | 0                      | 0  | 0                           | 0  |
| 44290 - STATE-OTHER                                       | 0                      | 0  | 0                           | 0  |
| 44353 - STATE SR2S  | 0                      | 0  | 0                           | 0  |
| 44353P - STATE SR25                                       | 0                      | 0  | 0                           | 0  |
| 44354 - STATE-TEA21 RSTP                                  | 238,395                | 238,395  | 238,395                     | 238,395  |
| 44354P - STATE- TEA21 RSTP                                | 0                      | 0  | 0                           | 0  |
| 44355 - STATE - TEA APPRT EXCHNG                          | 100,000                | 100,000  | 100,000                     | 100,000  |
| 44355P - STATE- TEA APPRT EXCHG                           | 0                      | 0  | 0                           | 0  |
| 44382 - STATE- PROP 1B                                    | 2,663,747              | 2,090,439  | 2,878,317                   | 2,878,317                                      |
| 44394 - PROP 42 LOCAL STRT& ROAD                          | 0                      | 0  | 0                           | 0  |
| 44408 - FEDERAL STIMULUS (ARRA)                           | 0                      | 0  | 0                           | 0  |
| 44415 - FEDERAL - OTHER                                   | 68,976                 | 0  | 400,000                     | 400,000  |
| 44417 - FEDERAL RIP/STIP                                  | 17,935                 | 90,150   | 50,000                      | 50,000   |

# ROAD DEPARTMENT

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID (continued)</b>                   |                        |                                 |   |                             |   |
| 44428 - FED - HBRR BRIDGE                                 | 607,364                | 162,505                         | 4,500,000                                     | 4,500,000                   | 4,500,000   |
| 44428P - FED -HBRR BRIDGE                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 44429 - FED- HR3  | 227,968                | 36,280                          | 0   | 0                           | 0   |
| 44429P - FED-HR3  | 0                      | 0                               | 0   | 0                           | 0   |
| 44508 - ST-DIESEL TX/OIL RECYL                            | 13,286                 | 7,493                           | 5,000   | 5,000                       | 5,000   |
| 44508P - ST-DIESEL TX/OIL RECYL                           | 388                    | 0                               | 0   | 0                           | 0   |
| 44512 - HR 2389   | 1,441,141              | 1,475,370                       | 1,500,000                                     | 1,500,000                   | 1,500,000   |
| 44512P - HR 2389  | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>8,405,593</b>       | <b>6,952,142</b>                | <b>14,533,113</b>                             | <b>14,533,113</b>           | <b>14,533,113</b>   |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 42085 - DEVELOP FEE PRO RATA SHR                          | 0                      | 0                               | 0   | 0                           | 0   |
| 45004 - FUEL FACILITY OTHER REV.                          | 107,693                | 92,768                          | 125,000                                       | 125,000                     | 125,000   |
| 45009 - LDR FEES & CHARGES                                | 5,954                  | 5,229                           | 6,500   | 6,500                       | 6,500   |
| 45099 - PC 1464 ST. PEN F&G                               | 0                      | 0                               | 0   | 0                           | 0   |
| 45138 - RESTITUTION                                       | 350                    | 0                               | 0   | 0                           | 0   |
| 45260 - ROAD & STREET SERVICE                             | 0                      | 0                               | 0   | 0                           | 0   |
| 45261 - TRANSP.& ENCROAC. PERMITS                         | 11,223                 | 6,661                           | 12,000  | 12,000                      | 12,000  |
| 45261P - TRANSP & ENCROAC PERMITS                         | 60                     | 0                               | 0   | 0                           | 0   |
| 45301 - TIPPING FEE                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 45301P - TIPPING FEE                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 45308 - OUTSIDE SERVICE REIM.                             | 6,437                  | 10,212                          | 5,000   | 5,000                       | 5,000   |
| 45308P - OUTSIDE SERVICE REIM.                            | 1,150                  | 0                               | 0   | 0                           | 0   |
| 45442 - INTER-CO CHR G SVC                                | 533,141                | 622,753                         | 500,000                                       | 500,000                     | 500,000   |
| 45442P - INTER-CO SVC PRIOR YR                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>666,008</b>         | <b>737,623</b>                  | <b>648,500</b>                                | <b>648,500</b>              | <b>648,500</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46024 - OTHER - SERVICE PROVIDED                          | 0                      | 0                               | 0   | 0                           | 0   |
| 46082 - SALE OF SURPLUS PROP                              | 573                    | 2,156                           | 5,000   | 5,000                       | 5,000   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 522                    | 74,561                          | 5,000   | 5,000                       | 5,000   |
| 46251P - REIMB/REFUNDS/PRIOR                              | 0                      | 0                               | 0   | 0                           | 0   |
| 46253 - REIMB - CO DISASTR RESPON                         | 9,458                  | 0                               | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>10,553</b>          | <b>76,717</b>                   | <b>10,000</b>                                 | <b>10,000</b>               | <b>10,000</b>   |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 185,342                | 186,190                         | 100,000                                       | 100,000                     | 100,000   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 48005 - TRANSFER-IN5                                      | 0                      | 0                               | 123,261                                       | 123,261                     | 123,261   |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0                               | 75,000  | 75,000                      | 75,000  |
| 48021 - TRF IN - ARPA FUNDS                               | 253,000                | 0                               | 0   | 0                           | 0   |
| 48100 - TRF IN DIASTER                                    | 406,322                | 0                               | 50,000  | 50,000                      | 50,000  |
| <b>Total 48 - TRANSFER</b>                                | <b>844,664</b>         | <b>186,190</b>                  | <b>348,261</b>                                | <b>348,261</b>              | <b>348,261</b>  |
| <b>Total Revenue</b>                                      | <b>10,188,457</b>      | <b>8,256,119</b>                | <b>15,770,874</b>                             | <b>15,770,874</b>           | <b>15,770,874</b>   |

# ROAD DEPARTMENT

State Controller Schedules  
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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 2,762,626              | 2,817,519  | 3,379,962                   | 3,379,962                                      |
| 51020 - OTHER WAGES                                       | 91,867                 | 98,703   | 125,000                     | 125,000  |
| 51040 - HOLIDAY PAY                                       | 0                      | 0  | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 221,961                | 118,684  | 175,000                     | 175,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 13,519                 | 10,978   | 9,944                       | 9,944  |
| 51080 - RETIREMENT  | 763,759                | 768,335  | 1,186,029                   | 1,186,029                                      |
| 51081 - OPEB LIABILITY                                    | 135,555                | 137,649  | 135,555                     | 135,555  |
| 51090 - GROUP INSURANCE                                   | 574,594                | 687,527  | 1,066,625                   | 1,066,625                                      |
| 51100 - FICA/MEDICARE OASDI                               | 238,959                | 236,011  | 258,567                     | 258,567  |
| 51110 - COMPENSATION INSURANCE                            | 208,939                | 162,854  | 162,854                     | 162,854  |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0  | 0                           | 0  |
| 51121 - BOOT ALLOWANCE                                    | 18,450                 | 18,106   | 31,200                      | 31,200   |
| 51123 - TOOL ALLOWANCE                                    | 6,000                  | 4,925  | 7,500                       | 7,500  |
| 51128 - BILINGUAL ALLOWANCE                               | 0                      | 0  | 0                           | 0  |
| 51150 - LIFE INSURANCE                                    | 334                    | 293  | 334                         | 334  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>5,036,563</b>       | <b>5,061,584</b>   | <b>6,538,570</b>            | <b>6,538,570</b>                               |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520100 - CLOTHING-EMPLOYEE                                | 0                      | 0  | 0                           | 0  |
| 520201 - PHONE - LAND LINE (S)                            | 7,726                  | 6,806  | 8,000                       | 8,000  |
| 520202 - CELL PHONE SERVICE                               | 1,411                  | 1,237  | 2,000                       | 2,000  |
| 520203 - INTERNET SERVICE                                 | 6,562                  | 8,642  | 7,100                       | 7,100  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 1,174                  | 384  | 1,000                       | 1,000  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 0                           | 0  |
| 520221 - ENVELOPES  | 0                      | 0  | 0                           | 0  |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0  | 0                           | 0  |
| 520230 - COPY CHARGES                                     | 34                     | 0  | 500                         | 500  |
| 520234 - PRINTER SUPPLIES                                 | 1,439                  | 1,661  | 2,500                       | 2,500  |
| 520250 - COPY MACHINE LEASE                               | 2,985                  | 3,874  | 5,000                       | 5,000  |
| 520261 - PRE-PRINTED FORMS                                | 0                      | 0  | 0                           | 0  |
| 520400 - HOUSEHOLD EXPENSE                                | 12,168                 | 11,881   | 13,000                      | 13,000   |
| 520407 - REFUSE DISPOSAL                                  | 10,950                 | 11,018   | 10,000                      | 10,000   |
| 520410 - SOFTWARE LICENSE                                 | 24,182                 | 19,130   | 35,000                      | 35,000   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |
| 520900 - EQUIPMENT MAINTENANCE                            | 390,979                | 310,801  | 350,000                     | 350,000  |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 5,636                  | 2,966  | 5,000                       | 5,000  |
| 520980 - CUTTING EDGES -SUPPLY                            | 29,419                 | 19,069   | 60,000                      | 60,000   |
| 521102 - FUEL - VEHICLE                                   | 590,223                | 440,460  | 600,000                     | 600,000  |
| 521104 - OIL, GREASE, LUBES--FLEET                        | 29,482                 | 39,166   | 30,000                      | 30,000   |
| 521107 - PRE-EMPLOYMENT COSTS                             | 230                    | 0  | 400                         | 400  |
| 52112P - DIESEL FUEL TX REFUND                            | 0                      | 0  | 0                           | 0  |
| 521210 - RECLMTN MINE-WILLOW CRK                          | 5,069                  | 5,123  | 20,000                      | 20,000   |
| 521220 - RECLMTN MINE-ROCKY PNT                           | 5,257                  | 5,312  | 20,000                      | 20,000   |

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**Fund: 0002 ROAD**

**Budget Unit: 20521 - ROAD DEPARTMENT**

**Function: 03 - PUBLIC WAYS & FACILITIES**

**Activity: 22 - PUBLIC WAYS**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 607                    | 1,626                           | 1,000   | 1,000                       | 1,000   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 9,614                  | 9,810                           | 20,000  | 20,000                      | 20,000  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 2,657                  | 2,578                           | 3,100   | 3,100                       | 3,100   |
| 521750 - FITNESS & WELNESS                                | 0                      | 0                               | 0   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 9,238                  | 6,055                           | 10,000  | 10,000                      | 10,000  |
| 521801 - Office Water                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 521820 - PRINTER  | 624                    | 225                             | 1,000   | 1,000                       | 1,000   |
| 521900 - PROFESSIONAL SVC                                 | 643,619                | 413,066                         | 6,500,000                                     | 6,500,000                   | 6,500,000   |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 630                    | 709                             | 3,500   | 3,500                       | 3,500   |
| 523800 - EQUIP RENT/LEASE                                 | 9,915                  | 0                               | 20,000  | 20,000                      | 20,000  |
| 524200 - RENTS/LEASES STRUCTURES                          | 34,202                 | 33,715                          | 40,000  | 40,000                      | 40,000  |
| 524300 - SMALL TOOLS/INSTRUMENTS                          | 9,480                  | 13,752                          | 17,000  | 17,000                      | 17,000  |
| 524304 - DIGITAL CAMERA                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 524312 - CHAIRS/SEATING OFC FURN.                         | 0                      | 0                               | 0   | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 46,229                 | 26,936                          | 100,000                                       | 100,000                     | 100,000   |
| 524601 - CARB COMPLIANCE EXP                              | 0                      | 0                               | 4,000   | 4,000                       | 4,000   |
| 524760 - SALT   | 14,760                 | 6,599                           | 5,000   | 5,000                       | 5,000   |
| 524761 - SAND   | 62,559                 | 85,222                          | 98,000  | 98,000                      | 98,000  |
| 524763 - PAVING MATERIAL                                  | 91,910                 | 133,748                         | 400,000                                       | 400,000                     | 400,000   |
| 524764 - COLD MIX   | 68,035                 | 184,376                         | 181,000                                       | 181,000                     | 181,000   |
| 524765 - CHIP SEAL  | 78,620                 | 94,078                          | 202,000                                       | 202,000                     | 202,000   |
| 524766 - PAINT HWY/BEADS                                  | 48,171                 | 92,610                          | 112,000                                       | 112,000                     | 112,000   |
| 524767 - SIGNS  | 40,686                 | 38,396                          | 50,000  | 50,000                      | 50,000  |
| 525000 - OVERHEAD   | 241,342                | 351,941                         | 351,941                                       | 351,941                     | 351,941   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 187,363                | 135,308                         | 135,308                                       | 135,308                     | 135,308   |
| 526003 - RADIO/PHONE -MOBILE                              | 0                      | 0                               | 12,000  | 12,000                      | 12,000  |
| 527000 - TRAINING   | 0                      | 1,190                           | 9,000   | 9,000                       | 9,000   |
| 527350 - YARD/LNDSCP SERVICE                              | 0                      | 0                               | 2,500   | 2,500                       | 2,500   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               | 150   | 150                         | 150   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 2,383                  | 3,805                           | 7,500   | 7,500                       | 7,500   |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 527802 - ELECTRIC CHARGES                                 | 75,712                 | 57,191                          | 76,000  | 76,000                      | 76,000  |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 136,752                | 103,569                         | 150,000                                       | 150,000                     | 150,000   |
| 527807 - WATER/SEWER CHARGES                              | 6,501                  | 5,739                           | 10,000  | 10,000                      | 10,000  |
| 529800 - TIRES, VEHICLE                                   | 20,118                 | 27,539                          | 25,000  | 25,000                      | 25,000  |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 14,069                 | 1,917                           | 10,000  | 10,000                      | 10,000  |
| 529874 - CHAINS, VEHICLE                                  | 49,358                 | 62,409                          | 60,000  | 60,000                      | 60,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>3,030,080</b>       | <b>2,781,639</b>                | <b>9,786,499</b>                              | <b>9,786,499</b>            | <b>9,786,499</b>  |
| <b>53-OTHER CHARGES</b>                                   |                        |                                 |   |                             |   |
| 532400 - JUDGEMENTS & DAMAGES                             | 0                      | 0                               | 0   | 0                           | 0   |
| 532500 - RIGHT OF WAY                                     | 1,950                  | 950                             | 40,000  | 40,000                      | 40,000  |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>1,950</b>           | <b>950</b>                      | <b>40,000</b>                                 | <b>40,000</b>               | <b>40,000</b>   |

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540110 - CAPITAL IMPROVEMENTS                             | 0                      | 0                               | 0   | 0                           | 0   |
| 540330 - HYDRAULIC PRESS                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 540412 - SOFTWARE   | 0                      | 0                               | 0   | 0                           | 0   |
| 54050 - OFFICE EQUIPMENT                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 541760 - BEACON   | 0                      | 0                               | 0   | 0                           | 0   |
| 541900 - PW INDUSTRIAL EQUIP                              | 491,853                | 27,132                          | 925,000                                       | 925,000                     | 925,000   |
| 542600 - EQUIPMENT  | 0                      | 0                               | 106,000                                       | 106,000                     | 106,000   |
| 54272 - 4 X 4 ATV   | 0                      | 0                               | 0   | 0                           | 0   |
| 543260 - DOORS  | 0                      | 0                               | 0   | 0                           | 0   |
| 543700 - COPY MACHINE                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 544751 - HEATER   | 0                      | 0                               | 0   | 0                           | 0   |
| 544803 - RADAR SIGN                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 548221 - ACQ PANEL TRUSS BRIDGE                           | 0                      | 0                               | 0   | 0                           | 0   |
| 54850 - LAND ACQUISITION                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 549500 - COMPUTER HARDWARE                                | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>491,853</b>         | <b>27,132</b>                   | <b>1,031,000</b>                              | <b>1,031,000</b>            | <b>1,031,000</b>  |
| <b>57-TRANSFER OUT</b>                                    |                        |                                 |   |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               | 18,897  | 18,897                      | 18,897  |
| 570001 - TSFR - MUNIS SAAS ANN FEE                        | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>               | <b>0</b>                        | <b>18,897</b>                                 | <b>18,897</b>               | <b>18,897</b>   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 43,975                 | 26,733                          | 50,000  | 50,000                      | 50,000  |
| 580021 - TRANSFER-OUT ARPA                                | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>43,975</b>          | <b>26,733</b>                   | <b>50,000</b>                                 | <b>50,000</b>               | <b>50,000</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>8,604,421</b>       | <b>7,898,038</b>                | <b>17,464,966</b>                             | <b>17,464,966</b>           | <b>17,464,966</b>   |
| <b>Net Cost</b>   | <b>(1,584,036)</b>     | <b>(358,081)</b>                | <b>1,694,092</b>                              | <b>1,694,092</b>            | <b>1,694,092</b>  |

**Fund: 0001 GENERAL**

**Budget Unit: 20210 - ENGINEER**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 16 - OTHER GENERAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 73                     | 98   | 5                           | 5  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>73</b>              | <b>98</b>  | <b>5</b>                    | <b>5</b>                                       |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45060 - ENGINEERING SERVICES                              | 28,038                 | 24,800   | 25,000                      | 25,000   |
| 45200 - OTHR SVC OR SVC TO CRTS                           | 25,245                 | 15,906   | 20,000                      | 20,000   |
| 45424 - ENGINEERING COPIES                                | 7,046                  | 7,497  | 5,000                       | 5,000  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>60,329</b>          | <b>48,203</b>  | <b>50,000</b>               | <b>50,000</b>                                  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0  | 0                           | 0  |
| 46253 - REIMB - CO DISASTR RESPON                         | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 18,072                 | 16,692   | 25,000                      | 25,000   |
| 480000 - TRANSFER   | 4,976                  | 5,065  | 5,000                       | 5,000  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 6,522                       | 6,522  |
| 48021 - TRF IN - ARPA FUNDS                               | 0                      | 0  | 0                           | 0  |
| 48999 - TRANSFER FROM STR SUPPS                           | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>23,048</b>          | <b>21,757</b>  | <b>36,522</b>               | <b>36,522</b>                                  |
| <b>Total Revenue</b>                                      | <b>83,450</b>          | <b>70,058</b>  | <b>86,527</b>               | <b>86,527</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 108,054                | 108,218  | 123,677                     | 123,677  |
| 51020 - OTHER WAGES                                       | 0                      | 0  | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 0                      | 203  | 500                         | 500  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 212                    | 201  | 177                         | 177  |
| 51080 - RETIREMENT  | 26,171                 | 28,038   | 43,398                      | 43,398   |
| 51081 - OPEB LIABILITY                                    | 4,757                  | 4,830  | 4,757                       | 4,757  |
| 51090 - GROUP INSURANCE                                   | 18,073                 | 25,373   | 40,250                      | 40,250   |
| 51100 - FICA/MEDICARE OASDI                               | 8,105                  | 8,403  | 9,461                       | 9,461  |
| 51110 - COMPENSATION INSURANCE                            | 1,696                  | 504  | 504                         | 504  |
| 51121 - BOOT ALLOWANCE                                    | 450                    | 450  | 600                         | 600  |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>167,518</b>         | <b>176,220</b>   | <b>223,324</b>              | <b>223,324</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0  | 0                           | 0  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 188                    | 66   | 300                         | 300  |
| 520220 - PAPER/PAPER SUPPLIES                             | 400                    | 90   | 500                         | 500  |
| 520226 - TONER/COPY MACH SUPPL                            | 942                    | 108  | 600                         | 600  |
| 520230 - COPY CHARGES                                     | 495                    | 147  | 650                         | 650  |
| 520250 - COPY MACHINE LEASE                               | 0                      | 4,414  | 6,000                       | 6,000  |
| 520410 - SOFTWARE LICENSE                                 | 0                      | 0  | 500                         | 500  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0  | 0                           | 0  |

**Fund: 0001 GENERAL**

**Budget Unit: 20210 - ENGINEER**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 16 - OTHER GENERAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 520907 - EQUIP. MAINT.CONTRACT                            | 0                      | 0                               | 0   | 0                           | 0   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 471                    | 0                               | 500   | 500                         | 500   |
| 521231 - COMPUTERS<1500.00                                | 0                      | 0                               | 0   | 0                           | 0   |
| 521260 - CAMERA/CAMERA ACCESSORY                          | 0                      | 0                               | 0   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 957                    | 0                               | 800   | 800                         | 800   |
| 521900 - PROFESSIONAL SVC                                 | 2,942                  | 2,043                           | 5,000   | 5,000                       | 5,000   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 1,254                  | 1,358                           | 1,358   | 1,358                       | 1,358   |
| 527400 - TRAVEL- IN COUNTY                                | 7                      | 0                               | 50  | 50                          | 50  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 1,100   | 1,100                       | 1,100   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>7,656</b>           | <b>8,226</b>                    | <b>17,358</b>                                 | <b>17,358</b>               | <b>17,358</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540400 - OFFICE FURNITURE/EQUIPMT                         | 0                      | 0                               | 0   | 0                           | 0   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>57-TRANSFER OUT</b>                                    |                        |                                 |   |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 9,252                  | 12,898                          | 15,000  | 15,000                      | 15,000  |
| <b>Total 58 - TRANSFERS</b>                               | <b>9,252</b>           | <b>12,898</b>                   | <b>15,000</b>                                 | <b>15,000</b>               | <b>15,000</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>184,426</b>         | <b>197,344</b>                  | <b>255,682</b>                                | <b>255,682</b>              | <b>255,682</b>  |
| <b>Net Cost</b>   | <b>100,976</b>         | <b>127,286</b>                  | <b>169,155</b>                                | <b>169,155</b>              | <b>169,155</b>  |

# SOLID WASTE BOTTLE GRANT

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**Fund: 0057 SW GRANTS (PW)**

**Budget Unit: 20705 - SW-BOTTLE GRANT**

**Function: 04 - HEALTH & SANITATION**

**Activity: 25 - SANITATION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 326                    | 452   | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 443                    | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>769</b>             | <b>452</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 44279 - STATE BOTTLE GRANT SW                             | 0                      | 0   | 0                           | 0  |
| 44279P - ST--BOTTLE GRANT                                 | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>769</b>             | <b>452</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0   | 0                           | 0  |
| 521700 - MISC EXPENSES                                    | 9,819                  | 0   | 9,900                       | 9,900  |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 0   | 0                           | 0  |
| 525000 - OVERHEAD   | (14)                   | (37)  | (37)                        | (37)   |
| 528400 - CONTINGENCIES                                    | 0                      | 0   | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>9,805</b>           | <b>(37)</b>   | <b>9,863</b>                | <b>9,863</b>                                   |
| <b>58-TRANSFERS</b>                                       |                        |   |                             |  |
| 580000 - TRANSFER   | 0                      | 0   | 0                           | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>9,805</b>           | <b>(37)</b>   | <b>9,863</b>                | <b>9,863</b>                                   |
| <b>Net Cost</b>   | <b>9,036</b>           | <b>(489)</b>  | <b>9,863</b>                | <b>9,863</b>                                   |

## **RISK MANAGEMENT**

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### **Travis Goings, Director**

The mission of Risk Management & Safety is to assist in identifying, monitoring, and managing risks to Plumas County. The team works to provide safe work environments for all Plumas County employees through training and practical applications.

Risk Management & Safety coordinates coverage programs for general, professional, vehicle, and travel liability as well as real property, equipment, and special events for the county. The team aids all departments in the identification and examination of risks, selection of risk control and risk financing techniques, evaluation of the result, and improvement of the management of risk by county entities. Also, the team reviews insurance requirements for agreements, contracts, and use of facilities recommended for Plumas County.

Risk Management Department reviews workers' compensation claims, major capital projects and other agreements as requested. The team also tracks employee training and aids all department safety representatives by providing in-person and online training geared towards safety, and leadership. The team performs safety site inspections throughout each county department.

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46059 - SAFETY INCENTIVE                                  | 0                      | 0   | 0                           | 0  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 480000 - TRANSFER   | 0                      | 0   | 0                           | 0  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0   | 3,865                       | 3,865  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>3,865</b>                | <b>3,865</b>                                   |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>  | <b>3,865</b>                | <b>3,865</b>                                   |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 105,350                | 141,667   | 207,314                     | 207,314  |
| 51020 - OTHER WAGES                                       | 0                      | 0   | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 0                      | 710   | 5,000                       | 5,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0   | 23                          | 23   |
| 51080 - RETIREMENT  | 32,847                 | 42,916  | 72,746                      | 72,746   |
| 51081 - OPEB LIABILITY                                    | 2,378                  | 2,415   | 2,378                       | 2,378  |
| 51090 - GROUP INSURANCE                                   | 15,544                 | 28,391  | 40,250                      | 40,250   |
| 51100 - FICA/MEDICARE OASDI                               | 7,697                  | 10,448  | 15,859                      | 15,859   |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0   | 0                           | 0  |
| 51120 - CELL PHONE ALLOW                                  | 800                    | 920   | 960                         | 960  |
| 51150 - LIFE INSURANCE                                    | 293                    | 385   | 335                         | 335  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>164,909</b>         | <b>227,852</b>  | <b>344,865</b>              | <b>344,865</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520108 - UNIFORMS   | 0                      | 0   | 200                         | 200  |
| 520201 - PHONE - LAND LINE (S)                            | 67                     | 0   | 600                         | 600  |
| 520202 - CELL PHONE SERVICE                               | 0                      | 0   | 1,400                       | 1,400  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0   | 150                         | 150  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0   | 0                           | 0  |
| 520227 - FOLDERS/FILES/BINDERS                            | 0                      | 0   | 0                           | 0  |
| 520230 - COPY CHARGES                                     | 0                      | 0   | 0                           | 0  |
| 520261 - PRE-PRINTED FORMS                                | 0                      | 0   | 0                           | 0  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0   | 0                           | 0  |
| 520900 - EQUIPMENT MAINTENANCE                            | 0                      | 1,241   | 1,500                       | 1,500  |
| 520901 - OFFICE EQUIP MAINTENANCE                         | 0                      | 0   | 1,000                       | 1,000  |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 1,051   | 2,500                       | 2,500  |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 188                    | 0   | 2,500                       | 2,500  |
| 521102 - FUEL - VEHICLE                                   | 362                    | 276   | 2,000                       | 2,000  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0   | 2,500                       | 2,500  |
| 521800 - OFFICE EXPENSE                                   | 1,877                  | 1,516   | 3,700                       | 3,700  |
| 521801 - Office Water                                     | 0                      | 0   | 600                         | 600  |
| 523711 - SUBSCRIPTIONS                                    | 0                      | 0   | 0                           | 0  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 2,857   | 7,000                       | 7,000  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0   | 0                           | 0  |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 527000 - TRAINING   | 0                      | 0                               |   | 2,000                       | 2,000   |
| 527001 - TRAINING PUT ON BY CNTY                          | 0                      | 0                               |   | 1,000                       | 1,000   |
| 527400 - TRAVEL- IN COUNTY                                | 537                    | 0                               |   | 2,000                       | 2,000   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 130                    | 232                             |   | 2,500                       | 2,500   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 2,023                  | 2,263                           |   | 3,000                       | 3,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>5,184</b>           | <b>9,436</b>                    |   | <b>36,150</b>               | <b>36,150</b>   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>170,093</b>         | <b>237,288</b>                  |   | <b>381,015</b>              | <b>381,015</b>  |
| <b>Net Cost</b>   | <b>170,093</b>         | <b>237,288</b>                  |   | <b>377,150</b>              | <b>377,150</b>  |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 44027 - STATE GRANT                                       | 0                      | 0   | 0                           | 0  |
| 44380 - STATE- EMPG/OES                                   | 0                      | 0   | 0                           | 0  |
| 44380P - STATE EMPG/OES                                   | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46082 - SALE OF SURPLUS PROP                              | 0                      | 0   | 0                           | 0  |
| 46611 - REVENUE FROM SETTLEMENTS                          | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0   | 0                           | 0  |
| 48005 - TRANSFER-INS                                      | 0                      | 0   | 11,280                      | 11,280   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>11,280</b>               | <b>11,280</b>                                  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>  | <b>11,280</b>               | <b>11,280</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 3,235                  | 54,289  | 70,036                      | 70,036   |
| 51020 - OTHER WAGES                                       | 0                      | 0   | 40,000                      | 40,000   |
| 51060 - OVERTIME PAY                                      | 0                      | 18,641  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0   | 1                           | 1  |
| 51080 - RETIREMENT  | 425                    | 20,690  | 24,576                      | 24,576   |
| 51081 - OPEB LIABILITY                                    | 0                      | 0   | 0                           | 0  |
| 51090 - GROUP INSURANCE                                   | 0                      | 19,428  | 20,125                      | 20,125   |
| 51100 - FICA/MEDICARE OASDI                               | 247                    | 5,634   | 5,358                       | 5,358  |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0   | 0                           | 0  |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 720   | 960                         | 960  |
| 51150 - LIFE INSURANCE                                    | 11                     | 123   | 134                         | 134  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>3,918</b>           | <b>119,525</b>  | <b>161,190</b>              | <b>161,190</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520108 - UNIFORMS   | 0                      | 0   | 200                         | 200  |
| 520200 - COMMUNICATIONS                                   | 0                      | 0   | 2,600                       | 2,600  |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 1,544   | 2,500                       | 2,500  |
| 520202 - CELL PHONE SERVICE                               | 0                      | 0   | 800                         | 800  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0   | 0                           | 0  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0   | 0                           | 0  |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 0                      | 4,500   | 25,000                      | 25,000   |
| 520500 - INSURANCE  | 0                      | 0   | 0                           | 0  |
| 520900 - EQUIPMENT MAINTENANCE                            | 0                      | 0   | 40,000                      | 40,000   |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0   | 0                           | 0  |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 0                      | 0   | 5,000                       | 5,000  |
| 521102 - FUEL - VEHICLE                                   | 0                      | 0   | 1,000                       | 1,000  |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0   | 1,000                       | 1,000  |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0   | 0                           | 0  |
| 523804 - RADIO EQUIP RENT/LEASE                           | 0                      | 4,555   | 14,500                      | 14,500   |

# OFFICE OF EMERGENCY SERVICES

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
Fiscal Year 2024-25

Schedule 9  
Page 9.65

**Fund: 0001 GENERAL**

**Budget Unit: 20470 - OFF- EMERGENCY SERVICES**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 21 - OTHER PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0                               |   | 60,000                      | 60,000  |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0                               |   | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               |   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               |   | 5,000                       | 5,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>10,599</b>                   |   | <b>157,600</b>              | <b>157,600</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 54000 - FIXED ASSET ACQUISITION                           | 0                      | 0                               |   | 0                           | 0   |
| 540001 - BOOM VANE  | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>3,918</b>           | <b>130,124</b>                  |   | <b>318,790</b>              | <b>318,790</b>  |
| <b>Net Cost</b>   | <b>3,918</b>           | <b>130,124</b>                  |   | <b>307,510</b>              | <b>307,510</b>  |

## Todd Johns, Sheriff-Coroner

The members of the Plumas County Sheriff's Office (PCSO) are committed to providing constitutional, ethical, and professional service to the residents of Plumas County. These "Core Values" guide the members of PCSO as they work to fulfill their mission.

The mission of PCSO is to protect and serve the residents of Plumas County by providing vigorous, ethical, efficient law enforcement, and increasing public awareness of personal safety and security measures. In addition, PCSO provides humane custody and care for those incarcerated in the Plumas County Jail.

In order to accomplish the mission, PCSO encourages employee professionalism through improved communications and by providing continuous and productive training. PCSO is committed to providing a secure and comfortable work environment in which employees are encouraged to take pride in their work and strive for excellence. PCSO realizes the importance of individual commitment and recognizes outstanding employee performance.

PCSO serves all the residents of Plumas County by providing a complex mix of public safety and public service functions. PCSO provides around-the-clock law enforcement response to every region of the unincorporated County and the City of Portola. In addition to 24-hour policing, PCSO offers a full range of services which serve all of Plumas County as required by law such as coroner services, civil services, court security, and corrections. PCSO's organizational structure consists of four distinct but interrelated divisions:

The Operations Division oversees the Sheriff's patrol, dispatch, investigative, and coroner functions.

- **Patrol:** PCSO deploys teams of deputy sheriffs throughout the County to investigate criminal activity and engage in preventative patrols. The deputies respond to approximately 3,919 calls for service per year.
- **Dispatch/Warrants:** In 2023, the Sheriff's Dispatch Center received approximately 11,759 calls of which approximately 4,958 were 9-1-1 emergency calls. The Dispatch Center processed approximately 461 warrants, which includes entering all warrant data into in-house, state, and national databases.
- **Coroner:** The coroner function of PCSO involves the investigation of sudden and unexpected deaths in order to determine the circumstance, cause, and manner of those deaths. In 2023, 148 cases were investigated by the Coroner's Office.
- Other teams and units overseen by the Operations Division include the Special Weapons and Tactics Team (SWAT), the Boat Patrol Unit and Animal Control.

**Corrections Division** – The Corrections Division oversees operation of the 67-bed Plumas County Jail. While continuing to manage the ongoing impacts of COVID-19 and an evolving criminal justice system, the average daily population in the jail was 34 inmates in 2023, a slight decrease from 36 in 2022. Annual bookings decreased from approximately 807 in 2022 to 689 in 2023. Corrections Division staff supervise and care for inmates within the jail by providing for their safety, security, and basic needs.

The Corrections Division includes a number of specialized working groups and units. These include

programs to mitigate the risk of recidivism; the Jail Medical Unit, Classification Officers, the Inmate Transportation and Extradition Officer, the Alternative Custody Supervision (ACS) program, as well as food preparation and laundry services.

The Sheriff's Office continues to work diligently to mitigate on-going challenges brought about by AB 109, Proposition 47 and other statutory changes to the criminal justice system.

**Administrative Support Division** – The Administrative Support Division provides direct and indirect support services and staff to the other Divisions by assisting with the following:

**Civil Unit** – Pursuant to state law, the Civil Unit processes, serves and enforces court documents, writs, and orders within Plumas County, including, but not limited to the following: restraining orders, evictions, wage garnishments, levies, subpoenas, and bench warrants. The Civil Unit is responsible for the collection and disbursement of collected funds.

**Records Unit** – This unit reviews and maintains all of the crime and incident reports generated by the Operations and Corrections Divisions. On average, the unit processes approximately 11,759 cases/calls each year, resulting in an average of more than 1,000 reports. These reports must be reviewed and routed appropriately for investigation and potential prosecution.

In addition, the Records Unit is responsible for compiling and reporting monthly and annual statistical data as required under the California Incident Based Reporting System (CIBRS), and California Racial Identity Profiling Act (RIPA). The Records Unit is also responsible for processing and maintaining the records on all Sex and Arson Registrants into the California Sex/Arson Registration system (CSAR). Approximately 78 sex offenders and one Arson offender are currently registering with the Plumas County Sheriff's Office annually, one of which is a transient and must register every 30 days in addition to the annual requirement.

All permits and licenses for Sheriff's services are prepared, processed, and maintained through the Records Unit. A few of these permits include approximately 500 residential alarm permits, 75+ ABC Permits, and citizen concealed weapons (CCW) applications.

In 2023, the unit processed approximately 200 CCW applications, and maintained a total of 500 active CCW permits. The Records Unit is also available to the public for live scan fingerprinting services for employment, licenses, and permits. In the year 2023, the Records Unit processed about 650 fingerprinting services to the community at large.

**Court Security Division** – Provides security to both the Superior Courthouse and Courthouse annex within Plumas County. Court security includes courthouse entrance weapons screening of all persons entering the court buildings, custody of inmates awaiting court hearings, and safety of all persons within the court buildings including judicial officers, court employees, and members of the public. In a year, court security screens approximately 10,000 people and manages approximately 7,000 inmate appearances. Text

**Fund: 0001 0001S SHERIFF**

**Budget Unit: 70330 - SHERIFF**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>40-TAX REVENUE</b>                                     |                        |                                 |   |                             |   |
| 40061 - SALES TAX 1/2% PUB SAFETY                         | 1,852,576              | 1,250,236                       | 1,800,000                                     | 1,800,000                   | 1,800,000   |
| <b>Total 40 - TAX REVENUE</b>                             | <b>1,852,576</b>       | <b>1,250,236</b>                | <b>1,800,000</b>                              | <b>1,800,000</b>            | <b>1,800,000</b>  |
| <b>41-LICENSES PERMITS</b>                                |                        |                                 |   |                             |   |
| 41040 - OTHER LICENSES & PERMITS                          | 18,577                 | 16,108                          | 19,000  | 19,000                      | 19,000  |
| <b>Total 41 - LICENSES &amp; PERMITS</b>                  | <b>18,577</b>          | <b>16,108</b>                   | <b>19,000</b>                                 | <b>19,000</b>               | <b>19,000</b>   |
| <b>42-FINES PENALTIES</b>                                 |                        |                                 |   |                             |   |
| 42041 - OTHER FINES                                       | 8                      | 0                               | 10  | 10                          | 10  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>8</b>               | <b>0</b>                        | <b>10</b>                                     | <b>10</b>                   | <b>10</b>   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44290 - STATE-OTHER                                       | 7,242                  | 15,968                          | 0   | 0                           | 0   |
| 44290P - STATE OTHER                                      | 440                    | 0                               | 0   | 0                           | 0   |
| 44408 - FEDERAL STIMULUS (ARRA)                           | 0                      | 0                               | 0   | 0                           | 0   |
| 44408P - FEDERAL STIMULUS                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 44500 - FEDL-LAW ENFORCEMENT                              | 8,505                  | 17,442                          | 35,000  | 35,000                      | 35,000  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>16,187</b>          | <b>33,410</b>                   | <b>35,000</b>                                 | <b>35,000</b>               | <b>35,000</b>   |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45080 - CIVIL PROCESS SERVICES                            | 10,532                 | 8,973                           | 11,000  | 11,000                      | 11,000  |
| 45084 - CIVIL FEES  | 528                    | 687                             | 1,600   | 1,600                       | 1,600   |
| 45086 - ABATEMENTS ORD 18-1111                            | 0                      | 0                               | 0   | 0                           | 0   |
| 45120 - LAW ENFORCMT-CITY-COUNTY                          | 130,000                | 130,000                         | 130,000                                       | 130,000                     | 130,000   |
| 45121 - FINGERPRINTING FEES                               | 10,400                 | 9,095                           | 9,500   | 9,500                       | 9,500   |
| 45180 - EDUC. SVCS. / POST                                | 4,711                  | 0                               | 7,000   | 7,000                       | 7,000   |
| 45186 - FAIL TO APPR PC 853.7A                            | 115                    | 9                               | 110   | 110                         | 110   |
| 45200 - OTHR SVC OR SVC TO CRTS                           | 2,600                  | 2,200                           | 3,000   | 3,000                       | 3,000   |
| 45421 - TESTING FEES - PROB & SO                          | 2,974                  | 2,460                           | 2,500   | 2,500                       | 2,500   |
| 45426 - COPIES-REPORTS OR PLANS                           | 1,991                  | 2,317                           | 2,500   | 2,500                       | 2,500   |
| 45426P - COPIES REPORTS OR PLANS                          | 0                      | 0                               | 0   | 0                           | 0   |
| 45511 - COURT SERVICES                                    | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>163,851</b>         | <b>155,741</b>                  | <b>167,210</b>                                | <b>167,210</b>              | <b>167,210</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46070 - CNTRB FR OTHR AGENCY                              | 14,850                 | 12,947                          | 33,144  | 33,144                      | 33,144  |
| 46070P - CONTRI OTHR AGENCY PRIOR                         | 1,532                  | 0                               | 0   | 0                           | 0   |
| 46082 - SALE OF SURPLUS PROP                              | 2,197                  | 2,359                           | 4,000   | 4,000                       | 4,000   |
| 46110 - JUDGEMENTS & DAMAGES                              | 0                      | 0                               | 0   | 0                           | 0   |
| 46170 - SHERF / RESERV CONTRACT                           | 0                      | 648                             | 0   | 0                           | 0   |
| 46239 - DONATIONS   | 0                      | 0                               | 0   | 0                           | 0   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 1,251                  | 3,180                           | 3,000   | 3,000                       | 3,000   |
| 46251P - REIMB/REFUNDS/PRIOR                              | 0                      | 0                               | 0   | 0                           | 0   |
| 46253 - REIMB - CO DISASTR RESPON                         | 1,797                  | 0                               | 0   | 0                           | 0   |

**Fund: 0001 0001S SHERIFF**

**Budget Unit: 70330 - SHERIFF**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
|   |                        |  |                             |   |
| <b>46-OTHER REVENUE (continued)</b>                       |                        |  |                             |   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>21,627</b>          | <b>19,134</b>  | <b>40,144</b>               | <b>40,144</b>   |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 11,916   | 200,000                     | 200,000   |
| 48001 - TRANSFER-IN1                                      | 22,404                 | 1,209  | 70,000                      | 70,000  |
| 48002 - TRANSFER-IN2                                      | 0                      | 0  | 100,000                     | 100,000   |
| 48003 - TRANSFER-IN3                                      | 0                      | 0  | 0                           | 0   |
| 48004 - TRANSFER-IN4                                      | 139,829                | 0  | 0                           | 0   |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 102,678                     | 102,678   |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0   |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0                           | 0   |
| 48211 - CONTRI TRANS FR CO GEN                            | 4,479,471              | 5,141,460  | 6,615,276                   | 6,615,276   |
| 48999 - TRANSFER FROM STR SUPPS                           | 0                      | 0  | 0                           | 0   |
| 49003 - PROCEEDS FROM LEASES                              | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>4,641,704</b>       | <b>5,154,585</b>   | <b>7,087,954</b>            | <b>7,087,954</b>  |
| <b>Total Revenue</b>                                      | <b>6,714,530</b>       | <b>6,629,214</b>   | <b>9,149,318</b>            | <b>9,149,318</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 2,923,382              | 2,960,978  | 3,698,274                   | 3,698,274   |
| 51020 - OTHER WAGES                                       | 51,100                 | 80,506   | 50,000                      | 50,000  |
| 51040 - HOLIDAY PAY                                       | 18,387                 | 26,475   | 50,000                      | 50,000  |
| 51060 - OVERTIME PAY                                      | 217,649                | 236,643  | 225,000                     | 225,000   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 5,414                  | 4,728  | 4,887                       | 4,887   |
| 51080 - RETIREMENT  | 1,464,893              | 1,512,369  | 2,532,913                   | 2,532,913   |
| 51081 - OPEB LIABILITY                                    | 104,638                | 106,256  | 104,638                     | 104,638   |
| 51090 - GROUP INSURANCE                                   | 626,610                | 651,831  | 806,941                     | 806,941   |
| 51100 - FICA/MEDICARE OASDI                               | 97,930                 | 103,014  | 282,918                     | 282,918   |
| 51110 - COMPENSATION INSURANCE                            | 420,909                | 369,524  | 369,524                     | 369,524   |
| 51120 - CELL PHONE ALLOW                                  | 23,080                 | 24,375   | 28,440                      | 28,440  |
| 51125 - CLOTHING ALLOWANCE                                | 27,750                 | 31,625   | 34,750                      | 34,750  |
| 51128 - BILINGUAL ALLOWANCE                               | 0                      | 0  | 0                           | 0   |
| 51150 - LIFE INSURANCE                                    | 334                    | 320  | 334                         | 334   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>5,982,076</b>       | <b>6,108,644</b>   | <b>8,188,619</b>            | <b>8,188,619</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520200 - COMMUNICATIONS                                   | 2,904                  | 2,517  | 3,200                       | 3,200   |
| 520201 - PHONE - LAND LINE (S)                            | 27,027                 | 23,582   | 28,000                      | 28,000  |
| 520202 - CELL PHONE SERVICE                               | 3,155                  | 2,006  | 3,150                       | 3,150   |
| 520203 - INTERNET SERVICE                                 | 2,314                  | 2,382  | 3,500                       | 3,500   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 100                    | 303  | 1,500                       | 1,500   |
| 520218 - SATELLITE PHONE SVC                              | 0                      | 0  | 0                           | 0   |
| 520220 - PAPER/PAPER SUPPLIES                             | 1,268                  | 1,340  | 1,800                       | 1,800   |
| 520233 - PRINTING SVC/CHRG                                | 632                    | 306  | 1,000                       | 1,000   |
| 520250 - COPY MACHINE LEASE                               | 9,231                  | 5,665  | 8,500                       | 8,500   |
| 520290 - POSTAGE MACHINE RENT/LEAS                        | 715                    | 707  | 810                         | 810   |

**Fund: 0001 0001S SHERIFF**

**Budget Unit: 70330 - SHERIFF**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23     | 2023-24   | 2024-25          | 2024-25  |
|---|-------------|---|------------------|--|
|   | Actual<br>2 | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |             |   |                  |  |
| 520404 - CUSTODIAL SERVICE                                | 1,600       | 0   | 0                | 0  |
| 520407 - REFUSE DISPOSAL                                  | 4,957       | 5,430   | 5,855            | 5,855  |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 4,128       | 4,078   | 4,950            | 4,950  |
| 520419 - COVID PPE & CLEANING COST                        | 0           | 0   | 0                | 0  |
| 520500 - INSURANCE  | 0           | 384   | 384              | 384  |
| 520900 - EQUIPMENT MAINTENANCE                            | 2,318       | 705   | 4,000            | 4,000  |
| 520902 - VEHICLE MAINTENANCE                              | 32,897      | 42,936  | 45,000           | 45,000   |
| 520912 - COMMUNICATION EQUIP MAINT                        | 485         | 0   | 2,000            | 2,000  |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 5,444       | 449   | 5,000            | 5,000  |
| 521100 - BADGES   | 0           | 0   | 0                | 0  |
| 521102 - FUEL - VEHICLE                                   | 63,070      | 71,433  | 75,000           | 75,000   |
| 521103 - BATTERIES  | 470         | 75  | 500              | 500  |
| 521107 - PRE-EMPLOYMENT COSTS                             | 5,730       | 5,758   | 9,000            | 9,000  |
| 521231 - COMPUTERS<1500.00                                | 0           | 0   | 0                | 0  |
| 521240 - TOOLS & EQUIPMENT                                | 928         | 260   | 34,000           | 34,000   |
| 521250 - COMMUNICATION EQUIP                              | 690         | 0   | 4,000            | 4,000  |
| 521260 - CAMERA/CAMERA ACCESSORY                          | 0           | 0   | 4,300            | 4,300  |
| 521300 - MAINT. BUILDINGS & GROUND                        | 1,950       | 2,026   | 50,000           | 50,000   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 5,191       | 5,579   | 7,500            | 7,500  |
| 521800 - OFFICE EXPENSE                                   | 4,942       | 5,000   | 7,000            | 7,000  |
| 521900 - PROFESSIONAL SVC                                 | 0           | 0   | 0                | 0  |
| 521903 - SECURITY SYSTEM SVC                              | 1,200       | 900   | 1,400            | 1,400  |
| 523710 - ANNUAL PUB/REF MANUALS                           | 0           | 0   | 0                | 0  |
| 523800 - EQUIP RENT/LEASE                                 | 0           | 0   | 0                | 0  |
| 523804 - RADIO EQUIP RENT/LEASE                           | 23,052      | 27,267  | 40,000           | 40,000   |
| 524200 - RENTS/LEASES STRUCTURES                          | 0           | 29,556  | 50,000           | 50,000   |
| 524312 - CHAIRS/SEATING OFC FURN.                         | 0           | 0   | 0                | 0  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 3,212       | 3,489   | 6,500            | 6,500  |
| 524438 - CORONER EXPENSES                                 | 66,608      | 29,874  | 65,000           | 65,000   |
| 524451 - TOWING EXPENSES                                  | 0           | 0   | 0                | 0  |
| 524870 - TEST -EMPLEE MED/IMMUN                           | 3,433       | 3,114   | 3,500            | 3,500  |
| 524900 - AMMUNITION/TACTICAL SUPP                         | 12,458      | 8,000   | 13,000           | 13,000   |
| 525000 - OVERHEAD   | 0           | 0   | 0                | 0  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 220,316     | 328,350   | 328,350          | 328,350  |
| 526100 - INVESTIGATIONS                                   | 1,938       | 2,930   | 4,000            | 4,000  |
| 526300 - HELICOPTER/AIRCRAFT EXP                          | 0           | 0   | 0                | 0  |
| 526600 - NARCOTIC INVESTIGATION                           | 0           | 0   | 0                | 0  |
| 527380 - NON EMPLOYEE TRAVEL                              | 0           | 0   | 0                | 0  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 27,927      | 25,552  | 45,000           | 45,000   |
| 527502 - TRAVEL--SP PROGRM                                | 0           | 0   | 0                | 0  |
| 527750 - IN CNTY HOSTING                                  | 0           | 0   | 0                | 0  |
| 527802 - ELECTRIC CHARGES                                 | 42,670      | 51,475  | 68,000           | 68,000   |

**Fund: 0001 0001S SHERIFF**

**Budget Unit: 70330 - SHERIFF**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 9,556                  | 6,577                           |   | 14,000                      | 14,000  |
| 527807 - WATER/SEWER CHARGES                              | 4,744                  | 4,273                           |   | 5,000                       | 5,000   |
| 529370 - INTEREST EXPENSE LEASE                           | 0                      | 0                               |   | 0                           | 0   |
| 529500 - COMPUTER   | 0                      | 0                               |   | 4,500                       | 4,500   |
| 52970 - PRINCIPAL LEASE                                   | 0                      | 0                               |   | 0                           | 0   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 2,261                  | 2,430                           |   | 2,500                       | 2,500   |
| 542200 - COMMUNICATION EQUIPMENT                          | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>601,521</b>         | <b>706,708</b>                  |   | <b>960,699</b>              | <b>960,699</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540412 - SOFTWARE   | 0                      | 0                               |   | 0                           | 0   |
| 542200 - COMMUNICATION EQUIPMENT                          | 0                      | 0                               |   | 0                           | 0   |
| 544130 - GENERATOR  | 0                      | 0                               |   | 0                           | 0   |
| 548250 - TRAILER  | 0                      | 0                               |   | 0                           | 0   |
| 549950 - LEASE EXPENDITURE CAP OUTLAY                     | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>6,583,597</b>       | <b>6,815,352</b>                |   | <b>9,149,318</b>            | <b>9,149,318</b>  |
| <b>Net Cost</b>   | <b>(130,933)</b>       | <b>186,138</b>                  |   | <b>0</b>                    | <b>0</b>  |

# CAPITAL IMPROVEMENT JAIL

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
Fiscal Year 2024-25

Schedule 9  
Page 9.272

**Fund: 0096 0096J CAPITAL IMP JAIL**

**Budget Unit: 20141 - CAPITAL IMPROVEMENT JAIL**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 36 - PLANT ACQUISITION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>39-CONTROLS</b>  |                        |   |                             |  |
| 49002 - Proceeds from Loan                                | 0                      | 0   | 0                           | 0  |
| <b>Total 39 - CONTROLS</b>                                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 80,606                 | 80,884  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>80,606</b>          | <b>80,884</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 44290 - STATE-OTHER                                       | 7,260,271              | 11,731,894  | 0                           | 0  |
| 44290P - STATE OTHER                                      | 0                      | 0   | 5,000,000                   | 5,000,000                                      |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>7,260,271</b>       | <b>11,731,894</b>   | <b>5,000,000</b>            | <b>5,000,000</b>                               |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0   | 0                           | 0  |
| 48001 - TRANSFER-IN1                                      | 0                      | 0   | 0                           | 0  |
| 48002 - TRANSFER-IN2                                      | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>7,340,877</b>       | <b>11,812,778</b>   | <b>5,000,000</b>            | <b>5,000,000</b>                               |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 80,088  | 50,000                      | 50,000   |
| 521900 - PROFESSIONAL SVC                                 | 8,732,810              | 11,563,672  | 4,950,000                   | 4,950,000                                      |
| 529350 - INTEREST ON LOAN                                 | 0                      | 0   | 0                           | 0  |
| 529506 - PRINCIPAL ON LOAN                                | 0                      | 0   | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>8,732,810</b>       | <b>11,643,760</b>   | <b>5,000,000</b>            | <b>5,000,000</b>                               |
| <b>58-TRANSFERS</b>                                       |                        |   |                             |  |
| 58000 - TRANSFER-OUT                                      | 0                      | 0   | 1,894,000                   | 1,894,000                                      |
| 58998 - USE OF CAP IMPR FUNDS                             | 0                      | 0   | 0                           | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>  | <b>1,894,000</b>            | <b>1,894,000</b>                               |
| <b>Total Expenditures and Appropriations</b>              | <b>8,732,810</b>       | <b>11,643,760</b>   | <b>6,894,000</b>            | <b>6,894,000</b>                               |
| <b>Net Cost</b>   | <b>1,391,933</b>       | <b>(169,018)</b>  | <b>1,894,000</b>            | <b>1,894,000</b>                               |

**Fund: 0001 0001S SHERIFF**

**Budget Unit: 70380 - JAILS**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44281 - STATE-STC JAIL TRAINING                           | 10,428                 | 10,479   | 10,000                      | 10,000   |
| 44290 - STATE-OTHER                                       | 1,000                  | 0  | 1,000                       | 1,000  |
| 44334 - SSI ADMIN.REPORTING                               | 0                      | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>11,428</b>          | <b>10,479</b>  | <b>11,000</b>               | <b>11,000</b>                                  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45043 - INMATE MEDICAL                                    | 0                      | 0  | 0                           | 0  |
| 45121 - FINGERPRINTING FEES                               | 0                      | 0  | 0                           | 0  |
| 45170 - INSTITUTIONAL CARE                                | 0                      | 0  | 0                           | 0  |
| 45170P - INSTITUTIONAL CARE                               | 0                      | 0  | 0                           | 0  |
| 45351 - BOOKING FEE                                       | 15,131                 | 11,286   | 0                           | 0  |
| 45511 - COURT SERVICES                                    | 0                      | 0  | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>15,131</b>          | <b>11,286</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46130 - SHERF / WORK RELEASE                              | 0                      | 0  | 0                           | 0  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 223                    | 6,642  | 0                           | 0  |
| 46253 - REIMB - CO DISASTR RESPON                         | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>223</b>             | <b>6,642</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0  |
| 48001 - TRANSFER-IN1                                      | 0                      | 0  | 0                           | 0  |
| 48003 - TRANSFER-IN3                                      | 615                    | 331  | 6,000                       | 6,000  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 25,863                      | 25,863   |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0  |
| 48021 - TRF IN - ARPA FUNDS                               | 235,950                | 0  | 0                           | 0  |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0                           | 0  |
| 48170 - TSFR-CARES JAIL INTAKE                            | 0                      | 0  | 0                           | 0  |
| 48211 - CONTRI TRANS FR CO GEN                            | 2,751,456              | 3,295,799  | 3,940,178                   | 3,940,178                                      |
| <b>Total 48 - TRANSFER</b>                                | <b>2,988,021</b>       | <b>3,296,130</b>   | <b>3,972,041</b>            | <b>3,972,041</b>                               |
| <b>Total Revenue</b>                                      | <b>3,014,803</b>       | <b>3,324,537</b>   | <b>3,983,041</b>            | <b>3,983,041</b>                               |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 580,753                | 540,697  | 1,191,195                   | 1,191,195                                      |
| 51020 - OTHER WAGES                                       | 22,110                 | 36,711   | 40,000                      | 40,000   |
| 51040 - HOLIDAY PAY                                       | 3,129                  | 1,411  | 6,000                       | 6,000  |
| 51060 - OVERTIME PAY                                      | 157,022                | 158,019  | 160,000                     | 160,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 4,566                  | 3,826  | 3,617                       | 3,617  |
| 51080 - RETIREMENT  | 207,594                | 199,915  | 417,990                     | 417,990  |
| 51081 - OPEB LIABILITY                                    | 47,562                 | 48,298   | 47,562                      | 47,562   |
| 51090 - GROUP INSURANCE                                   | 151,672                | 128,613  | 383,750                     | 383,750  |
| 51100 - FICA/MEDICARE OASDI                               | 55,971                 | 55,749   | 91,126                      | 91,126   |
| 51110 - COMPENSATION INSURANCE                            | 16,089                 | 12,823   | 12,823                      | 12,823   |
| 51120 - CELL PHONE ALLOW                                  | 1,050                  | 1,675  | 3,000                       | 3,000  |
| 51125 - CLOTHING ALLOWANCE                                | 9,200                  | 11,350   | 22,800                      | 22,800   |

**Fund: 0001 0001S SHERIFF**

**Budget Unit: 70380 - JAILS**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>51-SALARIES BENEFITS (continued)</b>                   |                        |                                 |   |                             |   |
| 51128 - BILINGUAL ALLOWANCE                               | 0                      | 0                               | 0   | 0                           | 0   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>1,256,718</b>       | <b>1,199,087</b>                | <b>2,379,863</b>                              | <b>2,379,863</b>            | <b>2,379,863</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520220 - PAPER/PAPER SUPPLIES                             | 472                    | 0                               | 500   | 500                         | 500   |
| 520233 - PRINTING SVC/CHRG                                | 158                    | 0                               | 400   | 400                         | 400   |
| 520250 - COPY MACHINE LEASE                               | 1,313                  | 1,278                           | 1,938   | 1,938                       | 1,938   |
| 520303 - FOOD - INMATE                                    | 99,324                 | 76,975                          | 100,000                                       | 100,000                     | 100,000   |
| 520400 - HOUSEHOLD EXPENSE                                | 22,450                 | 26,046                          | 27,000  | 27,000                      | 27,000  |
| 520402 - CLEANING SUPPLIES                                | 0                      | 0                               | 0   | 0                           | 0   |
| 520405 - LAUNDRY/DRY CLEAN SVC                            | 0                      | 0                               | 0   | 0                           | 0   |
| 520406 - PEST CONTROL                                     | 552                    | 606                             | 800   | 800                         | 800   |
| 520407 - REFUSE DISPOSAL                                  | 9,339                  | 10,188                          | 10,400  | 10,400                      | 10,400  |
| 520419 - COVID PPE & CLEANING COST                        | 816                    | 0                               | 0   | 0                           | 0   |
| 520700 - CLOTHING & SUPPL INMATE                          | 3,750                  | 3,072                           | 7,000   | 7,000                       | 7,000   |
| 520900 - EQUIPMENT MAINTENANCE                            | 3,956                  | 329                             | 7,500   | 7,500                       | 7,500   |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 0                      | 0                               | 0   | 0                           | 0   |
| 521102 - FUEL - VEHICLE                                   | 12,485                 | 7,252                           | 10,000  | 10,000                      | 10,000  |
| 521300 - MAINT. BUILDINGS & GROUND                        | 4,813                  | 6,229                           | 7,500   | 7,500                       | 7,500   |
| 521500 - MEDICAL SUPPLIES                                 | 193                    | 4,554                           | 5,000   | 5,000                       | 5,000   |
| 521504 - PERSCRPTNS/PHARMACEUTICL                         | 35,693                 | 24,321                          | 38,000  | 38,000                      | 38,000  |
| 521505 - SPECIAL RX                                       | 615                    | 338                             | 6,000   | 6,000                       | 6,000   |
| 521800 - OFFICE EXPENSE                                   | 1,980                  | 408                             | 2,000   | 2,000                       | 2,000   |
| 521900 - PROFESSIONAL SVC                                 | 583,761                | 613,185                         | 800,000                                       | 800,000                     | 800,000   |
| 521903 - SECURITY SYSTEM SVC                              | 420                    | 315                             | 420   | 420                         | 420   |
| 521980 - MEDICAL SERVICE - PROF SV                        | 64,260                 | 97,627                          | 125,000                                       | 125,000                     | 125,000   |
| 524312 - CHAIRS/SEATING OFC FURN.                         | 0                      | 0                               | 0   | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 15,760                 | 17,525                          | 19,527  | 19,527                      | 19,527  |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 249,708                | 201,693                         | 201,693                                       | 201,693                     | 201,693   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 20,140                 | 12,089                          | 30,000  | 30,000                      | 30,000  |
| 527600 - EXTRADITION EXPENSES                             | 0                      | 0                               | 0   | 0                           | 0   |
| 527802 - ELECTRIC CHARGES                                 | 57,990                 | 41,499                          | 112,000                                       | 112,000                     | 112,000   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 26,507                 | 23,845                          | 40,000  | 40,000                      | 40,000  |
| 527804 - HEATING FUEL/OIL                                 | 32,504                 | 25,940                          | 0   | 0                           | 0   |
| 527807 - WATER/SEWER CHARGES                              | 45,400                 | 52,341                          | 50,000  | 50,000                      | 50,000  |
| 529350 - INTEREST ON LOAN                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 529506 - PRINCIPAL ON LOAN                                | 0                      | 0                               | 0   | 0                           | 0   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 90                     | 442                             | 500   | 500                         | 500   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>1,294,449</b>       | <b>1,248,097</b>                | <b>1,603,178</b>                              | <b>1,603,178</b>            | <b>1,603,178</b>  |
| <b>53-OTHER CHARGES</b>                                   |                        |                                 |   |                             |   |
| 530100 - SUPPORT - CARE OF PERSONS                        | 0                      | 0                               | 0   | 0                           | 0   |

**Fund: 0001 0001S SHERIFF**

**Budget Unit: 70380 - JAILS**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>53-OTHER CHARGES (continued)</b>                       |                        |                                 |   |                             |   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 541245 - INDUSTRIAL WASHER                                | 0                      | 0                               | 0   | 0                           | 0   |
| 541500 - VEHICLE  | 242,256                | 0                               | 0   | 0                           | 0   |
| 542200 - COMMUNICATION EQUIPMENT                          | 0                      | 0                               | 0   | 0                           | 0   |
| 542880 - AIR CONDITIONER                                  | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>242,256</b>         | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580021 - TRANSFER-OUT ARPA                                | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>2,793,423</b>       | <b>2,447,184</b>                | <b>3,983,041</b>                              | <b>3,983,041</b>            | <b>3,983,041</b>  |
| <b>Net Cost</b>   | <b>(221,380)</b>       | <b>(877,353)</b>                | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70331 - AB 443**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44055 - STATE AID AB 443                                  | 0                      | 0                               |   | 0                           | 0   |
| 44065 - STATE-TOBACCO GRANT                               | 0                      | 0                               |   | 0                           | 0   |
| 44290 - STATE-OTHER                                       | 29,982                 | 0                               |   | 55,000                      | 55,000  |
| 44520 - FEDL-OTHER & FAA                                  | 5,988                  | 897                             |   | 5,000                       | 5,000   |
| 44520P - FEDL-OTHER & FAA                                 | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>35,970</b>          | <b>897</b>                      |   | <b>60,000</b>               | <b>60,000</b>   |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46070 - CNTRB FR OTHR AGENCY                              | 21,957                 | 22,581                          |   | 0                           | 0   |
| 46070P - CONTRI OTHR AGENCY PRIOR                         | 0                      | 0                               |   | 0                           | 0   |
| 46082 - SALE OF SURPLUS PROP                              | 4,890                  | 495                             |   | 0                           | 0   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 113,339                         |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>26,847</b>          | <b>136,415</b>                  |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 24,614                 | 200,742                         |   | 404,010                     | 404,010   |
| 48021 - TRF IN - ARPA FUNDS                               | 0                      | 120,297                         |   | 351,274                     | 351,274   |
| 48715 - TRN-SO SLESA                                      | 500,000                | 500,000                         |   | 500,000                     | 500,000   |
| <b>Total 48 - TRANSFER</b>                                | <b>524,614</b>         | <b>821,039</b>                  |   | <b>1,255,284</b>            | <b>1,255,284</b>  |
| <b>Total Revenue</b>                                      | <b>587,431</b>         | <b>958,351</b>                  |   | <b>1,315,284</b>            | <b>1,315,284</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0                               |   | 0                           | 0   |
| 51020 - OTHER WAGES                                       | 26,027                 | 26,193                          |   | 30,000                      | 30,000  |
| 51040 - HOLIDAY PAY                                       | 0                      | 0                               |   | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 47,319                 | 0                               |   | 25,000                      | 25,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 580                    | 398                             |   | 23                          | 23  |
| 51080 - RETIREMENT  | 0                      | 0                               |   | 0                           | 0   |
| 51081 - OPEB LIABILITY                                    | 0                      | 0                               |   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               |   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 3,223                  | 2,004                           |   | 6,120                       | 6,120   |
| 51110 - COMPENSATION INSURANCE                            | 547                    | 525                             |   | 525                         | 525   |
| 51125 - CLOTHING ALLOWANCE                                | 0                      | 0                               |   | 0                           | 0   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>77,696</b>          | <b>29,120</b>                   |   | <b>61,668</b>               | <b>61,668</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0                               |   | 0                           | 0   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0                               |   | 0                           | 0   |
| 520233 - PRINTING SVC/CHRGs                               | 0                      | 868                             |   | 2,500                       | 2,500   |
| 520407 - REFUSE DISPOSAL                                  | 0                      | 0                               |   | 0                           | 0   |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 45,730                 | 56,814                          |   | 70,000                      | 70,000  |
| 520902 - VEHICLE MAINTENANCE                              | 39,239                 | 57,679                          |   | 90,000                      | 90,000  |
| 520907 - EQUIP. MAINT.CONTRACT                            | 30,143                 | 30,143                          |   | 80,000                      | 80,000  |
| 520912 - COMMUNICATION EQUIP MAINT                        | 942                    | 7,655                           |   | 30,000                      | 30,000  |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 28,049                 | 10,833                          |   | 60,000                      | 60,000  |

**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70331 - AB 443**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 521100 - BADGES   | 329                    |                                 | 2,000   | 2,000                       | 2,000   |
| 521102 - FUEL - VEHICLE                                   | 53,997                 |                                 | 11,675  | 70,000                      | 70,000  |
| 521103 - BATTERIES  | 0                      |                                 | 0   | 2,500                       | 2,500   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      |                                 | 5,677   | 10,000                      | 10,000  |
| 521231 - COMPUTERS<1500.00                                | 0                      |                                 | 0   | 0                           | 0   |
| 521260 - CAMERA/CAMERA ACCESSORY                          | 60                     |                                 | 0   | 3,000                       | 3,000   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 0                      |                                 | 294   | 25,000                      | 25,000  |
| 521800 - OFFICE EXPENSE                                   | 1,106                  |                                 | 2,633   | 7,500                       | 7,500   |
| 521801 - Office Water                                     | 0                      |                                 | 0   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 1,913                  |                                 | 19,646  | 90,000                      | 90,000  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 5,843                  |                                 | 10,257  | 35,000                      | 35,000  |
| 524900 - AMMUNITION/TACTICAL SUPP                         | 37,878                 |                                 | 47,250  | 50,000                      | 50,000  |
| 525000 - OVERHEAD   | 13,028                 |                                 | 3,472   | 3,472                       | 3,472   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 405                    |                                 | 363   | 363                         | 363   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 45,799                 |                                 | 12,905  | 60,000                      | 60,000  |
| 527802 - ELECTRIC CHARGES                                 | 0                      |                                 | 0   | 0                           | 0   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 0                      |                                 | 0   | 0                           | 0   |
| 527807 - WATER/SEWER CHARGES                              | 0                      |                                 | 0   | 0                           | 0   |
| 529500 - COMPUTER   | 3,160                  |                                 | 8,610   | 25,000                      | 25,000  |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 3,523                  |                                 | 1,957   | 8,000                       | 8,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>311,144</b>         |                                 | <b>290,731</b>                                | <b>724,335</b>              | <b>724,335</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540412 - SOFTWARE   | 0                      |                                 | 120,297                                       | 471,571                     | 471,571   |
| 541245 - INDUSTRIAL WASHER                                | 0                      |                                 | 30,792  | 0                           | 0   |
| 541500 - VEHICLE  | 405,490                |                                 | 232,291                                       | 100,000                     | 100,000   |
| 542200 - COMMUNICATION EQUIPMENT                          | 0                      |                                 | 0   | 250,000                     | 250,000   |
| 542203 - REPEATER EQUIP/INSTALL                           | 0                      |                                 | 0   | 0                           | 0   |
| 542600 - EQUIPMENT  | 22,337                 |                                 | 0   | 140,324                     | 140,324   |
| 543900 - CAMERAS/CAMERA EQUIPMENT                         | 0                      |                                 | 0   | 0                           | 0   |
| 544130 - GENERATOR  | 0                      |                                 | 0   | 0                           | 0   |
| 545700 - PATROL EQUIPMENT                                 | 0                      |                                 | 189,014                                       | 80,000                      | 80,000  |
| 549500 - COMPUTER HARDWARE                                | 0                      |                                 | 0   | 0                           | 0   |
| 549921 - LIVE SCAN - FINGER PRNT                          | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>427,827</b>         |                                 | <b>572,394</b>                                | <b>1,041,895</b>            | <b>1,041,895</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      |                                 | 0   | 0                           | 0   |
| 580000 - TRANSFER   | 8,000                  |                                 | 0   | 200,000                     | 200,000   |
| 580001 - TRANSFER   | 0                      |                                 | 0   | 0                           | 0   |
| 580002 - TRANSFER   | 0                      |                                 | 0   | 108                         | 108   |
| 580003 - INTER FUND TRANSFER                              | 0                      |                                 | 586   | 596                         | 596   |
| 580004 - INTERFUND TRASNFER                               | 1,243                  |                                 | 0   | 0                           | 0   |
| 580005 - TRANSFER   | 0                      |                                 | 5,462   | 0                           | 0   |

**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70331 - AB 443**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>58-TRANSFERS (continued)</b>                           |                        |                                 |   |                             |   |
| 580006 - TRF TO AOD                                       | 4,215                  | 1,622                           |   | 1,622                       | 1,622   |
| 580007 - TRANSFER   | 0                      | 0                               |   | 349                         | 349   |
| 580008 - TRANSFER   | 0                      | 135                             |   | 0                           | 0   |
| 580021 - TRANSFER-OUT ARPA                                | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>13,458</b>          | <b>7,805</b>                    |   | <b>202,675</b>              | <b>202,675</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>830,125</b>         | <b>900,050</b>                  |   | <b>2,030,573</b>            | <b>2,030,573</b>  |
| <b>Net Cost</b>   | <b>242,694</b>         | <b>(58,301)</b>                 |   | <b>715,289</b>              | <b>715,289</b>  |

# COMMUNICATIONS

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**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70375 - COMMUNICATIONS**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |   |                             |  |
| 45040 - LEASE PAYMENT                                     | 0                      | 0   | 29,000                      | 29,000   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>  | <b>29,000</b>               | <b>29,000</b>                                  |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0   | 902,000                     | 902,000  |
| 46239 - DONATIONS   | 0                      | 0   | 0                           | 0  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 9,107                  | 28,434  | 45,000                      | 45,000   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>9,107</b>           | <b>28,434</b>   | <b>947,000</b>              | <b>947,000</b>                                 |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0   | 0                           | 0  |
| 48100 - TRF IN DIASTER                                    | 0                      | 0   | 0                           | 0  |
| 49003 - PROCEEDS FROM LEASES                              | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>9,107</b>           | <b>28,434</b>   | <b>976,000</b>              | <b>976,000</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 521250 - COMMUNICATION EQUIP                              | 1,619                  | 15,084  | 47,000                      | 47,000   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0   | 8,448                       | 8,448  |
| 523804 - RADIO EQUIP RENT/LEASE                           | 3,714                  | 0   | 10,000                      | 10,000   |
| 527800 - UTILITIES  | 38,291                 | 44,601  | 20,000                      | 20,000   |
| 529370 - INTEREST EXPENSE LEASE                           | 0                      | 0   | 0                           | 0  |
| 52970 - PRINCIPAL LEASE                                   | 0                      | 0   | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>43,624</b>          | <b>59,685</b>   | <b>85,448</b>               | <b>85,448</b>                                  |
| <b>54-FIXED ASSETS</b>                                    |                        |   |                             |  |
| 540412 - SOFTWARE   | 0                      | 0   | 100,000                     | 100,000  |
| 542200 - COMMUNICATION EQUIPMENT                          | 6,692                  | 0   | 772,000                     | 772,000  |
| 542203 - REPEATER EQUIP/INSTALL                           | 0                      | 0   | 0                           | 0  |
| 549500 - COMPUTER HARDWARE                                | 0                      | 0   | 30,000                      | 30,000   |
| 549950 - LEASE EXPENDITURE CAP OUTLAY                     | 0                      | 0   | 0                           | 0  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>6,692</b>           | <b>0</b>  | <b>902,000</b>              | <b>902,000</b>                                 |
| <b>Total Expenditures and Appropriations</b>              | <b>50,316</b>          | <b>59,685</b>   | <b>987,448</b>              | <b>987,448</b>                                 |
| <b>Net Cost</b>   | <b>41,209</b>          | <b>31,251</b>   | <b>11,448</b>               | <b>11,448</b>                                  |

# COMM. CORRECTIONS PARTNERSHIP AB109 - SHERIFF

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**Fund: 0017 0017G SHERIFF -GRANTS**  
**Budget Unit: 70362 - SHERIFF-CCP AB109**  
**Function: 02 - PUBLIC PROTECTION**  
**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44027 - STATE GRANT                                       | 0                      | 0  | 0                           | 0   |
| 44079 - STATE- CORR AB109                                 | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |   |
| 45223 - ELECTRONIC MONITORING FEE                         | 7,762                  | 7,762  | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>7,762</b>           | <b>7,762</b>   | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |   |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0  | 0                           | 0   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0  | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 8,000                  | 0  | 0                           | 0   |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 3,406                       | 3,406   |
| 48079 - TRN-CCPIF AB109                                   | 534,685                | 427,258  | 632,308                     | 632,308   |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>542,685</b>         | <b>427,258</b>   | <b>635,714</b>              | <b>635,714</b>  |
| <b>Total Revenue</b>                                      | <b>550,447</b>         | <b>435,020</b>   | <b>635,714</b>              | <b>635,714</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 212,903                | 234,609  | 241,821                     | 241,821   |
| 51020 - OTHER WAGES                                       | 0                      | 0  | 0                           | 0   |
| 51040 - HOLIDAY PAY                                       | 300                    | 0  | 8,000                       | 8,000   |
| 51060 - OVERTIME PAY                                      | 57,572                 | 58,114   | 28,000                      | 28,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 305                    | 250  | 218                         | 218   |
| 51080 - RETIREMENT  | 46,416                 | 42,738   | 150,913                     | 150,913   |
| 51081 - OPEB LIABILITY                                    | 9,513                  | 9,660  | 9,513                       | 9,513   |
| 51090 - GROUP INSURANCE                                   | 19,527                 | 21,314   | 43,038                      | 43,038  |
| 51100 - FICA/MEDICARE OASDI                               | 12,442                 | 13,197   | 18,499                      | 18,499  |
| 51110 - COMPENSATION INSURANCE                            | 3,123                  | 2,836  | 2,836                       | 2,836   |
| 51120 - CELL PHONE ALLOW                                  | 1,200                  | 1,840  | 1,920                       | 1,920   |
| 51125 - CLOTHING ALLOWANCE                                | 3,000                  | 3,700  | 3,000                       | 3,000   |
| 51128 - BILINGUAL ALLOWANCE                               | 0                      | 0  | 0                           | 0   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>366,301</b>         | <b>388,258</b>   | <b>507,758</b>              | <b>507,758</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520303 - FOOD - INMATE                                    | 28,921                 | 27,892   | 40,000                      | 40,000  |
| 520400 - HOUSEHOLD EXPENSE                                | 6,958                  | 7,822  | 8,000                       | 8,000   |
| 520407 - REFUSE DISPOSAL                                  | 0                      | 0  | 0                           | 0   |
| 520700 - CLOTHING & SUPPL INMATE                          | 980                    | 1,035  | 1,200                       | 1,200   |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 0                      | 0  | 0                           | 0   |
| 521102 - FUEL - VEHICLE                                   | 0                      | 0  | 0                           | 0   |
| 521240 - TOOLS & EQUIPMENT                                | 0                      | 0  | 0                           | 0   |
| 521504 - PERSCRPTNS/PHARMACEUTICL                         | 48,463                 | 917  | 20,000                      | 20,000  |

# COMM. CORRECTIONS PARTNERSHIP AB109 - SHERIFF

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**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70362 - SHERIFF-CCP AB109**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 3,471                  | 3,915                           | 7,500   | 7,500                       | 7,500   |
| 521980 - MEDICAL SERVICE - PROF SV                        | 95,498                 | 117,429                         | 118,370                                       | 118,370                     | 118,370   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 26,309                 | 0                               | 25,000  | 25,000                      | 25,000  |
| 524804 - DRUG TESTING SUPPLIES                            | 0                      | 0                               | 4,000   | 4,000                       | 4,000   |
| 525000 - OVERHEAD   | 12,787                 | 17,790                          | 17,790  | 17,790                      | 17,790  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 2,309                  | 2,598                           | 2,596   | 2,596                       | 2,596   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 0   | 0                           | 0   |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 0                      | 0                               | 0   | 0                           | 0   |
| 527804 - HEATING FUEL/OIL                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 527807 - WATER/SEWER CHARGES                              | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>225,696</b>         | <b>179,398</b>                  | <b>244,456</b>                                | <b>244,456</b>              | <b>244,456</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>591,997</b>         | <b>567,656</b>                  | <b>752,214</b>                                | <b>752,214</b>              | <b>752,214</b>  |
| <b>Net Cost</b>   | <b>41,550</b>          | <b>132,636</b>                  | <b>116,500</b>                                | <b>116,500</b>              | <b>116,500</b>  |

# COURT SECURITY

State Controller Schedules  
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**Fund: 0017 0017G SHERIFF -GRANTS**  
**Budget Unit: 70387 - COURT SECURITY**  
**Function: 02 - PUBLIC PROTECTION**  
**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
|   |                        |  |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44251 - STATE-CRT SEC AB 118                              | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |   |
| 45510 - BAILIFF SERVICES                                  | 0                      | 0  | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |   |
| 46024 - OTHER - SERVICE PROVIDED                          | 64,233                 | 50,636   | 72,000                      | 72,000  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 297  | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>64,233</b>          | <b>50,933</b>  | <b>72,000</b>               | <b>72,000</b>   |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0   |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 1,670                       | 1,670   |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0                           | 0   |
| 48143 - TSFR-CARES REALIGN BACKFILL                       | 0                      | 0  | 0                           | 0   |
| 48700 - TRN-ST SO TRIAL CRT SEC                           | 522,897                | 378,731  | 441,000                     | 441,000   |
| <b>Total 48 - TRANSFER</b>                                | <b>522,897</b>         | <b>378,731</b>   | <b>442,670</b>              | <b>442,670</b>  |
| <b>Total Revenue</b>                                      | <b>587,130</b>         | <b>429,664</b>   | <b>514,670</b>              | <b>514,670</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 108,387                | 155,067  | 168,605                     | 168,605   |
| 51020 - OTHER WAGES                                       | 130,972                | 135,093  | 150,000                     | 150,000   |
| 51040 - HOLIDAY PAY                                       | 488                    | 0  | 1,000                       | 1,000   |
| 51060 - OVERTIME PAY                                      | 33,918                 | 44,294   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,398                  | 1,376  | 1,215                       | 1,215   |
| 51080 - RETIREMENT  | 21,837                 | 30,942   | 59,163                      | 59,163  |
| 51081 - OPEB LIABILITY                                    | 7,135                  | 7,245  | 7,135                       | 7,135   |
| 51090 - GROUP INSURANCE                                   | 5,828                  | 28,600   | 40,250                      | 40,250  |
| 51100 - FICA/MEDICARE OASDI                               | 13,366                 | 13,614   | 12,898                      | 12,898  |
| 51110 - COMPENSATION INSURANCE                            | 5,066                  | 4,483  | 4,483                       | 4,483   |
| 51120 - CELL PHONE ALLOW                                  | 400                    | 920  | 1,920                       | 1,920   |
| 51125 - CLOTHING ALLOWANCE                                | 1,200                  | 2,000  | 4,000                       | 4,000   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>329,995</b>         | <b>423,634</b>   | <b>450,669</b>              | <b>450,669</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0  | 0                           | 0   |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 5,000                  | 0  | 55,000                      | 55,000  |
| 521102 - FUEL - VEHICLE                                   | 8,990                  | 7,297  | 15,000                      | 15,000  |
| 521240 - TOOLS & EQUIPMENT                                | 0                      | 0  | 5,000                       | 5,000   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 0                      | 0  | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 500                         | 500   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0   |

# COURT SECURITY

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**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70387 - COURT SECURITY**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 3,746                  |                                 | 4,131   | 4,131                       | 4,131   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      |                                 | 0   | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      |                                 | 0   | 175,000                     | 175,000   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>17,736</b>          |                                 | <b>11,428</b>                                 | <b>254,631</b>              | <b>254,631</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 541230 - PAINT-UPGRADE                                    | 0                      |                                 | 0   | 0                           | 0   |
| 541500 - VEHICLE  | 4,353                  |                                 | 0   | 75,000                      | 75,000  |
| 542200 - COMMUNICATION EQUIPMENT                          | 0                      |                                 | 0   | 0                           | 0   |
| 544180 - SECURITY SYSTEM                                  | 0                      |                                 | 0   | 0                           | 0   |
| 544700 - SAFETY EQUIPMENT                                 | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>4,353</b>           |                                 | <b>0</b>                                      | <b>75,000</b>               | <b>75,000</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>352,084</b>         |                                 | <b>435,062</b>                                | <b>780,300</b>              | <b>780,300</b>  |
| <b>Net Cost</b>   | <b>(235,046)</b>       |                                 | <b>5,398</b>                                  | <b>265,630</b>              | <b>265,630</b>  |

# DISASTER RESPONSE

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**Fund: 0022 DISASTER RESPONSE FUND**

**Budget Unit: 20022 - DISASTER RESPONSE**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 11 - FINANCE**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46060 - OTHER-MISCELLANEOUS                               | 0                      | 0                               |   | 0                           | 0   |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0                               |   | 0                           | 0   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 73,510                 | 0                               |   | 0                           | 0   |
| 46253 - REIMB - CO DISASTR RESPONS                        | 55,748                 | 567,003                         |   | 250,000                     | 250,000   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>129,258</b>         | <b>567,003</b>                  |   | <b>250,000</b>              | <b>250,000</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 432,501                     | 432,501   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>432,501</b>              | <b>432,501</b>  |
| <b>Total Revenue</b>                                      | <b>129,258</b>         | <b>567,003</b>                  |   | <b>682,501</b>              | <b>682,501</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521240 - TOOLS & EQUIPMENT                                | 0                      | 0                               |   | 0                           | 0   |
| 52170 - MISCELLANEOUS EXPENSE                             | 3,795,916              | 0                               |   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>3,795,916</b>       | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 406,322                | 0                               |   | 406,322                     | 406,322   |
| <b>Total 58 - TRANSFERS</b>                               | <b>406,322</b>         | <b>0</b>                        |   | <b>406,322</b>              | <b>406,322</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>4,202,238</b>       | <b>0</b>                        |   | <b>406,322</b>              | <b>406,322</b>  |
| <b>Net Cost</b>   | <b>4,072,980</b>       | <b>(567,003)</b>                |   | <b>(276,179)</b>            | <b>(276,179)</b>  |

# SUPP. LAW ENFORCEMENT SERVICES FUNDS - SHERIFF

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**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70356 - SLESF - SHRFF**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44393 - ST- SLESF & JUVNL JST                             | 256,025                | 95,406   | 100,000                     | 100,000   |
| 44393P - SLESF/JUV SLESF                                  | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>256,025</b>         | <b>95,406</b>  | <b>100,000</b>              | <b>100,000</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |   |
| 46082 - SALE OF SURPLUS PROP                              | 1,354                  | 275  | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>1,354</b>           | <b>275</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>257,379</b>         | <b>95,681</b>  | <b>100,000</b>              | <b>100,000</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51081 - OPEB LIABILITY                                    | 0                      | 0  | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 0                      | 20,005   | 80,000                      | 80,000  |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 19,877   | 25,000                      | 25,000  |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 0                      | 0  | 60,972                      | 60,972  |
| 521102 - FUEL - VEHICLE                                   | 0                      | 0  | 15,000                      | 15,000  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0  | 30,023                      | 30,023  |
| 525000 - OVERHEAD   | 5                      | 260  | 260                         | 260   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  | 50,000                      | 50,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>5</b>               | <b>40,142</b>  | <b>261,255</b>              | <b>261,255</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                             |   |
| 541500 - VEHICLE  | 0                      | 0  | 86,000                      | 86,000  |
| 542200 - COMMUNICATION EQUIPMENT                          | 0                      | 0  | 0                           | 0   |
| 549500 - COMPUTER HARDWARE                                | 0                      | 21,611   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>21,611</b>  | <b>86,000</b>               | <b>86,000</b>   |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 580000 - TRANSFER   | 0                      | 0  | 100,000                     | 100,000   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>   | <b>100,000</b>              | <b>100,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>5</b>               | <b>61,753</b>  | <b>447,255</b>              | <b>447,255</b>  |
| <b>Net Cost</b>   | <b>(257,374)</b>       | <b>(33,928)</b>  | <b>347,255</b>              | <b>347,255</b>  |

# ANIMAL CONTROL

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>41-LICENSES PERMITS</b>                                |                        |  |                             |  |
| 41000 - ANIMAL LICENSES                                   | 9,120                  | 11,084   | 10,500                      | 10,500   |
| <b>Total 41 - LICENSES &amp; PERMITS</b>                  | <b>9,120</b>           | <b>11,084</b>  | <b>10,500</b>               | <b>10,500</b>                                  |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45012 - ANIMAL BOARD                                      | 8,016                  | 3,363  | 2,500                       | 2,500  |
| 45013 - ANIMAL REDEMPTIONS                                | 2,615                  | 1,374  | 2,000                       | 2,000  |
| 45014 - ANIMAL ADOPTIONS                                  | 600                    | 860  | 700                         | 700  |
| 45015 - ANIMAL DISPOSAL                                   | 1,550                  | 1,187  | 1,000                       | 1,000  |
| 45016 - ANIMAL CONT. FOR PORTOLA                          | 0                      | 0  | 0                           | 0  |
| 45028 - RETURN CHECK FEES                                 | 0                      | 0  | 0                           | 0  |
| 45426 - COPIES-REPORTS OR PLANS                           | 0                      | 0  | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>12,781</b>          | <b>6,784</b>   | <b>6,200</b>                | <b>6,200</b>                                   |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46082 - SALE OF SURPLUS PROP                              | 0                      | 0  | 0                           | 0  |
| 46239 - DONATIONS   | 130                    | 0  | 0                           | 0  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0  | 0                           | 0  |
| 46253 - REIMB - CO DISASTR RESPON                         | 0                      | 0  | 0                           | 0  |
| 46259 - FORFEITED DEPOSIT                                 | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>130</b>             | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 35,759                      | 35,759   |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>35,759</b>               | <b>35,759</b>                                  |
| <b>Total Revenue</b>                                      | <b>22,031</b>          | <b>17,868</b>  | <b>52,459</b>               | <b>52,459</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 89,071                 | 121,626  | 166,727                     | 166,727  |
| 51020 - OTHER WAGES                                       | 28,442                 | 19,915   | 25,000                      | 25,000   |
| 51060 - OVERTIME PAY                                      | 3,302                  | 2,378  | 4,000                       | 4,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,124                  | 997  | 555                         | 555  |
| 51080 - RETIREMENT  | 21,811                 | 35,242   | 58,504                      | 58,504   |
| 51081 - OPEB LIABILITY                                    | 4,757                  | 4,830  | 4,757                       | 4,757  |
| 51090 - GROUP INSURANCE                                   | 25,277                 | 48,097   | 56,363                      | 56,363   |
| 51100 - FICA/MEDICARE OASDI                               | 8,908                  | 10,531   | 12,755                      | 12,755   |
| 51110 - COMPENSATION INSURANCE                            | 1,392                  | 482  | 482                         | 482  |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0  | 0                           | 0  |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>184,084</b>         | <b>244,098</b>   | <b>329,143</b>              | <b>329,143</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520108 - UNIFORMS   | 0                      | 0  | 200                         | 200  |

# ANIMAL CONTROL

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 428                    | 346                             |   | 420                         | 420   |
| 520202 - CELL PHONE SERVICE                               | 0                      | 0                               |   | 0                           | 0   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 1                      | 0                               |   | 200                         | 200   |
| 520220 - PAPER/PAPER SUPPLIES                             | 107                    | 120                             |   | 250                         | 250   |
| 520250 - COPY MACHINE LEASE                               | 548                    | 452                             |   | 800                         | 800   |
| 520402 - CLEANING SUPPLIES                                | 343                    | 465                             |   | 700                         | 700   |
| 520407 - REFUSE DISPOSAL                                  | 1,169                  | 1,275                           |   | 1,500                       | 1,500   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               |   | 0                           | 0   |
| 520900 - EQUIPMENT MAINTENANCE                            | 0                      | 0                               |   | 4,000                       | 4,000   |
| 520902 - VEHICLE MAINTENANCE                              | 950                    | 2,542                           |   | 4,000                       | 4,000   |
| 521240 - TOOLS & EQUIPMENT                                | 241                    | 315                             |   | 900                         | 900   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 154                    | 972                             |   | 1,500                       | 1,500   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0                               |   | 0                           | 0   |
| 521750 - FITNESS & WELNESS                                | 0                      | 0                               |   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 267                    | 122                             |   | 300                         | 300   |
| 521900 - PROFESSIONAL SVC                                 | 226                    | 0                               |   | 1,500                       | 1,500   |
| 521970 - VET SERVICE                                      | 2,435                  | 6,421                           |   | 5,000                       | 5,000   |
| 524033 - ANIMAL FOOD/LITTER                               | 1,940                  | 2,387                           |   | 2,800                       | 2,800   |
| 524034 - ANIMAL EUTHANASIA                                | 0                      | 0                               |   | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 500                             |   | 0                           | 0   |
| 524405 - ANIMAL -SPECIAL DEPT EXP                         | 2,557                  | 2,695                           |   | 3,000                       | 3,000   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 1,029                  | 1,084                           |   | 1,084                       | 1,084   |
| 527400 - TRAVEL- IN COUNTY                                | 5,905                  | 4,143                           |   | 7,500                       | 7,500   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 436                             |   | 1,000                       | 1,000   |
| 527802 - ELECTRIC CHARGES                                 | 26,095                 | 35,928                          |   | 40,000                      | 40,000  |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 41                     | 94                              |   | 500                         | 500   |
| 527807 - WATER/SEWER CHARGES                              | 1,487                  | 1,283                           |   | 2,200                       | 2,200   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>45,923</b>          | <b>61,580</b>                   |   | <b>79,354</b>               | <b>79,354</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 541500 - VEHICLE  | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>230,007</b>         | <b>305,678</b>                  |   | <b>408,497</b>              | <b>408,497</b>  |
| <b>Net Cost</b>   | <b>207,976</b>         | <b>287,810</b>                  |   | <b>356,038</b>              | <b>356,038</b>  |

# BOAT SAFETY & ENFORCEMENT

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**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70350 - BOAT SFTY & ENFRMNT**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>40-TAX REVENUE</b>                                     |                        |   |                             |  |
| 40020 - CURRENT UNSECURED TAXES                           | 39,927                 | 39,436  | 39,926                      | 39,926   |
| <b>Total 40 - TAX REVENUE</b>                             | <b>39,927</b>          | <b>39,436</b>   | <b>39,926</b>               | <b>39,926</b>                                  |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 44260 - STATE-BOAT PATROL                                 | 329,220                | 61,389  | 132,511                     | 132,511  |
| 44260P - STATE -BOAT PATROL                               | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>329,220</b>         | <b>61,389</b>   | <b>132,511</b>              | <b>132,511</b>                                 |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48001 - TRANSFER-IN1                                      | 0                      | 0   | 0                           | 0  |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>369,147</b>         | <b>100,825</b>  | <b>172,437</b>              | <b>172,437</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 0                      | 0   | 0                           | 0  |
| 51020 - OTHER WAGES                                       | 62,152                 | 48,746  | 80,000                      | 80,000   |
| 51060 - OVERTIME PAY                                      | 1,914                  | 1,407   | 5,000                       | 5,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 6,772                  | 3,886   | 5,086                       | 5,086  |
| 51080 - RETIREMENT  | 0                      | 0   | 0                           | 0  |
| 51090 - GROUP INSURANCE                                   | 0                      | 0   | 0                           | 0  |
| 51100 - FICA/MEDICARE OASDI                               | 4,907                  | 3,781   | 6,503                       | 6,503  |
| 51110 - COMPENSATION INSURANCE                            | 1,333                  | 1,069   | 1,069                       | 1,069  |
| 51125 - CLOTHING ALLOWANCE                                | 900                    | 0   | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>77,978</b>          | <b>58,889</b>   | <b>97,658</b>               | <b>97,658</b>                                  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520108 - UNIFORMS   | 0                      | 0   | 1,050                       | 1,050  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0   | 0                           | 0  |
| 520500 - INSURANCE  | 2,130                  | 2,476   | 2,476                       | 2,476  |
| 520900 - EQUIPMENT MAINTENANCE                            | 20,432                 | 7,223   | 25,000                      | 25,000   |
| 521100 - BADGES   | 0                      | 0   | 1,000                       | 1,000  |
| 521102 - FUEL - VEHICLE                                   | 22,150                 | 12,460  | 35,000                      | 35,000   |
| 521240 - TOOLS & EQUIPMENT                                | 9,773                  | 354   | 15,000                      | 15,000   |
| 524207 - STORAGE SPACE RENT                               | 9,600                  | 8,400   | 13,000                      | 13,000   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 1,970                  | 0   | 9,273                       | 9,273  |
| 525000 - OVERHEAD   | 1,084                  | 881   | 881                         | 881  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 986                    | 1,011   | 1,011                       | 1,011  |
| 527380 - NON EMPLOYEE TRAVEL                              | 0                      | 0   | 0                           | 0  |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0   | 1,000                       | 1,000  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0   | 2,000                       | 2,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>68,125</b>          | <b>32,805</b>   | <b>106,691</b>              | <b>106,691</b>                                 |

# BOAT SAFETY & ENFORCEMENT

State Controller Schedules  
County Budget Act

**Plumas County**  
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**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70350 - BOAT SFTY & ENFRMNT**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 541000 - BOAT   | 0                      | 0                               |   | 0                           | 0   |
| 541500 - VEHICLE  | 0                      | 0                               |   | 60,000                      | 60,000  |
| 542600 - EQUIPMENT  | 53,301                 | 0                               |   | 0                           | 0   |
| 549630 - BOAT MOTOR                                       | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>53,301</b>          | <b>0</b>                        |   | <b>60,000</b>               | <b>60,000</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>199,404</b>         | <b>91,694</b>                   |   | <b>264,349</b>              | <b>264,349</b>  |
| <b>Net Cost</b>   | <b>(169,743)</b>       | <b>(9,131)</b>                  |   | <b>91,912</b>               | <b>91,912</b>   |

# DISASTER RECOVERY OPERATIONS CENTER

State Controller Schedules  
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**Fund: 0023 DISASTR RECOV OP CNTR DROC**

**Budget Unit: 20023 - DIS RECOV OPS CENTER - DROC**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 11 - FINANCE**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |   |
| 46060 - OTHER-MISCELLANEOUS                               | 0                      | 0  | 0                           | 0   |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0  | 0                           | 0   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0  | 0                           | 0   |
| 46255 - DISASTER RESP INSUR REIMB                         | 0                      | 0  | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0  | 0                           | 0   |
| 51020 - OTHER WAGES                                       | 0                      | 0  | 0                           | 0   |
| 51040 - HOLIDAY PAY                                       | 0                      | 0  | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 0                      | 0  | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 23   | 20                          | 20  |
| 51080 - RETIREMENT  | 0                      | 0  | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0  | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0  | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 259  | 259                         | 259   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0  | 0                           | 0   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>282</b>   | <b>279</b>                  | <b>279</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0  | 0                           | 0   |
| 520407 - REFUSE DISPOSAL                                  | 0                      | 0  | 0                           | 0   |
| 52170 - MISCELLANEOUS EXPENSE                             | 0                      | 0  | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 30,281                 | 0  | 0                           | 0   |
| 523702 - PUB - RECRUITMENT ADS                            | 0                      | 0  | 0                           | 0   |
| 523800 - EQUIP RENT/LEASE                                 | 0                      | 0  | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0  | 237                         | 237   |
| 52750 - TRAVEL-SPECIAL                                    | 0                      | 0  | 0                           | 0   |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 0  | 0                           | 0   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 0                      | 0  | 0                           | 0   |
| 527807 - WATER/SEWER CHARGES                              | 0                      | 0  | 0                           | 0   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | (4,673)                | 0  | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>25,608</b>          | <b>0</b>   | <b>237</b>                  | <b>237</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0  | 432,501                     | 432,501   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>   | <b>432,501</b>              | <b>432,501</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>25,608</b>          | <b>282</b>   | <b>433,017</b>              | <b>433,017</b>  |
| <b>Net Cost</b>   | <b>25,608</b>          | <b>282</b>   | <b>433,017</b>              | <b>433,017</b>  |

# HOMELAND SECURITY #3

State Controller Schedules  
County Budget Act

**Plumas County**  
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**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70386 - HOMELAND SECURITY#3**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44132 - STATE HOMELAND DEFENSE                            | 84,124                 | 0                               |   | 93,069                      | 93,069  |
| 44132P - STATE -HOME LAND DEF                             | 0                      | 0                               |   | 0                           | 0   |
| 44408 - FEDERAL STIMULUS (ARRA)                           | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>84,124</b>          | <b>0</b>                        |   | <b>93,069</b>               | <b>93,069</b>   |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 157                         | 157   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>157</b>                  | <b>157</b>  |
| <b>Total Revenue</b>                                      | <b>84,124</b>          | <b>0</b>                        |   | <b>93,226</b>               | <b>93,226</b>   |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51060 - OVERTIME PAY                                      | 0                      | 0                               |   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 1,403                  | 0                               |   | 10,300                      | 10,300  |
| 521102 - FUEL - VEHICLE                                   | 0                      | 0                               |   | 0                           | 0   |
| 521250 - COMMUNICATION EQUIP                              | 44,137                 | 0                               |   | 35,769                      | 35,769  |
| 521260 - CAMERA/CAMERA ACCESSORY                          | 5,400                  | 0                               |   | 5,000                       | 5,000   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 0                      | 0                               |   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | (75)                        | (75)  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               |   | 3,000                       | 3,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>50,940</b>          | <b>0</b>                        |   | <b>53,994</b>               | <b>53,994</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 542200 - COMMUNICATION EQUIPMENT                          | 33,223                 | 0                               |   | 39,000                      | 39,000  |
| 542203 - REPEATER EQUIP/INSTALL                           | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>33,223</b>          | <b>0</b>                        |   | <b>39,000</b>               | <b>39,000</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>84,163</b>          | <b>0</b>                        |   | <b>92,994</b>               | <b>92,994</b>   |
| <b>Net Cost</b>   | <b>39</b>              | <b>0</b>                        |   | <b>(232)</b>                | <b>(232)</b>  |

# HOMELAND SECURITY - OES

State Controller Schedules  
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**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70345 - HOMELND SEC - OES**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44132 - STATE HOMELAND DEFENSE                            | 0                      | 7,300                           |   | 85,769                      | 85,769  |
| 44132P - STATE -HOME LAND DEF                             | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>7,300</b>                    |   | <b>85,769</b>               | <b>85,769</b>   |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 349                         | 349   |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>349</b>                  | <b>349</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>7,300</b>                    |   | <b>86,118</b>               | <b>86,118</b>   |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 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   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 0                      | 7,300                           |   | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0                               |   | 0                           | 0   |
| 520912 - COMMUNICATION EQUIP MAINT                        | 0                      | 0                               |   | 1,493                       | 1,493   |
| 521240 - TOOLS & EQUIPMENT                                | 0                      | 0                               |   | 0                           | 0   |
| 521250 - COMMUNICATION EQUIP                              | 0                      | 6,507                           |   | 0                           | 0   |
| 521260 - CAMERA/CAMERA ACCESSORY                          | 0                      | 0                               |   | 5,000                       | 5,000   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               |   | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | (349)                  | 407                             |   | 407                         | 407   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0                               |   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               |   | 8,000                       | 8,000   |
| 528400 - CONTINGENCIES                                    | 0                      | 0                               |   | 11,250                      | 11,250  |
| 529100 - HAZMAT SUPPLIES                                  | 0                      | 0                               |   | 0                           | 0   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>(349)</b>           | <b>14,214</b>                   |   | <b>26,150</b>               | <b>26,150</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 541981 - TRUCK ACCESSORY-PERM                             | 0                      | 0                               |   | 0                           | 0   |
| 542200 - COMMUNICATION EQUIPMENT                          | 0                      | 0                               |   | 34,769                      | 34,769  |
| 542203 - REPEATER EQUIP/INSTALL                           | 0                      | 0                               |   | 30,000                      | 30,000  |
| 542600 - EQUIPMENT  | 0                      | 0                               |   | 0                           | 0   |
| 543900 - CAMERAS/CAMERA EQUIPMENT                         | 0                      | 0                               |   | 0                           | 0   |
| 549100 - HAZMAT EQUIPMENT/LAB                             | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>64,769</b>               | <b>64,769</b>   |

# HOMELAND SECURITY- OES

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**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70345 - HOMELND SEC - OES**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>(349)</b>           | <b>14,214</b>                   | <b>90,919</b>                                 | <b>90,919</b>               | <b>90,919</b>   |
| <b>Net Cost</b>   | <b>(349)</b>           | <b>6,914</b>                    | <b>4,801</b>                                  | <b>4,801</b>                | <b>4,801</b>  |

# OFF HIGHWAY VEHICLE GRANT

State Controller Schedules  
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**Plumas County**  
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**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70384 - OHV GRANT**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44109 - STATE-AID OHV (LIC FEES)                          | 48,439                 | 10,294                          |   | 23,000                      | 23,000  |
| 44110 - STATE-OHV GRANT SHERIFF                           | 59,963                 | (13,662)                        |   | 28,486                      | 28,486  |
| 44110P - STATE-OHV GRANT SHERIFF                          | 0                      | 25,071                          |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>108,402</b>         | <b>21,703</b>                   |   | <b>51,486</b>               | <b>51,486</b>   |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46082 - SALE OF SURPLUS PROP                              | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>108,402</b>         | <b>21,703</b>                   |   | <b>51,486</b>               | <b>51,486</b>   |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51020 - OTHER WAGES                                       | 0                      | 0                               |   | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 41,150                 | 18,671                          |   | 70,000                      | 70,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0                               |   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 618                    | 295                             |   | 1,015                       | 1,015   |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0                               |   | 2                           | 2   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>41,768</b>          | <b>18,966</b>                   |   | <b>71,017</b>               | <b>71,017</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520900 - EQUIPMENT MAINTENANCE                            | 4,766                  | 3,528                           |   | 14,000                      | 14,000  |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0                               |   | 0                           | 0   |
| 521240 - TOOLS & EQUIPMENT                                | 6,949                  | 1,613                           |   | 17,565                      | 17,565  |
| 521700 - MISC EXPENSES                                    | 0                      | 0                               |   | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | 284                    | (40)                            |   | (40)                        | (40)  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0                               |   | 2                           | 2   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               |   | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>11,999</b>          | <b>5,101</b>                    |   | <b>31,527</b>               | <b>31,527</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 545700 - PATROL EQUIPMENT                                 | 17,266                 | 0                               |   | 11,000                      | 11,000  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>17,266</b>          | <b>0</b>                        |   | <b>11,000</b>               | <b>11,000</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>71,033</b>          | <b>24,067</b>                   |   | <b>113,544</b>              | <b>113,544</b>  |
| <b>Net Cost</b>   | <b>(37,369)</b>        | <b>2,364</b>                    |   | <b>62,058</b>               | <b>62,058</b>   |

# HOMELAND SECURITY - SHERIFF

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**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70344 - HOMELND SEC - SHRFF**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44132 - STATE HOMELAND DEFENSE                            | 3,060                  | 0                               |   | 93,069                      | 93,069  |
| 44132P - STATE -HOME LAND DEF                             | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>3,060</b>           | <b>0</b>                        |   | <b>93,069</b>               | <b>93,069</b>   |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 0                           | 0   |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>3,060</b>           | <b>0</b>                        |   | <b>93,069</b>               | <b>93,069</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520900 - EQUIPMENT MAINTENANCE                            | 0                      | 0                               |   | 0                           | 0   |
| 521240 - TOOLS & EQUIPMENT                                | 0                      | 0                               |   | 9,300                       | 9,300   |
| 521250 - COMMUNICATION EQUIP                              | 3,060                  | 4,553                           |   | 387                         | 387   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               |   | 11,160                      | 11,160  |
| 529500 - COMPUTER   | 0                      | 0                               |   | 22,658                      | 22,658  |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>3,060</b>           | <b>4,553</b>                    |   | <b>43,505</b>               | <b>43,505</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540412 - SOFTWARE   | 0                      | 0                               |   | 0                           | 0   |
| 540850 - MEDICAL/CLINICAL EQUIP                           | 0                      | 0                               |   | 0                           | 0   |
| 541000 - BOAT   | 0                      | 0                               |   | 0                           | 0   |
| 542200 - COMMUNICATION EQUIPMENT                          | 0                      | 41,841                          |   | 0                           | 0   |
| 542203 - REPEATER EQUIP/INSTALL                           | 0                      | 0                               |   | 0                           | 0   |
| 549500 - COMPUTER HARDWARE                                | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>41,841</b>                   |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>3,060</b>           | <b>46,394</b>                   |   | <b>43,505</b>               | <b>43,505</b>   |
| <b>Net Cost</b>   | <b>0</b>               | <b>46,394</b>                   |   | <b>(49,564)</b>             | <b>(49,564)</b>   |

# INMATE WELFARE

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**Fund: 0017 0017I INMATE WELFARE FUND**

**Budget Unit: 22911 - INMATE WELFARE**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 1,362                  | 2,018   | 50                          | 50   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>1,362</b>           | <b>2,018</b>  | <b>50</b>                   | <b>50</b>                                      |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46018 - COMMISSARY  | 38,608                 | 37,999  | 30,000                      | 30,000   |
| 46055 - UNCLAIMED FUNDS                                   | 0                      | 0   | 0                           | 0  |
| 46239 - DONATIONS   | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>38,608</b>          | <b>37,999</b>   | <b>30,000</b>               | <b>30,000</b>                                  |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48000 - TRANSFER-IN                                       | 4,215                  | 1,622   | 2,253                       | 2,253  |
| <b>Total 48 - TRANSFER</b>                                | <b>4,215</b>           | <b>1,622</b>  | <b>2,253</b>                | <b>2,253</b>                                   |
| <b>Total Revenue</b>                                      | <b>44,185</b>          | <b>41,639</b>   | <b>32,303</b>               | <b>32,303</b>                                  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 245                    | 185   | 300                         | 300  |
| 521240 - TOOLS & EQUIPMENT                                | 0                      | 0   | 4,000                       | 4,000  |
| 521300 - MAINT. BUILDINGS & GROUND                        | 3,657                  | 2,778   | 12,000                      | 12,000   |
| 521700 - MISC EXPENSES                                    | 716                    | 631   | 7,500                       | 7,500  |
| 521900 - PROFESSIONAL SVC                                 | 3,193                  | 3,542   | 3,500                       | 3,500  |
| 522950 - EDUCATIONAL MATERIALS                            | 0                      | 0   | 0                           | 0  |
| 523670 - REF MANUAL/LAW, CODE BOOKS                       | 1,152                  | 1,133   | 3,000                       | 3,000  |
| 523711 - SUBSCRIPTIONS                                    | 0                      | 0   | 500                         | 500  |
| 524409 - COMMISSARY EXPENSES                              | 16,137                 | 20,555  | 40,000                      | 40,000   |
| 524430 - CABLE RADIO/TV                                   | 1,014                  | 1,319   | 2,000                       | 2,000  |
| 524550 - KITCHEN EQUIPMENT                                | 1,295                  | 0   | 4,000                       | 4,000  |
| 525000 - OVERHEAD   | 1,622                  | 5,149   | 5,149                       | 5,149  |
| 527804 - HEATING FUEL/OIL                                 | 0                      | 0   | 0                           | 0  |
| 528220 - TELEVISION(S)                                    | 756                    | 82  | 5,000                       | 5,000  |
| 528400 - CONTINGENCIES                                    | 0                      | 0   | 0                           | 0  |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0   | 4,000                       | 4,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>29,787</b>          | <b>35,374</b>   | <b>90,949</b>               | <b>90,949</b>                                  |
| <b>53-OTHER CHARGES</b>                                   |                        |   |                             |  |
| 530100 - SUPPORT - CARE OF PERSONS                        | 4,644                  | 2,371   | 10,000                      | 10,000   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>4,644</b>           | <b>2,371</b>  | <b>10,000</b>               | <b>10,000</b>                                  |
| <b>54-FIXED ASSETS</b>                                    |                        |   |                             |  |
| 541245 - INDUSTRIAL WASHER                                | 0                      | 0   | 0                           | 0  |
| 541246 - INDUSTRIAL DRYER                                 | 0                      | 0   | 0                           | 0  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>58-TRANSFERS</b>                                       |                        |   |                             |  |
| 580000 - TRANSFER   | 0                      | 0   | 0                           | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>34,431</b>          | <b>37,745</b>   | <b>100,949</b>              | <b>100,949</b>                                 |
| <b>Net Cost</b>   | <b>(9,754)</b>         | <b>(3,894)</b>  | <b>68,646</b>               | <b>68,646</b>                                  |

# CRIMINAL JUSTICE CONSTRUCTION

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**Fund: 0093 CRIMINAL JUS. CONST. FUND**

**Budget Unit: 20293 - CRIMINAL JUSTICE CONSTRUCTION**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>42-FINES PENALTIES</b>                                 |                        |                                 |   |                             |   |
| 42040 - OTHER COURT FINES                                 | 43,925                 | 42,455                          |   | 40,000                      | 40,000  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>43,925</b>          | <b>42,455</b>                   |   | <b>40,000</b>               | <b>40,000</b>   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 2,906                  | 2,776                           |   | 250                         | 250   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 1,617                  | 0                               |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>4,523</b>           | <b>2,776</b>                    |   | <b>250</b>                  | <b>250</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 331,512                         |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>331,512</b>                  |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>48,448</b>          | <b>376,743</b>                  |   | <b>40,250</b>               | <b>40,250</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520900 - EQUIPMENT MAINTENANCE                            | 0                      | 0                               |   | 0                           | 0   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 0                      | 0                               |   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 116,213                | 92,273                          |   | 90,000                      | 90,000  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0                               |   | 0                           | 0   |
| 524430 - CABLE RADIO/TV                                   | 0                      | 0                               |   | 0                           | 0   |
| 524450 - EXCESS HOURS                                     | 0                      | 0                               |   | 0                           | 0   |
| 524550 - KITCHEN EQUIPMENT                                | 0                      | 0                               |   | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>116,213</b>         | <b>92,273</b>                   |   | <b>90,000</b>               | <b>90,000</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 542503 - KITCHEN EQUIPMENT                                | 0                      | 0                               |   | 0                           | 0   |
| 544180 - SECURITY SYSTEM                                  | 0                      | 0                               |   | 0                           | 0   |
| 544923 - REMODEL  | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>116,213</b>         | <b>92,273</b>                   |   | <b>90,000</b>               | <b>90,000</b>   |
| <b>Net Cost</b>   | <b>67,765</b>          | <b>(284,470)</b>                |   | <b>49,750</b>               | <b>49,750</b>   |

**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70357 - SHERIFF-MEDCOM**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

**2024-25**  
Adopted by the

Board of  
Supervisors

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5              |
|---|------------------------|--|-----------------------------|----------------|
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |                |
| 46056 - MEDCOM - RADIO                                    | 0                      | 42,000   | 18,000                      | 18,000         |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>42,000</b>  | <b>18,000</b>               | <b>18,000</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |                |
| 48000 - TRANSFER-IN                                       | 6,466                  | 5,391  | 4,000                       | 4,000          |
| 48001 - TRANSFER-IN1                                      | 0                      | 0  | 0                           | 0              |
| <b>Total 48 - TRANSFER</b>                                | <b>6,466</b>           | <b>5,391</b>   | <b>4,000</b>                | <b>4,000</b>   |
| <b>Total Revenue</b>                                      | <b>6,466</b>           | <b>47,391</b>  | <b>22,000</b>               | <b>22,000</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |                |
| 520912 - COMMUNICATION EQUIP MAINT                        | 9,983                  | 10,342   | 43,000                      | 43,000         |
| 521250 - COMMUNICATION EQUIP                              | 0                      | 0  | 18,251                      | 18,251         |
| 525000 - OVERHEAD   | (159)                  | (117)  | (117)                       | (117)          |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 0  | 6,000                       | 6,000          |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>9,824</b>           | <b>10,225</b>  | <b>67,134</b>               | <b>67,134</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                             |                |
| 542203 - REPEATER EQUIP/INSTALL                           | 0                      | 0  | 35,000                      | 35,000         |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>   | <b>35,000</b>               | <b>35,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>9,824</b>           | <b>10,225</b>  | <b>102,134</b>              | <b>102,134</b> |
| <b>Net Cost</b>   | <b>3,358</b>           | <b>(37,166)</b>  | <b>80,134</b>               | <b>80,134</b>  |

# CALIFORNIA METHAMPHETAMINE

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**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70343 - CALMMET - SO**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 44290 - STATE-OTHER                                       | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0   | 0                           | 0  |
| 46070P - CONTRI OTHR AGENCY PRIOR                         | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48716 - TRN-SO CAL EMA                                    | 29,486                 | 29,486  | 29,486                      | 29,486   |
| <b>Total 48 - TRANSFER</b>                                | <b>29,486</b>          | <b>29,486</b>   | <b>29,486</b>               | <b>29,486</b>                                  |
| <b>Total Revenue</b>                                      | <b>29,486</b>          | <b>29,486</b>   | <b>29,486</b>               | <b>29,486</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51060 - OVERTIME PAY                                      | 5,793                  | 5,877   | 20,000                      | 20,000   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0   | 0                           | 0  |
| 51081 - OPEB LIABILITY                                    | 0                      | 0   | 0                           | 0  |
| 51100 - FICA/MEDICARE OASDI                               | 84                     | 85  | 290                         | 290  |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0   | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>5,877</b>           | <b>5,962</b>  | <b>20,290</b>               | <b>20,290</b>                                  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 0                      | 11,262  | 10,000                      | 10,000   |
| 520902 - VEHICLE MAINTENANCE                              | 2,500                  | 1,790   | 8,000                       | 8,000  |
| 521102 - FUEL - VEHICLE                                   | 12,864                 | 9,338   | 15,000                      | 15,000   |
| 521103 - BATTERIES  | 516                    | 0   | 1,500                       | 1,500  |
| 521260 - CAMERA/CAMERA ACCESSORY                          | 44                     | 0   | 5,000                       | 5,000  |
| 524207 - STORAGE SPACE RENT                               | 0                      | 0   | 0                           | 0  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 400                    | 2,157   | 5,082                       | 5,082  |
| 525000 - OVERHEAD   | 510                    | 416   | 416                         | 416  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0   | 0                           | 0  |
| 526600 - NARCOTIC INVESTIGATION                           | 0                      | (2,000)   | 3,000                       | 3,000  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 375   | 5,000                       | 5,000  |
| 529500 - COMPUTER   | 0                      | 0   | 0                           | 0  |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0   | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>16,834</b>          | <b>23,338</b>   | <b>52,998</b>               | <b>52,998</b>                                  |
| <b>54-FIXED ASSETS</b>                                    |                        |   |                             |  |
| 541500 - VEHICLE  | 0                      | 0   | 0                           | 0  |
| 545600 - INVESTIGATON EQUIPMENT                           | 0                      | 0   | 0                           | 0  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>22,711</b>          | <b>29,300</b>   | <b>73,288</b>               | <b>73,288</b>                                  |
| <b>Net Cost</b>   | <b>(6,775)</b>         | <b>(186)</b>  | <b>43,802</b>               | <b>43,802</b>                                  |

# ANIMAL CONTROL - SPAY/NEUTER FUND

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**Fund: 0063 ANIMAL CONT. SPAY/NEUTER**

**Budget Unit: 20424 - ANIMAL CONTROL**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 21 - OTHER PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>42-FINES PENALTIES</b>                                 |                        |   |                             |  |
| 45024 - ANIMAL CNTRL FEES & FINES                         | 0                      | 0   | 0                           | 0  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 1,313                  | 2,539   | 50                          | 50   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 69                     | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>1,382</b>           | <b>2,539</b>  | <b>50</b>                   | <b>50</b>                                      |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 44290 - STATE-OTHER                                       | 180,000                | 0   | 180,000                     | 180,000  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>180,000</b>         | <b>0</b>  | <b>180,000</b>              | <b>180,000</b>                                 |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |   |                             |  |
| 45024 - ANIMAL CNTRL FEES & FINES                         | 949                    | 398   | 500                         | 500  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>949</b>             | <b>398</b>  | <b>500</b>                  | <b>500</b>                                     |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46239 - DONATIONS   | 348                    | 7,486   | 32,800                      | 32,800   |
| 46259 - FORFEITED DEPOSIT                                 | 1,450                  | 900   | 150                         | 150  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>1,798</b>           | <b>8,386</b>  | <b>32,950</b>               | <b>32,950</b>                                  |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>184,129</b>         | <b>11,323</b>   | <b>213,500</b>              | <b>213,500</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0   | 0                           | 0  |
| 524050 - SPAY/NEUTER REBATE                               | 2,309                  | 3,090   | 50,667                      | 50,667   |
| 524405 - ANIMAL -SPECIAL DEPT EXP                         | 58,570                 | 113,869   | 186,880                     | 186,880  |
| 525000 - OVERHEAD   | 0                      | 0   | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>60,879</b>          | <b>116,959</b>  | <b>237,547</b>              | <b>237,547</b>                                 |
| <b>Total Expenditures and Appropriations</b>              | <b>60,879</b>          | <b>116,959</b>  | <b>237,547</b>              | <b>237,547</b>                                 |
| <b>Net Cost</b>   | <b>(123,250)</b>       | <b>105,636</b>  | <b>24,047</b>               | <b>24,047</b>                                  |

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

State Controller Schedules  
County Budget Act

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

**Budget Unit: 70348 - DCE/SP**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44500 - FEDL-LAW ENFORCEMENT                              | 27,550                 | 25,425   | 35,000                      | 35,000  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>27,550</b>          | <b>25,425</b>  | <b>35,000</b>               | <b>35,000</b>   |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48001 - TRANSFER-IN1                                      | 1,243                  | 586  | 596                         | 596   |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>1,243</b>           | <b>586</b>   | <b>596</b>                  | <b>596</b>  |
| <b>Total Revenue</b>                                      | <b>28,793</b>          | <b>26,011</b>  | <b>35,596</b>               | <b>35,596</b>   |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51060 - OVERTIME PAY                                      | 0                      | 0  | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0  | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 0                      | 0  | 0                           | 0   |
| 521700 - MISC EXPENSES                                    | 0                      | 0  | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0  | 0                           | 0   |
| 525000 - OVERHEAD   | 596                    | 43   | 43                          | 43  |
| 526300 - HELICOPTER/AIRCRAFT EXP                          | 27,550                 | 25,425   | 35,000                      | 35,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>28,146</b>          | <b>25,468</b>  | <b>35,043</b>               | <b>35,043</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>28,146</b>          | <b>25,468</b>  | <b>35,043</b>               | <b>35,043</b>   |
| <b>Net Cost</b>   | <b>(647)</b>           | <b>(543)</b>   | <b>(553)</b>                | <b>(553)</b>  |

# NARCOTICS - ASSET FORFEITURE (FEDERAL)

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0017 0017N NARCOTICS FUND**

**Budget Unit: 20343 - NARCOTICS**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>42-FINES PENALTIES</b>                                 |                        |  |                             |   |
| 42014 - ASSETS FORFEITURE                                 | 0                      | 0  | 0                           | 0   |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 1,415                  | 1,897  | 300                         | 300   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 14,861                 | 0  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>16,276</b>          | <b>1,897</b>   | <b>300</b>                  | <b>300</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44412 - FED-ASSET FORFEITURE                              | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |   |
| 46082 - SALE OF SURPLUS PROP                              | 0                      | 0  | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>16,276</b>          | <b>1,897</b>   | <b>300</b>                  | <b>300</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 0                      | 0  | 0                           | 0   |
| 521103 - BATTERIES  | 0                      | 0  | 2,000                       | 2,000   |
| 521231 - COMPUTERS<1500.00                                | 0                      | 0  | 8,000                       | 8,000   |
| 521240 - TOOLS & EQUIPMENT                                | 0                      | 0  | 11,436                      | 11,436  |
| 521260 - CAMERA/CAMERA ACCESSORY                          | 0                      | 0  | 5,000                       | 5,000   |
| 524207 - STORAGE SPACE RENT                               | 1,992                  | 1,992  | 2,000                       | 2,000   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0  | 5,194                       | 5,194   |
| 525000 - OVERHEAD   | (132)                  | (95)   | (95)                        | (95)  |
| 526300 - HELICOPTER/AIRCRAFT EXP                          | 0                      | 0  | 17,000                      | 17,000  |
| 526600 - NARCOTIC INVESTIGATION                           | 0                      | 0  | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 4,039  | 8,707                       | 8,707   |
| 528400 - CONTINGENCIES                                    | 0                      | 0  | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>1,860</b>           | <b>5,936</b>   | <b>59,242</b>               | <b>59,242</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                             |   |
| 541500 - VEHICLE  | 0                      | 0  | 0                           | 0   |
| 541981 - TRUCK ACCESSORY-PERM                             | 0                      | 0  | 0                           | 0   |
| 542600 - EQUIPMENT  | 0                      | 0  | 0                           | 0   |
| 545600 - INVESTIGATON EQUIPMENT                           | 0                      | 0  | 0                           | 0   |
| 546003 - RADIO-MOBILE FOR VEH                             | 0                      | 0  | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 580000 - TRANSFER   | 0                      | 0  | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>1,860</b>           | <b>5,936</b>   | <b>59,242</b>               | <b>59,242</b>   |
| <b>Net Cost</b>   | <b>(14,416)</b>        | <b>4,039</b>   | <b>58,942</b>               | <b>58,942</b>   |

# DNA PENALTY (PROP 69)

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0037 DNA PENALTY (PROP 69)**

**Budget Unit: 20237 - DNA PENALTY (PROP 69)**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>42-FINES PENALTIES</b>                                 |                        |                                 |   |                             |   |
| 42037 - DNA PENALTY (PROP 69)                             | 4,377                  | 0                               |   | 4,200                       | 4,200   |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>4,377</b>           | <b>0</b>                        |   | <b>4,200</b>                | <b>4,200</b>  |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 548                    | 788                             |   | 50                          | 50  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 214                    | 0                               |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>762</b>             | <b>788</b>                      |   | <b>50</b>                   | <b>50</b>   |
| <b>Total Revenue</b>                                      | <b>5,139</b>           | <b>788</b>                      |   | <b>4,250</b>                | <b>4,250</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520900 - EQUIPMENT MAINTENANCE                            | 1,920                  | 1,920                           |   | 26,249                      | 26,249  |
| 521700 - MISC EXPENSES                                    | 0                      | 370                             |   | 3,982                       | 3,982   |
| 525000 - OVERHEAD   | (18)                   | (27)                            |   | (27)                        | (27)  |
| 528400 - CONTINGENCIES                                    | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>1,902</b>           | <b>2,263</b>                    |   | <b>30,204</b>               | <b>30,204</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 549921 - LIVE SCAN - FINGER PRNT                          | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>1,902</b>           | <b>2,263</b>                    |   | <b>30,204</b>               | <b>30,204</b>   |
| <b>Net Cost</b>   | <b>(3,237)</b>         | <b>1,475</b>                    |   | <b>25,954</b>               | <b>25,954</b>   |

# CIVIL OPERATIONS

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0017 0017C SHERIFF CIVIL OPERATIONS**

**Budget Unit: 20342 - CIVIL OPERATIONS**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 258                    | 370   | 50                          | 50   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>258</b>             | <b>370</b>  | <b>50</b>                   | <b>50</b>                                      |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |   |                             |  |
| 45082 - S.O. CIVIL OPERATIONS                             | 8,203                  | 6,887   | 6,000                       | 6,000  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>8,203</b>           | <b>6,887</b>  | <b>6,000</b>                | <b>6,000</b>                                   |
| <b>Total Revenue</b>                                      | <b>8,461</b>           | <b>7,257</b>  | <b>6,050</b>                | <b>6,050</b>                                   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0   | 100                         | 100  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0   | 300                         | 300  |
| 520233 - PRINTING SVC/CHRGs                               | 0                      | 0   | 100                         | 100  |
| 520250 - COPY MACHINE LEASE                               | 2,000                  | 1,278   | 4,000                       | 4,000  |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 5,000                  | 4,893   | 7,000                       | 7,000  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0   | 3,200                       | 3,200  |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0   | 820                         | 820  |
| 523710 - ANNUAL PUB/REF MANUALS                           | 0                      | 0   | 0                           | 0  |
| 525000 - OVERHEAD   | (79)                   | 1,951   | 1,951                       | 1,951  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 3,475   | 7,000                       | 7,000  |
| 528400 - CONTINGENCIES                                    | 0                      | 0   | 0                           | 0  |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 139                    | 0   | 1,000                       | 1,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>7,060</b>           | <b>11,597</b>   | <b>25,471</b>               | <b>25,471</b>                                  |
| <b>Total Expenditures and Appropriations</b>              | <b>7,060</b>           | <b>11,597</b>   | <b>25,471</b>               | <b>25,471</b>                                  |
| <b>Net Cost</b>   | <b>(1,401)</b>         | <b>4,340</b>  | <b>19,421</b>               | <b>19,421</b>                                  |

# JAIL - SUPP. LAW ENFORCEMENT SERVICES FUND

State Controller Schedules  
County Budget Act

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

**Budget Unit: 70359 - SLESF - JAIL**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44393 - ST- SLESF & JUVNL JST                             | 17,985                 | 628  | 4,500                       | 4,500   |
| 44393P - SLESF/JUV SLESF                                  | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>17,985</b>          | <b>628</b>   | <b>4,500</b>                | <b>4,500</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 3,389  | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>3,389</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>17,985</b>          | <b>4,017</b>   | <b>4,500</b>                | <b>4,500</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 3,000                  | 3,389  | 8,478                       | 8,478   |
| 524900 - AMMUNITION/TACTICAL SUPP                         | 0                      | 3,228  | 8,000                       | 8,000   |
| 525000 - OVERHEAD   | 70                     | 336  | 336                         | 336   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>3,070</b>           | <b>6,953</b>   | <b>16,814</b>               | <b>16,814</b>   |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 580000 - TRANSFER   | 0                      | 0  | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>3,070</b>           | <b>6,953</b>   | <b>16,814</b>               | <b>16,814</b>   |
| <b>Net Cost</b>   | <b>(14,915)</b>        | <b>2,936</b>   | <b>12,314</b>               | <b>12,314</b>   |

# STATE ASSET FORFEITURE EDUCATION

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0017 0017F SHRFF -ASSET FORFEITR EDU**

**Budget Unit: 70391 - SO -ASST FORFEITURE EDU**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44290 - STATE-OTHER                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 44358 - STATE - ASSET SEIZURE                             | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 5,342                  | 908                             | 9,431   | 9,431                       | 9,431   |
| 525000 - OVERHEAD   | (36)                   | (3)                             | (3)   | (3)                         | (3)   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>5,306</b>           | <b>905</b>                      | <b>9,428</b>                                  | <b>9,428</b>                | <b>9,428</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>5,306</b>           | <b>905</b>                      | <b>9,428</b>                                  | <b>9,428</b>                | <b>9,428</b>  |
| <b>Net Cost</b>   | <b>5,306</b>           | <b>905</b>                      | <b>9,428</b>                                  | <b>9,428</b>                | <b>9,428</b>  |

# STATE CRIMINAL ALIEN ASSISTANCE PROGRAM

State Controller Schedules  
County Budget Act

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

**Budget Unit: 70338 - SCAAP -SO**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44520 - FEDL-OTHER & FAA                                  | 6,800                  | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>6,800</b>           | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>6,800</b>           | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 0                      | 0  | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 1,496                  | 0  | 0                           | 0   |
| 524311 - DESK/WORKSTATION                                 | 0                      | 0  | 0                           | 0   |
| 524312 - CHAIRS/SEATING OFC FURN.                         | 0                      | 0  | 0                           | 0   |
| 524550 - KITCHEN EQUIPMENT                                | 0                      | 0  | 0                           | 0   |
| 524900 - AMMUNITION/TACTICAL SUPP                         | 0                      | 0  | 7,641                       | 7,641   |
| 525000 - OVERHEAD   | (221)                  | 16   | 16                          | 16  |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0  | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>1,275</b>           | <b>16</b>  | <b>7,657</b>                | <b>7,657</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 580000 - TRANSFER   | 0                      | 0  | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>1,275</b>           | <b>16</b>  | <b>7,657</b>                | <b>7,657</b>  |
| <b>Net Cost</b>   | <b>(5,525)</b>         | <b>16</b>  | <b>7,657</b>                | <b>7,657</b>  |

**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70388 - SB678**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 0                      | 0   | 0                           | 0  |
| 51040 - HOLIDAY PAY                                       | 0                      | 0   | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 0                      | 0   | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 62                     | 24  | 24                          | 24   |
| 51080 - RETIREMENT  | 0                      | 0   | 0                           | 0  |
| 51081 - OPEB LIABILITY                                    | 0                      | 0   | 0                           | 0  |
| 51090 - GROUP INSURANCE                                   | 0                      | 0   | 0                           | 0  |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0   | 0                           | 0  |
| 51110 - COMPENSATION INSURANCE                            | 641                    | 580   | 580                         | 580  |
| 51125 - CLOTHING ALLOWANCE                                | 0                      | 0   | 0                           | 0  |
| 51150 - LIFE INSURANCE                                    | 0                      | 0   | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>703</b>             | <b>604</b>  | <b>604</b>                  | <b>604</b>                                     |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520303 - FOOD - INMATE                                    | 0                      | 0   | 0                           | 0  |
| 520700 - CLOTHING & SUPPL INMATE                          | 0                      | 0   | 2,902                       | 2,902  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 474                    | 255   | 255                         | 255  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0   | 0                           | 0  |
| 528400 - CONTINGENCIES                                    | 0                      | 0   | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>474</b>             | <b>255</b>  | <b>3,157</b>                | <b>3,157</b>                                   |
| <b>Total Expenditures and Appropriations</b>              | <b>1,177</b>           | <b>859</b>  | <b>3,761</b>                | <b>3,761</b>                                   |
| <b>Net Cost</b>   | <b>1,177</b>           | <b>859</b>  | <b>3,761</b>                | <b>3,761</b>                                   |

# PUBLIC SAFETY INTEROPERABLE COMM. GRANT

State Controller Schedules  
County Budget Act

**Plumas County**  
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**Fund: 0017 0017G SHERIFF -GRANTS**

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

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44520 - FEDL-OTHER & FAA                                  | 0                      | 0  | 0                           | 0   |
| 44520P - FEDL-OTHER & FAA                                 | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0  | 0                           | 0   |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 521240 - TOOLS & EQUIPMENT                                | 0                      | 0  | 94                          | 94  |
| 521250 - COMMUNICATION EQUIP                              | 0                      | 0  | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 0                           | 0   |
| 525000 - OVERHEAD   | (19)                   | (25)   | (25)                        | (25)  |
| 528400 - CONTINGENCIES                                    | 0                      | 0  | 539                         | 539   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>(19)</b>            | <b>(25)</b>  | <b>608</b>                  | <b>608</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                             |   |
| 542203 - REPEATER EQUIP/INSTALL                           | 0                      | 0  | 0                           | 0   |
| 549500 - COMPUTER HARDWARE                                | 0                      | 0  | 0                           | 0   |
| 549630 - BOAT MOTOR                                       | 0                      | 0  | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>(19)</b>            | <b>(25)</b>  | <b>608</b>                  | <b>608</b>  |
| <b>Net Cost</b>   | <b>(19)</b>            | <b>(25)</b>  | <b>608</b>                  | <b>608</b>  |

# OES/ANTI DRUG ABUSE - SHERIFF

State Controller Schedules  
County Budget Act

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**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70385 - OES/ADA SHRFF**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44263 - STATE-OCJP S.O. DC                                | 0                      | 0                               | 0   | 0                           | 0   |
| 44263P - STATE- OCJP SO DC                                | 0                      | 0                               | 0   | 0                           | 0   |
| 44416 - FEDERAL JAG GRANT                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 44416P - FEDERAL JAG GRANT                                | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 135                             | 108   | 108                         | 108   |
| 48002 - TRANSFER-IN2                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 48003 - TRANSFER-IN3                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>135</b>                      | <b>108</b>                                    | <b>108</b>                  | <b>108</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>135</b>                      | <b>108</b>                                    | <b>108</b>                  | <b>108</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 51040 - HOLIDAY PAY                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 17                     | 4                               | 4   | 4                           | 4   |
| 51080 - RETIREMENT  | 0                      | 0                               | 0   | 0                           | 0   |
| 51081 - OPEB LIABILITY                                    | 0                      | 0                               | 0   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               | 0   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 170                    | 156                             | 154   | 154                         | 154   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 51125 - CLOTHING ALLOWANCE                                | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>187</b>             | <b>160</b>                      | <b>158</b>                                    | <b>158</b>                  | <b>158</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521102 - FUEL - VEHICLE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 126                    | 47                              | 47  | 47                          | 47  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>126</b>             | <b>47</b>                       | <b>47</b>                                     | <b>47</b>                   | <b>47</b>   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 580001 - TRANSFER   | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>313</b>             | <b>207</b>                      | <b>205</b>                                    | <b>205</b>                  | <b>205</b>  |
| <b>Net Cost</b>   | <b>313</b>             | <b>72</b>                       | <b>97</b>                                     | <b>97</b>                   | <b>97</b>   |

# GRANT - EVERY 15 MINUTES

State Controller Schedules  
County Budget Act

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

**Budget Unit: 70340 - EVERY 15 MIN**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44290 - STATE-OTHER                                       | 0                      | 0                               |   | 0                           | 0   |
| 44290P - STATE OTHER                                      | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 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   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0                               |   | 110                         | 110   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0                               |   | 0                           | 0   |
| 524401 - SPEC DEPT EXP EV 15 MIN                          | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | (46)                   | (58)                            |   | (58)                        | (58)  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>(46)</b>            | <b>(58)</b>                     |   | <b>52</b>                   | <b>52</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>(46)</b>            | <b>(58)</b>                     |   | <b>52</b>                   | <b>52</b>   |
| <b>Net Cost</b>   | <b>(46)</b>            | <b>(58)</b>                     |   | <b>52</b>                   | <b>52</b>   |

# BUFFER/OFFICE OF EMERGENCY SERVICES

State Controller Schedules  
County Budget Act

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**Fund: 0017 0017G SHERIFF -GRANTS**  
**Budget Unit: 70329 - SO-BUFFER / OES**  
**Function: 02 - PUBLIC PROTECTION**  
**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44095 - RESIL ALLOC FOR PSPS 2019                         | 0                      | 0  | 0                           | 0   |
| 44132 - STATE HOMELAND DEFENSE                            | 0                      | 0  | 0                           | 0   |
| 44132P - STATE -HOME LAND DEF                             | 0                      | 0  | 0                           | 0   |
| 44375 - STATE-CALOES HAZ MIT                              | 0                      | 0  | 0                           | 0   |
| 44375P - STATE-CALOES HAZ MIT PY                          | 0                      | 0  | 0                           | 0   |
| 44380 - STATE- EMPG/OES                                   | 260,827                | 57,499   | 0                           | 0   |
| 44380P - STATE EMPG/OES                                   | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>260,827</b>         | <b>57,499</b>  | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 9,702                  | 4,500  | 0                           | 0   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0  | 0                           | 0   |
| 48002 - TRANSFER-IN2                                      | 0                      | 5,462  | 0                           | 0   |
| 49003 - PROCEEDS FROM LEASES                              | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>9,702</b>           | <b>9,962</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>270,529</b>         | <b>67,461</b>  | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0  | 0                           | 0   |
| 51081 - OPEB LIABILITY                                    | 0                      | 0  | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0  | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520200 - COMMUNICATIONS                                   | 0                      | 0  | 0                           | 0   |
| 520201 - PHONE - LAND LINE (S)                            | 1,701                  | 0  | 0                           | 0   |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 7,612                  | 0  | 0                           | 0   |
| 520900 - EQUIPMENT MAINTENANCE                            | 0                      | 0  | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0  | 0                           | 0   |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 17,178                 | 0  | 0                           | 0   |
| 521102 - FUEL - VEHICLE                                   | 0                      | 0  | 0                           | 0   |
| 521240 - TOOLS & EQUIPMENT                                | 0                      | 0  | 0                           | 0   |
| 521250 - COMMUNICATION EQUIP                              | 7,947                  | 0  | 0                           | 0   |
| 521260 - CAMERA/CAMERA ACCESSORY                          | 13,360                 | 0  | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 1,060                  | 0  | 0                           | 0   |
| 523804 - RADIO EQUIP RENT/LEASE                           | 7,515                  | 0  | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 2,295                  | 0  | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0  | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      | 0  | 0                           | 0   |
| 529370 - INTEREST EXPENSE LEASE                           | 0                      | 0  | 0                           | 0   |
| 52970 - PRINCIPAL LEASE                                   | 0                      | 0  | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>58,668</b>          | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                             |   |
| 542203 - REPEATER EQUIP/INSTALL                           | 0                      | 0  | 0                           | 0   |

# BUFFER/OFFICE OF EMERGENCY SERVICE

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**Fund: 0017 0017G SHERIFF -GRANTS**  
**Budget Unit: 70329 - SO-BUFFER / OES**  
**Function: 02 - PUBLIC PROTECTION**  
**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>54-FIXED ASSETS (continued)</b>                        |                        |  |                             |   |
| 542600 - EQUIPMENT  | 0                      | 0  | 0                           | 0   |
| 544130 - GENERATOR  | 197,556                | 0  | 0                           | 0   |
| 549950 - LEASE EXPENDITURE CAP OUTLAY                     | 0                      | 0  | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>197,556</b>         | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 580000 - TRANSFER   | 139,829                | 0  | 0                           | 0   |
| 580001 - TRANSFER   | 0                      | 0  | 0                           | 0   |
| 580002 - TRANSFER   | 0                      | 0  | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>139,829</b>         | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>396,053</b>         | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>125,524</b>         | <b>(67,461)</b>  | <b>0</b>                    | <b>0</b>  |

# SOCIAL SERVICES

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## Debbie Wingate, Acting Director

Our pledge is to provide services courteously and professionally. We will be respectful, compassionate, supportive, and impartial. Efficiency, integrity, and respect for individual dignity will govern how we deliver services to Plumas County citizens.

### **Social Services:**

The Plumas County Department of Social Services serves the public by administering county, state, and federal benefits including:

- County Medical Services Program (CMSP)
- General Assistance
- Medi-Cal
- CalFresh
- CalWORKs
- Foster Care
- Welfare-to-Work
- Child Protective Services
- Adult Protective Services
- In-Home Supportive Services
- Public Guardianship

**Administration** – Coordinates all business and support activities for the department including: support staff, records, mail, supplies, procurement, budget and finance, contract administration, civil rights/American Disabilities Act (ADA) compliance, information systems, and vehicle maintenance.

**Eligibility and Employment Services** – Administers Medi-Cal and Affordable Care Act Health Plans, Cal-Fresh, CalWORKs, Foster Care, General Assistance, the Welfare to Work program, and other public assistance programs

**Social Services** – Provides for the protection of children, the aged, and the dependent adult population. In addition, the In-Home Support Services (IHSS) program enables seniors, dependent adults, and children who might otherwise require a higher level of care to remain safely in their homes

### **Public Guardian:**

The Public Guardian-Conservator serves as a conservator of a person and/or estate of individuals needing protective intervention. The two types of conservatorship, Lanterman-Petris-Short (LPS) and probate can only be established by order of the superior court. As probate conservators, Public Guardians are involved in all aspects of their clients' lives, including financial management, housing, medical care, placement, and advocacy. As LPS conservators, Public Conservators are responsible for directing the mental health treatment and placement of their clients. Referrals for probate conservatorship usually come from another community agency, institution, or physician. Referrals for LPS conservatorship can only come from a psychiatrist.

## **SOCIAL SERVICES**

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### **Child Abuse Prevention (CAP):**

CAPC Functions Child Abuse Prevention Council functions include, but not be limited to, the following:

- To provide a forum for interagency cooperation and coordination in the prevention, detection, treatment, and legal processing of child abuse cases.
- To promote public awareness of the abuse and neglect of children and the resources available for intervention and treatment.
- To encourage and facilitate training of professionals in the detection, treatment, and prevention of child abuse and neglect.
- To recommend improvements in services to families and victims.
- To encourage and facilitate community support for child abuse and neglect programs.

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**Fund: 0013 DEPT. SOCIAL SERVICES**

**Budget Unit: 70590 - SOCIAL SRVC**

**Function: 05 - PUBLIC ASSISTANCE**

**Activity: 26 - ADMINISTRATION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0  | 0                           | 0  |
| 43067 - BOOTH RENTAL                                      | 0                      | 0  | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 164,834                | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>164,834</b>         | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44044 - STATE-VEH LIC FEES                                | 0                      | 0  | 0                           | 0  |
| 44060 - STATE-WELFARE PUB. ADMIN                          | 0                      | 0  | 0                           | 0  |
| 44061 - STATE ARC ASSISTANCE                              | 2,543,534              | 1,566,097  | 2,200,000                   | 2,200,000                                      |
| 44090 - STATE-PUBLIC ASST.PROGRAM                         | 410,368                | 574,932  | 600,000                     | 600,000  |
| 44091 - STATE ARC ASSISTANCE                              | 31,108                 | 9,661  | 2,200,000                   | 2,200,000                                      |
| 44093 - STATE - CMSP INCENTIVE                            | 0                      | 0  | 600,000                     | 600,000  |
| 44381 - ACCESS TO TECH GRANT                              | 26,258                 | 32,765   | 30,000                      | 30,000   |
| 44400 - FEDL-WELFARE PUB. ADMIN.                          | 1,232,919              | 854,187  | 157,462                     | 157,462  |
| 44430 - FEDL-PUBLIC ASST.PROGRAM                          | 855,660                | 768,341  | 1,000,000                   | 1,000,000                                      |
| 44520 - FEDL-OTHER & FAA                                  | 28,400                 | 28,611   | 1,000,000                   | 1,000,000                                      |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>5,128,247</b>       | <b>3,834,594</b>   | <b>7,787,462</b>            | <b>7,787,462</b>                               |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46064 - 6 MO. OLD CANCELLED WRTS.                         | 0                      | 0  | 0                           | 0  |
| 46067 - 6MON.OLD PAYROLL WARRANTS                         | 0                      | 0  | 0                           | 0  |
| 46070 - CNTRB FR OTHR AGENCY                              | 1,987                  | 1,897  | 3,500                       | 3,500  |
| 46209 - ADMIN REPAYMENT                                   | 13,349                 | 16,077   | 20,000                      | 20,000   |
| 46210 - REPAYMENT OF AID                                  | 48,768                 | 66,627   | 55,000                      | 55,000   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 248                    | 12,461   | 2,000                       | 2,000  |
| 46253 - REIMB - CO DISASTR RESPONS                        | 1,861                  | 0  | 0                           | 0  |
| 46500 - CONTRIBS. FROM PUBLIC                             | 0                      | 0  | 0                           | 0  |
| 46999 - REIMB PR YR VOID WARRANT                          | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>66,213</b>          | <b>97,062</b>  | <b>80,500</b>               | <b>80,500</b>                                  |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 18,000,000             | 3,000,000  | 3,000,000                   | 3,000,000                                      |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0  |
| 48011 - TRN - ADMIN                                       | 0                      | 0  | 185,000                     | 185,000  |
| 48012 - TRN - ASSISTANCE                                  | 0                      | 0  | 385,000                     | 385,000  |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0                           | 0  |
| 48720 - TRN-SS ADULT PROTCT SVC                           | 0                      | 0  | 0                           | 0  |
| 48725 - TRN-SS ADULT FOSTER CARE                          | 0                      | 0  | 0                           | 0  |
| 48730 - TRN-SS FOSTR CARE ADMIN                           | 0                      | 0  | 0                           | 0  |
| 48735 - TRN-SS CHLD WELFARE SVC                           | 0                      | 0  | 0                           | 0  |
| 48740 - TRS-SS ADOPT ADMIN                                | 0                      | 0  | 0                           | 0  |
| 48745 - TRN-SS CHLD ABUSE PRVNT                           | 0                      | 0  | 0                           | 0  |
| 48781 - TR-SS-PROTECTIVE SVC                              | 0                      | 0  | 0                           | 0  |
| 48782 - TRN-FAMILY SPT SUBACT                             | 0                      | 0  | 0                           | 0  |
| 49003 - PROCEEDS FROM LEASES                              | 0                      | 0  | 0                           | 0  |

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**Fund: 0013 DEPT. SOCIAL SERVICES**  
**Budget Unit: 70590 - SOCIAL SRVC**  
**Function: 05 - PUBLIC ASSISTANCE**  
**Activity: 26 - ADMINISTRATION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>48-TRANSFER (continued)</b>                            |                        |  |                             |  |
| <b>Total 48 - TRANSFER</b>                                | <b>18,000,000</b>      | <b>3,000,000</b>   | <b>3,570,000</b>            | <b>3,570,000</b>                               |
| <b>Total Revenue</b>                                      | <b>23,359,294</b>      | <b>6,931,656</b>   | <b>11,437,962</b>           | <b>11,437,962</b>                              |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 1,740,027              | 1,662,507  | 2,169,524                   | 2,169,524                                      |
| 51020 - OTHER WAGES                                       | 47,044                 | 37,262   | 140,950                     | 140,950  |
| 51060 - OVERTIME PAY                                      | 40,704                 | 54,611   | 65,000                      | 65,000   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 14,487                 | 12,587   | 10,913                      | 10,913   |
| 51080 - RETIREMENT  | 518,284                | 532,179  | 761,286                     | 761,286  |
| 51081 - OPEB LIABILITY                                    | 97,503                 | 99,010   | 97,503                      | 97,503   |
| 51090 - GROUP INSURANCE                                   | 335,919                | 354,046  | 460,394                     | 460,394  |
| 51100 - FICA/MEDICARE OASDI                               | 139,851                | 136,840  | 165,969                     | 165,969  |
| 51110 - COMPENSATION INSURANCE                            | 68,730                 | 82,692   | 82,692                      | 82,692   |
| 51120 - CELL PHONE ALLOW                                  | 11,000                 | 12,375   | 9,600                       | 9,600  |
| 51128 - BILINGUAL ALLOWANCE                               | 2,118                  | 1,610  | 1,680                       | 1,680  |
| 51150 - LIFE INSURANCE                                    | 334                    | 306  | 334                         | 334  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>3,016,001</b>       | <b>2,986,025</b>   | <b>3,965,845</b>            | <b>3,965,845</b>                               |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 3,787                  | 4,517  | 10,000                      | 10,000   |
| 520202 - CELL PHONE SERVICE                               | 456                    | 418  | 500                         | 500  |
| 520205 - PAGER SERVICE                                    | 0                      | 0  | 0                           | 0  |
| 520206 - ACCESS TO TECH GRANT EXP                         | 25,858                 | 40,824   | 157,462                     | 157,462  |
| 520208 - INTERNET INSTALLATION                            | 0                      | 0  | 0                           | 0  |
| 520209 - PHONE REPAIRS/INSTALL                            | 0                      | 0  | 2,000                       | 2,000  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 39,205                 | 21,233   | 50,000                      | 50,000   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 0                           | 0  |
| 520221 - ENVELOPES  | 0                      | 0  | 0                           | 0  |
| 520225 - PO BOX RENT/ANNUAL FEES                          | 0                      | 146  | 200                         | 200  |
| 520226 - TONER/COPY MACH SUPPL                            | 0                      | 0  | 0                           | 0  |
| 520250 - COPY MACHINE LEASE                               | 7,518                  | 5,735  | 7,000                       | 7,000  |
| 520261 - PRE-PRINTED FORMS                                | 0                      | 0  | 0                           | 0  |
| 520290 - POSTAGE MACHINE RENT/LEAS                        | 4,600                  | 4,600  | 12,000                      | 12,000   |
| 520410 - SOFTWARE LICENSE                                 | 0                      | 0  | 5,000                       | 5,000  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |
| 520900 - EQUIPMENT MAINTENANCE                            | 0                      | 0  | 0                           | 0  |
| 520902 - VEHICLE MAINTENANCE                              | 10,715                 | 9,868  | 50,000                      | 50,000   |
| 520907 - EQUIP. MAINT.CONTRACT                            | 5,929                  | 7,966  | 8,000                       | 8,000  |
| 520908 - WIRING COSTS                                     | 0                      | 0  | 0                           | 0  |
| 520910 - PHONE CARDS                                      | 0                      | 0  | 0                           | 0  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 475                    | 396  | 5,000                       | 5,000  |
| 521231 - COMPUTERS<1500.00                                | 6,279                  | 0  | 80,000                      | 80,000   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 24,916                 | 26,162   | 28,000                      | 28,000   |
| 521700 - MISC EXPENSES                                    | 0                      | 0  | 0                           | 0  |

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**Fund: 0013 DEPT. SOCIAL SERVICES**

**Budget Unit: 70590 - SOCIAL SRVC**

**Function: 05 - PUBLIC ASSISTANCE**

**Activity: 26 - ADMINISTRATION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 521750 - FITNESS & WELLNESS                               | 0                      | 0                               | 0   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 18,743                 | 18,932                          | 34,000  | 34,000                      | 34,000  |
| 521801 - Office Water                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 521832 - PAMPHLETS  | 0                      | 0                               | 0   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 719,876                | 1,754,192                       | 2,500,000                                     | 2,500,000                   | 2,500,000   |
| 521986 - SECURITY   | 19,177                 | 15,117                          | 21,700  | 21,700                      | 21,700  |
| 523000 - PROMOTIONAL MATERIAL                             | 0                      | 0                               | 0   | 0                           | 0   |
| 523500 - CHILDRENS FAIR EXP                               | 0                      | 0                               | 0   | 0                           | 0   |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 2,372                  | 2,748                           | 3,000   | 3,000                       | 3,000   |
| 524000 - RENT - OFFICE/SPACE                              | 0                      | 0                               | 0   | 0                           | 0   |
| 524130 - AIR TRAVEL NON-EMPLEE                            | 699                    | 0                               | 2,500   | 2,500                       | 2,500   |
| 524170 - GRANT  | 735                    | 1,640                           | 3,500   | 3,500                       | 3,500   |
| 524207 - STORAGE SPACE RENT                               | 2,436                  | 2,436                           | 3,000   | 3,000                       | 3,000   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 2,855                  | 3,074                           | 40,000  | 40,000                      | 40,000  |
| 524410 - NON-EMPLOYEE INCENTIVE                           | 0                      | 0                               | 0   | 0                           | 0   |
| 524900 - AMMUNITION/TACTICAL SUPP                         | 0                      | 0                               | 500   | 500                         | 500   |
| 525000 - OVERHEAD   | 542,793                | 711,305                         | 711,305                                       | 711,305                     | 711,305   |
| 525080 - CAPIT EXPENSES- STATE                            | 79,322                 | 73,781                          | 90,000  | 90,000                      | 90,000  |
| 525100 - ANCILLARY, ETC SP DEPT                           | 210                    | 912                             | 20,000  | 20,000                      | 20,000  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 82,264                 | 36,628                          | 36,628  | 36,628                      | 36,628  |
| 525130 - AFDC CHILDCARE                                   | 129,479                | 113,017                         | 234,000                                       | 234,000                     | 234,000   |
| 525200 - DATA PROCESSING FEES                             | 536                    | 597                             | 3,000   | 3,000                       | 3,000   |
| 526900 - CONTRACTS  | 341,257                | 284,989                         | 420,000                                       | 420,000                     | 420,000   |
| 527000 - TRAINING   | 8,534                  | 10,763                          | 70,000  | 70,000                      | 70,000  |
| 527400 - TRAVEL- IN COUNTY                                | 6,895                  | 8,310                           | 20,000  | 20,000                      | 20,000  |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 0                      | 0                               | 12,000  | 12,000                      | 12,000  |
| 527410 - CLIENT SERVICE EXP                               | 9,752                  | 6,064                           | 12,000  | 12,000                      | 12,000  |
| 527411 - FOSTER CARE - COUNTY ONLY FUND                   | 50,453                 | 54,268                          | 150,000                                       | 150,000                     | 150,000   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 23,825                 | 15,488                          | 75,000  | 75,000                      | 75,000  |
| 527510 - TRAVEL-CHILD VISITS                              | 0                      | 0                               | 0   | 0                           | 0   |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0                               | 0   | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      | 0                               | 0   | 0                           | 0   |
| 529370 - INTEREST EXPENSE LEASE                           | 0                      | 0                               | 0   | 0                           | 0   |
| 52970 - PRINCIPAL LEASE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>2,171,951</b>       | <b>3,236,126</b>                | <b>4,877,295</b>                              | <b>4,877,295</b>            | <b>4,877,295</b>  |
| <b>53-OTHER CHARGES</b>                                   |                        |                                 |   |                             |   |
| 530140 - EMERGENT COSTS-CLIENT SVC                        | 0                      | 0                               | 0   | 0                           | 0   |
| 530700 - SUPPORT CARE AFDC FG/U                           | 1,409,585              | 1,186,947                       | 1,800,000                                     | 1,800,000                   | 1,800,000   |
| 530900 - SPPRT CARE AFDC/FC/AAP/KN                        | 1,955,525              | 2,169,133                       | 3,200,000                                     | 3,200,000                   | 3,200,000   |
| 531300 - GENERAL RELIEF                                   | 19,819                 | 8,238                           | 120,000                                       | 120,000                     | 120,000   |
| 531400 - EMERGENT SHELTER                                 | 0                      | 0                               | 24,000  | 24,000                      | 24,000  |
| 532300 - CLIENT TRANSPORT                                 | 0                      | 0                               | 0   | 0                           | 0   |

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**Fund: 0013 DEPT. SOCIAL SERVICES**  
**Budget Unit: 70590 - SOCIAL SRVC**  
**Function: 05 - PUBLIC ASSISTANCE**  
**Activity: 26 - ADMINISTRATION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>53-OTHER CHARGES (continued)</b>                       |                        |                                 |   |                             |   |
| 532305 - TOP REFUNDS                                      | 1,657                  | 4,765                           |   | 12,000                      | 12,000  |
| 532600 - ILP PROGRAM                                      | 3,934                  | 9,641                           |   | 20,000                      | 20,000  |
| 532610 - EMANCIPATED YTH STIPEND                          | 0                      | 0                               |   | 0                           | 0   |
| 532800 - IHSS/PCS PROGRAM                                 | 662,997                | 692,890                         |   | 690,000                     | 690,000   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>4,053,517</b>       | <b>4,071,614</b>                |   | <b>5,866,000</b>            | <b>5,866,000</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540110 - CAPITAL IMPROVEMENTS                             | 0                      | 0                               |   | 0                           | 0   |
| 541501 - VEHICLE 4X4                                      | 0                      | 0                               |   | 150,000                     | 150,000   |
| 549501 - LAP TOP COMPUTER                                 | 0                      | 0                               |   | 0                           | 0   |
| 549950 - LEASE EXPENDITURE CAP OUTLAY                     | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>150,000</b>              | <b>150,000</b>  |
| <b>57-TRANSFER OUT</b>                                    |                        |                                 |   |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0                               |   | 20,000                      | 20,000  |
| 570001 - TSFR - MUNIS SAAS ANN FEE                        | 0                      | 0                               |   | 0                           | 0   |
| 57001 - INTERFUND TRANSFER                                | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 57 - TRANSFER OUT</b>                            | <b>0</b>               | <b>0</b>                        |   | <b>20,000</b>               | <b>20,000</b>   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 100,800                | 67,200                          |   | 100,800                     | 100,800   |
| 580002 - TRANSFER   | 0                      | 0                               |   | 30,000                      | 30,000  |
| 58520 - TRN - CBCAP TO CAP COUNCI                         | 0                      | 0                               |   | 18,000                      | 18,000  |
| <b>Total 58 - TRANSFERS</b>                               | <b>100,800</b>         | <b>67,200</b>                   |   | <b>148,800</b>              | <b>148,800</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>9,342,269</b>       | <b>10,360,965</b>               |   | <b>15,027,940</b>           | <b>15,027,940</b>   |
| <b>Net Cost</b>   | <b>(14,017,025)</b>    | <b>3,429,309</b>                |   | <b>3,589,978</b>            | <b>3,589,978</b>  |

# REALIGNMENT

State Controller Schedules  
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**Fund: 0013 0013R SS - REALIGNMENT**

**Budget Unit: 70593 - SS - REALIGNMENT**

**Function: 05 - PUBLIC ASSISTANCE**

**Activity: 26 - ADMINISTRATION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 425,216                | 291,152                         |   | 430,000                     | 430,000   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>425,216</b>         | <b>291,152</b>                  |   | <b>430,000</b>              | <b>430,000</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44142 - ST.-AID HLTH REALIGN. REV                         | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 0                           | 0   |
| 48143 - TSFR-CARES REALIGN BACKFILL                       | 0                      | 0                               |   | 0                           | 0   |
| 48720 - TRN-SS ADULT PROTCT SVC                           | 1,461,548              | 2,301,530                       |   | 1,500,000                   | 1,500,000   |
| 48725 - TRN-SS ADULT FOSTER CARE                          | 286,131                | 280,449                         |   | 300,000                     | 300,000   |
| 48780 - TRN-SS CAL WORKS MOE                              | 350,010                | 420,412                         |   | 400,000                     | 400,000   |
| 48782 - TRN-FAMILY SPT SUBACT                             | 422,117                | 542,500                         |   | 500,000                     | 500,000   |
| <b>Total 48 - TRANSFER</b>                                | <b>2,519,806</b>       | <b>3,544,891</b>                |   | <b>2,700,000</b>            | <b>2,700,000</b>  |
| <b>Total Revenue</b>                                      | <b>2,945,022</b>       | <b>3,836,043</b>                |   | <b>3,130,000</b>            | <b>3,130,000</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 525000 - OVERHEAD   | 116                    | (142)                           |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>116</b>             | <b>(142)</b>                    |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 14,000,000             | 2,000,000                       |   | 4,000,000                   | 4,000,000   |
| <b>Total 58 - TRANSFERS</b>                               | <b>14,000,000</b>      | <b>2,000,000</b>                |   | <b>4,000,000</b>            | <b>4,000,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>14,000,116</b>      | <b>1,999,858</b>                |   | <b>4,000,000</b>            | <b>4,000,000</b>  |
| <b>Net Cost</b>   | <b>11,055,094</b>      | <b>(1,836,185)</b>              |   | <b>870,000</b>              | <b>870,000</b>  |

# REALIGNMENT PROTECTIVE SERVICES

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**Fund: 0013 0013P REALIGN - PROT SERVICES**

**Budget Unit: 70595 - SS - REALIGN PROT SVCS**

**Function: 05 - PUBLIC ASSISTANCE**

**Activity: 26 - ADMINISTRATION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 206,654                |                                 | 248,483                                       | 220,000                     | 220,000   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>206,654</b>         |                                 | <b>248,483</b>                                | <b>220,000</b>              | <b>220,000</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      |                                 | 0   | 0                           | 0   |
| 48143 - TSFR-CARES REALIGN BACKFILL                       | 0                      |                                 | 0   | 0                           | 0   |
| 48781 - TR-SS-PROTECTIVE SVC                              | 2,026,544              |                                 | 2,854,308                                     | 2,500,000                   | 2,500,000   |
| <b>Total 48 - TRANSFER</b>                                | <b>2,026,544</b>       |                                 | <b>2,854,308</b>                              | <b>2,500,000</b>            | <b>2,500,000</b>  |
| <b>Total Revenue</b>                                      | <b>2,233,198</b>       |                                 | <b>3,102,791</b>                              | <b>2,720,000</b>            | <b>2,720,000</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 525000 - OVERHEAD   | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 4,000,000              |                                 | 1,000,000                                     | 2,000,000                   | 2,000,000   |
| <b>Total 58 - TRANSFERS</b>                               | <b>4,000,000</b>       |                                 | <b>1,000,000</b>                              | <b>2,000,000</b>            | <b>2,000,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>4,000,000</b>       |                                 | <b>1,000,000</b>                              | <b>2,000,000</b>            | <b>2,000,000</b>  |
| <b>Net Cost</b>   | <b>1,766,802</b>       |                                 | <b>(2,102,791)</b>                            | <b>(720,000)</b>            | <b>(720,000)</b>  |

**Fund: 0001 GENERAL**

**Budget Unit: 20430 - PUBLIC GUARDIAN**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 21 - OTHER PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45022 - REP PAYEE FEES                                    | 0                      | 0                               | 0   | 0                           | 0   |
| 45370 - CONSERVATOR FEES                                  | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46253 - REIMB - CO DISASTR RESPONS                        | 14                     | 0                               | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>14</b>              | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>14</b>              | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 74,082                 | 72,211                          | 78,229  | 78,229                      | 78,229  |
| 51020 - OTHER WAGES                                       | 0                      | 10,473                          | 0   | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 0                      | 405                             | 0   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 54                     | 51                              | 62  | 62                          | 62  |
| 51080 - RETIREMENT  | 24,661                 | 21,390                          | 27,450  | 27,450                      | 27,450  |
| 51081 - OPEB LIABILITY                                    | 3,567                  | 3,622                           | 3,567   | 3,567                       | 3,567   |
| 51090 - GROUP INSURANCE                                   | 24,462                 | 28,948                          | 20,125  | 20,125                      | 20,125  |
| 51100 - FICA/MEDICARE OASDI                               | 5,062                  | 6,058                           | 5,985   | 5,985                       | 5,985   |
| 51110 - COMPENSATION INSURANCE                            | 554                    | 337                             | 337   | 337                         | 337   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>132,442</b>         | <b>143,495</b>                  | <b>135,755</b>                                | <b>135,755</b>              | <b>135,755</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 220                    | 179                             | 720   | 720                         | 720   |
| 520209 - PHONE REPAIRS/INSTALL                            | 0                      | 0                               | 0   | 0                           | 0   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 25                     | 0                               | 250   | 250                         | 250   |
| 520225 - PO BOX RENT/ANNUAL FEES                          | 140                    | 152                             | 200   | 200                         | 200   |
| 520230 - COPY CHARGES                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 520261 - PRE-PRINTED FORMS                                | 0                      | 351                             | 500   | 500                         | 500   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               | 0   | 0                           | 0   |
| 520901 - OFFICE EQUIP MAINTENANCE                         | 0                      | 0                               | 0   | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0                               | 0   | 0                           | 0   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0                               | 0   | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 2,050                  | 2,050                           | 4,000   | 4,000                       | 4,000   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 464                             | 500   | 500                         | 500   |
| 521900 - PROFESSIONAL SVC                                 | 991                    | 1,500                           | 1,500   | 1,500                       | 1,500   |
| 521986 - SECURITY   | 637                    | 501                             | 720   | 720                         | 720   |
| 523710 - ANNUAL PUB/REF MANUALS                           | 404                    | 0                               | 200   | 200                         | 200   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 410                    | 530                             | 530   | 530                         | 530   |
| 527000 - TRAINING   | 0                      | 455                             | 500   | 500                         | 500   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 213                    | 0                               | 2,000   | 2,000                       | 2,000   |

**Fund: 0001 GENERAL**

**Budget Unit: 20430 - PUBLIC GUARDIAN**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 21 - OTHER PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| 52-SERVICES SUPPLIES (continued)                          |                        |                                 |   |                             |   |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>5,090</b>           | <b>6,182</b>                    |   | <b>11,620</b>               | <b>11,620</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>137,532</b>         | <b>149,677</b>                  |   | <b>147,375</b>              | <b>147,375</b>  |
| <b>Net Cost</b>   | <b>137,518</b>         | <b>149,677</b>                  |   | <b>147,375</b>              | <b>147,375</b>  |

# CHILD ABUSE PREVENTION

State Controller Schedules  
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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 3,725                  | 4,843   | 1,000                       | 1,000  |
| 43067 - BOOTH RENTAL                                      | 380                    | 20  | 300                         | 300  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 1,303                  | 0   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>5,408</b>           | <b>4,863</b>  | <b>1,300</b>                | <b>1,300</b>                                   |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 44520 - FEDL-OTHER & FAA                                  | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |   |                             |  |
| 45064 - CHILDREN'S TRUST FEES                             | 2,299                  | 2,324   | 2,500                       | 2,500  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>2,299</b>           | <b>2,324</b>  | <b>2,500</b>                | <b>2,500</b>                                   |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46058 - REIMB FOR CAPIT EXP                               | 0                      | 0   | 0                           | 0  |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0   | 0                           | 0  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 255                    | 0   | 0                           | 0  |
| 46500 - CONTRIBS. FROM PUBLIC                             | 27,983                 | 20,280  | 1,800                       | 1,800  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>28,238</b>          | <b>20,280</b>   | <b>1,800</b>                | <b>1,800</b>                                   |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0   | 0                           | 0  |
| 48520 - TRN - CBCAP FROM SS                               | 0                      | 0   | 20,000                      | 20,000   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>20,000</b>               | <b>20,000</b>                                  |
| <b>Total Revenue</b>                                      | <b>35,945</b>          | <b>27,467</b>   | <b>25,600</b>               | <b>25,600</b>                                  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0   | 0                           | 0  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0   | 0                           | 0  |
| 520230 - COPY CHARGES                                     | 0                      | 0   | 0                           | 0  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0   | 0                           | 0  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0   | 330                         | 330  |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0   | 0                           | 0  |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0   | 0                           | 0  |
| 523000 - PROMOTIONAL MATERIAL                             | 697                    | 0   | 3,300                       | 3,300  |
| 523500 - CHILDRENS FAIR EXP                               | 6,356                  | 6,544   | 8,500                       | 8,500  |
| 523501 - CHILD ABUSE AWARENESS MO                         | 106                    | 0   | 3,300                       | 3,300  |
| 524000 - RENT - OFFICE/SPACE                              | 0                      | 0   | 0                           | 0  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0   | 0                           | 0  |
| 525000 - OVERHEAD   | 920                    | 6,816   | 6,816                       | 6,816  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0   | 0                           | 0  |
| 526900 - CONTRACTS  | 23,494                 | 24,872  | 28,500                      | 28,500   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0   | 0                           | 0  |
| 527550 - IN COUNTY HOSTING                                | 4,400                  | 2,423   | 5,000                       | 5,000  |
| 528400 - CONTINGENCIES                                    | 0                      | 0   | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>35,973</b>          | <b>40,655</b>   | <b>55,746</b>               | <b>55,746</b>                                  |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>53-OTHER CHARGES</b>                                   |                        |                                 |   |                             |   |
| 532000 - CONTRIB TO OTHER AGENCY                          | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>35,973</b>          | <b>40,655</b>                   | <b>55,746</b>                                 | <b>55,746</b>               | <b>55,746</b>   |
| <b>Net Cost</b>   | <b>28</b>              | <b>13,188</b>                   | <b>30,146</b>                                 | <b>30,146</b>               | <b>30,146</b>   |

# PUBLIC AUTHORITY

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**Fund: 0013 DEPT. SOCIAL SERVICES**

**Budget Unit: 70591 - PUBLIC AUTHORITY**

**Function: 05 - PUBLIC ASSISTANCE**

**Activity: 26 - ADMINISTRATION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44060 - STATE-WELFARE PUB. ADMIN                          | 0                      | 0                               |   | 0                           | 0   |
| 44400 - FEDL-WELFARE PUB. ADMIN.                          | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0                               |   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               |   | 0                           | 0   |
| 522200 - NON-CO EMP PER-DIEM                              | 0                      | 0                               |   | 0                           | 0   |
| 523703 - NEWSPAPER ADS                                    | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | 18,741                 | (487)                           |   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               |   | 0                           | 0   |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>18,741</b>          | <b>(487)</b>                    |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>18,741</b>          | <b>(487)</b>                    |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>18,741</b>          | <b>(487)</b>                    |   | <b>0</b>                    | <b>0</b>  |

# 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**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 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   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |   |
| 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   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 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   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 525000 - OVERHEAD   | (11,744)               | (11,985)   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>(11,744)</b>        | <b>(11,985)</b>  | <b>0</b>                    | <b>0</b>  |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                             |   |
| 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   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>(11,744)</b>        | <b>(11,985)</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(11,744)</b>        | <b>(11,985)</b>  | <b>0</b>                    | <b>0</b>  |

# TREASURER-TAX COLLECTOR

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## Julie White, Treasurer-Tax Collector

The Office of Treasurer is an elected office that serves three functions – Treasury, Tax, and Central Collections. While the activities of each function are unique, the primary purpose of the department is cash management of revenue owed to the County, investment, and safekeeping of all funds in the county treasury. The department is committed to providing excellent customer service and ensuring effective utilization of the public’s tax dollars through a program of investment management and fiduciary responsibility.

**Treasury** - Provides banking and investment services to all County departments as well as special districts. The combined deposits constitute a “pooled” banking and investment portfolio, the purpose of which is to save operating expenses by consolidating banking activities, thereby utilizing excess liquidity to achieve investment returns for all funds on deposit.

**Tax Collector** – Is responsible for the billing, collection, and accounting of all personal and real property taxes levied in the county. Further, the tax collector collects taxes on mobile homes, business license fees in unincorporated areas, transient occupancy tax, and various other taxes and special assessments.

**Centralized Collections** – Is responsibilities of the Centralized Collections including but not limited to, the following:

- Court Ordered Fines
- Juvenile Hall Fees
- Library Fines
- Parking
- Probation Fees
- Public Defender Fees
- Restitution and Delinquent Traffic Citations

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>41-LICENSES PERMITS</b>                                |                        |  |                             |  |
| 41010 - BUSINESS LICENSES                                 | 200                    | 200  | 200                         | 200  |
| <b>Total 41 - LICENSES &amp; PERMITS</b>                  | <b>200</b>             | <b>200</b>   | <b>200</b>                  | <b>200</b>                                     |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45002 - INTEREST INV. ADMIN. CHG.                         | 151,879                | 76,000   | 135,000                     | 135,000  |
| 45003 - TOT 3% COLLECTION FEE                             | 20,873                 | 81,759   | 45,000                      | 45,000   |
| 45005 - SB 2557 COLLECTION CHARGE                         | 46,492                 | 46,532   | 40,000                      | 40,000   |
| 45006 - 5% SUPP. ADMIN. FEE                               | 46,422                 | 19,310   | 25,000                      | 25,000   |
| 45007 - TREAS \$20 DEL COST                               | 42,845                 | 8,820  | 49,000                      | 49,000   |
| 45008 - SPEC. ASSMT.HANDLING CHG                          | 6,098                  | 5,486  | 7,000                       | 7,000  |
| 45010 - ASSM-TAX COLLECTOR FEES                           | 17,497                 | 15,605   | 20,000                      | 20,000   |
| 45011 - TBID - TREAS 2% OF 2%                             | 4,196                  | 3,632  | 3,000                       | 3,000  |
| 45027 - COMPREHENSIVE COLL FEE                            | 24,298                 | 13,812   | 15,000                      | 15,000   |
| 45028 - RETURN CHECK FEES                                 | 2,217                  | 680  | 700                         | 700  |
| 45091 - TREAS. COLLECTION FEES                            | 7,474                  | 2,372  | 7,000                       | 7,000  |
| 45770 - PASSPORT FEES                                     | 10,535                 | 8,080  | 7,500                       | 7,500  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>380,826</b>         | <b>282,088</b>   | <b>354,200</b>              | <b>354,200</b>                                 |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46030 - PROB / RESTIT COLLECT FEE                         | 1,617                  | 43   | 1,000                       | 1,000  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0  | 0                           | 0  |
| 46253 - REIMB - CO DISASTR RESPONS                        | 829                    | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>2,446</b>           | <b>43</b>  | <b>1,000</b>                | <b>1,000</b>                                   |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 6,000                  | 6,000  | 0                           | 0  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 14,468                      | 14,468   |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>6,000</b>           | <b>6,000</b>   | <b>14,468</b>               | <b>14,468</b>                                  |
| <b>Total Revenue</b>                                      | <b>389,472</b>         | <b>288,331</b>   | <b>369,868</b>              | <b>369,868</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 317,668                | 316,386  | 362,781                     | 362,781  |
| 51020 - OTHER WAGES                                       | 9,110                  | 11,391   | 20,000                      | 20,000   |
| 51060 - OVERTIME PAY                                      | 0                      | 132  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 537                    | 434  | 382                         | 382  |
| 51080 - RETIREMENT  | 89,385                 | 92,920   | 127,300                     | 127,300  |
| 51081 - OPEB LIABILITY                                    | 11,890                 | 12,074   | 11,890                      | 11,890   |
| 51090 - GROUP INSURANCE                                   | 68,719                 | 84,476   | 72,029                      | 72,029   |
| 51100 - FICA/MEDICARE OASDI                               | 23,054                 | 24,091   | 27,753                      | 27,753   |
| 51110 - COMPENSATION INSURANCE                            | 35,239                 | 2,004  | 2,004                       | 2,004  |
| 51150 - LIFE INSURANCE                                    | 334                    | 320  | 334                         | 334  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>555,936</b>         | <b>544,228</b>   | <b>624,473</b>              | <b>624,473</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 317                    | 285  | 500                         | 500  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 19,707                 | 8,536  | 20,000                      | 20,000   |

# 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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 520213 - MAILERS/COSTS COLLECTIONS                        | 1,180                  | 2,463                           | 4,000   | 4,000                       | 4,000   |
| 520214 - TAX BILL COSTS                                   | 6,175                  | 15,942                          | 10,000  | 10,000                      | 10,000  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0                               | 0   | 0                           | 0   |
| 520221 - ENVELOPES  | 0                      | 0                               | 0   | 0                           | 0   |
| 520225 - PO BOX RENT/ANNUAL FEES                          | 0                      | 0                               | 0   | 0                           | 0   |
| 520250 - COPY MACHINE LEASE                               | 2,112                  | 199                             | 3,000   | 3,000                       | 3,000   |
| 520261 - PRE-PRINTED FORMS                                | 0                      | 0                               | 0   | 0                           | 0   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0                               | 0   | 0                           | 0   |
| 520901 - OFFICE EQUIP MAINTENANCE                         | 0                      | 0                               | 1,000   | 1,000                       | 1,000   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 400                    | 450                             | 500   | 500                         | 500   |
| 521750 - FITNESS & WELNESS                                | 0                      | 0                               | 0   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 4,372                  | 4,329                           | 6,000   | 6,000                       | 6,000   |
| 521801 - Office Water                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 62,081                 | 48,457                          | 55,000  | 55,000                      | 55,000  |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 0                               | 1,000   | 1,000                       | 1,000   |
| 524705 - BANK FEES/COSTS                                  | 30,357                 | 22,125                          | 43,000  | 43,000                      | 43,000  |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 4,075                  | 4,517                           | 4,517   | 4,517                       | 4,517   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 46                              | 300   | 300                         | 300   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 1,361                  | 712                             | 7,000   | 7,000                       | 7,000   |
| 529500 - COMPUTER   | 0                      | 0                               | 7,000   | 7,000                       | 7,000   |
| 540412 - SOFTWARE   | 0                      | 0                               | 64,000  | 64,000                      | 64,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>132,137</b>         | <b>108,061</b>                  | <b>226,817</b>                                | <b>226,817</b>              | <b>226,817</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540412 - SOFTWARE   | 0                      | 11,181                          | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>11,181</b>                   | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>688,073</b>         | <b>663,470</b>                  | <b>851,290</b>                                | <b>851,290</b>              | <b>851,290</b>  |
| <b>Net Cost</b>   | <b>298,601</b>         | <b>375,139</b>                  | <b>481,422</b>                                | <b>481,422</b>              | <b>481,422</b>  |

# TOBACCO SETTLEMENT

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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<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 19,159                 |                                 | 30,753  | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 6,983                  |                                 | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>26,142</b>          |                                 | <b>30,753</b>                                 | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44365 - ST- TOBACCO SETTLMNT                              | 193,061                |                                 | 172,174                                       | 200,000                     | 200,000   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>193,061</b>         |                                 | <b>172,174</b>                                | <b>200,000</b>              | <b>200,000</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>219,203</b>         |                                 | <b>202,927</b>                                | <b>200,000</b>              | <b>200,000</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 525000 - OVERHEAD   | 691                    |                                 | (1,169)                                       | (1,169)                     | (1,169)   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>691</b>             |                                 | <b>(1,169)</b>                                | <b>(1,169)</b>              | <b>(1,169)</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      |                                 | 0   | 200,000                     | 200,000   |
| 580000 - TRANSFER   | 0                      |                                 | 0   | 0                           | 0   |
| 583180 - CONTRIB TRANS DEBT SVC                           | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               |                                 | <b>0</b>                                      | <b>200,000</b>              | <b>200,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>691</b>             |                                 | <b>(1,169)</b>                                | <b>198,831</b>              | <b>198,831</b>  |
| <b>Net Cost</b>   | <b>(218,512)</b>       |                                 | <b>(204,096)</b>                              | <b>(1,169)</b>              | <b>(1,169)</b>  |

## **NON-BUDGETED DEPARTMENTS**

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The following Budget Units are active but not budgeted.

# 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**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 525740 - FIRE PREVENT -TITLE III                          | 0                      | 0                               | 0   | 0                           | 0   |
| 525764 - CONSRVTN PROJ--SRR BUTTES                        | 0                      | 0                               | 0   | 0                           | 0   |
| 525880 - ALMANOR WTRSHD ADVIS                             | 0                      | 0                               | 0   | 0                           | 0   |
| 528483 - CLSROOM/LOCHERMN TITL III                        | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 585574 - CONTRIB GIS, PLNN OR BLDG                        | 0                      | 0                               | 0   | 0                           | 0   |
| 585576 - CONTRIB TO PUBLIC WRKS                           | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# HOMICIDE TRIAL COSTS

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**Fund: 0001 0001H HOMICIDE TRIAL COSTS**

**Budget Unit: 20028 - HOMICIDE TRIAL COSTS**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 0                           | 0   |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521977 - TRIAL COURT COSTS                                | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |

# CAPITAL REPLACEMENT

State Controller Schedules  
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**Fund: 0001 0001C CAPITAL REPLACEMENT FUND**

**Budget Unit: 20029 - CAPITAL REPLACEMENT**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 10 - LEGISLATIVE & ADMIN**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 3,298                  |                                 | 4,547   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>3,298</b>           |                                 | <b>4,547</b>                                  | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>3,298</b>           |                                 | <b>4,547</b>                                  | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(3,298)</b>         |                                 | <b>(4,547)</b>                                | <b>0</b>                    | <b>0</b>  |

# ECONOMIC DEVELOPMENT-CAO

State Controller Schedules  
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**Fund: 0001 GENERAL**

**Budget Unit: 20033 - ECONOMIC DEVELOPMENT-CAO**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 15 - PROMOTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |

# 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**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|--|-----------------------------|--|
|   |                        |  |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 139                    | 192  | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 54                     | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>193</b>             | <b>192</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44290 - STATE-OTHER                                       | 0                      | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0  |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>193</b>             | <b>192</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |  |
| 58000 - TRANSFER-OUT                                      | 0                      | 0  | 0                           | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Net Cost</b>   | <b>(193)</b>           | <b>(192)</b>   | <b>0</b>                    | <b>0</b>                                       |

**Fund: 0070 PCCDC PILT CDBG**

**Budget Unit: 20057 - \*\*DO NOT USE\*\*PCCDC PILT**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 16 - OTHER GENERAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521700 - MISC EXPENSES                                    | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# INTENS DRUG SUP

State Controller Schedules  
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**Fund: 0001 GENERAL**

**Budget Unit: 20370 - INTENS DRG SUP**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 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  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 0                      | 0   | 0                           | 0  |
| 51020 - OTHER WAGES                                       | 0                      | 0   | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 0                      | 0   | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0   | 0                           | 0  |
| 51080 - RETIREMENT  | 0                      | 0   | 0                           | 0  |
| 51081 - OPEB LIABILITY                                    | 0                      | 0   | 0                           | 0  |
| 51090 - GROUP INSURANCE                                   | 0                      | 0   | 0                           | 0  |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0   | 0                           | 0  |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0   | 0                           | 0  |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0   | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 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  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>58-TRANSFERS</b>                                       |                        |   |                             |  |
| 58000 - TRANSFER-OUT                                      | 0                      | 0   | 0                           | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |

# PROB-EVIDENCE BASE SUPRV

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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**

**2024-25**  
Adopted by the  
Board of  
Supervisors

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |  |
| 44408 - FEDERAL STIMULUS (ARRA)                           | 0                      | 0                               | 0   | 0                           | 0  |
| 44408P - FEDERAL STIMULUS                                 | 0                      | 0                               | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |  |
| 51020 - OTHER WAGES                                       | 0                      | 0                               | 0   | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0                               | 0   | 0                           | 0  |
| 51080 - RETIREMENT  | 0                      | 0                               | 0   | 0                           | 0  |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               | 0   | 0                           | 0  |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               | 0   | 0                           | 0  |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0                               | 0   | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |  |
| 520410 - SOFTWARE LICENSE                                 | 0                      | 0                               | 0   | 0                           | 0  |
| 521231 - COMPUTERS<1500.00                                | 0                      | 0                               | 0   | 0                           | 0  |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               | 0   | 0                           | 0  |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0                               | 0   | 0                           | 0  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 0   | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>                                       |

**Fund: 0046 PROB GRANT DEPT(S)**

**Budget Unit: 20403 - PROB-OTRAP**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44408 - FEDERAL STIMULUS (ARRA)                           | 0                      | 0                               | 0   | 0                           | 0   |
| 44408P - FEDERAL STIMULUS                                 | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0                               | 0   | 0                           | 0   |
| 51080 - RETIREMENT  | 0                      | 0                               | 0   | 0                           | 0   |
| 51081 - OPEB LIABILITY                                    | 0                      | 0                               | 0   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               | 0   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0                               | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 0   | 0                           | 0   |
| 527503 - TRAVEL - NEW EMP TRAINING                        | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# PROB-CRT DRUG

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**Fund: 0046 PROB GRANT DEPT(S)**

**Budget Unit: 20407 - PROB-CRT DRUG**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 44226 - STATE - DRUG COURT                                | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48010 - TRF FR AOD  | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 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  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 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  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>58-TRANSFERS</b>                                       |                        |   |                             |  |
| 580000 - TRANSFER   | 0                      | 0   | 0                           | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |

# PLANNING - DWR/DACI

State Controller Schedules  
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**Fund: 0047 PLAN - DWR DACI**

**Budget Unit: 20497 - PLANNING-DWR/DACI**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      |                                 | 1   | 0                           | 0   |
| 43998 - UNREALZED GAINS/LOSSES                            | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               |                                 | <b>1</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44027 - STATE GRANT                                       | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               |                                 | <b>1</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 52190 - PROFESSIONAL SERVICES                             | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               |                                 | <b>(1)</b>                                    | <b>0</b>                    | <b>0</b>  |

# ROAD CONTINGENCIES

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**Fund: 0002 ROAD**

**Budget Unit: 20522 - ROAD CONTINGENCIES**

**Function: 09 - DISTRICT FUNCTION**

**Activity: 99 - DISTRICT ACTIVITY**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 528400 - CONTINGENCIES                                    | 0                      | 0                               | 0   | 0                           | 0   |
| 528402 - PROP 1B CONTINGENCY                              | 0                      | 0                               | 0   | 0                           | 0   |
| 528403 - VEH REPLACEMENT CONTING                          | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# HEALTH DEPARTMENT

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**Fund: 0001 GENERAL**

**Budget Unit: 20560 - HEALTH DEPT**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45131 - HLTH. B & D BASE                                  | 10,904                 | 11,824                          |   | 0                           | 0   |
| 45133 - HLTH. H&S 10610 REGULAR                           | 480                    | 460                             |   | 0                           | 0   |
| 45134 - HLTH. CROSS FILING                                | 0                      | 0                               |   | 0                           | 0   |
| 45135 - HLTH. CROSS FILING COD                            | 0                      | 0                               |   | 0                           | 0   |
| 45136 - HLTH. CHILDRENS TR FUND                           | 5                      | 3                               |   | 0                           | 0   |
| 45338 - SB1818 DNA DATABASE                               | 79                     | 86                              |   | 0                           | 0   |
| 45340 - INDIGENT BURIAL                                   | 384                    | 368                             |   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>11,852</b>          | <b>12,741</b>                   |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>11,852</b>          | <b>12,741</b>                   |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 525000 - OVERHEAD   | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(11,852)</b>        | <b>(12,741)</b>                 |   | <b>0</b>                    | <b>0</b>  |

# SIERRA COUNTY LITERACY

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**Fund: 0001 GENERAL**

**Budget Unit: 20678 - SIERRA COUNTY LITERACY**

**Function: 06 - EDUCATION**

**Activity: 32 - LIBRARY SERVICES**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44292 - STATE - LITERACY GRANT                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0                               | 0   | 0                           | 0   |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 51020 - OTHER WAGES                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 19                     | 15                              | 888   | 888                         | 888   |
| 51080 - RETIREMENT  | 0                      | 0                               | 0   | 0                           | 0   |
| 51081 - OPEB LIABILITY                                    | 0                      | 0                               | 0   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               | 0   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>19</b>              | <b>15</b>                       | <b>888</b>                                    | <b>888</b>                  | <b>888</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0                               | 0   | 0                           | 0   |
| 520203 - INTERNET SERVICE                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0                               | 0   | 0                           | 0   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0                               | 0   | 0                           | 0   |
| 520226 - TONER/COPY MACH SUPPL                            | 0                      | 0                               | 0   | 0                           | 0   |
| 520300 - FOOD   | 0                      | 0                               | 0   | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0                               | 0   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 524510 - BOOK(S) - SP DEPT EXP                            | 0                      | 0                               | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0                               | 0   | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>19</b>              | <b>15</b>                       | <b>888</b>                                    | <b>888</b>                  | <b>888</b>  |
| <b>Net Cost</b>   | <b>19</b>              | <b>15</b>                       | <b>888</b>                                    | <b>888</b>                  | <b>888</b>  |

# 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**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 623                    |                                 | 585   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>623</b>             |                                 | <b>585</b>                                    | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 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   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46253 - REIMB - CO DISASTR RESPNS                         | 366                    |                                 | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>366</b>             |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>989</b>             |                                 | <b>585</b>                                    | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      |                                 | 0   | 0                           | 0   |
| 521700 - MISC EXPENSES                                    | (10,000)               |                                 | 0   | 0                           | 0   |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      |                                 | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      |                                 | 124   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      |                                 | 0   | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>(10,000)</b>        |                                 | <b>124</b>                                    | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      |                                 | 0   | 0                           | 0   |
| 580000 - TRANSFER   | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>(10,000)</b>        |                                 | <b>124</b>                                    | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(10,989)</b>        |                                 | <b>(461)</b>                                  | <b>0</b>                    | <b>0</b>  |

# SUPERVISOR DISTRICT 1

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**Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND**

**Budget Unit: 20710 - SUPERVISOR DISTRICT 1**

**Function: 07 - RECREATION & CULTURAL SERVICES**

**Activity: 37 - RECREATION FACILITIES**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>40-TAX REVENUE</b>                                     |                        |                                 |   |                             |   |
| 40070 - TIMBER YIELD TAX                                  | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 40 - TAX REVENUE</b>                             | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 40                     | 56                              |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>40</b>              | <b>56</b>                       |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>40</b>              | <b>56</b>                       |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 527200 - SUPERVISORS REC FUNDS                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 585573 - CONTRIB PROP 40 PROJ                             | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(40)</b>            | <b>(56)</b>                     |   | <b>0</b>                    | <b>0</b>  |

# SUPERVISOR DISTRICT 2

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**Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND**

**Budget Unit: 20720 - SUPERVISOR DISTRICT 2**

**Function: 07 - RECREATION & CULTURAL SERVICES**

**Activity: 37 - RECREATION FACILITIES**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>40-TAX REVENUE</b>                                     |                        |                                 |   |                             |   |
| 40070 - TIMBER YIELD TAX                                  | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 40 - TAX REVENUE</b>                             | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 7                      | 10                              |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>7</b>               | <b>10</b>                       |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>7</b>               | <b>10</b>                       |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 527200 - SUPERVISORS REC FUNDS                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(7)</b>             | <b>(10)</b>                     |   | <b>0</b>                    | <b>0</b>  |

# SUPERVISOR DISTRICT 3

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**Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND**

**Budget Unit: 20730 - SUPERVISOR DISTRICT 3**

**Function: 07 - RECREATION & CULTURAL SERVICES**

**Activity: 37 - RECREATION FACILITIES**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>40-TAX REVENUE</b>                                     |                        |                                 |   |                             |   |
| 40070 - TIMBER YIELD TAX                                  | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 40 - TAX REVENUE</b>                             | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 527200 - SUPERVISORS REC FUNDS                            | 0                      | 0                               | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# SUPERVISOR DISTRICT 4

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**Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND**

**Budget Unit: 20740 - SUPERVISOR DISTRICT 4**

**Function: 07 - RECREATION & CULTURAL SERVICES**

**Activity: 37 - RECREATION FACILITIES**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>40-TAX REVENUE</b>                                     |                        |                                 |   |                             |   |
| 40070 - TIMBER YIELD TAX                                  | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 40 - TAX REVENUE</b>                             | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 527200 - SUPERVISORS REC FUNDS                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |

# SUPERVISOR DISTRICT 5

State Controller Schedules  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND**

**Budget Unit: 20750 - SUPERVISOR DISTRICT 5**

**Function: 07 - RECREATION & CULTURAL SERVICES**

**Activity: 37 - RECREATION FACILITIES**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>40-TAX REVENUE</b>                                     |                        |                                 |   |                             |   |
| 40070 - TIMBER YIELD TAX                                  | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 40 - TAX REVENUE</b>                             | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 18                     | 24                              |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>18</b>              | <b>24</b>                       |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>18</b>              | <b>24</b>                       |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 527200 - SUPERVISORS REC FUNDS                            | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 585573 - CONTRIB PROP 40 PROJ                             | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(18)</b>            | <b>(24)</b>                     |   | <b>0</b>                    | <b>0</b>  |

# CRIMINAL LAB PENALTY

State Controller Schedules  
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**Fund: 0046 0046C CRIMINAL LAB PENALTY**

**Budget Unit: 20900 - CRIMINAL LAB PENALTY**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>42-FINES PENALTIES</b>                                 |                        |                                 |   |                             |   |
| 45823 - CIMINAL LAB PENALTY                               | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 404                    | 588                             |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>404</b>             | <b>588</b>                      |   | <b>0</b>                    | <b>0</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45823 - CIMINAL LAB PENALTY                               | 1,114                  | 795                             |   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>1,114</b>           | <b>795</b>                      |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>1,518</b>           | <b>1,383</b>                    |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 525000 - OVERHEAD   | 27                     | (30)                            |   | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>27</b>              | <b>(30)</b>                     |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>27</b>              | <b>(30)</b>                     |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(1,491)</b>         | <b>(1,413)</b>                  |   | <b>0</b>                    | <b>0</b>  |

**Fund: 0001 0001D DISTRICT ATTORNEY**

**Budget Unit: 70302 - DA/OCJP ADA**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>42-FINES PENALTIES</b>                                 |                        |   |                             |  |
| 42014 - ASSETS FORFEITURE                                 | 0                      | 0   | 0                           | 0  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 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  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 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  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0   | 0                           | 0  |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0   | 0                           | 0  |
| 521922 - ASST FORFEIT. SVC FNDING                         | 0                      | 0   | 0                           | 0  |
| 525000 - OVERHEAD   | 6,367                  | 11,726  | 0                           | 0  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0   | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>6,367</b>           | <b>11,726</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>54-FIXED ASSETS</b>                                    |                        |   |                             |  |
| 540110 - CAPITAL IMPROVEMENTS                             | 0                      | 0   | 0                           | 0  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>58-TRANSFERS</b>                                       |                        |   |                             |  |
| 58000 - TRANSFER-OUT                                      | 0                      | 0   | 0                           | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>6,367</b>           | <b>11,726</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Net Cost</b>   | <b>6,367</b>           | <b>11,726</b>   | <b>0</b>                    | <b>0</b>                                       |

# DA-AUTO & WC FRAUD

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Financing Sources and Uses by Budget Unit by Object  
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**Fund: 0001 0001D DISTRICT ATTORNEY**

**Budget Unit: 70304 - DA-AUTO & WC FRAUD**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44290 - STATE-OTHER                                       | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0                               | 0   | 0                           | 0   |
| 51080 - RETIREMENT  | 0                      | 0                               | 0   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               | 0   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0                               | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# DA-JAG GRANT DEPT

State Controller Schedules  
County Budget Act

**Plumas County**  
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**Fund: 0001 0001D DISTRICT ATTORNEY**

**Budget Unit: 70305 - DA-JAG GRANT DEPT**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44408 - FEDERAL STIMULUS (ARRA)                           | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 51020 - OTHER WAGES                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0                               | 0   | 0                           | 0   |
| 51080 - RETIREMENT  | 0                      | 0                               | 0   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               | 0   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540400 - OFFICE FURNITURE/EQUIPMT                         | 0                      | 0                               | 0   | 0                           | 0   |
| 540412 - SOFTWARE   | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# DA/VERTICAL PROSECUTION

State Controller Schedules  
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**Fund: 0001 0001D DISTRICT ATTORNEY**

**Budget Unit: 70306 - DA/VERTICAL PROSECUTION**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44268 - D.A. SRVP GRANT                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 44268P - ST- CAL EMA VB                                   | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0                               | 0   | 0                           | 0   |
| 51080 - RETIREMENT  | 0                      | 0                               | 0   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               | 0   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

**Fund: 0001 0001S SHERIFF**

**Budget Unit: 70370 - BAILIFF**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44251 - STATE-CRT SEC AB 118                              | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45510 - BAILIFF SERVICES                                  | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48700 - TRN-ST SO TRIAL CRT SEC                           | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0                               | 0   | 0                           | 0   |
| 51020 - OTHER WAGES                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 51040 - HOLIDAY PAY                                       | 0                      | 0                               | 0   | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 0                      | 0                               | 0   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0                               | 0   | 0                           | 0   |
| 51080 - RETIREMENT  | 0                      | 0                               | 0   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               | 0   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0                               | 0   | 0                           | 0   |
| 51125 - CLOTHING ALLOWANCE                                | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0                               | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580713 - TRF-SO TO 70387                                  | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# JAIL CONSTRUCTION - SB844

State Controller Schedules  
County Budget Act

**Plumas County**  
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**Fund: 0017 0017G SHERIFF -GRANTS**

**Budget Unit: 70399 - JAIL CONSTRUCTION - SB844**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |                                 |   |                             |   |
| 44027 - STATE GRANT                                       | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |

# PUBLIC HEALTH - MAA ADMIN

State Controller Schedules  
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**Fund: 0015 0015M PUBLIC HEALTH - MAA ADMIN**

**Budget Unit: 70558 - PUBLIC HEALTH - MAA ADMIN**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>46-OTHER REVENUE</b>                                   |                        |                                 |   |                             |   |
| 46253 - REIMB - CO DISASTR RESPON                         | 294                    | 0                               |   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>294</b>             | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>294</b>             | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(294)</b>           | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |

**Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR**

**Budget Unit: 70567 - HLTHH1N1**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 521700 - MISC EXPENSES                                    | 0                      | 0                               | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

**Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR**

**Budget Unit: 70568 - HLTHPHER**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0                               | 0   | 0                           | 0   |
| 51080 - RETIREMENT  | 0                      | 0                               | 0   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               | 0   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 525000 - OVERHEAD   | 0                      | (1,072)                         | 0   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>(1,072)</b>                  | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>(1,072)</b>                  | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>(1,072)</b>                  | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# SIERRA HSE BRD/CR

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**Fund: 0014 0014H SIERRA HOUSE BOARD & CARE**

**Budget Unit: 70574 - SIERRA HSE BRD/CR**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | (60)                   | (460)                           |   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>(60)</b>            | <b>(460)</b>                    |   | <b>0</b>                    | <b>0</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45150 - MENTAL HEALTH-PATIENT FEE                         | 0                      | 0                               |   | 0                           | 0   |
| 45298 - BRD & CARE- S.O.C.                                | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 0                               |   | 0                           | 0   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0                               |   | 0                           | 0   |
| 48004 - TRANSFER-IN4                                      | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>(60)</b>            | <b>(460)</b>                    |   | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0                               |   | 0                           | 0   |
| 51020 - OTHER WAGES                                       | 0                      | 0                               |   | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 0                      | 0                               |   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 418                    | 237                             |   | 152                         | 152   |
| 51080 - RETIREMENT  | 0                      | 0                               |   | 0                           | 0   |
| 51081 - OPEB LIABILITY                                    | 0                      | 0                               |   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0                               |   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0                               |   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 2,006                  | 1,816                           |   | 1,816                       | 1,816   |
| 51119 - LIABILITY INSURANCE                               | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>2,424</b>           | <b>2,053</b>                    |   | <b>1,968</b>                | <b>1,968</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0                               |   | 0                           | 0   |
| 520203 - INTERNET SERVICE                                 | 0                      | 0                               |   | 0                           | 0   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0                               |   | 0                           | 0   |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0                               |   | 0                           | 0   |
| 520300 - FOOD   | 0                      | 0                               |   | 0                           | 0   |
| 520400 - HOUSEHOLD EXPENSE                                | 0                      | 0                               |   | 0                           | 0   |
| 520407 - REFUSE DISPOSAL                                  | 0                      | 0                               |   | 0                           | 0   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0                               |   | 0                           | 0   |
| 521245 - WASHING MACHINE                                  | 0                      | 0                               |   | 0                           | 0   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 0                      | 0                               |   | 0                           | 0   |
| 521500 - MEDICAL SUPPLIES                                 | 0                      | 0                               |   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0                               |   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0                               |   | 0                           | 0   |
| 521903 - SECURITY SYSTEM SVC                              | 0                      | 0                               |   | 0                           | 0   |
| 521970 - VET SERVICE                                      | 0                      | 0                               |   | 0                           | 0   |
| 521980 - MEDICAL SERVICE - PROF SV                        | 0                      | 0                               |   | 0                           | 0   |
| 523711 - SUBSCRIPTIONS                                    | 0                      | 0                               |   | 0                           | 0   |

**Fund: 0014 0014H SIERRA HOUSE BOARD & CARE**

**Budget Unit: 70574 - SIERRA HSE BRD/CR**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |                                 |   |                             |   |
| 523800 - EQUIP RENT/LEASE                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 524430 - CABLE RADIO/TV                                   | 0                      | 0                               | 0   | 0                           | 0   |
| 524550 - KITCHEN EQUIPMENT                                | 0                      | 0                               | 0   | 0                           | 0   |
| 524642 - CERTIFICATION/LICENSES                           | 0                      | 0                               | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 9,229                  | 1,896                           | 1,896   | 1,896                       | 1,896   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 1,159                  | 1,101                           | 1,101   | 1,101                       | 1,101   |
| 527000 - TRAINING   | 0                      | 0                               | 0   | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0                               | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0                               | 0   | 0                           | 0   |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 527804 - HEATING FUEL/OIL                                 | 0                      | 0                               | 0   | 0                           | 0   |
| 527807 - WATER/SEWER CHARGES                              | 0                      | 0                               | 0   | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>10,388</b>          | <b>2,997</b>                    | <b>2,997</b>                                  | <b>2,997</b>                | <b>2,997</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |                                 |   |                             |   |
| 540110 - CAPITAL IMPROVEMENTS                             | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>12,812</b>          | <b>5,050</b>                    | <b>4,965</b>                                  | <b>4,965</b>                | <b>4,965</b>  |
| <b>Net Cost</b>   | <b>12,872</b>          | <b>5,510</b>                    | <b>4,965</b>                                  | <b>4,965</b>                | <b>4,965</b>  |

**Fund: 0014 0014C CAL-WORKS M.H. & A.D.**

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

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | (646)                  | (889)   | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>(646)</b>           | <b>(889)</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |  |
| 44288 - STATE - CAL WORKS                                 | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |   |                             |  |
| 45150 - MENTAL HEALTH-PATIENT FEE                         | 0                      | 0   | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>46-OTHER REVENUE</b>                                   |                        |   |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0   | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |   |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0   | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>(646)</b>           | <b>(889)</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 0                      | 0   | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 0                      | 0   | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1                      | 0   | 0                           | 0  |
| 51080 - RETIREMENT  | 0                      | 0   | 0                           | 0  |
| 51081 - OPEB LIABILITY                                    | 0                      | 0   | 0                           | 0  |
| 51090 - GROUP INSURANCE                                   | 0                      | 0   | 0                           | 0  |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0   | 0                           | 0  |
| 51110 - COMPENSATION INSURANCE                            | 5                      | 5   | 5                           | 5  |
| 51150 - LIFE INSURANCE                                    | 0                      | 0   | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>6</b>               | <b>5</b>  | <b>5</b>                    | <b>5</b>                                       |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0   | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0   | 0                           | 0  |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0   | 0                           | 0  |
| 524200 - RENTS/LEASES STRUCTURES                          | 0                      | 0   | 0                           | 0  |
| 525000 - OVERHEAD   | (61)                   | (113)   | 0                           | 0  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 4                      | 0   | 0                           | 0  |
| 528400 - CONTINGENCIES                                    | 0                      | 0   | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>(57)</b>            | <b>(113)</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>(51)</b>            | <b>(108)</b>  | <b>5</b>                    | <b>5</b>                                       |
| <b>Net Cost</b>   | <b>595</b>             | <b>781</b>  | <b>5</b>                    | <b>5</b>                                       |

# WRAP AROUND PRG

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**Fund: 0014 0014W WRAP AROUND**

**Budget Unit: 70578 - WRAP AROUND PRG.**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 146                    |                                 | 207   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>146</b>             |                                 | <b>207</b>                                    | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>146</b>             |                                 | <b>207</b>                                    | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |                                 |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      |                                 | 0   | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 0                      |                                 | 0   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 8                      |                                 | 2   | 2                           | 2   |
| 51080 - RETIREMENT  | 0                      |                                 | 0   | 0                           | 0   |
| 51081 - OPEB LIABILITY                                    | 0                      |                                 | 0   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      |                                 | 0   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      |                                 | 0   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 86                     |                                 | 78  | 78                          | 78  |
| 51150 - LIFE INSURANCE                                    | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>94</b>              |                                 | <b>80</b>                                     | <b>80</b>                   | <b>80</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 0                      |                                 | 0   | 0                           | 0   |
| 520202 - CELL PHONE SERVICE                               | 0                      |                                 | 0   | 0                           | 0   |
| 520215 - ANSWERING SERVICE                                | 0                      |                                 | 0   | 0                           | 0   |
| 520234 - PRINTER SUPPLIES                                 | 0                      |                                 | 0   | 0                           | 0   |
| 520250 - COPY MACHINE LEASE                               | 0                      |                                 | 0   | 0                           | 0   |
| 520300 - FOOD   | 0                      |                                 | 0   | 0                           | 0   |
| 520400 - HOUSEHOLD EXPENSE                                | 0                      |                                 | 0   | 0                           | 0   |
| 520500 - INSURANCE  | 0                      |                                 | 0   | 0                           | 0   |
| 520902 - VEHICLE MAINTENANCE                              | 0                      |                                 | 0   | 0                           | 0   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      |                                 | 0   | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      |                                 | 0   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      |                                 | 0   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      |                                 | 0   | 0                           | 0   |
| 524021 - THERAPEUTIC SUPPLIES                             | 0                      |                                 | 0   | 0                           | 0   |
| 524096 - SUPPORT -CHILD FLEX FUND                         | 0                      |                                 | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | (408)                  |                                 | (476)   | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 64                     |                                 | 24  | 24                          | 24  |
| 527400 - TRAVEL- IN COUNTY                                | 0                      |                                 | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      |                                 | 0   | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>(344)</b>           |                                 | <b>(452)</b>                                  | <b>24</b>                   | <b>24</b>   |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      |                                 | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               |                                 | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

# WRAP AROUND PRG

State Controller Schedules  
County Budget Act

**Plumas County**  
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**Fund: 0014 0014W WRAP AROUND**

**Budget Unit: 70578 - WRAP AROUND PRG.**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>Total Expenditures and Appropriations</b>              | <b>(250)</b>           | <b>(372)</b>                    |   | <b>104</b>                  | <b>104</b>  |
| <b>Net Cost</b>   | <b>(396)</b>           | <b>(579)</b>                    |   | <b>104</b>                  | <b>104</b>  |

# DRINK/DRIVE PROG

State Controller Schedules  
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**Fund: 0016 ALCOHOL & DRUG**

**Budget Unit: 70582 - DRINK/DRIVE PROG**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45263 - FIRST OFFENDER                                    | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 523300 - EDUCATE MATERIAL/INCENT                          | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |

**Fund: 0016 0016A A&D PROP 36**

**Budget Unit: 70587 - A&D PROP 36**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |                                 |   |                             |   |
| 45272 - CLIENT FEES DRUG/ALCOHOL                          | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 523300 - EDUCATE MATERIAL/INCENT                          | 0                      | 0                               |   | 0                           | 0   |
| 525000 - OVERHEAD   | (17)                   | (30)                            |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>(17)</b>            | <b>(30)</b>                     |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>(17)</b>            | <b>(30)</b>                     |   | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(17)</b>            | <b>(30)</b>                     |   | <b>0</b>                    | <b>0</b>  |

# SS-REALIGN PROTECTIVE SVCS

State Controller Schedules  
County Budget Act

**Plumas County**  
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**Fund: 0013 0013P REALIGN - PROT SERVICES**

**Budget Unit: 70592 - SS - REALIGN PROTECTIVE SVCS**

**Function: 05 - PUBLIC ASSISTANCE**

**Activity: 26 - ADMINISTRATION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---------------------------------|---|-----------------------------|---|
|   |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |                                 |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |                                 |   |                             |   |
| 48781 - TR-SS-PROTECTIVE SVC                              | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |                                 |   |                             |   |
| 525000 - OVERHEAD   | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |                                 |   |                             |   |
| 580000 - TRANSFER   | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |

**FISCAL YEAR 2024-2025**

# **POSITION ALLOCATION & PAY SCHEDULES**



# POSITION ALLOCATION

| Allocations 2024/2025                                 |              |                                 |                                   |                               |                                 |                                   |
|---|--------------|---------------------------------|-----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| CLASSIFICATION  |              | 23/24<br>Positions<br>Requested | 23/24<br>Positions<br>Recommended | 23/24<br>Positions<br>Adopted | 24/25<br>Positions<br>Requested | 24/25<br>Positions<br>Recommended |
| <b>GENERAL</b>  |              |                                 |                                   |                               |                                 |                                   |
| <b>BOARD OF SUPERVISORS</b>                           | <b>20010</b> |                                 |                                   |                               |                                 |                                   |
| Supervisor  |              | 5                               | 5                                 | 5                             | 5                               | 5                                 |
| Clerk of the Board                                    |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
|   |              | 6                               | 6                                 | 6                             | 6                               | 6                                 |
| <b>ADMINISTRATIVE OFFICE</b>                          | <b>20030</b> |                                 |                                   |                               |                                 |                                   |
| County Administrative Officer                         |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Grant Manager   |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Health Education Coordinator II                       |              |                                 |                                   |                               | 1                               | 1                                 |
| Finance/Admin Assistant                               |              |                                 |                                   |                               | 1                               | 0                                 |
|   |              | 2                               | 2                                 | 2                             | 3                               | 3                                 |
| <b>RISK MANAGEMENT</b>                                | <b>20032</b> |                                 |                                   |                               |                                 |                                   |
| Director of Risk Management & Safety                  |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Plumas County Office of Emergency Svcs - OES Mgr.     |              | 0                               | 0                                 | 0                             | 0                               | 0                                 |
| Assistant Risk Mgr/Occupational Safety & Health Spec. |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
|   |              | 2                               | 2                                 | 2                             | 2                               | 2                                 |
| <b>HUMAN RESOURCES</b>                                | <b>20035</b> |                                 |                                   |                               |                                 |                                   |
| Human Resources Director                              |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Human Resources Analyst I/II                          |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Human Resources Payroll Specialist I/II               |              | 2                               | 2                                 | 2                             | 2                               | 2                                 |
| Human Resources Technician I/II/III                   |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| New - Human Resources Technician I/II/III             |              |                                 |                                   |                               | 1                               | 0                                 |
|   |              | 5                               | 5                                 | 5                             | 6                               | 5                                 |
| <b>AUDITOR-CONTROLLER</b>                             | <b>20040</b> |                                 |                                   |                               |                                 |                                   |
| Auditor/Controller                                    |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Assistant Auditor Controller OR                       |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Chief Deputy Auditor                                  |              |                                 |                                   |                               |                                 |                                   |
| Accountant OR Accountant Auditor I/II                 |              | 3                               | 3                                 | 3                             | 3                               | 3                                 |
| Assistant Risk Mgr/Occupational Safety & Health Spec. |              | 0                               | 0                                 | 0                             | 0                               | 0                                 |
| Accountant Auditor/Liability Risk Analyst             |              | 0                               | 0                                 | 0                             | 0                               | 0                                 |
| Accountant/Workers Compensation Analyst               |              | 0                               | 0                                 | 0                             | 0                               | 0                                 |
| Payroll Specialist I/II                               |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Fiscal and Technical Services Assistant I/II/III      |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Fiscal Support Coordinator OR                         |              | 0                               | 0                                 | 0                             | 0                               | 0                                 |
| Auditor Accounting Technician OR                      |              |                                 |                                   |                               |                                 |                                   |
| Auditor Accounting Clerk I/II                         |              |                                 |                                   |                               |                                 |                                   |
|   |              | 7                               | 7                                 | 7                             | 7                               | 7                                 |
| <b>TREASURER-TAX COLLECTOR</b>                        | <b>20050</b> |                                 |                                   |                               |                                 |                                   |
| Treasurer/Tax Collector                               |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Assistant Treasurer/Tax Collector                     |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Collections Officer I/II                              |              | 0                               | 0                                 | 0                             | 0                               | 0                                 |
| Accounting Technician                                 |              | 0                               | 0                                 | 0                             | 0                               | 0                                 |
| Treasurer/Tax Technician                              |              | 0                               | 0                                 | 0                             | 0                               | 0                                 |
| Treasurer/Tax Collections Officer I/II OR             |              | 3                               | 3                                 | 3                             | 3                               | 3                                 |
| Treasurer/Tax Specialist I/II                         |              |                                 |                                   |                               |                                 |                                   |
|   |              | 5                               | 5                                 | 5                             | 5                               | 5                                 |
| <b>ASSESSOR</b>                                       | <b>20060</b> |                                 |                                   |                               |                                 |                                   |
| Assessor  |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Chief Appraiser                                       |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Auditor/Appraiser I/II/III OR                         |              | 0                               | 0                                 | 0                             | 0                               | 0                                 |
| Assistant County Assessor                             |              |                                 |                                   |                               |                                 |                                   |
| Appraiser I/II/III OR                                 |              | 3                               | 3                                 | 3                             | 3                               | 3                                 |
| Appraisal Assistant                                   |              |                                 |                                   |                               |                                 |                                   |
| Department Fiscal Officer I/II OR                     |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Assessor's Officer Manager                            |              |                                 |                                   |                               |                                 |                                   |
| GIS Technician  |              | 0                               | 0                                 | 0                             | 0                               | 0                                 |
| Cadastral Drafting Specialist                         |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Property Tax Assessment Technician OR                 |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Property Tax Assessment Specialist I/II               |              |                                 |                                   |                               |                                 |                                   |
|   |              | 8                               | 8                                 | 8                             | 8                               | 8                                 |
| <b>COUNTY COUNSEL</b>                                 | <b>20080</b> |                                 |                                   |                               |                                 |                                   |
| County Counsel  |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Assistant Co-Counsel OR                               |              | 2                               | 2                                 | 2                             | 2                               | 2                                 |
| Deputy County Counsel I/II/III                        |              |                                 |                                   |                               |                                 |                                   |
| Paralegal I/II/III OR                                 |              | 1                               | 1                                 | 1                             | 1                               | 1                                 |
| Management Analyst I/II                               |              |                                 |                                   |                               |                                 |                                   |
|   |              | 4                               | 4                                 | 4                             | 4                               | 4                                 |

# POSITION ALLOCATION

|  |              |                |                |                |                |                |
|--|--------------|----------------|----------------|----------------|----------------|----------------|
| <b>ELECTIONS-COUNTY CLERK</b>                    | <b>20100</b> |                |                |                |                |                |
| Clerk/Recorder                                   |              | 0.4479         | 0.4479         | 0.4479         | 0.4479         | 0.4479         |
| Assistant County Clerk/Recorder                  |              | 0.4479         | 0.4479         | 0.4479         | 0.4479         | 0.4479         |
| Elections Specialist                             |              | 0              | 0              | 0              | 0              | 0              |
| Elections Coordinator                            |              | 0.75           | 0.75           | 0.75           | 0.75           | 0.75           |
| Deputy Clerk/Recorder I/II OR                    |              | 1              | 1              | 1              | 1              | 1              |
| Elections Services Assistant I/II                |              |                |                |                |                |                |
|  |              | 2.6458         | 2.6458         | 2.6458         | 2.6458         | 2.6458         |
| <b>DEPARTMENT OF FACILITY SERVICES</b>           | <b>20120</b> |                |                |                |                |                |
| Director of Facility Services                    |              | 0.83           | 0.83           | 0.83           | 0.83           | 0.83           |
| Department Fiscal Officer I/II                   |              | 1              | 1              | 1              | 1              | 1              |
| Building & Grounds Maintenance Supervisor I/II   |              | 1              | 1              | 1              | 1              | 1              |
| Building & Grounds Maintenance Technician        |              | 1              | 1              | 1              | 1              | 1              |
| Building & Grounds Maintenance Worker I/II/III   |              | 4              | 4              | 4              | 4              | 4              |
| Fiscal & Technical Services Asst. I/II/III       |              | 0              | 0              | 0              | 0              | 0              |
| Administrative Assistant I/II                    |              | 0              | 0              | 0              | 0              | 0              |
|  |              | 7.83           | 7.83           | 7.83           | 7.83           | 7.83           |
| <b>PARKS SERVICES</b>                            | <b>20756</b> |                |                |                |                |                |
| Building & Grounds Maintenance Worker I/II/III   |              | 1              | 1              | 1              | 1              | 1              |
|  |              | 1              | 1              | 1              | 1              | 1              |
| <b>FAIR</b>                                      | <b>20190</b> |                |                |                |                |                |
| County Fair/Event Ctr Manager                    |              | 1              | 1              | 1              | 1              | 1              |
| Fair Fiscal Coordinator I/II                     |              | 0              | 0              | 0              | 0              | 0              |
| Department Fiscal Officer I/II                   |              | 0              | 0              | 0              | 0              | 0              |
| Building & Grounds Maintenance Supervisor I/II   |              | 1              | 1              | 1              | 1              | 1              |
| Building & Grounds Maintenance Worker I/II/III   |              | 0              | 0              | 0              | 0              | 0              |
|  |              | 2              | 2              | 2              | 2              | 2              |
| <b>ENGINEERING-PUBLIC WORKS</b>                  | <b>20210</b> |                |                |                |                |                |
| Senior Engineering Technician OR                 |              | 1              | 1              | 1              | 1              | 1              |
| Engineering Technician I/II                      |              |                |                |                |                |                |
| Management Analyst I/II                          |              | 1              | 1              | 1              | 1              | 1              |
| Fiscal & Technical Service Assistant I/II/III    |              | 0              | 0              | 0              | 0              | 0              |
| Recording Secretary                              |              | 0              | 0              | 0              | 0              | 0              |
|  |              | 2              | 2              | 2              | 2              | 2              |
| <b>INFORMATION TECHNOLOGY</b>                    | <b>20220</b> |                |                |                |                |                |
| Director of Information Technology               |              | 1              | 1              | 1              | 1              | 1              |
| Systems Analyst I/II                             |              | 1              | 1              | 1              | 1              | 1              |
| Office Automation Analyst                        |              | 0              | 0              | 0              | 0              | 0              |
| SAAS Systems Administrator                       |              | 1              | 1              | 1              | 1              | 1              |
| Programmer Analyst                               |              | 0              | 0              | 0              | 0              | 0              |
| Network / EDR Administrator                      |              | 1              | 1              | 1              | 1              | 1              |
| Office Automation Specialist                     |              | 0              | 0              | 0              | 0              | 0              |
| Telecommunications Technician                    |              | 0              | 0              | 0              | 2              | 0              |
|  |              | 4              | 4              | 4              | 6              | 4              |
| <b>RECORDS MANAGEMENT</b>                        | <b>20469</b> |                |                |                |                |                |
| Clerk/Recorder                                   |              | 0.1042         | 0.1042         | 0.1042         | 0.1042         | 0.1042         |
| Asst. County Clerk/Recorder                      |              | 0.1042         | 0.1042         | 0.1042         | 0.1042         | 0.1042         |
|  |              | 0.2084         | 0.2084         | 0.2084         | 0.2084         | 0.2084         |
| <b>RECORDS MODERNIZATION</b>                     | <b>22411</b> |                |                |                |                |                |
| Clerk/Recorder                                   |              | 0.02           | 0.02           | 0.02           | 0.02           | 0.02           |
| Asst. County Clerk/Recorder                      |              | 0.02           | 0.02           | 0.02           | 0.02           | 0.02           |
|  |              | 0.04           | 0.04           | 0.04           | 0.04           | 0.04           |
|  |              |                |                |                |                |                |
| <b>GENERAL TOTALS</b>                            |              | <b>58.7242</b> | <b>58.7242</b> | <b>58.7242</b> | <b>62.7242</b> | <b>59.7242</b> |
| <b>PUBLIC PROTECTION</b>                         |              |                |                |                |                |                |
| <b>CHILD SUPPORT SERVICES</b>                    | <b>70280</b> |                |                |                |                |                |
| Director of Child Support Services               |              | 1              | 1              | 1              | 1              | 1              |
| Deputy Child Support Attorney I/II               |              | 0              | 0              | 0              | 0              | 0              |
| Assistant Director of Child Support Services OR  |              | 1              | 1              | 1              | 1              | 1              |
| Community Outreach Coordinator                   |              |                |                |                |                |                |
| Department Fiscal Officer I/II OR                |              | 0              | 0              | 0              | 0              | 0              |
| Child Support Accounting Specialist              |              |                |                |                |                |                |
| Supervising Child Support Specialist             |              | 0              | 0              | 0              | 0              | 0              |
| Program Training Compliance Analyst              |              | 0              | 0              | 0              | 0              | 0              |
| Child Support Specialist I/II/III OR             |              | 4              | 4              | 4              | 4              | 4              |
| Child Support Assistant I/II/III                 |              |                |                |                |                |                |
| Child Support Services Legal Clerk I/II/III      |              | 0              | 0              | 0              | 0              | 0              |
| Administrative Assistant I/II                    |              | 0              | 0              | 0              | 0              | 0              |
| Fiscal and Technical Services Assistant I/II/III |              | 0              | 0              | 0              | 0              | 0              |
| Office Assistant I/II/III                        |              | 0              | 0              | 0              | 0              | 0              |
|  |              | 6              | 6              | 6              | 6              | 6              |

# POSITION ALLOCATION

|  |              |     |     |     |     |     |
|--|--------------|-----|-----|-----|-----|-----|
| <b>ANIMAL CONTROL</b>  | <b>20428</b> |     |     |     |     |     |
| Animal Control Supervisor                                      |              | 1   | 1   | 1   | 1   | 1   |
| Animal Control Officer I/II                                    |              | 2   | 2   | 2   | 2   | 2   |
|  |              | 3   | 3   | 3   | 3   | 3   |
| <b>DISTRICT ATTORNEY/CRIMINAL</b>                              | <b>70301</b> |     |     |     |     |     |
| District Attorney  |              | 1   | 1   | 1   | 1   | 1   |
| Sr. DA Investigator  |              | 0   | 0   | 0   | 0   | 0   |
| District Attorney Investigator                                 |              | 0   | 0   | 0   | 0   | 0   |
| Assistant District Attorney OR                                 |              | 2   | 2   | 2   | 2   | 2   |
| Deputy District Attorney I/II/III                              |              |     |     |     |     |     |
| Family Violence Officer  |              | 0   | 0   | 0   | 0   | 0   |
| Department Fiscal Officer I/II OR                              |              | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 |
| Grant Compliance Officer                                       |              |     |     |     |     |     |
| District Attorney Administrator/Asst. Public Admin OR          |              | 3   | 3   | 3   | 3   | 3   |
| Paralegal I/II/III OR  |              |     |     |     |     |     |
| Legal Services Assistant I/II OR                               |              |     |     |     |     |     |
| Legal Secretary-Trainee/Legal Secretary/Legal Secretary-Senior |              |     |     |     |     |     |
| Investigative Assistant OR                                     |              | 2   | 2   | 2   | 2   | 2   |
| Investigation Specialist                                       |              |     |     |     |     | 2   |
|  |              | 8.8 | 8.8 | 8.8 | 8.8 | 8.8 |
| <b>DISTRICT ATTORNEY/OCJP-ADA</b>                              | <b>70302</b> |     |     |     |     |     |
|  |              | 0   | 0   | 0   | 0   | 0   |
|  |              | 0   | 0   | 0   | 0   | 0   |
| <b>DA-DIVERSION (formerly 70303)</b>                           | <b>70308</b> |     |     |     |     |     |
| Community Care Case Manager                                    |              | 1   | 1   | 1   | 1   | 1   |
|  |              | 1   | 1   | 1   | 1   | 1   |
| <b>DA/SRVP GRANT</b>   | <b>70306</b> |     |     |     |     |     |
|  |              | 0   | 0   | 0   | 0   | 0   |
|  |              | 0   | 0   | 0   | 0   | 0   |
| <b>DA/SLESF (formerly 70307)</b>                               | <b>70309</b> |     |     |     |     |     |
| Alternative Sentencing Manager                                 |              | 1   | 1   | 1   | 1   | 1   |
| Community Care Case Manager                                    |              | 2   | 2   | 2   | 2   | 2   |
|  |              | 3   | 3   | 3   | 3   | 3   |
| <b>PUBLIC ADMINISTRATOR-D.A.</b>                               | <b>20432</b> |     |     |     |     |     |
| Department Fiscal Officer I/II OR                              |              | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Grant Compliance Officer                                       |              |     |     |     |     |     |
|  |              | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| <b>INTENSIVE DRUG OCJP-PROB.</b>                               | <b>20370</b> |     |     |     |     |     |
|  |              | 0   | 0   | 0   | 0   | 0   |
|  |              | 0   | 0   | 0   | 0   | 0   |
| <b>PROBATION</b>   | <b>20400</b> |     |     |     |     |     |
| Chief Probation Officer  |              | 1   | 1   | 1   | 1   | 1   |
| Supervising Deputy Probation Officer                           |              | 1   | 1   | 1   | 1   | 1   |
| Department Fiscal Officer I/II                                 |              | 1   | 1   | 1   | 1   | 1   |
| Management Analyst I/II  |              | 1   | 1   | 1   | 1   | 1   |
| Deputy Probation Officer I/II/III                              |              | 6   | 6   | 6   | 6   | 5   |
| Report Writer  |              | 0   | 0   | 0   | 0   | 0   |
| Probation Program Coordinator/Admin. Asst.                     |              | 0   | 0   | 0   | 0   | 0   |
| Detention Coordinator  |              | 0   | 0   | 0   | 0   | 0   |
| Probation Assistant  |              | 3   | 3   | 3   | 3   | 2   |
| Legal Services Assistant I/II OR                               |              | 3   | 3   | 3   | 3   | 3   |
| Administrative Assistant I/II OR                               |              |     |     |     |     |     |
| Office Assistant I/II/III                                      |              |     |     |     |     |     |
|  |              | 16  | 16  | 16  | 16  | 14  |
| <b>PROBATION INTENSIVE SUPERVISION</b>                         | <b>20402</b> |     |     |     |     |     |
|  |              | 0   | 0   | 0   | 0   | 0   |
|  |              | 0   | 0   | 0   | 0   | 0   |
| <b>PROBATION OFFENDER TREATMENT RECOVERY/ACT</b>               | <b>20403</b> |     |     |     |     |     |
|  |              | 0   | 0   | 0   | 0   | 0   |
|  |              | 0   | 0   | 0   | 0   | 0   |
| <b>PROBATION PRETRIAL</b>                                      | <b>20405</b> |     |     |     |     |     |
| Deputy Probation Officer I/II/III                              |              | 1   | 1   | 1   | 1   | 1   |
|  |              | 1   | 1   | 1   | 1   | 1   |
| <b>PROBATION- GRANT -ADULT HIGH RISK</b>                       | <b>20409</b> |     |     |     |     |     |
| Management Analyst I/II  |              | 0   | 0   | 0   | 0   | 0   |
| Probation Assistant  |              | 0   | 0   | 0   | 0   | 0   |
|  |              | 0   | 0   | 0   | 0   | 0   |
| <b>PROBATION YOUTH OFFENDER BLOCK GRANT</b>                    | <b>20415</b> |     |     |     |     |     |
| Management Analyst I/II  |              | 0   | 0   | 0   | 0   | 0   |
| Fiscal Officer I/II  |              | 0   | 0   | 0   | 0   | 0   |
| Probation Assistant  |              | 0   | 0   | 0   | 0   | 0   |
|  |              | 0   | 0   | 0   | 0   | 0   |

# POSITION ALLOCATION

|  |              |        |        |        |        |        |
|--|--------------|--------|--------|--------|--------|--------|
| <b>PROBATION - AB109</b>   | <b>20418</b> |        |        |        |        |        |
| Probation Officer I/II/III                                       |              | 0      | 0      | 0      | 0      | 0      |
|  |              | 0      | 0      | 0      | 0      | 0      |
| <b>VICTIM WITNESS - Probation</b>                                | <b>20420</b> |        |        |        |        |        |
| Victim/Witness Coordinator                                       |              | 1      | 1      | 1      | 1      | 1      |
| Victim/Witness Advocate  |              | 2      | 2      | 2      | 2      | 2      |
|  |              | 3      | 3      | 3      | 3      | 3      |
| <b>PUB. GUARDIAN/CONS./SOCIAL SERVE.</b>                         | <b>20430</b> |        |        |        |        |        |
| Chief Deputy Public Guardian/Conservator                         |              | 1      | 1      | 1      | 1      | 1      |
| Deputy Public Guardian/Conservator I/II                          |              | 0.5    | 0.5    | 0.5    | 0.5    | 0      |
|  |              | 1.5    | 1.5    | 1.5    | 1.5    | 1      |
| <b>SHERIFF</b>   | <b>70330</b> |        |        |        |        |        |
| Sheriff/Coroner  |              | 1      | 1      | 1      | 1      | 1      |
| Undersheriff   |              | 1      | 1      | 1      | 1      | 1      |
| Patrol Commander   |              | 1      | 1      | 1      | 1      | 1      |
| Sheriff Investigator Sergeant / Code Compliance Supervisor       |              | 1      | 1      | 1      | 1      | 1      |
| Sheriff's Special Operations Sergeant                            |              | 1      | 1      | 1      | 1      | 1      |
| Jail Commander   |              | 1      | 1      | 1      | 1      | 1      |
| Sheriff's Sergeant   |              | 5      | 5      | 5      | 5      | 5      |
| Sheriff's Investigator / Cannabis Code Compliance                |              | 1      | 1      | 1      | 1      | 1      |
| Sheriff's Investigator   |              | 2      | 2      | 2      | 2      | 2      |
| Deputy Sheriff II Communications Equipment Coordinator           |              | 1      | 1      | 1      | 1      | 1      |
| Deputy Sheriff I/II  |              | 15     | 15     | 15     | 15     | 15     |
| Sheriff Fiscal Officer I/II                                      |              | 2      | 2      | 2      | 2      | 2      |
| Communications Supervisor  |              | 1      | 1      | 1      | 1      | 1      |
| Sheriff's Office Manager   |              | 1      | 1      | 1      | 1      | 1      |
| Crime Analyst  |              | 0      | 0      | 0      | 0      | 0      |
| Sheriff Emergency Services & Training Coordinator                |              | 0      | 0      | 0      | 0      | 0      |
| Sheriff's Dispatcher I/II  |              | 8      | 8      | 8      | 8      | 8      |
| Sheriff Services Assistant I/II                                  |              | 3      | 3      | 3      | 3      | 3      |
|  |              | 45     | 45     | 45     | 45     | 45     |
| <b>SHERIFF - AB 109</b>  | <b>70362</b> |        |        |        |        |        |
| Correctional Officer I/II  |              | 2      | 2      | 2      | 2      | 2      |
| Deputy Sheriff I/II  |              | 2      | 2      | 2      | 2      | 2      |
|  |              | 4      | 4      | 4      | 4      | 4      |
| <b>JAIL</b>  | <b>70380</b> |        |        |        |        |        |
| Jail Commander   |              | 0      | 0      | 0      | 0      | 0      |
| Correctional Sergeant  |              | 5      | 5      | 5      | 5      | 5      |
| Correctional Officer I/II  |              | 15     | 15     | 15     | 15     | 15     |
|  |              | 20     | 20     | 20     | 20     | 20     |
| <b>JAIL - SB 678</b>   | <b>70388</b> |        |        |        |        |        |
| Correctional Officer I/II  |              | 0      | 0      | 0      | 0      | 0      |
| Deputy Sheriff I/II  |              | 0      | 0      | 0      | 0      | 0      |
|  |              | 0      | 0      | 0      | 0      | 0      |
| <b>COURT SECURITY</b>  | <b>70387</b> |        |        |        |        |        |
| Correctional Officer I/II  |              | 1      | 1      | 1      | 1      | 1      |
| Deputy Sheriff II  |              | 1      | 1      | 1      | 1      | 1      |
| Deputy Sheriff Sergeant  |              | 1      | 1      | 1      | 1      | 1      |
|  |              | 3      | 3      | 3      | 3      | 3      |
| <b>AGRICULTURAL COMMISSIONER</b>                                 | <b>20425</b> |        |        |        |        |        |
| Agricultural Commissioner/Sealer of Weights & Measures           |              | 1      | 1      | 1      | 1      | 1      |
| Deputy Agricultural Commissioner/Sealer of Weights & Measures OR |              | 2      | 2      | 2      | 3      | 3      |
| Agricultural Weights & Measures Inspector I/II/III OR            |              |        |        |        |        |        |
| Agricultural Weights & Measures Technician I/II/III              |              |        |        |        |        |        |
| Administrative Assistant I/II OR                                 |              | 1      | 1      | 1      | 1      | 1      |
| Agricultural & Standards Management Analyst I/II                 |              |        |        |        |        |        |
| New-AG Inspector I/II  |              |        |        |        | 1      | 0      |
|  |              | 4      | 4      | 4      | 6      | 5      |
| <b>CLERK-RECORDER</b>  | <b>20460</b> |        |        |        |        |        |
| County Clerk - Recorder  |              | 0.4279 | 0.4279 | 0.4279 | 0.4279 | 0.4279 |
| Assistant County Clerk/Recorder                                  |              | 0.4279 | 0.4279 | 0.4279 | 0.4279 | 0.4279 |
| Supervising Deputy Recorder                                      |              | 0      | 0      | 0      | 0      | 0      |
| Elections Specialist   |              | 0      | 0      | 0      | 0      | 0      |
| Elections Coordinator  |              | 0.25   | 0.25   | 0.25   | 0.25   | 0.25   |
| Lead Deputy Clerk/Recorder OR                                    |              | 2      | 2      | 2      | 2      | 2      |
| Deputy Clerk/Recorder I/II                                       |              |        |        |        |        |        |
|  |              | 3.1058 | 3.1058 | 3.1058 | 3.1058 | 3.1058 |
| <b>OFFICE OF EMERGENCY SERVICES</b>                              | <b>20470</b> |        |        |        |        |        |
| Director of Risk Management & Safety                             |              | 0      | 0      | 0      | 0      | 0      |
| Plumas County Office of Emergency Svcs - OES Mgr.                |              | 1      | 1      | 1      | 1      | 1      |
|  |              | 1      | 1      | 1      | 1      | 1      |

# POSITION ALLOCATION

|   |              |                 |                 |                 |                 |                 |
|---|--------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>BUILDING DEPARTMENT</b>                        | <b>20426</b> |                 |                 |                 |                 |                 |
| Director of Building Services                     |              | 1               | 1               | 1               | 1               | 1               |
| Assistant Building Official                       |              | 0               | 0               | 0               | 0               | 0               |
| Project Manager                                   |              | 0               | 0               | 0               | 0               | 0               |
| Senior Building Plancheck/Inspector OR            |              | 1               | 1               | 1               | 1               | 1               |
| Building Plancheck/Inspector OR                   |              |                 |                 |                 |                 |                 |
| Plans Examiner I/II                               |              |                 |                 |                 |                 |                 |
| Senior Building Inspector OR                      |              | 2               | 2               | 2               | 3               | 2               |
| Building Inspector I/II                           |              |                 |                 |                 |                 |                 |
| Senior Permit Technician OR                       |              | 3               | 3               | 3               | 3               | 2               |
| Permit Technician                                 |              |                 |                 |                 |                 |                 |
| Department Fiscal Officer I/II                    |              | 0.5             | 0.5             | 0.5             | 0.7             | 0.35            |
| Administrative Assistant I/II                     |              | 1               | 1               | 1               | 1               | 1               |
|   |              | 8.5             | 8.5             | 8.5             | 9.7             | 7.35            |
| <b>PLANNING DEPARTMENT</b>                        | <b>20490</b> |                 |                 |                 |                 |                 |
| Planning Director                                 |              | 1               | 1               | 1               | 1               | 1               |
| Assistant Planning Director                       |              | 1               | 1               | 1               | 1               | 1               |
| Senior Planner OR                                 |              | 2               | 2               | 2               | 2               | 2               |
| Associate Planner OR                              |              |                 |                 |                 |                 |                 |
| Assistant Planner                                 |              |                 |                 |                 |                 |                 |
| Executive Assistant - Planning                    |              | 0               | 0               | 0               | 1               | 1               |
| Department Fiscal Officer I/II                    |              | 0.4             | 0.4             | 0.4             | 1.4             | 0.5             |
| Administrative Assistant I/II                     |              | 0               | 0               | 0               | 0               | 0               |
|   |              | 4.4             | 4.4             | 4.4             | 6.4             | 5.5             |
| <b>CODE ENFORCEMENT</b>                           | <b>20450</b> |                 |                 |                 |                 |                 |
| ChiefCode Enforcement Officer                     |              | 1               | 1               | 1               | 1               | 1               |
| Code Enforcement Officer                          |              | 1               | 1               | 1               | 1               | 1               |
| Department Fiscal Officer I/II                    |              | 0               | 0               | 0               | 0               | 0.1             |
|   |              | 2               | 2               | 2               | 2               | 2.1             |
| <b>GIS DEPARTMENT</b>                             | <b>20510</b> |                 |                 |                 |                 |                 |
| Geographic Information Systems Coordinator        |              | 1               | 1               | 1               | 1               | 1               |
| Geographic Information System Planner I/II OR     |              | 0               | 0               | 0               | 0               | 0               |
| Planning Technician                               |              |                 |                 |                 |                 |                 |
| Department Fiscal Officer I/II                    |              | 0.1             | 0.1             | 0.1             | 0.6             | 0.05            |
|   |              | 1.1             | 1.1             | 1.1             | 1.6             | 1.05            |
|   |              |                 |                 |                 |                 |                 |
|   |              |                 |                 |                 |                 |                 |
| <b>PUBLIC PROTECTION TOTALS</b>                   |              | <b>139.6058</b> | <b>139.6058</b> | <b>139.6058</b> | <b>145.3058</b> | <b>138.1058</b> |
| <b>PUBLIC WORKS AND FACILITIES</b>                |              |                 |                 |                 |                 |                 |
| <b>PUBLIC WORKS DEPARTMENT</b>                    | <b>20521</b> |                 |                 |                 |                 |                 |
| Director of Public Works                          |              | 1               | 1               | 1               | 1               | 1               |
| Assistant Director of Public Works                |              | 1               | 1               | 1               | 1               | 1               |
| Deputy Director of Public Works                   |              | 1               | 1               | 1               | 1               | 1               |
| Associate Engineer OR                             |              | 3               | 3               | 3               | 3               | 3               |
| Solid Waste Program Manager/Associate Engineer OR |              |                 |                 |                 |                 |                 |
| Assistant Engineer OR                             |              |                 |                 |                 |                 |                 |
| Engineering Technician I/II                       |              |                 |                 |                 |                 |                 |
| Senior Engineering Technician                     |              | 1               | 1               | 1               | 1               | 1               |
| Equipment Maintenance Supervisor                  |              | 1               | 1               | 1               | 1               | 1               |
| Principal Transportation Planner                  |              | 1               | 1               | 1               | 1               | 1               |
| Public Works Administrative Services Officer      |              | 1               | 1               | 1               | 1               | 1               |
| Public Works Fiscal Off/Adm Serv.Manager          |              | 0               | 0               | 0               | 0               | 0               |
| Lead Power Equipment Mechanic                     |              | 1               | 1               | 1               | 1               | 1               |
| Public Works Maintenance Supervisor               |              | 6               | 6               | 6               | 6               | 6               |
| Power Equipment Mechanic I/II OR                  |              | 6               | 6               | 6               | 6               | 6               |
| Mechanic/Shop Technician                          |              |                 |                 |                 |                 |                 |
| Equipment Service Worker                          |              | 1               | 1               | 1               | 1               | 1               |
| Public Works Maintenance Leadworker               |              | 6               | 6               | 6               | 6               | 6               |
| Welder  |              | 1               | 1               | 1               | 1               | 1               |
| Public Works Maintenance Worker I/II/III          |              | 24              | 24              | 24              | 24              | 24              |
| Fiscal & Technical Services Assistant I/II/III    |              | 2               | 2               | 2               | 2               | 2               |
| Engineering Aide                                  |              | 0               | 0               | 0               | 0               | 0               |
|   |              | 57              | 57              | 57              | 57              | 57              |
| <b>FLOOD CONTROL PROGRAM</b>                      | <b>26103</b> |                 |                 |                 |                 |                 |
| General Manager                                   |              | 0               | 0               | 0               | 0               | 0               |
|   |              | 0               | 0               | 0               | 0               | 0               |

# POSITION ALLOCATION

|   |                          |               |               |               |               |               |
|---|--------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>AIRPORTS (A Division of Facility Services)</b>       | <b>20891</b>             |               |               |               |               |               |
| Director of Facility Services                           |                          | 0.17          | 0.17          | 0.17          | 0.17          | 0.17          |
| Airport Manager   |                          | 1.625         | 1.625         | 1.625         | 1.625         | 1.625         |
| Project Manager   |                          | 0             | 0             | 0             | 0             | 0             |
| Geographic Information System Planner II                |                          | 0             | 0             | 0             | 0             | 0             |
|   |                          | 1.795         | 1.795         | 1.795         | 1.795         | 1.795         |
| <b>PUBLIC WAYS AND FACILITIES TOTALS</b>                |                          | <b>58.795</b> | <b>58.795</b> | <b>58.795</b> | <b>58.795</b> | <b>58.795</b> |
| <b>PUBLIC ASSISTANCE</b>                                |                          |               |               |               |               |               |
| <b>VETERANS' SERVICE (A Division of Public Health)</b>  | <b>20640</b>             |               |               |               |               |               |
| Division Director Veterans Service Officer              |                          | 1             | 1             | 1             | 1             | 1             |
| Veterans Service Representative I/II OR                 |                          | 1.5           | 1.5           | 1.5           | 1.5           | 1.5           |
| Administrative Assistant I/II                           |                          |               |               |               |               |               |
|   |                          | 2.5           | 2.5           | 2.5           | 2.5           | 2.5           |
| <b>SENIOR SERVICES (A Division of Public Health)</b>    | <b>20480 &amp; 20830</b> |               |               |               |               |               |
| Senior Services Division Director                       |                          | 1             | 1             | 1             | 1             | 1             |
| Office Supervisor                                       |                          | 0             | 0             | 0             | 0             | 0             |
| Department Fiscal Officer I/II OR                       |                          | 0             | 0             | 0             | 0             | 0             |
| Grant Compliance Officer                                |                          |               |               |               |               |               |
| Office Assistant I/II/III                               |                          | 1             | 1             | 1             | 1             | 1             |
| Driver I/II/III   |                          | 2.8           | 2.8           | 2.8           | 2.8           | 2.8           |
| Site Manager  |                          | 2.75          | 2.75          | 2.75          | 2.75          | 2.75          |
| Head Cook   |                          | 2.625         | 2.625         | 2.625         | 2.625         | 2.625         |
| Assistant Cook  |                          | 2.125         | 2.125         | 2.125         | 2.125         | 2.125         |
|   |                          | 12.3          | 12.3          | 12.3          | 12.3          | 12.3          |
| <b>SOCIAL SERVICES</b>                                  | <b>70590</b>             |               |               |               |               |               |
| Social Services Director/Pub. Guardian/Pub. Conservator |                          | 1             | 1             | 1             | 1             | 1             |
| Deputy Director/SS Program Manager                      |                          | 1             | 1             | 1             | 1             | 1             |
| Staff Services Manager                                  |                          | 1             | 1             | 1             | 1             | 1             |
| Childrens Services Coordinator                          |                          | 0             | 0             | 0             | 0             | 0             |
| Program Manager I/II                                    |                          | 1             | 1             | 1             | 1             | 1             |
| Social Services Supervisor I/II                         |                          | 2             | 2             | 2             | 2             | 2             |
| Welfare Fraud Investigator I/II                         |                          | 1             | 1             | 1             | 1             | 1             |
| Employment and Training Supervisor                      |                          | 1             | 1             | 1             | 1             | 1             |
| Systems Support Analyst                                 |                          | 0             | 0             | 0             | 0             | 0             |
| Staff Services Analyst I/II                             |                          | 2             | 2             | 2             | 2             | 2             |
| Senior Social Worker A/B                                |                          | 2             | 2             | 2             | 2             | 2             |
| Social Worker I/II/III                                  |                          | 7             | 7             | 7             | 7             | 7             |
| Eligibility Specialist Supervisor                       |                          | 1             | 1             | 1             | 1             | 1             |
| Employment and Training Worker I/II/III                 |                          | 3             | 3             | 3             | 3             | 3             |
| Legal Services Assistant I/II                           |                          | 0             | 0             | 0             | 0             | 0             |
| Information Systems Technician                          |                          | 1             | 1             | 1             | 1             | 1             |
| Office Supervisor                                       |                          | 2             | 2             | 2             | 2             | 2             |
| Eligibility Specialist I/II/III                         |                          | 8             | 8             | 8             | 8             | 8             |
| Social Services Aide                                    |                          | 2             | 2             | 2             | 2             | 2             |
| Staff Services Specialist                               |                          | 1             | 1             | 1             | 1             | 1             |
| Fiscal and Technical Services Assistant I/II/III        |                          | 2             | 2             | 2             | 2             | 2             |
| Office Assistant I/II/III                               |                          | 2             | 2             | 2             | 2             | 2             |
|   |                          | 41            | 41            | 41            | 41            | 41            |
| <b>PUBLIC ASSISTANCE TOTALS</b>                         |                          | <b>55.8</b>   | <b>55.8</b>   | <b>55.8</b>   | <b>55.8</b>   | <b>55.8</b>   |
| <b>HEALTH AND SANITATION</b>                            |                          |               |               |               |               |               |
| <b>ENVIRONMENTAL HEALTH</b>                             | <b>20550</b>             |               |               |               |               |               |
| Environmental Health Director                           |                          | 1             | 1             | 1             | 1             | 1             |
| Senior Environmental Health Specialist                  |                          | 0             | 0             | 0             | 0             | 0             |
| Environmental Health Specialist I/II/III OR             |                          | 4             | 4             | 4             | 5             | 4             |
| Hazardous Materials Specialist I/II/III                 |                          |               |               |               |               |               |
| Environmental Health Technician I/II                    |                          | 2             | 2             | 2             | 2             | 2             |
| Environmental Health Aide                               |                          | 0             | 0             | 0             | 0             | 0             |
| Administrative Assistant I/II                           |                          | 0             | 0             | 0             | 0             | 0             |
| Office Assistant I/II/III                               |                          | 0             | 0             | 0             | 0             | 0             |
|   |                          | 7             | 7             | 7             | 8             | 7             |
| <b>PUBLIC HEALTH-STATE AID</b>                          | <b>70559</b>             |               |               |               |               |               |
| Public Health Program Division Chief                    |                          | 0.025         | 0.025         | 0.025         | 0.025         | 0.025         |
| Health Education Coordinator I/II OR                    |                          | 0.55          | 0.55          | 0.55          | 0.55          | 0.55          |
| Health Education Specialist OR                          |                          |               |               |               |               |               |
| Community Outreach Coordinator                          |                          |               |               |               |               |               |
| Public Health Nurse I/II/III OR                         |                          | 0             | 0             | 0             | 0             | 0             |
| Registered Nurse I/II OR                                |                          |               |               |               |               |               |
| Licensed Vocational Nurse I/II                          |                          |               |               |               |               |               |
| HIV Specialty Clinic Therapist                          |                          | 0             | 0             | 0             | 0             | 0             |

# POSITION ALLOCATION

|  |              |        |        |        |        |        |
|--|--------------|--------|--------|--------|--------|--------|
| <b>PUBLIC HEALTH-STATE AID - continued</b>       |              |        |        |        |        |        |
| Department Fiscal Officer I/II OR                |              | 0.11   | 0.11   | 0.11   | 0.11   | 0.11   |
| Management Analyst I/II OR                       |              |        |        |        |        |        |
| Grant Compliance Officer OR                      |              |        |        |        |        |        |
| PH Administrative Services Officer               |              |        |        |        |        |        |
|  |              | 0.685  | 0.685  | 0.685  | 0.685  | 0.685  |
| <b>PUBLIC HEALTH</b>                             | <b>70560</b> |        |        |        |        |        |
| Public Health Director                           |              | 1      | 1      | 1      | 1      | 1      |
| Assistant Public Health Director                 |              | 1      | 1      | 1      | 1      | 1      |
| Director of Nursing                              |              | 0.69   | 0.69   | 0.69   | 0.69   | 0.69   |
| Public Health Program Division Chief             |              | 0.975  | 0.975  | 0.975  | 0.975  | 1.875  |
| Physicians Assistant OR                          |              | 1      | 1      | 1      | 1      | 1      |
| Nurse Practitioner                               |              |        |        |        |        |        |
| Public Health Nurse I/II/III OR                  |              | 8.07   | 8.07   | 8.07   | 8.07   | 8.07   |
| Registered Nurse I/II OR                         |              |        |        |        |        |        |
| Licensed Vocational Nurse I/II                   |              |        |        |        |        |        |
| Registered Dental Assistant I/II                 |              | 0      | 0      | 0      | 0      | 0      |
| HIV Specialty Clinic Therapist                   |              | 0      | 0      | 0      | 0      | 0      |
| Health Education Coordinator I/II OR             |              | 12.025 | 12.025 | 12.025 | 12.025 | 12.025 |
| Health Education Specialist OR                   |              |        |        |        |        |        |
| Community Outreach Coordinator                   |              |        |        |        |        |        |
| Epidemiologist                                   |              | 1      | 1      | 1      | 1      | 1      |
| Public Health Database Analyst                   |              | 2      | 2      | 2      | 2      | 2      |
| Public Health Emergency Preparedness Coordinator |              | 0.8    | 0.8    | 0.8    | 0.8    | 0.8    |
| Mentoring Coordinator                            |              | 0      | 0      | 0      | 0      | 0      |
| Department Fiscal Officer I/II OR                |              | 3.89   | 3.89   | 3.89   | 3.89   | 3.89   |
| Management Analyst I/II OR                       |              |        |        |        |        |        |
| Grant Compliance Officer OR                      |              |        |        |        |        |        |
| PH Administrative Services Officer               |              |        |        |        |        |        |
| Office Supervisor                                |              | 1      | 1      | 1      | 1      | 1      |
| Administrative Assistant I/II OR                 |              | 2.75   | 2.75   | 2.75   | 2.75   | 3.75   |
| Office Assistant I/II/III OR                     |              |        |        |        |        |        |
| Fiscal and Technical Services Assistant I/II/III |              |        |        |        |        |        |
|  |              | 36.2   | 36.2   | 36.2   | 36.2   | 38.1   |
| <b>CDC BASE/PAN FLUE</b>                         | <b>70561</b> |        |        |        |        |        |
| Director of Nursing                              |              | 0.18   | 0.18   | 0.18   | 0.18   | 0.18   |
| Assistant Public Health Director                 |              | 0      | 0      | 0      | 0      | 0      |
| Public Health Program Division Chief             |              | 0      | 0      | 0      | 0      | 0.1    |
| Public Health Nurse I/II/III OR                  |              | 0      | 0      | 0      | 0      | 0      |
| Registered Nurse I/II OR                         |              |        |        |        |        |        |
| Licensed Vocational Nurse I/II                   |              |        |        |        |        |        |
| Health Education Coordinator I/II OR             |              | 0.35   | 0.35   | 0.35   | 0.35   | 0.35   |
| Health Education Specialist OR                   |              |        |        |        |        |        |
| Community Outreach Coordinator                   |              |        |        |        |        |        |
| Public Health Emergency Preparedness Coordinator |              | 0.1    | 0.1    | 0.1    | 0.1    | 0.1    |
| Department Fiscal Officer I/II OR                |              | 0      | 0      | 0      | 0      | 0      |
| Grant Compliance Officer OR                      |              |        |        |        |        |        |
| Management Analyst I/II OR                       |              |        |        |        |        |        |
| PH Administrative Services Officer               |              |        |        |        |        |        |
|  |              | 0.63   | 0.63   | 0.63   | 0.63   | 0.73   |
| <b>CHILDREN AND FAMILIES COMMISSION</b>          | <b>70562</b> |        |        |        |        |        |
| Grants Compliance Officer                        |              | 0      | 0      | 0      | 0      | 0      |
| Administrative Assistant I/II                    |              | 0      | 0      | 0      | 0      | 0      |
| Family Care Coordinator (contracted)             |              | 0.5    | 0.5    | 0.5    | 0.5    | 0.5    |
| Executive Director (contracted)                  |              | 1      | 1      | 1      | 1      | 1      |
|  |              | 1.5    | 1.5    | 1.5    | 1.5    | 1.5    |
| <b>HPP 70566</b>                                 | <b>70566</b> |        |        |        |        |        |
| Director of Nursing                              |              | 0.13   | 0.13   | 0.13   | 0.13   | 0.13   |
| Assistant Public Health Director                 |              | 0      | 0      | 0      | 0      | 0      |
| Public Health Nurse I/II/III OR                  |              | 0      | 0      | 0      | 0      | 0      |
| Registered Nurse I/II OR                         |              |        |        |        |        |        |
| Licensed Vocational Nurse I/II                   |              |        |        |        |        |        |
| Health Education Coordinator I/II OR             |              | 0.4    | 0.4    | 0.4    | 0.4    | 0.4    |
| Health Education Specialist OR                   |              |        |        |        |        |        |
| Community Outreach Coordinator                   |              |        |        |        |        |        |
| Public Health Emergency Preparedness Coordinator |              | 0.1    | 0.1    | 0.1    | 0.1    | 0.1    |
| Department Fiscal Officer I/II OR                |              | 0      | 0      | 0      | 0      | 0      |
| Grant Compliance Officer OR                      |              |        |        |        |        |        |
| Management Analyst I/II OR                       |              |        |        |        |        |        |
| PH Administrative Services Officer               |              |        |        |        |        |        |
|  |              | 0.63   | 0.63   | 0.63   | 0.63   | 0.63   |

# POSITION ALLOCATION

|  |              |      |      |      |      |      |
|--|--------------|------|------|------|------|------|
| <b>BEHAVIORAL HEALTH</b>                         | <b>70570</b> |      |      |      |      |      |
| Behavioral Health Director                       |              | 1    | 1    | 1    | 1    | 1    |
| Behavioral Health Deputy Director                |              | 0    | 0    | 0    | 0    | 0    |
| BH Quality Improvement Compliance Manager        |              | 1    | 1    | 1    | 1    | 1    |
| BH Unit Supervisor                               |              | 1.5  | 1.5  | 1.5  | 1.5  | 1.5  |
| BH Unit Supervisor - Nursing                     |              | 1    | 1    | 1    | 1    | 1    |
| AOD Programs Clinician - Supervisor              |              | 0    | 0    | 0    | 0    | 0    |
| Management Analyst I/II                          |              | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  |
| BH Therapist I/II OR Senior                      |              | 6.2  | 6.2  | 6.2  | 6.2  | 6.2  |
| DIC Therapist                                    |              | 0    | 0    | 0    | 0    | 0    |
| BH Case Management Specialist I/II OR Senior     |              | 8.3  | 8.3  | 8.3  | 8.3  | 8.3  |
| Psychiatrist/Medical Director                    |              | 0    | 0    | 0    | 0    | 0    |
| BH LVN I/II OR                                   |              | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 |
| BH RN I/II OR                                    |              |      |      |      |      |      |
| BH Psychiatric Nurse I/II OR                     |              |      |      |      |      |      |
| BH Nurse Practitioner                            |              |      |      |      |      |      |
| DIC LVN I/II OR                                  |              | 0    | 0    | 0    | 0    | 0    |
| DIC RN I/II                                      |              |      |      |      |      |      |
| BH Administrative Services Officer               |              | 1    | 1    | 1    | 1    | 1    |
| BH Department Fiscal Officer I/II OR             |              | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  |
| Management Analyst I/II                          |              |      |      |      |      |      |
| BH Systems Analyst OR                            |              | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 |
| Information System Technician                    |              |      |      |      |      |      |
| Continuing Care Coordinator                      |              | 1    | 1    | 1    | 1    | 1    |
| Lead Residential Care Facility Attendant         |              | 0    | 0    | 0    | 0    | 0    |
| Office Supervisor                                |              | 1    | 1    | 1    | 1    | 1    |
| BH Administrative Assistant I/II                 |              | 1.5  | 1.5  | 1.5  | 1.5  | 1.5  |
| BH Clinical Records Specialist                   |              | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  |
| BH Supervising Site Coordinator                  |              | 0    | 0    | 0    | 0    | 0    |
| BH Site Coordinator-DIC                          |              | 0    | 0    | 0    | 0    | 0    |
| BH Site Coordinator-Quincy                       |              | 0    | 0    | 0    | 0    | 0    |
| BH Supervising Site Coordinator                  | <b>70571</b> | 1    | 1    | 1    | 1    | 1    |
| BH Site Coordinator-DIC OR                       |              | 3    | 3    | 3    | 3    | 3    |
| BH Site Coordinator-Chester OR                   |              |      |      |      |      |      |
| BH Site Coordinator-Greenville OR                |              |      |      |      |      |      |
| BH Site Coordinator-Portola                      |              |      |      |      |      |      |
| BH Support Services Coordinator                  |              | 0    | 0    | 0    | 0    | 0    |
| MHSA Coordinator                                 |              | 1    | 1    | 1    | 1    | 1    |
| Management Analyst I/II                          |              | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Behavioral Health Therapist I/II or Senior       |              | 2    | 2    | 2    | 2    | 2    |
| Crisis Team BH Therapist -Senior                 |              | 0    | 0    | 0    | 0    | 0    |
| BH Case Management Specialist I/II OR Senior     |              | 3    | 3    | 3    | 3    | 3    |
| Crisis Case Management Specialist I/II OR Senior |              | 0    | 0    | 0    | 0    | 0    |
| BH Support Services Tech I/II                    |              | 2    | 2    | 2    | 2    | 2    |
| BH Administrative Assistant I/II                 |              | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  |
| BH Quality Assurance Coordinator                 |              | 0    | 0    | 0    | 0    | 0    |
| BH Systems Analyst OR                            |              | 0.2  | 0.2  | 0.2  | 0.2  | 0.2  |
| Information System Technician                    |              |      |      |      |      |      |
| BH Clinical Records Specialist                   |              | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  |
| Residential Care Facility Attendant              |              | 0    | 0    | 0    | 0    | 0    |
| BH Unit Supervisor                               | <b>70575</b> | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  |
| Management Analyst I/II                          |              | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| BH Systems Analyst OR                            |              | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 |
| Information System Technician                    |              |      |      |      |      |      |
| Behavioral Health Therapist I/II or Senior       |              | 0.55 | 0.55 | 0.55 | 0.55 | 0.55 |
| BH Case Management Specialist I/II OR Senior     |              | 0.7  | 0.7  | 0.7  | 0.7  | 0.7  |
| <b>BEHAVIORAL HEALTH - Continued</b>             | <b>70575</b> |      |      |      |      |      |
| BH LVN I/II OR                                   |              | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| BH RN I/II OR                                    |              |      |      |      |      |      |
| BH Psychiatric Nurse I/II OR                     |              |      |      |      |      |      |
| BH Nurse Practitioner                            |              |      |      |      |      |      |
| BH Unit Supervisor                               | <b>70578</b> | 0    | 0    | 0    | 0    | 0    |
| BH AOD Administrator                             | <b>70580</b> | 1    | 1    | 1    | 1    | 1    |
| Behavioral Health Therapist I/II or Senior       |              | 0.25 | 0.25 | 0.25 | 0.25 | 2.25 |
| BH Case Management Specialist I/II OR Senior     |              | 1    | 1    | 1    | 1    | 1    |
| BH Department Fiscal Officer I/II OR             |              | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  |
| Management Analyst I/II                          |              |      |      |      |      |      |
| BH Systems Analyst OR                            |              | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  |
| Information System Technician                    |              |      |      |      |      |      |
| MHSA Coordinator                                 |              | 0    | 0    | 0    | 0    | 0    |
| BH Administrative Assistant I/II                 |              | 0    | 0    | 0    | 0    | 0    |

# POSITION ALLOCATION

|   |       |                |                |                |                |                |
|---|-------|----------------|----------------|----------------|----------------|----------------|
| Continuing Care Coordinator                       | 70574 | 0              | 0              | 0              | 0              | 0              |
| Sierra House Residential Care Facility Supervisor |       | 0              | 0              | 0              | 0              | 0              |
| Lead Residential Care Facility Attendant          |       | 0              | 0              | 0              | 0              | 0              |
| Residential Care Facility Attendant               |       | 0              | 0              | 0              | 0              | 0              |
|   |       | 48             | 48             | 48             | 48             | 50             |
| <b>HEALTH AND SANITATION TOTALS</b>               |       | <b>94.645</b>  | <b>94.645</b>  | <b>94.645</b>  | <b>95.645</b>  | <b>98.645</b>  |
| <b>EDUCATION</b>                                  |       |                |                |                |                |                |
| <b>LIBRARY</b>                                    |       | <b>20670</b>   |                |                |                |                |
| County Librarian                                  |       | 0.5            | 0.5            | 0.5            | 0.5            | 0.5            |
| Librarian   |       | 0              | 0              | 0              | 0              | 0              |
| Fiscal & Technical Services Asst. I/II/III        |       | 1              | 1              | 1              | 1              | 1              |
| Branch Library Assistant I/II                     |       | 1.726          | 1.726          | 1.726          | 1.726          | 1.726          |
| Library Technician OR                             |       | 2.5            | 2.5            | 2.5            | 2.5            | 2.5            |
| Library Aide                                      |       |                |                |                |                |                |
|   |       | 5.726          | 5.726          | 5.726          | 5.726          | 5.726          |
| <b>LITERACY</b>                                   |       | <b>20675</b>   |                |                |                |                |
| County Librarian                                  |       | 0.5            | 0.5            | 0.5            | 0.5            | 0.5            |
| Librarian   |       | 0              | 0              | 0              | 0              | 0              |
| Lib./Literacy Program Coordinator                 |       | 0              | 0              | 0              | 0              | 0              |
| Lib./Literacy Program Assistant I/II              |       | 1.45           | 1.45           | 1.45           | 1.45           | 1.45           |
| Library Literacy Clerk                            |       | 0              | 0              | 0              | 0              | 0              |
|   |       | 1.95           | 1.95           | 1.95           | 1.95           | 1.95           |
| <b>SIERRA COUNTY LITERACY</b>                     |       | <b>20678</b>   |                |                |                |                |
| Literacy Program Coordinator                      |       | 0              | 0              | 0              | 0              | 0              |
| Literacy Program Assistant                        |       | 0              | 0              | 0              | 0              | 0              |
|   |       | 0              | 0              | 0              | 0              | 0              |
| <b>FARM ADVISOR</b>                               |       | <b>20680</b>   |                |                |                |                |
| Administrative Assistant I/II                     |       | 1              | 1              | 1              | 1              | 1              |
| 4H Program Asst.                                  |       | 0              | 0              | 0              | 0              | 0              |
| Office Assistant I/II/III                         |       | 0              | 0              | 0              | 0              | 0              |
|   |       | 1              | 1              | 1              | 1              | 1              |
| <b>EDUCATION TOTALS</b>                           |       | <b>8.676</b>   | <b>8.676</b>   | <b>8.676</b>   | <b>8.676</b>   | <b>8.676</b>   |
| <b>RECREATION AND CULTURE</b>                     |       |                |                |                |                |                |
| <b>MUSEUM</b>                                     |       | <b>20780</b>   |                |                |                |                |
| Museum Director                                   |       | 1              | 1              | 1              | 1              | 1              |
| Assistant Museum Director OR                      |       | 1              | 1              | 1              | 1              | 1              |
| Museum Registrar                                  |       |                |                |                |                |                |
|   |       | 2              | 2              | 2              | 2              | 2              |
| <b>RECREATION AND CULTURE TOTALS</b>              |       | <b>2</b>       | <b>2</b>       | <b>2</b>       | <b>2</b>       | <b>2</b>       |
| <b>GRAND TOTALS:</b>                              |       | <b>418.246</b> | <b>418.246</b> | <b>418.246</b> | <b>428.946</b> | <b>421.746</b> |

# PAY SCHEDULES

EXHIBIT A

County of Plumas  
Pay Schedule

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; revised as of 01/01/2024 per Resolution Number 2024-XXXX,  
and adopted by the Board as of 06/25/2024 per Resolution Number 2024-XXXX

CONFIDENTIAL EMPLOYEE UNIT

| Job Title                              | HOURLY RATE |         |         |         |         |         |         |         |         |         |
|--|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|  | STEP 1      | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      |
| ACCOUNTANT                             | \$21.17     | \$22.23 | \$23.35 | \$24.52 | \$25.75 | \$27.05 | \$28.41 | \$29.83 | \$31.33 | \$32.90 |
| ACCOUNTANT AUDITOR 1                   | \$23.93     | \$25.13 | \$26.39 | \$27.72 | \$29.11 | \$30.56 | \$32.09 | \$33.71 | \$35.38 | \$37.17 |
| ACCOUNTANT AUDITOR 2                   | \$26.37     | \$27.69 | \$29.09 | \$30.54 | \$32.07 | \$33.69 | \$35.36 | \$37.13 | \$39.01 | \$40.95 |
| ASSISTANT AUDITOR/CONTROLLER           | \$30.51     | \$32.03 | \$33.64 | \$35.33 | \$37.10 | \$38.98 | \$40.92 | \$42.97 | \$45.12 | \$47.38 |
| ASST RISK MGR/OCC SAFETY & HEALTH SPEC | \$28.55     | \$29.98 | \$31.47 | \$33.05 | \$34.72 | \$36.45 | \$38.28 | \$40.21 | \$42.20 | \$44.32 |
| CHIEF DEPUTY AUDITOR                   | \$29.10     | \$30.55 | \$32.08 | \$33.70 | \$35.37 | \$37.16 | \$39.03 | \$40.97 | \$43.04 | \$45.20 |
| CLERK OF THE BOARD                     | \$28.03     | \$29.44 | \$30.91 | \$32.45 | \$34.07 | \$35.78 | \$37.57 | \$39.45 | \$41.42 | \$43.50 |
| DEPUTY COUNTY COUNSEL 1                | \$38.24     | \$40.15 | \$42.17 | \$44.29 | \$46.50 | \$48.82 | \$51.27 | \$53.83 | \$56.52 | \$59.35 |
| DEPUTY COUNTY COUNSEL 2                | \$42.63     | \$44.76 | \$47.00 | \$49.35 | \$51.82 | \$54.41 | \$57.13 | \$59.99 | \$62.99 | \$66.13 |
| DEPUTY COUNTY COUNSEL 3                | \$47.95     | \$50.35 | \$52.87 | \$55.51 | \$58.29 | \$61.20 | \$64.27 | \$67.48 | \$70.85 | \$74.39 |
| FISCAL SUPPORT COORDINATOR             | \$19.94     | \$20.95 | \$21.99 | \$23.10 | \$24.27 | \$25.48 | \$26.76 | \$28.12 | \$29.53 | \$31.00 |
| HR PAYROLL SPECIALIST 1                | \$23.08     | \$24.24 | \$25.47 | \$26.74 | \$28.09 | \$29.50 | \$30.96 | \$32.53 | \$34.16 | \$35.88 |
| HR PAYROLL SPECIALIST 2                | \$25.45     | \$26.73 | \$28.08 | \$29.49 | \$30.95 | \$32.52 | \$34.15 | \$35.87 | \$37.66 | \$39.56 |
| HUMAN RESOURCES ANALYST 1              | \$23.92     | \$25.12 | \$26.38 | \$27.71 | \$29.10 | \$30.55 | \$32.08 | \$33.70 | \$35.37 | \$37.16 |
| HUMAN RESOURCES ANALYST 2              | \$26.37     | \$27.69 | \$29.09 | \$30.54 | \$32.07 | \$33.69 | \$35.36 | \$37.13 | \$39.01 | \$40.95 |
| HUMAN RESOURCES TECHNICIAN 1           | \$18.54     | \$19.47 | \$20.45 | \$21.47 | \$22.55 | \$23.67 | \$24.86 | \$26.12 | \$27.42 | \$28.79 |
| HUMAN RESOURCES TECHNICIAN 2           | \$20.45     | \$21.47 | \$22.55 | \$23.67 | \$24.86 | \$26.12 | \$27.42 | \$28.79 | \$30.25 | \$31.77 |
| HUMAN RESOURCES TECHNICIAN 3           | \$21.69     | \$22.77 | \$23.91 | \$25.11 | \$26.37 | \$27.69 | \$29.09 | \$30.54 | \$32.07 | \$33.69 |
| LEAD FISCAL & TECH SERV ASST           | \$17.68     | \$18.57 | \$19.50 | \$20.48 | \$21.52 | \$22.59 | \$23.72 | \$24.91 | \$26.16 | \$27.48 |
| MANAGEMENT ANALYST 1                   | \$23.92     | \$25.12 | \$26.38 | \$27.71 | \$29.10 | \$30.55 | \$32.08 | \$33.70 | \$35.37 | \$37.16 |
| MANAGEMENT ANALYST 2                   | \$26.37     | \$27.69 | \$29.09 | \$30.54 | \$32.07 | \$33.69 | \$35.36 | \$37.13 | \$39.01 | \$40.95 |
| NETWORK/EDR ADMINISTRATOR              | \$29.31     | \$30.79 | \$32.33 | \$33.96 | \$35.66 | \$37.45 | \$39.33 | \$41.29 | \$43.35 | \$45.52 |
| OFFICE OF EMERGENCY SERVICES-OES MGR.  | \$29.15     | \$30.61 | \$32.14 | \$33.75 | \$35.45 | \$37.23 | \$39.09 | \$41.04 | \$43.10 | \$45.26 |
| PARALEGAL 1                            | \$23.08     | \$24.24 | \$25.47 | \$26.74 | \$28.09 | \$29.50 | \$30.96 | \$32.53 | \$34.16 | \$35.88 |
| PARALEGAL 2                            | \$25.45     | \$26.73 | \$28.08 | \$29.49 | \$30.95 | \$32.52 | \$34.15 | \$35.87 | \$37.66 | \$39.56 |
| PARALEGAL 3                            | \$29.17     | \$30.64 | \$32.17 | \$33.79 | \$35.49 | \$37.27 | \$39.14 | \$41.11 | \$43.16 | \$45.33 |
| PAYROLL SPECIALIST 1                   | \$23.08     | \$24.24 | \$25.47 | \$26.74 | \$28.09 | \$29.50 | \$30.96 | \$32.53 | \$34.16 | \$35.88 |
| PAYROLL SPECIALIST 2                   | \$25.45     | \$26.73 | \$28.08 | \$29.49 | \$30.95 | \$32.52 | \$34.15 | \$35.87 | \$37.66 | \$39.56 |
| SAAS SYSTEMS ADMINISTRATOR             | \$31.57     | \$33.15 | \$34.81 | \$36.56 | \$38.39 | \$40.31 | \$42.33 | \$44.45 | \$46.67 | \$49.00 |
| SYSTEMS ANALYST 1                      | \$27.72     | \$29.11 | \$30.56 | \$32.09 | \$33.71 | \$35.38 | \$37.17 | \$39.05 | \$40.99 | \$43.06 |
| SYSTEMS ANALYST 2                      | \$30.51     | \$32.03 | \$33.64 | \$35.33 | \$37.10 | \$38.98 | \$40.92 | \$42.97 | \$45.12 | \$47.38 |

# PAY SCHEDULES

**County of Plumas  
Pay Schedule**

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; revised as of 01/01/2024 per Resolution Number 2024-XXXX,  
and adopted by the Board as of 06/25/2024 per Resolution Number 2024-XXXX

**CONTRACT EMPLOYEES**

| Job Title                | HOURLY RATE |         |         |         |         |         |         |         |         |         |
|--------------------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                          | STEP 1      | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      |
| AIRPORT MANAGER          | \$22.03     | \$23.14 | \$24.29 | \$25.51 | \$26.78 | \$28.12 | \$29.53 | \$31.00 | \$32.55 | \$34.18 |
| ASSISTANT COUNTY COUNSEL | \$55.44     | \$58.21 | \$61.12 | \$64.18 | \$67.39 | \$70.76 | \$74.29 | \$78.01 | \$81.91 | \$86.01 |
| BH DEPUTY DIRECTOR       | \$45.00     | \$47.25 | \$49.62 | \$52.11 | \$54.72 | \$57.46 | \$60.34 | \$63.36 | \$66.53 | \$69.86 |
| GRANT MANAGER            | \$35.00     | \$36.77 | \$38.60 | \$40.54 | \$42.57 | \$44.70 | \$46.93 | \$49.28 | \$51.74 | \$54.33 |

# PAY SCHEDULES

## County of Plumas Pay Schedule

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; revised as of 01/01/2024 per Resolution Number 2024-XXXX, and adopted by the Board as of 06/25/2024 per Resolution Number 2024-XXXX

### DEPARTMENT HEADS

| Job Title                              | HOURLY RATE |         |         |         |         |         |          |          |          |          |
|--|-------------|---------|---------|---------|---------|---------|----------|----------|----------|----------|
|  | STEP 1      | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2       | L3       | L4       | L5       |
| AG COMM/SEALER OF WTS & MEAS           | \$48.00     | \$50.40 | \$52.92 | \$55.57 | \$58.34 | \$61.26 | \$64.32  | \$67.54  | \$70.92  | \$74.46  |
| ALCOHOL & DRUG ADMINISTRATOR           | \$36.06     | \$37.87 | \$39.77 | \$41.76 | \$43.85 | \$46.05 | \$48.36  | \$50.78  | \$53.32  | \$55.99  |
| BEHAVIORAL HEALTH DIRECTOR             | \$58.00     | \$60.90 | \$63.95 | \$67.14 | \$70.50 | \$74.02 | \$77.73  | \$81.61  | \$85.69  | \$89.98  |
| CHIEF PROBATION OFFICER                | \$45.00     | \$47.25 | \$49.61 | \$52.09 | \$54.70 | \$57.43 | \$60.30  | \$63.32  | \$66.49  | \$69.81  |
| COUNTY ADMINISTRATIVE OFFICER          | \$75.00     | \$78.75 | \$82.69 | \$86.82 | \$91.16 | \$95.72 | \$100.51 | \$105.53 | \$110.81 | \$116.35 |
| COUNTY COUNSEL                         | \$70.71     | \$74.25 | \$77.96 | \$81.86 | \$85.95 | \$90.25 | \$94.76  | \$99.50  | \$104.47 | \$109.69 |
| COUNTY FAIR MANAGER                    | \$42.00     | \$44.10 | \$46.31 | \$48.62 | \$51.05 | \$53.60 | \$56.28  | \$59.10  | \$62.05  | \$65.16  |
| COUNTY LIBRARIAN                       | \$38.00     | \$39.90 | \$41.90 | \$43.99 | \$46.19 | \$48.50 | \$50.92  | \$53.47  | \$56.14  | \$58.95  |
| DIRECTOR OF BUILDING SERVICES          | \$47.00     | \$49.35 | \$51.82 | \$54.41 | \$57.13 | \$59.99 | \$62.98  | \$66.13  | \$69.44  | \$72.91  |
| DIRECTOR OF CHILD SUPPORT SVCS         | \$42.00     | \$44.10 | \$46.31 | \$48.62 | \$51.05 | \$53.60 | \$56.28  | \$59.10  | \$62.05  | \$65.16  |
| DIRECTOR OF FACILITY SERVICES          | \$40.00     | \$42.00 | \$44.10 | \$46.31 | \$48.62 | \$51.05 | \$53.60  | \$56.28  | \$59.10  | \$62.05  |
| DIRECTOR OF INFO TECHNOLOGIES          | \$48.00     | \$50.40 | \$52.92 | \$55.57 | \$58.34 | \$61.26 | \$64.32  | \$67.54  | \$70.92  | \$74.46  |
| DIRECTOR OF PUBLIC HEALTH              | \$58.00     | \$60.90 | \$63.95 | \$67.14 | \$70.50 | \$74.02 | \$77.73  | \$81.61  | \$85.69  | \$89.98  |
| DIRECTOR OF PUBLIC WORKS               | \$55.00     | \$57.75 | \$60.64 | \$63.67 | \$66.85 | \$70.20 | \$73.71  | \$77.39  | \$81.26  | \$85.32  |
| DIRECTOR OF RISK MANAGEMENT AND SAFETY | \$45.00     | \$47.25 | \$49.61 | \$52.09 | \$54.70 | \$57.43 | \$60.30  | \$63.32  | \$66.49  | \$69.81  |
| ENVIRONMENTAL HEALTH DIRECTOR          | \$48.00     | \$50.40 | \$52.92 | \$55.57 | \$58.34 | \$61.26 | \$64.32  | \$67.54  | \$70.92  | \$74.46  |
| HUMAN RESOURCES DIRECTOR               | \$50.00     | \$52.50 | \$55.13 | \$57.88 | \$60.78 | \$63.81 | \$67.00  | \$70.36  | \$73.87  | \$77.57  |
| MUSEUM DIRECTOR                        | \$30.00     | \$31.50 | \$33.08 | \$34.73 | \$36.47 | \$38.29 | \$40.20  | \$42.21  | \$44.32  | \$46.54  |
| PLANNING DIRECTOR                      | \$55.38     | \$58.15 | \$61.06 | \$64.11 | \$67.31 | \$70.68 | \$74.21  | \$77.93  | \$81.82  | \$85.91  |
| SOCIAL SERV DIR/PUB GUARD/PC           | \$50.00     | \$52.50 | \$55.13 | \$57.88 | \$60.78 | \$63.81 | \$67.00  | \$70.36  | \$73.87  | \$77.57  |

# PAY SCHEDULES

## County of Plumas Pay Schedule

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; revised as of 01/01/2024 per Resolution Number 2024-XXXX, and adopted by the Board as of 06/25/2024 per Resolution Number 2024-XXXX

### ELECTED OFFICIALS

| Job Title                              | HOURLY RATE |        |        |        |        |         |         |         |         |          |
|--|-------------|--------|--------|--------|--------|---------|---------|---------|---------|----------|
|  | STEP 1      | STEP 2 | STEP 3 | STEP 4 | STEP 5 | L1      | L2      | L3      | L4      | L5       |
| ASSESSOR                               | \$44.35     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$46.58 | \$48.90 | \$51.35 | \$53.92 | \$56.61  |
| AUDITOR/CONTROLLER                     | \$45.79     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$48.09 | \$50.49 | \$53.02 | \$55.66 | \$58.46  |
| BOARD OF SUPERVISORS-CPI 2014          | \$22.08     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$23.19 | \$24.35 | \$25.56 | \$26.84 | \$28.19  |
| BOARD OF SUPERVISORS-CPI 2018          | \$24.29     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25.51 | \$26.78 | \$28.12 | \$29.53 | \$31.00  |
| BOARD OF SUPERVISORS-NON PERS-CPI 2022 | \$30.36     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$31.87 | \$33.47 | \$35.14 | \$36.90 | \$38.74  |
| BOARD OF SUPERVISORS-PERSABLE-CPI 2022 | \$28.38     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$29.80 | \$31.29 | \$32.85 | \$34.50 | \$36.22  |
| BOARD OF SUPERVISORS-NON PERS-CPI 2023 | \$31.62     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$33.20 | \$34.86 | \$36.60 | \$38.43 | \$40.35  |
| BOARD OF SUPERVISORS-PERSABLE-CPI 2023 | \$29.56     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$31.04 | \$32.59 | \$34.22 | \$35.93 | \$37.73  |
| CLERK-RECORDER **                      | \$44.35     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$46.58 | \$48.90 | \$51.35 | \$53.92 | \$56.61  |
| DISTRICT ATTORNEY                      | \$81.41     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$85.48 | \$89.76 | \$94.24 | \$98.95 | \$103.91 |
| SHERIFF/CORONER                        | \$56.47     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$59.30 | \$62.26 | \$65.37 | \$68.63 | \$72.07  |
| TREASURER/TAX COLLECTOR **             | \$44.35     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$46.58 | \$48.90 | \$51.35 | \$53.92 | \$56.61  |

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

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

# PAY SCHEDULES

## County of Plumas Pay Schedule

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; revised as of 01/01/2024 per Resolution Number 2024-XXXX,  
and adopted by the Board as of 06/25/2024 per Resolution Number 2024-XXXX

### OE3 PUBLIC WORKS

| Job Title                             | HOURLY RATE |         |         |         |         |         |         |         |         |         |         |         |
|---------------------------------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                                       | STEP 1      | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      | L6      | L7      |
| ASSOCIATE ENGINEER                    | \$31.85     | \$33.43 | \$35.12 | \$36.88 | \$38.73 | \$40.67 | \$42.71 | \$44.86 | \$47.10 | \$49.47 | \$51.94 | \$54.54 |
| ENGINEERING AIDE                      | \$18.15     | \$19.06 | \$20.01 | \$21.01 | \$22.06 | \$23.16 | \$24.33 | \$25.55 | \$26.84 | \$28.17 | \$29.58 | \$31.06 |
| ENGINEERING TECHNICIAN 1              | \$22.00     | \$23.11 | \$24.28 | \$25.49 | \$26.77 | \$28.12 | \$29.54 | \$31.01 | \$32.57 | \$34.21 | \$35.92 | \$37.72 |
| ENGINEERING TECHNICIAN 2              | \$23.78     | \$24.96 | \$26.24 | \$27.56 | \$28.93 | \$30.38 | \$31.91 | \$33.51 | \$35.19 | \$36.97 | \$38.82 | \$40.76 |
| EQUIPMENT SERVICE WORKER              | \$18.15     | \$19.06 | \$20.01 | \$21.01 | \$22.06 | \$23.16 | \$24.33 | \$25.55 | \$26.84 | \$28.17 | \$29.58 | \$31.06 |
| FISCAL/TECHNICAL SERVICES ASSISTANT 1 | \$18.15     | \$19.06 | \$20.01 | \$21.01 | \$22.06 | \$23.16 | \$24.33 | \$25.55 | \$26.84 | \$28.17 | \$29.58 | \$31.06 |
| FISCAL/TECHNICAL SERVICES ASSISTANT 2 | \$19.06     | \$20.01 | \$21.01 | \$22.06 | \$23.16 | \$24.33 | \$25.55 | \$26.84 | \$28.17 | \$29.58 | \$31.06 | \$32.61 |
| FISCAL/TECHNICAL SERVICES ASSISTANT 3 | \$21.01     | \$22.06 | \$23.16 | \$24.33 | \$25.55 | \$26.84 | \$28.17 | \$29.58 | \$31.06 | \$32.62 | \$34.25 | \$35.96 |
| LEAD POWER EQUIPMENT MECHANIC         | \$24.73     | \$25.98 | \$27.29 | \$28.66 | \$30.11 | \$31.60 | \$33.20 | \$34.87 | \$36.62 | \$38.46 | \$40.38 | \$42.40 |
| MANAGEMENT ANALYST 1                  | \$23.83     | \$25.01 | \$26.28 | \$27.59 | \$28.97 | \$30.42 | \$31.96 | \$33.55 | \$35.24 | \$37.00 | \$38.85 | \$40.79 |
| MANAGEMENT ANALYST 2                  | \$26.50     | \$27.82 | \$29.22 | \$30.68 | \$32.21 | \$33.84 | \$35.54 | \$37.31 | \$39.18 | \$41.14 | \$43.20 | \$45.36 |
| MECHANIC/SHOP TECHNICIAN              | \$22.41     | \$23.54 | \$24.72 | \$25.97 | \$27.27 | \$28.64 | \$30.10 | \$31.59 | \$33.18 | \$34.84 | \$36.58 | \$38.41 |
| POWER EQUIPMENT MECHANIC 1            | \$20.74     | \$21.77 | \$22.87 | \$24.02 | \$25.23 | \$26.50 | \$27.83 | \$29.23 | \$30.70 | \$32.23 | \$33.84 | \$35.53 |
| POWER EQUIPMENT MECHANIC 2            | \$22.41     | \$23.54 | \$24.72 | \$25.97 | \$27.27 | \$28.64 | \$30.10 | \$31.59 | \$33.18 | \$34.84 | \$36.58 | \$38.41 |
| PRINCIPAL TRANSPORTATION PLANNER      | \$36.87     | \$38.72 | \$40.66 | \$42.70 | \$44.85 | \$47.09 | \$49.46 | \$51.93 | \$54.54 | \$57.26 | \$60.12 | \$63.13 |
| PUBLIC WORKS MAINTENANCE LEADWORKER   | \$22.06     | \$23.16 | \$24.33 | \$25.55 | \$26.84 | \$28.17 | \$29.58 | \$31.06 | \$32.62 | \$34.24 | \$35.95 | \$37.75 |
| PUBLIC WORKS MAINTENANCE WORKER 1     | \$18.15     | \$19.06 | \$20.01 | \$21.01 | \$22.06 | \$23.16 | \$24.33 | \$25.55 | \$26.84 | \$28.17 | \$29.58 | \$31.06 |
| PUBLIC WORKS MAINTENANCE WORKER 2     | \$19.06     | \$20.01 | \$21.01 | \$22.06 | \$23.16 | \$24.33 | \$25.55 | \$26.84 | \$28.17 | \$29.58 | \$31.06 | \$32.61 |
| PUBLIC WORKS MAINTENANCE WORKER 3     | \$21.01     | \$22.06 | \$23.16 | \$24.33 | \$25.55 | \$26.84 | \$28.17 | \$29.58 | \$31.06 | \$32.62 | \$34.25 | \$35.96 |
| PUBLIC WORKS SENIOR ENV. PLANNER      | \$31.85     | \$33.43 | \$35.12 | \$36.88 | \$38.73 | \$40.67 | \$42.71 | \$44.86 | \$47.10 | \$49.47 | \$51.94 | \$54.54 |
| SENIOR ENGINEERING TECHNICIAN         | \$26.21     | \$27.51 | \$28.91 | \$30.35 | \$31.87 | \$33.46 | \$35.16 | \$36.91 | \$38.76 | \$40.70 | \$42.74 | \$44.87 |
| SOLID WASTE PROGRAM MANAGER           | \$28.90     | \$30.34 | \$31.86 | \$33.45 | \$35.13 | \$36.88 | \$38.73 | \$40.67 | \$42.71 | \$44.85 | \$47.09 | \$49.45 |
| WELDER                                | \$21.76     | \$22.86 | \$24.00 | \$25.21 | \$26.49 | \$27.82 | \$29.21 | \$30.69 | \$32.22 | \$33.85 | \$35.54 | \$37.32 |

# PAY SCHEDULES

**County of Plumas  
Pay Schedule**

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; revised as of 01/01/2024 per Resolution Number 2024-XXXX,  
and adopted by the Board as of 06/25/2024 per Resolution Number 2024-XXXX

**OE3 PUBLIC WORKS MID-MGMT**

| Job Title                                | HOURLY RATE |         |         |         |         |         |         |         |         |         |         |         |
|--|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|  | STEP 1      | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      | L6      | L7      |
| ASSISTANT DIRECTOR OF PUBLIC WORKS       | \$38.71     | \$40.65 | \$42.69 | \$44.84 | \$47.08 | \$49.45 | \$51.92 | \$54.53 | \$57.24 | \$60.12 | \$63.13 | \$66.28 |
| DEPUTY DIRECTOR OF PUBLIC WORKS          | \$38.71     | \$40.65 | \$42.69 | \$44.84 | \$47.08 | \$49.45 | \$51.92 | \$54.53 | \$57.24 | \$60.12 | \$63.13 | \$66.28 |
| EQUIPMENT MAINTENANCE SUPERVISOR         | \$28.90     | \$30.34 | \$31.86 | \$33.45 | \$35.13 | \$36.88 | \$38.73 | \$40.67 | \$42.71 | \$44.85 | \$47.09 | \$49.45 |
| PUBLIC WORKS ADMIN SERVICES OFFICER      | \$37.73     | \$39.61 | \$41.59 | \$43.68 | \$45.87 | \$48.17 | \$50.58 | \$53.12 | \$55.79 | \$58.59 | \$61.52 | \$64.60 |
| PW FISCAL OFFICER/ADMIN SERVICES MANAGER | \$33.25     | \$34.93 | \$36.69 | \$38.52 | \$40.46 | \$42.49 | \$44.63 | \$46.85 | \$49.20 | \$51.67 | \$54.25 | \$56.97 |
| PW ROAD MAINTENANCE SUPERVISOR           | \$25.54     | \$26.82 | \$28.16 | \$29.59 | \$31.08 | \$32.63 | \$34.27 | \$35.99 | \$37.80 | \$39.69 | \$41.67 | \$43.76 |

# PAY SCHEDULES

## County of Plumas Pay Schedule

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; revised as of 01/01/2024 per Resolution Number 2024-XXXX, and adopted by the Board as of 06/25/2024 per Resolution Number 2024-XXXX

### OE3 GENERAL

| Job Title                           | HOURLY RATE |         |         |         |         |         |         |         |         |         |
|-------------------------------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                                     | STEP 1      | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      |
| 4-H REPRESENTATIVE                  | \$18.72     | \$19.65 | \$20.63 | \$21.68 | \$22.76 | \$23.91 | \$25.12 | \$26.37 | \$27.70 | \$29.08 |
| ACCOUNTANT                          | \$19.68     | \$20.68 | \$21.72 | \$22.80 | \$23.96 | \$25.16 | \$26.43 | \$27.75 | \$29.14 | \$30.60 |
| ACCOUNTING TECHNICIAN               | \$19.32     | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 | \$27.20 | \$28.56 | \$29.98 |
| ADMINISTRATIVE ASSISTANT 1          | \$16.43     | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| ADMINISTRATIVE ASSISTANT 2          | \$18.12     | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 | \$28.14 |
| AG & STANDARDS INSPECTOR 1          | \$22.06     | \$23.16 | \$24.33 | \$25.55 | \$26.83 | \$28.17 | \$29.58 | \$31.08 | \$32.63 | \$34.27 |
| AG & STANDARDS INSPECTOR 2          | \$25.65     | \$26.95 | \$28.29 | \$29.70 | \$31.20 | \$32.76 | \$34.41 | \$36.14 | \$37.95 | \$39.85 |
| AG & STANDARDS INSPECTOR 3          | \$28.30     | \$29.72 | \$31.22 | \$32.78 | \$34.42 | \$36.15 | \$37.96 | \$39.87 | \$41.86 | \$43.96 |
| AG & STANDARDS TECHNICIAN 1         | \$17.04     | \$17.90 | \$18.80 | \$19.75 | \$20.75 | \$21.78 | \$22.87 | \$24.02 | \$25.23 | \$26.49 |
| AG & STANDARDS TECHNICIAN 2         | \$18.70     | \$19.64 | \$20.63 | \$21.67 | \$22.75 | \$23.89 | \$25.09 | \$26.35 | \$27.68 | \$29.07 |
| AG & STANDARDS TECHNICIAN 3         | \$20.32     | \$21.34 | \$22.42 | \$23.54 | \$24.73 | \$25.97 | \$27.27 | \$28.64 | \$30.07 | \$31.59 |
| AG & STANDARDS MANAGEMENT ANALYST 1 | \$22.84     | \$23.99 | \$25.20 | \$26.46 | \$27.78 | \$29.17 | \$30.64 | \$32.17 | \$33.79 | \$35.49 |
| AG & STANDARDS MANAGEMENT ANALYST 2 | \$25.40     | \$26.67 | \$28.01 | \$29.42 | \$30.89 | \$32.45 | \$34.07 | \$35.78 | \$37.57 | \$39.45 |
| ALCOHOL & DRUG PREV COORD           | \$19.83     | \$20.83 | \$21.87 | \$22.98 | \$24.14 | \$25.34 | \$26.62 | \$27.95 | \$29.35 | \$30.82 |
| ALCOHOL & DRUG THERAPIST 1          | \$24.10     | \$25.32 | \$26.58 | \$27.92 | \$29.31 | \$30.79 | \$32.33 | \$33.96 | \$35.66 | \$37.45 |
| ALCOHOL & DRUG THERAPIST 2          | \$26.57     | \$27.91 | \$29.30 | \$30.78 | \$32.32 | \$33.94 | \$35.64 | \$37.43 | \$39.30 | \$41.28 |
| ALTERNATIVE SENTENCING COORD        | \$20.75     | \$21.78 | \$22.87 | \$24.02 | \$25.23 | \$26.49 | \$27.83 | \$29.21 | \$30.69 | \$32.22 |
| ANIMAL CONTROL OFFICER 1            | \$19.35     | \$20.31 | \$21.33 | \$22.40 | \$23.51 | \$24.69 | \$25.93 | \$27.22 | \$28.58 | \$30.01 |
| ANIMAL CONTROL OFFICER 2            | \$22.40     | \$23.51 | \$24.69 | \$25.93 | \$27.22 | \$28.58 | \$30.01 | \$31.51 | \$33.08 | \$34.75 |
| ANIMAL SHELTER ATTENDANT            | \$16.43     | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| APPRAISAL ASSISTANT                 | \$18.80     | \$19.75 | \$20.75 | \$21.78 | \$22.87 | \$24.02 | \$25.23 | \$26.49 | \$27.83 | \$29.21 |
| APPRAISER 1                         | \$19.83     | \$20.83 | \$21.87 | \$22.98 | \$24.14 | \$25.34 | \$26.62 | \$27.95 | \$29.35 | \$30.82 |
| APPRAISER 2                         | \$21.87     | \$22.98 | \$24.14 | \$25.34 | \$26.62 | \$27.95 | \$29.35 | \$30.82 | \$32.38 | \$34.00 |
| APPRAISER 3                         | \$24.10     | \$25.32 | \$26.58 | \$27.92 | \$29.31 | \$30.79 | \$32.33 | \$33.96 | \$35.66 | \$37.45 |
| ASSISTANT COOK                      | \$16.43     | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| ASSISTANT MUSEUM DIRECTOR           | \$17.47     | \$18.34 | \$19.26 | \$20.24 | \$21.25 | \$22.31 | \$23.45 | \$24.62 | \$25.86 | \$27.15 |
| ASSISTANT PLANNER                   | \$20.83     | \$21.87 | \$22.98 | \$24.14 | \$25.34 | \$26.62 | \$27.95 | \$29.35 | \$30.82 | \$32.38 |
| ASSOCIATE PLANNER                   | \$25.31     | \$26.57 | \$27.91 | \$29.30 | \$30.78 | \$32.32 | \$33.94 | \$35.64 | \$37.43 | \$39.30 |
| AUDITOR ACCOUNTING CLERK 1          | \$16.43     | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| AUDITOR ACCOUNTING CLERK 2          | \$18.12     | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 | \$28.14 |
| AUDITOR ACCOUNTING TECH 1           | \$19.97     | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 | \$28.14 | \$29.57 | \$31.05 |
| AUDITOR/APPRaiser 1                 | \$18.80     | \$19.75 | \$20.75 | \$21.78 | \$22.87 | \$24.02 | \$25.23 | \$26.49 | \$27.83 | \$29.21 |
| AUDITOR/APPRaiser 2                 | \$20.33     | \$21.36 | \$22.43 | \$23.55 | \$24.73 | \$25.98 | \$27.27 | \$28.64 | \$30.08 | \$31.59 |
| AUDITOR/APPRaiser 3                 | \$22.42     | \$23.54 | \$24.72 | \$25.97 | \$27.26 | \$28.63 | \$30.07 | \$31.58 | \$33.16 | \$34.82 |
| BH ADMINISTRATIVE ASSISTANT 1       | \$16.43     | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| BH ADMINISTRATIVE ASSISTANT 2       | \$18.12     | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 | \$28.14 |

# PAY SCHEDULES

| Job Title                      | STEP 1  | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      |
|--------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| BH CASE MGMT SPECIALIST 1      | \$22.15 | \$23.28 | \$24.43 | \$25.66 | \$26.95 | \$28.30 | \$29.72 | \$31.22 | \$32.78 | \$34.43 |
| BH CASE MGMT SPECIALIST 2      | \$24.42 | \$25.65 | \$26.93 | \$28.29 | \$29.71 | \$31.21 | \$32.76 | \$34.42 | \$36.15 | \$37.95 |
| BH CASE MGMT SPECIALIST SR     | \$26.69 | \$28.05 | \$29.45 | \$30.92 | \$32.48 | \$34.10 | \$35.81 | \$37.61 | \$39.50 | \$41.47 |
| BH CLINICAL RECORDS SPECIALIST | \$19.31 | \$20.29 | \$21.31 | \$22.37 | \$23.50 | \$24.68 | \$25.92 | \$27.21 | \$28.58 | \$30.01 |
| BH QUALITY ASSURANCE COORD     | \$29.54 | \$31.02 | \$32.58 | \$34.23 | \$35.93 | \$37.74 | \$39.62 | \$41.62 | \$43.70 | \$45.90 |
| BH SITE COORDINATOR            | \$20.50 | \$21.54 | \$22.61 | \$23.75 | \$24.93 | \$26.19 | \$27.51 | \$28.87 | \$30.34 | \$31.85 |
| BH SUPERVISING SITE COORD      | \$25.31 | \$26.57 | \$27.91 | \$29.30 | \$30.78 | \$32.32 | \$33.94 | \$35.64 | \$37.43 | \$39.30 |
| BH SUPPORT SERVICES COORD      | \$18.34 | \$19.27 | \$20.24 | \$21.25 | \$22.31 | \$23.45 | \$24.62 | \$25.86 | \$27.17 | \$28.52 |
| BH SUPPORTIVE SERVICES TECH 1  | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 |
| BH SUPPORTIVE SERVICES TECH 2  | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 | \$28.14 |
| BH SYSTEMS ANALYST             | \$28.40 | \$29.84 | \$31.32 | \$32.90 | \$34.56 | \$36.29 | \$38.11 | \$40.02 | \$42.03 | \$44.14 |
| BH THERAPIST 1                 | \$27.63 | \$29.01 | \$30.46 | \$32.00 | \$33.59 | \$35.28 | \$37.05 | \$38.91 | \$40.86 | \$42.92 |
| BH THERAPIST 2                 | \$30.44 | \$31.98 | \$33.56 | \$35.26 | \$37.03 | \$38.88 | \$40.84 | \$42.89 | \$45.04 | \$47.30 |
| BH THERAPIST SENIOR            | \$33.61 | \$35.30 | \$37.07 | \$38.93 | \$40.88 | \$42.94 | \$45.09 | \$47.35 | \$49.71 | \$52.21 |
| BLDG & GRNDS MAINT TECHNICIAN  | \$21.65 | \$22.73 | \$23.86 | \$25.06 | \$26.31 | \$27.62 | \$29.01 | \$30.45 | \$31.98 | \$33.58 |
| BLDG & GRNDS MAINT WORKER 1    | \$16.96 | \$17.81 | \$18.70 | \$19.63 | \$20.62 | \$21.65 | \$22.73 | \$23.86 | \$25.06 | \$26.31 |
| BLDG & GRNDS MAINT WORKER 2    | \$17.81 | \$18.70 | \$19.63 | \$20.62 | \$21.65 | \$22.73 | \$23.86 | \$25.06 | \$26.31 | \$27.62 |
| BLDG & GRNDS MAINT WORKER 3    | \$20.62 | \$21.65 | \$22.73 | \$23.86 | \$25.06 | \$26.31 | \$27.62 | \$29.01 | \$30.45 | \$31.98 |
| BRANCH LIBRARY ASSISTANT 1     | \$17.53 | \$18.40 | \$19.32 | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 | \$27.20 |
| BRANCH LIBRARY ASSISTANT 2     | \$18.40 | \$19.32 | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 | \$27.20 | \$28.56 |
| BUILDING INSPECTOR 1           | \$21.35 | \$22.42 | \$23.55 | \$24.74 | \$25.98 | \$27.30 | \$28.66 | \$30.09 | \$31.60 | \$33.19 |
| BUILDING INSPECTOR 2           | \$24.71 | \$25.96 | \$27.26 | \$28.63 | \$30.06 | \$31.57 | \$33.15 | \$34.81 | \$36.56 | \$38.39 |
| BUILDING PLANCHHECK INSPECTOR  | \$26.56 | \$27.90 | \$29.29 | \$30.77 | \$32.31 | \$33.93 | \$35.63 | \$37.42 | \$39.29 | \$41.27 |
| BUILDING PLANS EXAMINER 1      | \$25.31 | \$26.57 | \$27.91 | \$29.30 | \$30.78 | \$32.32 | \$33.94 | \$35.64 | \$37.43 | \$39.30 |
| BUILDING PLANS EXAMINER 2      | \$27.90 | \$29.29 | \$30.77 | \$32.31 | \$33.93 | \$35.63 | \$37.42 | \$39.29 | \$41.27 | \$43.33 |
| CADASTRAL DRAFTING SPECIALST   | \$24.10 | \$25.32 | \$26.58 | \$27.92 | \$29.31 | \$30.79 | \$32.33 | \$33.96 | \$35.66 | \$37.45 |
| CHILD SUPPORT ACCOUNTING SPEC  | \$20.83 | \$21.87 | \$22.98 | \$24.14 | \$25.34 | \$26.62 | \$27.95 | \$29.35 | \$30.82 | \$32.38 |
| CHILD SUPPORT ASSISTANT I      | \$16.85 | \$17.70 | \$18.58 | \$19.51 | \$20.49 | \$21.51 | \$22.59 | \$23.71 | \$24.90 | \$26.15 |
| CHILD SUPPORT ASSISTANT II     | \$18.59 | \$19.53 | \$20.50 | \$21.54 | \$22.61 | \$23.75 | \$24.93 | \$26.19 | \$27.51 | \$28.87 |
| CHILD SUPPORT ASSISTANT III    | \$19.47 | \$20.45 | \$21.47 | \$22.55 | \$23.67 | \$24.86 | \$26.12 | \$27.42 | \$28.79 | \$30.23 |
| CHILD SUPPORT LEGAL CLERK I    | \$17.45 | \$18.32 | \$19.24 | \$20.19 | \$21.21 | \$22.27 | \$23.38 | \$24.55 | \$25.78 | \$27.06 |
| CHILD SUPPORT LEGAL CLERK II   | \$19.18 | \$20.13 | \$21.16 | \$22.21 | \$23.33 | \$24.49 | \$25.73 | \$27.01 | \$28.36 | \$29.78 |
| CHILD SUPPORT LEGAL CLERK III  | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 | \$27.20 | \$28.56 | \$29.98 | \$31.48 |
| CHILD SUPPORT SPECIALIST 1     | \$19.53 | \$20.50 | \$21.54 | \$22.61 | \$23.75 | \$24.93 | \$26.19 | \$27.51 | \$28.87 | \$30.34 |
| CHILD SUPPORT SPECIALIST 2     | \$21.01 | \$22.06 | \$23.16 | \$24.33 | \$25.55 | \$26.83 | \$28.17 | \$29.58 | \$31.08 | \$32.63 |
| CHILD SUPPORT SPECIALIST 3     | \$22.78 | \$23.91 | \$25.11 | \$26.37 | \$27.69 | \$29.09 | \$30.54 | \$32.07 | \$33.69 | \$35.37 |
| CODE ENFORCEMENT OFFICER       | \$26.82 | \$28.16 | \$29.57 | \$31.05 | \$32.62 | \$34.26 | \$35.97 | \$37.77 | \$39.65 | \$41.65 |
| COLLECTIONS OFFICER 1          | \$20.83 | \$21.87 | \$22.98 | \$24.14 | \$25.34 | \$26.62 | \$27.95 | \$29.35 | \$30.82 | \$32.38 |
| COLLECTIONS OFFICER 2          | \$22.96 | \$24.10 | \$25.32 | \$26.58 | \$27.92 | \$29.31 | \$30.79 | \$32.33 | \$33.96 | \$35.66 |
| COMMUNITY OUTREACH COORDINATOR | \$19.83 | \$20.83 | \$21.87 | \$22.98 | \$24.14 | \$25.34 | \$26.62 | \$27.95 | \$29.35 | \$30.82 |
| CUSTODIAN                      | \$16.43 | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| DA INVESTIGATIONS SPECIALIST   | \$26.68 | \$28.04 | \$29.44 | \$30.91 | \$32.47 | \$34.09 | \$35.80 | \$37.60 | \$39.49 | \$41.46 |
| DA INVESTIGATIVE ASSISTANT     | \$21.38 | \$22.45 | \$23.57 | \$24.75 | \$26.00 | \$27.32 | \$28.68 | \$30.13 | \$31.63 | \$33.21 |
| DEPUTY CHILD SUP ATTORNEY 1    | \$28.57 | \$30.00 | \$31.49 | \$33.08 | \$34.75 | \$36.50 | \$38.33 | \$40.25 | \$42.26 | \$44.38 |
| DEPUTY CHILD SUP ATTORNEY 2    | \$31.52 | \$33.10 | \$34.77 | \$36.52 | \$38.35 | \$40.27 | \$42.28 | \$44.40 | \$46.63 | \$48.97 |

# PAY SCHEDULES

| Job Title                      | STEP 1  | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      |
|--------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| DEPUTY CLERK-RECORDER 1        | \$17.20 | \$18.07 | \$18.98 | \$19.94 | \$20.95 | \$22.01 | \$23.12 | \$24.27 | \$25.49 | \$26.77 |
| DEPUTY CLERK-RECORDER 2        | \$19.81 | \$20.80 | \$21.85 | \$22.94 | \$24.08 | \$25.30 | \$26.56 | \$27.91 | \$29.29 | \$30.77 |
| DEPUTY DISTRICT ATTORNEY 1     | \$37.29 | \$39.16 | \$41.12 | \$43.17 | \$45.33 | \$47.59 | \$49.97 | \$52.47 | \$55.10 | \$57.85 |
| DEPUTY DISTRICT ATTORNEY 2     | \$41.51 | \$43.59 | \$45.76 | \$48.05 | \$50.46 | \$52.98 | \$55.63 | \$58.41 | \$61.33 | \$64.40 |
| DEPUTY DISTRICT ATTORNEY 3     | \$46.22 | \$48.53 | \$50.95 | \$53.50 | \$56.18 | \$58.99 | \$61.94 | \$65.03 | \$68.29 | \$71.70 |
| DEPUTY PUB GUARD/CONSERVATOR 1 | \$16.43 | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| DEPUTY PUB GUARD/CONSERVATOR 2 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 | \$28.14 |
| DISTRICT ATTORNEY INVESTIGATOR | \$24.72 | \$25.96 | \$27.26 | \$28.63 | \$30.06 | \$31.58 | \$33.16 | \$34.82 | \$36.57 | \$38.40 |
| DRINKING DRIVER COORDINATOR    | \$19.83 | \$20.83 | \$21.87 | \$22.98 | \$24.14 | \$25.34 | \$26.62 | \$27.95 | \$29.35 | \$30.82 |
| DRIVER 1                       | \$16.43 | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| DRIVER 2                       | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 |
| DRIVER 3                       | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 | \$28.14 |
| ELECTIONS COORDINATOR          | \$26.16 | \$27.49 | \$28.85 | \$30.32 | \$31.84 | \$33.44 | \$35.13 | \$36.89 | \$38.74 | \$40.69 |
| ELECTIONS SERVICES ASSISTANT 1 | \$17.20 | \$18.07 | \$18.98 | \$19.94 | \$20.95 | \$22.01 | \$23.12 | \$24.27 | \$25.49 | \$26.77 |
| ELECTIONS SERVICES ASSISTANT 2 | \$19.81 | \$20.80 | \$21.85 | \$22.94 | \$24.08 | \$25.30 | \$26.56 | \$27.91 | \$29.29 | \$30.77 |
| ELECTIONS SPECIALIST           | \$22.94 | \$24.08 | \$25.30 | \$26.56 | \$27.91 | \$29.29 | \$30.77 | \$32.31 | \$33.93 | \$35.63 |
| ELIGIBILITY SPECIALIST 1       | \$16.96 | \$17.81 | \$18.70 | \$19.63 | \$20.62 | \$21.65 | \$22.73 | \$23.86 | \$25.06 | \$26.31 |
| ELIGIBILITY SPECIALIST 2       | \$18.70 | \$19.63 | \$20.62 | \$21.65 | \$22.73 | \$23.86 | \$25.06 | \$26.31 | \$27.62 | \$29.01 |
| ELIGIBILITY SPECIALIST 3       | \$20.62 | \$21.65 | \$22.73 | \$23.86 | \$25.06 | \$26.31 | \$27.62 | \$29.01 | \$30.45 | \$31.98 |
| EMPLOYMENT & TRAINING WORKER 1 | \$19.20 | \$20.15 | \$21.18 | \$22.23 | \$23.35 | \$24.51 | \$25.75 | \$27.03 | \$28.39 | \$29.82 |
| EMPLOYMENT & TRAINING WORKER 2 | \$21.16 | \$22.21 | \$23.33 | \$24.49 | \$25.73 | \$27.01 | \$28.37 | \$29.80 | \$31.28 | \$32.86 |
| EMPLOYMENT & TRAINING WORKER 3 | \$23.32 | \$24.48 | \$25.72 | \$27.00 | \$28.36 | \$29.79 | \$31.27 | \$32.85 | \$34.49 | \$36.22 |
| ENVIRONMENTAL HEALTH AIDE      | \$18.34 | \$19.27 | \$20.24 | \$21.25 | \$22.31 | \$23.45 | \$24.62 | \$25.86 | \$27.17 | \$28.52 |
| ENVIRONMENTAL HEALTH SPEC 1    | \$25.78 | \$27.07 | \$28.43 | \$29.87 | \$31.35 | \$32.93 | \$34.59 | \$36.33 | \$38.14 | \$40.05 |
| ENVIRONMENTAL HEALTH SPEC 2    | \$28.44 | \$29.88 | \$31.37 | \$32.94 | \$34.60 | \$36.34 | \$38.15 | \$40.06 | \$42.07 | \$44.18 |
| ENVIRONMENTAL HEALTH SPEC 3    | \$31.29 | \$32.87 | \$34.51 | \$36.25 | \$38.06 | \$39.97 | \$41.99 | \$44.09 | \$46.30 | \$48.61 |
| ENVIRONMENTAL HEALTH TECH 1    | \$18.34 | \$19.27 | \$20.24 | \$21.25 | \$22.31 | \$23.45 | \$24.62 | \$25.86 | \$27.17 | \$28.52 |
| ENVIRONMENTAL HEALTH TECH 2    | \$19.83 | \$20.83 | \$21.87 | \$22.98 | \$24.14 | \$25.34 | \$26.62 | \$27.95 | \$29.35 | \$30.82 |
| EPIDEMIOLOGIST                 | \$37.10 | \$38.96 | \$40.91 | \$42.95 | \$45.09 | \$47.35 | \$49.71 | \$52.21 | \$54.82 | \$57.57 |
| EXECUTIVE ASSISTANT-PLANNING   | \$17.47 | \$18.34 | \$19.26 | \$20.24 | \$21.25 | \$22.31 | \$23.45 | \$24.62 | \$25.86 | \$27.15 |
| FAIR FISCAL COORDINATOR 1      | \$22.96 | \$24.10 | \$25.32 | \$26.58 | \$27.92 | \$29.31 | \$30.79 | \$32.33 | \$33.96 | \$35.66 |
| FAIR FISCAL COORDINATOR 2      | \$25.31 | \$26.57 | \$27.91 | \$29.30 | \$30.78 | \$32.32 | \$33.94 | \$35.64 | \$37.43 | \$39.30 |
| FAMILY VIOLENCE OFFICER        | \$19.84 | \$20.84 | \$21.88 | \$22.99 | \$24.15 | \$25.36 | \$26.63 | \$27.96 | \$29.37 | \$30.85 |
| FIELD SERVICES ASSISTANT       | \$16.64 | \$17.48 | \$18.36 | \$19.29 | \$20.27 | \$21.28 | \$22.34 | \$23.48 | \$24.66 | \$25.90 |
| FISCAL & TECH SERVICES ASST 1  | \$16.43 | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| FISCAL & TECH SERVICES ASST 2  | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 |
| FISCAL & TECH SERVICES ASST 3  | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 | \$28.14 | \$29.57 |
| GEO INFO SYS (GIS) PLANNER 1   | \$23.53 | \$24.71 | \$25.96 | \$27.25 | \$28.62 | \$30.06 | \$31.57 | \$33.15 | \$34.81 | \$36.56 |
| GEO INFO SYS (GIS) PLANNER 2   | \$25.31 | \$26.57 | \$27.91 | \$29.30 | \$30.78 | \$32.32 | \$33.94 | \$35.64 | \$37.43 | \$39.30 |
| HAZ MAT SPECIALIST 1           | \$25.78 | \$27.07 | \$28.43 | \$29.87 | \$31.35 | \$32.93 | \$34.59 | \$36.33 | \$38.14 | \$40.05 |
| HAZ MAT SPECIALIST 2           | \$28.44 | \$29.88 | \$31.37 | \$32.94 | \$34.60 | \$36.34 | \$38.15 | \$40.06 | \$42.07 | \$44.18 |
| HAZ MAT SPECIALIST 3           | \$31.29 | \$32.87 | \$34.51 | \$36.25 | \$38.06 | \$39.97 | \$41.99 | \$44.09 | \$46.30 | \$48.61 |
| HEAD COOK                      | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 | \$28.14 |
| HEALTH AIDE 1                  | \$16.43 | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| HEALTH AIDE 2                  | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 |

# PAY SCHEDULES

| Job Title                      | STEP 1  | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      |
|--------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| HEALTH EDUCATION COORDINATOR 1 | \$25.31 | \$26.57 | \$27.91 | \$29.30 | \$30.78 | \$32.32 | \$33.94 | \$35.64 | \$37.43 | \$39.30 |
| HEALTH EDUCATION SPECIALIST    | \$22.96 | \$24.10 | \$25.32 | \$26.58 | \$27.92 | \$29.31 | \$30.79 | \$32.33 | \$33.96 | \$35.66 |
| HIV SPECIALTY CLINIC THERAPIST | \$26.57 | \$27.91 | \$29.30 | \$30.78 | \$32.32 | \$33.94 | \$35.64 | \$37.43 | \$39.30 | \$41.28 |
| INFORMATION SYSTEMS TECHNICIAN | \$23.70 | \$24.88 | \$26.13 | \$27.44 | \$28.81 | \$30.26 | \$31.78 | \$33.37 | \$35.04 | \$36.80 |
| LEAD DEPUTY CLERK-RECORDER     | \$22.94 | \$24.08 | \$25.30 | \$26.56 | \$27.91 | \$29.29 | \$30.77 | \$32.31 | \$33.93 | \$35.63 |
| LEGAL SECRETARY                | \$20.34 | \$21.37 | \$22.44 | \$23.56 | \$24.74 | \$25.99 | \$27.30 | \$28.65 | \$30.09 | \$31.60 |
| LEGAL SECRETARY - SENIOR       | \$21.58 | \$22.66 | \$23.81 | \$25.01 | \$26.26 | \$27.57 | \$28.96 | \$30.41 | \$31.93 | \$33.53 |
| LEGAL SECRETARY - TRAINEE      | \$18.44 | \$19.38 | \$20.35 | \$21.37 | \$22.45 | \$23.57 | \$24.76 | \$26.00 | \$27.31 | \$28.67 |
| LEGAL SERVICES ASSISTANT 1     | \$16.43 | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| LEGAL SERVICES ASSISTANT 2     | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 | \$28.14 |
| LIBRARIAN                      | \$22.83 | \$23.98 | \$25.19 | \$26.45 | \$27.78 | \$29.17 | \$30.64 | \$32.18 | \$33.79 | \$35.49 |
| LIBRARY AIDE                   | \$16.70 | \$17.53 | \$18.40 | \$19.32 | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 |
| LIBRARY LITERACY CLERK         | \$16.70 | \$17.53 | \$18.40 | \$19.32 | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 |
| LIBRARY TECHNICIAN             | \$19.32 | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 | \$27.20 | \$28.56 | \$29.98 |
| LICENSED VOCATIONAL NURSE 1-BH | \$21.93 | \$23.04 | \$24.20 | \$25.41 | \$26.68 | \$28.04 | \$29.44 | \$30.91 | \$32.47 | \$34.09 |
| LICENSED VOCATIONAL NURSE 1-PH | \$21.93 | \$23.04 | \$24.20 | \$25.41 | \$26.68 | \$28.04 | \$29.44 | \$30.91 | \$32.47 | \$34.09 |
| LICENSED VOCATIONAL NURSE 2-BH | \$23.03 | \$24.19 | \$25.40 | \$26.67 | \$28.02 | \$29.43 | \$30.90 | \$32.46 | \$34.08 | \$35.79 |
| LICENSED VOCATIONAL NURSE 2-PH | \$23.03 | \$24.19 | \$25.40 | \$26.67 | \$28.02 | \$29.43 | \$30.90 | \$32.46 | \$34.08 | \$35.79 |
| LITERACY PROGRAM ASSISTANT 1   | \$17.53 | \$18.40 | \$19.32 | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 | \$27.20 |
| LITERACY PROGRAM ASSISTANT 2   | \$18.40 | \$19.32 | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 | \$27.20 | \$28.56 |
| MANAGEMENT ANALYST 1           | \$22.96 | \$24.10 | \$25.32 | \$26.58 | \$27.92 | \$29.31 | \$30.79 | \$32.33 | \$33.96 | \$35.66 |
| MANAGEMENT ANALYST 2           | \$25.54 | \$26.81 | \$28.15 | \$29.56 | \$31.04 | \$32.61 | \$34.25 | \$35.96 | \$37.76 | \$39.64 |
| MENTORING COORDINATOR          | \$16.43 | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| MUSEUM REGISTRAR               | \$16.70 | \$17.53 | \$18.40 | \$19.32 | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 |
| NATURAL RESOURCES ANALYST      | \$22.42 | \$23.54 | \$24.72 | \$25.97 | \$27.26 | \$28.63 | \$30.07 | \$31.58 | \$33.16 | \$34.82 |
| NURSE PRACTITIONER             | \$50.49 | \$53.02 | \$55.68 | \$58.47 | \$61.38 | \$64.47 | \$67.70 | \$71.09 | \$74.65 | \$78.38 |
| OFFICE ASSISTANT 1             | \$16.43 | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| OFFICE ASSISTANT 2             | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 |
| OFFICE ASSISTANT 3             | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 | \$28.14 | \$29.57 |
| OFFICE AUTOMATION ANALYST      | \$24.09 | \$25.29 | \$26.56 | \$27.89 | \$29.28 | \$30.76 | \$32.31 | \$33.92 | \$35.62 | \$37.40 |
| OFFICE AUTOMATION SPECIALIST   | \$19.84 | \$20.84 | \$21.88 | \$22.99 | \$24.15 | \$25.36 | \$26.63 | \$27.96 | \$29.37 | \$30.85 |
| PARALEGAL 1                    | \$17.47 | \$18.34 | \$19.26 | \$20.24 | \$21.25 | \$22.31 | \$23.45 | \$24.62 | \$25.86 | \$27.15 |
| PARALEGAL 2                    | \$19.26 | \$20.24 | \$21.25 | \$22.31 | \$23.45 | \$24.62 | \$25.86 | \$27.15 | \$28.52 | \$29.96 |
| PARALEGAL 3                    | \$20.83 | \$21.87 | \$22.98 | \$24.14 | \$25.34 | \$26.62 | \$27.95 | \$29.35 | \$30.82 | \$32.38 |
| PERMIT TECHNICIAN              | \$17.89 | \$18.79 | \$19.74 | \$20.75 | \$21.78 | \$22.87 | \$24.02 | \$25.23 | \$26.49 | \$27.83 |
| PHYSICIAN ASSISTANT            | \$50.49 | \$53.02 | \$55.68 | \$58.47 | \$61.38 | \$64.47 | \$67.70 | \$71.09 | \$74.65 | \$78.38 |
| PLANNING TECHNICIAN            | \$19.36 | \$20.32 | \$21.34 | \$22.41 | \$23.53 | \$24.71 | \$25.95 | \$27.24 | \$28.61 | \$30.04 |
| PREVENTION AIDE                | \$16.43 | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| PROG COMPL & TRAINING ANALYST  | \$20.83 | \$21.87 | \$22.98 | \$24.14 | \$25.34 | \$26.62 | \$27.95 | \$29.35 | \$30.82 | \$32.38 |
| PROGRAMMER ANALYST             | \$24.10 | \$25.32 | \$26.58 | \$27.92 | \$29.31 | \$30.79 | \$32.33 | \$33.96 | \$35.66 | \$37.45 |
| PROJECT MANAGER                | \$29.29 | \$30.77 | \$32.31 | \$33.93 | \$35.63 | \$37.42 | \$39.29 | \$41.27 | \$43.33 | \$45.51 |
| PROPERTY TAX ASSESSMENT SPEC 1 | \$18.40 | \$19.32 | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 | \$27.20 | \$28.56 |
| PROPERTY TAX ASSESSMENT SPEC 2 | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 | \$27.20 | \$28.56 | \$29.98 | \$31.48 |
| PROPERTY TAX ASSESSMENT TECH   | \$16.70 | \$17.53 | \$18.40 | \$19.32 | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 |

# PAY SCHEDULES

| Job Title  | STEP 1  | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| PSYCHIATRIC NURSE 1                              | \$28.40 | \$29.84 | \$31.32 | \$32.90 | \$34.56 | \$36.29 | \$38.11 | \$40.02 | \$42.03 | \$44.14 |
| PSYCHIATRIC NURSE 2                              | \$31.81 | \$33.40 | \$35.08 | \$36.84 | \$38.68 | \$40.62 | \$42.65 | \$44.80 | \$47.04 | \$49.41 |
| PSYCHIATRIC TECHNICIAN                           | \$19.83 | \$20.83 | \$21.87 | \$22.98 | \$24.14 | \$25.34 | \$26.62 | \$27.95 | \$29.35 | \$30.82 |
| PUBLIC HEALTH DATABASE ANALYST                   | \$28.40 | \$29.84 | \$31.32 | \$32.90 | \$34.56 | \$36.29 | \$38.11 | \$40.02 | \$42.03 | \$44.14 |
| PUBLIC HEALTH EMERGENCY PREPAREDNESS COORDINATOR | \$27.90 | \$29.29 | \$30.77 | \$32.31 | \$33.93 | \$35.63 | \$37.42 | \$39.29 | \$41.27 | \$43.33 |
| PUBLIC HEALTH NURSE 1                            | \$28.40 | \$29.84 | \$31.32 | \$32.90 | \$34.56 | \$36.29 | \$38.11 | \$40.02 | \$42.03 | \$44.14 |
| PUBLIC HEALTH NURSE 2                            | \$31.81 | \$33.40 | \$35.08 | \$36.84 | \$38.68 | \$40.62 | \$42.65 | \$44.80 | \$47.04 | \$49.41 |
| PUBLIC HEALTH NURSE 3                            | \$35.21 | \$36.98 | \$38.84 | \$40.79 | \$42.83 | \$44.99 | \$47.23 | \$49.60 | \$52.09 | \$54.70 |
| QUALITY ASSURANCE COORDINATOR                    | \$26.57 | \$27.91 | \$29.30 | \$30.78 | \$32.32 | \$33.94 | \$35.64 | \$37.43 | \$39.30 | \$41.28 |
| RECORDS MANAGEMENT TECH 1                        | \$16.43 | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| RECORDS MANAGEMENT TECH 2                        | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 | \$28.14 |
| REGISTERED DENTAL ASSISTANT 1                    | \$21.93 | \$23.04 | \$24.20 | \$25.41 | \$26.68 | \$28.04 | \$29.44 | \$30.91 | \$32.47 | \$34.09 |
| REGISTERED DENTAL ASSISTANT 2                    | \$23.03 | \$24.19 | \$25.40 | \$26.67 | \$28.02 | \$29.43 | \$30.90 | \$32.46 | \$34.08 | \$35.79 |
| REGISTERED NURSE 1 - BH                          | \$28.40 | \$29.84 | \$31.32 | \$32.90 | \$34.56 | \$36.29 | \$38.11 | \$40.02 | \$42.03 | \$44.14 |
| REGISTERED NURSE 1 - PH                          | \$28.40 | \$29.84 | \$31.32 | \$32.90 | \$34.56 | \$36.29 | \$38.11 | \$40.02 | \$42.03 | \$44.14 |
| REGISTERED NURSE 2 - BH                          | \$31.81 | \$33.40 | \$35.08 | \$36.84 | \$38.68 | \$40.62 | \$42.65 | \$44.80 | \$47.04 | \$49.41 |
| REGISTERED NURSE 2 - PH                          | \$31.81 | \$33.40 | \$35.08 | \$36.84 | \$38.68 | \$40.62 | \$42.65 | \$44.80 | \$47.04 | \$49.41 |
| SENIOR BUILDING INSPECTOR                        | \$25.31 | \$26.57 | \$27.91 | \$29.30 | \$30.78 | \$32.32 | \$33.94 | \$35.64 | \$37.43 | \$39.30 |
| SENIOR BUILDING PLNCHK INSP                      | \$29.20 | \$30.68 | \$32.21 | \$33.82 | \$35.52 | \$37.30 | \$39.17 | \$41.14 | \$43.20 | \$45.36 |
| SENIOR DISTRICT ATTORNEY INVST                   | \$27.23 | \$28.60 | \$30.03 | \$31.55 | \$33.13 | \$34.79 | \$36.54 | \$38.37 | \$40.30 | \$42.32 |
| SENIOR PERMIT TECHNICIAN                         | \$20.12 | \$21.15 | \$22.20 | \$23.32 | \$24.48 | \$25.72 | \$27.00 | \$28.36 | \$29.79 | \$31.27 |
| SENIOR PLANNER                                   | \$27.90 | \$29.29 | \$30.77 | \$32.31 | \$33.93 | \$35.63 | \$37.42 | \$39.29 | \$41.27 | \$43.33 |
| SENIOR SOCIAL WORKER A                           | \$27.84 | \$29.22 | \$30.70 | \$32.23 | \$33.86 | \$35.54 | \$37.32 | \$39.19 | \$41.16 | \$43.22 |
| SENIOR SOCIAL WORKER B                           | \$30.45 | \$31.99 | \$33.58 | \$35.27 | \$37.04 | \$38.90 | \$40.84 | \$42.91 | \$45.06 | \$47.32 |
| SITE MANAGER                                     | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 | \$28.14 | \$29.57 |
| SOCIAL SERVICES AIDE                             | \$17.15 | \$18.01 | \$18.93 | \$19.88 | \$20.87 | \$21.91 | \$23.02 | \$24.18 | \$25.39 | \$26.66 |
| SOCIAL WORKER 1                                  | \$22.15 | \$23.28 | \$24.43 | \$25.66 | \$26.95 | \$28.30 | \$29.72 | \$31.22 | \$32.78 | \$34.43 |
| SOCIAL WORKER 2                                  | \$24.42 | \$25.65 | \$26.93 | \$28.29 | \$29.71 | \$31.21 | \$32.76 | \$34.42 | \$36.15 | \$37.95 |
| SOCIAL WORKER 3                                  | \$26.69 | \$28.05 | \$29.45 | \$30.92 | \$32.48 | \$34.10 | \$35.81 | \$37.61 | \$39.50 | \$41.47 |
| STAFF SERVICES ANALYST 1                         | \$23.81 | \$24.99 | \$26.25 | \$27.57 | \$28.96 | \$30.41 | \$31.95 | \$33.54 | \$35.22 | \$36.99 |
| STAFF SERVICES ANALYST 2                         | \$26.24 | \$27.56 | \$28.95 | \$30.40 | \$31.93 | \$33.53 | \$35.21 | \$36.98 | \$38.84 | \$40.79 |
| STAFF SERVICES SPECIALIST                        | \$22.97 | \$24.13 | \$25.33 | \$26.60 | \$27.93 | \$29.32 | \$30.80 | \$32.35 | \$33.98 | \$35.68 |
| SUBSTANCE USE DISORDER SPEC 1                    | \$21.27 | \$22.33 | \$23.47 | \$24.65 | \$25.89 | \$27.18 | \$28.55 | \$29.98 | \$31.47 | \$33.06 |
| SUBSTANCE USE DISORDER SPEC 2                    | \$23.47 | \$24.65 | \$25.89 | \$27.18 | \$28.55 | \$29.98 | \$31.47 | \$33.06 | \$34.73 | \$36.46 |
| TELECOMMUNICATIONS TECHNICIAN                    | \$24.08 | \$25.30 | \$26.56 | \$27.91 | \$29.29 | \$30.77 | \$32.31 | \$33.93 | \$35.63 | \$37.42 |
| TREAS/TAX COLLECTIONS OFFCR 1                    | \$20.83 | \$21.87 | \$22.98 | \$24.14 | \$25.34 | \$26.62 | \$27.95 | \$29.35 | \$30.82 | \$32.38 |
| TREAS/TAX COLLECTIONS OFFCR 2                    | \$22.96 | \$24.10 | \$25.32 | \$26.58 | \$27.92 | \$29.31 | \$30.79 | \$32.33 | \$33.96 | \$35.66 |
| TREASURER/TAX SPECIALIST 1                       | \$18.40 | \$19.32 | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 | \$27.20 | \$28.56 |
| TREASURER/TAX SPECIALIST 2                       | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 | \$27.20 | \$28.56 | \$29.98 | \$31.48 |
| TREASURER/TAX TECHNICIAN                         | \$19.32 | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 | \$27.20 | \$28.56 | \$29.98 |
| VETERANS SERVICE REP 1                           | \$16.64 | \$17.48 | \$18.36 | \$19.29 | \$20.27 | \$21.28 | \$22.34 | \$23.48 | \$24.66 | \$25.90 |
| VETERANS SERVICE REP 2                           | \$18.34 | \$19.27 | \$20.24 | \$21.25 | \$22.31 | \$23.45 | \$24.62 | \$25.86 | \$27.17 | \$28.52 |
| VICTIM/WITNESS ADVOCATE                          | \$20.75 | \$21.78 | \$22.87 | \$24.02 | \$25.23 | \$26.49 | \$27.83 | \$29.21 | \$30.69 | \$32.22 |
| WELFARE FRAUD INVESTIGATOR 1                     | \$24.15 | \$25.36 | \$26.63 | \$27.96 | \$29.37 | \$30.85 | \$32.40 | \$34.03 | \$35.72 | \$37.51 |
| WELFARE FRAUD INVESTIGATOR 2                     | \$26.18 | \$27.50 | \$28.86 | \$30.33 | \$31.84 | \$33.43 | \$35.12 | \$36.88 | \$38.72 | \$40.67 |

# PAY SCHEDULES

## County of Plumas Pay Schedule

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; revised as of 01/01/2024 per Resolution Number 2024-XXXX, and adopted by the Board as of 06/25/2024 per Resolution Number 2024-XXXX

### OE3 MID-MANAGEMENT

| Job Title                                  | HOURLY RATE |         |         |         |         |         |         |         |         |         |
|--|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|  | STEP 1      | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      |
| A&D PROG CLINICIAN/SUPERVISOR              | \$32.30     | \$33.92 | \$35.62 | \$37.41 | \$39.28 | \$41.26 | \$43.32 | \$45.50 | \$47.77 | \$50.16 |
| ALCOHOL & DRUG PROG CHIEF                  | \$32.30     | \$33.92 | \$35.62 | \$37.41 | \$39.28 | \$41.26 | \$43.32 | \$45.50 | \$47.77 | \$50.16 |
| ALTERNATIVE SENTENCING MANAGER             | \$27.87     | \$29.26 | \$30.73 | \$32.27 | \$33.89 | \$35.58 | \$37.37 | \$39.24 | \$41.21 | \$43.28 |
| ANIMAL CONTROL SUPERVISOR                  | \$24.69     | \$25.93 | \$27.22 | \$28.58 | \$30.01 | \$31.51 | \$33.08 | \$34.75 | \$36.50 | \$38.33 |
| ASSESSOR'S OFFICE MANAGER                  | \$22.96     | \$24.10 | \$25.32 | \$26.58 | \$27.92 | \$29.31 | \$30.79 | \$32.33 | \$33.96 | \$35.66 |
| ASSISTANT BUILDING OFFICIAL                | \$32.30     | \$33.92 | \$35.62 | \$37.41 | \$39.28 | \$41.26 | \$43.32 | \$45.50 | \$47.77 | \$50.16 |
| ASSISTANT COUNTY ASSESSOR                  | \$29.29     | \$30.77 | \$32.31 | \$33.93 | \$35.63 | \$37.42 | \$39.29 | \$41.27 | \$43.33 | \$45.51 |
| ASSISTANT DISTRICT ATTORNEY                | \$57.90     | \$60.79 | \$63.83 | \$67.02 | \$70.37 | \$73.89 | \$77.59 | \$81.47 | \$85.54 | \$89.81 |
| ASSISTANT PLANNING DIRECTOR                | \$32.30     | \$33.92 | \$35.62 | \$37.41 | \$39.28 | \$41.26 | \$43.32 | \$45.50 | \$47.77 | \$50.16 |
| ASST COUNTY CLERK-RECORDER                 | \$28.94     | \$30.39 | \$31.91 | \$33.50 | \$35.18 | \$36.95 | \$38.80 | \$40.76 | \$42.79 | \$44.94 |
| ASST DIR DEPT OF CHILD SUP SVC             | \$35.57     | \$37.35 | \$39.22 | \$41.18 | \$43.24 | \$45.40 | \$47.67 | \$50.05 | \$52.55 | \$55.18 |
| ASST DIRECTOR OF PUBLIC HEALTH             | \$41.22     | \$43.29 | \$45.46 | \$47.74 | \$50.13 | \$52.64 | \$55.28 | \$58.07 | \$60.96 | \$64.01 |
| ASST TREASURER/TAX COLLECTOR               | \$29.29     | \$30.77 | \$32.31 | \$33.93 | \$35.63 | \$37.42 | \$39.29 | \$41.27 | \$43.33 | \$45.51 |
| BH ADMIN SERVICES OFFICER                  | \$36.36     | \$38.17 | \$40.08 | \$42.09 | \$44.20 | \$46.42 | \$48.74 | \$51.19 | \$53.76 | \$56.46 |
| BH AOD PROGRAM ADMIN                       | \$39.75     | \$41.75 | \$43.85 | \$46.05 | \$48.35 | \$50.77 | \$53.32 | \$56.00 | \$58.80 | \$61.75 |
| BH CONTINUING CARE COORDINATOR             | \$36.36     | \$38.17 | \$40.08 | \$42.09 | \$44.20 | \$46.42 | \$48.74 | \$51.19 | \$53.76 | \$56.46 |
| BH QUAL IMPROVEMENT/COMPL MGR              | \$39.75     | \$41.75 | \$43.85 | \$46.05 | \$48.35 | \$50.77 | \$53.32 | \$56.00 | \$58.80 | \$61.75 |
| BH UNIT SUPERVISOR                         | \$36.36     | \$38.17 | \$40.08 | \$42.09 | \$44.20 | \$46.42 | \$48.74 | \$51.19 | \$53.76 | \$56.46 |
| BH UNIT SUPERVISOR-NURSING                 | \$36.36     | \$38.17 | \$40.08 | \$42.09 | \$44.20 | \$46.42 | \$48.74 | \$51.19 | \$53.76 | \$56.46 |
| BLDG/GRDS MAINT SUPERVISOR 1               | \$22.02     | \$23.12 | \$24.27 | \$25.48 | \$26.77 | \$28.11 | \$29.52 | \$30.98 | \$32.54 | \$34.19 |
| BLDG/GRDS MAINT SUPERVISOR 2               | \$23.12     | \$24.27 | \$25.48 | \$26.77 | \$28.11 | \$29.52 | \$30.98 | \$32.54 | \$34.19 | \$35.90 |
| BUILDING OFFICIAL                          | \$35.59     | \$37.38 | \$39.25 | \$41.22 | \$43.29 | \$45.46 | \$47.74 | \$50.13 | \$52.64 | \$55.28 |
| CHIEF APPRAISER                            | \$27.90     | \$29.29 | \$30.77 | \$32.31 | \$33.93 | \$35.63 | \$37.42 | \$39.29 | \$41.27 | \$43.33 |
| CHIEF CODE ENFORCEMENT OFFICER             | \$31.06     | \$32.63 | \$34.27 | \$35.98 | \$37.78 | \$39.67 | \$41.66 | \$43.75 | \$45.94 | \$48.24 |
| CHIEF DEP PUB GRDN/CONSERVATOR             | \$26.69     | \$28.05 | \$29.45 | \$30.92 | \$32.48 | \$34.10 | \$35.81 | \$37.61 | \$39.50 | \$41.47 |
| CHILDRENS SERVICES COORDINATOR             | \$31.55     | \$33.13 | \$34.79 | \$36.54 | \$38.37 | \$40.29 | \$42.30 | \$44.42 | \$46.65 | \$48.99 |
| COMMUNITY CARE CASE MANAGER                | \$19.26     | \$20.24 | \$21.25 | \$22.31 | \$23.45 | \$24.62 | \$25.86 | \$27.15 | \$28.52 | \$29.96 |
| DA ADMINISTRATOR/ASSISTANT PUBLIC ADMIN    | \$22.97     | \$24.13 | \$25.33 | \$26.60 | \$27.93 | \$29.32 | \$30.80 | \$32.35 | \$33.98 | \$35.68 |
| DEPUTY AG COMM/SEALER OF WEIGHTS & MEASURE | \$31.14     | \$32.70 | \$34.33 | \$36.05 | \$37.85 | \$39.75 | \$41.74 | \$43.83 | \$46.03 | \$48.33 |
| DEP DIR/SOC SERV PROGRAM MGR               | \$37.14     | \$39.02 | \$40.97 | \$43.03 | \$45.18 | \$47.44 | \$49.82 | \$52.31 | \$54.93 | \$57.69 |
| DEPARTMENT FISCAL OFFICER 1                | \$22.96     | \$24.10 | \$25.32 | \$26.58 | \$27.92 | \$29.31 | \$30.79 | \$32.33 | \$33.96 | \$35.66 |
| DEPARTMENT FISCAL OFFICER 2                | \$25.31     | \$26.57 | \$27.91 | \$29.30 | \$30.78 | \$32.32 | \$33.94 | \$35.64 | \$37.43 | \$39.30 |
| DIRECTOR OF NURSING - PH                   | \$43.17     | \$45.34 | \$47.62 | \$49.99 | \$52.49 | \$55.12 | \$57.89 | \$60.79 | \$63.83 | \$67.03 |
| DIV DIR VETERANS SVCS OFFICER              | \$25.31     | \$26.57 | \$27.91 | \$29.30 | \$30.78 | \$32.32 | \$33.94 | \$35.64 | \$37.43 | \$39.30 |
| ELIGIBILITY SUPERVISOR                     | \$22.96     | \$24.10 | \$25.32 | \$26.58 | \$27.92 | \$29.31 | \$30.79 | \$32.33 | \$33.96 | \$35.66 |
| EMPLOYMENT & TRNG WKR SUP                  | \$28.51     | \$29.95 | \$31.44 | \$33.02 | \$34.68 | \$36.42 | \$38.24 | \$40.15 | \$42.17 | \$44.29 |
| FISCAL SUPPORT COORD                       | \$20.10     | \$21.10 | \$22.16 | \$23.28 | \$24.44 | \$25.67 | \$26.96 | \$28.30 | \$29.73 | \$31.22 |

# PAY SCHEDULES

| Job Title                      | STEP 1  | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      |
|--------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| GEO INFO SYSTEM (GIS) COORD    | \$29.29 | \$30.77 | \$32.31 | \$33.93 | \$35.63 | \$37.42 | \$39.29 | \$41.27 | \$43.33 | \$45.51 |
| GRANT COMPLIANCE OFFICER       | \$19.83 | \$20.83 | \$21.87 | \$22.98 | \$24.14 | \$25.34 | \$26.62 | \$27.95 | \$29.35 | \$30.82 |
| HEALTH EDUCATION COORDINATOR 2 | \$27.90 | \$29.29 | \$30.77 | \$32.31 | \$33.93 | \$35.63 | \$37.42 | \$39.29 | \$41.27 | \$43.33 |
| LIBRARY LITERACY PROGRAM COORD | \$19.32 | \$20.29 | \$21.31 | \$22.38 | \$23.49 | \$24.67 | \$25.90 | \$27.20 | \$28.56 | \$29.98 |
| MNTL HLTH SERVICES ACT COORD   | \$31.55 | \$33.13 | \$34.79 | \$36.54 | \$38.37 | \$40.29 | \$42.30 | \$44.42 | \$46.65 | \$48.99 |
| OFFICE SUPERVISOR              | \$20.45 | \$21.47 | \$22.55 | \$23.67 | \$24.86 | \$26.12 | \$27.42 | \$28.79 | \$30.25 | \$31.77 |
| PERMIT MANAGER                 | \$22.96 | \$24.10 | \$25.32 | \$26.58 | \$27.92 | \$29.31 | \$30.79 | \$32.33 | \$33.96 | \$35.66 |
| PH ADMIN SERVICES OFFICER      | \$36.36 | \$38.17 | \$40.08 | \$42.09 | \$44.20 | \$46.42 | \$48.74 | \$51.19 | \$53.76 | \$56.46 |
| PROGRAM CHIEF-NURSING          | \$32.30 | \$33.92 | \$35.62 | \$37.41 | \$39.28 | \$41.26 | \$43.32 | \$45.50 | \$47.77 | \$50.16 |
| PROGRAM MANAGER 1              | \$33.61 | \$35.30 | \$37.07 | \$38.93 | \$40.88 | \$42.94 | \$45.09 | \$47.35 | \$49.71 | \$52.21 |
| PROGRAM MANAGER 2              | \$35.30 | \$37.07 | \$38.93 | \$40.88 | \$42.94 | \$45.09 | \$47.35 | \$49.71 | \$52.21 | \$54.82 |
| PUBLIC HEALTH PROG DIV CHIEF   | \$30.74 | \$32.28 | \$33.90 | \$35.59 | \$37.38 | \$39.25 | \$41.22 | \$43.29 | \$45.46 | \$47.74 |
| RECORDS MGMT COORDINATOR       | \$19.84 | \$20.84 | \$21.88 | \$22.99 | \$24.15 | \$25.36 | \$26.63 | \$27.96 | \$29.37 | \$30.85 |
| SENIOR SERVICES DIVISION DIR.  | \$23.53 | \$24.71 | \$25.96 | \$27.25 | \$28.62 | \$30.06 | \$31.57 | \$33.15 | \$34.81 | \$36.56 |
| SOCIAL SERVICES SUPERVISOR 1   | \$29.13 | \$30.59 | \$32.14 | \$33.75 | \$35.45 | \$37.23 | \$39.09 | \$41.04 | \$43.10 | \$45.26 |
| SOCIAL SERVICES SUPERVISOR 2   | \$33.61 | \$35.30 | \$37.07 | \$38.93 | \$40.88 | \$42.94 | \$45.09 | \$47.35 | \$49.71 | \$52.21 |
| STAFF SERVICES MANAGER         | \$32.29 | \$33.91 | \$35.61 | \$37.40 | \$39.27 | \$41.24 | \$43.31 | \$45.48 | \$47.76 | \$50.15 |
| VICTIM/WITNESS COORDINATOR     | \$27.87 | \$29.26 | \$30.73 | \$32.27 | \$33.89 | \$35.58 | \$37.37 | \$39.24 | \$41.21 | \$43.28 |

# PAY SCHEDULES

**County of Plumas  
Pay Schedule**

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; revised as of 01/01/2024 per Resolution Number 2024-XXXX,  
and adopted by the Board as of 06/25/2024 per Resolution Number 2024-XXXX

**PROBATION MID-MANAGEMENT**

| Job Title                     | HOURLY RATE |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               | STEP 1      | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      |
| DEPARTMENT FISCAL OFFICER 1   | \$23.40     | \$24.59 | \$25.82 | \$27.13 | \$28.47 | \$29.89 | \$31.40 | \$32.98 | \$34.62 | \$36.36 |
| DEPARTMENT FISCAL OFFICER 2   | \$25.80     | \$27.09 | \$28.45 | \$29.87 | \$31.38 | \$32.96 | \$34.60 | \$36.34 | \$38.16 | \$40.07 |
| SUPERVISING PROBATION OFFICER | \$27.78     | \$29.17 | \$30.64 | \$32.17 | \$33.79 | \$35.49 | \$37.26 | \$39.14 | \$41.10 | \$43.15 |

# PAY SCHEDULES

## County of Plumas Pay Schedule

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; revised as of 01/01/2024 per Resolution Number 2024-XXXX, and adopted by the Board as of 06/25/2024 per Resolution Number 2024-XXXX

### PROBATION ASSC

| Job Title                    | HOURLY RATE |         |         |         |         |         |         |         |         |         |
|------------------------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                              | STEP 1      | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      |
| ADMINISTRATIVE ASSISTANT 1   | \$16.79     | \$17.62 | \$18.51 | \$19.42 | \$20.41 | \$21.42 | \$22.49 | \$23.63 | \$24.79 | \$26.04 |
| ADMINISTRATIVE ASSISTANT 2   | \$17.62     | \$18.51 | \$19.42 | \$20.41 | \$21.42 | \$22.49 | \$23.63 | \$24.79 | \$26.04 | \$27.34 |
| DEPUTY PROBATION OFFICER 1   | \$20.12     | \$21.15 | \$22.20 | \$23.32 | \$24.48 | \$25.72 | \$27.00 | \$28.36 | \$29.79 | \$31.27 |
| DEPUTY PROBATION OFFICER 2   | \$21.77     | \$22.87 | \$24.03 | \$25.23 | \$26.50 | \$27.83 | \$29.21 | \$30.69 | \$32.23 | \$33.85 |
| DEPUTY PROBATION OFFICER 3   | \$24.00     | \$25.20 | \$26.47 | \$27.78 | \$29.17 | \$30.63 | \$32.16 | \$33.77 | \$35.46 | \$37.24 |
| DETENTION COORDINATOR        | \$21.26     | \$22.32 | \$23.46 | \$24.63 | \$25.87 | \$27.17 | \$28.54 | \$29.97 | \$31.46 | \$33.03 |
| LEGAL SERVICES ASSISTANT 1   | \$16.79     | \$17.62 | \$18.51 | \$19.42 | \$20.41 | \$21.42 | \$22.49 | \$23.63 | \$24.79 | \$26.04 |
| LEGAL SERVICES ASSISTANT 2   | \$18.51     | \$19.42 | \$20.41 | \$21.42 | \$22.49 | \$23.63 | \$24.79 | \$26.04 | \$27.34 | \$28.72 |
| MANAGEMENT ANALYST 1         | \$23.75     | \$24.94 | \$26.19 | \$27.51 | \$28.87 | \$30.34 | \$31.85 | \$33.44 | \$35.12 | \$36.88 |
| MANAGEMENT ANALYST 2         | \$26.43     | \$27.75 | \$29.14 | \$30.60 | \$32.13 | \$33.75 | \$35.44 | \$37.22 | \$39.08 | \$41.04 |
| OFFICE ASSISTANT 1           | \$16.79     | \$17.62 | \$18.51 | \$19.42 | \$20.41 | \$21.42 | \$22.49 | \$23.63 | \$24.79 | \$26.04 |
| OFFICE ASSISTANT 2           | \$17.62     | \$18.51 | \$19.42 | \$20.41 | \$21.42 | \$22.49 | \$23.63 | \$24.79 | \$26.04 | \$27.34 |
| OFFICE ASSISTANT 3           | \$19.42     | \$20.41 | \$21.42 | \$22.49 | \$23.63 | \$24.79 | \$26.04 | \$27.34 | \$28.72 | \$30.15 |
| PROB PROG COORD/ADMIN ASSIST | \$21.14     | \$22.21 | \$23.31 | \$24.49 | \$25.73 | \$27.01 | \$28.37 | \$29.81 | \$31.30 | \$32.86 |
| PROBATION ASSISTANT          | \$16.95     | \$17.80 | \$18.69 | \$19.62 | \$20.61 | \$21.63 | \$22.73 | \$23.87 | \$25.07 | \$26.32 |
| PROBATION REPORT WRITER      | \$20.20     | \$21.21 | \$22.28 | \$23.39 | \$24.58 | \$25.81 | \$27.10 | \$28.46 | \$29.88 | \$31.39 |

# PAY SCHEDULES

## County of Plumas Pay Schedule

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; revised as of 01/01/2024 per Resolution Number 2024-XXXX, and adopted by the Board as of 06/25/2024 per Resolution Number 2024-XXXX

### SHERIFF EMPLOYEE ASSC

| Job Title                                   | HOURLY RATE |         |         |         |         |         |         |         |         |         |
|---|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|   | STEP 1      | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      |
| ASSISTANT PROGRAM MANAGER                   | \$19.03     | \$19.99 | \$20.99 | \$22.04 | \$23.15 | \$24.30 | \$25.52 | \$26.80 | \$28.14 | \$29.57 |
| CORRECTIONAL OFFICER 1                      | \$22.78     | \$23.91 | \$25.11 | \$26.37 | \$27.69 | \$29.09 | \$30.54 | \$32.07 | \$33.69 | \$35.37 |
| CORRECTIONAL OFFICER 2                      | \$25.10     | \$26.36 | \$27.68 | \$29.08 | \$30.54 | \$32.08 | \$33.68 | \$35.38 | \$37.14 | \$39.01 |
| CORRECTIONAL SERGEANT                       | \$27.84     | \$29.22 | \$30.70 | \$32.23 | \$33.86 | \$35.54 | \$37.32 | \$39.19 | \$41.16 | \$43.22 |
| CRIME ANALYST                               | \$21.42     | \$22.50 | \$23.63 | \$24.80 | \$26.06 | \$27.37 | \$28.74 | \$30.18 | \$31.69 | \$33.28 |
| DEP SHERIFF 2/COM EQUIP COORD               | \$35.29     | \$37.06 | \$38.90 | \$40.86 | \$42.91 | \$45.06 | \$47.33 | \$49.70 | \$52.20 | \$54.80 |
| DEPUTY SHERIFF 1                            | \$25.82     | \$27.12 | \$28.49 | \$29.92 | \$31.42 | \$32.99 | \$34.64 | \$36.37 | \$38.20 | \$40.10 |
| DEPUTY SHERIFF 2                            | \$28.44     | \$29.88 | \$31.37 | \$32.94 | \$34.60 | \$36.34 | \$38.15 | \$40.06 | \$42.07 | \$44.18 |
| DEPUTY SHERIFF 2-ADVANCED                   | \$29.94     | \$31.45 | \$33.02 | \$34.69 | \$36.43 | \$38.26 | \$40.18 | \$42.18 | \$44.29 | \$46.54 |
| DEPUTY SHERIFF 2-INTERMEDIATE               | \$29.30     | \$30.77 | \$32.32 | \$33.94 | \$35.63 | \$37.43 | \$39.31 | \$41.28 | \$43.34 | \$45.52 |
| SH INVSTG/CANNABIS CODE COMPL               | \$34.49     | \$36.23 | \$38.03 | \$39.94 | \$41.94 | \$44.05 | \$46.26 | \$48.59 | \$51.01 | \$53.57 |
| SHERIFF DISPATCHER 1                        | \$22.78     | \$23.91 | \$25.11 | \$26.37 | \$27.69 | \$29.09 | \$30.54 | \$32.07 | \$33.69 | \$35.37 |
| SHERIFF DISPATCHER 2                        | \$24.32     | \$25.54 | \$26.83 | \$28.16 | \$29.58 | \$31.07 | \$32.62 | \$34.26 | \$35.98 | \$37.78 |
| SHERIFF DISPATCHER 2 - INTERMEDIATE         | \$25.06     | \$26.30 | \$27.62 | \$29.00 | \$30.46 | \$31.98 | \$33.58 | \$35.26 | \$37.02 | \$38.87 |
| SHERIFF DISPATCHER 2 - ADVANCED             | \$25.54     | \$26.83 | \$28.16 | \$29.58 | \$31.07 | \$32.62 | \$34.26 | \$35.98 | \$37.78 | \$39.66 |
| SHERIFF EMERGENCY SERVICES & TRAINING COORD | \$27.88     | \$29.28 | \$30.73 | \$32.29 | \$33.91 | \$35.62 | \$37.40 | \$39.28 | \$41.24 | \$43.31 |
| SHERIFF INVESTIGATOR                        | \$30.59     | \$32.12 | \$33.76 | \$35.45 | \$37.22 | \$39.10 | \$41.06 | \$43.13 | \$45.29 | \$47.56 |
| SHERIFF INVESTIGATOR SERGEANT               | \$37.30     | \$39.17 | \$41.14 | \$43.19 | \$45.35 | \$47.63 | \$50.02 | \$52.51 | \$55.14 | \$57.90 |
| SHERIFF INVESTIGATOR-ADVANCED               | \$32.20     | \$33.83 | \$35.51 | \$37.30 | \$39.17 | \$41.14 | \$43.19 | \$45.35 | \$47.63 | \$50.02 |
| SHERIFF INVESTIGATOR-INTERMED               | \$31.52     | \$33.10 | \$34.77 | \$36.52 | \$38.35 | \$40.27 | \$42.28 | \$44.40 | \$46.63 | \$48.97 |
| SHERIFF SERGEANT                            | \$32.12     | \$33.76 | \$35.45 | \$37.22 | \$39.10 | \$41.06 | \$43.13 | \$45.29 | \$47.56 | \$49.93 |
| SHERIFF SERGEANT-ADVANCED                   | \$34.64     | \$36.37 | \$38.21 | \$40.12 | \$42.13 | \$44.24 | \$46.46 | \$48.79 | \$51.23 | \$53.78 |
| SHERIFF SERGEANT-INTERMEDIATE               | \$33.89     | \$35.59 | \$37.38 | \$39.26 | \$41.23 | \$43.30 | \$45.46 | \$47.74 | \$50.14 | \$52.64 |
| SHERIFF SERVICES ASSISTANT 1                | \$20.57     | \$21.59 | \$22.68 | \$23.82 | \$25.02 | \$26.28 | \$27.60 | \$28.98 | \$30.44 | \$31.97 |
| SHERIFF SERVICES ASSISTANT 2                | \$22.67     | \$23.81 | \$25.01 | \$26.27 | \$27.59 | \$28.97 | \$30.43 | \$31.96 | \$33.56 | \$35.24 |

# PAY SCHEDULES

## County of Plumas Pay Schedule

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; revised as of 01/01/2024 per Resolution Number 2024-XXXX,  
and adopted by the Board as of 06/25/2024 per Resolution Number 2024-XXXX

### SHERIFF EMPLOYEE ASSC MID-MGMT

| Job Title                      | HOURLY RATE |         |         |         |         |         |         |         |         |         |
|--------------------------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                                | STEP 1      | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      |
| ASST DIR OF EMERGENCY SERVICES | \$29.09     | \$30.54 | \$32.08 | \$33.68 | \$35.38 | \$37.14 | \$39.01 | \$40.96 | \$43.01 | \$45.17 |
| COMMUNICATIONS SUPER ADVANCED  | \$29.41     | \$30.90 | \$32.45 | \$34.07 | \$35.77 | \$37.57 | \$39.46 | \$41.42 | \$43.50 | \$45.68 |
| COMMUNICATIONS SUPER INTERMED  | \$28.85     | \$30.30 | \$31.82 | \$33.42 | \$35.08 | \$36.84 | \$38.70 | \$40.64 | \$42.67 | \$44.81 |
| COMMUNICATIONS SUPERVISOR      | \$28.01     | \$29.41 | \$30.90 | \$32.45 | \$34.07 | \$35.77 | \$37.57 | \$39.46 | \$41.42 | \$43.50 |
| JAIL COMMANDER                 | \$40.09     | \$42.12 | \$44.23 | \$46.45 | \$48.77 | \$51.20 | \$53.78 | \$56.48 | \$59.32 | \$62.29 |
| SH INV SGT/CODE COMPLIANCE SUP | \$40.09     | \$42.12 | \$44.23 | \$46.45 | \$48.77 | \$51.20 | \$53.78 | \$56.48 | \$59.32 | \$62.29 |
| SHERIFF ADMIN SERGEANT         | \$37.30     | \$39.17 | \$41.14 | \$43.19 | \$45.35 | \$47.63 | \$50.02 | \$52.51 | \$55.14 | \$57.90 |
| SHERIFF FISCAL OFFICER 1       | \$28.68     | \$30.11 | \$31.62 | \$33.19 | \$34.87 | \$36.62 | \$38.47 | \$40.39 | \$42.41 | \$44.53 |
| SHERIFF FISCAL OFFICER 2       | \$33.85     | \$35.54 | \$37.34 | \$39.22 | \$41.18 | \$43.25 | \$45.43 | \$47.69 | \$50.09 | \$52.60 |
| SHERIFF PATROL COMMANDER       | \$40.09     | \$42.12 | \$44.23 | \$46.45 | \$48.77 | \$51.20 | \$53.78 | \$56.48 | \$59.32 | \$62.29 |
| SHERIFF'S OFFICE MANAGER **    | \$22.49     | \$23.62 | \$24.79 | \$26.03 | \$27.34 | \$28.70 | \$30.14 | \$31.66 | \$33.25 | \$34.92 |
| SHERIFF'S SPECIAL OPS SGT      | \$37.30     | \$39.17 | \$41.14 | \$43.19 | \$45.35 | \$47.63 | \$50.02 | \$52.51 | \$55.14 | \$57.90 |

\*\* Position reactivated for FY 2023/2024 effective July 1, 2023

# PAY SCHEDULES

## County of Plumas Pay Schedule

Effective as of 11/07/2023 per Board of Supervisors Resolution Number 2023-8868; revised as of 01/01/2024 per Resolution Number 2024-XXXX,  
and adopted by the Board as of 06/25/2024 per Resolution Number 2024-XXXX

### UNDERSHERIFF

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

**FISCAL YEAR 2024-2025**

# **Schedule 10 - Internal Service Funds**



# UNEMPLOYMENT INSURANCE RESERVE

State Controller Schedules  
County Budget Act

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

Schedule 10  
Page 10.1

| Fund Title: 0154 - UNEMPLOYMENT INS.RESERVE              |                 |   |                  |  |
|--|-----------------|---|------------------|--|
| Service Activity: 0154 - UNEMPLOYMENT INS.RESERVE        |                 |   |                  |  |
| Operating Detail<br>1                                    | 2022-23         | 2023-24   | 2024-25          | 2024-25  |
|  | Actual<br>2     | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>Operating Revenues</b>                                |                 |   |                  |  |
| <b>46-OTHER REVENUE</b>                                  |                 |   |                  |  |
| 46038 - INSURANCE PREMIUMS                               | 110,000         | 90,000  | 80,000           | 80,000   |
| 46251 - REIMBURSEMENTS/REFUNDS                           | 0               | 0   | 0                | 0  |
| <b>Total 46 - OTHER REVENUE</b>                          | <b>110,000</b>  | <b>90,000</b>   | <b>80,000</b>    | <b>80,000</b>                                  |
| <b>Total Operating Revenues</b>                          | <b>110,000</b>  | <b>90,000</b>   | <b>80,000</b>    | <b>80,000</b>                                  |
| <b>Operating Expenses</b>                                |                 |   |                  |  |
| <b>52-SERVICES SUPPLIES</b>                              |                 |   |                  |  |
| 520530 - CLAIMS  | 120,582         | 49,312  | 0                | 0  |
| 520540 - ADMIN FEES                                      | 321             | 160   | 0                | 0  |
| 525000 - OVERHEAD  | 949             | 375   | 375              | 375  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                | <b>121,852</b>  | <b>49,847</b>   | <b>375</b>       | <b>375</b>                                     |
| <b>Total Operating Expenses</b>                          | <b>121,852</b>  | <b>49,847</b>   | <b>375</b>       | <b>375</b>                                     |
| <b>Operating Income (Loss)</b>                           | <b>(11,852)</b> | <b>40,153</b>   | <b>79,625</b>    | <b>79,625</b>                                  |
| <b>Non-Operating revenues (Expenses)</b>                 |                 |   |                  |  |
| <b>43-USE OF MONEY PROPERTY</b>                          |                 |   |                  |  |
| 43010 - INTEREST-INVESTED FUNDS                          | 6,466           | 10,599  | 0                | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                          | 3,020           | 0   | 0                | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>            | <b>9,486</b>    | <b>10,599</b>   | <b>0</b>         | <b>0</b>                                       |
| <b>Total Non-Operating revenues (Expenses)</b>           | <b>9,486</b>    | <b>10,599</b>   | <b>0</b>         | <b>0</b>                                       |
| <b>Income Before Capital Contributions and Transfers</b> |                 |   |                  |  |
| <b>48-TRANSFER</b>                                       |                 |   |                  |  |
| 48000 - TRANSFER-IN                                      | 0               | 0   | 0                | 0  |
| 48007 - TSF-IN CRF REIMB                                 | 0               | 0   | 0                | 0  |
| <b>Total 48 - TRANSFER</b>                               | <b>0</b>        | <b>0</b>  | <b>0</b>         | <b>0</b>                                       |
| <b>Change in Net position</b>                            | <b>(2,366)</b>  | <b>50,752</b>   | <b>79,625</b>    | <b>79,625</b>                                  |
| <b>Net Position - Beginning Balance</b>                  |                 |   |                  |  |
| <b>Net Position - Ending Balance</b>                     |                 |   |                  |  |

# WORKERS COMPENSATION & LIABILITY INSURANCE

State Controller Schedules  
County Budget Act

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

Schedule 10  
Page 10.2

| Fund Title: 0156 - W/C & LIAB INSURANCE                  |                        |  |                             |   |
|--|------------------------|--|-----------------------------|---|
| Service Activity: 0156 - W/C & LIAB INSURANCE            |                        |  |                             |   |
| Operating Detail<br>1                                    | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>Operating Revenues</b>                                |                        |  |                             |   |
| <b>46-OTHER REVENUE</b>                                  |                        |  |                             |   |
| 46038 - INSURANCE PREMIUMS                               | 2,312,519              | 2,387,765  | 2,387,769                   | 2,387,769   |
| 46060 - OTHER-MISCELLANEOUS                              | 0                      | 0  | 0                           | 0   |
| 46251 - REIMBURSEMENTS/REFUNDS                           | 0                      | 0  | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                          | <b>2,312,519</b>       | <b>2,387,765</b>   | <b>2,387,769</b>            | <b>2,387,769</b>  |
| <b>Total Operating Revenues</b>                          | <b>2,312,519</b>       | <b>2,387,765</b>   | <b>2,387,769</b>            | <b>2,387,769</b>  |
| <b>Operating Expenses</b>                                |                        |  |                             |   |
| <b>52-SERVICES SUPPLIES</b>                              |                        |  |                             |   |
| 520530 - CLAIMS  | 2,123,952              | 1,840,971  | 2,504,284                   | 2,504,284   |
| 520870 - LIAB SETTLEMENT/CLAIMS                          | 0                      | 0  | 0                           | 0   |
| 522800 - BOND -BLANKET EMPLEE                            | 7,924                  | 8,571  | 7,900                       | 7,900   |
| 523130 - EMPLEE ASSIST PROGRAM                           | 12,706                 | 15,920   | 12,700                      | 12,700  |
| 523211 - POLLUTION - INS                                 | 41,233                 | 36,815   | 10,457                      | 10,457  |
| 525000 - OVERHEAD  | 8,209                  | 10,294   | 10,294                      | 10,294  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                | <b>2,194,024</b>       | <b>1,912,571</b>   | <b>2,545,635</b>            | <b>2,545,635</b>  |
| <b>Total Operating Expenses</b>                          | <b>2,194,024</b>       | <b>1,912,571</b>   | <b>2,545,635</b>            | <b>2,545,635</b>  |
| <b>Operating Income (Loss)</b>                           | <b>116,129</b>         | <b>525,946</b>   | <b>(78,241)</b>             | <b>(78,241)</b>   |
| <b>Non-Operating revenues (Expenses)</b>                 |                        |  |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                          |                        |  |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                          | (15,182)               | 3,110  | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                          | 1,580                  | 0  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>            | <b>(13,602)</b>        | <b>3,110</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Non-Operating revenues (Expenses)</b>           | <b>(13,602)</b>        | <b>3,110</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Income Before Capital Contributions and Transfers</b> |                        |  |                             |   |
| <b>48-TRANSFER</b>                                       |                        |  |                             |   |
| 48007 - TSF-IN CRF REIMB                                 | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                               | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Change in Net position</b>                            | <b>104,893</b>         | <b>478,304</b>   | <b>(157,866)</b>            | <b>(157,866)</b>  |
| Net Position - Beginning Balance                         |                        |  |                             |   |
| Net Position - Ending Balance                            |                        |  |                             |   |

# OTHER POST-EMPLOYMENT BENEFITS PENSION ISF

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**Plumas County**  
Operation of Internal Service Fund  
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| Fund Title: 0159 - OPEB PENSION ISF                      |                        |  |                             |   |
|--|------------------------|--|-----------------------------|---|
| Service Activity: 0159 - OPEB PENSION ISF                |                        |  |                             |   |
| Operating Detail<br>1                                    | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>Operating Revenues</b>                                |                        |  |                             |   |
| <b>46-OTHER REVENUE</b>                                  |                        |  |                             |   |
| 46251 - REIMBURSEMENTS/REFUNDS                           | 0                      | 0  | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                          | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Operating Revenues</b>                          | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Operating Expenses</b>                                |                        |  |                             |   |
| <b>51-SALARIES BENEFITS</b>                              |                        |  |                             |   |
| 51090 - GROUP INSURANCE                                  | 0                      | 20,860   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                | <b>0</b>               | <b>20,860</b>  | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                              |                        |  |                             |   |
| 520525 - CALPERS PARS CONTRIBUTION                       | 0                      | 0  | 250,000                     | 250,000   |
| 520559 - OPEB PARS CONTRIBUTIONS                         | 0                      | 0  | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                | <b>0</b>               | <b>0</b>   | <b>250,000</b>              | <b>250,000</b>  |
| <b>Total Operating Expenses</b>                          | <b>0</b>               | <b>20,860</b>  | <b>250,000</b>              | <b>250,000</b>  |
| <b>Operating Income (Loss)</b>                           | <b>102,527</b>         | <b>508,196</b>   | <b>(328,241)</b>            | <b>(328,241)</b>  |
| <b>Non-Operating revenues (Expenses)</b>                 |                        |  |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                          |                        |  |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                          | 31,459                 | 70,889   | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                          | 11,636                 | 0  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>            | <b>43,095</b>          | <b>70,889</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Total Non-Operating revenues (Expenses)</b>           | <b>43,095</b>          | <b>70,889</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Income Before Capital Contributions and Transfers</b> |                        |  |                             |   |
| <b>46-OTHER REVENUE</b>                                  |                        |  |                             |   |
| 46009 - OPEB REIMB FR DEPT                               | 965,055                | 979,969  | 965,055                     | 965,055   |
| <b>Total 46 - OTHER REVENUE</b>                          | <b>965,055</b>         | <b>979,969</b>   | <b>965,055</b>              | <b>965,055</b>  |
| <b>48-TRANSFER</b>                                       |                        |  |                             |   |
| 48000 - TRANSFER-IN                                      | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                               | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Change in Net position</b>                            | <b>1,008,150</b>       | <b>1,029,998</b>   | <b>715,055</b>              | <b>715,055</b>  |
| Net Position - Beginning Balance                         |                        |  |                             |   |
| Net Position - Ending Balance                            |                        |  |                             |   |

**FISCAL YEAR 2024-2025**

# **Schedule 11 - Enterprise Funds**



# SOLID WASTE PLANNING/OPERATIONS

State Controller Schedules  
County Budget Act

**Plumas County**  
Operation of Enterprise Fund  
Fiscal Year 2024-25

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| Fund Title: 0109 - S.W. PLANNING/OPERATIONS       |                        |   |                             |   |
|---|------------------------|---|-----------------------------|---|
| Service Activity: 0109 - S.W. PLANNING/OPERATIONS |                        |   |                             |   |
| Operating Detail<br>1                             | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             |   |
| <b>Operating Revenues</b>                         |                        |   |                             |   |
| <b>45-CHARGES FOR SERVICES</b>                    |                        |   |                             |   |
| 45073 - GREEN WASTE FEES                          | 6,099                  | 11,782  | 15,000                      | 15,000  |
| 45301 - TIPPING FEE                               | 0                      | 0   | 0                           | 0   |
| 45301P - TIPPING FEE                              | 0                      | 0   | 0                           | 0   |
| 45306 - SOLID WASTE SURCHARGE                     | 336,389                | 330,318   | 440,000                     | 440,000   |
| 45306P - SURCHARGE PRIOR YR                       | 57,310                 | 0   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>            | <b>399,798</b>         | <b>342,100</b>  | <b>455,000</b>              | <b>455,000</b>  |
| <b>46-OTHER REVENUE</b>                           |                        |   |                             |   |
| 46251 - REIMBURSEMENTS/REFUNDS                    | 8,000                  | 87,419  | 9,000                       | 9,000   |
| <b>Total 46 - OTHER REVENUE</b>                   | <b>8,000</b>           | <b>87,419</b>   | <b>9,000</b>                | <b>9,000</b>  |
| <b>Total Operating Revenues</b>                   | <b>407,798</b>         | <b>429,519</b>  | <b>464,000</b>              | <b>464,000</b>  |
| <b>Operating Expenses</b>                         |                        |   |                             |   |
| <b>51-SALARIES BENEFITS</b>                       |                        |   |                             |   |
| 51020 - OTHER WAGES                               | 0                      | 0   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                    | 0                      | 0   | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                       | 0                      | 0   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                    | 0                      | 413   | 413                         | 413   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>         | <b>0</b>               | <b>413</b>  | <b>413</b>                  | <b>413</b>  |
| <b>52-SERVICES SUPPLIES</b>                       |                        |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                    | 0                      | 0   | 0                           | 0   |
| 520419 - COVID PPE & CLEANING COST                | 0                      | 0   | 0                           | 0   |
| 520500 - INSURANCE                                | 0                      | 0   | 0                           | 0   |
| 521300 - MAINT. BUILDINGS & GROUND                | 0                      | 0   | 10,000                      | 10,000  |
| 521800 - OFFICE EXPENSE                           | 7                      | 0   | 750                         | 750   |
| 521850 - CLOSURE/POST CLOSURE                     | 0                      | 0   | 10,000                      | 10,000  |
| 521900 - PROFESSIONAL SVC                         | 143,759                | 86,622  | 151,500                     | 151,500   |
| 523700 - PUBLICATIONS-LEGAL NOTICE                | 0                      | 0   | 750                         | 750   |
| 524200 - RENTS/LEASES STRUCTURES                  | 100                    | 100   | 100                         | 100   |
| 524400 - SPECIAL DEPARTMENT EXPENSE               | 80,978                 | 67,949  | 85,000                      | 85,000  |
| 524452 - RECYCLE TIRE EVENT                       | 0                      | 0   | 0                           | 0   |
| 525000 - OVERHEAD                                 | 1,415                  | 8,018   | 8,018                       | 8,018   |
| 525119 - LIABILITY SELF-FUND INSURANCE            | 0                      | 0   | 0                           | 0   |
| 527380 - NON EMPLOYEE TRAVEL                      | 0                      | 0   | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                        | 0                      | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                    | 352                    | 260   | 3,000                       | 3,000   |
| 527750 - IN CNTY HOSTING                          | 0                      | 0   | 0                           | 0   |
| 527900 - ADMINISTRATION                           | 104,933                | 96,243  | 100,000                     | 100,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>         | <b>331,544</b>         | <b>259,192</b>  | <b>369,118</b>              | <b>369,118</b>  |
| <b>53-OTHER CHARGES</b>                           |                        |   |                             |   |
| 532450 - DEPRECIATION EXPENSE                     | 0                      | 0   | 0                           | 0   |
| <b>Total 53 - OTHER CHARGES</b>                   | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>54-FIXED ASSETS</b>                            |                        |   |                             |   |
| 540111 - CAPITAL IMPROVEMENT                      | 0                      | 0   | 0                           | 0   |
| 542600 - EQUIPMENT                                | 0                      | 0   | 0                           | 0   |
| 548200 - PAVING/LANDSCAPE PROJ                    | 0                      | 0   | 0                           | 0   |

# SOLID WASTE PLANNING/OPERATIONS

State Controller Schedules  
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| Fund Title: 0109 - S.W. PLANNING/OPERATIONS              |                        |   |                             |   |
|--|------------------------|---|-----------------------------|---|
| Service Activity: 0109 - S.W. PLANNING/OPERATIONS        |                        |   |                             |   |
| Operating Detail<br>1                                    | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|  |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             |   |
| <b>Operating Expenses (continued)</b>                    |                        |   |                             |   |
| <b>54-FIXED ASSETS (continued)</b>                       |                        |   |                             |   |
| 548210 - CHESTER TRF ST RECYCLE FC                       | 0                      | 36,688  | 0                           | 0   |
| 548211 - E.QUINCY TRF ST RECYCLE                         | 0                      | 0   | 30,000                      | 30,000  |
| 548212 - GRAEAGLE TRF ST RECYCLE                         | 0                      | 0   | 31,000                      | 31,000  |
| <b>Total 54 - FIXED ASSETS</b>                           | <b>0</b>               | <b>36,688</b>   | <b>61,000</b>               | <b>61,000</b>   |
| <b>Total Operating Expenses</b>                          | <b>331,544</b>         | <b>296,293</b>  | <b>430,531</b>              | <b>430,531</b>  |
| <b>Operating Income (Loss)</b>                           | <b>76,254</b>          | <b>133,226</b>  | <b>33,469</b>               | <b>33,469</b>   |
| <b>Non-Operating revenues (Expenses)</b>                 |                        |   |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                          |                        |   |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                          | 77,267                 | 104,726   | 20,000                      | 20,000  |
| 43998 - UNREALIZED GAINS/LOSSES                          | 29,740                 | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>            | <b>107,007</b>         | <b>104,726</b>  | <b>20,000</b>               | <b>20,000</b>   |
| <b>Total Non-Operating revenues (Expenses)</b>           | <b>107,007</b>         | <b>104,726</b>  | <b>20,000</b>               | <b>20,000</b>   |
| <b>Income Before Capital Contributions and Transfers</b> |                        |   |                             |   |
| <b>40-TAX REVENUE</b>                                    |                        |   |                             |   |
| 40150 - SPECIAL ASSESSMENT                               | 0                      | 0   | 0                           | 0   |
| <b>Total 40 - TAX REVENUE</b>                            | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>                                       |                        |   |                             |   |
| 480000 - TRANSFER  | 0                      | 0   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                               | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                              |                        |   |                             |   |
| 528400 - CONTINGENCIES                                   | 0                      | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>55-PRIOR PERIOD ADJUSTMENT</b>                        |                        |   |                             |   |
| 55000 - PRIOR PERIOD ADJUSTMENT                          | 0                      | 0   | 0                           | 0   |
| <b>Total 55 - PRIOR PERIOD ADJUSTMENT</b>                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                      |                        |   |                             |   |
| 580000 - TRANSFER  | (45,079)               | (80,954)  | (165,000)                   | (165,000)   |
| 580717 - TRF-GRN WST INTR DPT CST                        | (58,413)               | (47,283)  | (60,000)                    | (60,000)  |
| <b>Total 58 - TRANSFERS</b>                              | <b>(103,492)</b>       | <b>(128,237)</b>  | <b>(225,000)</b>            | <b>(225,000)</b>  |
| <b>Change in Net position</b>                            | <b>79,769</b>          | <b>109,715</b>  | <b>(171,531)</b>            | <b>(171,531)</b>  |
| <b>Net Position - Beginning Balance</b>                  | <b>248,492</b>         | <b>400,000</b>  | <b>400,000</b>              | <b>400,000</b>  |
| <b>Net Position - Ending Balance</b>                     | <b>328,261</b>         | <b>509,715</b>  | <b>228,469</b>              | <b>228,469</b>  |

# AIRPORTS

State Controller Schedules  
County Budget Act

**Plumas County**  
Operation of Enterprise Fund  
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| Fund Title: 0110 - AIRPORTS                   |                |   |                  |  |
|---|----------------|---|------------------|--|
| Service Activity: 0110 - AIRPORTS             |                |   |                  |  |
| Operating Detail<br>1                         | 2022-23        | 2023-24   | 2024-25          | 2024-25  |
|   | Actual<br>2    | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>Operating Revenues</b>                     |                |   |                  |  |
| <b>43-USE OF MONEY PROPERTY</b>               |                |   |                  |  |
| 43020 - RENTS & CONCESSIONS                   | 131,983        | 136,454   | 135,000          | 135,000  |
| 43020P - RENTS & CONCESSIONS                  | 0              | 0   | 0                | 0  |
| 43030 - SALE OF FUEL                          | 370,137        | 381,528   | 400,000          | 400,000  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b> | <b>502,120</b> | <b>517,982</b>  | <b>535,000</b>   | <b>535,000</b>                                 |
| <b>45-CHARGES FOR SERVICES</b>                |                |   |                  |  |
| 45004 - FUEL FACILITY OTHER REV.              | 0              | 0   | 0                | 0  |
| 45225 - LANDING FEES                          | 0              | 0   | 0                | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>        | <b>0</b>       | <b>0</b>  | <b>0</b>         | <b>0</b>                                       |
| <b>46-OTHER REVENUE</b>                       |                |   |                  |  |
| 46251 - REIMBURSEMENTS/REFUNDS                | 15,629         | 20,182  | 4,000            | 4,000  |
| 46823 - AIRPORT FEES                          | 22,333         | 4,110   | 10,000           | 10,000   |
| 46823P - AIRPORT FEES                         | 0              | 0   | 0                | 0  |
| <b>Total 46 - OTHER REVENUE</b>               | <b>37,962</b>  | <b>24,292</b>   | <b>14,000</b>    | <b>14,000</b>                                  |
| <b>Total Operating Revenues</b>               | <b>540,082</b> | <b>542,274</b>  | <b>549,000</b>   | <b>549,000</b>                                 |
| <b>Operating Expenses</b>                     |                |   |                  |  |
| <b>51-SALARIES BENEFITS</b>                   |                |   |                  |  |
| 51000 - REGULAR WAGES                         | 91,761         | 86,111  | 102,672          | 102,672  |
| 51020 - OTHER WAGES                           | 4,488          | 1,682   | 31,316           | 31,316   |
| 51060 - OVERTIME PAY                          | 0              | 100   | 0                | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                | 2,969          | 2,210   | 2,057            | 2,057  |
| 51080 - RETIREMENT                            | 22,246         | 22,861  | 36,028           | 36,028   |
| 51081 - OPEB LIABILITY                        | 4,268          | 4,334   | 4,268            | 4,268  |
| 51082 - PENSION EXPENSE                       | 0              | 0   | 0                | 0  |
| 51090 - GROUP INSURANCE                       | 11,875         | 11,213  | 54,076           | 54,076   |
| 51100 - FICA/MEDICARE OASDI                   | 7,379          | 6,733   | 7,854            | 7,854  |
| 51110 - COMPENSATION INSURANCE                | 1,358          | 1,030   | 1,030            | 1,030  |
| 51111 - COMPENSATED ABSENCE EXP               | 0              | 0   | 0                | 0  |
| 51120 - CELL PHONE ALLOW                      | 400            | 575   | 600              | 600  |
| 51150 - LIFE INSURANCE                        | 391            | 339   | 391              | 391  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>     | <b>147,135</b> | <b>137,188</b>  | <b>240,292</b>   | <b>240,292</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                   |                |   |                  |  |
| 520201 - PHONE - LAND LINE (S)                | 6,229          | 5,995   | 7,400            | 7,400  |
| 520210 - POSTAGE/SHIP, MAIL COST              | 185            | 85  | 300              | 300  |
| 520402 - CLEANING SUPPLIES                    | 0              | 0   | 0                | 0  |
| 520407 - REFUSE DISPOSAL                      | 4,627          | 4,258   | 5,000            | 5,000  |
| 520419 - COVID PPE & CLEANING COST            | 0              | 0   | 0                | 0  |
| 520500 - INSURANCE                            | 0              | 0   | 0                | 0  |
| 520900 - EQUIPMENT MAINTENANCE                | 28,440         | 34,952  | 35,000           | 35,000   |
| 520902 - VEHICLE MAINTENANCE                  | 89             | 766   | 1,000            | 1,000  |
| 521102 - FUEL - VEHICLE                       | 0              | 0   | 0                | 0  |
| 521105 - FUEL AV GAS                          | 155,431        | 120,055   | 100,000          | 100,000  |
| 521106 - FUEL JET A                           | 176,076        | 111,928   | 105,000          | 105,000  |
| 521108 - JET FUEL TAXES                       | 10,580         | 9,394   | 20,000           | 20,000   |
| 521300 - MAINT. BUILDINGS & GROUND            | 31,131         | 24,874  | 30,000           | 30,000   |

# AIRPORTS

State Controller Schedules  
County Budget Act

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| Fund Title: 0110 - AIRPORTS                   |                 |   |                  |  |
|---|-----------------|---|------------------|--|
| Service Activity: 0110 - AIRPORTS             |                 |   |                  |  |
| Operating Detail<br>1                         | 2022-23         | 2023-24   | 2024-25          | 2024-25  |
|   | Actual<br>2     | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>Operating Expenses (continued)</b>         |                 |   |                  |  |
| <b>52-SERVICES SUPPLIES (continued)</b>       |                 |   |                  |  |
| 521302 - FIRE EXTINGUISHER SVC                | 376             | 400   | 400              | 400  |
| 521340 - FUEL SPILL CLEAN UP                  | 0               | 0   | 500              | 500  |
| 521600 - MEMBERSHIPS/ANNUAL DUES              | 0               | 0   | 150              | 150  |
| 521730 - CREDIT CARD FEES                     | 10,526          | 10,960  | 18,000           | 18,000   |
| 521750 - FITNESS & WELNESS                    | 0               | 0   | 0                | 0  |
| 521800 - OFFICE EXPENSE                       | 120             | 361   | 500              | 500  |
| 521900 - PROFESSIONAL SVC                     | 19,875          | 33,878  | 45,000           | 45,000   |
| 521974 - FUEL PUMPING FEES                    | 0               | 0   | 0                | 0  |
| 523210 - AVIATION-INSURANCE                   | 5,003           | 5,503   | 5,003            | 5,003  |
| 524400 - SPECIAL DEPARTMENT EXPENSE           | 0               | 0   | 300              | 300  |
| 524430 - CABLE RADIO/TV                       | 0               | 0   | 0                | 0  |
| 524918 - PERMITS                              | 0               | 0   | 300              | 300  |
| 525000 - OVERHEAD                             | 30,769          | 101,049   | 101,049          | 101,049  |
| 525119 - LIABILITY SELF-FUND INSURANCE        | 6,803           | 2,229   | 2,229            | 2,229  |
| 527400 - TRAVEL- IN COUNTY                    | 5,501           | 4,618   | 6,000            | 6,000  |
| 527500 - TRAVEL- OUT OF COUNTY                | 284             | 0   | 500              | 500  |
| 527802 - ELECTRIC CHARGES                     | 22,343          | 22,995  | 26,000           | 26,000   |
| 527803 - PROPANE/OTHR HEATING FUEL            | 1,278           | 1,002   | 1,400            | 1,400  |
| 527807 - WATER/SEWER CHARGES                  | 2,523           | 2,479   | 2,800            | 2,800  |
| 529506 - PRINCIPAL ON LOAN                    | 0               | 0   | 0                | 0  |
| 529630 - REIMBURSE FUEL                       | 0               | 0   | 0                | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>     | <b>518,189</b>  | <b>497,781</b>  | <b>513,831</b>   | <b>513,831</b>                                 |
| <b>53-OTHER CHARGES</b>                       |                 |   |                  |  |
| 532450 - DEPRECIATION EXPENSE                 | 0               | 0   | 0                | 0  |
| <b>Total 53 - OTHER CHARGES</b>               | <b>0</b>        | <b>0</b>  | <b>0</b>         | <b>0</b>                                       |
| <b>54-FIXED ASSETS</b>                        |                 |   |                  |  |
| 540111 - CAPITAL IMPROVEMENT                  | 0               | 0   | 0                | 0  |
| 540112 - CAPITAL IMPROVEMENT                  | 0               | 0   | 0                | 0  |
| 540113 - CAPITAL IMPROVEMENT                  | 0               | 0   | 0                | 0  |
| 541770 - AVIATION REFUEL/TNK CONV.            | 0               | 0   | 0                | 0  |
| 544630 - EQUIPMENT REPLACEMENT                | 0               | 0   | 25,000           | 25,000   |
| <b>Total 54 - FIXED ASSETS</b>                | <b>0</b>        | <b>0</b>  | <b>25,000</b>    | <b>25,000</b>                                  |
| <b>Total Operating Expenses</b>               | <b>665,324</b>  | <b>634,969</b>  | <b>779,123</b>   | <b>779,123</b>                                 |
| <b>Operating Income (Loss)</b>                | <b>(45,473)</b> | <b>17,020</b>   | <b>(401,654)</b> | <b>(401,654)</b>                               |
| <b>Non-Operating revenues (Expenses)</b>      |                 |   |                  |  |
| <b>43-USE OF MONEY PROPERTY</b>               |                 |   |                  |  |
| 43000 - INTEREST INCOME LEASE                 | 0               | 0   | 550              | 550  |
| 43010 - INTEREST-INVESTED FUNDS               | 11,690          | 15,827  | 550              | 550  |
| 43700 - LEASE REVENUE                         | 0               | 0   | 0                | 0  |
| 43998 - UNREALIZED GAINS/LOSSES               | 4,550           | 0   | 0                | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b> | <b>16,240</b>   | <b>15,827</b>   | <b>1,100</b>     | <b>1,100</b>                                   |
| <b>46-OTHER REVENUE</b>                       |                 |   |                  |  |
| 46082 - SALE OF SURPLUS PROP                  | 0               | 0   | 0                | 0  |
| <b>Total 46 - OTHER REVENUE</b>               | <b>0</b>        | <b>0</b>  | <b>0</b>         | <b>0</b>                                       |

| Fund Title: 0110 - AIRPORTS                              |                        |                                 |   |                             |   |
|--|------------------------|---------------------------------|---|-----------------------------|---|
| Service Activity: 0110 - AIRPORTS                        |                        |                                 |   |                             |   |
| Operating Detail<br>1                                    | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|  |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>Non-Operating revenues (Expenses) (continued)</b>     |                        |                                 |   |                             |   |
| <b>52-SERVICES SUPPLIES</b>                              |                        |                                 |   |                             |   |
| 529350 - INTEREST ON LOAN                                | (945)                  | 0                               |   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                | <b>(945)</b>           | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Total Non-Operating revenues (Expenses)</b>           | <b>15,295</b>          | <b>15,827</b>                   |   | <b>1,100</b>                | <b>1,100</b>  |
| <b>Income Before Capital Contributions and Transfers</b> |                        |                                 |   |                             |   |
| <b>40-TAX REVENUE</b>                                    |                        |                                 |   |                             |   |
| 40070 - TIMBER YIELD TAX                                 | 3,707                  | 2,509                           |   | 3,500                       | 3,500   |
| <b>Total 40 - TAX REVENUE</b>                            | <b>3,707</b>           | <b>2,509</b>                    |   | <b>3,500</b>                | <b>3,500</b>  |
| <b>44-STATE FEDERAL AID</b>                              |                        |                                 |   |                             |   |
| 44020 - STATE-AID FOR AVIATION                           | 30,000                 | 30,000                          |   | 30,000                      | 30,000  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                | <b>30,000</b>          | <b>30,000</b>                   |   | <b>30,000</b>               | <b>30,000</b>   |
| <b>48-TRANSFER</b>                                       |                        |                                 |   |                             |   |
| 48000 - TRANSFER-IN                                      | 0                      | 0                               |   | 0                           | 0   |
| 48005 - TRANSFER-IN5                                     | 0                      | 0                               |   | 1,678                       | 1,678   |
| 48211 - CONTRI TRANS FR CO GEN                           | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                               | <b>0</b>               | <b>0</b>                        |   | <b>1,678</b>                | <b>1,678</b>  |
| <b>55-PRIOR PERIOD ADJUSTMENT</b>                        |                        |                                 |   |                             |   |
| 55000 - PRIOR PERIOD ADJUSTMENT                          | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 55 - PRIOR PERIOD ADJUSTMENT</b>                | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                      |                        |                                 |   |                             |   |
| 58000 - TRANSFER-OUT                                     | 0                      | 0                               |   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                              | <b>0</b>               | <b>0</b>                        |   | <b>0</b>                    | <b>0</b>  |
| <b>Change in Net position</b>                            | <b>(76,240)</b>        | <b>(44,359)</b>                 |   | <b>(193,845)</b>            | <b>(193,845)</b>  |
| <b>Net Position - Beginning Balance</b>                  | <b>1,911,115</b>       | <b>1,814,875</b>                |   | <b>1,814,875</b>            | <b>1,814,875</b>  |
| <b>Net Position - Ending Balance</b>                     | <b>1,834,875</b>       | <b>1,770,516</b>                |   | <b>1,621,030</b>            | <b>1,621,030</b>  |

# AIRPORTS - CAPITAL IMPROVEMENTS

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| Fund Title: 0110 0110A - AIRPORTS-CAP IMPROVEMENTS       |                        |   |                             |   |
|--|------------------------|---|-----------------------------|---|
| Service Activity: 0110 0110A - AIRPORTS-CAP IMPROVEMENTS |                        |   |                             |   |
| Operating Detail<br>1                                    | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|  |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             |   |
| <b>Operating Revenues</b>                                |                        |   |                             |   |
| <b>45-CHARGES FOR SERVICES</b>                           |                        |   |                             |   |
| 45426 - COPIES-REPORTS OR PLANS                          | 0                      | 0   | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                   | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Total Operating Revenues</b>                          | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Operating Expenses</b>                                |                        |   |                             |   |
| <b>52-SERVICES SUPPLIES</b>                              |                        |   |                             |   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                      | 0                      | 0   | 0                           | 0   |
| 525000 - OVERHEAD  | 253                    | 7,085   | 7,085                       | 7,085   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                | <b>253</b>             | <b>7,085</b>  | <b>7,085</b>                | <b>7,085</b>  |
| <b>53-OTHER CHARGES</b>                                  |                        |   |                             |   |
| 532450 - DEPRECIATION EXPENSE                            | 0                      | 0   | 0                           | 0   |
| <b>Total 53 - OTHER CHARGES</b>                          | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>54-FIXED ASSETS</b>                                   |                        |   |                             |   |
| 541610 - QUINCY EQUIP MAINT BLDG                         | 0                      | 0   | 0                           | 0   |
| 541611 - QUINCY UPGRADE LIGHTING                         | 0                      | 0   | 0                           | 0   |
| 541612 - QUINCY ENGINEERING DESIGN                       | 0                      | 0   | 0                           | 0   |
| 541613 - Beacon Tower Quincy Construc                    | 0                      | 0   | 270,000                     | 270,000   |
| 541614 - ALP Quincy                                      | 0                      | 0   | 273,000                     | 273,000   |
| 541615 - Reseal Apron Joint Seal                         | 0                      | 0   | 54,000                      | 54,000  |
| 541616 - PerimeterFence Quincy                           | 0                      | 0   | 20,000                      | 20,000  |
| 541617 - ALP Rogers                                      | 0                      | 0   | 272,000                     | 272,000   |
| 541618 - Fuel Farm Chester                               | 0                      | 0   | 78,000                      | 78,000  |
| 541619 - Reseal Taxiway/Apron Chester                    | 0                      | 0   | 4,000                       | 4,000   |
| 541620 - CHSTR REC TIE DOWN APRON                        | 0                      | 0   | 0                           | 0   |
| 541621 - CHESTER - EQUIP PURCHASES                       | 0                      | 0   | 0                           | 0   |
| 541623 - Reseal -Beckwourth                              | 0                      | 0   | 30,000                      | 30,000  |
| 541640 - CHESTER AIR -RMVL                               | 0                      | 0   | 0                           | 0   |
| 541650 - QUINCY AIRPORT PROJ                             | 0                      | 0   | 0                           | 0   |
| 541660 - BECKWORTH AIR -REML                             | 0                      | 0   | 0                           | 0   |
| 541680 - QNCY-AWOS (APRON 06)                            | 0                      | 0   | 0                           | 0   |
| 541690 - CHESTER JOINTS/APRON                            | 0                      | 0   | 0                           | 0   |
| 541700 - BCKWRTH BEACON TOWER                            | 0                      | 0   | 0                           | 0   |
| 541710 - BCKWRTH SNOW BLOWER                             | 0                      | 0   | 0                           | 0   |
| 541720 - QUINCY SNOW BLOWER                              | 0                      | 0   | 0                           | 0   |
| 541730 - CHESTER SNOW PLOW                               | 0                      | 0   | 0                           | 0   |
| 541740 - CHESTER WILDLIFE HAZARD                         | 21,069                 | 0   | 11,567                      | 11,567  |
| 541745 - CHESTER AIRPORT RESEAL                          | 2,098                  | 0   | 0                           | 0   |
| 541750 - QUNCY WILDLIFE                                  | 25,713                 | 675   | 11,258                      | 11,258  |
| 541755 - BECKW AIRPORT RESEAL                            | 9,096                  | 0   | 0                           | 0   |
| 541756 - QUINCY AIRPORT BEACON                           | 0                      | 61,552  | 62,100                      | 62,100  |
| 541757 - BECKW AIRPORT RESEAL CONST                      | 0                      | 18,040  | 238,672                     | 238,672   |
| 541758 - CHESTER AP RESEAL CONSTRUCTION                  | 0                      | 470,392   | 131,994                     | 131,994   |
| 543800 - PLOW/WINGS/SANDER                               | 0                      | 0   | 0                           | 0   |
| 545330 - CHSRT--PLANNING                                 | 4,090                  | 18,830  | 43,530                      | 43,530  |
| 545331 - QNCY--PLANNING                                  | 5,220                  | 13,335  | 37,630                      | 37,630  |

# AIRPORTS - CAPITAL IMPROVEMENTS

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| Fund Title: 0110 0110A - AIRPORTS-CAP IMPROVEMENTS       |                  |   |                    |  |
|--|------------------|---|--------------------|--|
| Service Activity: 0110 0110A - AIRPORTS-CAP IMPROVEMENTS |                  |   |                    |  |
| Operating Detail<br>1                                    | 2022-23          | 2023-24   | 2024-25            | 2024-25  |
|  | Actual<br>2      | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | Recommended<br>4   | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>Operating Expenses (continued)</b>                    |                  |   |                    |  |
| <b>54-FIXED ASSETS (continued)</b>                       |                  |   |                    |  |
| 545420 - CHESTER TAXIWAY A                               | 0                | 0   | 0                  | 0  |
| 545421 - CHESTER THRESHOLD                               | 0                | 0   | 0                  | 0  |
| 545430 - CHSTR--AWOS OR TAXILANE                         | 0                | 0   | 0                  | 0  |
| 545431 - BCKWRTH--PLANNING                               | 5,130            | 7,660   | 44,440             | 44,440   |
| 545440 - QUINCY RUNWAY/TAXIWAY A                         | 0                | 0   | 0                  | 0  |
| 545480 - BECKWRTH-AIRPRT PROJ                            | 0                | 0   | 0                  | 0  |
| <b>Total 54 - FIXED ASSETS</b>                           | <b>72,416</b>    | <b>590,484</b>  | <b>1,582,191</b>   | <b>1,582,191</b>                               |
| <b>Total Operating Expenses</b>                          | <b>72,669</b>    | <b>597,569</b>  | <b>1,589,276</b>   | <b>1,589,276</b>                               |
| <b>Operating Income (Loss)</b>                           | <b>(69,140)</b>  | <b>(532,213)</b>  | <b>(1,954,652)</b> | <b>(1,954,652)</b>                             |
| <b>Non-Operating revenues (Expenses)</b>                 |                  |   |                    |  |
| <b>43-USE OF MONEY PROPERTY</b>                          |                  |   |                    |  |
| 43010 - INTEREST-INVESTED FUNDS                          | 531              | (1,019)   | 0                  | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>            | <b>531</b>       | <b>(1,019)</b>  | <b>0</b>           | <b>0</b>                                       |
| <b>Total Non-Operating revenues (Expenses)</b>           | <b>531</b>       | <b>(1,019)</b>  | <b>0</b>           | <b>0</b>                                       |
| <b>Income Before Capital Contributions and Transfers</b> |                  |   |                    |  |
| <b>44-STATE FEDERAL AID</b>                              |                  |   |                    |  |
| 44520 - FEDL-OTHER & FAA                                 | 63,569           | 540,526   | 987,425            | 987,425  |
| 44529 - FED-FAA-QUINCY AIRPORT                           | 0                | 0   | 0                  | 0  |
| 44530 - FED. FAA CHESTER AIRPORT                         | 0                | 0   | 0                  | 0  |
| 44544 - FED --BECKWOURTH FAA                             | 0                | 0   | 0                  | 0  |
| 44582 - ST-AERONAUTICS                                   | 0                | 18,685  | 42,615             | 42,615   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                | <b>63,569</b>    | <b>559,211</b>  | <b>1,030,040</b>   | <b>1,030,040</b>                               |
| <b>48-TRANSFER</b>                                       |                  |   |                    |  |
| 48000 - TRANSFER-IN                                      | 0                | 0   | 0                  | 0  |
| <b>Total 48 - TRANSFER</b>                               | <b>0</b>         | <b>0</b>  | <b>0</b>           | <b>0</b>                                       |
| <b>52-SERVICES SUPPLIES</b>                              |                  |   |                    |  |
| 528400 - CONTINGENCIES                                   | 0                | 0   | 0                  | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                | <b>0</b>         | <b>0</b>  | <b>0</b>           | <b>0</b>                                       |
| <b>58-TRANSFERS</b>                                      |                  |   |                    |  |
| 58000 - TRANSFER-OUT                                     | 0                | 0   | 0                  | 0  |
| <b>Total 58 - TRANSFERS</b>                              | <b>0</b>         | <b>0</b>  | <b>0</b>           | <b>0</b>                                       |
| <b>Change in Net position</b>                            | <b>(8,569)</b>   | <b>(39,377)</b>   | <b>(559,236)</b>   | <b>(559,236)</b>                               |
| <b>Net Position - Beginning Balance</b>                  | <b>3,574,249</b> | <b>3,545,062</b>  | <b>2,985,826</b>   | <b>2,985,826</b>                               |
| <b>Net Position - Ending Balance</b>                     | <b>3,565,680</b> | <b>3,505,685</b>  | <b>2,426,590</b>   | <b>2,426,590</b>                               |

# PLUMAS COUNTY TRANSIT AUTHORITY

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| Fund Title: 0115 - P.C. TRNST ATH                        |                        |                                 |   |                             |   |
|--|------------------------|---------------------------------|---|-----------------------------|---|
| Service Activity: 0115 - P.C. TRNST ATH                  |                        |                                 |   |                             |   |
| Operating Detail<br>1                                    | 2022-23<br>Actual<br>2 | 2023-24                         |   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|  |                        | Actual <input type="checkbox"/> | Estimated <input checked="" type="checkbox"/> |                             |   |
| <b>Operating Expenses</b>                                |                        |                                 |   |                             |   |
| <b>52-SERVICES SUPPLIES</b>                              |                        |                                 |   |                             |   |
| 520419 - COVID PPE & CLEANING COST                       | 0                      | 0                               | 0   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                | 829,234                | 662,002                         | 1,084,407                                     | 1,084,407                   | 1,084,407   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                      | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                | <b>829,234</b>         | <b>662,002</b>                  | <b>1,084,407</b>                              | <b>1,084,407</b>            | <b>1,084,407</b>  |
| <b>53-OTHER CHARGES</b>                                  |                        |                                 |   |                             |   |
| 532450 - DEPRECIATION EXPENSE                            | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 53 - OTHER CHARGES</b>                          | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>54-FIXED ASSETS</b>                                   |                        |                                 |   |                             |   |
| 541500 - VEHICLE   | 0                      | 0                               | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                           | <b>0</b>               | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Operating Expenses</b>                          | <b>829,234</b>         | <b>662,002</b>                  | <b>1,084,407</b>                              | <b>1,084,407</b>            | <b>1,084,407</b>  |
| <b>Operating Income (Loss)</b>                           | <b>(834,274)</b>       | <b>(636,023)</b>                | <b>(2,009,019)</b>                            | <b>(2,009,019)</b>          | <b>(2,009,019)</b>  |
| <b>Non-Operating revenues (Expenses)</b>                 |                        |                                 |   |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                          |                        |                                 |   |                             |   |
| 43998 - UNREALIZED GAINS/LOSSES                          | 2,940                  | 0                               | 0   | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>            | <b>2,940</b>           | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Total Non-Operating revenues (Expenses)</b>           | <b>2,940</b>           | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Income Before Capital Contributions and Transfers</b> |                        |                                 |   |                             |   |
| <b>46-OTHER REVENUE</b>                                  |                        |                                 |   |                             |   |
| 46070 - CNTRB FR OTHR AGENCY                             | 829,234                | 662,002                         | 1,084,407                                     | 1,084,407                   | 1,084,407   |
| <b>Total 46 - OTHER REVENUE</b>                          | <b>829,234</b>         | <b>662,002</b>                  | <b>1,084,407</b>                              | <b>1,084,407</b>            | <b>1,084,407</b>  |
| <b>Change in Net position</b>                            | <b>2,940</b>           | <b>0</b>                        | <b>0</b>                                      | <b>0</b>                    | <b>0</b>  |
| <b>Net Position - Beginning Balance</b>                  | <b>121,438</b>         | <b>121,438</b>                  | <b>121,438</b>                                | <b>121,438</b>              | <b>121,438</b>  |
| <b>Net Position - Ending Balance</b>                     | <b>124,378</b>         | <b>121,438</b>                  | <b>121,438</b>                                | <b>121,438</b>              | <b>121,438</b>  |

# CSA #12 SENIOR TRANSPORTATION

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| Fund Title: 0116 - CSA #12 SENIOR TRANS       |                        |   |                             |   |
|---|------------------------|---|-----------------------------|---|
| Service Activity: 0116 - CSA #12 SENIOR TRANS |                        |   |                             |   |
| Operating Detail<br>1                         | 2022-23<br>Actual<br>2 | 2023-24   | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|   |                        | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 |                             |   |
| <b>Operating Revenues</b>                     |                        |   |                             |   |
| <b>46-OTHER REVENUE</b>                       |                        |   |                             |   |
| 46239 - DONATIONS                             | 5,806                  | 4,551   | 6,000                       | 6,000   |
| 46239P - DONATIONS                            | 0                      | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>               | <b>5,806</b>           | <b>4,551</b>  | <b>6,000</b>                | <b>6,000</b>  |
| <b>Total Operating Revenues</b>               | <b>5,806</b>           | <b>4,551</b>  | <b>6,000</b>                | <b>6,000</b>  |
| <b>Operating Expenses</b>                     |                        |   |                             |   |
| <b>51-SALARIES BENEFITS</b>                   |                        |   |                             |   |
| 51000 - REGULAR WAGES                         | 105,032                | 130,473   | 295,737                     | 295,737   |
| 51020 - OTHER WAGES                           | 141,950                | 134,548   | 66,538                      | 66,538  |
| 51060 - OVERTIME PAY                          | 390                    | 1,389   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                | 2,471                  | 2,960   | 2,760                       | 2,760   |
| 51080 - RETIREMENT                            | 35,426                 | 37,877  | 103,774                     | 103,774   |
| 51081 - OPEB LIABILITY                        | 6,659                  | 6,762   | 6,659                       | 6,659   |
| 51082 - PENSION EXPENSE                       | 0                      | 0   | 0                           | 0   |
| 51090 - GROUP INSURANCE                       | 20,645                 | 29,047  | 104,322                     | 104,322   |
| 51100 - FICA/MEDICARE OASDI                   | 18,810                 | 20,610  | 22,624                      | 22,624  |
| 51110 - COMPENSATION INSURANCE                | 3,144                  | 1,256   | 1,256                       | 1,256   |
| 51111 - COMPENSATED ABSENCE EXP               | 0                      | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>     | <b>334,527</b>         | <b>364,922</b>  | <b>603,670</b>              | <b>603,670</b>  |
| <b>52-SERVICES SUPPLIES</b>                   |                        |   |                             |   |
| 520202 - CELL PHONE SERVICE                   | 1,662                  | 848   | 1,500                       | 1,500   |
| 520419 - COVID PPE & CLEANING COST            | 0                      | 0   | 0                           | 0   |
| 520900 - EQUIPMENT MAINTENANCE                | 36,026                 | 32,160  | 40,000                      | 40,000  |
| 521102 - FUEL - VEHICLE                       | 85,617                 | 66,090  | 70,000                      | 70,000  |
| 521800 - OFFICE EXPENSE                       | 300                    | 62  | 300                         | 300   |
| 521900 - PROFESSIONAL SVC                     | 0                      | 0   | 0                           | 0   |
| 521986 - SECURITY                             | 95                     | 74  | 114                         | 114   |
| 524419 - DOT EXAM                             | 240                    | 240   | 900                         | 900   |
| 525000 - OVERHEAD                             | 12,924                 | 19,281  | 19,281                      | 19,281  |
| 525119 - LIABILITY SELF-FUND INSURANCE        | 36,362                 | 9,106   | 9,106                       | 9,106   |
| 527380 - NON EMPLOYEE TRAVEL                  | 0                      | 0   | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                    | 0                      | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                | 0                      | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>     | <b>173,226</b>         | <b>127,861</b>  | <b>141,201</b>              | <b>141,201</b>  |
| <b>53-OTHER CHARGES</b>                       |                        |   |                             |   |
| 532450 - DEPRECIATION EXPENSE                 | 0                      | 0   | 0                           | 0   |
| <b>Total 53 - OTHER CHARGES</b>               | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>54-FIXED ASSETS</b>                        |                        |   |                             |   |
| 54000 - FIXED ASSET ACQUISITION               | 0                      | 0   | 0                           | 0   |
| 541500 - VEHICLE                              | 0                      | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                | <b>0</b>               | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Total Operating Expenses</b>               | <b>507,753</b>         | <b>492,783</b>  | <b>744,871</b>              | <b>744,871</b>  |
| <b>Operating Income (Loss)</b>                | <b>(504,047)</b>       | <b>(462,253)</b>  | <b>(1,663,483)</b>          | <b>(1,663,483)</b>  |

# CSA #12 SENIOR TRANSPORTATION

State Controller Schedules  
County Budget Act

**Plumas County**  
Operation of Enterprise Fund  
Fiscal Year 2024-25

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| Fund Title: 0116 - CSA #12 SENIOR TRANS                  |                        |  |                             |   |
|--|------------------------|--|-----------------------------|---|
| Service Activity: 0116 - CSA #12 SENIOR TRANS            |                        |  |                             |   |
| Operating Detail<br>1                                    | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>Non-Operating revenues (Expenses)</b>                 |                        |  |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                          |                        |  |                             |   |
| 43016 - INTEREST INCOME                                  | 1                      | 1  | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                          | (6)                    | 0  | 0                           | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>            | <b>(5)</b>             | <b>1</b>   | <b>0</b>                    | <b>0</b>  |
| <b>46-OTHER REVENUE</b>                                  |                        |  |                             |   |
| 46082 - SALE OF SURPLUS PROP                             | 0                      | 0  | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                          | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Non-Operating revenues (Expenses)</b>           | <b>(5)</b>             | <b>1</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Income Before Capital Contributions and Transfers</b> |                        |  |                             |   |
| <b>44-STATE FEDERAL AID</b>                              |                        |  |                             |   |
| 44213 - STATE - TITLE III (AAA)                          | 30,139                 | 22,721   | 30,000                      | 30,000  |
| 44290 - STATE-OTHER                                      | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                | <b>30,139</b>          | <b>22,721</b>  | <b>30,000</b>               | <b>30,000</b>   |
| <b>46-OTHER REVENUE</b>                                  |                        |  |                             |   |
| 46070 - CNTRB FR OTHR AGENCY                             | 359,788                | 293,317  | 407,912                     | 407,912   |
| 46211 - CONTRIB-GEN FUND                                 | 39,661                 | 500  | 299,343                     | 299,343   |
| <b>Total 46 - OTHER REVENUE</b>                          | <b>399,449</b>         | <b>293,817</b>   | <b>707,255</b>              | <b>707,255</b>  |
| <b>48-TRANSFER</b>                                       |                        |  |                             |   |
| 48000 - TRANSFER-IN                                      | 0                      | 0  | 500                         | 500   |
| 48001 - TRANSFER-IN1                                     | 0                      | 0  | 0                           | 0   |
| 48005 - TRANSFER-IN5                                     | 0                      | 0  | 1,616                       | 1,616   |
| 48100 - TRF IN DIASTER                                   | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                               | <b>0</b>               | <b>0</b>   | <b>2,116</b>                | <b>2,116</b>  |
| <b>55-PRIOR PERIOD ADJUSTMENT</b>                        |                        |  |                             |   |
| 55000 - PRIOR PERIOD ADJUSTMENT                          | 0                      | 0  | 0                           | 0   |
| <b>Total 55 - PRIOR PERIOD ADJUSTMENT</b>                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                      |                        |  |                             |   |
| 580000 - TRANSFER  | 0                      | 0  | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                              | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Change in Net position</b>                            | <b>(72,364)</b>        | <b>(171,693)</b>   | <b>500</b>                  | <b>500</b>  |
| <b>Net Position - Beginning Balance</b>                  | <b>(259,335)</b>       | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Net Position - Ending Balance</b>                     | <b>(331,699)</b>       | <b>(171,693)</b>   | <b>500</b>                  | <b>500</b>  |

**FISCAL YEAR 2024-2025**

# **Special Districts**



# SCHEDULE 12 - SUMMARY

State Controller Schedules  
County Budget Act

**Plumas County**  
Special Districts and Other Agencies Summary - Nonenterprise  
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| District and Agency Name<br>1            | Total Financing Sources                      |   |                                 |                              | Total Financing Uses |  |                           |
|--|--|---|---------------------------------|------------------------------|----------------------|--|---------------------------|
|  | Fund Balance Available<br>June 30, 2024<br>2 | Decreases to Obligated Fund Balances<br>3 | Additional Funding Sources<br>4 | Total Financing Sources<br>5 | Financing Uses<br>6  | Increases Obligated Fund Balances<br>7 | Total Financing Uses<br>8 |
| <b>County Air/Flood Control</b>          |  |   |                                 |                              |                      |  |                           |
| 0201 - AIR POLLUTION CONTROL             | 0  | 0   | 10,820                          | 10,820                       | 10,820               | 0                                      | 10,820                    |
| 0208 - FLOOD CNTRL 0208                  | 0  | 253,175                                   | 1,604,550                       | 1,857,725                    | 1,857,725            | 0                                      | 1,857,725                 |
| <b>Total County Air/Flood Control</b>    | <b>0</b>                                     | <b>253,175</b>                            | <b>1,615,370</b>                | <b>1,868,545</b>             | <b>1,868,545</b>     | <b>0</b>                               | <b>1,868,545</b>          |
| <b>Lighting Districts</b>                |  |   |                                 |                              |                      |  |                           |
| 0202 - CRESCENT MILLS LIGHTING           | 0  | 3,789                                     | 1,055                           | 4,844                        | 4,844                | 0                                      | 4,844                     |
| 0204 - QUINCY LIGHTING                   | 0  | 29,540                                    | 62,680                          | 92,220                       | 92,220               | 0                                      | 92,220                    |
| <b>Total Lighting Districts</b>          | <b>0</b>                                     | <b>33,329</b>                             | <b>63,735</b>                   | <b>97,064</b>                | <b>97,064</b>        | <b>0</b>                               | <b>97,064</b>             |
| <b>Community Service Districts</b>       |  |   |                                 |                              |                      |  |                           |
| 0206 - BECKWOURTH CO.SERV.AREA           | 0  | 23,046                                    | 201,805                         | 224,851                      | 224,851              | 0                                      | 224,851                   |
| 0221 - WALKER RANCH CSD                  | 0  | 173,063                                   | 145,000                         | 318,063                      | 318,063              | 0                                      | 318,063                   |
| 0223 - GRIZZLY RANCH CSD                 | 0  | 0   | 0                               | 0                            | 0                    | 0                                      | 0                         |
| <b>Total Community Service Districts</b> | <b>0</b>                                     | <b>196,109</b>                            | <b>346,805</b>                  | <b>542,914</b>               | <b>542,914</b>       | <b>0</b>                               | <b>542,914</b>            |
| <b>Miscellaneous Districts</b>           |  |   |                                 |                              |                      |  |                           |
| 0215 - CO.SVC.AREA#11-AMBULANCE          | 0  | 0   | 0                               | 0                            | 0                    | 0                                      | 0                         |
| 0219 - MONTEREY FORUM                    | 0  | 1   | 0                               | 1                            | 1                    | 0                                      | 1                         |
| <b>Total Miscellaneous Districts</b>     | <b>0</b>                                     | <b>1</b>                                  | <b>0</b>                        | <b>1</b>                     | <b>1</b>             | <b>0</b>                               | <b>1</b>                  |
| <b>Total Special Districts</b>           | <b>0</b>                                     | <b>482,614</b>                            | <b>2,025,910</b>                | <b>2,508,524</b>             | <b>2,508,524</b>     | <b>0</b>                               | <b>2,508,524</b>          |

# SCHEDULE 13 - FUND-BALANCES

State Controller Schedules  
County Budget Act

**Plumas County**  
Special Districts and Other Agencies - Nonenterprise  
Fiscal Year 2024-25

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| District and Agency Name<br>1                     | Total<br>Fund Balance<br>June 30, 2024<br>2 | Less Obligated Fund Balances |  |               | Fund Balance<br>Available<br>June 30, 2024<br>6 |
|---|---|------------------------------|--|---------------|---|
|   |   | Encumbrances<br>3            | Nonspendable,<br>Restricted,<br>and Committed<br>4 | Assigned<br>5 |   |
| <b>County Air/Flood Control</b>                   |   |                              |  |               |   |
| 0201 AIR POLLUTION CONTROL                        | 0   | 0                            | 0  | 0             | 0   |
| 0208 FLOOD CNTRL 0208                             | 1,288,936                                   | 0                            | 1,288,936  | 0             | 0   |
| 0208 0208B FLOOD CNTRL 0208B                      | 253,175                                     | 0                            | 253,175  | 0             | 0   |
| <b>Total County Air/Flood Control</b>             | <b>1,542,111</b>                            | <b>0</b>                     | <b>1,542,111</b>                                   | <b>0</b>      | <b>0</b>  |
| <b>Lighting Districts</b>                         |   |                              |  |               |   |
| 0202 CRESCENT MILLS LIGHTING                      | 14,435                                      | 0                            | 14,435   | 0             | 0   |
| 0204 QUINCY LIGHTING                              | 54,030                                      | 0                            | 54,030   | 0             | 0   |
| <b>Total Lighting Districts</b>                   | <b>68,465</b>                               | <b>0</b>                     | <b>68,465</b>                                      | <b>0</b>      | <b>0</b>  |
| <b>Community Service Districts</b>                |   |                              |  |               |   |
| 0206 BECKWOURTH CO.SERV.AREA                      | 24,861                                      | 0                            | 24,861   | 0             | 0   |
| 0221 WALKER RANCH CSD                             | 1,142,845                                   | 0                            | 1,142,845  | 0             | 0   |
| 0223 GRIZZLY RANCH CSD                            | 63  | 0                            | 63   | 0             | 0   |
| <b>Total Community Service Districts</b>          | <b>1,167,769</b>                            | <b>0</b>                     | <b>1,167,769</b>                                   | <b>0</b>      | <b>0</b>  |
| <b>Miscellaneous Districts</b>                    |   |                              |  |               |   |
| 0215 CO.SVC.AREA#11-AMBULANCE                     | 693   | 0                            | 693  | 0             | 0   |
| 0219 MONTEREY FORUM                               | 20,900                                      | 0                            | 20,900   | 0             | 0   |
| <b>Total Miscellaneous Districts</b>              | <b>21,593</b>                               | <b>0</b>                     | <b>21,593</b>                                      | <b>0</b>      | <b>0</b>  |
| <b>Total Special Districts and Other Agencies</b> | <b>2,799,938</b>                            | <b>0</b>                     | <b>2,799,938</b>                                   | <b>0</b>      | <b>0</b>  |

# SCHEDULE 14 - OBLIGATED FUND BALANCES

State Controller Schedules  
County Budget Act

**Plumas County**  
Special Districts and Other Agencies  
Nonenterprise - Obligated Fund Balances  
Fiscal Year 2024-25

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| District and Agency Name<br>1            | Obligated<br>Fund Balance<br>June 30, 2024<br>2 | Decreases or Cancellations |  | Increases or Creations |  | Total Obligated<br>Fund Balances<br>for the<br>Budget Year<br>7 |
|--|---|----------------------------|--|------------------------|--|---|
|  |   | Recommended<br>3           | Adopted by the<br>Board of<br>Supervisors<br>4 | Recommended<br>5       | Adopted by the<br>Board of<br>Supervisors<br>6 |   |
| <b>County Air/Flood Control</b>          |   |                            |  |                        |  |   |
| 0208 FLOOD CNTRL 0208                    |   |                            |  |                        |  |   |
| Restricted                               | 1,288,936                                       | 0                          | 0  | 0                      | 0  | 1,288,936   |
| <b>Total FLOOD CNTRL 0208</b>            | <b>1,288,936</b>                                | <b>0</b>                   | <b>0</b>                                       | <b>0</b>               | <b>0</b>                                       | <b>1,288,936</b>  |
| 02080208B FLOOD CNTRL 0208B              |   |                            |  |                        |  |   |
| Restricted                               | 253,175   | 253,175                    | 253,175  | 0                      | 0  | 0   |
| <b>Total FLOOD CNTRL 0208B</b>           | <b>253,175</b>                                  | <b>253,175</b>             | <b>253,175</b>                                 | <b>0</b>               | <b>0</b>                                       | <b>0</b>  |
| <b>Total County Air/Flood Control</b>    | <b>1,542,111</b>                                | <b>253,175</b>             | <b>253,175</b>                                 | <b>0</b>               | <b>0</b>                                       | <b>1,288,936</b>  |
| <b>Lighting Districts</b>                |   |                            |  |                        |  |   |
| 0202 CRESCENT MILLS LIGHTING             |   |                            |  |                        |  |   |
| Restricted                               | 14,435  | 3,789                      | 3,789  | 0                      | 0  | 10,646  |
| <b>Total CRESCENT MILLS LIGHTING</b>     | <b>14,435</b>                                   | <b>3,789</b>               | <b>3,789</b>                                   | <b>0</b>               | <b>0</b>                                       | <b>10,646</b>   |
| 0204 QUINCY LIGHTING                     |   |                            |  |                        |  |   |
| Restricted                               | 54,030  | 29,540                     | 29,540   | 0                      | 0  | 24,490  |
| <b>Total QUINCY LIGHTING</b>             | <b>54,030</b>                                   | <b>29,540</b>              | <b>29,540</b>                                  | <b>0</b>               | <b>0</b>                                       | <b>24,490</b>   |
| <b>Total Lighting Districts</b>          | <b>68,465</b>                                   | <b>33,329</b>              | <b>33,329</b>                                  | <b>0</b>               | <b>0</b>                                       | <b>35,136</b>   |
| <b>Community Service Districts</b>       |   |                            |  |                        |  |   |
| 0206 BECKWOURTH CO.SERV.AREA             |   |                            |  |                        |  |   |
| Restricted                               | 24,861  | 23,046                     | 23,046   | 0                      | 0  | 1,815   |
| <b>Total BECKWOURTH CO.SERV.AREA</b>     | <b>24,861</b>                                   | <b>23,046</b>              | <b>23,046</b>                                  | <b>0</b>               | <b>0</b>                                       | <b>1,815</b>  |
| 0221 WALKER RANCH CSD                    |   |                            |  |                        |  |   |
| Restricted                               | 1,142,845                                       | 173,063                    | 173,063  | 0                      | 0  | 969,782   |
| <b>Total WALKER RANCH CSD</b>            | <b>1,142,845</b>                                | <b>173,063</b>             | <b>173,063</b>                                 | <b>0</b>               | <b>0</b>                                       | <b>969,782</b>  |
| 0223 GRIZZLY RANCH CSD                   |   |                            |  |                        |  |   |
| Restricted                               | 63  | 0                          | 0  | 0                      | 0  | 63  |
| <b>Total GRIZZLY RANCH CSD</b>           | <b>63</b>                                       | <b>0</b>                   | <b>0</b>                                       | <b>0</b>               | <b>0</b>                                       | <b>63</b>   |
| <b>Total Community Service Districts</b> | <b>1,167,769</b>                                | <b>196,109</b>             | <b>196,109</b>                                 | <b>0</b>               | <b>0</b>                                       | <b>971,660</b>  |
| <b>Miscellaneous Districts</b>           |   |                            |  |                        |  |   |
| 0215 CO.SVC.AREA#11-AMBULANCE            |   |                            |  |                        |  |   |
| Restricted                               | 693   | 0                          | 0  | 0                      | 0  | 693   |
| <b>Total CO.SVC.AREA#11-AMBULANCE</b>    | <b>693</b>                                      | <b>0</b>                   | <b>0</b>                                       | <b>0</b>               | <b>0</b>                                       | <b>693</b>  |

# SCHEDULE 14 - OBLIGATED FUND BALANCES

State Controller Schedules  
County Budget Act

**Plumas County**  
Special Districts and Other Agencies  
Nonenterprise - Obligated Fund Balances  
Fiscal Year 2024-25

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| District and Agency Name<br>1                     | Obligated<br>Fund Balance<br>June 30, 2024<br>2 | Decreases or Cancellations |  | Increases or Creations |  | Total Obligated<br>Fund Balances<br>for the<br>Budget Year<br>7 |
|---|---|----------------------------|--|------------------------|--|---|
|   |   | Recommended<br>3           | Adopted by the<br>Board of<br>Supervisors<br>4 | Recommended<br>5       | Adopted by the<br>Board of<br>Supervisors<br>6 |   |
| <b>Miscellaneous Districts (continued)</b>        |   |                            |  |                        |  |   |
| 0219 MONTEREY FORUM                               |   |                            |  |                        |  |   |
| Restricted  | 20,900  | 1                          | 1  | 0                      | 0  | 20,899  |
| <b>Total MONTEREY FORUM</b>                       | <b>20,900</b>                                   | <b>1</b>                   | <b>1</b>                                       | <b>0</b>               | <b>0</b>                                       | <b>20,899</b>   |
| <b>Total Miscellaneous Districts</b>              | <b>21,593</b>                                   | <b>1</b>                   | <b>1</b>                                       | <b>0</b>               | <b>0</b>                                       | <b>21,592</b>   |
| <b>Total Special Districts and Other Agencies</b> | <b>2,799,938</b>                                | <b>482,614</b>             | <b>482,614</b>                                 | <b>0</b>               | <b>0</b>                                       | <b>2,317,324</b>  |

# SCHEDULE 15 - NON-ENTERPRISE FINANCING

State Controller Schedules  
County Budget Act

**Plumas County**  
Special Districts and Other Agencies Summary  
Nonenterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2024-25

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| Fund: 0201 AIR POLLUTION CONTROL                          |                        |  |                             | 2024-25  |
|---|------------------------|--|-----------------------------|--|
| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | (21)                   | (69)   | 0                           | 0  |
| 43998 - UNREALZED GAINS/LOSSES                            | (90)                   | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>(111)</b>           | <b>(69)</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48211 - CONTRI TRANS FR CO GEN                            | 22,000                 | 11,000   | 10,820                      | 10,820   |
| <b>Total 48 - TRANSFER</b>                                | <b>22,000</b>          | <b>11,000</b>  | <b>10,820</b>               | <b>10,820</b>                                  |
| <b>Total Revenue</b>                                      | <b>21,889</b>          | <b>10,931</b>  | <b>10,820</b>               | <b>10,820</b>                                  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 521900 - PROFESSIONAL SVC                                 | 10,457                 | 10,457   | 10,820                      | 10,820   |
| 525000 - OVERHEAD   | (10)                   | (30)   | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>10,447</b>          | <b>10,427</b>  | <b>10,820</b>               | <b>10,820</b>                                  |
| <b>Total Expenditures and Appropriations</b>              | <b>10,447</b>          | <b>10,427</b>  | <b>10,820</b>               | <b>10,820</b>                                  |
| <b>Net Cost</b>   | <b>(11,442)</b>        | <b>(504)</b>   | <b>0</b>                    | <b>0</b>                                       |

# SCHEDULE 15 - NON-ENTERPRISE FINANCING

State Controller Schedules  
County Budget Act

**Plumas County**  
Special Districts and Other Agencies Summary  
Nonenterprise Financing Sources and Uses by Budget Unit by Object  
Fiscal Year 2024-25

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| Fund: 0202 CRESCENT MILLS LIGHTING                        |                        |  |                             | 2024-25  |
|---|------------------------|--|-----------------------------|--|
| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>40-TAX REVENUE</b>                                     |                        |  |                             |  |
| 40010 - CURRENT SECURED TAXES                             | 823                    | 806  | 800                         | 800  |
| 40020 - CURRENT UNSECURED TAXES                           | 21                     | 22   | 20                          | 20   |
| 40040 - PRIOR UNSECURED TAXES                             | 0                      | 0  | 10                          | 10   |
| 40130 - SUPPLEMENTAL TAXES                                | 17                     | 7  | 20                          | 20   |
| <b>Total 40 - TAX REVENUE</b>                             | <b>861</b>             | <b>835</b>   | <b>850</b>                  | <b>850</b>                                     |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 377                    | 431  | 200                         | 200  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 149                    | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>526</b>             | <b>431</b>   | <b>200</b>                  | <b>200</b>                                     |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44230 - STATE-HOMEOWNERS PROP.TAX                         | 5                      | 4  | 5                           | 5  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>5</b>               | <b>4</b>   | <b>5</b>                    | <b>5</b>                                       |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45138 - RESTITUTION                                       | 0                      | 0  | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 1,000                  | 1,000  | 0                           | 0  |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>1,000</b>           | <b>1,000</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>2,392</b>           | <b>2,270</b>   | <b>1,055</b>                | <b>1,055</b>                                   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 0                           | 0  |
| 52190 - PROFESSIONAL SERVICES                             | 0                      | 0  | 0                           | 0  |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 0                           | 0  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0  | 0                           | 0  |
| 525000 - OVERHEAD   | 1,533                  | (178)  | (178)                       | (178)  |
| 525500 - TAX ADMIN FEE                                    | 21                     | 19   | 22                          | 22   |
| 527800 - UTILITIES  | 664                    | 720  | 1,000                       | 1,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>2,218</b>           | <b>561</b>   | <b>844</b>                  | <b>844</b>                                     |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |  |
| 580000 - TRANSFER   | 1,788                  | 1,178  | 4,000                       | 4,000  |
| <b>Total 58 - TRANSFERS</b>                               | <b>1,788</b>           | <b>1,178</b>   | <b>4,000</b>                | <b>4,000</b>                                   |
| <b>Total Expenditures and Appropriations</b>              | <b>4,006</b>           | <b>1,739</b>   | <b>4,844</b>                | <b>4,844</b>                                   |
| <b>Net Cost</b>   | <b>1,614</b>           | <b>(531)</b>   | <b>3,789</b>                | <b>3,789</b>                                   |

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| Fund: 0204 QUINCY LIGHTING                                |                        |  |                             | 2024-25  |
|---|------------------------|--|-----------------------------|--|
| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>40-TAX REVENUE</b>                                     |                        |  |                             |  |
| 40010 - CURRENT SECURED TAXES                             | 42,275                 | 42,056   | 40,800                      | 40,800   |
| 40020 - CURRENT UNSECURED TAXES                           | 1,116                  | 1,249  | 1,100                       | 1,100  |
| 40040 - PRIOR UNSECURED TAXES                             | 25                     | 0  | 30                          | 30   |
| 40130 - SUPPLEMENTAL TAXES                                | 912                    | 386  | 1,000                       | 1,000  |
| <b>Total 40 - TAX REVENUE</b>                             | <b>44,328</b>          | <b>43,691</b>  | <b>42,930</b>               | <b>42,930</b>                                  |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 2,040                  | 1,794  | 1,500                       | 1,500  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 737                    | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>2,777</b>           | <b>1,794</b>   | <b>1,500</b>                | <b>1,500</b>                                   |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44230 - STATE-HOMEOWNERS PROP.TAX                         | 254                    | 247  | 250                         | 250  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>254</b>             | <b>247</b>   | <b>250</b>                  | <b>250</b>                                     |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45138 - RESTITUTION                                       | 0                      | 0  | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 36,000                 | 18,000   | 18,000                      | 18,000   |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>36,000</b>          | <b>18,000</b>  | <b>18,000</b>               | <b>18,000</b>                                  |
| <b>Total Revenue</b>                                      | <b>83,359</b>          | <b>63,732</b>  | <b>62,680</b>               | <b>62,680</b>                                  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 521300 - MAINT. BUILDINGS & GROUND                        | 0                      | 0  | 10,000                      | 10,000   |
| 52190 - PROFESSIONAL SERVICES                             | 0                      | 0  | 0                           | 0  |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 0                           | 0  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 800  | 1,000                       | 1,000  |
| 525000 - OVERHEAD   | 739                    | 120  | 120                         | 120  |
| 525500 - TAX ADMIN FEE                                    | 1,039                  | 1,042  | 1,100                       | 1,100  |
| 527800 - UTILITIES  | 53,586                 | 57,412   | 70,000                      | 70,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>55,364</b>          | <b>59,374</b>  | <b>82,220</b>               | <b>82,220</b>                                  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |  |
| 580000 - TRANSFER   | (24,700)               | 0  | 10,000                      | 10,000   |
| 580001 - TRANSFER   | 27,845                 | 6,367  | 0                           | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>3,145</b>           | <b>6,367</b>   | <b>10,000</b>               | <b>10,000</b>                                  |
| <b>Total Expenditures and Appropriations</b>              | <b>58,509</b>          | <b>65,741</b>  | <b>92,220</b>               | <b>92,220</b>                                  |
| <b>Net Cost</b>   | <b>(24,850)</b>        | <b>2,009</b>   | <b>29,540</b>               | <b>29,540</b>                                  |

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| Fund: 0206 BECKWOURTH CO.SERV.AREA                        |                        |  |                             | 2024-25  |
|---|------------------------|--|-----------------------------|--|
| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>40-TAX REVENUE</b>                                     |                        |  |                             |  |
| 40010 - CURRENT SECURED TAXES                             | 10,881                 | 10,256   | 10,000                      | 10,000   |
| 40020 - CURRENT UNSECURED TAXES                           | 293                    | 288  | 300                         | 300  |
| 40040 - PRIOR UNSECURED TAXES                             | 6                      | 0  | 10                          | 10   |
| 40070 - TIMBER YIELD TAX                                  | 16                     | 11   | 25                          | 25   |
| 40130 - SUPPLEMENTAL TAXES                                | 239                    | 89   | 200                         | 200  |
| <b>Total 40 - TAX REVENUE</b>                             | <b>11,435</b>          | <b>10,644</b>  | <b>10,535</b>               | <b>10,535</b>                                  |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 2,692                  | 2,997  | 200                         | 200  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 1,378                  | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>4,070</b>           | <b>2,997</b>   | <b>200</b>                  | <b>200</b>                                     |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44230 - STATE-HOMEOWNERS PROP.TAX                         | 67                     | 57   | 70                          | 70   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>67</b>              | <b>57</b>  | <b>70</b>                   | <b>70</b>                                      |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45210 - CONNECTION FEES                                   | 0                      | 0  | 0                           | 0  |
| 45250 - SERVICE CHARGES                                   | 34,709                 | 31,509   | 41,000                      | 41,000   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>34,709</b>          | <b>31,509</b>  | <b>41,000</b>               | <b>41,000</b>                                  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46070 - CNTRB FR OTHR AGENCY                              | 3,304                  | 0  | 0                           | 0  |
| 46078 - REVENUE FROM LOANS                                | 0                      | 0  | 0                           | 0  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 120,060                | 135,578  | 150,000                     | 150,000  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>123,364</b>         | <b>135,578</b>   | <b>150,000</b>              | <b>150,000</b>                                 |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 294,596  | 0                           | 0  |
| 48021 - TRF IN - ARPA FUNDS                               | 0                      | 0  | 0                           | 0  |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>294,596</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>173,645</b>         | <b>475,381</b>   | <b>201,805</b>              | <b>201,805</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 0                      | 0  | 0                           | 0  |
| 51020 - OTHER WAGES                                       | 14,455                 | 13,292   | 15,000                      | 15,000   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 236                    | 179  | 13                          | 13   |
| 51100 - FICA/MEDICARE OASDI                               | 1,106                  | 1,017  | 0                           | 0  |
| 51110 - COMPENSATION INSURANCE                            | 90                     | 81   | 81                          | 81   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>15,887</b>          | <b>14,569</b>  | <b>15,094</b>               | <b>15,094</b>                                  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 293                    | 284  | 300                         | 300  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 645                    | 460  | 500                         | 500  |
| 520500 - INSURANCE  | 0                      | 0  | 0                           | 0  |
| 521300 - MAINT. BUILDINGS & GROUND                        | 0                      | 0  | 0                           | 0  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0  | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 301                    | 74   | 300                         | 300  |
| 52190 - PROFESSIONAL SERVICES                             | 0                      | 0  | 450                         | 450  |
| 521900 - PROFESSIONAL SVC                                 | 155,237                | 342,075  | 20,450                      | 20,450   |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 0  | 0                           | 0  |

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| Fund: 0206 BECKWOURTH CO.SERV.AREA                        |                        |  |                             | 2024-25  |
|---|------------------------|--|-----------------------------|--|
| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 11,956                 | 29,887   | 10,000                      | 10,000   |
| 525000 - OVERHEAD   | 1,835                  | 845  | 845                         | 845  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 67                     | 112  | 112                         | 112  |
| 525500 - TAX ADMIN FEE                                    | 252                    | 238  | 300                         | 300  |
| 527800 - UTILITIES  | 2,410                  | 1,618  | 1,500                       | 1,500  |
| 528400 - CONTINGENCIES                                    | 0                      | 0  | 0                           | 0  |
| 529550 - LOAN REPAYMENT                                   | 0                      | 100,000  | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>172,996</b>         | <b>475,593</b>   | <b>34,757</b>               | <b>34,757</b>                                  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |  |
| 580001 - TRANSFER   | 47,179                 | 39,278   | 175,000                     | 175,000  |
| 580021 - TRANSFER-OUT ARPA                                | 0                      | 0  | 0                           | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>47,179</b>          | <b>39,278</b>  | <b>175,000</b>              | <b>175,000</b>                                 |
| <b>Total Expenditures and Appropriations</b>              | <b>236,062</b>         | <b>529,440</b>   | <b>224,851</b>              | <b>224,851</b>                                 |
| <b>Net Cost</b>   | <b>62,417</b>          | <b>54,059</b>  | <b>23,046</b>               | <b>23,046</b>                                  |

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| Fund: 0208 FLOOD CNTRL 0208                               |                        |  |                             | 2024-25  |
|---|------------------------|--|-----------------------------|--|
| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>40-TAX REVENUE</b>                                     |                        |  |                             |  |
| 40010 - CURRENT SECURED TAXES                             | 115,942                | 115,056  | 110,000                     | 110,000  |
| 40020 - CURRENT UNSECURED TAXES                           | 2,834                  | 3,148  | 3,000                       | 3,000  |
| 40040 - PRIOR UNSECURED TAXES                             | 63                     | 0  | 50                          | 50   |
| 40070 - TIMBER YIELD TAX                                  | 2,757                  | 1,866  | 3,000                       | 3,000  |
| 40130 - SUPPLEMENTAL TAXES                                | 2,315                  | 973  | 1,000                       | 1,000  |
| <b>Total 40 - TAX REVENUE</b>                             | <b>123,911</b>         | <b>121,043</b>   | <b>117,050</b>              | <b>117,050</b>                                 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 24,390                 | 40,041   | 15,000                      | 15,000   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 9,223                  | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>33,613</b>          | <b>40,041</b>  | <b>15,000</b>               | <b>15,000</b>                                  |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44230 - STATE-HOMEOWNERS PROP.TAX                         | 646                    | 622  | 500                         | 500  |
| 44290 - STATE-OTHER                                       | 0                      | 0  | 12,000                      | 12,000   |
| 44290P - STATE OTHER                                      | 0                      | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>646</b>             | <b>622</b>   | <b>12,500</b>               | <b>12,500</b>                                  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45500 - WATER SERVICE FEE                                 | 162,385                | 147,801  | 300,000                     | 300,000  |
| 45500P - WATER SERVICE FEE                                | 2,599                  | 0  | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>164,984</b>         | <b>147,801</b>   | <b>300,000</b>              | <b>300,000</b>                                 |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46125 - SETTLEMENT- PORTOLA                               | 0                      | 0  | 0                           | 0  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 27,652                 | 32,979   | 15,000                      | 15,000   |
| 46251P - REIMB/REFUNDS/PRIOR                              | 0                      | 0  | 0                           | 0  |
| 46607 - OTHER MISCELLANEOUS                               | 1,000,000              | 1,000,000  | 1,000,000                   | 1,000,000                                      |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>1,027,652</b>       | <b>1,032,979</b>   | <b>1,015,000</b>            | <b>1,015,000</b>                               |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 145,000                     | 145,000  |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>145,000</b>              | <b>145,000</b>                                 |
| <b>Total Revenue</b>                                      | <b>1,350,806</b>       | <b>1,342,486</b>   | <b>1,604,550</b>            | <b>1,604,550</b>                               |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51020 - OTHER WAGES                                       | 0                      | 0  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 8                      | 5  | 2                           | 2  |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0  | 0                           | 0  |
| 51110 - COMPENSATION INSURANCE                            | 78                     | 60   | 59                          | 59   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>86</b>              | <b>65</b>  | <b>61</b>                   | <b>61</b>                                      |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0  | 0                           | 0  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0  | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 0                           | 0  |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 1,300,000                   | 1,300,000                                      |
| 525000 - OVERHEAD   | 8,555                  | 20,611   | 20,611                      | 20,611   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 58                     | 53   | 53                          | 53   |
| 525500 - TAX ADMIN FEE                                    | 2,866                  | 2,816  | 3,000                       | 3,000  |

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| <b>Fund: 0208 FLOOD CNTRL 0208</b>                        |                  |   |                  |  |
|---|------------------|---|------------------|--|
| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23          | 2023-24   | 2024-25          | 2024-25  |
|   | Actual<br>2      | Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                  |   |                  |  |
| 527400 - TRAVEL- IN COUNTY                                | 0                | 0   | 0                | 0  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                | 0   | 2,000            | 2,000  |
| 527807 - WATER/SEWER CHARGES                              | 300,921          | 256,956   | 275,000          | 275,000  |
| 527900 - ADMINISTRATION                                   | 62,869           | 51,566  | 55,000           | 55,000   |
| 528000 - OPERATIONS                                       | 621              | 536   | 2,000            | 2,000  |
| 528500 - CHESTER DIVERSION DAM                            | 7,935            | 11,505  | 25,000           | 25,000   |
| 529350 - INTEREST ON LOAN                                 | 0                | 0   | 0                | 0  |
| 529550 - LOAN REPAYMENT                                   | 0                | 0   | 0                | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>383,825</b>   | <b>344,043</b>  | <b>1,682,664</b> | <b>1,682,664</b>                               |
| <b>54-FIXED ASSETS</b>                                    |                  |   |                  |  |
| 545310 - LK DAVIS CONSTR PROJ                             | 0                | 0   | 0                | 0  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>         | <b>0</b>  | <b>0</b>         | <b>0</b>                                       |
| <b>58-TRANSFERS</b>                                       |                  |   |                  |  |
| 580000 - TRANSFER   | 1,055            | 153,846   | 10,000           | 10,000   |
| <b>Total 58 - TRANSFERS</b>                               | <b>1,055</b>     | <b>153,846</b>  | <b>10,000</b>    | <b>10,000</b>                                  |
| <b>Total Expenditures and Appropriations</b>              | <b>384,966</b>   | <b>497,954</b>  | <b>1,692,725</b> | <b>1,692,725</b>                               |
| <b>Net Cost</b>   | <b>(965,840)</b> | <b>(844,532)</b>  | <b>88,175</b>    | <b>88,175</b>                                  |

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| Fund: 0208 0208B FLOOD CNTRL 0208B                        |                        |  |                             | 2024-25  |
|---|------------------------|--|-----------------------------|--|
| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | (114)                  | (156)  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>(114)</b>           | <b>(156)</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |
| 44214 - ST - PROP 84 GRANT                                | 0                      | 0  | 0                           | 0  |
| 44228 - STATE- PROP 50                                    | 0                      | 0  | 0                           | 0  |
| 44361 - STATE- SIERRA NV CONSRV                           | 0                      | 0  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45050 - LEGAL FEES - P.D. & OTHER                         | 0                      | 0  | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46239 - DONATIONS   | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>(114)</b>           | <b>(156)</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 0                      | 0  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0  | 0                           | 0  |
| 51080 - RETIREMENT  | 0                      | 0  | 0                           | 0  |
| 51081 - OPEB LIABILITY                                    | 0                      | 0  | 0                           | 0  |
| 51090 - GROUP INSURANCE                                   | 0                      | 0  | 0                           | 0  |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0  | 0                           | 0  |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0  | 0                           | 0  |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0  | 0                           | 0  |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 0  |
| 51200 - PER DIEM  | 0                      | 0  | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520200 - COMMUNICATIONS                                   | 0                      | 0  | 0                           | 0  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0  | 0                           | 0  |
| 521704 - PROP 84 GRANT                                    | 0                      | 0  | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 0                           | 0  |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 0                           | 0  |
| 522130 - PROF SVC- GRANT/OTHER                            | 0                      | 0  | 0                           | 0  |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 0  | 0                           | 0  |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0  | 0                           | 0  |
| 525500 - TAX ADMIN FEE                                    | 0                      | 0  | 0                           | 0  |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0  | 0                           | 0  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  | 0                           | 0  |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0  | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |

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| Fund: 0208 0208B FLOOD CNTRL 0208B                        |                        |  |                             | 2024-25  |
|---|------------------------|--|-----------------------------|--|
| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |  |
| 58000 - TRANSFER-OUT                                      | 0                      | 0  | 165,000                     | 165,000  |
| 580000 - TRANSFER   | 0                      | 0  | 0                           | 0  |
| 58001 - TRANSFER-OUT1                                     | 0                      | 0  | 0                           | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>   | <b>165,000</b>              | <b>165,000</b>                                 |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>   | <b>165,000</b>              | <b>165,000</b>                                 |
| <b>Net Cost</b>   | <b>114</b>             | <b>156</b>   | <b>165,000</b>              | <b>165,000</b>                                 |

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| Fund: 0215 CO.SVC.AREA#11-AMBULANCE                       |                        |  |                             |  | 2024-25 |
|---|------------------------|--|-----------------------------|--|---------|
| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |         |
| <b>40-TAX REVENUE</b>                                     |                        |  |                             |  |         |
| 40010 - CURRENT SECURED TAXES                             | 143,308                | 142,069  | 0                           | 0  |         |
| 40020 - CURRENT UNSECURED TAXES                           | 3,719                  | 4,126  | 0                           | 0  |         |
| 40040 - PRIOR UNSECURED TAXES                             | 82                     | 0  | 0                           | 0  |         |
| 40130 - SUPPLEMENTAL TAXES                                | 3,038                  | 1,275  | 0                           | 0  |         |
| <b>Total 40 - TAX REVENUE</b>                             | <b>150,147</b>         | <b>147,470</b>   | <b>0</b>                    | <b>0</b>                                       |         |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |         |
| 43010 - INTEREST-INVESTED FUNDS                           | 445                    | 625  | 0                           | 0  |         |
| 43998 - UNREALIZED GAINS/LOSSES                           | 82                     | 0  | 0                           | 0  |         |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>527</b>             | <b>625</b>   | <b>0</b>                    | <b>0</b>                                       |         |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |  |         |
| 44230 - STATE-HOMEOWNERS PROP.TAX                         | 847                    | 815  | 0                           | 0  |         |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>847</b>             | <b>815</b>   | <b>0</b>                    | <b>0</b>                                       |         |
| <b>48-TRANSFER</b>  |                        |  |                             |  |         |
| 48000 - TRANSFER-IN                                       | 0                      | 0  | 0                           | 0  |         |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |         |
| <b>Total Revenue</b>                                      | <b>151,521</b>         | <b>148,910</b>   | <b>0</b>                    | <b>0</b>                                       |         |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |         |
| 521700 - MISC EXPENSES                                    | 149,486                | 151,062  | 0                           | 0  |         |
| 525000 - OVERHEAD   | 650                    | (81)   | 0                           | 0  |         |
| 525500 - TAX ADMIN FEE                                    | 3,517                  | 3,479  | 0                           | 0  |         |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>153,653</b>         | <b>154,460</b>   | <b>0</b>                    | <b>0</b>                                       |         |
| <b>Total Expenditures and Appropriations</b>              | <b>153,653</b>         | <b>154,460</b>   | <b>0</b>                    | <b>0</b>                                       |         |
| <b>Net Cost</b>   | <b>2,132</b>           | <b>5,550</b>   | <b>0</b>                    | <b>0</b>                                       |         |

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| Fund: 0219 MONTEREY FORUM                                 |                        |  |                             | 2024-25  |
|---|------------------------|--|-----------------------------|--|
| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 448                    | 617  | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 173                    | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>621</b>             | <b>617</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45050 - LEGAL FEES - P.D. & OTHER                         | 0                      | 0  | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>621</b>             | <b>617</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0  | 0                           | 0  |
| 51081 - OPEB LIABILITY                                    | 0                      | 0  | 0                           | 0  |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0  | 1                           | 1  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>   | <b>1</b>                    | <b>1</b>                                       |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 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  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>   | <b>1</b>                    | <b>1</b>                                       |
| <b>Net Cost</b>   | <b>(621)</b>           | <b>(617)</b>   | <b>1</b>                    | <b>1</b>                                       |

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| Fund: 0221 WALKER RANCH CSD                               |                        |  |                             | 2024-25  |
|---|------------------------|--|-----------------------------|--|
| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 27,950                 | 35,241   | 20,000                      | 20,000   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 11,355                 | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>39,305</b>          | <b>35,241</b>  | <b>20,000</b>               | <b>20,000</b>                                  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45060 - ENGINEERING SERVICES                              | 0                      | 0  | 0                           | 0  |
| 45210 - CONNECTION FEES                                   | 15,000                 | 24,000   | 15,000                      | 15,000   |
| 45250 - SERVICE CHARGES                                   | 114,019                | 108,241  | 110,000                     | 110,000  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>129,019</b>         | <b>132,241</b>   | <b>125,000</b>              | <b>125,000</b>                                 |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>168,324</b>         | <b>167,482</b>   | <b>145,000</b>              | <b>145,000</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520200 - COMMUNICATIONS                                   | 0                      | 0  | 0                           | 0  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 2,365                  | 0  | 300                         | 300  |
| 520500 - INSURANCE  | 8,472                  | 9,865  | 10,000                      | 10,000   |
| 520900 - EQUIPMENT MAINTENANCE                            | 0                      | 0  | 0                           | 0  |
| 521102 - FUEL - VEHICLE                                   | 0                      | 0  | 0                           | 0  |
| 521300 - MAINT. BUILDINGS & GROUND                        | 0                      | 0  | 0                           | 0  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 1,250                  | 1,281  | 1,750                       | 1,750  |
| 521800 - OFFICE EXPENSE                                   | 12                     | 0  | 1,000                       | 1,000  |
| 521900 - PROFESSIONAL SVC                                 | 126,495                | 117,967  | 190,000                     | 190,000  |
| 522150 - WELL TESTING PROF SVC                            | 1,048                  | 2,333  | 2,500                       | 2,500  |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 0  | 0                           | 0  |
| 524300 - SMALL TOOLS/INSTRUMENTS                          | 0                      | 0  | 0                           | 0  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 10,127                 | 21,663   | 23,000                      | 23,000   |
| 525000 - OVERHEAD   | 4,707                  | 4,513  | 4,513                       | 4,513  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  | 0                           | 0  |
| 527800 - UTILITIES  | 66,127                 | 58,943   | 70,000                      | 70,000   |
| 527900 - ADMINISTRATION                                   | 0                      | 0  | 0                           | 0  |
| 528400 - CONTINGENCIES                                    | 0                      | 0  | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>220,603</b>         | <b>216,565</b>   | <b>303,063</b>              | <b>303,063</b>                                 |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                             |  |
| 54011 - CAPITAL IMPROVEMENTS                              | 0                      | 0  | 0                           | 0  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |  |
| 580001 - TRANSFER   | 4,128                  | 3,869  | 15,000                      | 15,000   |
| <b>Total 58 - TRANSFERS</b>                               | <b>4,128</b>           | <b>3,869</b>   | <b>15,000</b>               | <b>15,000</b>                                  |
| <b>Total Expenditures and Appropriations</b>              | <b>224,731</b>         | <b>220,434</b>   | <b>318,063</b>              | <b>318,063</b>                                 |
| <b>Net Cost</b>   | <b>56,407</b>          | <b>52,952</b>  | <b>173,063</b>              | <b>173,063</b>                                 |

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| Fund: 0223 GRIZZLY RANCH CSD                              |                        |  |                             | 2024-25  |
|---|------------------------|--|-----------------------------|--|
| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input type="checkbox"/><br>Estimated <input checked="" type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>40-TAX REVENUE</b>                                     |                        |  |                             |  |
| 40150 - SPECIAL ASSESSMENT                                | 0                      | 0  | 0                           | 0  |
| 41050P - FRANCHISES                                       | 0                      | 0  | 0                           | 0  |
| <b>Total 40 - TAX REVENUE</b>                             | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                             |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 1                      | 2  | 0                           | 0  |
| 43998 - UNREALIZED GAINS/LOSSES                           | 1                      | 0  | 0                           | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>2</b>               | <b>2</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |  |
| 45074 - MISC FEES   | 0                      | 0  | 0                           | 0  |
| 45210 - CONNECTION FEES                                   | 0                      | 0  | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Revenue</b>                                      | <b>2</b>               | <b>2</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 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  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |  |
| 580000 - TRANSFER   | 0                      | 0  | 0                           | 0  |
| 580001 - TRANSFER   | 0                      | 0  | 0                           | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>Net Cost</b>   | <b>(2)</b>             | <b>(2)</b>   | <b>0</b>                    | <b>0</b>                                       |

**FISCAL YEAR 2024-2025**

# **Supplemental Schedules**



# CAPITAL & FIXED ASSET

## SCHEDULE OF CAPITAL & FIXED ASSET ADDITIONS FISCAL YEAR 2024-25

| BUDGET UNIT                       | ASSET TYPE          | ITEM DESCRIPTION  | AMOUNT               | AMOUNT                 | DEPARTMENT       |
|-----------------------------------|---------------------|---|----------------------|------------------------|------------------|
|                                   |                     |   | REQUESTED<br>2024/25 | RECOMMENDED<br>2024/25 | TOTAL<br>2024/25 |
| AIRPORTS                          | CAPITAL IMPROVEMENT | BEACON TOWER- QUINCY  | 270,000              | 270,000                |                  |
|                                   | CAPITAL IMPROVEMENT | ALP- QUINCY   | 273,000              | 273,000                |                  |
|                                   | CAPITAL IMPROVEMENT | RESEAL APRON/JOINT SEAL- QUINCY - DESIGN  | 54,000               | 54,000                 |                  |
|                                   | CAPITAL IMPROVEMENT | PERIMETER FENCE- QUINCY - NEPA  | 20,000               | 20,000                 |                  |
|                                   | CAPITAL IMPROVEMENT | ALP- ROGERS   | 272,000              | 272,000                |                  |
|                                   | CAPITAL IMPROVEMENT | FUEL FARM EXPANSION- CHESTER - DESIGN   | 78,000               | 78,000                 |                  |
|                                   | CAPITAL IMPROVEMENT | RESEAL TAXIWAY/APRON - CHESTER - NEPA   | 4,000                | 4,000                  |                  |
|                                   | CAPITAL IMPROVEMENT | RESEAL TAXIWAY/APRON/PILOT'S LOUNGE- BECKWOURTH NEPA  | 30,000               | 30,000                 |                  |
|                                   | EQUIPMENT           | FLAIL MOWER   | 25,000               | 25,000                 |                  |
|                                   |                     |   |                      |                        | <b>1,026,000</b> |
| AUDITOR-CONTROLLER                | SOFTWARE            | TYLER-MUNIS SYSTEM IMPROVEMENTS   | 50,000               | 50,000                 | <b>50,000</b>    |
| COUNTY COUNSEL                    | SOFTWARE            | MISCELLANEOUS   | 3,000                | 3,000                  |                  |
|                                   | COMPUTER HARDWARE   | COMPUTERS (3), CONFERENCE ROOM EQUIPMENT  | 10,000               | 10,000                 |                  |
|                                   |                     |   |                      |                        | <b>13,000</b>    |
| COUNTY LIBRARY                    | VEHICLE/TRUCK       | MOBILE LIBRARY  | 30,239               | 30,239                 | <b>30,239</b>    |
| COURT SECURITY                    | VEHICLE/TRUCK       | PATROL VEHICLE (1)  | 75,000               | 75,000                 | <b>75,000</b>    |
| DISTRICT ATTORNEY                 | VEHICLE/TRUCK       | VEHICLE 4X4   | 60,000               | 60,000                 | <b>60,000</b>    |
| ELECTIONS                         | ELECTION EQUIPMENT  | ELECTION EQUIPMENT  | 130,816              | 130,816                | <b>130,816</b>   |
| FARM ADVISOR                      | VEHICLE/TRUCK       | TRUCK 4X4   | 48,500               | 48,500                 | <b>48,500</b>    |
| HAVA - ELECTIONS                  | EQUIPMENT           | ELECTION EQUIPMENT  | 30,000               | 30,000                 | <b>30,000</b>    |
| PUBLIC HEALTH                     | VEHICLE/TRUCK       | IMMUNIZATION TRANSPORT VANS (2)   | 116,500              | 116,500                | <b>116,500</b>   |
| INFORMATION TECHNOLOGY            | REMODEL             | SERVER ROOM REMODEL   | 25,000               | 25,000                 | <b>25,000</b>    |
| M.H. MHSA                         | VEHICLE             | REPLACEMENT VEHICLES (6 OR 7)   | 250,000              | 250,000                | <b>250,000</b>   |
| PROBATION- ADULT HIGH RISK        | VEHICLE/TRUCK       | ADMINISTRATION VEHICLE (1)  | 50,000               | 50,000                 | <b>50,000</b>    |
| RECORDER MICROGRAPHIC             | EQUIPMENT           | OFFICE EQUIPMENT- REPLACEMENT   | 20,000               | 20,000                 | <b>20,000</b>    |
| RECORDER MODERNIZATION            | COMPUTER HARDWARE   | COMPUTER EQUIPMENT- REPLACEMENT   | 20,000               | 20,000                 |                  |
|                                   | EQUIPMENT           | OFFICE EQUIPMENT- REPLACEMENT   | 20,000               | 20,000                 |                  |
|                                   |                     |   |                      |                        | <b>40,000</b>    |
| ROAD DEPARTMENT                   | EQUIPMENT           | AG PATCHER  | 90,000               | 90,000                 |                  |
|                                   | EQUIPMENT           | SURVEY EQUIPMENT  | 16,000               | 16,000                 |                  |
|                                   | EQUIPMENT           | FORD F550 TRUCKS (7)  | 925,000              | 925,000                |                  |
|                                   |                     |   |                      |                        | <b>1,031,000</b> |
| SENIOR SERVICES-NUTRITION         | VEHICLE/TRUCK       | VANS  | 107,990              | 107,990                | <b>107,990</b>   |
| SHERIFF - AB 443                  | VEHICLE/TRUCK       | LAW ENFORCEMENT VEHICLES (1 OR 2)   | 100,000              | 100,000                |                  |
|                                   | SOFTWARE            | RIMS DISPATCH SOFTWARE (ARPA FUNDS)   | 471,571              | 471,571                |                  |
|                                   | COMM. EQUIPMENT     | TITLE III COMMUNICATION PROJECTS  | 250,000              | 250,000                |                  |
|                                   | EQUIPMENT           | TITLE III DRONES UNDERWATER ROV SAR EQUIPMENT   | 140,324              | 140,324                |                  |
|                                   | PATROL EQUIPMENT    | TITLE III SAR REPLACEMENT 4X4   | 80,000               | 80,000                 |                  |
|                                   |                     |   |                      |                        | <b>1,041,895</b> |
| SHERIFF - COMMUNICATIONS          | COMM. EQUIPMENT     | REPEATERS (5), BASE STATIONS (2), MICROWAVE LINKS (9), RADIO IP DEVICES (8), PREFABRICATED BUILDING & GENERATOR | 772,000              | 772,000                |                  |
|                                   | SOFTWARE            | SOFTWARE FOR COMMUNICATION PROJECT  | 100,000              | 100,000                |                  |
|                                   | EQUIPMENT           | COMPUTER EQUIPMENT FOR COMMUNICATION PROJECT  | 30,000               | 30,000                 |                  |
|                                   |                     |   |                      |                        | <b>902,000</b>   |
| SHERIFF - SLESF                   | VEHICLE/TRUCK       | LAW ENFORCEMENT PATROL VEHICLE  | 86,000               | 86,000                 | <b>86,000</b>    |
| SHERIFF - HOMELND SECURITY        | COMM. EQUIPMENT     | LAW ENFORCEMENT MOBILE RATIOS   | 39,000               | 39,000                 | <b>39,000</b>    |
| SHERIFF - HOMELAND SECURITY - OES | EQUIPMENT           | COMPUTER EQUIPMENT  | 34,769               | 34,769                 |                  |
|                                   | EQUIPMENT           | REPEATER EQUIPMENT / INSTALLATION   | 30,000               | 30,000                 |                  |
|                                   |                     |   |                      |                        | <b>64,769</b>    |
| SHERIFF-MEDCOM                    | EQUIPMENT           | REPEATER EQUIPMENT / INSTALLATION   | 35,000               | 35,000                 | <b>35,000</b>    |
| SHERIFF - OHV GRANT               | PATROL EQUIPMENT    | TO BE DETERMINED BASED ON GRANT   | 11,000               | 11,000                 | <b>11,000</b>    |
| SOCIAL SERVICES                   | VEHICLE/TRUCK       | TRANSPORT VEHICLES (2)  | 150,000              | 150,000                | <b>150,000</b>   |

# CAPITAL & FIXED ASSET

|                         |  |  |                  |                  |                  |
|-------------------------|--|--|------------------|------------------|------------------|
| SOLID WASTE PLANNING    | CAPITAL IMPROVEMENT<br>CAPITAL IMPROVEMENT | QUINCY TRANSFER STATION<br>GRAEAGLE TRANSFER STATION | 30,000<br>31,000 | 30,000<br>31,000 | <b>61,000</b>    |
| TREASURER-TAX COLLECTOR | SOFTWARE                                   |  | 64,000           | 64,000           | <b>64,000</b>    |
| <b>TOTALS</b>           |  |  | <b>5,558,709</b> | <b>5,558,709</b> | <b>5,558,709</b> |

# LOANS & LEASES

| LOANS        |               |          |               |                      |                      |  |
|--------------|---------------|----------|---------------|----------------------|----------------------|--|
| Type of Debt | Interest Rate | Term     | Maturity Date | Original Loan Amount | June 30 2024 Balance | FY24-25 Payment (Principal + Interest) |
| Umpqua Bank  | 3.63%         | 18 years | 6/1/2033      | \$15,255,000         |                      | \$1,165,166                            |

| LEASES*                       |                  |                   |                  |
|-------------------------------|------------------|-------------------|------------------|
| Description                   | FY22-23 Actual   | FY23-24 Estimated | FY24-25 Budget   |
| Copy Machine Lease            | \$67,005         | \$67,010          | \$121,938        |
| Radio Lease & Equipment Lease | \$34,281         | \$31,822          | \$64,500         |
| <b>Total Leases Payable</b>   | <b>\$101,286</b> | <b>\$98,832</b>   | <b>\$186,438</b> |

\* Does not include structure leases/rentals

The County Budget Act requires disclosure of financing sources and uses for each cost center having activity within the County's governmental funds within the two fiscal years preceding the fiscal year of the budget being considered for adoption. The financing listed below had activity within the preceding year, but does not contain recommended appropriations for fiscal year 2024-25 as the debts have been retired.

- Debt Service - Airport - Refueler Truck (Dept 20891)- Retired FYE 6/30/23
- Debt Service - Flood Control (Special District Fund) - Multi-Use (Dept 26100) - Retired FYE 6/30/23
- Debt Service - Beckworth CSD (Special District Fund) - Multi-Use (Dept 26080) - Retired FYE 6/30/23
- Debt Service - Golden State Finance Authority (Capital Project Fund) - (Dept 20141) - Retired FYE 6/30/24
- Debt Service - Golden State Finance Authority (Capital Project Fund) - (Dept 20141) - Retired FYE 6/30/24

**FISCAL YEAR 2024-2025**

# **Reference Materials**



# GUIDE TO THE BUDGET

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This Guide is provided to explain in everyday terms how Plumas County government plans and accounts for its finances in order to meet its obligation to be stewards of the public's money. Plumas County government provides for the basic safety, health, and welfare of its citizens by providing a variety of services to the public. The County provides such a wide variety of social, health, environmental, public safety, and other services it is a challenge to keep citizens informed and involved in the business of government. Hopefully, this Guide will make it easier to understand how at least some of the County's financial activities work.

## ***WHAT IS THE BUDGET?***

The annual budget of Plumas County government is a statement of the financial policy and plan for the coming fiscal year. The budget document presents in detail, the financial plan for the County, including its sources of revenue (resources) and the allocation of these resources to the programs of the County. The Board of Supervisors adopts the budget by passing a Resolution authorizing an appropriation of funds.

## ***WHAT IS AN APPROPRIATION?***

An appropriation is a common term for the authorization granted by the Board of Supervisors to make expenditures and incur obligations for specific purposes. An appropriation is time-limited and must be expended before the end of the fiscal year.

## ***WHAT ARE REVENUES?***

Revenues consist of income received through taxes, licenses, and permits, grants from other governments, charges for services, fines, and forfeits, and other miscellaneous sources. Revenues are one component of available financial resources which are used to fund appropriations.

## ***WHAT ARE EXPENDITURES?***

Expenditures occur when the County buys goods and services and pays its employees. Expenditures can be categorized into three types: operating expenditures, capital expenditures, and debt service expenditures. Operating expenditures are the day-to-day spending on salaries, supplies, utilities, services, and contracts. Capital expenditures are generally for acquisition of major assets such as land and buildings or for the construction of buildings or other improvements. Debt expenditures repay borrowed money and interest on that borrowed money.

## ***WHAT IS A FUND?***

For accounting purposes, the County is organized into many separate fiscal entities known as funds. Each fund is a separate division for accounting and budgeting purposes. The fund accounting structure allows the County to budget and account for revenues that are restricted by law or policy to a specific use or purpose in accordance with nationally recognized rules of governmental accounting and budgeting.

The County budget consists of many funds. Each fund may be thought of as a separate checking account to be used for a specific purpose. All funds of the County fall into one of six major categories. The following is a brief description of the six fund categories.

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

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

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

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

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

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

## WHY USE FUNDS?

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

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

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

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

# GUIDE TO THE BUDGET

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## *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

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**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 interfund transfers used to record charges for services provided by one department to other departments within the same fund.

**RESOLUTION NO. 24- 8916**

**A RESOLUTION ESTABLISHING FISCAL YEAR 2024/2025 APPROPRIATION LIMITS UNDER ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION, AND ESTABLISHING PERIOD FOR CONTESTING SUCH LIMITS FOR PLUMAS COUNTY AND BOARD OF SUPERVISORS GOVERNED SPECIAL DISTRICTS**

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

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

**WHEREAS**, the Auditor/Controller of Plumas County has computed the appropriations limit for the fiscal year 2024/2025; and has prepared the applicable statements showing the calculation, and such statements are available for public review.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Supervisors, County of Plumas, State of California, selects the percentage change in California Per Capita Income and the percentage change in the population of the contiguous counties methodology for use in calculating its appropriation limit for the fiscal year 2024/2025; and

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

|                     |               |
|---------------------|---------------|
| Plumas County       | \$ 41,732,122 |
| Quincy Lighting     | \$ 156,429    |
| CSA #11 (Ambulance) | \$ 84,443     |
| Beckwourth CSA      | \$ 24,319     |

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

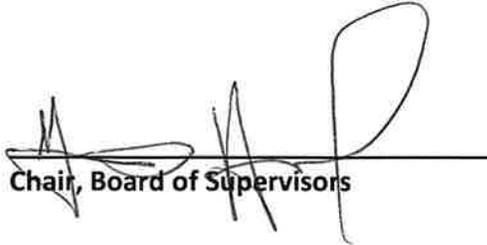
The foregoing, Resolution No. 24- 8916 was duly passed and adopted by the Board of Supervisors of Plumas County, State of California, at a regular meeting of said Board held on the 4th day of June 2024 by the following vote:

**RESOLUTION NO. 24- 8916**

**AYES:** Supervisors: Ceresola, McGowan, Goss, Engel, Hagwood

**NOES:**

**ABSENT:**

  
Chair, Board of Supervisors

**ATTEST:**  
  
Clerk of the Board of Supervisors

# PROP 4 RESOLUTION

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## Plumas County

### Prop 4 Calculations

January 1, 2024 to January 1, 2025

|  |                                       |
|--|---------------------------------------|
| California Department of Finance Per Capita<br>Percentage change over prior year | $\frac{3.62 + 100}{100} = 1.0362^1$   |
| Plumas County<br>Population Percentage Change                                    | $\frac{(0.80) + 100}{100} = 0.9920^2$ |
| <b>Calculation of Factor for FY 2024/25</b>                                      | <b>1.0279<sup>1x2</sup></b>           |

**Plumas County**

**Prop 4 Spending Limit-Revision  
FY 2024/25**

*Growth Factor:*

|                            |        |
|----------------------------|--------|
| Per Capita Personal Income |        |
| Change from Prior Year     | 1.0362 |
| X                          |        |
| Population Growth from     |        |
| 01/01/23-01/01/24          | 0.992  |
| <hr/>                      |        |
| Growth Factor FY 2024/25   | 1.0279 |

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

**FY 2024/25 Prop 4 Spending Limit     \$ 41,732,122**



Martee Graham  
Auditor / Controller

**Quincy Lighting**

**Prop 4 Spending Limit-Revision  
FY 2024/25**

*Growth Factor:*

|                            |        |
|----------------------------|--------|
| Per Capita Personal Income |        |
| Change from Prior Year     | 1.0362 |
| X                          |        |
| Population Growth from     |        |
| 01/01/23-01/01/24          | 0.992  |
| <hr/>                      |        |
| Growth Factor FY 2024/25   | 1.0279 |

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

**FY 2024/25 Prop 4 Spending Limit     \$     156,429**

  
\_\_\_\_\_  
**Martee Graham**  
Auditor / Controller

# PROP 4 RESOLUTION

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|                |
|----------------|
| <b>CSA #11</b> |
|----------------|

**Prop 4 Spending Limit-Revision  
FY 2024/25**

*Growth Factor:*

|                            |        |
|----------------------------|--------|
| Per Capita Personal Income |        |
| Change from Prior Year     | 1.0362 |
| X                          |        |
| Population Growth from     |        |
| 01/01/23-01/01/24          | 0.992  |
| <hr/>                      |        |
| Growth Factor FY 2024/25   | 1.0279 |

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

|   |           |               |
|---|-----------|---------------|
| <b>FY 2024/25 Prop 4 Spending Limit</b> | <b>\$</b> | <b>84,443</b> |
|---|-----------|---------------|



**Martee Graham**  
Auditor / Controller

**Beckwourth CSA**

**Prop 4 Spending Limit-Revision  
FY 2024/25**

*Growth Factor:*

|                            |        |
|----------------------------|--------|
| Per Capita Personal Income |        |
| Change from Prior Year     | 1.0362 |
| X                          |        |
| Population Growth from     |        |
| 01/01/23-01/01/24          | 0.992  |
| <hr/>                      |        |
| Growth Factor FY 2024/25   | 1.0279 |

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

**FY 2024/25 Prop 4 Spending Limit    \$    24,319**



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**Martee Graham**  
**Auditor / Controller**



Gavin Newsom ■ Governor

1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ [www.dof.ca.gov](http://www.dof.ca.gov)

April 30, 2024

Dear Fiscal Officer:

## Price Factor and Population Information

### Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2024, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2024-25. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2024-25 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

### Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. [California Revenue and Taxation Code section 2228](#) provides additional information regarding the appropriations limit. [Article XIII B, section 9\(C\) of the California Constitution](#) exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

### Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2024.** Please note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

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

/s Richard Gillihan

RICHARD GILLIHAN  
Chief Operating Officer

Attachment

May 2024

Attachment A

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2024-25 appropriation limit is:

Per Capita Personal Income

| Fiscal Year (FY) | Percentage change over prior year |
|------------------|-----------------------------------|
| 2024-25          | 3.62                              |

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2024-25 appropriation limit.

**2024-25:**

Per Capita Cost of Living Change = 3.62 percent  
Population Change = 0.17 percent

Per Capita Cost of Living converted to a ratio:  $\frac{3.62 + 100}{100} = 1.0362$

Population converted to a ratio:  $\frac{0.17 + 100}{100} = 1.0017$

Calculation of factor for FY 2024-25:  $1.0362 \times 1.0017 = 1.0379$

Fiscal Year 2024-25

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2023 to January 1, 2024 and Total Population, January 1, 2024**

| County<br>City | <u>Percent Change</u> | <u>--- Population Minus Exclusions ---</u> |        | <u>Total<br/>Population</u> |
|----------------|-----------------------|--|--------|-----------------------------|
|                | 23-24                 | 1-1-23                                     | 1-1-24 | 1-1-24                      |
| Plumas         |                       |  |        |                             |
| Portola        | -1.14                 | 2,099                                      | 2,075  | 2,075                       |
| Unincorporated | -0.76                 | 16,894                                     | 16,766 | 16,766                      |
| County Total   | -0.80                 | 18,993                                     | 18,841 | 18,841                      |

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

# GLOSSARY OF BUDGET TERMS

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|                               |   |
|-------------------------------|---|
| <b>Adopted Budget</b>         | 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.   |
| <b>Account</b>                | A line item classification of expenditure or revenue. Example: "Office Expense" is an account in the category of "Services & Supplies."   |
| <b>Appropriation</b>          | 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 <sup>th</sup> , the end of the fiscal year.  |
| <b>Assessed Valuation</b>     | A value set upon real estate or other property by a government as a basis for levying taxes.  |
| <b>Allocated Positions</b>    | 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.  |
| <b>Available Fund Balance</b> | The amount of Fund Balance available for financing expenditures and other funding requirements in the current period after deducting obligated Fund Balance.  |
| <b>Budget</b>                 | The planning and controlling document for financial operation with appropriations and revenues for a given period of time, usually one year.  |
| <b>Budget Unit</b>            | 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.  |
| <b>Budgeted Positions</b>     | 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).  |
| <b>Capital Assets</b>         | 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. |
| <b>Capital Projects</b>       | 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.   |
| <b>Contingency</b>            | 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

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| <b>County Service Area (CSA)</b>        | 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.   |
| <b>Department</b>                       | An organizational unit of County government used to group programs of a like nature under the direction of an elected or appointed county official.  |
| <b>Discretionary Program or Service</b> | 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.  |
| <b>Encumbrance</b>                      | 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.   |
| <b>Enterprise Fund</b>                  | A fund type used to account for the expenditures and means of financing of an activity, which is predominantly self-supported by user charges.   |
| <b>Expenditure</b>                      | The use of funds for a specific purpose.   |
| <b>Fiscal Year</b>                      | Twelve-month period for which a budget is prepared. Plumas County's fiscal year is July 1 through June 30 of each year.  |
| <b>Fixed Asset</b>                      | See Capital Assets.  |
| <b>Full-time Equivalent (FTE)</b>       | 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.  |
| <b>Function</b>                         | 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.   |
| <b>Fund</b>                             | 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. |
| <b>Fund Balance</b>                     | The difference between assets and liabilities reported in a governmental fund.   |

# GLOSSARY OF BUDGET TERMS

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|------------------------------------|--|
| <b>Fund Type</b>                   | 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.  |
| <b>General Fund</b>                | The main operating fund providing general County services.   |
| <b>General Purpose Revenue</b>     | 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.  |
| <b>General Reserve</b>             | 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.  |
| <b>Grant</b>                       | A contribution from one governmental unit to another usually made for a specific purpose and time period.  |
| <b>Internal Service Fund (ISF)</b> | 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.  |
| <b>Interfund Transfer</b>          | 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.   |
| <b>Intrafund Transfer</b>          | 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.  |
| <b>Imprest Cash</b>                | 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.   |
| <b>Maintenance of Effort</b>       | 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. |
| <b>Mandated Program or Service</b> | A program or service required by federal or state government that the County is legally obligated to carry out.  |
| <b>Object of Expenditure</b>       | Unique identification number and title for an expenditure category or means of financing. Example: Salaries & Employee Benefits.   |

# GLOSSARY OF BUDGET TERMS

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|---------------------------------------|---|
| <b>Obligated Fund Balance</b>         | All amounts that are unavailable for financing budgetary requirements in the budget year. This includes nonspendable, restricted, committed, and assigned fund balances.  |
| <b>Other Wages</b>                    | 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.  |
| <b>Purchase Order</b>                 | An authorization for the purchase of specific goods or services.  |
| <b>Realignment Revenue</b>            | 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. |
| <b>Real Property</b>                  | Land and the structures affixed to it.  |
| <b>Recommended Budget</b>             | 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.   |
| <b>Restricted Cash</b>                | Funds held in reserve until the legal or contractual requirement for use of the funds has been met.   |
| <b>Revenue</b>                        | Funds received to finance governmental services from various sources and treated as income to the County. Examples: property taxes and sales taxes.   |
| <b>Salaries and Employee Benefits</b> | 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.   |
| <b>Secured Taxes</b>                  | Taxes levied on real property in the County, which are "secured" by property liens.   |
| <b>Services &amp; Supplies</b>        | An object of expenditure, which provides for the operating expenses of County departments other than salaries and benefits, capital assets or other charges.  |
| <b>Special District</b>               | 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

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|                             |   |
|-----------------------------|---|
| <b>Special Revenue Fund</b> | 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. |
| <b>Strategic Reserve</b>    | Funds set aside by the Board of Supervisors comprised of committed fund balance and considered a stabilization arrangement.                                     |
| <b>Tax Levy</b>             | The amount of tax dollars billed to taxpayers based on the imposition of the tax rate on the assessed valuation of property.                                    |
| <b>Tax Rate</b>             | The rate per one hundred dollars of the assessed valuation necessary to produce the tax levy.   |
| <b>Transfers-Out</b>        | Non-recurring transfers of equity from one fund to another. Also called Operating Transfers.  |
| <b>Unincorporated Area</b>  | The areas of the County except for the City of Portola.   |
| <b>Unsecured Tax</b>        | A tax on properties such as office furniture, equipment, and boats that are not physically attached to real property.   |

# PROPOSED CHANGES TO RECOMMENDED BUDGET SINCE JUNE 7, 2024

## Proposed Changes To Recommended Budget Since June 7, 2024

| Change Type                     | 6/7/24 book | 6/14/24 book | Issue   | Requested by:                     | Updated Date: | Date of Notice |
|---------------------------------|-------------|--------------|---|-----------------------------------|---------------|----------------|
|                                 | Page #s:    | Page #       |   |                                   |               |                |
| 1 Budget Adjustment             | 346         | 352          | 20424 / 44290 State Aid was \$0, changed to \$180,000   | Roni Towery                       | 6/13/2024     | 6/10/2024      |
| 2 Budget Adjustment             | 346         | 352          | 20424 / 524405 Animal- Special Department Expense was \$6,880, changed to \$186,880   | Roni Towery                       | 6/13/2024     | 6/10/2024      |
| 3 Budget Adjustment             | 175         | 181          | 20031 / 531100 Contribution to CFP Payments was \$44,951, changed to \$44,591   | Martee Nieman-Graham              | 6/13/2024     | 6/10/2024      |
| 4 Budget Adjustment             | 175         | 181          | 20031 / 534950 Contribution to Trial Courts was \$154,000, changed to \$154,384   | Martee Nieman-Graham              | 6/13/2024     | 6/10/2024      |
| 5 Budget Adjustment             | 175         | 181          | 20031 / 58000 Transfer Out was \$965,166, changed to \$0  | Martee Nieman-Graham              | 6/13/2024     | 6/10/2024      |
| 6 Budget Adjustment             | 175         | 181          | 20031 / 583180 Contribution Transfer Debt Svc was \$0, changed to \$965,166   | Martee Nieman-Graham              | 6/13/2024     | 6/10/2024      |
| 7 Budget Adjustment             | 363         | 369          | 70590 / 51060 Overtime was \$0, changed to \$65,000   | Jennifer Bromby                   | 6/13/2024     | 6/11/2024      |
| 8 Budget Adjustment             | 193         | 200          | 20320 /526900 Contracts Expenditure was \$339,324, changed to \$375,000   | Kristina Rogers                   | 6/13/2024     | 6/11/2024      |
| 9 Budget Adjustment             | 207         | 212          | 70318 /521900 was \$55,952, changed to \$0. Grant for DA Adult Drug Court ended last year   | Sheri Johns                       | 6/13/2024     | 6/12/2024      |
| 10 Budget Adjustment            | 202         | 217          | Move all revenue and expenditure budgeted out of Fund 001D Unit 70307 and into Special Revenue Fund 0309 Unit 70309                                     | Sheri Johns                       | 6/13/2024     | 6/12/2024      |
| 11 Budget Adjustment            | 204         | 215          | Move all revenue and expenditure budgeted out of Fund 001D Unit 70303 and into Special Revenue Fund 0308 Unit 70308                                     | Sheri Johns                       | 6/13/2024     | 6/12/2024      |
| 12 Budget Adjustment            | 175         | 181          | 20031 / 585150 Contribution to District Attorney was \$1,864,591, changed to \$1,530,883 due to Budget Adjustment 10 and 11                             | Due to Budget Adjustments 10 & 11 | 6/13/2024     | 6/13/2024      |
| 13 Budget Adjustment            | 199         | 205          | 70301 / 48211 Contribution from General Fund was \$1,864,591, changed to \$1,530,883 due to changes made to Budget Adjustment 10 and 11                 | Due to Budget Adjustments 10 & 11 | 6/13/2024     | 6/13/2024      |
| 14 Fund Balance Adjustment      | 23-34       | 33-40        | General Fund changed opening fund balance from \$20,469,818 to \$20,199,680 and available fund balance from \$6,891,163 to \$6,621,025                  | Due to Budget Adjustments         | 6/13/2024     | 6/13/2024      |
| 15 Fund Balance Adjustment      | 23-34       | 33-40        | General Fund changed Decrease in Assigned Funds from \$3,459,118, to \$3,423,616  | Due to Budget Adjustments         | 6/13/2024     | 6/13/2024      |
| 16 Fund Balance Adjustment      | 23-34       | 33-40        | Special Revenue Fund 0018 changed opening fund balance from \$55,952 to \$0   | Due to Budget Adjustments         | 6/13/2024     | 6/13/2024      |
| 17 Fund Balance Adjustment      | 23-34       | 33-40        | Special Revenue Fund 0308 changed opening fund balance and decrease in restricted fund balance from \$0 to \$270,594 (formerly 001D 70303 is now 0308,  | Due to Budget Adjustments         | 6/13/2024     | 6/13/2024      |
| 18 Fund Balance Adjustment      | 23-34       | 33-40        | Special Revenue Fund 0309 changed opening fund balance and decrease in restricted fund balance from \$0 to \$55,496 (formerly 001D 70307 is 0309 70309) | Due to Budget Adjustments         | 6/13/2024     | 6/13/2024      |
| 19 Fund Balance Adjustment      | 23-34       | 33-40        | Special Revenue Fund 0013 changed opening fund balance and decrease in restricted fund balance from \$3,524,978 to \$3,589,978                          | Due to Budget Adjustments         | 6/13/2024     | 6/13/2024      |
| 20 Fund Balance Adjustment      | 23-34       | 33-40        | Special Revenue Fund 0013 0013P changed opening fund balance from \$6,885,068 to \$6,820,068  | Due to Budget Adjustments         | 6/13/2024     | 6/13/2024      |
| 21 Content Adjustment           | Cover       | Cover        | Removed names from the cover page   | Debra Lucero                      | 6/13/2024     | 6/13/2024      |
| 22 Content Adjustment           | 4           | 4            | Added County Administrative Officer letter  | Debra Lucero                      | 6/13/2024     | 6/13/2024      |
| 23 Content Adjustment           | 6-13        | 9-17         | Updated Table of Contents to reflect all changes made   | Melodie Sylvia                    | 6/13/2024     | 6/13/2024      |
| 24 Content Adjustment           | 17          | 21           | Added Budget Summary  | Debra Lucero                      | 6/13/2024     | 6/13/2024      |
| 25 Content Adjustment           | 18          | 23           | Added General Fund Balances information   | Debra Lucero                      | 6/13/2024     | 6/13/2024      |
| 26 Content Adjustment           | 19          | 24           | Added Appropriations Summary  | Debra Lucero                      | 6/13/2024     | 6/13/2024      |
| 27 Content Adjustment           | 20          | 25           | Added Revenue & Expenditures Summary  | Debra Lucero                      | 6/13/2024     | 6/13/2024      |
| 28 Content Adjustment           | 193         | 186          | Moved ARPA (20003) from pg 193 to after pg 180  | Kristina Rogers                   | 6/12/2024     | 6/12/2024      |
| 29 Content Adjustment           | 196         | 196          | Moved CARES (20002) from pg 196 to after pg 190   | Kristina Rogers                   | 6/12/2024     | 6/12/2024      |
| 30 Content Adjustment           | 481         | 487          | Updated Loans & Leases document   | CLA                               | 6/10/2024     | 6/10/2024      |
| 31 Content Adjustment           | Various     | Various      | Updated footer on some pages to be consistent   | Melodie Sylvia                    | 6/10/2024     | 6/10/2024      |
| 32 Content Adjustment           | 418-426     | 423-450      | Position Allocations - data updated to include additional positions previously excluded and correction of mathematical error.                           | Debra Lucero                      | 6/10/2024     | 6/13/2024      |
| 33 Adopted Budget Focus/Changes | N/A         |              | Updates to Salary & Wages after analysis of merit, longevity, raises  |                                   |               |                |
| 34 Adopted Budget Focus/Changes | N/A         |              | Review & update all opening fund balances as needed   |                                   |               |                |

# PROPOSED CHANGES TO RECOMMENDED BUDGET SINCE JUNE 18, 2024

## Proposed Changes To Recommended Budget Since June 18, 2024

| Change Type                | 6/14/24 Book<br>Page #s: | 6/25/24 Book<br>page #s: | Issue  | Requested by:                  | Updated Date: | Date of Notice |
|----------------------------|--------------------------|--------------------------|--|--------------------------------|---------------|----------------|
| 1 Budget Adjustment        | 208                      | 210                      | 70309 /520201 Phone Land Line(s) was \$0, changed to \$250 (DA Alt Sentencing, formerly 70307, now 70309)  | Correct error                  | 6/17/2024     | 6/17/2024      |
| 2 Budget Adjustment        | 208                      | 210                      | 70309 /527410 Client Service Exp.was \$0, changed to \$15,000 (DA Alt Sentencing, formerly 70307, now 70309)   | Correct error                  | 6/17/2024     | 6/17/2024      |
| 3 Budget Adjustment        | 465                      | 467                      | Fund 0116, 48000, transfer in was \$0, changed to \$500 (Senior Transportation)  | Correct previous omission      | 6/17/2024     | 6/17/2024      |
| 4 Budget Adjustments       | 206                      | 208                      | 70301/51080 (retirement, Unfunded Lump Sum Payment, \$596,946 previously omitted) from \$307,523 to \$904,469 (District Attorney)  | Auditor Controller             |               |                |
| 5 Budget Adjustments       | 205                      | 207                      | 70301/48211 (transfer-in increase from General Fund) from \$1,530,883 to \$2,127,829 (District Attorney)   | Due to change #4               |               |                |
| 6 Budget Adjustments       | 181                      | 183                      | 20031/585150 (Contribution increase to 70301, DA) changed from \$1,530,883 to \$2,127,829 (Contributions)  | Due to Change #5               |               |                |
| 7 Budget Adjustment        | 182                      | 184                      | 20031/585370 was \$529,331, changed to \$278,141 (Contributions)   | Correct error                  | 6/17/2024     | 6/17/2024      |
| 8 Budget Adjustments       | 223                      | 225                      | 20120/521310 was \$27,500, changed to \$30,000 (Facility Services)   | Correct error                  | 6/17/2024     | 6/17/2024      |
| 9 Fund Balance Adjustment  | 35                       | 37                       | Special Revenue Fund 0309, "total fund balance 6/30/24" changed from \$55,496 to \$70,746 (Alt Sentencing, Formerly 001D, 70307)   | Due to Budget Adjustments 1& 2 | 6/17/2024     | 6/17/2024      |
| 10 Fund Balance Adjustment | 35                       | 37                       | Special Revenue Fund, 0308, "total fund balance 6/30/24" changed from \$270,594 to \$433,748. (Re-Entry Program, Formerly 001D, 70303)   | Sheri Johns/Martee Nieman      | 6/18/2024     | 6/18/2024      |
| 11 Fund Balance Adjustment | 32                       | 34                       | Special Revenue Fund 0309, "decrease to obligated fund balance" changed from \$55,496 to \$70,746 (Alt Sentencing, Formerly 001D, 70307)<br>General Fund, 0001, "decrease to obligated fund balance" changed from \$3,423,616 to \$3,950,276, "Financing Uses" changed from \$40,667,968 to \$41,016,224 | Due to Budget Adjustments 1& 2 | 6/17/2024     | 6/17/2024      |
| 12 Fund Balance Adjustment | 30                       | 32                       | General Fund, 0001, "fund balance available 6/30/24" changed from \$6,621,025 to \$6,442,621   | Due to change 4,7,8            | 6/17/2024     | 6/17/2024      |
| 13 Fund Balance Adjustment | 30                       | 32                       | Supervising Deputy Probation officer changed from 0 to 1. Probation Assistant changed from 1 to 2.   | Due to change 1,2              | 6/17/2024     | 6/17/2024      |
| 14 Content Adjustment      | 426                      | 428                      | Public Health Program Division Chief changed from 0.975 to 1.875   | Keevin Allred                  | 6/17/2024     | 6/17/2024      |
| 15 Content Adjustment      | 430                      | 432                      | Public Health, Administrative Assistant I/II/III or Fiscal and Technical Services Assistant I/II/III changed from 2.75 to 3.75   | Delena Jones                   | 6/18/2024     | 6/18/2024      |
| 16 Content Adjustment      | 430                      | 432                      | Public Health Program Division Chief changed from 0 to 0.1   | Delena Jones                   | 6/18/2024     | 6/18/2024      |
| 17 Content Adjustment      | 430                      | 432                      | Lead Deputy Clerk Recorder or Deputy Clerk recorder I/II changed from 1 to 2   | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 18 Content Adjustment      | 427                      | 429                      | Social Worker I/II/III changed from 6 to 7   | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 19 Content Adjustment      | 429                      | 431                      | Senior Social Worker A/B, changed from 1 to 2  | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 20 Content Adjustment      | 429                      | 431                      | Eligibility Specialist I/II/III changed from 5 to 8.   | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 21 Content Adjustment      | 429                      | 431                      | Physicians Assistant or Nurse Practitioner changed from 0 to 1   | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 22 Content Adjustment      | 430                      | 432                      | Public Health Nurse I/II/III changed from 5.8 to 8.07  | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 23 Content Adjustment      | 430                      | 432                      | Health Education Coordinator I/II OR Health Education Specialist OR Community Outreach Coordinator changed from 10.45 to 12.025  | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 24 Content Adjustment      | 430                      | 432                      | Department Fiscal Officer I/II OR Management Analyst I/II OR Grant Compliance Officer OR PH Administrative Services Officer, changed from 3.715 to 3.89  | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 25 Content Adjustment      | 430                      | 432                      | Administrative Assistant I/II OR Office Assistant I/II/III OR Fiscal and Technical Services Assistant I/II/III, changed from 2.75 to 3.75  | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 26 Content Adjustment      | 431                      | 433                      | BH Unit Supervisor, changed from 0.5 to 1.5  | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 27 Content Adjustment      | 431                      | 433                      | BH Case Management Specialist I/II OR Senior changed from 7.5 to 8.3   | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 28 Content Adjustment      | 431                      | 433                      | BH LVN I/II OR BH RN I/II OR BH Psychiatric Nurse I/II OR BH Nurse Practitioner changed from 1 to 1.75   | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 29 Content Adjustment      | 431                      | 433                      | BH Case Management Specialist I/II OR Senior changed from 0.5 to 0.7   | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 30 Content Adjustment      | 431                      | 433                      | BH LVN I/II OR BH RN I/II OR BH Psychiatric Nurse I/II OR BH Nurse Practitioner, changed from 0 to 0.25  | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 31 Content Adjustment      | 431                      | 433                      | DA Alt Sentencing Unit number was formerly 70307, but now it is 70309 with a creation of a special fund 0308 to be tracked separately.   | Sheri Johns/Martee Nieman      | 6/18/2024     | 6/18/2024      |
| 32 Content Adjustment      | 426                      | 428                      | DA Reentry Program was 70303 but now it is 70308 with a creation of a special fund 0309 to be tracked separately.  | Sheri Johns/Martee Nieman      | 6/18/2024     | 6/18/2024      |
| 33 Content Adjustment      | 426                      | 428                      | Replaced budget summary with budget highlights   | Debra Lucero                   | 6/18/2024     | 6/18/2024      |
| 34 Content Adjustment      | 21,22                    | 24                       | Replaced CAO letter  | Debra Lucero                   | 6/21/2024     | 6/21/2024      |
| 35 Content Adjustment      | 4-8                      | 4-11                     | Summary of changes   | Debra Lucero                   | 6/21/2024     | 6/21/2024      |
| 36 Content Adjustment      | -                        | 510-511                  | Ag and Standards Inspector I/II, changed from 2 to 3   | Willo Vieira                   | 6/21/2024     | 6/21/2024      |
| 37 Content Adjustment      | 427                      | 429                      | Total FTEs changed from 420.746 to 421.746   | Debra Lucero                   | 6/21/2024     | 6/21/2024      |
| 38 Content Adjustment      | 432                      | 434                      |  |                                |               |                |

